BUMN UNTUK INDONESIA

NINDYA
Member of Danareksa

# Lean and Green
# Towards The Excellence

Lebih Efisien dan Ramah Lingkungan Menuju Keunggulan

**2022** **Laporan Tahunan**
Annual Report




PT Nindya Karya

# **Tentang** Laporan Tahunan
## About Annual Report

Selamat datang pada Laporan Tahunan PT Nindya Karya Tahun Buku 2022 dengan tema "*Lean and Green Towards The Excellence*". Tema tersebut dipilih berdasarkan analisis dan kajian yang mendalam berdasarkan data dan perkembangan bisnis Perseroan di sepanjang tahun 2022 serta masa depan keberlanjutan bisnis Nindya Karya.

Laporan Tahunan ini menjadi sumber dokumentasi komprehensif tentang kinerja PT Nindya Karya dalam kurun waktu 1 (satu) tahun. Informasi dalam laporan tahunan memuat dokumentasi lengkap yang menggambarkan profil Nindya Karya; kinerja operasi, bisnis dan keuangan; serta informasi perkembangan penerapan prinsip-prinsip Tata Kelola Perusahaan yang Baik, atau *Good Corporate Governance* (GCG).

Laporan Tahunan ini disajikan dalam 2 (dua) bahasa, yaitu Bahasa Indonesia dan Bahasa Inggris dalam buku yang sama, dengan menggunakan jenis dan ukuran huruf yang mudah dibaca dan dicetak dengan kualitas baik.

Referensi dan standar yang digunakan dalam penyusunan Laporan Tahunan PT Nindya Karya menggunakan parameter dan kriteria standar yang berlaku di Indonesia, tempat dimana PT Nindya Karya melaksanakan kegiatan usahanya. Laporan Tahunan ini menggunakan standar yang tercantum dalam kriteria *Annual Report Award* (ARA) dan SEOJK No.16 Tahun 2021.

Welcome to the Annual Report of PT Nindya Karya for the 2021 Fiscal Year with the theme "Lean and Green Towards The Excellence". The theme was chosen based on in-depth analysis and study based on data and the Company's business developments throughout 2022 and the future of Nindya Karya's business sustainability.

This Annual Report is a source of comprehensive documentation on the performance of PT Nindya Karya within a period of 1 (one) year. Information in the annual report contains complete documentation that describes Nindya Karya's profile; operating, business and financial performance; as well as information on the development of the implementation of Good Corporate Governance (GCG) principles.

This Annual Report is presented in 2 (two) languages, namely Indonesian and English in the same book, using easy-to-read fonts and prints of good quality.

References and standards used in the preparation of the Annual Report of PT Nindya Karya use standard parameters and criteria applicable in Indonesia, where PT Nindya Karya carries out its business activities. This Annual Report uses the standards stated in the Annual Report Award (ARA) criteria and SEOJK No.16 of 2021.

# **Penjelasan** Tema
## Theme Explanation




## Lean and Green
# Towards the Excellence
### Lebih Efisien dan Ramah Lingkungan Menuju Keunggulan

Perekonomian Indonesia tetap kuat dan tumbuh di tahun 2022 sebesar 5,31% meski situasi global tengah sulit yang hanya bertumbuh 3,4%, dampak dari gejolak geopolitik dunia. Konflik Ukraina dan Rusia meningkatkan risiko resesi dan inflasi yang tinggi, menimbulkan dampak buruk pada perdagangan, kenaikan harga komoditas, dan ketidakpastian di pasar keuangan global.

Konflik antara Rusia dan Ukraina berdampak pada meningkatnya harga komoditas energi dan memicu gangguan pada rantai pasok global, termasuk pada kenaikan harga material pendukung proyek konstruksi. Upaya pemerintah dalam melanjutkan pemulihan ekonomi, salah satunya melalui pembangunan proyek-proyek infrastruktur dan konektivitas yang strategis turut membantu perbaikan ekonomi nasional.

Didukung oleh kondisi perekonomian Indonesia yang relatif resilien dan pertumbuhan yang baik setelah masa pandemi, memberikan dampak positif bagi PT Nindya Karya dalam menjalankan usaha untuk mencapai visi sebagai Perusahaan global di bidang konstruksi dan investasi berbasis engineering yang terpercaya, terkemuka dan berkelanjutan. Perseroan berhasil menjalankan perencanaan strategis, investasi dan operasi di tahun 2022 yang digambarkan pada tema Laporan Tahunan ini yang berjudul “Lebih Efisien dan Ramah Lingkungan Menuju Keunggulan”.

Indonesia’s economy remained strong and grew in 2022 by 5.31% despite the difficult global situation which only grew by 3.4%, due to the world geopolitical turmoil. Conflicts in Ukraine and Russia increase the risk of recession and high inflation, leading to adverse impact on trade, rising commodity prices, and uncertainty in global financial markets.

The Conflict between Russia and Ukraine has caused energy commodity prices to rise and triggered disruptions in global supply chains, including an increase in the price of materials supporting construction projects. The Government’s efforts to continue economic recovery, one of which is through the development of strategic infrastructure and connectivity projects, have helped the national economy improve.

Supported by Indonesia’s relatively resilient economic conditions and good growth after the pandemic, PT Nindya Karya had a positive impact in carrying out its business to achieve its vision as a trusted, leading, and sustainable global company in construction and engineering based investment. The Company successfully implemented its strategic planning, investment, and operations in 2022, which is described in the theme of Annual Report entitled “Lean and Green Towards Excellence”.

# **Kesinambungan** Tema
## Theme Continuity

## 2019

### Provide The Excellence

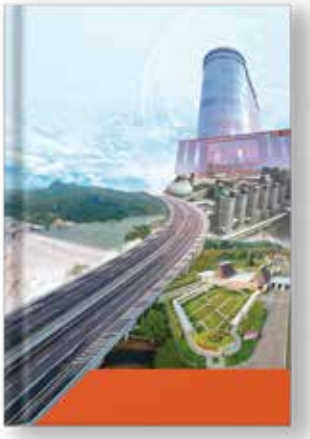



Dilandaskan profesionalisme, dedikasi dan inovasi, Nindya Karya senantiasa memberikan kinerja terbaiknya bagi pembangunan Indonesia. Dalam rangka menghadirkan produk-produk jasa konstruksi dan EPC yang berkualitas Nindya Karya siap menghadapi tantangan serta berupaya lebih dalam mewujudkan mimpi infrastruktur Indonesia yang berdaya saing dan melampaui jamannya. Dengan tema "Provide The Excellence" pada Laporan Tahunan PT Nindya Karya 2019, kami merefleksikan kerja keras dan semangat pantang menyerah dalam membawa Perusahaan pada kinerja terbaiknya serta menyiapkan diri untuk terus melangkah maju menjadi perusahaan jasa konstruksi dengan visi global yang berbudaya unggul.

Based on professionalism, dedication and innovation, Nindya Karya always gives its best performancefor the development of Indonesia. In order to deliver quality construction and EPC services, Nindya Karya is ready to face challenges and put more effort into realizing Indonesia's infrastructure dream that is competitive and beyond its era. With the theme "Provide The Excellence" in the 2019 Annual Report of PT Nindya Karya we reflect on the hard work and unyielding spirit in bringing the Company to its best performance and preparing ourselves to keep moving forward to become a construction service company with a global vision with a superior culture.

## 2020

### Ride the New Wave



Pandemi COVID-19 yang merebak di seluruh penjuru dunia memberikan dampak yang signifikan terhadap stabilitas ekonomi, sehingga menyebabkan terjadinya pelambatan bahkan resesi ekonomi dunia. Hal ini tentu mempengaruhi segala sektor industri, termasuk jasa konstruksi. Menyikapi hal ini PT Nindya Karya memberikan respons cepat dalam menanggulangi dampak pandemi COVID-19 dari segi bisnis dilakukan dengan mengeluarkan 4 (empat) langkah strategis yaitu menyusun Tim Business Continuity Management (BCM) dan Satgas COVID-19, menyusun Survival Strategy Korporasi dengan 3 (tiga) skenario, melakukan Akselerasi Transformasi Digital Nindya serta menyusun Rebound Strategy Pasca COVID-19.

The COVID-19 pandemic that has spread throughout the world has had a significant impact on economic stability, causing a slowdown and even a world economic recession. This certainly affects all industrial sectors, including construction services. In response to this, PT Nindya Karya gave a quick response in tackling the impact of the COVID-19 pandemic from a business standpoint by issuing 4 (four) strategic steps, namely compiling a Business Continuity Management (BCM) Team and COVID-19 Task Force, developing a Corporate Survival Strategy. with 3 (three) scenarios, accelerating Nindya's Digital Transformation and compiling a Post-Covid-19 Rebound Strategy

# 2021

## Striking Performance, Aim Higher




Di tahun 2021, pandemi COVID-19 masih membayangi industri konstruksi dan infrastruktur Indonesia. Kebijakan ekonomi maupun kebijakan lain yang bertujuan untuk mengatasi pandemi di dalam negeri secara langsung maupun tidak langsung turut memberikan dampak bagi jalannya usaha konstruksi dan infrastruktur. Kebijakan PPKM Darurat yang dijalankan oleh Pemerintah juga berdampak terhadap pembangunan proyek karena adanya pembatasan mobilitas masyarakat dan larangan untuk berkerumun guna mengatasi pandemi COVID-19. Meski demikian, kondisi industri konstruksi masih memiliki optimisme seiring dengan fokus Pemerintah untuk mendorong pembangunan infrastruktur melalui Rencana Pembangunan Jangka Menengah Nasional (RPJMN) 2020-2024 maupun Rencana Pembangunan Jangka Panjang Nasional (RPJPN) 2005-2025. Hal ini juga didukung dengan anggaran infrastruktur dalam APBN Tahun 2021 yang sebesar Rp417,4 triliun yang tumbuh 48,4% dibanding tahun sebelumnya. Fokus alokasi anggaran dana APBN 2021 di bidang infrastruktur adalah untuk penguatan infrastruktur digital untuk mendorong efisiensi logisitik maupun konektivitas, pembangunan sarana kesehatan masyarakat dan penyediaan kebutuhan dasar, infrastruktur padat karya untuk kawasan industri dan pariwisata, serta penyelesaian kegiatan prioritas yang telah berlangsung sejak tahun 2020 dan tertunda akibat pandemi COVID-19. Dinamika iklim usaha yang terjadi sepanjang tahun 2021 merupakan tantangan tersendiri bagi segenap manajemen PT Nindya Karya. Sinergi yang solid antar Insan Perusahaan merupakan wujud komitmen Nindya karya dalam menggapai kinerja ekselen secara berkelanjutan di tengah tantangan bayang-bayang ketidakpastian. Perusahaan juga dituntut untuk mampu beradaptasi dengan terus berinovasi dan membuat terobosan dalam menghadapi perubahan demi capaian yang lebih tinggi. Hal tersebut selaras upaya optimalisasi pendapatan melalui penguatan seperti survival strategy, transformasi sistem digital, sekaligus membangun rebound strategy dalam rangka membangun iklim usaha yang sehat dan berkelanjutan.

In 2021, the COVID-19 pandemic is still looming over Indonesia's construction and infrastructure industry. Economic policies and other policies aimed at overcoming the domestic pandemic directly or indirectly also have an impact on the course of construction and infrastructure businesses. The Emergency PPKM policy implemented by the Government also has an impact on project development due to restrictions on community mobility and prohibitions on gathering to overcome the COVID-19 pandemic. Nevertheless, the condition of the construction industry still has optimism in line with the Government's focus on encouraging infrastructure development through the National Medium-Term Development Plan (RPJMN) 2020-2024 and the National LongTerm Development Plan (RPJPN) 2005-2025. This is also supported by the infrastructure budget in the 2021 State Budget which amounted to Rp417.4 trillion, which grew 48.4% compared to the previous year. The focus of the 2021 APBN budget allocation in the infrastructure sector is to strengthen digital infrastructure to encourage logistical efficiency and connectivity, the development of public health facilities and the provision of basic needs, labor-intensive infrastructure for industrial and tourism areas, as well as the completion of priority activities that have been ongoing since 2020 and postponed due to the COVID-19 pandemic. The dynamics of the business climate that occurred throughout 2021 is a challenge for all management of PT Nindya Karya. The solid synergy between the Company's personnel is a manifestation of Nindya Karya's commitment to achieving excellent performance in a sustainable manner amidst the challenges of uncertainty. Companies are also required to be able to adapt by continuously innovating and making breakthroughs in the face of change for higher achievements. This is in line with efforts to optimize revenue through strengthening such as a survival strategy, digital system transformation, as well as building a rebound strategy in order to build a healthy and sustainable business climate.

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## Sanggahan dan Batasan Tanggung Jawab
### Disclaimer and Limitation of Liability

Laporan Tahunan ini memuat berbagai pernyataan terkait kondisi keuangan, operasi, kebijakan, proyeksi, rencana, strategi, serta tujuan PT Nindya Karya, yang digolongkan sebagai pernyataan ke depan dalam pelaksanaan perundang-undangan yang berlaku. Pernyataan-pernyataan tersebut memiliki prospek risiko, serta ketidakpastian, hingga kemungkinan perbedaan dengan perkembangan aktual. Berbagai pernyataan prospektif dalam Laporan Tahunan ini disusun berdasarkan asumsi mengenai kondisi terkini, serta proyeksi atas situasi mendatang, terkait lingkungan bisnis PT Nindya Karya tidak menjamin bahwa dokumen-dokumen yang telah dipastikan keabsahannya akan membawa hasil-hasil yang pasti sesuai harapan. Laporan Tahunan ini memuat kata “Perseroan”, atau “Nindya Karya”, dan sesekali “Perusahaan” yang mengacu pada PT Nindya Karya. Selain itu, kata “Kami” juga digunakan pada beberapa kesempatan dengan fungsi yang sama, atas pertimbangan kemudahan penyebutan PT Nindya Karya.

This Annual Report contains various statements related to the financial condition, operations, policies, projections, plans, strategies, and objectives of PT Nindya Karya, which are classified as forwardlooking statements in the implementation of applicable laws and regulations. These statements have the prospect of risk, as well as uncertainty, to the possibility of discrepancy with actual developments. The various prospective statements in this Annual Report are prepared based on assumptions regarding current conditions, as well as projections of future situations, related to the business environment of PT Nindya Karya does not guarantee that documents whose validity has been confirmed will bring definite results as expected. This Annual Report contains the words “Company”, or “Nindya Karya”, and occasionally “Company” which refers to PT Nindya Karya. In addition, the word “we” is also used on several occasions with the same function, due to the convenience of mentioning PT Nindya Karya.

# Pencapaian 2022
## 2022 Achievements

### Kinerja Segmen Usaha
Business Segment Performance

**Konstruksi**
Construction

Rp **3,84** Triliun I Triliun

9,78%
Turun I Decrease

**Properti**
Property

Rp **34,30** Miliar I Billion

22,87%
Turun I Decrease

**Sewa Alat**
Equipment Rental

Rp **4,02** Miliar I Billion

50,49%
Turun I Decrease

**Manufaktur**
Manufacture

Rp **163,36** Miliar I Billion

57,89%
Naik I Increase

### Kinerja Keuangan
Financial Performance

**Pendapatan Usaha**
Operating Revenues

Rp **4,04** Triliun I Triliun

8,40%
Turun I Decrease

**Laba Bruto**
Gross Profit

Rp **361,76** Miliar I Billion

0,03%
Turun I Decrease

**Laba Bersih**
Net Profit

Rp **91,94** Miliar I Billion

39,74%
Naik I Increase

**Laba Komprehensif**
Comprehensive Profit

Rp **92,24** Miliar I Billion

16,17%
Naik I Increase

## Tata Kelola Perusahaan
Good Corporate Governance

**Skor GCG**
GCG Score

**90,430** Poin I Point

Penerapan *good corporate governance* di PT Nindya Karya adalah "SANGAT BAIK"
The implementation of good corporate governance at PT Nindya Karya is generally "VERY GOOD"

## Tanggung Jawab Sosial & Lingkungan
Sustainable Social & Environmental Responsibility

**Realisasi Biaya**
Cost Realization

Rp **1,59** Miliar I Billion

PT Nindya Karya (Persero) telah menyalurkan biaya program TJSL sebesar Rp1,59 miliar yang dikelompokkan dalam 4 (empat) pilar Tujuan Pembangunan Berkelanjutan (TPB)
PT Nindya Karya (Persero) has realized the cost of the TJSL program of Rp1.59 billion which is grouped into 4 (four) pillars of the Sustainable Development Goals (SDG)

# **Kontribusi** terhadap Proyek Strategis Nasional
## Contribution to National Strategic Projects

Selain proyek-proyek unggulan yang peresmiannya dilakukan oleh Presiden Republik Indonesia, PT Nindya Karya juga ikut andil berkontribusi dalam pembangunan berbagai Proyek Strategis Nasional sebagaimana yang diamanatkan oleh Peraturan Menteri Koordinator Bidang Ekonomi Nomor 7 Tahun 2021 tentang Perubahan Daftar Proyek Strategis Nasional. Proyek-proyek tersebut adalah sebagai berikut:

In addition to the flagship projects which were inaugurated by the President of the Republic of Indonesia, PT Nindya Karya also contributed to the completion of various National Strategic Projects as mandated by the Coordinating Minister for Economic Affairs Regulation Number 7 of 2021 concerning Changes to the List of National Strategic Projects. The projects are as follows:



# 13

## Proyek Strategis Nasional

*National Strategic Projects*



**Pembangunan Bendungan Kuwil Kawangkoan Minahasa Sulut Lanjutan Paket 3 (JO 35%)**
Construction of Kuwil Kawangkoan Dam, Minahasa North Sulawesi Package 3 Continued (JO 35%)
Kab. Minahasa Utara, Sulawesi Utara

**Penataan Kawasan Pantai Malalayang Manado**
Manado Malalayang Beach Area Arrangement
Manado

**Pembangunan Bendungan Pammukulu 2 Takalar**
Construction of Pammukulu 2 Takalar Dam
Kab. Takalar, Sulawesi Selatan

**Lanjutan Pembangunan Bendungan Temef Paket-3**
Construction Continue of Temef Dam Package-3
Kab. Timor Tengah Selatan

**Pekerjaan Pengembangan dan Pembangunan MICE, Infrastruktur Kawasan Tana Mori (JO 60%)**
MICE Development and Construction Work, Infrastructure of the Tana Mori Area (JO 60%)
Kab. Manggarai Barat, NTT

# **Proyek-proyek** Unggulan
## Featured Projects

01

Bendungan
### Sadawarna

Sadawarna, Cibogo, Subang
Jawa Barat



Presiden Jokowi resmikan Bendungan Sadawarna, bendungan tersebut dikerjakan oleh PT Nindya Karya yang memiliki kapasitas tampung 70,86 juta $m^3$ dengan panjang bendung kurang lebih 933 meter dan tinggi 40 meter sehingga diharapkan dapat meningkatkan produksi lumbung terbesar di Jawa Barat.

President Jokowi inaugurated the Sadawarna Dam, constructed by PT Nindya Karya, which has a storage capacity of 70.86 million m3 with a dam length of approximately 933 meters and a height of 40 meters and is expected to increase the production of the largest granary in West Java.



02

Bendungan
### Beringin Sila (Paket II)

Desa Motong Kecamatan Utan, Kabupaten Sumbawa,
Nusa Tenggara Barat (NTB)

Presiden Joko Widodo (Jokowi) didampingi Menteri Pekerjaan Umum dan Perumahan Rakyat (PUPR) Basuki Hadimuljono meresmikan Bendungan Beringin Sila yang terletak di Desa Motong Kecamatan Utan, Kabupaten Sumbawa, Provinsi Nusa Tenggara Barat (NTB) dimana Perseroan dilibatkan dalam proses pembangunan bendungan tersebut. Bendungan Beringin Sila dilengkapi dengan Instalasi Pengolahan Air Bersih (IPA) berkapasitas 40 liter/detik dengan reservoir 600 m3, Pembangkit Listrik Tenaga Surya (PLTS) sebesar 35 kw, Pembangkit Listrik Tenaga Mikrohidro (PLTM) sebesar 1,4 MW, reduksi banjir sebesar 85 m3/detik atau sekitar 32,7%, serta potensi sebagai tempat pariwisata.

President Joko Widodo (Jokowi), accompanied by Minister of Public Works and Public Housing (PUPR) Basuki Hadimuljono inaugurated the Beringin Sila Dam located in Motong Village, Utan Subdistrict, Sumbawa Regency, West Nusa Tenggara Province (NTB) where the Company was involved in the dam construction process. Beringin Sila Dam integrated with a Clean Water Treatment Plant (WTP) with a capacity of 40 liters/second with a 600 m3 reservoir, a Solar Power Plant (PLTS) of 35 kw, a Microhydro Power Plant (PLTM) of 1.4 MW, flood reduction of 85 m3/second or around 32.7%, and potential as a tourism site.




03

Bendungan

## Kuwil Kawangkoan

Kalawat, Kawangkoan, Kec. Kalawat,
Kabupaten Minahasa Utara, Sulawesi Utara

Bendungan Kuwil Kawangkoan diresmikan oleh Presiden Jokowi yang memiliki kapasitas tampung 26 juta $m^3$ dengan luas genangan 157 hektare yang difungsikan untuk pembangkit listrik, pengairan serta mengurangi banjir di wilayah Manado. Perseroan mulai mengerjakan bendungan tersebut pada tahun 2021 lalu dan telah diselesaikan pada tahun 2022.

The Kuwil Kawangkoan Dam was inaugurated by President Jokowi and has a storage capacity of 26 million $m^3$ with an inundation area of 157 hectares, which functioned for power generation, irrigation, and reducing flooding in the Manado region. The company began construction of the dam in 2021 and completed it in 2022.

04

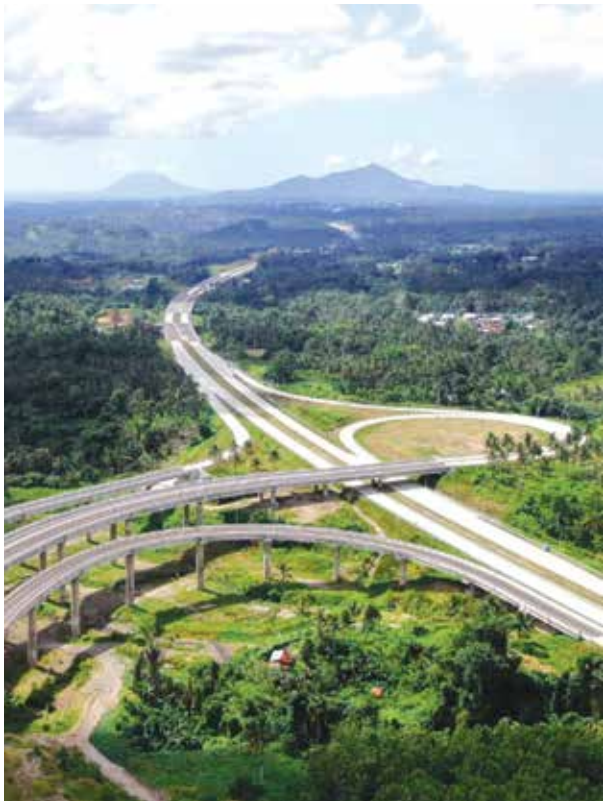
Jalan Tol

## Manado Bitung (Paket 5)

Sulawesi Utara

Jalan Tol Manado-Bitung Seksi 2B Danowudo–Bitung (13,4 Km) diresmikan oleh presiden Jokowi, dengan diresmikannya ruas tol tersebut, maka seluruh Jalan Tol Manado-Bitung sepanjang 39,8 km tuntas dan siap dimanfaatkan untuk mendukung seluruh Aktivitas masyarakat di Provinsi Sulawesi Utara (Sulut), menyusul ruas Manado-Danowudu sepanjang 26,4 km yang telah beroperasional terlebih dahulu.

The Manado-Bitung Toll Road Section 2B Danowudo-Bitung (13.4 Km) was inaugurated by President Jokowi, with the inauguration of the toll road section, the entire 39.8 km Manado-Bitung Toll Road is completed and ready to be used to support all community activities in North Sulawesi Province (North Sulawesi), following the 26.4 km Manado-Danowudu section which has been operational first.





05

## Ecotourism Village Bunaken

Lembongan, Kec. Nusa Penida,
Kabupaten Klungkung, Bali

Sebagai bentuk dukungan terhadap pengembangan Destinasi Super prioritas (DPSP) Bitung - Likupang, di Provinsi Sulawesi Utara, Kementerian PUPR tengah menyelesaikan penataan kawasan Pantai Malalayang dan Ecotourism Village Bunaken. Dengan pembangunan diatas lahan 18.500 $m^2$ untuk Pantai Malalayang dan 19.000 $m^2$ untuk Ecotourism Village Bunaken.

In support of the development of the Bitung-Likupang Super Priority Destination (DPSP), in North Sulawesi Province, the Ministry of PUPR is completing the arrangement of the Malalayang Beach and Bunaken Ecotourisme Village areas. The development is on 18,500 m2 of land for Malalayang Beach and 19,000 m2 for Bunaken Ecotourism Village.



06

## Pelabuhan Bias Munjul

Lembongan, Kec. Nusa Penida,
Kabupaten Klungkung, Bali

Pelabuhan Bias Munjul diresmikan oleh Presiden Republik Indonesia pada bulan September 2022 bersama dengan 2 pelabuhan lainnya. Pelabuhan ini diharapkan dapat manjalin konektifitas transportasi di Sanur, Nusa Penida, Nusa Ceningan serta para wisatawan dalam dan luar negeri dapat dengan nyaman untuk berwisata.

Port of Bias Munjul was inaugurated by the President of the Republic of Indonesia in September 2022 along with 2 other ports. This port is expected to be able to maintain transportation connectivity in Sanur, Nusa Penida, Nusa Ceningan so domestic and foreign tourists can travel comfortably.



07

## Penataan Kawasan Wisata Bunaken dan *Pantai Malalayang*

Manado, Provinsi Sulawesi Utara

Presiden Joko Widodo (Jokowi) meresmikan Penataan Kawasan Wisata Bunaken dan Pantai Malalayang penataan dua kawasan wisata tersebut bertujuan untuk mendukung pengembangan destinasi pariwisata.

President Joko Widodo (Jokowi) inaugurated the Arrangement of Bunaken and Malalayang Beach Tourism Areas. The arrangement of the two tourist areas aimed to support the development of tourism destinations.



08

## Rehabilitasi *Pasar Johar* Utara & Tengah

Semarang, Jawa Tengah

Presiden Jokowi didampingi oleh Menteri Pekerjaan Umum dan Perumahan Rakyat (PUPR) Basuki Hadimuljono meresmikan Pasar Johar. Revitalisasi Pasar Johar yang dilakukan oleh Kementerian PUPR dilaksanakan dengan prinsip-prinsip pelestarian bangunan gedung cagar budaya dengan melibatkan Pemerintah Daerah. Presiden Jokowi berharap pasar ini dapat dimanfaatkan oleh para pedagang berjualan dan masyarakat untuk belanja barang kebutuhan.

President Jokowi accompanied by Minister of Public Works and Public Housing (PUPR) Basuki Hadimuljono inaugurated Pasar Johar. The revitalization of the Johar Market by the Ministry of PUPR is conducted with the principles of preserving cultural heritage buildings by involving the Regional Government. President Jokowi hopes that this market can be utilized by traders and the public to shop for goods.



09

Asrama Mahasiswa
*Nusantara*

Wonocolo, Surabaya, Jawa Timur

Presiden Jokowi didampingi oleh Direktur Jenderal Cipta Karya Diana Kusumastuti yang hadir mewakili Menteri PUPR dalam peresmian Asrama Mahasiswa Nusantara (AMN). Bangunan AMN Surabaya terdiri dari 2 blok gedung asrama Putra-Putri yang terdiri dari 188 kamar dengan kapasitas 528 mahasiswa. Dengan memanfaatkan lahan milik Pemerintah Provinsi Jawa Timur seluas 9.975 m², bangunan AMN berupa hunian vertikal setinggi 5 lantai yang mengadopsi konsep arsitektur tropis dan mengimplementasikan prinsip-prinsip Bangunan Gedung Hijau.

President Jokowi accompanied by Director General of Cipta Karya Diana Kusumastuti representing the Minister of PUPR in the inauguration of the Asrama Mahasiswa Nusantara (AMN). The AMN Surabaya building consists of 2 blocks of male and female dormitory buildings with 188 rooms with a capacity of 528 students. The AMN building, utilising 9,975 m² of land owned by the East Java Provincial Government, is a 5-storey vertical residential building that adopts the concept of tropical architecture and implements the principles of Green Building.



10

Indoor Multifunction
Stadium

GBK Senayan, Jakarta Pusat

Menteri PUPR Basuki Hadimuljono mengungkapkan dukungan infrastruktur sarana dan prasarana olahraga dengan dengan sedang dilaksanakannya pembangunan Indoor Multifunction Stadium (IMS) atau stadion multifungsi di Kompleks Gelora Bung Karno (GBK). Stadion indoor dibangun di atas lahan seluas 30.720 $m^2$ dan luas tapak bangunan 20.852,79 $m^2$ dengan fungsi utama sebagai Lapangan Basket yang memiliki 1 FOP dan 2 lapangan latihan. Pembangunan IMS dipersiapkan sebagai vanue ajang FIBA Basketball World Cup 2023 bakal berlangsung pada 25 Agustus hingga 10 September mendatang.

The Minister of PUPR Basuki Hadimuljono revealed support for sports infrastructure and facilities with the ongoing construction of the Indoor Multifunction Stadium (IMS) or multifunctional stadium at the Gelora Bung Karno Complex (GBK). The indoor stadium, built on an area of 30,720 $m^2$ and a building footprint of 20,852.79 $m^2$, has the main function as a basketball court which has 1 FOP and 2 training courts. This construction of the IMS is being prepared for the FIBA Basketball World Cup 2023 venue, which will take place from August 25 to September 10.

# **Jejak Langkah** Perseroan
## Corporate Milestones

**1877**

Berdirinya PT Nindya Karya (Persero) berawal dari Perusahaan Konstruksi milik Belanda yaitu; NV Nederlands Aannemings Maatschappij (Nedam) V/H FA.H.F Boersma.

*The establishment of PT Nindya Karya (Persero) started from a Dutchowned construction company, namely; NV Nederlands Aannemings Maatschappij (Nedam) V/H FA.H.F Boersma.*

**1960**

Setelah 2 (dua) dekade kemerdekaan Indonesia, Pemerintah melakukan nasionalisasi pada perusahaan perusahaan strategis milik asing, salah satunya NEDAM menjadi Perusahaan Bangunan Negara "Nindya Karya".

*After 2 (two) decades of Indonesian independence, the Government nationalized strategic foreign-owned companies, one of which NEDAM became the State Building Company "Nindya Karya".*

**1961**

Peralihan bentuk Nindya Karya, dari Perusahaan Bangunan Negara menjadi Perusahaan Negara (PN).

*The transition of Nindya Karya's form, from a State Building Company to a State Company (PN).*

**1969**

Nindya Karya kembali mengalami peralihan bentuk, dari Perusahaan Negara (PN) menjadi Persero.

*Nindya Karya has again experienced a transformation from a State Company (PN) toa Persero.*

**1973**

Nindya Karya resmi menjadi PT Nindya Karya (Persero).

*Nindya Karya officially became PT Nindya Karya (Persero).*

**2021**

Pendirian anak usaha Nindya Tirta Unggul sebagai bentuk investasi dalam rangka diversifikasi usaha pada segmen Sistem Penyediaan Air Minum (SPAM) di luar segmen usaha jasa konstruksi.
*Establishment of Nindya Tirta Unggul subsidiary as a form of investment in the framework of business diversification in the Drinking Water Supply System (SPAM) segment outside the construction services business segment.*

Hotel Nindya Biodistrict pertama kali beroperasi
*Nindya Biodistrict Hotel first operated*

**2022**

Inisiasi pembentukan anak perusahaan KLN di IKN bersama BUMN Karya lainnya
*Initiate the establishment of a subsidiary company KLN in IKN with other BUMN Karya*

PT Nindya Karya (persero) berubah nama menjadi PT Nindya Karya di ikuti perubahan logo dengan penambahan member of Danareksa setelah bergabung kedalam Holding Danareksa
*PT Nindya Karya (Persero) changed its name to PT Nindya Karya followed by a logo change with the addition of a member of Danareksa after joining Holding Danareksa.*

## 2008

Nindya Karya melakukan Invetasi Penyertaan Saham pada PT Jasamarga Kunciran Cengkareng (JKC) yang bergerak di bidang Pengusahaan Jalan Tol.

*Nindya Karya invested in Shares in PT Jasamarga Kunciran Cengkareng (JKC) which is engaged in the Toll Road Concession sector.*

## 2012

Berdasarkan Peraturan Pemerintah No. 69 tahun 2012 Perseroan resmi direstrukturisasi berupa penambahan modal dasar Perseroan. Seiring hal tersebut, Perseroan melakukan reformasi bisnis bersamaan dengan terbitnya Peraturan Pemerintah No. 69 tahun 2012 dengan mengusung tema "Nindya Reborn". Reformasi bisnis yang dilakukan meliputi perubahan logo, visi dan misi, nilai dasar, budaya, bidang keuangan, organisasi, SDM serta sistem Perseroan.

*Based on Government Regulation No. 69 of 2012 the Company was officially restructured in the form of additional authorized capital of the Company. In line with this, the Company carried out business reforms in conjunction with the issuance of Government Regulation No. 69 of 2012 with the theme "Nindya Reborn". The business reforms carried out include changes to the logo, vision and mission, basic values, culture, finance, organization, HR and the Company's systems.*

## 2013

Nindya Karya mendirikan anak usaha, PT Nindya Beton, dalam rangka pengembangan bisnis di bidang Beton Pracetak dan Ready Mix.

*Nindya Karya established a subsidiary, PT Nindya Beton, in the context of business development in the field of Precast and Ready Mix Concrete.*

## 2017

Pelebaran bisnis dengan melakukan investasi di sector properti, melalui peluncuran proyek Hotel Horison Nindya di Semarang.
*Business expansion by investing in the property sector, through the launch of the Horison Nindya Hotel project in Semarang.*

Penerbitan Medium Term Notes (MTN) I Nindya Karya tahun 2017 dengan peringkat efek idBBB+ oleh PEFINDO.
*Issuance of Medium Term Notes (MTN) I Nindya Karya in 2017 with a securities rating of idBBB+ by PEFINDO.*

## 2018

Nindya Karya mengembangkan sektor bisnis baru yaitu pengembangan bisnis penyewaan alat berat, angkat dan angkut melalui Unit Penunjang Produksi serta pengembangan bisnis sektor properti, salah satunya Soft Launching Hotel Horison Nindya Semarang. Di tahun ini pula Nindya Karya pertama kali melaksanakan pembayaran Dividen kepada Pemegang Saham.

*Nindya Karya is developing a new business sector, namely the development of the heavy equipment rental, lifting and transportation business through the Production Support Unit and the property sector business development, one of which is the Soft Launching of Hotel Horison Nindya Semarang. This year also Nindya Karya made the first payment of dividends to shareholders.*

## 2019

Mulai melakukan transformasi digital dengan mengembangkan Enterprise Resource Planning (ERP).

*Start doing digital transformation by developing Enterprise Resource Planning (ERP).*

## 2020

*Memorandum of Undertsanding* (MoU) Pembangunan RDMP Dumai antara NINDYA-PERTAMINA, DH Holding (Korea).
*Memorandum of Undersanding (MoU) for the Dumai RDMP Development between NINDYA-PERTAMINA, DH Holding (Korea).*

Pengembangan PLTA Maung Banjarnegara antara NINDYA, Indonesia Power, KOSPO.
*Development of the Maung-Banjarnegara PLTA between NINDYA, Indonesia Power, KOSPO.*

Memorandum of Undertsanding (MoU) Pengembangan Bali Integrated Transportation System antara NINDYA KIND, KRNA, KRTC dan Byucksan Engineering.
*Memorandum of Undertsanding (MoU Development of the Bali Integrated Transportation System between NINDYA, KIND, KRNA, KRTC and Byucksan Engineering.*

*Go Live* ERP dan peluncuran beragam aplikasi dalam rangka akselerasi transformasi digital.
*Go Live ERP and launch applications in order to accelerate digital transformation.*

Memorandum of Understanding (MoU) Pengembangan Air Limbah dan WTP Bali Selatan antara NINDYA, PDAM Provinsi Bali dan Samsung Engineering.
*Memorandum of Undersanding (MoU) for South Bali Wastewater and WTP Development between NINDYA, PDAM Bali Province and Samsung Engineering.*

Peluncuran *Core Values* AKHLAK.
*Launch of AKHLAK Core Values.*



01

# Kilas Kinerja

Financial Highlights



# **Ikhtisar** Data Keuangan Penting
## Key Financial Highlights

### Laba (Rugi) dan Penghasilan Komprehensif Lainnya Konsolidasian
**Consolidated Profit (Loss) and Other Comprehensive Income**

| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 | Yoy<br>2021 - 2022 |
|---|---|---|---|---|---|---|
| Pendapatan Usaha<br>Revenues | 4.044.635 | 4.415.364 | 3.616.483 | 5.783.502 | 6.226.911 | (8,40%) |
| Beban Pokok Penjualan<br>Revenue Costs | (3.682.873) | (4.053.477) | (3.299.318) | (5.158.970) | (5.534.321) | (9,14%) |
| Laba Bruto<br>Gross Profit | 361.762 | 361.887 | 317.165 | 624.533 | 692.590 | (0,03%) |
| Laba Sebelum Beban Pajak Penghasilan<br>Profit Before Income Tax | 92.567 | 65.700 | 50.101 | 220.087 | 273.388 | 40,89% |
| Laba Bersih Tahun Berjalan<br>Net Profit for Current Year | 91.940 | 65.794 | 42.822 | 215.873 | 272.181 | 39,74% |
| Jumlah Penghasilan Komprehensif Lainnya<br>Other Comprehensive Income in Total | 304 | 13.608 | 4.333 | (5.984) | 178 | (97,76%) |
| Jumlah Laba Komprehensi Tahun Berjalan<br>Total Comprehensive Profit for The Current Year | 92.244 | 79.402 | 47.155 | 209.889 | 272.358 | 16,17% |
| **Laba Bersih Tahun Berjalan yang Diatribusikan kepada:**<br>**Net Profit From The Current Year Attributed To:** | | | | | | |
| Pemilik Entitas Induk<br>Owner of Parent Entity | 97.266 | 75.561 | 50.896 | 223.784 | 271.522 | 28,72% |
| Kepentingan Non Pengendali<br>Non-controlling Interests | (5.326) | (9.767) | (8.074) | (7.911) | 659 | (45,47%) |
| **Jumlah**<br>**Total** | 91.940 | 65.794 | 42.822 | 215.873 | 272.181 | 39,74% |
| **Laba Komprehensif Tahun Berjalan yang Diatribusikan kepada :**<br>**Net Profit From The Current Year Attributed To:** | | | | | | |
| Pemilik Entitas Induk<br>Owner of Parent Entity | 97.468 | 88.514 | 55.276 | 217.790 | 271.771 | 10,12% |
| Kepentingan Non Pengendali<br>Non-controlling Interests | (5.224) | (9.112) | (8.121) | (7.901) | 587 | (42,67%) |
| **Jumlah**<br>**Total** | 92.244 | 79.402 | 47.155 | 209.889 | 272.358 | 16,17% |

dalam jutaan Rupiah kecuali dinyatakan lain I In million Rupiah, unless otherwise stated

## Posisi Keuangan Konsolidasian
### Consolidated Financial Position

| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 | Yoy<br>2021 - 2022 |
|---|---|---|---|---|---|---|
| **Aset**<br>**Assets** | | | | | | |
| Aset Lancar<br>Current Assets | 3.469.969 | 3.521.577 | 4.221.246 | 4.830.380 | 4.517.913 | (1,47%) |
| Aset Tidak Lancar<br>Non-Current Assets | 1.379.084 | 1.378.422 | 1.265.572 | 1.245.942 | 1.173.088 | 0,05% |
| **Jumlah Aset**<br>**Total Assets** | 4.849.054 | 4.899.999 | 5.486.818 | 6.076.322 | 5.691.001 | (1,04%) |
| **Liabilitas**<br>**Liability** | | | | | | |
| Liabilitas Jangka Pendek<br>Short-term Liabilities | 2.950.874 | 3.004.927 | 3.378.819 | 4.023.379 | 3.667.131 | (1,80%) |
| Liabilitas Jangka Panjang<br>Long-term Liabilities | 404.404 | 296.770 | 589.924 | 366.306 | 511.824 | 36,27% |
| **Jumlah Liabilitas**<br>**Total Liability** | 3.355.278 | 3.301.697 | 3.968.743 | 4.389.685 | 4.178.955 | 1,62% |
| **Ekuitas**<br>**Equity** | | | | | | |
| **Jumlah Ekuitas**<br>**Total Equity** | 1.493.776 | 1.598.302 | 1.518.075 | 1.686.637 | 1.512.046 | (6,54%) |
| **Liabilitas dan Ekuitas**<br>**Liability and Equity** | | | | | | |
| **Jumlah Liabilitas dan Ekuitas**<br>**Total Liability and Equity** | 4.849.054 | 4.899.999 | 5.486.818 | 6.076.322 | 5.691.001 | (1,04%) |

dalam jutaan Rupiah kecuali dinyatakan lain I In million Rupiah, unless otherwise stated

## Arus Kas Konsolidasian
### Consolidate Cash Flow

| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 | Yoy<br>2021 - 2022 |
|---|---|---|---|---|---|---|
| Arus Kas dari Aktivitas Operasi<br>Cash Flow from Operating Activities | (267.521) | 590.742 | (583.271) | 32.792 | 235.153 | (145,29%) |
| Arus Kas dari Aktivitas Investasi<br>Cash Flow from Investment Activities | 174.686 | 36.825 | 36.624 | (27.720) | (68.202) | 374,37% |
| Arus Kas dari Aktivitas Pendanaan<br>Cash Flow from Financing Activities | 226.604 | (437.819) | 284.462 | (35.298) | (17.500) | (151,76%) |
| Kenaikan (Penurunan) Bersih Kas dan Setara Kas<br>Net Increase (Decrease) for Cash and Cash Equivalent | 133.769 | 189.749 | (262.184) | (30.226) | (320.854) | (29,50%) |
| Keuntungan (Kerugian) Selisih Kurs Yang Belum Direalisasi<br>Unrealized Gain (Loss) On Foreign Exchange Rate | 16 | 2 | - | - | | 811,87% |
| Kas dan Setara Kas Awal Tahun<br>Cash and Cash Equivalent at the Start of the Year | 435.623 | 245.873 | 508.064 | 538.290 | 859.144 | 77,17% |
| Kas dan Setara Kas Akhir Tahun<br>Cash and Cash Equivalent at the End of the Year | 569.409 | 435.623 | 245.873 | 508.064 | 538.290 | 30,71% |

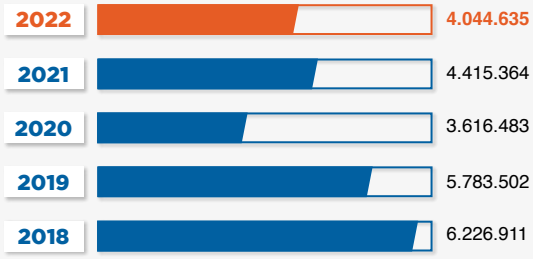
dalam jutaan Rupiah kecuali dinyatakan lain I In million Rupiah, unless otherwise stated

## Rasio-rasio Keuangan
### Financial Ratios

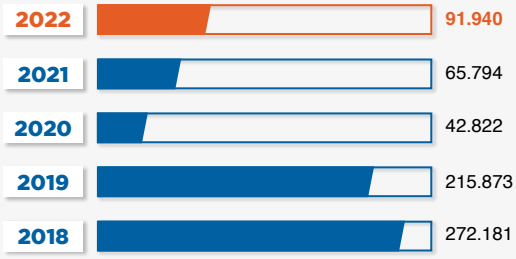
| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| **Likuiditas**<br>**Liquidity** | | | | | |
| Rasio Kas (%)<br>Cash Ratio (%) | 26,07% | 21,15 | 13,92 | 17,6 | 20,13 |
| Rasio Lancar (Likuiditas) (%)<br>Current Ratio (Liquidity) (%) | 117,59% | 117,19 | 131,78 | 120,06 | 123,2 |
| **Rentabilitas**<br>**Rentability** | | | | | |
| Rasio Laba (rugi) Terhadap Pendapatan/ Penjualan<br>Profit (loss) to Income Ratio | 2,27% | 1,49% | 1,18% | 3,73% | 4,37% |
| Rasio Laba (rugi) Terhadap Jumlah Aset<br>Profit (loss) to Total Assets Ratio | 1,90% | 1,38% | 0,78% | 3,55% | 4,78% |
| Rasio Pengembalian atas Ekuitas (ROE) (%)<br>Return on Equity (ROE) Ratio (%) | 5,80% | 4,25 | 2,9 | 14,68 | 22,1 |
| Rasio Pengembalian atas Investasi (ROI) (%)<br>Return on Investment (ROI) Ratio (%) | 7,05 | 6,46 | 5,08 | 8,23 | 9,54 |
| **Solvabilitas**<br>**Solvability** | | | | | |
| Debt to Equity Ratio (DER) (Kali)<br>Debt to Equity Ratio (DER) (Times) | 0,54 | 0,37 | 0,68 | 0,44 | 0,49 |
| **Turnover**<br>**Turnover** | | | | | |
| Collection Period (Hari)<br>Collection Period (Days) | 7 | 10 | 14 | 18 | 18 |
| Perputaran Persediaan (Hari)<br>Supply Turnover (Days) | 25 | 19 | 15 | 11 | 7 |
| **Aktivitas**<br>**Activity** | | | | | |
| Total Aset Turnover (TATO) (Kali)<br>Total Aset Turnover (TATO) (Times) | 87,94 | 0,95 | 0,69 | 0,98 | 1,34 |

dalam jutaan rupiah
in million of rupiah

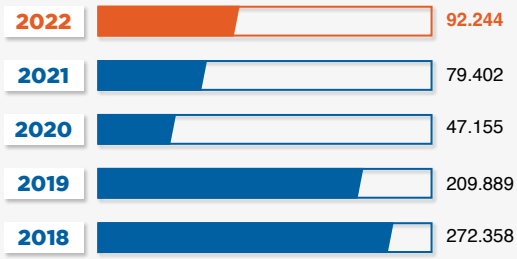
## Pendapatan Usaha
Revenue



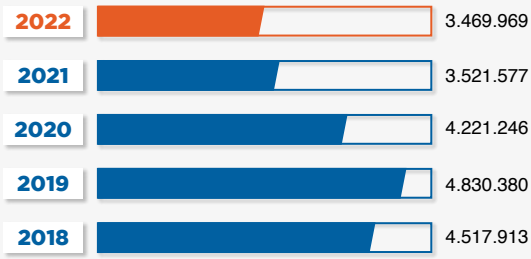

## Laba Bersih Tahun Berjalan
Net Profit for Current Year



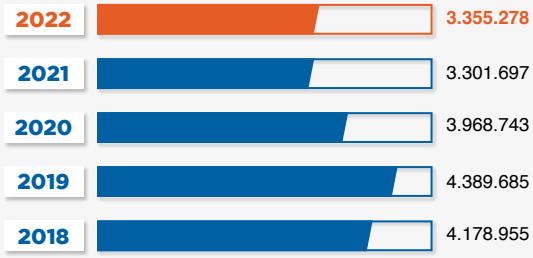

## Jumlah Laba Komprehensi Tahun Berjalan
Total Comprehensive Profit for The Current Year



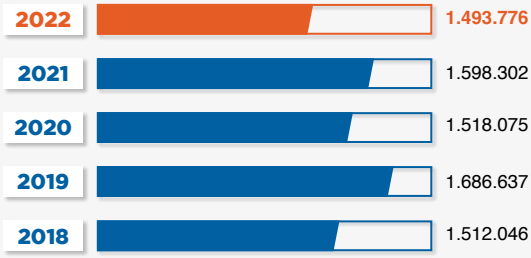

## Aset Lancar
Current Assets




## Jumlah Liabilitas
Total Equity




## Jumlah Ekuitas
Total Equity



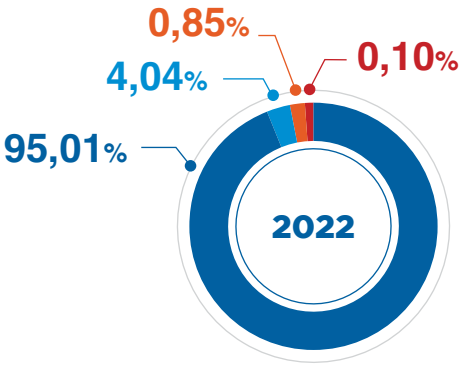
# **Ikhtisar** Operasi
## Operation Highlights

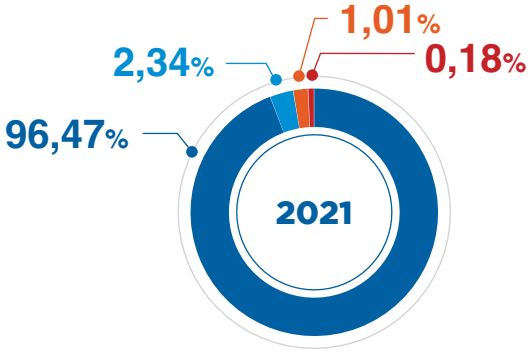
## IKHTISAR KINERJA OPERASIONAL — OPERATIONAL PERFORMANCE HIGHLIGHT

### Jumlah dan Kontribusi Segmen Usaha terhadap Pendapatan 2021-2022
**Amount and Contribution of Business Segments to Revenues 2021-2022**

| Uraian Description | 2022 (Rp juta) (Rp million) | | 2021 (Rp juta) (Rp million) | | Kenaikan (Penurunan) Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Nominal (Rp-juta) (Rp million) | Persentase Percentage (%) |
| Konstruksi-Neto Construction-Net | 3.842.960 | 95,01% | 4.259.315 | 96,47% | (416.355) | (9,78%) |
| Manufaktur Manufacture | 163.358 | 4,04% | 103.462 | 2,34% | 59.896 | 57,89% |
| Properti Property | 34.297 | 0,85% | 44.468 | 1,01% | (10.170) | (22,87%) |
| Sewa Alat Equipment Rental | 4.020 | 0,10% | 8.119 | 0,18% | (4.099) | (50,49%) |
| Jumlah Pendapatan Total Income | 4.044.635 | 100,00% | 4.415.364 | 100,00% | (370.729) | (8,40%) |

### Komposisi Kontribusi Segmen Usaha terhadap Pendapatan Perusahaan
**Composition of Business Segment Contribution to Revenues**




- Konstruksi-Neto I Construction-Net
- Manufaktur I Manufacture
- Properti I Property
- Sewa Alat I Equipment Rental

## IKHTISAR PENILAIAN ADMINISTRASI

## ADMINISTRATION ASSESSMENT HIGHLIGHT

| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| **Aspek Administrasi**<br>**Administration Aspects** | | | | | |
| Laporan Tahunan (Hari)<br>Annual Report (Days) | 3,00 | 3,00 | 3,00 | 3,00 | 3,00 |
| RKAP (Hari)<br>RKAP (Days) | 3,00 | 3,00 | 3,00 | 3,00 | 3,00 |
| Laporan Triwulan (Hari)<br>Quarterly Reports (Days) | 3,00 | 3,00 | 3,00 | 3,00 | 3,00 |
| Efektivitas Penyaluran Dana Pembinaan Usaha Kecil dan Koperasi (PUKK) (%)<br>Effectiveness of Fund Distribution for Small Enterprises and Cooperatives Development (PUKK) (%) | 3,00 | 3,00 | 3,00 | 3,00 | 3,00 |
| Tingkat Kolektibilitas Pengembalian Dana Pembinaan Usaha Kecil dan Koperasi (PUKK) (%)<br>Collectability Rate of Return of Fund for Small Enterprises and Cooperatives Development (PUKK) (%) | 3,00 | 3,00 | 3,00 | 3,00 | 3,00 |

## IKHTISAR PENILAIAN KINERJA DAN OPERASIONAL

## PERFORMANCE AND OPERATIONAL ASSESSMENT HIGHLIGHT

| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| Peningkatan Penguasaan Teknologi<br>Improved Mastery of Technology | 92,33% | 96,22% | 93,88% | 90,00% | 90,00% |
| Penyelenggaraan Pendidikan Formal dan Informal<br>Implementation of Formal and Informal Education | 158,45% | 169,40% | 93,74% | 76,89% | 148,00% |
| Ketepatan Waktu Penyelesaian Pekerjaan<br>Timely Completion of Work | 95,92% | 95,70% | 96,40% | 96,33% | 91,61% |

## GCG DAN PEMERINGKATAN LAINNYA

## GCG AND OTHER RATINGS

| Uraian<br>Description | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|
| **Asesment Penerapan GCG**<br>**Assessment of GCG Implementation** | | | | | |
| Skor<br>Score | 90,430 | 90,082 | 89,793 | 89,69 | 89,64 |
| Klasifikasi<br>Classification | Sangat Baik<br>Very Good | Sangat Baik<br>Very Good | Sangat Baik<br>Very Good | Sangat Baik<br>Very Good | Sangat Baik<br>Very Good |
| **Pemeringkatan**<br>**Rating** | | | | | |
| Pemeringkatan oleh PEFINDO<br>Rating by PEFINDO | BBB+ | BBB+ | BBB+ | BBB+ | BBB+ |

# Ikhtisar Saham
## Stocks Overview

### JUMLAH SAHAM
Jumlah saham PT Nindya Karya per 31 Desember 2022 adalah sebanyak 5.950.000 lembar saham, dengan kepemilikan Negara Republik Indonesia sebanyak 1 (satu) saham Seri A Dwi Warna atau sebesar 0,0002%, sedangkan PT Danareksa (Persero) memiliki sebanyak 5.890.500 saham Seri B atau sebesar 89%% dan 59.499 saham seri C atau sebesar 11%.

### INFORMASI TENTANG PERDAGANGAN SAHAM DAN KEPEMILIKAN SAHAM OLEH PUBLIK
Hingga 31 Desember 2022, PT Nindya Karya belum melakukan Penawaran Umum Perdana Saham (*Initial Public Offering*/IPO) sehingga tidak memperdagangkan sahamnya kepada publik di bursa efek baik di dalam maupun luar negeri. Dengan demikian, laporan terkait jumlah saham yang beredar, informasi dalam bentuk tabel yang memuat kapitalisasi pasar berdasarkan harga pada Bursa Efek tempat saham dicatatkan harga saham tertinggi, terendah dan penutupan berdasarkan harga pada Bursa Efek tempat saham dicatatkan, volume perdagangan saham pada Bursa Efek tempat saham dicatatkan, informasi dalam bentuk grafik yang memuat paling kurang harga penutupan berdasarkan harga pada Bursa Efek tempat saham dicatatkan volume perdagangan saham pada Bursa Efek tempat saham dicatatkan, dan volume perdagangan saham pada Bursa Efek tempat saham dicatatkan untuk setiap masa triwulan dalam 2 (dua) tahun terakhir belum tersaji di dalam laporan tahunan ini.

### DIVIDEN SAHAM
Hingga 31 Desember 2022, PT Nindya Karya menetapkan untuk tidak melakukan pembagian dividen. Sehinga tidak terdapat informasi mengenai deviden kas yang dibagikan, rasio yang dibagikan, tanggal pengumuman dan tanggal pembayaran.

### INFORMASI TENTANG AKSI KORPORASI SAHAM LAINNYA
Terdapat aksi korporasi yaitu terlaksananya Holding Danareksa sesuai dengan Peraturan Pemerintah Republik Indonesia Nomor 7 Tahun 2022 tanggal 24 Januari 2022 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam Modal Saham Perusahaan PT Danareksa dan telah ditetapkan oleh Menteri Keuangan lewat Keputusan Menteri Keuangan RI No. 143/KMK.06/2022 tanggal 18 April 2022 serta telah sesuai dengan Anggaran Dasar PT Nindya Karya No. 35 tanggal 27 Juni 2022. Dengan adanya hal tersebut maka, terdapat perubahan nama Perseroan dari Perusahaan Perseroan (Persero) PT Nindya Karya menjadi PT Nindya Karya dan terdapat pengalihan seluruh saham Seri B dan Seri C milik Negara Indonesia pada PT Nindya Karya ke PT Danareksa.

### NUMBER OF SHARES
Total shares of PT Nindya Karya as of December 31, 2022, are 5,950,000 shares, with the Republic of Indonesia holding 1 (one) Series A Dwi Warna share or 0.0002%, while PT Danareksa (Persero) holds 5,890,500 Series B shares or 89% and 59,499 Series C shares or 11%.

### INFORMATION ON SHARE TRADING AND SHARE OWNERSHIP BY THE PUBLIC
As of December 31st, 2022 PT Nindya Karya has not executed an Initial Public Offering (IPO) as such none of its shares are traded to the public on Stock Exchanges, whether localy or abroad. Thus, reports with regards to number of publicly traded shares, information in the form of tables containing market capitalization based on price on the Stock Exchange on which the shares are listed, the highest, lowest, and closing prices of the shares on the Stock Exchange where it is listed, information in the form of graphs containing at least the closing price based on the price on the Stock Exchange where the shares are listed, and share trading volume on the Stock Exchange where the shared are listed for each quarter in the past 2 (two) years cannot be presented in this annual report.

### SHARE DIVIDENDS
Until December 31st, 2022, PT Nindya Karya has decided not to distribute dividends. So that there is no information about the cash dividends distributed, the ratios distributed, the announcement date and the payment date.

### INFORMATION ON OTHER CORPORATE ACTIONS
There is a corporate action, namely the implementation of Holding Danareksa by the Government Regulation of the Republic of Indonesia No. 7 of 2022 dated January 24, 2022, concerning the Addition of the State Capital of the Republic of Indonesia into the Share Capital of PT Danareksa Company and approved by the Minister of Finance through the Decree of the Minister of Finance of the Republic of Indonesia No. 143/KMK.06/2022 dated April 18, 2022, and by the Articles of Association of PT Nindya Karya No. 35 dated June 27, 2022. With this, there is a change in the name of the Company from Perusahaan Perseroan (Persero) PT Nindya Karya to PT Nindya Karya and there is a transfer of all Series B and Series C shares owned by the State of Indonesia in PT Nindya Karya to PT Danareksa.

Adapun jumlah saham terakhir setelah aksi korporasi yaitu :

1. Saham seri A dengan jumlah lembar saham sebanyak 1 lembar dengan nominal Rp1.000.000 di miliki oleh Negara Republik Indonesia.
2. Saham seri B dengan jumlah lembar saham sebanyak 5.890.500 lembar dengan nilai nominal Rp84.882,- perlembar saham atau sebesar Rp449.997.421.000,- dimiliki oleh PT Danareksa.
3. Saham seri C dengan jumlah lembar saham sebanyak 59.499 lembar dengan nilai nominal Rp1.000.000,- perlembar saham atau sebesar Rp59.499.000.000 dimiliki oleh PT Danareksa.

The last total shares after the corporate action is :

1. Series A shares with a total of 1 share with a nominal value of Rp1,000,000 owned by the Republic of Indonesia.
2. Series B shares with 5,890,500 shares with a nominal value of Rp84,882 per share or Rp449,997,421,000 owned by PT Danareksa.
3. Series C shares with a total number of shares of 59,499 shares with a nominal value of Rp1,000,000 per share or amounting to Rp59,499,000,000 owned by PT Danareksa.

# **Informasi tentang** Obligasi, Sukuk atau Obligasi Konversi, serta Pendanaan Lainnya
## Information on Bonds, Sukuk or Convertible Bonds, and Other Financing

Per 31 Desember 2022, PT Nindya Karya tidak menerbitkan obligasi, sukuk, obligasi konversi, efek lainnya, serta pendanaan lainnya berupa Medium Term Notes. Dengan demikian, tidak terdapat informasi terkait jumlah obligasi/sukuk/obligasi konversi yang beredar (*outstanding*), tingkat bunga/imbalan, tanggal jatuh tempo, dan peringkat obligasi/ sukuk.

As of December 31st, 2022, PT Nindya Karya di not issue any bonds, sukuk, convertible bonds, or any other securities nor financing in the form of Medium Term Notes. Thus, there are no information related to bonds/sukuk/ outstanding convertible bonds, interest/return rate, maturity date and bond/sukuk ratings

# **Kilas** Peristiwa
## Event Highlights

**Januari**
January




| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 3 | NINDYA lantik Pejabat Baru<br>NINDYA appoints new officials |
| 5 | Presiden Joko Widodo Meresmikan Pasar Johar yang dibangun Nindya Karya<br>President Joko Widodo Inaugurates Johar Market built by Nindya Karya |
| 13 | NINDYA Tandatangani MoU dengan *Disaster Management Center* IKA UNHAS<br>NINDYA Signs MoU with Disaster Management Centre IKA UNHAS |

| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 14 | NINDYA Selenggarakan Rakernas PT Nindya Karya Tahun 2022<br>NINDYA Organizes National Meeting of PT Nindya Karya in 2022 |
| 14 | NINDYA Kukuhkan Srikandi Nindya dalam Rakernas 2022<br>NINDYA inaugurates Srikandi Nindya in National Meeting 2022 |
| 14 | NINDYA Kukuhkan Pengurus Milenial dalam Rakernas 2022<br>NINDYA inaugurates Millennial Board in National Meeting 2022 |
| 17 | Hotel Nindya *Biodisctrict* Diresmikan<br>Nindya Biodisctrict Hotel Inaugurated |
| 18 | Kerjasama NINDYA-IKATEK UNHAS Kirim Bantuan Logistik untuk Korban Gempa Banten<br>NINDYA-IKATEK UNHAS Cooperation Send Logistic Aid for Banten Earthquake Victims |
| 25 | TJSL NINDYA Lakukan Kunjungan Kepada Dua Calon Mitra Binaan<br>NINDYA's CSR Visits Two Prospective Partners |
| 29 | Komisi V DPR RI Tinjau Proyek Bendungan Pamukkulu yang Dikerjakan Nindya<br>Commission V of the House of Representatives Reviews Pamukkulu Dam Project by Nindya |

## Februari
February




| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 3 | NINDYA Resmi Memulai Pembangunan Gedung DPRD Padang<br>NINDYA Officially Starts Construction of Padang House of Representatives Building |
| 8 | NINDYA lakukan Resertifikasi Audit ISO 45001:2018 dan Surveillence Audit ISO 9001:2015 dan ISO 14001:2015<br>NINDYA conducts ISO 45001:2018 Audit Recertification and ISO 9001:2015 and ISO 14001:2015 Audit Surveillance |
| 10 | NINDYA Tandatangani kontrak Proyek Pembangunan Simpang Tidak Sebidang atau *Underpass* Jalan Dewi Sartika Depok<br>NINDYA signs contract for the construction of a intersection or underpass at Dewi Sartika Street in Depok |
| 8 | NINDYA Tandatangani Nota Kesepahaman Bersama Kejaksaan Tinggi Sumatera Utara dalam bersinergi dalam rangka penanganan masalah hukum baik di bidang perdata dan Tata Usaha Negara.<br>NINDYA Signed a Memorandum of Understanding with the North Sumatra High Prosecutor's Office in synergy in the context of handling legal issues in both the civil and state administrative fields. |
| 14 | NINDYA Laksanakan *Ground Breaking* Pembangunan Simpang Tidak Sebidang Jalan Dewi Sartika Depok<br>NINDYA Holds Ground Breaking for the Construction of the Intersection of Dewi Sartika Street in Depok |
| 11 | NINDYA PEDULI Laksanakan Bakti sosial dan Pengobatan Massal di Kampung Yetetkun, Distrik Ninati Kabupaten Boven Digoel<br>NINDYA PEDULI Conducts Social Service and Mass Treatment in Yetetkun Village, Ninati District, Boven Regency Digoe |
| 16 | NINDYA Gelar Vaksinasi Booster untuk Karyawan dan Keluarga<br>NINDYA Holds Booster Vaccination for Employees and Families |
| 20 | NINDYA Meraih 7 Penghargaan Kecelakaan Nihil (*Zero Accident Award*) 2022 dari Menteri Ketenagakerjaan Republik Indonesia<br>NINDYA Achieves 7 Zero Accident Awards 2022 from the Minister of Labor of the Republic of Indonesia Indonesia |
| 22 | Gubernur Jawa Barat Resmikan *Underpass* Sriwijaya yang dibangun Nindya<br>West Java Governor inaugurates Sriwijaya Underpass built by Nindya |
| 22 | NINDYA Raih Penghargaan K3 Internasional Kategori Silver Bintang Tiga<br>NINDYA achieves three-star Silver Category International K3 Award |
| 27 | NINDYA Kerahkan Bantuan untuk Korban Gempa Sumbar<br>NINDYA mobilizes aid for West Sumatra earthquake victims |

## Maret
March



| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 4 | NINDYA Selenggarakan Kegiatan Donor Darah dalam Meperingati HUT Nindya ke-62<br>NINDYA Organized Blood Donation Event to Commemorate Nindya's 62nd Anniversary |
| 4 | Insan Nindya Tunjukkan *Talent-Talent* Berbakat dalam *Nindya Got Talent*<br>Nindya employees showcase talents in Nindya Got Talent |
| 4 | NINDYA Gelar Khitanan Massal untuk Masyarakat dalam Meperingati HUT Nindya ke-62<br>NINDYA Holds Mass Circumcision for the Community in Celebration of Nindya's 62nd Anniversary |
| 8 | NINDYA dan Kejaksaan Tinggi Bali terkait Penanganan Masalah Hukum Bidang Perdata dan Tata Usaha Negara<br>NINDYA and the Bali High Prosecutor's Office concerning the Handling of Legal Issues in the Civil and State Administration Sector |
| 12 | NINDYA berkolaborasi TJSL BUMN Serahkan Perangkat TIK kepada 3 Sekolah<br>NINDYA collaborates with CSR SOEs to hand over ICT equipment to 3 schools |
| 15 | NINDYA Turut Serta dalam The 2nd *Asia International Water Week* di Labuan Bajo<br>NINDYA Participates in The 2nd Asia International Water Week in Labuan Bajo |
| 11 | Tasyakuran HUT Ke-62 Nindya mengangkat Tema *Harmony in Smart Green*<br>Nindya's 62nd Anniversary Celebration is themed Harmony in Smart Green |
| 9 | NINDYA Lakukan Penyaluran Bantuan kepada Masyarakat yang Terdampak Gempa Bumi di Sumatera Barat bersama Holding Danareksa<br>NINDYA Distributes Aid to Communities Affected by the Earthquake in West Sumatra by Holding Danareksa |
| 11 | Nindya Tetapkan Tiga Juara NLI 2022 dalam Peringatan HUT Nindya ke-62<br>Nindya Determines Three 2022 NLI Champions in Commemoration of Nindya's 62nd Anniversary |
| 9 | TJSL NINDYA Lakukan Penanaman Pohon pada Proyek Pembangunan Waduk Pondok Ranggon<br>NINDYA's CSR program conducts tree planting at Pondok Ranggon Reservoir Development Project |
| 8 | NINDYA PEDULI Berbagi dengan Anak Yatim dalam Peringatan HUT Nindya ke-62<br>NINDYA PEDULI Shares with Orphans in Commemoration of Nindya's 62nd Anniversary |
| 8 | NINDYA Serahkan Alat TIK untuk Beberapa Sekolah di Banten Berkolaborasi dengan Beberapa BUMN<br>NINDYA Donates ICT Tools to Several Schools in Banten in Collaboration with Several SOEs |
| 11 | NIDNYA PEDULI Serahkan 50 Beasiswa Bantuan Belajar Kepada Anak Karyawan yang Berprestasi dalam Peringatan HUT Nindya ke-62<br>NIDNYA PEDULI handed over 50 scholarships to children of outstanding employees in commemoration of Nindya's 62nd Anniversary |
| 14 | NINDYA *Upgrade* Pemenuhan Sertifikasi ISO 19650:2018 BIM oleh *The British Standards Institution* (BSI).<br>NINDYA Upgrades Fulfillment of ISO 19650:2018 BIM Certification by The British Standards Institution (BSI). |
| 21 | NINDYA dan PPA Lakukan Audit Bersama terhadap Anak Perusahaan (Nindya Beton)<br>NINDYA and PPA Conduct Joint Audit of Subsidiary (Nindya Beton) |
| 30 | Menteri BUMN resmikan RS Otak dan Jantung yang dibangun Nindya<br>SOE Minister inaugurates Nindya built Brain and Heart Hospital |

## April
April



| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 4 | NINDYA Lakukan Rotasi dan Regenerasi Kepemimpinan dengan Lantik Beberapa Pejabat<br>NINDYA Rotates and Regenerates Leadership by Inaugurating Several Officials |
| 19 | Nindya Band Tampil di Acara *Millennials Gathering* Holding Danareksa<br>Nindya Band Performs at Holding Danareksa's Millennials Gathering Event |
| 19 | NINDYA Peringati Nuzulul Qur'an dengan Berikan Santunan Anak Yatim dan Bagikan Takjil Ke Pengguna Jalan<br>NINDYA Commemorates Nuzulul Qur'an by Sponsoring Orphans and Distributing Takjil to Road Users |
| 19 | NINDYA melalui Divisi Properti jalin kerja sama dengan Bank Mandiri untuk mempermudah akses kepemilikan rumah dengan Kerja Sama Pemanfaatan KPR, Produk dan Jasa Layanan Perbankan<br>NINDYA through the Property Division collaborates with Bank Mandiri to facilitate access to homeownership with the Cooperation on the Utilization of Mortgage, Banking Products, and Services |
| 20 | NINDYA Tandatangani Surat Perintah Kerja (SPK) dengan Hotel Indonesia Natour Merevitalisasi Hotel dan *Convention Center* di Bali<br>NINDYA Signs Work Order Letter (SPK) with Hotel Indonesia Natour to Revitalize Hotel and Convention Center in Bali |
| 22 | NINDYA Tandatangani Perjanjian Kerjasama Pengembangan RSUD Komodo di Manggarai Barat - NTT<br>NINDYA Signs Cooperation Agreement for the Development of Komodo Regional Hospital in West Manggarai - NTT |
| 26 | NINDYA Serahkan Bantuan Korban Kebakaran Pasar Gembrong Bersama Satgas Bencana BUMN<br>NINDYA Donates to Gembrong Market Fire Victims with SOE Disaster Task Force |
| 26 | NINDYA Salurkan Al-Qur'an Ke Beberapa Ponpes Bersama BUMN Holding Danareksa<br>NINDYA distributes Al-Qur'an to several Islamic boarding schools with SOE Holding Danareksa |
| 26 | NINDYA Tandatangani MoU Rencana Kerjasama Investasi dan Pembangunan Gedung Asrama Mahasiswa Universitas Pendidikan Indonesia<br>NINDYA Signs MoU for Investment Cooperation Plan and Construction of Student Dormitory Building University of Pendidikan Indonesia |
| 27 | NINDYA Peroleh Sertifikasi ISO 21500:2021<br>NINDYA Obtains ISO 21500:2021 Certification |
| 27 | NINDYA Serahkan Bantuan Sembako di Pondok Pesantren Bogor<br>NINDYA Donates Basic Food Assistance at Bogor Islamic Boarding School |
| 27 | NINDYA Peroleh Sertifikasi Kitemark ISO 19650:2018 BIM<br>NINDYA Obtains ISO 19650:2018 BIM Kitemark Certification |
| 28 | NINDYA PEDULI Beri Bantuan Untuk Panti Asuhan Di Bogor<br>NINDYA PEDULI Gives Aid to Orphanage in Bogor |
| 28 | Nindya Karya Serahkan Bantuan untuk Penyandang Disabilitas Bersama BUMN Holding Danareksa<br>Nindya Karya Provides Assistance for Persons with Disabilities with SOE Holding Danareksa |

## Mei
May



| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 9 | NINDYA melalui Divisi Infrastruktur 1 Memperoleh kontrak Rehabilitasi dan Modernisasi Saluran Irigasi di Saddang, Sulawesi Selatan<br>NINDYA through Infrastructure Division 1 obtained a contract for Rehabilitation and Modernization of Irrigation Canals in Saddang, South Sulawesi |
| 20 | NINDYA dan Fakultas Teknik UNHAS Tandatangani MoU dalam Mendukung Implementasi Undang-Undang Keinsinyuran<br>NINDYA and UNHAS Faculty of Engineering Sign MoU to Support the Implementation of the Engineering Law |
| 23 | BPKP Lakukan Kunjungan Ke Nindya untuk Reviu Peningkatan P3DN Dalam Rangka Bangga Buatan Indonesia (BBI)<br>BPKP Visits Nindya to Review P3DN Improvement in the Framework of Bangga Buatan Indonesia (BBI) |
| 24 | NINDYA dan PT Takke Gunung Kijang Indonesia Tandatangani *Non Disclosure Agreement* dan MoU dalam Mengembangkan Kawasan Pesisir Pulau Kecil di Kawasan Industri Maritim Pulau Bintan, Kepulauan Riau<br>NINDYA and PT Takke Gunung Kijang Indonesia Sign Non-Disclosure Agreement and MoU on Developing Small Island Coastal Areas in the Maritime Industrial Zone of Bintan Island, Riau Islands |
| 25 | Koperasi Karyawan Nindya Karya Selenggarakan RAT 2022<br>Nindya Karya Employee Cooperative Holds 2022 AGM |
| 31 | NINDYA Tandatangani *Letter of Intent* (LoI) dengan Relecom & Partners di Perancis terkait Kerjasama Investasi dan Konstruksi Dalam dan Luar Negeri<br>NINDYA Signs Letter of Intent (LoI) with Relecom & Partners in France concerning Investment Cooperation and Domestic and Overseas Construction |
| 31 | NINDYA melalui Divisi Infrastruktur 2 melakukan penadatanganan *Memory of Understanding* (MoU) bersama Kejaksaan Tinggi Sulawesi Selatan<br>NINDYA through The Infrastructure 2 Division, signed a Memory of Understanding (MoU) with the High Prosecutor's Office of South Sulawesi |

## Juni
June




| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 2 | NINDYA Serahkan Bantuan Pembangunan Masjid Nurul Falah, Kab. Tangerang<br>NINDYA Donates Construction Assistance for Nurul Falah Mosque, Tangerang Regency |
| 2 | NINDYA Lakukan *Groundbreaking* Pengembangan RSUD Komodo Labuan Bajo<br>NINDYA Groundbreaking of Komodo Labuan Bajo Hospital Development |
| 6 | SPI Nindya dampingi Komite Audit Tinjau Proyek Di Bali-Nusra<br>SPI Nindya Accompanies Audit Committee to Review Projects in Bali-Nusra |
| 9 | NINDYA dan Kejati Kalimantan Timur Tandatangani Kerjasama Urusan Perdata dan TUN<br>NINDYA and East Kalimantan High Prosecutor's Office Sign Cooperation on Civil and Administrative Matters |
| 10 | NINDYA Karya berpartisipasi menyukseskan Pasar Rakyat dan Bazar UMKM BUMN di Yogyakarta<br>NINDYA Karya participated in the success of the People's Market and SOE MSME Bazaar in Yogyakarta |
| 13 | NINDYA Selenggarakan TKB Kepada 466 Peserta Rekrutmen Bersama BUMN, Secara Online<br>NINDYA Organizes TKB for 466 SOE Joint Recruitment Participants, Online |
| 13 | NINDYA Tandatangani Kontrak Proyek Revitalisasi Hotel Grand Inna Bali Beach Kawasan Sanur dengan HIN<br>NINDYA Signs Contract for Grand Inna Bali Beach Hotel Revitalization Project Sanur Area with HIN |
| 16 | NINDYA Raih Sertifikat INDI 4.0 sebagai Acuan Siap Memasuki Industri 4.0<br>NINDYA Achieves INDI 4.0 Certificate as a Reference for Ready to Enter Industry 4.0 |
| 20 | NINDYA Menerima Kunjungan Badan Siber dan Sandi Negara RI<br>NINDYA Receives a Visit from the Indonesian State Cyber and Crypto Agency |
| 21 | PM Nindya Karya Berbagi Pengalaman dalam Kuliah Umum Konstruksi di Jayapura<br>PM Nindya Karya Shares Experience in Construction Public Lecture in Jayapura |
| 23 | Wamen BUMN Tinjau Proyek NINDYA di Kawasan Tana Mori, Nusa Tenggara Timur<br>Deputy Minister of SOEs Reviews NINDYA Project in Tana Mori Region, East Nusa Tenggara |
| 23 | NINDYA lakukan Penanaman 1000 Pohon di Lingkungan Proyek SPAM Kalidendeng<br>NINDYA Planted 1000 Trees in the Kalidendeng SPAM Project Neighborhood |
| 24 | NINDYA bersama DMC IKATEK UNHAS selenggarakan Program Literasi Bencana dan Simulasi Tanggap Darurat<br>NINDYA and DMC IKATEK UNHAS Organize Disaster Literacy Program and Emergency Response Simulation |
| 28 | NINDYA Sukses Laksanakan RUPS Tahun Buku 2021<br>NINDYA Successfully Holds GMS for Financial Year 2021 |
| 29 | PT Nindya Tirta Unggul melaksanakan Rapat Umum Pemegang Saham (RUPS) Tahunan Tahun Buku 2021<br>PT Nindya Tirta Unggul held its Annual General Meeting of Shareholders (AGM) for the Financial Year 2021. |
| 30 | PT Nindya Beton melaksanakan Rapat Umum Pemegang Saham (RUPS) Tahunan Tahun Buku 2021<br>PT Nindya Beton held its Annual General Meeting of Shareholders (AGM) for the Financial Year 2021. |

## Juli
July



| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 8 | 3 Menteri Republik Indonesia Kunjungi Proyek NINDYA *Indoor Multifunction* Stadium di Komplek Olahraga Gelora Bung Karno (GBK)<br>3 Ministers of the Republic of Indonesia Visit NINDYA Indoor Multifunction Stadium Project at the Gelora Bung Karno Sports Complex (GBK) |
| 16 | NINDYA selesai membangun Proyek Asrama Mahasiswa Nusantara di Surabaya<br>NINDYA completed the Nusantara Student Dormitory Project in Surabaya |
| 10 | NINDYA rayakan Idul Adha dengan Berbagai Hewan Qurban<br>NINDYA Celebrates Eid al-Adha with Various Qurban Animals |
| 13 | NINDYA selenggarakan Rapat Kordinasi Nasional (RAKORNAS) Semester I Tahun 2022<br>NINDYA Holds National Coordination Meeting (RAKORNAS) Semester I Year 2022 |
| 15 | NINDYA laksanakan Acara Vendor Gathering Tahun 2022<br>NINDYA Holds 2022 Vendor Gathering Event |
| 20 | Peluncuran Holding Danareksa oleh Menteri BUMN<br>Launching of Danareksa Holding by SOE Minister |
| 23 | NINDYA bersama Holding Danareksa sukses selenggarakan *Turnament Golf*<br>NINDYA and Danareksa Holding Successfully Organize Golf Tournament |
| 25 | NINDYA bersama DMC IKA Teknik UNHAS Gelar Sunatan Massal di Kabupaten Maros<br>NINDYA and DMC IKA Teknik UNHAS Hold Mass Circumcision in Maros Regency |
| 26 | NINDYA menyambut Peserta Rekrutmen Bersama BUMN Tahun 2022<br>NINDYA welcomes Joint SOE Recruitment Participants in 2022 |
| 27 | NINDYA meraih Dua Penghargaan dalam Penerapan GRC & *Performance Excellence Award* 2022<br>NINDYA receives Two Awards in GRC Implementation & Performance Excellence Award 2022 |
| 27 | NINDYA berikan bantuan berupa Rehabilitasi Laboratorium Termodinamika dan Sistem Utilitas yang terdapat di Fakultas Teknologi Industri ITB bersama Holding Danareksa<br>NINDYA provides Assistance in the Form of Rehabilitation of Thermodynamic Laboratories and Utility Systems at the Faculty of Industrial Technology ITB with Holding Danareksa |
| 27 | NINDYA bekerja sama dengan Shopee Indonesia selenggarakan Pelatihan *Digital Marketing* dan *E-Commerce*<br>NINDYA collaborates with Shopee Indonesia to organize Digital Marketing and E-Commerce Training |
| 27 | NINDYA Serahkan Bantuan Renovasi Sekolah dan Rumah Quran di Yayasan Daruttaqwa Berlan Kecamatan Tebet Jakarta Selatan<br>NINDYA Donates School and Quran House Renovation Assistance at Daruttaqwa Foundation Berlan Tebet District South Jakarta |

## Agustus
August



| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 1 | NINDYA Lakukan Rotasi dan Regenerasi Kepemimpinan dengan Lantik Beberapa Pejabat<br>NINDYA Rotates and Regenerates Leadership by Inaugurating Several Officials |
| 2 | NINDYA Selenggarakan *Focus Group Discussion* terkait *Business Judgement Rule* (BJR) dan Risiko Hukum pada Korporasi Milik Negara berkolaborasi dengan Jaksa Agung Muda Perdata dan Tata Usaha Negara (JAMDATUN) Kejaksaan Republik Indonesia<br>NINDYA Organized a Focus Group Discussion related to Business Judgement Rule (BJR) and Legal Risks in State-Owned Corporations in collaboration with the Deputy Attorney General for Civil and State Administration (JAMDATUN) of the Attorney General's Office of the Republic of Indonesia. |
| 2 | NINDYA Lakukan Sertifikasi Audit ISO 22301:2019 Sistem Manajemen Kelangsungan Usaha (BCMS)<br>NINDYA Conducts ISO 22301:2019 Audit Certification of Business Continuity Management System (BCMS) |
| 3 | NINDYA Selenggarakan Kegiatan Rapat Persiapan Peningkatan Kompetensi di Bidang *Supply Chain Management* (SCM) Bersama BUMN Karya<br>NINDYA Organizes Preparatory Meeting for Competency Improvement in the Field of Supply Chain Management (SCM) Together with SOEs Karya |
| 3 | Gedung NINDYA Mulai Gunakan *Solar Energy*<br>NINDYA Building Starts Using Solar Energy |
| 5 | NINDYA tanam Satu Juta Pohon bersama TJSL BUMN<br>NINDYA plants One Million Trees with SOE CSR |
| 5 | NINDYA Gelar *Kick Off Meeting* Pembangunan Data *Warehouse*<br>NINDYA Holds Kick Off Meeting for Data Warehouse Development |
| 7 | NINDYA selenggarakan Program Manajemen Stress<br>NINDYA hosts Stress Management Program |
| 8 | Hotel Horison Nindya Semarang Raih 3 Kategori Penghargaan dalam Gala Dinner GM Conference Horison Hotels Group<br>Hotel Horison Nindya Semarang Receives 3 Category Awards at Horison Hotels Group GM Conference Gala Dinner |
| 9 | NINDYA salurkan Santunan ke Panti Asuhan Anak Yatim/Piatu di Jakarta<br>NINDYA donates to Orphanages in Jakarta |
| 10 | NINDYA selenggarakan Festival UMK Bersama BUMN Karya<br>NINDYA organizes MSE Festival with SOEs |
| 10 | NINDYA bersama PT Indoplas Nusantara Energi Tandatangani MoU Kerjasama Pembangunan dan Pengoperasian Fasilitas Pengolahan Sampah Menjadi Energi Listrik (PSEL) Tempat Pembuangan Akhir (TPA) Jatibarang Semarang<br>NINDYA and PT Indoplas Nusantara Energi Sign MoU for Cooperation in the Construction and Operation of Waste-to-Energy Processing Facility (PSEL) at Jatibarang Landfill (TPA) Semarang |
| 10 | NINDYA laksanakan *sharing* pengalaman manajemen kepada karyawan baru angkatan 29<br>NINDYA Conducts Management Experience Sharing to New Employees Batch 29 |
| 11 | 21 Karyawan Baru Dapatkan Pembekalan dari Unit Bisnis, Unit Kerja dan Anak Perusahaan NINDYA<br>21 New Employees Receive Debriefing from NINDYA's Business Units, Work Units and Subsidiaries |
| 11 | NINDYA raih dua Penghargaan TJSL Award 2022 yaitu 4 Stars Pilar Sosial, 3 Stars Pilar Lingkungan serta penghargaan *Committed Leader on TJSL Initiative on Empowering Stakeholders*<br>NINDYA Achieved Two TJSL Awards 2022, namely 4 Stars Social Pillar, 3 Stars Environmental Pillar, and Committed Leader on TJSL Initiative on Empowering Stakeholders. |

| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 15 | NINDYA melakukan Pemberdayaan Penyandang Disabilitas dengan Menggelar Pelatihan Barista Serta Penyerahan Alat Bantu Disabilitas.<br>NINDYA empowers people with disabilities by organizing barista training and handing over disability aids. |
| 15 | NINDYA laksanakan Program Literasi Bencana Kepada Siswa SMA di Sulawesi Selatan<br>NINDYA conducts disaster literacy program for high school students in South Sulawesi |
| 17 | NINDYA Gelar Upacara Virtual Menggunakan Atribut Pahlawan dan Baju Adat Indonesia<br>NINDYA Holds Virtual Ceremony Using Hero Attributes and Indonesian Traditional Clothes |
| 17 | NINDYA Selenggarakan Lomba dan Upacara HUT RI ke 77 di Berbagai Lokasi Proyek<br>NINDYA Organizes 77th Indonesian Independence Day Competition and Ceremony at Various Project Sites |
| 20 | TJSL BUMN Resmikan Jembatan Kimarpu di Pagedangan Udik, Kronjo, Kabupaten Tangerang, Banten<br>SOE CSR Inaugurates Kimarpu Bridge in Pagedangan Udik, Kronjo, Tangerang Regency, Banten |
| 23 | Presiden Joko Widodo Lakukan Kunjungan ke Proyek Nindya Revitalisasi Keong Mas TMII<br>President Joko Widodo Visits Nindya Project to Revitalize Keong Mas TMII |
| 24 | NINDYA mendapatkan Sertifikat INDI 4.0 dari Kementerian Perindustrian pada Indonesia 4.0 *Conference & Expo* 2022<br>NINDYA received INDI 4.0 Certificate from the Ministry of Industry at Indonesia 4.0 Conference & Expo 2022 |
| 24 | Sistem Manajemen Keselamatan Konstruksi Proyek Nindya Karya Raih Predikat Terbaik dalam Evaluasi Kementerian PUPR<br>Nindya Karya's Construction Safety Management System Achieves Best Predicate in Evaluation of the Ministry PUPR |
| 30 | NINDYA Berbagi Pengetahuan tentang Pentahelix Kebencanaan Dihadapan Perwakilan Siswa-siswi SMA Se-Luwu Utara<br>NINDYA Shares Knowledge about Pentahelix Disaster to Representatives of High School Students in North Luwu |

## September
September




| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 1 | SPAM Kesugihan PT Nindya Tirta Unggul Memulai Masa Komersial dengan Memproduksi Air bersih Guna Memenuhi Kebutuhan Air Minum di Kabupaten Cilacap<br>PT Nindya Tirta Unggul's Kesugihan SPAM Starts Commercial Period by Producing Clean Water to Meet Drinking Water Needs in Cilacap Regency |
| 11 | Kunjungan Meteri BUMN ke Proyek Revitalisasi Grand Inna Bali Beach Hotel Sanur yang Dikerjakan NINDYA<br>SOE Minister's Visit to NINDYA's Grand Inna Bali Beach Hotel Sanur Revitalization Project |
| 12 | Menteri Pekerjaan Umum dan Perumahan Rakyat (PUPR) Basuki Hadimuljono Meninjau Proyek Rehabilitasi Bendung Kambaniru NTT yang Dikerjakan Nindya<br>Minister of Public Works and Public Housing (PUPR) Basuki Hadimuljono Reviewing the Dam Rehabilitation Project Kambaniru NTT Project by Nindya |
| 12 | Pengangkatan Bapak Bambang E. Marsono sebagai Komisaris PT Nindya Karya<br>Appointment of Mr Bambang E. Marsono as Commissioner of PT Nindya Karya |
| 15 | NINDYA Menggelar Kegiatan Tanggung Jawab Sosial dan Lingkungan (TJSL) dengan melakukan penanaman 1.000 bibit pohon Durian di Desa Wisata Sukorejo Kabupaten Sragen Bersama BUMN Holding Danareksa<br>NINDYA Organised Social and Environmental Responsibility (CSR) activities by planting 1,000 Durian tree seedlings in Sukorejo Tourism Village, Sragen Regency, together with SOE Holding Danareksa. |

| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 20 | NINDYA Bantu Krisis Air dengan Pembangunan Sumur Bor di Desa Tambak Jawa Timur<br>NINDYA Aids Water Crisis with the Construction of Borewells in Tambak Village, East Java |
| 20 | NINDYA Tandatangani MoU Kerjasama Pembangunan Jembatan Banten Kolaborasi TJSL BUMN<br>NINDYA Signs MoU for Collaboration in the Construction of Banten Bridge, SOE CSR Collaboration |
| 22 | Bandara Blimbingsari Banyuwangi yang Dikerjakan Nindya Raih Penghargaan Internasional Aga Khan Award 2022<br>Nindya's Blimbingsari Banyuwangi Airport Receives International Aga Khan Award 2022 |
| 24 | Menteri Perhubungan RI Budi Karya Sumadi Melakukan Kunjungan ke Proyek Ninya Pembangunan Jalur Layang Kereta Api Lintas Medan – Binjai<br>Indonesian Minister of Transportation Budi Karya Sumadi Visits the Ninya Project of Railway Elevated Line Construction Railway Crossing Medan - Binjai |
| 26 | NINDYA Serahkan Bantuan MCK untuk Paud Al Ummi Banten<br>NINDYA Donates MCK for Paud Al Ummi Banten |
| 28 | Komisi V DPR RI Tinjau Proyek Nindya di TMII dalam Rangka Persiapan Presidensi G20<br>Commission V of the House of Representatives Reviews Nindya Project at TMII in Preparation for G20 Presidency |
| 28 | Hotel Nindya Biodistrik Menggelar Gathering Bersama Pelaku Bisnis Pariwisata<br>Hotel Nindya Biodistrik Holds Gathering with Tourism Business Owners |
| 29 | NINDYA menerima kunjungan PT Virama Karya (Persero) dalam Rangka Membahas Implementasi Manajemen Resiko Perusahaan dan Aplikasi BORN (*Business and Operation Risk Management Nindya*)<br>NINDYA received a visit from PT Virama Karya (Persero) in order to discuss the implementation of the company's risk management and the BORN (Business and Operation Risk Management Nindya) application. |

## Oktober
October




| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 1 | NINDYA Peringati Hari Kesaktian Pancasila<br>NINDYA Commemorates Pancasila Day |
| 2 | Menteri PUPR lakukan kunjungan ke Proyek NINDYA Bendungan Temef di Kabupaten Timor Tengah Selatan, Nusa Tenggara Timur<br>PUPR Minister visits NINDYA Project Temef Dam in South Central Timor Regency, East Nusa Tenggara |
| 3 | NINDYA laksanakan *Closing Meeting Assesment* ICORPAX (*Indonesian Corporate Accountability Index*) bersama BPKP<br>NINDYA held the Closing Meeting of the ICORPAX (Indonesian Corporate Accountability Index) Assessment with BPKP |
| 3 | NINDYA Tandatangani MoU Pegembangan Bisnis Kawasan PT Pupuk Sriwidjaya<br>NINDYA Signs MoU for Business Development of PT Pupuk Sriwidjaya Area |
| 5 | NINDYA Kerjasama dengan Lembaga Manajemen Infaq (LMI) Bangun Sumur Bor, Desa Tambak, Kecamatan Omben, Kabupaten Sampang, Madura, Jawa Timur<br>NINDYA Collaborates with Lembaga Manajemen Infaq (LMI) to Build Bore Well, Tambak Village, Omben Sub-district, Sampang Regency, Madura, East Java |

| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 5 | Divisi Infrastruktur 1 Nindya Karya Lakukan Studi Banding ke Bendungan Ciawi yang dikerjakan Brantas Abipraya dan Bendungan Sukamahi yang dikerjakan PT Wijaya Karya<br>Nindya Karya's Infrastructure Division 1 Conducts a Comparative Study of Ciawi Dam, which was carried out by Brantas Abipraya, and Sukamahi Dam which was carried out by PT Wijaya Karya |
| 6 | NINDYA Raih Penghargaan Perusahaan Pemberdaya IBK (Insan Berkemampuan Khusus) dalam *IBK's Day* yang diselenggarakan oleh CAGAR *Foundation*<br>NINDYA Receives IBK (People with Special Needs) Empowering Company Award at IBK's Day organized by CAGAR Foundation. |
| 11 | NINDYA Beri Bantuan untuk Bangun Masjid di Manggarai Barat<br>NINDYA Provides Assistance to Build a Mosque in West Manggarai |
| 11 | NINDYA Gelar Bakti BUMN untuk Sertifikasi Guru Berkolaborasi dalam 48 BUMN<br>NINDYA Holds SOE Devotion for Teacher Certification in Collaboration with 48 SOEs |
| 13 | Direksi NINDYA Berbagi Pengetahuan tentang Implementasi *Core Values* AKHLAK ke Mahasiswa UI<br>NINDYA Directors Share Knowledge on the Implementation of AKHLAK Core Values to UI Students |
| 16 | NINDYA Semarakkan *Fun Walk* Hari Habitat Dunia – Hari Kota Dunia (HHD-HKD) 2022 Kementerian PUPR<br>NINDYA enlivens 2022 World Habitat Day-World City Day (HHD-HKD) Fun Walk Ministry of PUPR |
| 17 | NINDYA hadir dalam *Event State-Owned Enterprises* (SOE) *International Conference* di Bali<br>NINDYA attend in Event State-Owned Enterprises (SOE) International Conference in Bali |
| 18 | NINDYA Tandatangani MoU Penyediaan *Indonesia Water Fund* (IWF) Bersama BUMN Holding Danareksa<br>NINDYA Signs MoU on Indonesia Water Fund (IWF) Provision with SOE Holding Danareksa |
| 19 | NINDYA Raih Dua Penghargaan dalam Transformasi Digital dalam Ajang Indonesia *Digital Innovation & Achievement Award* 2022 (IDIA Award 2022)<br>NINDYA Receives Two Awards in Digital Transformation at Indonesia Digital Innovation & Achievement Award 2022 (IDIA Award 2022) |
| 20 | NINDYA selenggarakan Pelatihan dan Penyerahan NIB UMKM Jabodetabek<br>NINDYA organizes Training and NIB Submission for Jabodetabek MSMEs |
| 24 | NINDYA - Antara Tandatangani Nota Kesepahaman Revitalisasi Gedung Antara Pasar Baru dan Gedung Antara Relokasi<br>NINDYA - Antara Sign Memorandum of Understanding on Revitalization of Antara Building in Pasar Baru and Antara Relocation Building |
| 26 | NINDYA dan Brantas Abipraya Launching Go Live Financial Dashboard - ERP<br>NINDYA and Brantas Abipraya Launching Go Live Financial Dashboard - ERP |
| 26 | NINDYA bersama PT Polowijo Gosari Indonesia dan Synergy Korea Company Limited tandatangani nota kesepahaman (*Memorandum of Understanding*) dalam rangka pengembangan Kawasan Industri Berbasis Dolomit<br>NINDYA together with PT Polowijo Gosari Indonesia and Synergy Korea Company Limited, signed a memorandum of understanding (Memorandum of Understanding) in the framework of the development of Dolomite-based Industrial Estate |
| 26 | NINDYA Tandatangani Kontrak Kerjasama Paket Pekerjaan Penataan KSPN Wakatobi Tahap I<br>NINDYA Signs Cooperation Contract for Wakatobi KSPN Structuring Phase I Work Package |
| 27 | NINDYA Hadiri Kunjungan Kerja Reses Komisi VI DPR RI di Pontianak<br>NINDYA Attends Recess Working Visit of Commission VI of the House of Representatives in Pontianak |
| 28 | Milenial Nindya Hadiri Festival KPR Hunian Pemuda pada Peringatan Sumpah Pemuda<br>Millennial Nindya Attends Youth Residential Mortgage Festival on Youth Pledge Day |
| 28 | Dirut NIDYA Kunjungi Proyek Jembatan Sambas Besar<br>NIDYA President Director Visits Sambas Besar Bridge Project |

## November
November



| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 1 | Pengangkatan Rachman Arief Dienaputra sebagai Komisaris Utama PT Nindya Karya<br>Appointment of Rachman Arief Dienaputra as President Commissioner of PT Nindya Karya |
| 2 | NINDYA Tandatangani kontrak Paket Pekerjaan Konstruksi Pembangunan Fly Over Aloha Surabaya melalui Kerja Sama Operasi (KSO) WIKA-NINDYA<br>NINDYA Signed the contract for the Construction Work Package for the Construction of Aloha Fly Over Surabaya through the WIKA-NINDYA Joint Operation (KSO) |
| 9 | NINDYA lakukan penanaman 1000 pohon di area Bendungan Pamukkulu Kab. Takalar bekerjasama dengan Laznas LMI<br>NINDYA planted 1000 trees in Pamukkulu Dam area, Takalar Regency in collaboration with Laznas LMI |
| 9 | Presiden Joko Widodo Meresmikan Pelabuhan Bias Munjul, Klungkung, Bali yang Dikerjakan Nindya<br>President Joko Widodo Inaugurated Nindya's Bias Munjul Port, Klungkung, Bali |
| 10 | NINDYA Gelar Acara Motivasi "*Guest Teacher*" untuk Menumbuhkan Motivasi Belajar dan Memberikan Inspirasi kepada Siswa SMPN 2 Bandung<br>NINDYA Holds "Guest Teacher" Motivation Event to Foster Learning Motivation and Inspire Students of Junior High School 2 Bandung |
| 14 | NINDYA Mendapatkan Kontrak Baru Proyek Pembangunan 3 (Tiga) Rumah Sakit TNI di Solo, Malang, dan Jakarta<br>NINDYA Secured New Contracts for the Construction of 3 (Three) TNI Hospitals in Solo, Malang, and Jakarta |
| 15 | NINDYA Paparkan Konsep implementasi Sistem Manajemen Keselamatan Konstruksi (SMKK) dalam kegiatan Rapat Evaluasi Pendampingan Penerapan SMKK di Ibu Kota Nusantara (IKN)<br>NINDYA presents the concept of implementing the Construction Safety Management System (SMKK) in the Evaluation Meeting of SMKK Implementation Assistance in the Capital City of the Nusantara (IKN) |
| 17 | NINDYA Sharing Ilmu Penerapan BIM di Proyek kepada Pelaksana Konstruksi Wilayah Kalimantan Barat<br>NINDYA Shares Knowledge of BIM Implementation in Projects with Construction Executives in West Kalimantan Region |
| 18 | NINDYA Lakukan *Surveillance Audit* ISO/IEC 27001:2013<br>NINDYA Conducts ISO/IEC 27001:2013 Surveillance Audit |
| 21 | TJSL NINDYA Berikan Bantuan Sarana dan Prasarana ke Yayasan Pundi Amal Bakti Ummat Cabang Tangerang Selatan<br>TJSL NINDYA Provides Facilities and Infrastructure Assistance to Pundi Amal Bakti Ummat Foundation South Tangerang Branch |
| 22 | NINDYA Cepat Tanggap Berikan Bantuan Korban Gempa Cianjur Bersama DMC IKATEK UNHAS<br>NINDYA Cepat Tanggap Provides Aid for Cianjur Earthquake Victims with DMC IKATEK UNHAS |
| 22 | NINDYA Distribusikan Bantuan untuk Korban Gempa Cianjur Bersama Holding Danareksa<br>NINDYA Distributes Aid for Cianjur Earthquake Victims by Holding Danareksa |
| 23 | NINDYA Tampilkan Karya-karya Terbaik dalam Indonesia Infrastructure Week 2022<br>NINDYA Showcases Best Works in Indonesia Infrastructure Week 2022 |
| 24 | NINDYA dan Virama Karya Selenggarakan Sharing Session Tingkatkan Tata Kelola Manajemen Resiko<br>NINDYA and Virama Karya Organize Sharing Session to Improve Risk Management Governance |
| 24 | NINDYA Laksanakan *Topping Off* Gedung Poltekpar NHI Kampus Dayeuhkolot<br>NINDYA Holds Topping Off of NHI Polytechnic Building at Dayeuhkolot Campus |
| 25 | NINDYA Letakkan Batu Pertama Pembangunan Penataan KSPN Wakatobi<br>NINDYA Lays First Stone of Wakatobi KSPN Structuring Development |

| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 28 | NINDYA Bangun Gazebo di *Mangrove Center* Balikpapan Dukung Pengembangan UMKM<br>NINDYA Builds Gazebo at Mangrove Centre Balikpapan to Support MSME Development |
| 29 | Presiden Joko Widodo Meresmikan Proyek Asrama Mahasiswa Nusantara yang Dikerjakan Nindya<br>President Joko Widodo Inaugurated the Nusantara Student Dormitory Project by Nindya |
| 29 | Dirut NINDYA Karya Kunjungi 3 Proyek di Jawa Timur<br>President Director of NINDYA Karya Visits 3 Projects in East Java |

## Desember
December




| Tanggal<br>Dated | Kegiatan<br>Activity |
|---|---|
| 8 | NINDYA Melalui Departemen QHSE Melaksanakan Sosialisasi dan Simulasi Tanggap Darurat Kebakaran di Lokasi Proyek Pembangunan Jembatan Sungai Sambas Besar, Kabupaten Sambas, Kalimantan Barat<br>NINDYA, through its QHSE Department, conducted a Socialization and Fire Emergency Response Simulation at the Sambas Besar River Bridge Construction Project Site, Sambas Regency, West Kalimantan. |
| 9 | NINDYA Lakukan Ground Breaking Proyek Gedung Proton Beam Rumah Sakit Pusat Angkatan Darat (RSPAD) Gatot Soebroto<br>NINDYA Conducts Ground Breaking of Proton Beam Building Project at Gatot Soebroto Army Central Hospital (RSPAD) |
| 10 | NINDYA Kembali Serahkan Bantuan Ke Cianjur Bersama Anggota Holding Danareksa<br>NINDYA Handed Over Aid to Cianjur with Danareksa Holding Members |
| 13 | NINDYA Tandatangani Surat Perintah Kerja (SPK) Pekerjaan Pembangunan dan Renovasi Komplek Perkantoran LKBN Antara<br>NINDYA Handed Over Aid to Cianjur with Danareksa Holding Members |
| 16 | NINDYA Luncurkan iBOX (Idea Box) sebagai Platform Pemasukan Ide atau Gagasan<br>NINDYA Launched iBOX (Idea Box) as a Platform for Idea Submission |
| 19 | Proyek NINDYA Bendungan Temef Raih Penghargaan SMKK Kementerian PUPR<br>NINDYA Temef Dam Project Receives SMKK Award from Ministry of PUPR |
| 19 | Menteri PUPR Kunjungi Proyek Nindya Bendungan Beringin Sila di NTB<br>Minister of PUPR Visits Nindya Project Beringin Sila Dam in NTB |
| 27 | Presiden Joko Widodo Resmikan Bendungan Sadawarna yang Dikerjakan Nindya<br>President Joko Widodo Inaugurated Nindya's Sadawarna Dam |
| 28 | NINDYA Bangun Musholla Darurat Bantu Korban Gempa Cianjur Bersama BUMN Holding Danareksa<br>NINDYA Builds Emergency Mosque to Support Cianjur Earthquake Victims with SOE Holding Danareksa |
| 29 | Presiden Jokowi Resmikan Proyek Bendungan Beringin Sila yang Dikerjakan Nindya<br>President Jokowi Inaugurated Nindyas Beringin Sila Dam Project |



02

# Laporan Manajemen

Management Report



# Laporan Dewan Komisaris
## Board of Commissioners Report




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

Dengan rasa syukur kepada Tuhan Yang Maha Esa, kami selaku Dewan Komisaris PT Nindya Karya, ingin menyampaikan laporan pertanggungjawaban selama Tahun Buku 2022 kepada pemegang saham dan para pemangku kepentingan lainnya. Kami merasa terhormat dan bertanggung jawab atas tugas dan amanat yang telah diberikan kepada kami sebagai Dewan Komisaris.

Dewan Komisaris telah menjalankan fungsi pengawasannya sesuai dengan Anggaran Dasar Perusahaan dan peraturan yang berlaku, sebagaimana tercantum dalam Laporan Tahunan untuk tahun buku 2022. Laporan ini merupakan bukti tanggung jawab Dewan Komisaris terhadap para pemegang saham dalam menjalankan tugas pengawasan dan memberikan nasihat kepada Direksi terkait pengelolaan Perseroan selama periode tahun buku yang berakhir pada tanggal 31 Desember 2022.

**Dear Shareholders and Stakeholders,**

With gratitude to God Almighty, we, the Board of Commissioners of PT Nindya Karya, would like to present our accountability report for the Financial Year 2022 to our shareholders and other stakeholders. We feel honored and responsible for the duties and mandates that have been given to us as the Board of Commissioners.

The Board of Commissioners has performed its supervisory function by the Company's Articles of Association and applicable regulations, as stated in the Annual Report for the financial year 2022. This report is evidence of the Board of Commissioners' responsibility to shareholders in conducting its supervisory duties and providing advice to the Board of Directors concerning the management of the Company during the financial year ending December 31, 2022.



**"Kebijakan strategis dan penetapan target yang ditetapkan oleh manajemen merupakan kebijakan yang tepat dan realistis, yang akan memperkuat posisi Perseroan di masa yang akan datang."**

The strategic policies and targets set by management are appropriate and realistic, which will strengthen the Company's position in the future.

Perseroan berupaya memberikan gambaran komprehensif tentang kemampuan dalam mewujudkan visinya sebagai "Menjadi Perusahaan Global di Bidang Konstruksi dan Investasi berbasis Engineering yang Terpercaya, Terkemuka dan Berkelanjutan".

## PERSPEKTIF MAKROEKONOMI

Menurut laporan IMF yang berjudul "*World Economic Outlook Update: Inflation Peaking amid Low Growth*", pertumbuhan ekonomi global pada tahun 2022 hanya mencapai 3,4%. Hal ini terjadi karena gejolak geopolitik dunia pada tahun 2022 yang memperburuk perekonomian global, meningkatkan risiko resesi dan inflasi yang tinggi, dan menghambat pemulihan dari krisis multidimensi akibat pandemi Covid-19. Konflik Ukraina dan Rusia telah memperburuk keadaan dengan mempengaruhi perdagangan, kenaikan harga komoditas, dan menimbulkan ketidakpastian di pasar keuangan global. Oleh karena itu, penting bagi kita untuk memperhatikan faktor-faktor ini dan mengambil tindakan yang diperlukan untuk meminimalisir dampak negatif pada perekonomian nasional.

The Company seeks to provide a comprehensive picture of its ability to realize its vision "To be a Global Company in the Field of Construction and Engineering-based Investment that is Trusted, Leading and Sustainable".

## MACROECONOMIC PERSPECTIVE

According to the IMF report entitled "World Economic Outlook Update: Inflation Peaking amid Low Growth", global economic growth in 2022 will only reach 3.4%. This is due to the world's geopolitical turmoil in 2022 that worsens the global economy, increases the risk of recession and high inflation, and hinders recovery from the multidimensional crisis caused by the Covid-19 pandemic. The Ukraine and Russia conflicts have made matters worse by affecting trade, rising commodity prices, and creating uncertainty in global financial markets. Therefore, we need to pay attention to these factors and take necessary actions to minimize the negative impact on the national economy.

Perekonomian Indonesia tetap kuat dan tumbuh di tahun 2022 meski situasi global tengah sulit. Badan Pusat Statistik (BPS) mencatat bahwa pertumbuhan ekonomi mencapai 5,31%, lebih tinggi dari tahun 2021 yang hanya mencapai 3,70% bahkan melampaui rata-rata pra-Covid-19. Hal ini terjadi karena tindakan progresif dari pemerintah dalam menangani tren kasus Covid-19. Pemerintah meningkatkan aktivitas masyarakat dan melonggarkan pembatasan setelah peningkatan imunitas masyarakat karena program vaksinasi yang komprehensif, termasuk mengizinkan masyarakat untuk tidak menggunakan masker di ruang terbuka.

Situasi pertumbuhan ekonomi global yang melambat berbanding terbalik dengan pertumbuhan ekonomi nasional, hal itu sejalan dengan menurunnya pembatasan aktivitas bisnis dan sosial. Langkah tersebut membantu Indonesia tumbuh pesat pada pemulihan sektor ekonomi yang menunjukkan resiliensi untuk terus bangkit. Dengan fundamental ekonomi yang kuat, pada tahun 2022, PDB Indonesia mencapai Rp19.588,4 triliun dan PDB per kapita mencapai Rp71 juta. Kebijakan tersebut adalah bagian dari transisi menuju era new normal atau endemi yang bertujuan untuk meningkatkan konsumsi rumah tangga, aktivitas sosial, dan aktivitas bisnis yang sempat tertahan selama Covid-19.

## FUNGSI PENGAWASAN DEWAN KOMISARIS DAN HUBUNGAN KERJA DENGAN DIREKSI

Dewan Komisaris memegang peran penting dalam memberikan arahan dan masukan terkait rencana kerja strategis yang dibuat oleh Direksi. Kami juga secara aktif memantau dan mengevaluasi implementasi kebijakan dan strategi yang telah disepakati bersama dengan Direksi di awal tahun. Hal ini dilakukan untuk memastikan bahwa Perusahaan dapat dikelola dengan efektif dan efisien. Dalam menjalankan fungsi pengawasannya, Dewan Komisaris memanfaatkan kapasitas dan kapabilitas yang dimiliki untuk memberikan arahan yang tepat guna mendorong perkembangan Perusahaan ke arah yang lebih baik dan berkelanjutan.

Dewan Komisaris melakukan pengawasan yang konstruktif dan kolaboratif terhadap Direksi guna menyelesaikan kendala yang muncul dengan cepat dan tepat. Selain rapat internal dan gabungan, Dewan Komisaris juga melakukan rapat ad hoc dan kunjungan ke Anak Perusahaan bersama Direksi untuk menjalin komunikasi yang baik. Sepanjang tahun 2022, Dewan Komisaris telah melakukan 12 kali rapat internal dan 12 kali rapat gabungan dengan Direksi, serta aktif melakukan kunjungan ke Anak Perusahaan. Melalui rapat dan kunjungan tersebut dan untuk memantau kinerja dan pencapaian Perseroan sepanjang tahun 2022, Dewan Komisaris dapat memastikan bahwa tugas pengawasan terhadap Direksi dilakukan secara efektif dan optimal.

Indonesia's economy remained strong and growing in 2022 amidst the global challenges. The Central Bureau of Statistics (BPS) noted that economic growth reached 5.31%, higher than in 2021 which reached only 3.70% and even exceeded the pre-Covid-19 average. Its happened due to the progressive actions of the government in dealing with the trend of Covid-19 cases. The government increased public activities and relaxed restrictions after the increase in people's immunity due to the comprehensive vaccination program, including allowing people not to wear masks in open spaces.

The global economic growth situation that slowed down was inversely proportional to the national economic growth, which was in line with the decline in restrictions on business and social activities. These measures helped Indonesia rapidly grow in the recovery of economic sectors that showed resilience to continue to rise. With strong economic fundamentals, by 2022, Indonesia's GDP reached Rp19,588.4 trillion and GDP per capita reached Rp71 million. The policy is part of the transition to the new normal or endemic era that aims to increase household consumption, social activities, and business activities that were restrained during Covid-19.

## SUPERVISORY FUNCTION OF THE BOARD OF COMMISSIONER AND WORKING RELATIONS WITH THE BOARD OF DIRECTORS

The Board of Commissioners plays a vital role in providing direction and input concerning the strategic work plans made by the Board of Directors. We also actively monitor and evaluate the implementation of policies and strategies agreed upon with the Board of Directors at the beginning of the year. This is to ensure that the Company can managed effectively and efficiently. In conducting its supervisory function, the Board of Commissioners utilizes its capacity and capability to provide the right direction to drive the Company's development towards a better and sustainable direction.

The Board of Commissioners conducts constructive and collaborative supervision of the Board of Directors in order to resolve any obstacles that arise quickly and appropriately. In addition to internal and joint meetings, the BOC conducted ad hoc meetings and visits to subsidiaries with the BOD to establish good communication. Throughout 2022, the Board of Commissioners conducted 12 internal meetings and 12 joint meetings with the Board of Directors, and active visits to subsidiaries. Through these meetings and visits and to monitor the Company's performance and achievements throughout 2022, the BOC was able to ensure that its supervisory duties towards the BOD carried out effectively and optimally.

Dewan Komisaris menegaskan pentingnya strategi yang tepat dalam menentukan keberhasilan Perseroan. Maka, perencanaan strategi harus memperhatikan hasil implementasi tahun sebelumnya dan kondisi saat ini agar strategi tahun berikutnya dapat berjalan dengan lebih optimal. Dewan Komisaris memberikan nasihat untuk membantu penyusunan strategi dan melakukan pengawasan terhadap implementasi strategi yang disusun oleh Direksi. Dengan demikian, strategi yang tepat dapat memastikan keberhasilan Perseroan dan memberikan manfaat yang tepat sasaran.

## PENILAIAN ATAS KINERJA DIREKSI DAN DASAR PENILAIANNYA

Dalam tahun 2022, Direksi telah mengambil berbagai inisiatif strategis yang cukup diapresiasi oleh Dewan Komisaris. Dewan Komisaris mengakui bahwa upaya yang dilakukan Direksi untuk menjaga stabilitas Perseroan dan membangun kepercayaan pemangku kepentingan di tengah kondisi yang penuh tantangan patut diacungi jempol. Evaluasi kinerja Direksi dilakukan dengan merujuk pada arahan yang disampaikan pemegang saham melalui Rapat Umum Pemegang Saham (RUPS). Secara keseluruhan, Dewan Komisaris berpendapat bahwa tugas kepengurusan Perseroan telah dilaksanakan dengan sangat baik oleh Direksi pada tahun 2022.

Manajemen telah menyusun kebijakan strategis yang tepat untuk menangkap peluang usaha tahun 2022, yang sesuai dengan perkiraan pemulihan ekonomi Indonesia yang akan meningkat. Dewan Komisaris menilai bahwa kebijakan strategis dan penetapan target yang ditetapkan oleh manajemen merupakan kebijakan yang tepat dan realistis, yang akan memperkuat posisi Perseroan di masa yang akan datang. Dengan demikian, diharapkan kinerja Perseroan dapat memberikan nilai maksimal bagi pemegang saham.

Dalam menjalankan fungsi pengawasannya, Dewan Komisaris menggunakan beberapa parameter yaitu pencapaian atas implementasi GCG Perseroan berdasarkan Peraturan Menteri BUMN No. 01/MBU/2011 tanggal 1 Agustus 2011 tentang Penerapan Tata Kelola Perusahaan yang Baik di BUMN dan Surat Keputusan Sekretaris Kementerian BUMN No. SK-16/S. MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi Penerapan Tata Kelola Perusahaan yang Baik, Lampiran I/6-15 Aspek Pengujian/Indikator Butir 17,18 Parameter No. 58, 59, dan 67. Parameter lainnya yaitu pencapaian atas target Key Performance Indicator (KPI) Korporat yang telah ditetapkan dalam RUPS pengesahan Rencana Kerja dan Anggaran Perseroan (RKAP) sesuai Peraturan Menteri BUMN No. PER-11/ MBU/11/2020 tentang Kontrak Manajemen dan Kontrak Manajemen Tahunan Direksi Badan Usaha Milik Negara.

The Board of Commissioners emphasizes the importance of the right strategy in determining the success of the Company. Therefore, strategy planning must consider the results of the previous year's implementation and current conditions so that the following year's strategy can run more optimally. The Board of Commissioners provides advice to assist in strategy formulation and supervises the implementation of the strategy prepared by the Board of Directors. Thus, the right strategy can ensure the Company's success and provide targeted benefits.

## ASSESSMENT OF THE BOARD OF DIRECTORS' PERFORMANCE AND THE BASIS FOR THE ASSESSMENT

In 2022, the Board of Directors took various strategic initiatives, which were much appreciated by the Board of Commissioners. The Board of Commissioners recognizes that the efforts made by the Board of Directors to maintain the Company's stability and build stakeholder trust amidst challenging conditions are commendable. The evaluation of the Board of Directors' performance is conducted by referring to the directions given by the shareholders through the General Meeting of Shareholders (GMS). Overall, the Board of Commissioners is of the opinion that the management of the Company has been conducted very well by the Board of Directors in 2022.

Management has formulated appropriate strategic policies to capture business opportunities in 2022, which are in line with Indonesia's expected economic recovery. The Board of Commissioners considers that the strategic policies and targets set by management are appropriate and realistic, which will strengthen the Company's position in the future. Thus, its expected the Company's performance can provide maximum value for shareholders.

In carrying out its supervisory function, the Board of Commissioners uses several parameters, namely the achievement of the Company's GCG implementation based on SOE Ministerial Regulation No. 01/MBU/2011 on August 1, 2011, concerning the Implementation of Good Corporate Governance in SOEs and Decree of the Secretary of the Ministry of SOEs No. SK-16/S. MBU/2012 on June 6th, 2012, on Indicators/Parameters for Assessment and Evaluation of the Implementation of Good Corporate Governance, Appendix I/6-15 Testing Aspects/Indicators Item 17,18 Parameters No. 58, 59, and 67. Another parameter is the achievement of the Corporate Key Performance Indicator (KPI) targets set in the GMS for the ratification of the Company's Work Plan and Budget (RKAP) by the Regulation of the Minister of SOEs No. PER-11/ MBU/11/2020 on Management Contracts and Annual Management Contracts of Directors of State-Owned Enterprises.



Ecotourism Village Bunaken

Dewan Komisaris juga telah menyusun target *Key Performance Indicator* (KPI) Individu Direksi yang telah sesuai dengan Peraturan Menteri BUMN No. PER-11/ MBU/11/2020 tentang Kontrak Manajemen dan Kontrak Manajemen Tahunan Direksi Badan Usaha Milik Negara.

Direksi telah menunjukkan kinerja, komitmen, dan dedikasi yang luar biasa di tahun 2022, hal tersebut terlihat dari capaian pada tahun 2022. Dewan Komisaris memberikan apresiasi atas upaya yang telah dilakukan oleh Direksi dan seluruh jajaran manajemen dalam menghadapi dan antisipasi terhadap tantangan yang ada dengan tetap fokus pada visi yang ingin dicapai.

## PENGAWASAN TERHADAP IMPLEMENTASI STRATEGI DIREKSI

Dewan Komisaris memiliki kewenangan pengawasan atas aktivitas operasional Perseroan berdasarkan Undang-Undang, Anggaran Dasar, Board Manual, *Code of Conduct* GCG, dan pedoman kerja Perusahaan. Pengawasan dilakukan melalui Komite-Komite di bawah Dewan Komisaris.

The Board of Commissioners has also set targets for the Directors' Individual Key Performance Indicators (KPIs) by the Regulation of the Minister of SOEs No. PER-11/ MBU/11/2020 on Management Contracts and Annual Management Contracts of Directors of State-Owned Enterprises.

The Board of Directors has demonstrated outstanding performance, commitment, and dedication in 2022, as seen from the achievements in 2022. The Board of Commissioners appreciates the efforts made by the Board of Directors and all levels of management in encountering and anticipating the challenges that exist while remaining focused on the vision achieved.

## SUPERVISION OF THE BOARD OF DIRECTORS STRATEGY IMPLEMENTATION

The Board of Commissioners has supervisory authority over the Company's operational activities based on the Law, Articles of Association, Board Manual, GCG Code of Conduct, and Company guidelines. Supervision is conducted through the Committees under the Board of Commissioners.

Selama tahun 2022, Dewan Komisaris secara aktif memberikan rekomendasi yang bersifat fundamental yang berdasarkan kebijakan strategis Perseroan tahun 2022, diantaranya: prinsip 5C dalam perolehan pasar swasta dengan mempertimbangkan manajemen risiko, meningkatkan *intimacy*, bersinergi dengan anggota Holding Danareksa, implementasi *Lean and Green Construction* serta melakukan kontrak payung atas kerjasama konstruksi.

Selama tahun 2022, Dewan Komisaris telah melaksanakan pengawasan terhadap jalannya pengelolaan Perseroan yang dilakukan oleh Direksi dan kami secara aktif memberikan nasihat dan masukan agar terus memperkuat strategi. Dewan Komisaris juga secara periodik telah melakukan rapat bersama jajaran Direksi untuk mengetahui perkembangan bisnis dan isu yang terjadi pada Perusahaan.

## PANDANGAN ATAS PROSPEK USAHA

Dewan Komisaris melihat bahwa tahun 2023 akan penuh tantangan, terutama karena dampak pandemi dan konflik geopolitik yang masih tidak terprediksi. Meskipun begitu, pemerintah memiliki kebijakan untuk memulihkan ekonomi melalui penguatan infrastruktur yang akan berdampak positif bagi pengembangan bisnis Perseroan di masa depan. Dewan Komisaris tetap optimis dan percaya bahwa prospek usaha kedepan akan didukung oleh kebijakan tersebut dan tantangan ini dapat diatasi.

Dalam pandangan Dewan Komisaris, Perseroan memiliki prospek bisnis yang berkelanjutan karena kondisi ekonomi dan pandemi mulai membaik. Direksi telah menyusun RKAP 2023 dan mendapat persetujuan dari Dewan Komisaris. Direksi akan memastikan kegiatan operasional Perseroan tetap dijalankan dengan menjaga protokol kesehatan, yang berpengaruh pada implementasi strategi dan operasi Perseroan.

Selain itu, kebijakan Pemerintah yang mendorong pemulihan ekonomi melalui penguatan infrastruktur akan berdampak positif pada pengembangan bisnis Perseroan ke depan, sehingga prospek usaha ke depan dapat didukung. Oleh karena itu, Dewan Komisaris dan Direksi telah menyusun rencana jangka panjang yang optimis. Keberhasilan implementasi kebijakan strategis akan dinilai melalui pencapaian target RJPP 2022-2026 yang tertuang dalam RKAP Tahunan Perusahaan.

Direksi telah menyusun proyeksi usaha yang mempertimbangkan asumsi-asumsi makro ekonomi global dan nasional di masa mendatang. Menurut Dewan Komisaris, RKAP 2023 telah menetapkan target yang realistis dan dapat dicapai, serta strategi yang sesuai dengan rencana jangka menengah dan panjang perusahaan. Oleh karena itu, Dewan Komisaris secara penuh mendukung dan akan terus memberikan dukungan kepada Direksi untuk mencapai target yang telah ditetapkan.

During 2022, the Board of Commissioners actively provided fundamental recommendations based on the Company's strategic policies for 2022, including the 5C principle in the private market acquisition by considering risk management, increasing intimacy, synergizing with Holding Danareksa members, implementing Lean and Green Construction as well as signing the umbrella contracts of construction cooperating.

During 2022, the Board of Commissioners supervised the management of the Company by the Board of Directors, and we actively provided advice and input to continue to strengthen the strategy. The Board of Commissioners also periodically meets with the Board of Directors to learn about business developments and issues affecting the Company.

## OUTLOOK ON BUSINESS PROSPECTS

The Board of Commissioners sees that 2023 will be challenging, especially due to the unpredictable impact of the pandemic and geopolitical conflicts. However, the government has a policy to recover the economy through strengthening infrastructure which will positively impact the Company's business development in the future. The Board of Commissioners remains optimistic and believes that future business prospects will be supported by these policies and these challenges can be overcome.

In the view of the Board of Commissioners, the Company has sustainable business prospects as economic conditions and the pandemic begin to improve. The Board of Directors has prepared the 2023 RKAP and received approval from the Board of Commissioners. The Board of Directors will ensure that the Company's operational activities continue to be carried out by maintaining health protocols, which affect the implementation of the Company's strategies and operations.

In addition, the Government's policy of encouraging economic recovery through strengthening infrastructure will positively impact the Company's business development going forward, thus supporting its future business prospects. Therefore, the Board of Commissioners and Board of Directors have developed an optimistic long-term plan. The successful implementation of strategic policies will be assessed, through the achievement of the RJPP 2022-2026 targets contained in the Company's Annual RKAP.

The Board of Directors has prepared business projections to consider future global and national macroeconomic assumptions. By the Board of Commissioners, the 2023 RKAP has set realistic and achievable targets, as well as strategies that are in line with the company's medium and long-term plans. Therefore, the Board of Commissioners fully supports and will continue to provide support to the Board of Directors to achieve the set targets.

## PANDANGAN ATAS PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK DAN WHISTLEBLOWING SYSTEM

Komitmen PT Nindya Karya dalam menjalankan perusahaan secara profesional dengan mengikuti nilai-nilai utama budaya seperti amanah, kompeten, harmonis, loyal, adaptif, dan kolaboratif yang dikenal dengan AKHLAK, serta slogan "*Toward the Excellent*".

PT Nindya Karya telah membentuk *Whistleblowing System* (WBS) untuk mengelola pengaduan/penyingkapan mengenai perilaku melawan hukum dan perbuatan tidak etis yang merugikan Perseroan. WBS didasarkan pada Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 dan 87/Kom/09/2020 tanggal 15 September 2020 yang memandang pentingnya pengendalian internal terhadap penyimpangan atau kecurangan yang merugikan Perseroan. WBS dirancang untuk mengelola pengaduan/penyingkapan yang melanggar Kode Etik atau *Code of Conduct* Perseroan.

Tim independen yang membantu Dewan Komisaris selalu menjalankan tugas pengawasan atas proses pelaporan dan pemantauan kepatuhan terhadap hukum dan peraturan yang berlaku di Perseroan. Penyelenggaraan Sistem Pelaporan Pelanggaran di Perseroan dinilai telah dilaksanakan dengan cukup baik oleh Dewan Komisaris, yang ditunjukkan dengan tidak adanya laporan dugaan pelanggaran yang disampaikan oleh Insan Perseroan melalui mekanisme WBS.

Selama tahun 2022, Dewan Komisaris telah mengawasi implementasi pelaporan yang terdiri dari prosedur pencegahan, deteksi, identifikasi, investigasi, pelaporan, evaluasi, dan tindak lanjut. Dewan Komisaris sepenuhnya mendukung implementasi WBS dan memberikan masukan untuk menerapkan pedoman WBS yang baik sesuai dengan prosedur di Perseroan.

## PENILAIAN KINERJA KOMITE DI BAWAH DEWAN KOMISARIS

Dalam menjalankan tugasnya, Dewan Komisaris didukung oleh Organ Pendukung Dewan Komisaris, yaitu Sekretariat Dewan Komisaris, Komite Audit, dan Komite lainnya bila diperlukan. Hal ini sesuai dengan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-06/MBU/04/2021 tentang Perubahan Atas Peraturan Menteri Badan Usaha Milik Negara Nomor PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara serta diatur dalam Anggaran Dasar Perusahaan.

Sesuai dengan Peraturan Menteri Badan Usaha Milik Negara Nomor PER-5/MBU/09/2022 tentang Penerapan Manajemen Risiko pada Badan Usaha Milik Negara, Dewan Komisaris PT Nindya Karya membentuk Komite Pemantau Risiko dengan menandatangani Keputusan Dewan Komisaris PT Nindya Karya

## VIEWS ON THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE AND WHISTLEBLOWING SYSTEM

PT Nindya Karya's commitment to running the company professionally by adhering to the core cultural values such as trustworthy, competent, harmonious, loyal, adaptive, and collaborative known as AKHLAK, as well as the slogan "Toward the Excellent".

PT Nindya Karya has established a Whistleblowing System (WBS) to manage complaints/ disclosures concerning unlawful behavior and unethical acts that harm the Company. The WBS based on the Joint Decree of the Board of Commissioners and the Board of Directors of PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 and 87/Kom/09/2020 on September 15th, 2020, which considers the importance of internal control against irregularities or fraud that harm the Company. The WBS is designed to manage complaints/disclosures that violate the Company's Code of Ethics or Code of Conduct.

The independent team that assists the Board of Commissioners has always carried out supervisory duties on the reporting process and monitoring compliance with applicable laws and regulations in the Company. The implementation of the Whistleblowing System in the Company is considered to have been implemented quite well by the Board of Commissioners, which is indicated by the absence of reports of alleged violations submitted by the Company's personnel through the WBS mechanism.

During 2022, the Board of Commissioners has supervised the implementation of reporting consisting of prevention, detection, identification, investigation, reporting, evaluation, and follow-up procedures. The Board of Commissioners fully supports the WBS implementation and provides input to implement good WBS guidelines by the procedures in the Company.

## PERFORMANCE ASSESSMENT OF COMMITTEES UNDER THE BOARD OF COMMISSIONERS

In carrying out its duties, the Board of Commissioners is assisted by the Supporting Organ of the Board of Commissioners, namely the Secretariat of the Board of Commissioners, the Audit Committee, and other Committees as necessary. These are by the Regulation of the Minister of State-Owned Enterprises Number 06/MBU/04/2021 on Amendments to Regulation of the Minister of State-Owned Enterprises Number PER-12/MBU/2012 on the Supporting Organs of the Board of Commissioners/Supervisory Board of State-Owned Enterprises and regulated in the Company's Articles of Association.

In accordance with the Regulation of the Minister of State-Owned Enterprises Number PER-5/MBU/09/2022 on the Implementation of Risk Management in State-Owned Enterprises, the Board of Commissioners of PT Nindya Karya established the Risk Monitoring Committee by signing the

Nomor SK-163/KOM/10/2022 tanggal 25 Oktober 2022 tentang Pembentukan Komite Pemantau Risiko serta Pengangkatan Anggota-Anggota Komite Pemantau Risiko Perusahaan Perseroan PT Nindya Karya.

Dibentuknya Komite Pemantau Risiko di tahun 2022 ini menjadikan Dewan Komisaris PT Nindya Karya memiliki 3 (tiga) Komite yaitu Komite Audit, Komite Nominasi & Remunerasi, dan Komite Pemantau Risiko, dimana masing-masing memiliki Piagam sebagai pedoman kerja. Piagam Komite ini mengatur secara rinci kedudukan, tugas, wewenang, tanggung jawab, dan kode etik Komite Dewan Komisaris.

Komite Dewan Komisaris bertugas untuk membantu melakukan pengawasan terhadap kegiatan strategis Perseroan dan mengidentifikasi masalah penting dalam pengurusan perusahaan, sedangkan Organ Pendukung Dewan Komisaris keberadaannya sangat penting untuk memastikan kelancaran tugas dan tanggung jawab Dewan Komisaris dalam mengawasi pengelolaan perusahaan.

Pada tahun 2022, Dewan Komisaris melihat bahwa Komite Audit, Komite Nominasi dan Remunerasi, dan Komite Pemantau Risiko telah memberikan masukan dan kajian yang optimal. Ketiga komite tersebut telah mendorong dan memastikan bahwa prinsip-prinsip GCG dijalankan secara konsisten, berkelanjutan, dan membudaya di lingkungan Perusahaan. Selaras dengan semangat Insan Perseroan dalam mewujudkan Visi dan Misi-nya, sehingga PT Nindya Karya dalam hal ini memiliki kemampuan beradaptasi, berdaya tahan, serta berdaya saing yang kuat di tingkat nasional maupun regional. Hal tersebut tentunya dapat memberi keuntungan bagi seluruh pemangku kepentingan dan membantu program Pemerintah untuk percepatan pembangunan infrastruktur nasional dan kemajuan ekonomi nasional.

Dalam melakukan penilaian terhadap kinerja Komite Audit dan Komite Nominasi dan Remunerasi, Dewan Komisaris melakukan evaluasi secara kualitatif meliputi keaktifan komite dalam menjalankan tugas, proses dokumentasi, dan rekomendasi yang diberikan. Selama tahun 2022, Dewan Komisaris melaporkan, Komite Audit telah melaksanakan 25 kali rapat, Komite Nominasi dan Remunerasi telah melaksanakan 5 kali rapat, dan Komite Pemantau Risiko telah melaksanakan 1 kali rapat dengan agenda yang disesuaikan. Dewan Komisaris mengapresiasi dan berterima kasih atas kerja keras seluruh anggota komite yang telah menjalankan tugas secara optimal.

## PERUBAHAN SUSUNAN ANGGOTA DEWAN KOMISARIS

Pada tahun 2022, terdapat pergantian anggota Dewan Komisaris berdasarkan Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-248/MBU/11/2022 dan Nomor: KPPS-46/020/DNRK tanggal 2 November 2022 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya

Decree of the Board of Commissioners of PT Nindya Karya Number SK-163/KOM/10/2022 dated 25 October 2022 on the Establishment of the Risk Monitoring Committee and Appointment of Members of the Risk Monitoring Committee of PT Nindya Karya.

The establishment of the Risk Monitoring Committee in 2022 makes the Board of Commissioners of PT Nindya Karya have 3 (three) Committees, namely the Audit Committee, Nomination & Remuneration Committee and Risk Monitoring Committee, each of which has a Charter as a work guideline. This Committee Charter regulates in detail the position, duties, authority, responsibilities, and code of ethics of the Board of Commissioners Committee.

The Board of Commissioners Committee is tasked with assisting in supervising the Company's strategic activities and identifying important issues in the management of the company, while the Supporting Organ of the Board of Commissioners is very important to ensure the smooth running of the duties and responsibilities of the Board of Commissioners in overseeing the management of the company.

In 2022, the Board of Commissioners saw that the Audit Committee, Nomination and Remuneration Committee, and Risk Monitoring Committee had provided optimal input and review. The three committees have encouraged and ensured that GCG principles are implemented consistently, sustainably and culturally within the Company. In line with the spirit of the Company's People in realizing its Vision and Mission, so that PT Nindya Karya in this case has the ability to adapt, resilience, and strong competitiveness at the national and regional levels. This can certainly benefit all stakeholders and help the Government's program to accelerate national infrastructure development and national economic progress.

In assessing the performance of the Audit Committee and Nomination and Remuneration Committee, the Board of Commissioners conducts a qualitative evaluation including the committee's activity in carrying out its duties, the documentation process, and the recommendations given. During 2022, the Board of Commissioners reports that the Audit Committee held 25 meetings, the Nomination and Remuneration Committee held 5 meetings, and the Risk Monitoring Committee held 1 meeting with a customized agenda. The Board of Commissioners appreciates and thanks the hard work of all committee members who have performed their duties optimally.

## CHANGES IN THE COMPOSITION OF THE BOARD OF COMMISSIONERS

In 2022, there was a change of members of the Board of Commissioners based on the Decree of the Shareholders of PT Nindya Karya Number: SK-248/MBU/11/2022 and Number: KPPS-46/020/DNRK on November 2nd, 2022, concerning the Dismissal and Appointment of President Commissioner of

Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-192/MBU/09/2022 dan KPPS-46/016/DNRK tanggal 12 September 2022 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-6/MBU/01/2020 dan KEP-PS 01/PPA/0120 tanggal 6 Januari 2020 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-308/MBU/12/2018 dan SK-78/PPA/1218 tanggal 26 Desember 2018 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya. Maka, komposisi Dewan Komisaris per 31 Desember 2022 menjadi sebagai berikut:

PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-192/MBU/09/2022 and KPPS-46/016/DNRK on September 12th, 2022, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-6/MBU/01/2020 and KEP-PS 01/PPA/0120 on January 6th, 2020, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-308/MBU/12/2018 and SK-78/PPA/1218 on December 26th, 2018, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya. Therefore, the composition of the Board of Commissioners as of December 31st, 2022, is as follows:

| **Nama**<br>Name | **Jabatan**<br>Position | **Dasar Pengangkatan**<br>Basis of Appointment | **Masa Jabatan**<br>Length of service | **Periode Jabatan**<br>Term of Office |
|---|---|---|---|---|
| Rachman Arief Dienaputra | Komisaris Utama<br>President Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya Nomor:SK-248/MBU/11/ 022 dan Nomor: KPPS-46/020/DNRK tanggal 2 November 2022<br>Decision of the Shareholders of PT Nindya Karya No: SK-248/MBU/11/ 022 and KPPS-46/020/DNRK dated November 2nd, 2022 | 2 November 2022 - RUPS 2027<br>November 2nd, 2022 - GMS 2027 | Periode ke-1<br>1st Period |
| Andar Pradana W | Komisaris<br>Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-308/MBU/12/2018 dan No. SK-78/PPA/1218 tanggal 26 Desember 2018<br>Decision of the Shareholders of PT Nindya Karya No. SK-308/MBU/12/2018 and No. SK-78/PPA/1218 dated December 26th, 2018 | 26 Desember 2018-RUPS 2023<br>26 December 2018-2023 GMS | Periode ke-1<br>1st Period |
| Rika Kiswardani | Komisaris<br>Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-06/MBU/01/2020 dan No. KEP-PS01/PPA/0120 tanggal 6 Januari 2020<br>Decision of the Shareholders of PT Nindya Karya No. SK-06/MBU/01/2020 and No. KEP-PS01/PPA/0120 dated January 6th, 2020 | 6 Januari 2020 - RUPS 2025<br>January 6th, 2020 - 2025 GMS | Periode ke-1<br>1st Period |
| Bambang E. Marsono | Komisaris<br>Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-192/MBU/09/2022 dan Nomor: KPPS-46/016/DNRK tanggal 12 September 2022<br>Decision of the Shareholders of PT Nindya Karya No: SK-192/MBU/09/2022 and No. KPPS-46/016/DNRK dated September 12th, 2022 | 12 September 2022 - RUPS 2027<br>September 12th, 2022 - 2025 GMS | Periode ke-1<br>1st Period |

Segenap Dewan Komisaris berkomitmen untuk menjalankan amanah ini dengan senantiasa mengedepankan prinsip tata kelola perusahaan yang baik untuk kepentingan Para Pemegang Saham dan Para Pemangku Kepentingan Lainnya.

The entire Board of Commissioners is committed to carrying out this mandate by always prioritizing the principles of good corporate governance for the benefit of the Shareholders and other Stakeholders.

Profil masing-masing Dewan Komisaris dapat dilihat pada bagian Profil Dewan Komisaris pada bab Profil Perusahaan dalam laporan tahunan ini.

The profile of each Board of Commissioners can be seen in the Profile of the Board of Commissioners section of the Company Profile chapter in this annual report.



Bendungan Kuwil Kawangkoan

## APRESIASI

Demikian laporan tugas pengawasan Dewan Komisaris atas kinerja dan pelaksanaan usaha Perseroan di tahun 2022. Dewan Komisaris optimis bahwa Perseroan akan mencapai pertumbuhan yang lebih baik di tahun mendatang berdasarkan kondisi makro ekonomi dan iklim usaha yang menguntungkan di Indonesia. Pada kesempatan ini, Dewan Komisaris ingin menyampaikan apresiasi dan terima kasih kepada seluruh anggota Komite Audit dan Komite Nominasi dan Remunerasi, kami juga memberikan apresiasi yang tinggi terhadap komitmen dan kerja keras Direksi, manajemen, dan seluruh Insan PT Nindya Karya yang telah berhasil mencapai kinerja yang baik dan atas seluruh capaian Perseroan selama tahun 2022, kami juga mengucapkan terima kasih kepada seluruh Pemegang Saham dan Pemangku Kepentingan atas kepercayaannya yang telah diberikan dalam mendukung kelangsungan usaha Perusahaan.

Jakarta, Juni 2023

## APPRECIATION

This is the report of the Board of Commissioner's supervisory duties on the Company's performance and business execution in 2022. The Board of Commissioners is optimistic that the Company will achieve better growth in the coming year based on the macroeconomic conditions and favorable business climate in Indonesia. On this occasion, the Board of Commissioners would like to express its appreciation and gratitude to all members of the Audit Committee and Nomination and Remuneration Committee, we also highly appreciate the commitment and hard work of the Board of Directors, management, and all personnel of PT Nindya Karya who have managed to achieve good performance and for all the Company's achievements during 2022, we would also like to thank all Shareholders and Stakeholders for their trust in supporting the Company's business continuity.

Jakarta, June 2023

Atas nama Dewan Komisaris PT Nindya Karya
On behalf of the Board of Commissioners of PT Nindya Karya

**Rachman Arief Dienaputra**
**Komisaris Utama**
President Commissioner

# Laporan Direksi
## Board of Directors Report




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

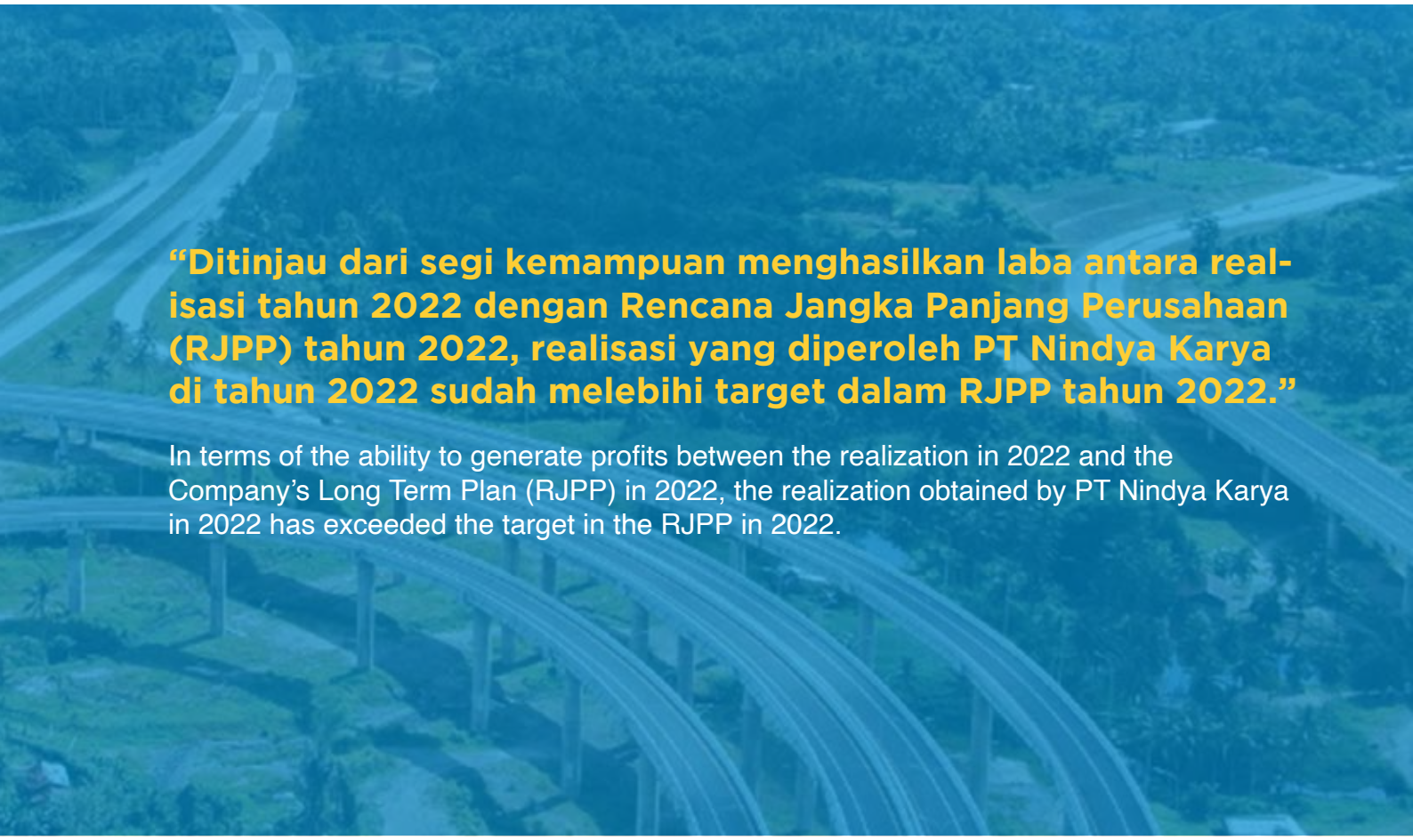
Sebagai pembukaan, perkenankan kami memanjatkan puji dan syukur kehadirat Tuhan yang Maha Kuasa atas karunia-Nya sehingga PT Nindya Karya berhasil mencatatkan pertumbuhan kinerja yang baik di tahun 2022. Sejalan dengan visi Perseroan untuk menjadi perusahaan global di bidang konstruksi dan investasi berbasis engineering yang terpercaya, terkemuka dan Berkelanjutan.

Atas nama Direksi PT Nindya Karya dengan ini menyampaikan Laporan Tahunan PT Nindya Karya Tahun 2022 sebagai bentuk pertanggungjawaban kepada para pemegang saham dan seluruh pemangku kepentingan. Laporan tahunan ini juga menjadi implementasi transparansi Perusahaan yang senantiasa berupaya menjunjung tinggi prinsip-prinsip tata kelola perusahaan secara konsisten dan berkesinambungan.

**Dear Shareholders and Stakeholders,**

As a preamble, please allow us to offer praise and gratitude to the Almighty God for His grace so that PT Nindya Karya managed to record good performance growth in 2022. The Company's vision is to become a trusted, leading and sustainable global engineering-based construction and investment company.

On behalf of the Board of Directors of PT Nindya Karya, we hereby submit the Annual Report of PT Nindya Karya Year 2022 as a form of accountability to shareholders and all stakeholders. This annual report is also an implementation of the Company's transparency, which always strives to uphold the principles of corporate governance consistently and continuously. This Directors' Report presents an analysis of the company's



**"Ditinjau dari segi kemampuan menghasilkan laba antara realisasi tahun 2022 dengan Rencana Jangka Panjang Perusahaan (RJPP) tahun 2022, realisasi yang diperoleh PT Nindya Karya di tahun 2022 sudah melebihi target dalam RJPP tahun 2022."**

In terms of the ability to generate profits between the realization in 2022 and the Company's Long Term Plan (RJPP) in 2022, the realization obtained by PT Nindya Karya in 2022 has exceeded the target in the RJPP in 2022.

Laporan Direksi ini menyajikan analisis atas kinerja perusahaan, strategi dan kebijakan strategis, analisis terhadap prospek usaha dan perkembangan penerapan tata kelola perusahaan serta perubahan komposisi Direksi.

performance, strategic strategies, and policies, analysis of business prospects and developments in the implementation of corporate governance as well as changes in the composition of the Board of Directors.

## PERSPEKTIF EKONOMI MAKRO

Tahun 2022 mengalami tekanan pada kondisi ekonomi global akibat melemahnya pertumbuhan ekonomi dan tingginya tingkat inflasi. Laporan IMF berjudul "*World Economic Outlook Update: Inflation Peaking amid Low Growth*" menyatakan bahwa pertumbuhan ekonomi dunia hanya mencapai 3,4% di tahun 2022, menurun dari 6,1% pada tahun 2021.

Konflik antara Rusia dan Ukraina kembali menyebabkan penurunan perdagangan global dan memberikan tantangan bagi bisnis global. Walaupun terjadi peningkatan aktivitas perdagangan hingga bulan Mei 2022, perdagangan dunia pada tahun 2022 mengalami perlambatan akibat gangguan pada rantai pasok global sejak Oktober 2021. Gangguan pada rantai pasok tidak hanya berdampak pada pelemahan ekonomi global, tetapi juga meningkatkan tingkat inflasi.

## MACROECONOMIC PERSPECTIVE

2022 witnessed pressure on global economic conditions due to weakening economic growth and high inflation rates. The IMF report titled "World Economic Outlook Update: Inflation Peaking amid Low Growth" states that world economic growth will only reach 3.4% in 2022, down from 6.1% in 2021.

The conflict between Russia and Ukraine has again caused a decline in global trade and posed challenges for the global businesses. Despite increased trade activity until May 2022, world trade in 2022 slowed down due to disruptions in global supply chains since October 2021. Supply chain disruptions not only weakened the global economy but also increased the inflation rate.

Indonesia mengalami inflasi 5,51% sepanjang tahun 2022 dan ini merupakan inflasi tertinggi dalam 8 tahun terakhir. Dampaknya terasa secara tidak langsung pada ketersediaan beberapa bahan pangan dan komoditas global. Salah satu komoditas yang terpengaruh mengalami kelangkaan adalah gandum. Selain itu, harga batu bara juga mengalami kenaikan sebagai akibat dari keputusan Rusia untuk membatasi pasokan gas alam ke Eropa. Maka, batu bara menjadi alternatif energi yang digunakan menggantikan gas alam.

Indonesia experienced 5.51% inflation in 2022, the highest inflation in 8 years. The impact is felt indirectly on the availability of some global foodstuffs and commodities. One commodity that has been affected by shortages is wheat. In addition, coal prices have also risen as a result of Russia's decision to restrict natural gas supplies to Europe. Thus, coal became an alternative energy used to replace natural gas.

Tahun 2022 dihadapkan pada berbagai tantangan ekonomi global yang disebut sebagai The Perfect Storm atau 5C oleh Kementerian Koordinator Bidang Perekonomian. Tantangan ini meliputi Covid-19, Conflict Rusia-Ukraina, *Climate change, Commodity prices*, serta *Cost of living*. Tantangan ini mempengaruhi berbagai sektor, termasuk industri konstruksi di Indonesia.

2022 encountered various global economic challenges referred to as The Perfect Storm or 5C by the Coordinating Ministry for Economic Affairs. These challenges include Covid-19, the Russia-Ukraine Conflict, Climate change, Commodity prices, and Cost of living. These challenges affect various sectors, including the construction industry in Indonesia.

Meski demikian, Indonesia berhasil beradaptasi dengan pandemi Covid-19 melalui penerapan kebijakan pengetatan yang fleksibel untuk mengendalikan penyebaran virus, serta berupaya keras untuk memulihkan ekonomi. Pada akhir tahun 2022, Pemerintah memutuskan untuk menghentikan kebijakan PPKM dengan tetap menganjurkan mematuhi protokol kesehatan.

However, Indonesia has successfully adapted to the Covid-19 pandemic through the flexible implementation of austerity policies to control the spread of the virus, as well as working hard to recover the economy. At the end of 2022, the Government decided to discontinue the PPKM policy while still advocating adherence to health protocols.

Pemulihan ekonomi Indonesia pada tahun 2022 akan menjadi dasar kuat dalam mendorong percepatan pertumbuhan ekonomi pada tahun 2023. Percepatan ini didorong oleh program transformasi ekonomi Indonesia pasca-pandemi Covid-19 melalui peningkatan produktivitas di semua sektor, pemulihan sosial yang kuat, dan transisi ke arah ekonomi hijau untuk mencapai pembangunan yang inklusif dan berkelanjutan. Tujuan dari percepatan pertumbuhan ekonomi ini adalah untuk memulihkan dan meningkatkan kembali tingkat pertumbuhan ekonomi ke level yang lebih baik.

Indonesia's economic recovery in 2022 will provide a strong foundation for accelerated economic growth in 2023. This acceleration is driven by Indonesia's economic transformation program post-Covid-19 pandemic through increased productivity in all sectors, robust social recovery, and a transition towards a green economy to achieve inclusive and sustainable development. This accelerated economic growth aims to recover and rebound the economic growth rate to a better level.

Pertumbuhan ekonomi Indonesia pada tahun 2022 mencapai 5,3%, hal ini menunjukan keberlanjutan dan ketahanan ekonomi yang relatif kuat. Faktor-faktor seperti neraca perdagangan yang positif, konsumsi rumah tangga yang tinggi, dan investasi yang meningkat menjadi pilar utama dalam mendukung pertumbuhan ini. Selain itu, penerimaan negara yang tinggi menjadi indikator pemulihan ekonomi yang positif. Hal ini dapat ditautkan dengan harga komoditas yang tetap tinggi dan dampak positif dari penerapan kebijakan-kebijakan pemerintah.

Indonesia's economic growth by 2022 reached 5.3%, indicating relatively robust economic sustainability and resilience. Factors such as positive trade balance, high household consumption, and increasing investment are the main pillars supporting this growth. In addition, high state revenue is a positive indicator of economic recovery. This was linked to the continued high commodity prices and the positive impact of government policies.

## TINJAUAN INDUSTRI

Pasar industri konstruksi dan infrastruktur mengalami penurunan dibanding tahun sebelumnya karena rentetan guncangan ekonomi global yang telah mendorong sebagian besar pelaku usaha untuk menunda rencana ekspansi usaha mereka sambil memantau perkembangan perekonomian global.

## INDUSTRY OVERVIEW

The construction and infrastructure industry market experienced a decline compared to the previous year due to a series of global economic shocks that have prompted most businesses to postpone their business expansion plans while monitoring global economic developments.

Di sisi industri, konstruksi dan infrastruktur sebagai salah satu sektor yang terdampak secara signifikan oleh kondisi perekonomian sepanjang tahun 2022. Lonjakan harga komoditas energi dan gangguan dalam rantai pasok global telah menyebabkan kenaikan harga bahan-bahan pendukung proyek konstruksi.

Dampak konflik Rusia-Ukraina yang berkepanjangan terasa pada lonjakan harga komoditas energi dan gangguan pada rantai pasok global. Hal ini mempengaruhi harga material pendukung proyek konstruksi strategis seperti besi, baja, dan semen yang naik hingga 60% dari harga sebelumnya.

Konflik Rusia-Ukraina ini menghambat ekspor Ukraina sebesar 16.5% dan ekspor baja global Rusia sebesar 10%, yang berdampak pada perdagangan besi di dunia. Pada periode April-Agustus 2022, harga material besi dan material lain mencapai puncaknya, sehingga biaya produk PT Nindya Karya mengalami kenaikan dibanding bulan sebelumnya.

Dalam situasi tersebut, beban semakin bertambah dengan kebijakan pemerintah untuk memangkas anggaran pembangunan infrastruktur tahun 2022 menjadi hanya sebesar Rp365,5 triliun. Anggaran tersebut menunjukkan bahwa pemerintah masih memprioritaskan pengembangan infrastruktur di Indonesia, meskipun jumlah anggarannya mengalami penurunan sebesar 14% dibandingkan dengan anggaran tahun sebelumnya.

Dana APBN 2022 diarahkan untuk mendukung penguatan penyediaan pelayanan dasar, peningkatan produktivitas melalui infrastruktur konektivitas dan mobilitas, menyediakan infrastruktur energi dan pangan yang terjangkau, andal, dan memperhatikan aspek lingkungan, serta pemerataan infrastruktur dan akses Teknologi Informasi dan Komunikasi.

Meski demikian, sektor konstruksi masih berpeluang untuk berkembang mengingat adanya fokus pemerintah dalam mendorong pembangunan infrastruktur melalui RPJMN 2020-2024 dan RPJPN 2005-2025.

## ANALISIS KINERJA TAHUN 2022

Posisi Perseroan dapat dilihat dari evaluasi beberapa faktor kunci yang mendorong perbaikan secara finansial yang terdiri atas dua faktor utama, yaitu kemampuan menghasilkan laba dan tingkat kehati-hatian.

Ditinjau dari segi kemampuan menghasilkan laba antara realisasi tahun 2022 dengan Rencana Kerja Anggaran Perusahaan (RKAP) tahun 2022, bisa dilihat bahwa posisi PT Nindya Karya realisasi di tahun 2022 sudah melebihi target dalam RKAP tahun 2022.

Industry-wise, construction and infrastructure are among the sectors significantly affected by economic conditions throughout 2022. Spikes in energy commodity prices and disruptions in the global supply chain have led to an increase in the prices of materials supporting construction projects.

The impact of the prolonged Russia-Ukraine conflict has been felt in the spike in energy commodity prices and disruptions in global supply chains. This affected the costs of materials supporting strategic construction projects likes iron, steel, and cement, which rose by up to 60 per cent from previous prices.

The Russia-Ukraine conflict hindered Ukraine's exports by 16.5% and Russia's global steel exports by 10%, which impacted the world iron trade. In April-August 2022, the price of iron and other materials peaked, so the cost of PT Nindya Karya's products increased compared to the previous month.

In this situation, the burden was further increased by the government's policy to cut the infrastructure development budget in 2022 to only Rp365.5 trillion. The budget shows that the government still prioritizes infrastructure development in Indonesia, although the amount of the budget has decreased by 14% compared to the previous year's budget.

The 2022 State Budget funds are directed to support strengthening the provision of primary services, increasing productivity through connectivity and mobility infrastructure, providing energy and food infrastructure that is affordable, reliable, and pays environmental aspects, as well as infrastructure equity and access to Information and Communication Technology.

However, the construction sector still has the opportunity to grow given the government's focus on encouraging infrastructure development through the RPJMN 2020-2024 and RPJPN 2005-2025.

## PERFORMANCE ANALYSIS IN 2022

The Company's position can be seen from the evaluation of several key factors that drive financial improvement consist of two main factors, namely the ability to generate profits and the level of prudence.

Looking at the ability to generate profits between the realization in 2022 and the Company's Budget Plan (RKAP) in 2022, it is seen that PT Nindya Karya's position in 2022 has exceeded the target in the RKAP in 2022.

Hal ini tercermin dari pertumbuhan pendapatan usaha dan laba, yaitu realisasi pendapatan usaha di tahun 2022 sebesar Rp4,04 triliun atau senilai 74,33% dari Pendapatan Usaha RJPP tahun 2022 sebesar Rp5,44 triliun, sedangkan realisasi laba bersih setelah pajak di tahun 2022 sebesar Rp91,94 miliar atau senilai 121,11% dari laba bersih setelah pajak RJPP tahun 2022 sebesar Rp75,91 miliar.

This is reflected in the growth of revenue and profit, namely the realization of revenue in 2022 of Rp4.04 trillion or 74.33% of the RJPP in 2022 of Rp5.44 trillion, while the realization of net profit after tax in 2022 of Rp91.94 billion or 121.11% of the RJPP in 2022 of Rp75.91 billion.

Dengan mengobservasi berdasarkan dua faktor utama yaitu kemampuan dalam pencapaian laba dan kehati-hatian, PT Nindya Karya masih tetap konsisten untuk menghasilkan laba dengan aktivitas yang cukup agresif ditengah-tengah pandemi Covid-19 dan tetap mempertimbangkan tingkat risiko dengan tingkat laba yang wajar.

By observing based on two main factors, namely the ability to achieve profits and prudence, PT Nindya Karya is still consistent to generate profits with fairly aggressive activities in the midst of the Covid-19 pandemic and still considers the level of risk with a reasonable level of profit.

Kinerja masing-masing segmen berdasarkan pendapatan usaha adalah sebagai berikut:

The performance of each segment based on operating income is as follows:

## Segmen Usaha Konstruksi

Pendapatan usaha segmen konstruksi tahun 2022 tercatat sebesar Rp3,84 triliun, mengalami penurunan 9,78% dari tahun 2021 sebesar Rp4,26 triliun.

## Construction Business Segment

The construction segment's revenue in 2022 was recorded at Rp3.84 trillion, a decrease of 9.78% from 2021 of Rp4.26 trillion.

## Segmen Properti

Pendapatan usaha segmen properti tahun 2022 tercatat sebesar Rp30,16 miliar, naik 0,39% atau senilai Rp119 juta dari tahun 2021 sebesar Rp30,40 miliar. Peningkatan pendapatan ini berdampak pada meningkatnya laba yang diperoleh segmen usaha Properti dimana pada tahun 2022 tercatat Rp4,19 miliar naik 31,47% dibandingkan tahun sebelumnya yang sebesar Rp3,19 miliar.

## Property Segment

Property segment revenue in 2022 was recorded at Rp30.16 billion, an increase of 0.39% or Rp119 million from 2021 of Rp30.40 billion. This increase in revenue has an impact on the increase in profit earned by the Property business segment, which in 2022 was recorded at Rp4.19 billion, up 31.47% compared to the previous year of Rp3.19 billion.

## Segmen Sewa Alat

Pendapatan usaha segmen sewa alat pada tahun 2022 mengalami penurunan yang cukup signifikan yaitu sebesar 50,49% dari tahun sebelumnya.

## Equipment Rental Segment

The revenue of the equipment rental segment in 2022 experienced a significant decrease of 50.49% from the previous year.

## Segmen Manufaktur

Pendapatan segmen usaha manufaktur mengalami peningkatan yang cukup signifikan yaitu sebesar 57,89% atau naik Rp59,90 miliar dari tahun 2021 yang sebesar Rp103,46 miliar menjadi Rp163,36 miliar di tahun 2022. Dimana pada tahun 2022 Perseroan berhasil mencatatkan laba atas segmen usaha manufaktur sebesar Rp21,27 miliar naik secara signifikan dari tahun sebelumnya dimana Perseroan mencatatkan rugi usaha atas segmen manufaktur sebesar Rp4,78 miliar.

## Manufacture Segment

Manufacturing business segment revenue experienced a significant increase of 57.89% or an increase of Rp59.90 billion from 2021 of Rp103.46 billion to Rp163.36 billion in 2022. Where in 2022 the Company managed to record a profit on the manufacturing business segment of Rp21.27 billion, up significantly from the previous year where the Company recorded an operating loss on the manufacturing segment of Rp4.78 billion.

Berdasarkan perhitungan *Key Performance Indicator* (KPI) yang mengacu pada Peraturan Menteri BUMN Nomor: PER-11/MBU/11/2020 tentang kontrak Manajemen dan Kontrak Manajemen Tahunan Direksi BUMN, PT Nindya Karya berhasil mencatatkan nilai 101,86 pada tahun 2022, melebih target yang skor 100.

Based on the Key Performance Indicator (KPI) calculation which refers to the Regulation of the Minister of SOEs Number: PER-11/MBU/11/2020 concerning Management contracts and Annual Management Contracts of Directors of SOEs, PT Nindya Karya managed to record a score of 101.86 in 2022, exceeding the target score of 100.

Tingkat kinerja Perusahaan tahun 2022 bila dihitung berdasarkan Keputusan Menteri BUMN RI No. KEP-100/MBU/2002 Tanggal 04 Juni 2002, termasuk ke dalam kriteria " SEHAT " kategori " A " dengan skor " 72,25 ".

The Company's performance level in 2022, calculated based on the Decree of the Minister of SOEs No. KEP-100/MBU/2002 on June 04, 2002, belongs to the "HEALTHY" category "A" with a score of "72.25".

## STRATEGI DAN KEBIJAKAN STRATEGIS

PT Nindya Karya menyadari bahwa strategi dan kebijakan strategis sangat dipengaruhi oleh dinamika perekonomian yang berkembang sepanjang tahun 2022. Program pemulihan ekonomi Pemerintah memberikan insentif positif bagi industri konstruksi Indonesia.

Perseroan telah mengembangkan rencana strategis, investasi, dan operasi yang telah diatur dalam RKAP 2022. Hal ini akan memastikan Perseroan dapat memaksimalkan peluang pertumbuhan di sektor konstruksi dan mencapai kinerja yang diharapkan.

Perseroan telah menyusun perencanaan strategis, investasi & operasi yang telah ditetapkan dalam RKAP 2022, antara lain:

1. Mengimplementasi secara efektif Program ERP, MS. Project, BIM, CCTV dan *Video Conference* sebagai alat kerja dalam pengelolaan proyek; memperluas penetrasi pasar pada proyek-proyek EPC (Oil & Gas), energi terbarukan, dan melakukan investasi melalui sinergi antar BUMN dan kerja sama dengan perusahaan asing.

2. Merencanakan pendanaan melalui ekuitas, mitra strategis, dan pendanaan kredit perbankan dan lembaga keuangan serta melakukan investasi pada bidang-bidang strategis sesuai dengan anggaran dasar yang ditetapkan perusahaan baik melalui inisiasi bisnis, kerja sama kemitraan strategis, maupun tender investasi atau Kerjasama Pemerintah dengan Badan Usaha (KPBU).

3. Memperbesar *size project* untuk meningkatkan efektivitas pertumbuhan usaha dan melaksanakan ekspansi global dengan melakukan kajian atas peluang bisnis, kajian atas regulasi yang berlaku di negara yang dituju, kajian sosial budaya setempat melalui *assuring participation* pangsa pasar LOAN ICB (kerjasama dengan perusahaan Internasional) serta meningkatkan daya saing dalam hal penawaran harga tender suatu proyek melalui *Smart Estimating Guide, Value Engineering, Design and Build* dan BIM (*Building Information Modelling*) dan *Marketing Intelligence.*

4. Implementasi digital system, pengoptimalan transformasi digital, serta melakukan peningkatan fungsi Infrastruktur & *Security TI* (dengan fokus utama *Cybersecurity*) dalam bidang riset, teknologi dan informasi.

5. Melakukan strategi *partnership* dan kolaborasi bersama mitra seluruh Indonesia untuk menjamin vendor terpilih adalah yang terbaik dan mengoptimalisasi program EPROC untuk memenangkan tender dan melakukan MoU dengan vendor terbaik dan harga kompetitif serta mengembangkan aplikasi real time SIMONIK (Sistem Informasi *Monitoring Invoice* dan Kinerja).

## STRATEGIC STRATEGY AND POLICY

PT Nindya Karya recognizes that strategic strategies and policies are strongly influenced by the economic dynamics that develop throughout 2022. The Government's economic recovery program provides positive incentives for Indonesia's construction industry.

The Company has developed strategic, investment, and operation plans as set out in the 2022 RKAP. This will ensure the Company can maximize growth opportunities in the construction sector and achieve expected performance.

The Company has developed strategic, investment & operation plans as set out in the 2022 RKAP, among others:

1. Effectively implement ERP Program, MS. Project, BIM, CCTV and Video Conference as working tools in project management; expand market penetration in EPC (Oil & Gas) projects, renewable energy, and make investments through synergies between SOEs and cooperation with foreign companies.

2. To plan funding through equity, strategic partners, and credit funding from banks and financial institutions and invest in strategic areas by the company's articles of association either through business initiation, strategic partnership cooperation, or investment tenders or Government Cooperation with Business Entities ("KPBU").

3. Enlarge project size to increase the effectiveness of business growth and carry out global expansion by conducting studies on business opportunities, studies on applicable regulations in the destination country, and local socio-cultural studies through ensuring participation in the LOAN ICB market share (cooperation with international companies) and increase competitiveness in terms of offering tender prices for a project through Smart Estimating Guide, Value Engineering, Design and Build and BIM (Building Information Modelling) and Marketing Intelligence.

4. Implementation of digital systems, optimization of digital transformation, and improvement of IT Infrastructure & Security functions (with the main focus on Cybersecurity) in the field of research, technology, and information.

5. Conduct partnership and collaboration strategies with partners throughout Indonesia to ensure that the selected vendors are the best and optimize the EPROC program to win tenders and conduct MoUs with the best vendors and competitive prices and develop real-time SIMONIK (Invoice and Performance Monitoring Information System) applications.

6. Melaksanakan SIM QHSE untuk memperkuat kegiatan operasional, melaksanakan sertifikasi Personel QHSE sesuai dengan Standar Nasional & Global dan Implementasi di Bidang *Quality, Health, Safety & Environment* menjadi Budaya bagi setiap Insan Nindya serta Target Pencapaian *Zero Accident* SR<250 dan FR<2.

7. Melaksanakan pemeringkatan perusahaan dan menerbitkan surat berharga untuk pembiayaan jangka menengah & jangka panjang serta mengoptimalisasi skema *third parties agreement* untuk mendukung kegiatan investasi dan pendanaan.

8. Dalam bidang *Human Capital* Perseroan melakukan pengembangan talenta melalui *Nindya Learning Center* sebagai *Center of Knowledge*, pengimplementasian Sistem *Integrated Human Capital Management* (IHCM) dan mengintegrasikan Sistem *Talent Management* dan *Performance Management System* dalam ERP serta internalisasi *Core Values* AKHLAK di seluruh unit bisnis, unit kerja dan proyek.

9. Memberikan nilai tambah bagi Perusahaan dengan melaksanakan manajemen risiko yang terpadu dalam lingkup Unit Kerja, Unit Bisnis dan Proyek melalui penggunaan aplikasi BORN (*Business and Operational Risk Management* Nindya); Memaksimalkan Pelatihan Online untuk peningkatan kompetensi Sistem Korporasi sehingga dapat meminimalisir potensi temuan Audit Eksternal; Meningkatkan kompetensi & peran pengendali dokumen terkait kesisteman; serta penerapan Audit ISO 19650:2018 di semua proyek.

Kebijakan Strategis Perseroan sepanjang tahun 2022, antara lain:

- Perolehan pasar swasta harus memenuhi prinsip 5C (*Character, Capacity, Capital, Collateral, Condition*) dengan mempertimbangkan manajemen risiko.
- Meningkatkan *intimacy*.
- Investasi dan konstruksi diutamakan yang bersinergi dengan anggota Holding Danareksa.
- Implementasi *Lean Process* pada setiap unit kerja.
- Melakukan kontrak payung atas kinerja material utama konstruksi.

## PERANAN DIREKSI DALAM PERUMUSAN STRATEGI DAN KEBIJAKAN STRATEGI

Perumusan strategi dan kebijakan strategi yang disusun Perseroan diselaraskan dengan Visi, Misi dan rencana strategis serta nilai Perusahaan. Direksi secara aktif telah mengkomunikasikan rencana kerja kepada pemegang saham untuk terus mengupayakan pertumbuhan bisnis melalui inovasi berkelanjutan dengan tetap menjalankan mitigasi risiko.

6. Implement the QHSE SIM to strengthen operational activities, carry out QHSE Personnel certification by National & Global Standards and Implementation in the Quality, Health, Safety & Environment Field becomes a Culture for every Nindya Personnel as well as Zero Accident Achievement Target SR < 250 and FR < 2.

7. Carry out corporate ratings and issue securities for medium & long-term financing and optimize third-party agreement schemes to support investment and funding activities.

8. In the field of Human Capital, the Company conducts talent development through the Nindya Learning Center as a Center of Knowledge, implements the Integrated Human Capital Management (IHCM) System and integrates the Talent Management System and Performance Management System in ERP and internalizes AKHLAK Core Values in all business units, work units, and projects.

9. Providing added value to the Company by implementing integrated risk management within the scope of Work Units, Business Units and Projects through the use of the BORN application (Business and Operational Risk Management Nindya); Maximizing Online Training to increase the competence of Corporate Systems so as to minimize the potential for External Audit findings; Increasing the competence & role of document controllers related to systems; as well as the implementation of ISO 19650: 2018 Audits in all projects.

The Company's Strategic Policies throughout 2022, among others:

- The private market acquisition must fulfill the 5C principles (Character, Capacity, Capital, Collateral, Condition) by considering risk management.
- Increase intimacy
- Investment and construction are prioritized in synergy with Holding Danareksa members.
- Implementation of Lean Process in each work unit.
- Perform umbrella contracts on the performance of key construction materials.

## THE ROLE OF THE BOARD OF DIRECTORS IN THE FORMULATION OF STRATEGY AND STRATEGIC POLICIES

The Company's strategy and policy formulation is aligned with the Vision, Mission, strategic plan, and values of the Company. The Board of Directors has actively communicated the work plan to shareholders to continue to strive for business growth through continuous innovation while continuing to mitigate risks.

## PROSES YANG DILAKUKAN DIREKSI UNTUK MEMASTIKAN IMPLEMENTASI STRATEGI

Sesuai arahan dan pengawasan Dewan Komisaris, Direksi telah memastikan dalam pengelolaan kegiatan usaha PT Nindya Karya telah sesuai dengan rencana strategis Perseroan, arahan pemegang saham, dan kebijakan lainnya yang telah disetujui oleh Dewan komisaris.

Direksi juga melakukan evaluasi secara periodik atas strategi Perseroan sejalan dengan perkembangan iklim bisnis yang terjadi dan melakukan penyesuaian jika diperlukan serta selanjutnya diajukan untuk mendapatkan persetujuan Dewan Komisaris.

## THE PROCESS BY WHICH THE BOARD OF DIRECTORS ENSURES THE IMPLEMENTATION OF THE STRATEGY

By the direction and supervision of the Board of Commissioners, the Board of Directors has ensured that the management of PT Nindya Karya's business activities is by the Company's strategic plan, shareholder directives, and other policies approved by the Board of Commissioners.

The Board of Directors also periodically evaluates the Company's strategy in line with developments in the business climate and makes adjustments if necessary and then submits it for approval by the Board of Commissioners.

## PERBANDINGAN TARGET DAN REALISASI TAHUN 2022

Perseroan selalu melakukan evaluasi terhadap hasil operasional yang capai pada tahun buku. Ukuran kinerja berdasarkan target atau rencana kerja dan anggaran perusahaan yang ditetapkan pada awal tahun anggaran dibandingkan dengan realisasi pada akhir tahun anggaran.

Secara keseluruhan kinerja keuangan Perseroan pada tahun 2022 mencatatkan finansial yang baik, hal ini dapat dilihat pada pertumbuhan laba perusahaan sebelum dan setelah pajak tahun 2022. Realisasi laba perusahaan sebelum dan setelah pajak masing-masing mencapai 99,37% dan 104,77% dari anggaran tahun 2022 sebesar Rp93,15 miliar dan Rp87,75 miliar.

Perbandingan antara target dan realisasi tahun 2022 dapat dilihat dari tabel berikut:

## COMPARISON OF TARGET AND REALIZATION IN 2022

The Company evaluates the operational results achieved in the financial year. Performance measures based on targets or work plans and company budgets set at the beginning of the fiscal year compared to the realization at the end of the fiscal year.

Overall the Company's financial performance in 2022 recorded good financials, it can be seen in the growth of corporate profits before and after tax in 2022. The realization of corporate profit before and after tax reached 99.37% and 104.77% of the 2022 budget of Rp93.15 billion and Rp87.75 billion, respectively.

The comparison between the target and realization in 2022 can be seen from the following table:

| **Uraian**<br>Description | **Realisasi 2022 (Rp juta)**<br>2022 Realization (Rp million) | **Target 2022 (Rp juta)**<br>2022 Targets (Rp million) | **Pencapaian Realisasi terhadap Target 2022 (%)**<br>Achievement of Realization Against the 2022 Target (%) |
|---|---|---|---|
| **Nilai Pekerjaan Tersedia**<br>**Value of Available Jobs** | | | |
| Proyek Lama<br>Existing Projects | 5.957.071 | 6.115.947 | 97,40% |
| Proyek Baru<br>New Project | 5.850.665 | 7.589.965 | 77,08% |
| **Jumlah**<br>**Total** | 11.807.736 | 13.705.912 | 86,15% |
| **Laba (Rugi) Dan Penghasilan Komprehensif Lain Konsolidasian**<br>**Consolidated Profit (Loss) And Other Comprehensive Income** | | | |
| Pendapatan Usaha<br>Operating Revenues | 4.044.635 | 5.485.793 | 73,73% |
| Beban Pokok Pendapatan<br>Cost of Revenue | 3.682.873 | 4.935.917 | 74,61% |
| Laba Bruto<br>Gross Profit | 361.762 | 549.876 | 65,79% |
| Laba Sebelum Pajak<br>Profit Before Tax | 92.567 | 93.152 | 99,37% |
| Laba Bersih Tahun Berjalan<br>Net Profit for the Year | 91.940 | 87.752 | 104,77% |

## KENDALA/ TANTANGAN DAN LANGKAH PENYELESAIANNYA

Sepanjang tahun 2022 PT Nindya Karya menghadapi sejumlah tantangan, diantaranya:

1. **Covid-19**
   Meskipun telah ada upaya untuk mengatasi pandemi yang berkepanjangan, perlambatan pengerjaan konstruksi dan pembatasan mobilitas masih menjadi tantangan bagi Perseroan karena operasional PT Nindya Karya yang belum sepenuhnya pulih dan kembali ke tingkat normal seperti sebelum pandemi terjadi.

2. **Suku bunga**
   Tantangan ekonomi global yang kompleks memiliki dampak yang signifikan bagi Perseroan. Kenaikan suku bunga bank yang terjadi pada tahun 2022 sebagai dari kebijakan moneter menjadi tantangan yang menyebabkan beban bunga yang ditanggung oleh Perseroan meningkat secara signifikan.

3. **Konflik Ukraina-Rusia**
   Dinamika ekonomi dan politik global memiliki pengaruh yang signifikan pada rantai pasok dunia dan menyebabkan gangguan dalam aliran perdagangan dan distribusi barang/ logistik, dampaknya adalah melonjaknya harga komoditas yang mendorong kenaikan laju inflasi dan depresiasi nilai tukar rupiah terhadap dolar AS telah menciptakan volatilitas harga bahan baku.

4. **Naiknya harga material konstruksi**
   Tantangan yang dihadapi pelaku industri di sektor konstruksi adalah kenaikan harga bahan baku, terutama bahan baku strategis untuk bangungan seperti besi, baja, dan semen yang melonjak cukup signifikan. Dampak dari situasi tersebut adalah meningkatnya *Cost of Goods Sold* (COGS) Perseroan yang berdampak negatif pada profitabilitas Perseroan.

Perseroan terus berusaha dengan optimal untuk menjaga keberlanjutan bisnis dalam menghadapi berbagai tantangan sepanjang tahun dengan secara proaktif mengimplementasikan strategi bisnis yang sesuai dengan dinamika yang terjadi selama tahun 2022 serta melakukan pengelolaan mitigasi risiko yang optimal.

## PENERAPAN TATA KELOLA PERUSAHAAN

Sebagai BUMN, Perseroan memegang komitmen penuh dalam menerapkan prinsip-prinsip GCG sebagai landasan dalam menciptakan nilai tambah yang berkelanjutan bagi seluruh pemangku kepentingan baik dalam jangka pendek maupun jangka panjang. Selain itu, Perseroan terus menyempurnakan sistem tata kelola Perusahaan untuk meningkatkan kinerja dan kemampuan berorganisasi, serta memenuhi aspirasi dari seluruh pemangku kepentingan. Hal ini dilakukan sebagai bagian dari peran Perseroan sebagai agen pembangunan untuk pertumbuhan ekonomi Indonesia.

## OBSTACLES/CHALLENGES AND RESOLUTION STEPS

Throughout 2022 PT Nindya Karya encountered a number of challenges, including:

1. **Covid-19**
   Despite efforts to overcome the prolonged pandemic, the slowdown in construction work and mobility restrictions are still a challenge for the Company as PT Nindya Karya's operations have not fully recovered and returned to normal levels as before the pandemic occurred.

2. **Interest rates**
   The complex global economic challenges had a significant impact on the Company. The increase in bank interest rates that occurred in 2022 as a result of monetary policy became a challenge that caused the interest expense borne by the Company to increase significantly.

3. **Ukraine-Russia Conflict**
   Global economic and political dynamics have a significant influence on world supply chains and cause disruptions in the flow of trade and distribution of goods/logistics, the impact is soaring commodity prices that drive up the inflation rate and the depreciation of the rupiah against the US dollar has created raw material price volatility.

4. **Rising construction material costs**
   The challenge encountered by the construction sector is the increase in raw material prices, especially strategic raw materials for building such as iron, steel, and cement, which have risen significantly. The impact of this situation is the increase in the Company's Cost of Goods Sold (COGS) which harms the Company's profitability.

The Company continued to strive optimally to maintain business sustainability in the encounter of various challenges throughout the year by proactively implementing business strategies that are in line with the dynamics that occurred during 2022 and managing optimal risk mitigation.

## IMPLEMENTATION OF CORPORATE GOVERNANCE

As a SOE, the Company is fully committed to implementing GCG principles as a foundation for creating sustainable added value for all stakeholders in the short and long-term. In addition, the Company continues to refine its corporate governance system to improve performance and organizational capabilities, as well as to meet the aspirations of all stakeholders. This is done as part of the Company's role as a development agent for Indonesia's economic growth.

Dalam mengimplementasikan GCG, PT Nindya Karya mengikuti peraturan perundang-undangan yang relevan dengan bidang usaha, termasuk regulasi industri dan peraturan baru tentang Perseroan Terbatas, yaitu Undang-Undang No. 40 Tahun 2007. Undang-undang ini memberikan kerangka dasar yang komprehensif bagi pengelolaan organisasi Perseroan, mulai dari hak dan kewajiban pemegang saham, tugas dan wewenang Direksi dan Dewan Komisaris, hingga hubungan Perseroan dengan pemangku kepentingan internal dan eksternal, yang semuanya diatur dalam Anggaran Dasar Perseroan. Dengan mengikuti peraturan tersebut. PT Nindya Karya menerapkan praktik-praktik GCG yang efektif dan efisien.

PT Nindya Karya telah menetapkan kebijakan tata kelola perusahaan yang merujuk pada Peraturan Menteri Negara Badan Usaha Milik Negara NO. PER-01/MBU/2011 dan PER-09/MBU/2012 yang mewajibkan BUMN untuk menerapkan prinsip-prinsip GCG dalam operasionalnya, yaitu transparansi, akuntabilitas, responsibilitas, independensi, dan keadilan. Dalam implementasinya, Perseroan telah memperhatikan regulasi industri dan ketentuan terbaru tentang Perseroan Terbatas, termasuk dalam Anggaran Dasar Perseroan yang mengatur hak dan kewajiban pemegang saham, tugas dan wewenang Dewan Komisaris dan Direksi, serta hubungan dengan pemangku kepentingan internal dan eksternal.

Dalam penerapan GCG, PT Nindya Karya memiliki kebijakan yang melibatkan *Senior Vice President* Kantor Pusat serta Direktur Keuangan, SDM, dan Manajemen Risiko sebagai Penanggung Jawab Tim Pemantau Pelaksanaan GCG. Setiap Insan Nindya Karya bertanggung jawab atas penerapan GCG di Perseroan dengan Surat Keputusan Direksi PT Nindya Karya No. 0008/ DIRUT/KPTS/SEKPER/01/2021 tanggal 29 Januari 2021. Untuk melakukan sosialisasi GCG, dilakukan dalam dua ruang lingkup tugas yaitu sosialisasi dan internalisasi pada Unit Kerja dan Unit Bisnis.

## PERUBAHAN KOMPOSISI DIREKSI

Sepanjang tahun 2022, komposisi Direksi Perseroan tidak mengalami perubahan.

Komposisi Direksi Perseroan tahun 2022 adalah sebagai berikut:

In implementing GCG, PT Nindya Karya follows the laws and regulations relevant to its line of business, including industry regulations and the new regulation on Limited Liability Companies, Law No. 40 in 2007. This law provides a comprehensive basic framework for the management of the Company's organization, from the rights and obligations of shareholders, duties, and authorities of the Board of Directors and Board of Commissioners, to the Company's relationship with internal and external stakeholders, all of which regulated in the Company's Articles of Association. By following these regulations. PT Nindya Karya implements effective and efficient GCG practices.

PT Nindya Karya has established a corporate governance policy refering to the Regulation of the Minister of State-owned Enterprises NO. PER-01/MBU/2011 and PER-09/MBU/2012 require SOEs to implement GCG principles in their operations, namely transparency, accountability, responsibility, independence, and fairness. In its implementation, the Company has paid attention to industry regulations and the latest provisions on Limited Liability Companies, including in the Company's Articles of Association which regulate the rights and obligations of shareholders, duties and authorities of the Board of Commissioners and Directors, as well as relationships with internal and external stakeholders.

In the implementation of GCG, PT Nindya Karya has a policy involving Head Office Senior Vice President as well as the Director of Finance, Human Capital, and Risk Management as the Person in Charge of the GCG Implementation Monitoring Team. Each employee of Nindya Karya is responsible for the implementation of GCG in the Company with the Decree of the Board of Directors of PT Nindya Karya No. 0008/ DIRUT/KPTS/SEKPER/01/2021 on January 29, 2021. To conduct GCG socialization, it is carried out in two scopes of tasks, namely socialization and internalization in Work Units and Business Units.

## CHANGES IN THE COMPOSITION OF THE BOARD OF DIRECTORS

Throughout 2022, the composition of the Company's Board of Directors has not changed.

The composition of the Company's Board of Directors in 2022 is as follows:

| Nama<br>Name | Jabatan<br>Position |
|---|---|
| Haedar A. Karim | Direktur Utama<br>President Director |
| Moeharmein Zein Chaniago | Direktur Pemasaran dan Pengembangan<br>Director of Marketing & Development |
| Firmansyah | Direktur Produksi dan HSE<br>Director of Production & HSE |
| Sri Haryanto | Direktur Keuangan, SDM dan Manajemen Risiko<br>Director of Finance, HC and Risk Management |

Kami berharap susunan yang ada dapat mewujudkan tugas serta tanggung jawabnya secara optimal bagi Perseroan.

We hope that the existing structure can optimally realize its duties and responsibilities for the Company.

## PROSPEK USAHA

Perekonomian global 2023 dibayangi oleh risiko stagflasi dan ancaman krisis utang akibat tingginya *cost of fund* dan *capital outflow* dari *emerging market* yang berpotensi mendorong penurunan harga komoditas. Hal tersebut menghasilkan prediksi perekonomian global mengalami resesi dan ketidakstabilan di sektor keuangan akibat melambatnya pertumbuhan ekonomi di negara maju seperti Eropa, China, dan Amerika Serikat.

Berbagai lembaga riset dan keuangan internasional memberikan analisis yang menunjukan sentimen negatif terhadap prospek ekonomi di tahun tersebut. IMF, misalnya, memproyeksikan pertumbuhan ekonomi global hanya sebesar 2,9% di tahun 2023.

Namun, beberapa negara di ASEAN diperkirakan dapat keluar dari resesi karena adanya tanda-tanda pemulihan dan penurunan tekanan inflasi, termasuk Indonesia. IMF memproyeksikan pemulihan ekonomi Indonesia lebih cepat dengan pertumbuhan ekonomi diperkiraan mencapai 6,0% di tahun 2023.

Dari sisi industri, pertumbuhan sektor konstruksi dan infrastruktur diprediksi mengalami tekanan di tahun 2023 karena meningkatnya inflasi global dan penurunan pertumbuhan ekonomi global akibat konflik geopolitik. Namun, rilisan BCI Central yang bertajuk "*Indonesia Construction Market Outlook* 2023" mencatat bahwa pasar proyek konstruksi (termasuk Gedung dan Sipil, kecuali Migas) diperkiraan tumbuh sebesar 5,78% pada tahun 2023 dibandingkan tahun 2022.

Jalan dan jembatan, bendungan, pelabuhan dan pekerjaan sipil, dan pembangkit listrik diproyeksikan menjadi proyek sipil utama pada tahun 2023. Adapun konstruksi nasional terbagi dalam dua jenis yakni konstruksi gedung dan konstruksi sipil. Total pasar konstruksi Indonesia diperkirakan mencapai Rp332,95 triliun pada tahun 2023, yaitu 47,29% pada sektor sipil dan 52,71% pada sektor bangunan.

Untuk menghadapi masa depan, PT Nindya Karya juga berfokus pada pemanfaatan teknologi tepat guna, efektif, dan ramah lingkungan guna mengurangi dampak sosial yang mungkin timbul. Pendekatan ini tidak hanya bertujuan untuk meningkatkan pertumbuhan perusahaan, tetapi juga untuk memastikan bahwa manfaat dari pembangunan proyek infrastruktur yang dilakukan oleh Nindya Karya dapat dinikmati oleh generasi mendatang.

Manajemen telah menetapkan strategi baru sebagai terobosan untuk merespon peluang pasar industri konstruksi untuk tahun 2023. Strategi korporasi yang akan dijalankan telah disusun dalam RKAP 2023 dengan mempertimbangkan target yang telah disepakati dalam Rencana Jangka Panjang Perusahaan (RJPP) 2023-2027. Dalam rangka mencapai target tersebut, strategi yang akan dilakukan di tahun 2023 adalah tahap Growth, dimana strategi utama PT Nindya karya melakukan perkuatan pada tahun 2023 adalah sebagai berikut :

## BUSINESS PROSPECT

The 2023 global economy is overshadowed by the risk of stagflation and the threat of a debt crisis due to the high cost of funds and capital outflows from emerging markets that have the potential to drive down commodity prices. This has resulted in predictions of the global economy experiencing recession and instability in the financial sector due to slowing economic growth in developed countries such as Europe, China, and the United States.

Several international research and financial institutions provided analyses that showed negative sentiments toward the economic prospect for the year. The IMF, for example, projects global economic growth of only 2.9% in 2023.

However, several countries in ASEAN are estimated to emerge from recession due to signs of recovery and declining inflationary pressures, including Indonesia. The IMF projects Indonesia's economic recovery to be faster with economic growth expected to reach 6.0% in 2023.

Industry-wise, growth in the construction and infrastructure sectors is expected to be under pressure in 2023 due to rising global inflation and declining global economic growth due to geopolitical conflicts. However, BCI Central's "Indonesia Construction Market Outlook 2023" notes that the construction project market (including Building and Civil, excluding Oil and Gas) is expected to grow by 5.78% in 2023 compared to 2022.

Roads and bridges, dams, ports and civil works, and power plants projected to be the main civil projects in 2023. National construction divided into two types, namely building construction and civil construction. Indonesia's total construction market is estimated to reach Rp332.95 trillion by 2023, with 47.29% in the civil sector and 52.71% in the building sector.

To face the future, PT Nindya Karya also focuses on the utilization of appropriate, effective, and environmentally friendly technologies to reduce social impacts that may arise. This approach not only aims to enhance the company's growth but also to ensure that the benefits of infrastructure project development undertaken by Nindya Karya can be enjoyed by future generations.

Management has set a new strategy as a breakthrough to respond to market opportunities in the construction industry for 2023. The corporate strategy that will be conducted has been compiled in the 2023 RKAP by considering the targets agreed upon in the Company's Long Term Plan (RJPP) 2023-2027. To achieve these targets, the strategy that will be conducted in 2023 is the Growth stage, where the main strategies of PT Nindya Karya to strengthen in 2023 are as follows:

1. Bidang Perencanaan Strategis dan Investasi
2. Bidang Produksi
3. Bidang Pemasaran
4. Bidang Riset dan Teknologi Informasi
5. Bidang *Supply Chain Management*
6. Bidang QHSE
7. Bidang Keuangan
8. Bidang *Human Capital*
9. Bidang Manajemen Risiko & Sistem

1. Strategic Planning and Investment Division
2. Production Division
3. Marketing Division
4. Research and Information Technology Division
5. Supply Chain Management Division
6. QHSE Division
7. Finance Division
8. Human Capital Division
9. Risk Management & Systems Division

## TARGET PROYEKSI TAHUN 2023

Memasuki tahun 2023, Perseroan telah menetapkan sejumlah target yang dituangkan dalam RKAP 2023, antara lain:

## 2023 PROJECTION TARGET

Going into 2023, the Company has set several targets as outlined in the 2023 RKAP, including:

| Uraian<br>Description | Target 2023 (Rp juta)<br>2023 Targets (Rp million) |
|---|---|
| **Nilai Pekerjaan Tersedia**<br>**Value of Available Jobs** | |
| Proyek Lama<br>Existing Projects | 7.011.195 |
| Proyek Baru<br>New Project | 8.758.033 |
| **Jumlah**<br>**Total** | 15.769.228 |
| **Laba (Rugi) Dan Penghasilan Komprehensif Lain Konsolidasian**<br>**Consolidated Profit (Loss) And Other Comprehensive Income** | |
| Pendapatan Usaha<br>Operating Revenues | 4.490.062 |
| Beban Pokok Pendapatan<br>Cost of Revenue | 4.028.602 |
| Laba Bruto<br>Gross Profit | 461.460 |
| Laba Sebelum Pajak<br>Profit Before Tax | 97,819 |
| Laba Bersih Tahun Berjalan<br>Net Profit for the Year | 93.011 |

## APRESIASI

Direksi Nindya Karya mengucapkan terima kasih kepada seluruh pihak yang telah berkolaborasi dan mendukung pencapaian yang berhasil diraih pada tahun 2022. Semoga pencapaian ini dapat menjadi inspirasi bagi semua pihak untuk terus berkontribusi dan memaksimalkan potensinya, sehingga Perseroan dapat terus berkembang di masa depan. Kepada pemegang saham, kami juga mengucapkan terima kasih atas kepercayaan yang telah diberikan dan kami yakin Nindya Karya dapat menghadapi tantangan dan meraih peluang positif untuk mencapai kinerja yang optimal.

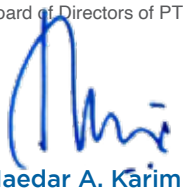
Jakarta, Juni 2023

## APPRECIATION

The Board of Directors of Nindya Karya would like to thank all parties who have collaborated and supported the achievements achieved in 2022. Hopefully, this achievement can inspire all parties to continue to contribute and maximize their potential so that the Company can continue to grow in the future. To our shareholders, we would also like to thank you for your trust and we believe that Nindya Karya can encounter challenges and seize positive opportunities to achieve optimal performance.

Jakarta, Juni 2023

Atas nama Direksi PT Nindya Karya
On behalf of the Board of Directors of PT Nindya Karya



**Haedar A. Karim**
**Direktur Utama**
President Director

# **Lembar** Pengesahan
## Responsibility Statement

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Nindya Karya tahun 2022 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan perusahaan.

Demikian pernyataan ini dibuat dengan sebenarnya.

Jakarta, Juni 2023

We, the undersigned, testify that all information disclosed in the 2022 Annual Report of PT Nindya Karya is presented in its entirety. We are fully responsible for the accuracy of the contents in this Annual Report.

This Statement is hereby made in all truthfulness.

Jakarta, June 2023

**Dewan Komisaris**
Board of Commissioners



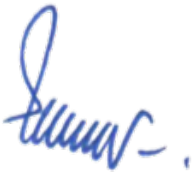
**Rachman Arief Dienaputra**
**Komisaris Utama**
President Commissioner



**Andar Perdana Widiastono**
**Komisaris**
Commissioner



**Rika Kiswardani**
**Komisaris**
Commissioner



**Bambang E. Marsono**
**Komisaris**
Commissioner

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Nindya Karya tahun 2022 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan perusahaan.

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Jakarta, June 2023

**Direksi**
Board of Directors



**Haedar A.karim**
**Direktur Utama**
President Director



**Moeharmein Zein Chaniago**
**Direktur Pemasaran dan Pengembangan**
Director of Marketing and Development



**Firmansyah**
**Direktur Produksi dan HSE**
Director of Production and HSE



**Sri Haryanto**
**Direktur Keuangan, SDM dan Manajemen Risiko**
Director of Finance, HR and Risk Management



03

# Profil Perusahaan

Company Profile


NINDYA
MSA
GOSAVE

# Informasi Umum
## General Information

## PT Nindya Karya

| | |
|---|---|
| **Nama Perusahaan**<br>Name of Company | |
| **Dasar Pendirian**<br>Foundation | • Peraturan Pemerintah No. 2 Tahun 1960 tentang Penentuan Perusahaan Pemborongan Milik Belanda yang Dikenakan Nasionalisasi Jo. Surat Keputusan Menteri Pekerjaan Umum dan Tenaga Listrik No. 5 tanggal 11 Maret 1960.<br>• Peraturan Pemerintah No. 59 Tahun 1961 tanggal 29 Maret 1961 tentang Pendirian Perusahaan Negara "Nindya Karya"<br>• Peraturan Pemerintah No. 11 Tahun 1972, juncto Surat Keputusan Menteri Keuangan Republik Indonesia No. Kep-91/MK/IV/3/1973 tentang penetapan modal PT Nindya Karya tanggal 3 Maret 1973.<br>• Akta Pendirian No. 76 tanggal 15 Maret 1973 yang dibuat dihadapan Kartini Moeljadi S.H., Notaris di Jakarta. Government Regulation No. 2 of 1960 | • Government Regulation No. 2 of 1960 concerning Determination of Dutch-Owned Contracting Companies Subject to Nationalization Jo. Decree of the Minister of Public Works and Electricity No. 5 March 11, 1960.<br>• Government Regulation No. 59 of 1961 dated March 29, 1961 concerning the Establishment of the State Company "Nindya Karya"<br>• Government Regulation No. 11 of 1972, in conjunction with the Decree of the Minister of Finance of the Republic of Indonesia No. Kep-91/MK/IV/3/1973 concerning the determination of PT Nindya Karya capital dated March 3, 1973.<br>• Deed of Establishment No. 76 dated March 15, 1973 made of Kartini Moeljadi S.H., Notary in Jakarta. Government Regulation No. 2 of 1960 |
| **Tanggal Pendirian**<br>Date of Establishment | 11 Maret 1960 | March 11, 1960 |
| **Jaringan Usaha dan Entitas Anak**<br>Business Network and Subsidiaries | 6 (enam) Divisi Usaha dengan cakupan wilayah kerja di seluruh wilayah Indonesia dan Luar Negeri<br><br>**Entitas Anak :**<br>PT Nindya Beton dan<br>PT Nindya Tirta Unggul<br>PT Jasamarga Kunciran Cengkareng | 6 (six) Business Divisions with work area coverage throughout Indonesia and abroad<br><br>**Subsidiary :**<br>PT Nindya Beton dan<br>PT Nindya Tirta Unggul<br>PT Jasamarga Kunciran Cengkareng |
| **Jumlah Karyawan**<br>Number of Employees | 768 orang | 768 People |
| **Kepemilikan Saham**<br>Shareholding | • Seri A Dwiwarna:<br>Negara Republik Indonesia 0,0002%<br>• Seri B:<br>PT Danareksa (Persero) 89%<br>• Seri C:<br>PT Danareksa (Persero) 11% | • Seri A Dwiwarna:<br>Negara Republik Indonesia 0,0002%<br>• Seri B:<br>PT Danareksa (Persero) 89%<br>• Seri C:<br>PT Danareksa (Persero) 11% |
| **Modal Dasar**<br>Authorized Capital | Rp874.615.000.000 | Rp874.615.000.000 |
| **Modal Ditempatkan dan Disetor Penuh**<br>Issued and Fully Deposited Capital | Rp559.497.421.000 | Rp559.497.421.000 |
| **Jumlah Saham dan Portepel**<br>Number of Shares and Portfolio | Jumlah Saham Portepel: 1.788.000 saham | Number of Portfolio Shares: 1,788,000 shares |
| **Sekretaris Perusahaan**<br>Corporate Secretary | **Taufik Hidayat**<br>Telp +6221 8093276<br>Fax +6221 8093105<br>Email nindyakarya@nindyakarya<br><br>**Alamat Kantor Pusat**<br>Jl. Letjend MT. Haryono, Kav. 22 Jakarta Timur 1360<br>DKI Jakarta, Indonesia<br><br>**Kontak**<br>Telepon : +6221 809 3276 (Hunting)<br>Fax : +6221 809 3105<br>Email : nindyakarya@nindyakarya | **Taufik Hidayat**<br>Telp +6221 8093276<br>Fax +6221 8093105<br>Email nindyakarya@nindyakarya<br><br>**Head Office Address**<br>Jl. Letjend MT. Haryono, Kav. 22 Jakarta Timur 1360<br>DKI Jakarta, Indonesia<br><br>**Contact**<br>Telephone : +6221 809 3276 (Hunting)<br>Fax : +6221 809 3105<br>Email : nindyakarya@nindyakarya |
| **Media Sosial**<br>Social Media | Facebook : nindyakarya<br>Instagram : @nindyakarya<br>Twitter : @nindyakarya<br>Youtube : nindyakarya | Facebook : nindyakarya<br>Instagram : @nindyakarya<br>Twitter : @nindyakarya<br>Youtube : nindyakarya |

# **Riwayat Singkat** Perusahaan
## Brief History of the Company

PT Nindya Karya (Persero), disebut juga sebagai "Perusahaan" atau "Nindya", adalah Badan Usaha Milik Negara (BUMN) konstruksi yang menjalankan usaha di bidang jasa Konstruksi, *Engineering Procurement Construction* (EPC) dan Investasi. Perjalanan sejarah Perusahaan diawali dengan dinasionalisasikannya perusahaan konstruksi Hindia Belanda N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA yang telah berdiri sejak tahun 1877 pada tahun 1960.

Latar belakang nasionalisasi NEDAM menjadi NINDYA diawali pada periode akhir 1950, yang bertujuan untuk merealisasikan amanat Undang–Undang Dasar 1945 di mana sumber daya negara dikelola dan dikuasain negara untuk kepentingan hajat hidup rakyat Indonesia. Keinginan tersebut, diimplementasikan pemerintah dalam bentuk nasionalisasi perusahaan–perusahaan milik Hindia Belanda yang masih tersisa di wilayah Indonesia melalui Peraturan Pemerintah (PP) No.23 Tahun 1958. Selanjutnya, proses nasionalisasi NEDAM menjadi NINDYA dilakukan pemerintah melalui penerbitan PP No.2 tahun 1960 juncto Surat Keputusan Menteri Pekerjaan Umum dan Tenaga pada tanggal 11 Maret 1960 yang menasionalisasi 9 (Sembilan) Perusahaan Pemborongan Hindia Belanda termasuk N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA. Peristiwa ini yang kemudian menjadi dasar penetapan tanggal berdirinya Perusahaan.

Tindak lanjut atas nasionalisasi NEDAM menjadi NINDYA dilakukan dengan menerbitkan Surat Keputusan No.5 Tahun 1960 oleh Menteri Pekerjaan Umum dan Tenaga dimana dilakukan perubahan nama N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA menjadi Perusahaan Bangunan Negara Nindya Karya. Penyesuaian nama dan nomenklatur Perusahaan kemudian terjadi beberapa kali yaitu pada 29 Maret 1961 melalui penerbitan PP No.59 tahun 1961 dari Perusahaan Bangunan Negara Nindya Karya menjadi Perusahaan Negara (PN) Nindya Karya serta pada 15 Maret 1973 yang ditetapkan dalam akta No.76 menindaklanjuti diterbitkannya PP No.12 Tahun 1969 mengenai perubahan Perusahaan Negara menjadi Persero, PP No.11 Tahun 1972 dan Keputusan Menteri Keuangan No.91/ MK/IV/3/1973 PN Nindya Karya berubah nama menjadi PT Nindya Karya (Persero) yang terus bertahan hingga saat ini.

Pada akhir Desember 2008 dalam rangka pengembangan dan peningkatan kapasitas bisnis, Perusahaan melakukan penyertaan saham pada PT Jasamarga Kunciran Cengkareng (JMKC) sebagai bentuk kegiatan investasi di luar jasa konstruksi pada salah satu pilar bisnis di segmen Badan Usaha Jalan Tol (BUJT).

PT Nindya Karya (Persero), also known as the "Company" or "Nindya", is a construction State-Owned Enterprise (BUMN) that operates in the fields of Construction, Engineering Procurement Construction (EPC) and Investment services. the history of the Company began with the nationalization of the Dutch East Indies construction company N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA which has been established since 1877 in 1960.

The background of the nationalization of NEDAM to become NINDYA began in the late 1950s, which aimed to realize the mandate of the 1945 Constitution in which state resources are managed and controlled by the state for the benefit of the lives of the Indonesian people. This desire was implemented by the government in the form of nationalization of companies belonging to the Dutch East Indies that remained in the territory of Indonesia through Government Regulation (PP) No.23 of 1958. Furthermore, the process of nationalizing NEDAM to NINDYA was carried out by the government through the issuance of PP No.2 of 1960 in conjunction with Decree of the Minister of Public Works and Energy on March 11, 1960 which nationalized 9 (Nine) Dutch East Indies Contracting Companies including N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA. This event later became the basis for determining the date of the Company's establishment.

The follow-up to the nationalization of NEDAM to NINDYA was carried out by issuing Decree No. 5 of 1960 by the Minister of Public Works and Energy, which changed the name of N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA became the State Building Company of Nindya Karya. the adjustment of the name and nomenclature of the Company then occurred several times, namely on March 29, 1961 through the issuance of PP No. PP No.12/1969 regarding the change of a State Company into a Persero, PP No.11/1972 and the Decree of the Minister of Finance No.91/MK/IV/3/1973 PN Nindya Karya changed its name to PT Nindya Karya (Persero) which continued to last until now.

At the end of December 2008 in order to develop and increase business capacity, the Company invested in PT Jasamarga Kunciran Cengkareng (JMKC) as a form of investment activity outside of construction services in one of the business pillars in the Toll Road Business Entity (BUJT) segment.

Pada tahun 2012, Perusahaan mencanangkan program "Nindya Reborn" guna menindaklanjuti penerbitan PP No.69 Tahun 2012 terkait program restrukturisasi yang mengarah pada perusahaan cerdas berbasis teknologi. Dalam program tersebut, Perusahaan melakukan beberapa transformasi seperti perubahan logo, visi dan misi, nilai budaya perusahaan, organisasi serta system pada kegiatan utama dan pendukung.

In 2012, the Company launched the "Nindya Reborn" program to follow up on the issuance of PP No. 69 of 2012 regarding the restructuring program that leads to technology-based smart companies. In the program, the Company carried out several transformations such as changes to the logo, vision and mission, corporate cultural values, organization and systems for main and supporting activities.

Program tersebut nyatanya mampu mendorong pertumbuhan kinerja bisnis Perusahaan yang tercermin dari beberapa peristiwa penting yang berhasil dicatatkan Perusahaan, yakni pada tahun 2018 untuk pertama kalinya sejak program restrukturisasi dimulai Perusahaan membayarkan deviden kepada pemegang saham. Di tahun yang sama, Perusahaan juga meresmikan Hotel di bawah Divisi Properti sebagai bentuk pemanfaatan aset tidak produktif menjadi lebih produktif dalam bentuk recurring income bagi Perusahaan.

The program has in fact been able to encourage the growth of the Company's business performance as reflected in several important events that the Company has successfully recorded, namely in 2018 for the first time since the restructuring program began. the Company paid dividends to shareholders. In the same year, the Company also inaugurated Hotels under the Property Division as a form of utilizing unproductive assets to become more productive in the form of recurring income for the Company.

Pada tahun 2020 Nindya melakukan beberapa langkah penting diantaranya melakukan perubahan nilai utama Perusahaan menjadi *Core Values* AKHLAK yang bertujuan sebagai identitas dan perekat budaya kerja BUMN yang mendukung peningkatan kinerja secara berkelanjutan. Selain melakukan perubahan terhadap nilai utama Perusahaan, Nindya juga melakukan perubahan Visi dan Misi Perusahaan serta Tagline Perusahaan sebagai bentuk respon Perusahaan terhadap kondisi perekonomian dan industri serta pengimplementasian Road Map Bisnis Nindya 2021- 2025.

In 2020, Nindya took several important steps, including changing the Company's main values to Core Values AKHLAK which aims to be the identity and adhesive of the SOE's work culture that supports continuous performance improvement. In addition to making changes to the company's core values, Nindya also made changes to the Company's Vision and Mission as well as the Company's Tagline as a form of the Company's response to economic and industrial conditions as well as the implementation of the 2021-2025 Nindya Business Road Map.

Pada tahun 2022, Danareksa telah diresmikan menjadi Holding yang membawahi beberapa perusahaan lintas sektor untuk memperkuat bisnis dan optimalisasi sumber daya perusahaan dimana salah satu nya adalah PT Nindya Karya (Persero). Berdasarkan PP No.7 tahun 2022 mengenai perpindahan saham dan ditindaklanjuti oleh Akta Perubahan No.35 tertanggal 27 juni 2022, Perseroan telah tergabung dalam Holding Danareksa serta melakukan perubahan nama dimana sebelumnya bernama PT Nindya Karya (Persero) menjadi PT Nindya Karya yang secara tidak langsung Perseroan telah menjadi salah satu anak Perusahaan Holding BUMN Danareksa.

In 2022, Danareksa was inaugurated as a Holding that oversees several cross-sector companies to strengthen business and optimize company resources, one of which is PT Nindya Karya (Persero). Based on PP No.7 of 2022 concerning the transfer of shares and followed up by Deed of Amendment No. 35 on June 27th, 2022, the Company has joined Holding Danareksa and changed its name from PT Nindya Karya (Persero) to PT Nindya Karya which indirectly the Company has become on of subsidiaries of Holding SOE Danareksa.

Holding Danareksa berpijak pada tiga pilar tujuan, yakni transformasi berkelanjutan melalui peningkatan skala entitas, penciptaan nilai melalui inovasi model bisnis, sinergi *operational excellence* dan *cost leadership*, serta memperkuat kapabilitas maupun kapasitas SDM untuk bersaing pada skala global. Holding ini memiliki sejumlah strategi untuk mentransformasikan bisnis anak-anak usaha, antara lain mentransformasikan Nindya Karya menjadi perusahaan konstruksi berbasis *Green Environmental Development* (ESG).

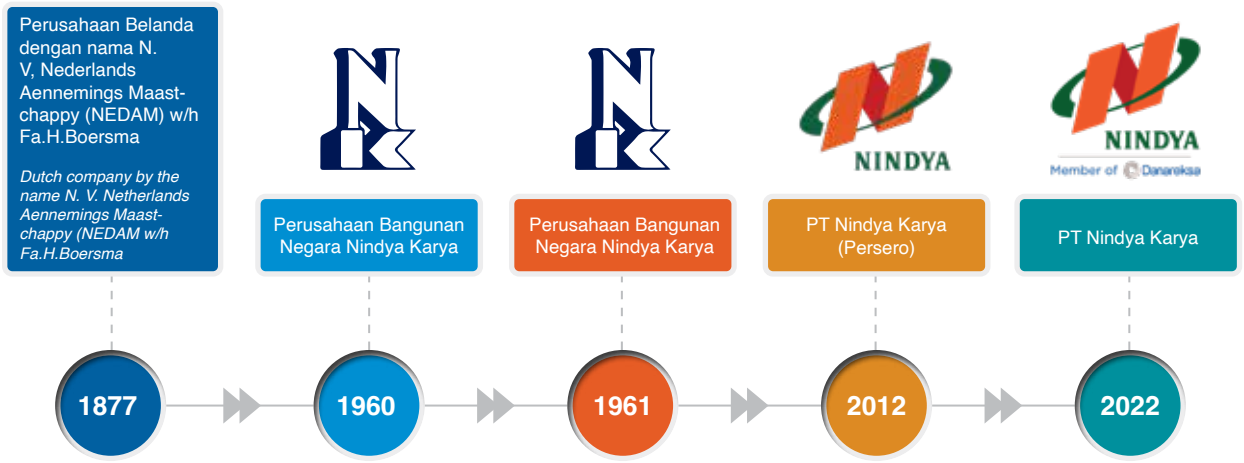
Holding Danareksa is relied on three pillars of purposes, namely sustainable transformation through increasing the scale of the entity, value creation through business model innovation, operational excellence synergy and cost leadership, and strengthening capabilities and human resource capacity to compete on a global scale. The holding has several strategies to transform the business of subsidiaries, including transforming Nindya Karya into a Green Environmental Development (ESG) based construction company.

## Informasi tentang Perubahan Nama dan Status Badan Hukum

Perubahan nama dan status badan hukum Perusahaan dijelaskan dalam tabel di bawah ini:

## Information about Change of Name and Legal Entity Status

Name changes and legal entity status of the Company are described in the table below:




| Nama<br>Name | Tahun<br>Year | Dasar Hukum<br>Legal Basis | Status<br>Status |
|---|---|---|---|
| N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA<br>N.V Nederlands Aannemings Maastchappy (NEDAM) v/h Fa.H. BOERSMA | 1877 | - | Perusahaan Swasta Hindia Belanda<br>Dutch East Indies Private Company |
| Perusahaan Bangunan Negara Nindya Karya | 1960 | • PP No.2 tahun 1960 juncto Surat Keputusan Menteri Pekerjaan Umum dan Tenaga pada tanggal 11 Maret 1960<br>PP No. 2 of 1960 juncto Decree Minister of Public Works and Energy on March 11, 1960<br>• Surat Keputusan No.5 Tahun 1960 oleh Menteri Pekerjaan Umum dan Tenaga<br>Decree No. 5 of 1960 by the Minister of Public Works and Manpower | Perusahaan Negara<br>State Company |
| Perusahaan Negara Nindya Karya | 1961 | PP No.59 tahun 1961<br>PP No. 59 of 1961 | Perusahaan Negara<br>State Company |
| PT Nindya Karya (Persero) | 1973 | • PP No.11 Tahun 1972 dan Keputusan Menteri Keuangan No.91/MK/IV/3/1973<br>PP No.11 of 1972 and Ministerial Decree Finance No.91/MK/IV/3/1973<br>• Akta No.76 15 Maret 1973<br>Deed No.76 March 15, 1973 | Persero<br>Company |
| PT Nindya Karya (Persero) | 2012 | • PP 69 Tahun 2012<br>PP 69 of 2012<br>• Akta No 39 Tanggal 14 September 2012<br>Deed No. 39 dated 14 September 2012 | PT Perusahaan Pengelola Aset (Persero) |
| PT Nindya Karya | 2022 | • PP No. 6 Tahun 2022<br>PP No. 6 of 2012<br>• PP No. 7 Tahun 2022<br>PP No. 7 of 2012<br>• Akta No. 35 Tanggal 27 Juni 2022<br>Deed No. 35 dated 27 Juni 2022 | Anggota Holding BUMN<br>SOE Holding Member |

# Bidang Usaha
## Business Fields

### KEGIATAN USAHA BERDASARKAN ANGGARAN DASAR

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan terakhir yang disahkan melalui Akta No. 35 tanggal 27 Juni 2022, yang dibuat dihadapan Khairina S.H., Notaris di Jakarta, Perusahaan berusaha dalam bidang Pelaksanaan Konstruksi, sesuai dengan ketentuan dalam peraturan perundang-undangan yang berlaku dengan menerapkan prinsip-prinsip Perseroan Terbatas.

Hingga 31 Desember 2022, bidang–bidang usaha yang telah dijalankan Perusahaan dan telah disesuaikan segmentasinya pada pengungkapan laporan keuangan Perusahaan meliputi:

1. Pekerjaan Sipil dan Gedung (seluruh sektor pembangunan)
2. Perencanaan dan pengawasan pelaksanaan pekerjaan konstruksi yang meliputi pekerjaan sipil dan pekerjaan mekanikal elektrikal termasuk jaringannya, yang mencakup konstruksi bangunan elektrikal.
3. Jasa Pertambangan
4. Pekerjaan terintegrasi (*Engineering, Procurement*, dan *Construction*/EPC)
5. Rancangan Bangun (*Design and Build*)
6. Layanan jasa konsultasi
7. *Building Management*
8. Pabrikasi Bahan dan Komponen Bangunan
9. Pabrikasi Komponen dan Peralatan Konstruksi
10. Pabrikasi barang logam, kayu, karet, dan plastik
11. Layanan Jasa Keagenan bahan dan komponen bangunan serta peralatan konstruksi
12. Layanan Jasa Keagenan penjualan ruangan perkantoran dan penghunian condominium
13. Investasi dan/atau pengelolaan usaha termasuk penyertaan modal bidang-bidang prasarana dan sarana dasar (infrastruktur)
14. Ekspor Impor yang mencakup perdagangan besar bahan konstruksi lainnya
15. Perdagangan umum, usaha pemasukan jasa ekspedisi/ angkutan darat
16. Penyewaan peralatan komunikasi
17. Pengelolaan Kawasan
18. *System Development*
19. Layanan jasa bidang teknologi informasi
20. Layanan Jasa Peningkatan Kemampuan Bidang Jasa Konstruksi
21. Pengembangan Properti dan *Realty*

Berikut hasil karya Perusahaan sampai dengan akhir tahun 2022

### BUSINESS ACTIVITIES BASED ON ARTICLES OF ASSOCIATION

By Article 3 the Company's latest articles of association authorized by Deed No.34 on June 27th, 2022, made before Khairina S.H., Notary in Jakarta, the Company is engaged in the implementation of construction, by provision in the applicable laws and regulations by implementing the principles of Limited Liabilities.

Up to December 31st, 2022, the lines of business that the Company has been engaged in and have been adjusted for segmentation in the Company's financial statement disclosures include:

1. Civil and Building Works (all development sectors)
2. Planning and Supervision of the implementation construction work covering civil and mechanical electrical works includes the networks, which include the electrical building construction.
3. Mining Services
4. Integrated works (Engineering, Procurement, and Construction/EPC)
5. Design and Build
6. Consultancy services
7. Building Management
8. Fabrication of Building Materials and Components
9. Fabrication of Construction Components and Equipment
10. Fabrication of metal, wood, rubber, and plastic goods
11. Materials Agency Services and building component and construction equipment
12. Office space sales Agency Services and condominium occupancy
13. Investment and/or business management including equity participation in basic infrastructure and facilities (infrastructure) sectors
14. Export Import including wholesale trade in other construction materials
15. General trading, expedition/land transport service entry business
16. Communication equipment rental
17. Area Management
18. System Development
19. Information Technology Services
20. Construction Services Capacity Building Services
21. Property and Realty Development

The following are the results of the Company's work until the end of 2022

Guna merealisasikan Visi PT Nindya Karya untuk menjadi perusahaan global di bidang konstruksi dan investasi berbasis engineering yang terpercaya, terkemuka dan berkelanjutan dibutuhkan validasi berupa rekam jejak PT Nindya Karya dalam menangani proyek-proyek prestisius dan berkualitas di luar negeri baik dalam bentuk KSO maupun pendanaan.

Hingga akhir tahun 2022, PT Nindya Karya telah berhasil menjalin 6 (enam) kerjasama dengan perusahaan luar negeri dan menandatangani nota kesepahaman (MoU) yang telah dilakukan sepanjang tahun 2022.

PT Nindya Karya menjalin kerja sama dengan perusahaan luar negeri untuk diantaranya pembangunan proyek *Refinery Development Master Plan* (RDMP) Unit Pengolahan II Dumai – Riau bersama dengan PT Pertamina (Persero) dan DH Global Holdings Co., Ltd dengan MoU yang ditandatangani pada tanggal 20 Mei 2020 dan proyek pengembangan LRT & Area Terpadu di Bali bersama dengan Korea National Railway dengan MoU yang ditandatangani pada tanggal 5 Agustus 2020. Pembangunan Trem di Bali dan Surabaya dengan KIND Korea. Untuk MoU proyek Pekerjaan LRT Bali telah dilakukan perpanjangan antara PERUSDA NK dan KNR pada 31 Agustus tahun 2021 yang mana MoU ini berjangka waktu 1 (satu) tahun lamanya hingga 31 Agustus tahun 2022.

Kemudian, Perseroan juga telah melakukan kerjasama bisnis dengan sesama BUMN dalam rangka membangun sinergi tentunya memiliki manfaat yang signifikan bagi Perseroan. Pada lingkup internal, hal ini akan berdampak bagi optimalisasi sumber daya secara efisien serta percepatan terpenuhinya visi Perseroan. Sedangkan pada lingkup eksternal, amanah BUMN untuk berkontribusi pada kesejahteraan masyarakat dapat terwujud dengan baik.

Sepanjang tahun 2022 kerjasama dengan sesama BUMN yang juga telah dilakukan Perseroan diantara:

1. Pembangunan Jalur KA lintas Medan - Binjai Km 2+300 sampai dengan Km 2+850 (P24 - P38)(JLKAMB 3)(MYC 2022 - 2024) (Tender Tidak Mengikat) JO NK 60%.
2. Pematangan Lahan Tahap II PKB, Jembatan Klungkung Bali (JO 70%).
3. Jalan Tol Ikn Segmen Sp. Tempadung - Jembatan Pulau Balang (JO 35%; WSKT 50%; Modern 15%).
4. EPC Tangki Timbun dan Sub Marine Pipeline Tanjung Batu (JO NK 40% BBB 30% IKPT 30%), Sumsel.
5. Pembangunan *Fly Over* Aloha Jawa Timur (JO 49%; PP 51%).
6. Pembangunan Proton Beam RSPAD Gatot Soebroto (JO 70 %)
7. Pembangunan Bangunan Gedung dan Kawasan Kantor Kementerian Koordinator 3 (JO NK : 49%, Waskita : 51%).

In order to realize the vision of PT Nindya Karya to become a global company in the field of construction and engineering-based investment that is trusted, reputable and sustainable, validation is needed in the form of PT Nindya Karya's track record in handling prestigious and quality projects abroad both in terms of form of KSO and funding.

Until the end of 2022, PT Nindya Karya has succeeded in establishing 6 (six) collaborations with foreign companies and signing a memorandum of understanding (MoU) that has been carried out throughout 2022.

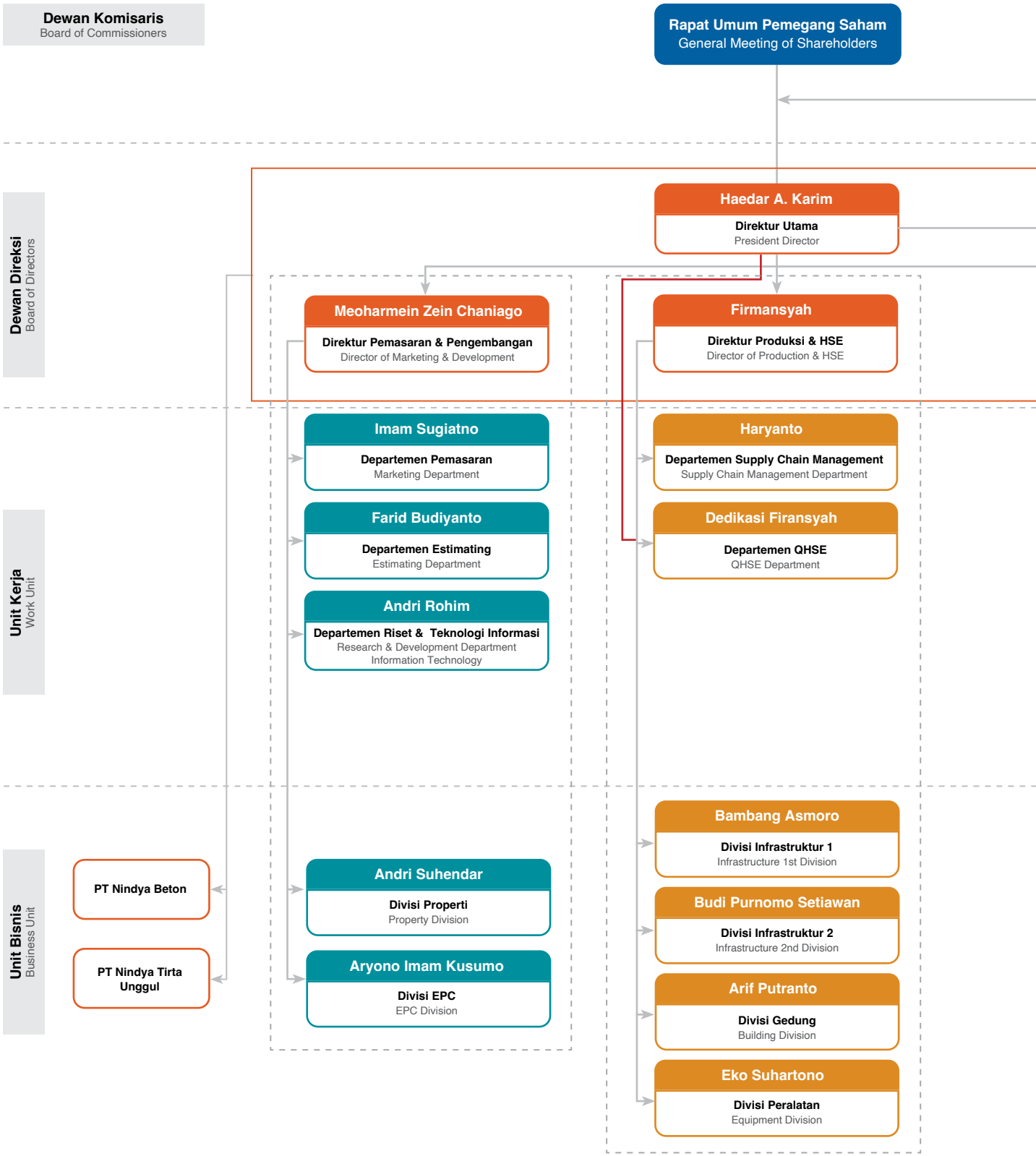
PT Nindya Karya collaborates with foreign companies for the construction of the Refinery Development Master Plan (RDMP) Dumai Processing Unit II - Riau project together with PT Pertamina (Persero) and DH Global Holdings Co., Ltd with an MoU signed on May 20th, 2020, and the LRT & Integrated Area development project in Bali together with Korea National Railway with an MoU signed on August 5th, 2020. Tram development in Bali and Surabaya with KIND Korea. For the MoU for the Bali LRT Works project, an extension has been made between PERUSDA NK and KNR on August 31st, 2021, which this MoU has a term of 1 (one) year until August 31st, 2022.

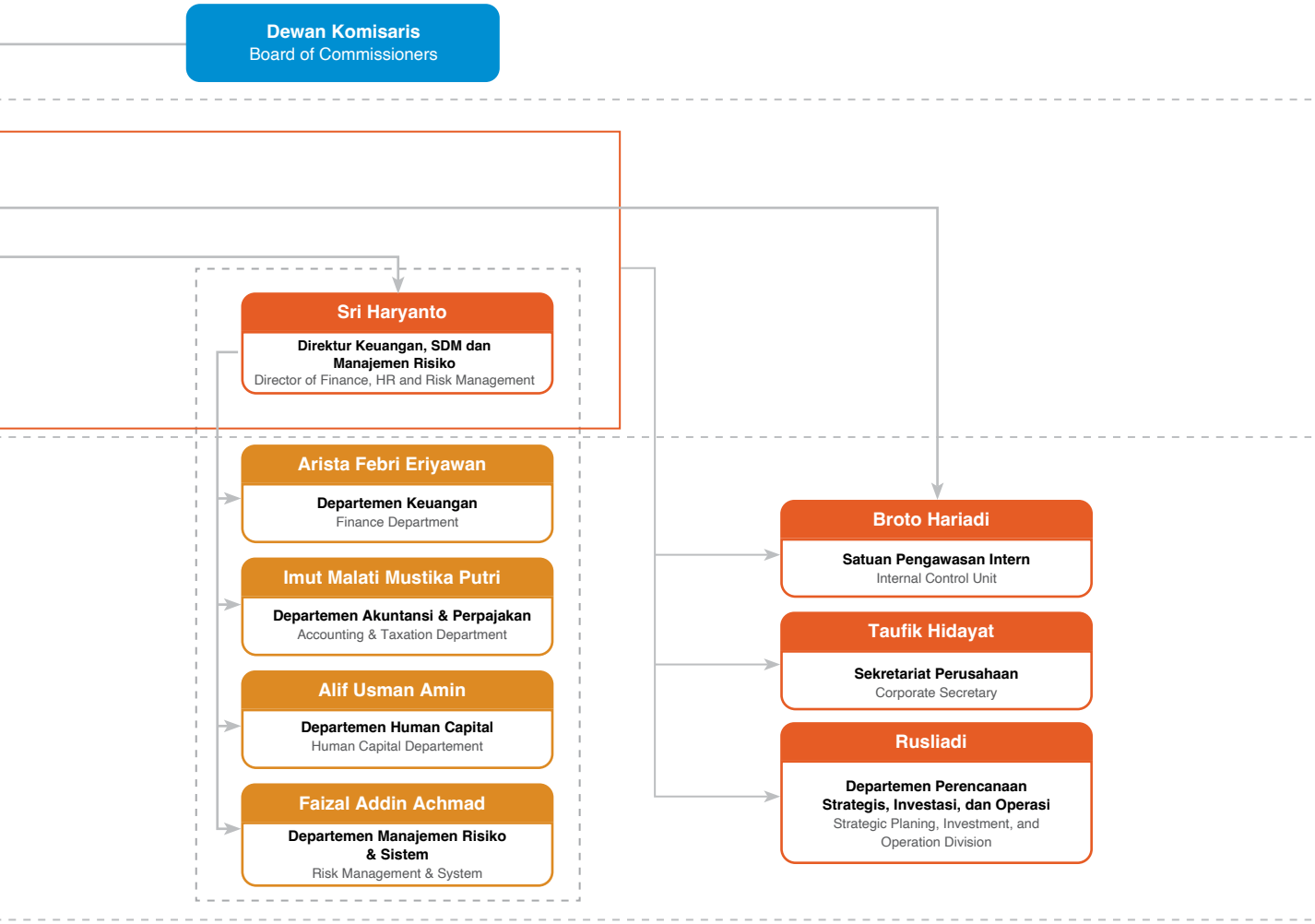
Then, the Company has also carried out business cooperation with fellow SOEs in order to build synergies which certainly have significant benefits for the Company. In the internal scope, this will have an impact on the efficient optimization of resources and the acceleration of the fulfillment of the Company's vision. Meanwhile, in the external scope, the mandate of BUMN to contribute to the welfare of the community can be realized properly.

Throughout 2022 cooperation with fellow SOEs that have also been carried out by the Company include:

1. Construction of the Medan - Binjai Railway Line Km 2+300 to Km 2+850 (P24 - P38) (JLKAMB 3) (MYC 2022 - 2024) (Non-Binding Tender) JO NK 60%.
2. Phase II Land Development of PKB, Klungkung Bali Bridge (JO 70%).
3. Toll Road Ikn Segment Sp. Tempadung - Balang Island Bridge (JO 35%; WSKT 50%; Modern 15%).
4. EPC Tank Storage and Sub Marine Pipeline Tanjung Batu (JO NK 40% BBB 30% IKPT 30%), South Sumatera.
5. Construction of Aloha Fly Over, East Java (JO 49%; PP 51%).
6. Construction of Proton Beam RSPAD Gatot Soebroto (JO 70%).
7. Construction of Building and Office Area of Coordinating Ministry 3 (JO NK: 49%, Waskita: 51%).

# Struktur Organisasi
## Organizational Structure






Pada tahun 2022, struktur organisasi PT Nindya Karya mengalami perubahan berdasarkan Keputusan Direksi PT Nindya Karya Nomor : 0001/DIRUT/KPTS/DHC/01/2022 tentang Penetapan struktur organisasi Perusahaan PT Nindya Karya tanggal 3 Januari 2022.

In 2022, the organizational structure of PT Nindya Karya has changed pursuant to the Decree of the Board of Directors of PT Nindya Karya Number: 0001/DIRUT/KPTS/DHC/01/2022 concerning Determination of the organizational structure of PT Nindya Karya dated January 3, 2022

# **Visi, Misi dan** Nilai Perusahaan
## Vision, Mission and Company Values

## Visi Vision

**Menjadi Perusahaan Global di Bidang Konstruksi dan Investasi berbasis Engineering yang Terpercaya, Terkemuka dan Berkelanjutan**

To become a Global Company in the Field of Construction and Engineering-based Investment that is Trusted, Leading and Sustainable

## Misi Mission

1. **Meningkatkan nilai tambah bagi (*Stakeholders*) secara berkelanjutan berbasis Excellence Engineering dengan inovasi serta Human Capital yang unggul dan berakhlak.**
   Increasing added value for (Stakeholders) in a sustainable manner based on Excellence Engineering with innovation as well as superior and moral Human Capital.
2. **Mengembangkan industri konstruksi dan investasi yang berstandar global dan berdaya saing tinggi dengan mengutamakan kepuasan pelanggan, kesehatan dan keselamatan kerja serta kelestarian lingkungan yang berekelanjutan.**
   Develop a construction and investment industry that has global standards and is highly competitive by prioritizing customer satisfaction, occupational health and safety and sustainable environmental sustainability.

## Tagline Tagline

*Toward The Excellent*

Visi, Misi, dan Budaya Perusahaan telah mengalami perubahan dan telah dikaji dan disetujui oleh Direksi berdasarkan Surat Keputusan No. 0047/DIRUT/KPTS/SEKPER/01/2016 tentang Visi, Misi, Nilai-nilai Utama Budaya (Core Values), dan Slogan PT Nindya Karya tanggal 22 Januari 2016. Selain itu, Visi, Misi dan Budaya Perusahaan dikaji secara periodik tahunan melalui penyusunan Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2018 dan periodik 5 (lima) tahunan melalui penyusunan Rencana Jangka Panjang Perusahaan (RJPP) 2017-2021

Vision, Mission, and Corporate Culture have undergone changes and have been reviewed and approved by the Board of Directors based on Decree No. 0047/DIRUT/KPTS/SEKPER/01/2016 concerning Vision, Mission, Core Values, and Slogans of PT Nindya Karya dated January 22, 2016. In addition, the Vision, Mission and Corporate Culture are reviewed annually through the preparation of the Company's Work Plan and Budget (RKAP) for 2018 and periodic 5 (five) years through the preparation of the Company's Long-term Plan (RJPP) 2017-2021.

# **Nilai-nilai Utama** Budaya Perusahaan
## Key Values of Corporate Culture

Berdasarkan Keputusan Direksi PT Nindya Karya No. 2999/DIRUT/KPTS/KDS/09/2020 tentang Budaya Perusahaan (*Corporate Culture*) PT Nindya Karya tanggal 15 September 2020 Perusahaan menetapkan dan memberlakukan *Core Values* sebagaimana diuraikan di bawah ini:

Based on the Decree of the Board of Directors of PT Nindya Karya No. 2999/DIRUT/KPTS/KDS/09/2020 Concerning PT Nindya Karya Corporate Culture on September 15th, 2020 The Company establishes and enforces Core Values as described below:

# AKHLAK

**A — AMANAH**

**Memegang teguh kepercayaan yang diberikan.**
Firmly uphold the given trust.

- Memenuhi janji dan komitmen
- Bertanggung jawab atas tugas, keputusan dan tindakan yang dilakukan
- Berpegang teguh kepada nilai moral dan etika
- Keep promises and commitments
- Be responsible for tasks, decisions, and actions taken
- Stick to moral and ethical values

**K — KOMPETEN**

**Terus belajar dan mengembangkan kapabilitas.**
Continuous learning and develop capacity.

- Kreatif dan inovatif serta meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubah.
- Memberikan solusi terbaik dan membantu orang lain belajar.
- Disiplin dalam menyelesaikan tugas dan bekerja tuntas dengan kualitas terbaik.
- Creative and innovative as well as improving individual competency to answer the changing challenges.
- Provide the best solution and help others to learn.
- Discipline in fulfilling the duties and work completely with excellent quality.

**H — HARMONIS**

**Saling peduli dan menghargai perbedaan.**
Care for each other and respect diversity.

- Menghargai pendapat, ide atau gagasan setiap orang apapun latar belakangnya.
- Peduli dan suka menolong orang lain.
- Menghargai kontribusi setiap orang.
- Respect everyone's opinions, ideas or ideas regardless of their background.
- Care and help others.
- Appreciate everyone's contribution.

**L — LOYAL**

**Berdedikasi dan mengutamakan kepentingan Bangsa dan Negara.**
Dedicated and prioritizing interests of the Nation and State.

- Menjaga nama baik Bangsa dan Negara.
- Rela berkorban untuk mencapai tujuan yang baik.
- Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika.
- Maintain reputation of the Nation and State.
- Willing to sacrifice to achieve a good cause.
- Obey the leaders as long not violating the law and ethics.

**A — ADAPTIF**

**Terus berinovasi dan antusias dalam menggerakkan ataupun menghadapi perubahan.**
Continuous Innovation and enthusiast in driving or responding to any change.

- Bergerak cepat, lincah dan pantang menyerah dalam setiap perubahan untuk menjadi lebih baik.
- Sigap dan terus-menerus melakukan perbaikan mengikuti perkembangan teknologi untuk menghasilkan yang lebih baik.
- Gigih, tangguh dan bertindak proaktif.
- Moving Fast, agile and never give up in facing challenges to be better.
- Responsive and continuous improvement in following the technology advance to produce better ones.
- Persistent, tough and proactive.

**K — KOLABORATIF**

**Membangun kerja sama yang sinergis.**
Build synergic partnership.

- Memberi kesempatan kepada berbagai pihak untuk berkontribusi.
- Terbuka dalam bekerja sama secara sinergis untuk menghasilkan nilai tambah.
- Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama yang lebih baik.
- Give opportunity to everyone to contribute.
- Open to cooperate synergically to gain added-values.
- Drive utilization of various resources for a better common goals.

# **Makna** Logo Perusahaan
## Meaning of Company Logo

Logo Nindya Karya telah disahkan melalui Surat Keputusan Kementerian BUMN No. S-454/MBU/2012 tanggal 23 Agustus 2012 tentang Persetujuan Perubahan Logo PT Nindya Karya, dan Surat Keputusan Kementerian Hukum dan Hak Asasi Manusia tentang sertifikat Merek dengan Nomor Pendaftaran IDM000433254 dengan jangka waktu 3 Oktober 2012-3 Oktober 2022 yang dapat diperpanjang kembali.

Nindya Karya's logo has been approved through the Decree of the Ministry of SOEs No. S-454/MBU/2012 on August 23rd, 2012, on the Approval of PT Nindya Karya's Logo Change and the Decree of the Ministry of Law and Human Rights on the Trademark certificate with Registration Number IDM000433254 with a period of October 3rd, 2012- October 3rd, 2022, which can be extended again.




### Hijau/Green

Membangkitkan energi dan mampu memberikan efek menyegarkan, menenangkan, menyeimbangkan emosi, menimbulkan rasa empati terhadap orang lain, meredam stress, memberi rasa aman dan perlindungan. *In Sanskrit it means "Perfect".*
Generating energy and able to provide a refreshing, calming effect, balance emotions, generate empathy for others, reduce stress, provide a sense of security and protection.

### Merah/Red

Dapat membangkitkan energi, hangat, komunikatif, optimis, antusias dan bersemangat, berkaitan dengan ambisi dan mendorong agresivitas.
Can generate energy, warm, communicative, optimistic, enthusiastic and passionate, associated with ambition and encourage aggressiveness.

### Orange

Melambangkan sosialisasi, penuh harapan dan percaya diri, membangkitkan semangat vitalitas dan kreativitas. Dapat menimbulkan perasaan positif, senang, gembira, optimis dan penuh energi.
Symbolizes sociability, full of hope and confidence, evokes the spirit of vitality and creativity. Can cause positive feelings, happy, joyful, optimistic and full of energy.

### NINDYA

Dalam bahasa Sanskerta berarti "Sempurna".
In Sanskrit it means "Perfect".

### Member of Danareksa

Nindya Karya menjadi anggota Holding Danareksa.
Nindya Karya is a member of Holding Danareksa.

### Lingkaran I Circle

- NINDYA berbisnis secara etis memenuhi koridor, mentaati peraturan dan perundang-undangan yang berlaku serta menerapkan prinsip-prinsip GCG.
  NINDYA does business ethically in compliance with the corridors, complies with applicable laws and regulations and applies GCG principles.
- Melambangkan teamwork yang solid dalam satu visi dan misi bersama.
  Symbolizes solid teamwork in a shared vision and mission.
- Lingkaran miring ke atas, melambangkan NINDYA berbisnis di dunia yang dinamis dan terus tumbuh.
  The circle tilts upwards, symbolizing NINDYA doing business in a dynamic and growing world.
- NINDYA ikut peduli menjaga bumi tetap hijau (ramah lingkungan).
  NINDYA is concerned about keeping the earth green (environmentally friendly).

### Huruf N I Letter N

- Merupakan singkatan dari NINDYA.
- "N" berbentuk miring naik ke atas dan tidak terputus melambangkan pertumbuhan kinerja yang dinamis dan terus meningkat lebih tinggi.
- Stands for NINDYA.
- "N" shaped sloping upward and uinterrupted symbolizes dynamic performance growth and continues to increase.

# **Profil** Dewan Komisaris
## Board of Commissioners Profile



## **Rachman** Arief Dienaputra

**Komisaris Utama** | President Commissioner

Indonesia
Indonesian

Bekasi, Indonesia
Bekasi, Indonesia

56 tahun per 31 Desember 2022
Lahir di Bandung, Juni 1966
56 years as of December 31st, 2022
Born in Bandung, June 1966

### Periode Jabatan

2022 - 2027

### Riwayat Penunjukan

Keputusan Para Pemegang Saham PT Nindya Karya Nomor:SK-248/MBU/11/2022 dan Nomor: KPPS-46/020/DNRK tanggal 2 November 2022 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya Karya.

### Riwayat Pendidikan

1. S1 Teknik Geodesi, Institut Teknologi Bandung
2. S2 *Master of Engineering* (M.Eng) *in Transport and System Engineering* di IHE Delft Institute for Water Education Belanda

### Pengalaman Kerja

1. Kepala Bidang Sarana Usaha, Ditjen Bina Konstruksi Kementerian PUPR
2. Kepala Biro Perencanaan Anggaran dan Kerjasama Luar Negeri Seketretariat Jenderal Kementerian PUPR
3. Direktur Kerjasama dan Pemberdayaan Kementerian PUPR.

### Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

### Rangkap Jabatan

Saat ini menjabat sebagai Kepala Badan Pengembangan Infrastruktur dan Wilayah Kementerian Pekerjaan Umum Perumahan Rakyat (PUPR).

### Hubungan Afiliasi

Rachman Arief Dienaputra memiliki hubungan afiliasi dengan Pemegang Saham Utama/Pengendali, melalui jabatan pada Kementerian PUPR Republik Indonesia yang memiliki hubungan berelasi dengan Negara Republik Indonesia sebagai entitas pemilik akhir Perseroan. Jabatan Rachman Arief Dienaputra sebagai Komisaris Utama Perseroan telah melalui uji kepatutan dan kelayakan. Selain itu, Rachman Arief Dienaputra tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris lainnya atau Direksi.

### Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

### Term of Office

2022 - 2027

### Appointment History

Decree of the Shareholders of PT Nindya Karya Number: SK-248/MBU/11/2022 and Number: KPPS-46/020/DNRK on November 2, 2022, on the Dismissal and Appointment of the President Commissioner of PT Nindya Karya.

### Educational Background

1. S1 Geodetic Engineering, Institut Teknologi Bandung
2. Master of Engineering (M.Eng) in Transport and System Engineering at IHE Delft Institute for Water Education Netherlands

### Work Experience

1. Head of Business Facilities Division, Directorate General of Construction, Ministry of PUPR
2. Head of Bureau of Budget Planning and Foreign Cooperation Secretariat General of the Ministry of PUPR
3. Director of Cooperation and Empowerment of the Ministry of PUPR.

### Position as Board of Commissioners and Directors Outside the Company

None

### Concurrent Position

He is currently the Head of the Infrastructure and Regional Development Agency of the Ministry of Public Works and Housing (PUPR).

### Affiliate Relationshop

Rachman Arief Dienaputra affiliated with the Main/Controlling Shareholder, through his position at the Ministry of PUPR of the Republic of Indonesia, which has a related relationship with the Republic of Indonesia as the ultimate owner of the Company. Rachman Arief Dienaputra's position as President Commissioner of the Company has gone through the fit and proper test. In addition, Rachman Arief Dienaputra has no financial or family affiliation with the other Board of Commissioners or Board of Directors.

### Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.



# **Andar** Perdana Widiastono

**Komisaris** | Commissioner

Indonesia
Indonesian

DKI Jakarta, Indonesia
DKI Jakarta, Indonesia

64 tahun per 31 Desember 2022
Lahir di Banyuwangi, 1958
64 years as of December 31st, 2022
Born in Banyuwangi, 1958

## Periode Jabatan

2018 - 2023

## Term of Office

2018 - 2023

## Riwayat Penunjukan

Diangkat sebagai Komisaris PT Nindya Karya sejak tanggal 26 Desember 2018 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-308/MBU/12/2018 dan No. SK-78/PPA/1218 tanggal 26 Desember 2018 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya Karya.

## Appointment History

Appointed as Commissioner of PT Nindya Karya since December 26th, 2018 through the Decision of the Shareholders of PT Nindya Karya No. SK-308/MBU/12/2018 and No. SK-78/PPA/1218 dated December 26th, 2018 concerning the Dismissal and Appointment of the President Commissioner of PT Nindya Karya.

## Riwayat Pendidikan

S2 Magister Hukum (UNMER) Malang 2003

## Educational Background

Master of Law Masters (UNMER) Malang 2003

## Pengalaman Kerja

Berkarier di Kejaksaan Republik Indonesia sejak tahun 1985. Terakhir menjabat sebagai Direktur Direktorat Ideologi, Politik, Pertahanan dan Keamanan Jaksa Agung Muda Bidang Intelejen (JAMINTEL) sejak November 2017.

## Work Experience

Career in the Attorney General's Office of the Republic of Indonesia since 1985. Most recently served as Director of the Directorate of Ideology, Politics, Defense and Security of the Deputy Attorney General for Intelligence (JAMINTEL) since November 2017.

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

Tidak Ada

## Concurrent Position

None

## Hubungan Afiliasi

Andar Perdana Widiastono memiliki hubungan afiliasi dengan Pemegang Saham Utama/Pengendali, melalui jabatan pada Kejaksaan Republik Indonesia yang memiliki hubungan berelasi dengan Negara Republik Indonesia sebagai entitas pemilik akhir Perusahaan. Jabatan Andar Perdana Widiastono sebagai Komisaris Perusahaan telah melalui uji kepatutan dan kelayakan. Selain itu, Andar Perdana Widiastono tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris lainnya atau Direksi.

## Affiliate Relationshop

Andar Perdana Widiastono has an affiliated relationship with the Major/Controlling Shareholder, through his position at the Prosecutor's Office of the Republic of Indonesia which has a relationship with the Republic of Indonesia as the ultimate owner entity of the Company. Andar Perdana Widiastono's position as the Company's Commissioners have passed the fit and proper test. In addition, Andar Perdana Widiastono has no financial and family affiliation with other Board of Commissioners or Board of Directors.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.

*) Surat pernyataan independensi dari Komisaris Independen, dapat dilihat pada bab Governansi Korporat bagian pembahasan Komisaris Independen hal 253.
*) An independent statement letter from the Independent Commissioner, can be seen in the Corporate Government chapter of the discussion section of the Independent Commissioner, page 253.



# **Rika** Kiswardani

**Komisaris** | Commissioner

Indonesia
Indonesian

DKI Jakarta, Indonesia
DKI Jakarta, Indonesia

54 tahun per 31 Desember 2022
Lahir di Yogyakarta, 1968
56 years as of December 31st, 2022
Born in Yogyakarta, 1968

## Periode Jabatan

2020 - 2025

## Term of Office

2020 - 2025

## Riwayat Penunjukan

Diangkat sebagai Komisaris PT Nindya Karya sejak 6 Januari 2020 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-06/MBU/01/2020 dan No. KEP-PS 01/PPA/0120 tanggal 6 Januari 2020 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya Karya.

## Appointment History

Appointed as Commissioner of PT Nindya Karya since January 6th, 2020 through the Decision of the Shareholders of PT Nindya Karya No. SK-06/MBU/01/2020 and No. KEP-PS 01/PPA/0120 dated January 6th, 2020 concerning the Dismissal and Appointment of the President Commissioner of PT Nindya Karya.

## Riwayat Pendidikan

1. S1, Ilmu Administrasi Negara Fakultas Ilmu Sosial dan Politik, Universitas Gadjah Mada, (1993)
2. S2, Policy and Administration, Flinders University of South Australia, (2000)

## Educational Background

1. S1, State Administration, Faculty of Social and Political Sciences, Gadjah Mada University, (1993)
2. S2, Policy and Administration, Flinders University of South Australia, (2000)

## Pengalaman Kerja

1. Deputi Bidang Administrasi dan Pengelolaan Istana, Sekretariat Presiden, Kementerian Sekretariat Negara, (2018-sekarang)
2. Kepala Biro Kerja Sama Teknik Luar Negeri Kementerian Sekretariat Negara, (2012-2018)

## Work Experience

1. Deputy for Palace Administration and Management, Presidential Secretariat, Ministry of State Secretariat, (2018-present)
2. Head of the Bureau of Foreign Technical Cooperation, Ministry of State Secretariat, (2012-2018)

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

Saat ini menjabat sebagai Deputi Bidang Administrasi dan Pengelolaan Istana, Sekretariat Presiden, Kementerian Sekretariat Negara.

## Concurrent Position

Currently serves as Deputy for Palace Administration and Management, Presidential Secretariat, Ministry of State Secretariat.

## Hubungan Afiliasi

Rika Kiswardani memiliki hubungan afiliasi dengan Pemegang Saham Utama/Pengendali, melalui jabatan pada Sekretariat Presiden RI yang memiliki hubungan berelasi dengan Negara Republik Indonesia sebagai entitas pemilik akhir Perusahaan. Jabatan Rika Kiswardani sebagai Komisaris Perusahaan telah melalui uji kepatutan dan kelayakan. Selain itu, Rika Kiswardani tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris lainnya atau Direksi.

## Affiliate Relationshop

Rika Kiswardani has an affiliated relationship with the Major/Controlling Shareholder, through his position at the Secretariat of the President of the Republic of Indonesia which has a relationship with the Republic of Indonesia as the ultimate owner entity of the Company. Rika Kiswardani's position as Commissioner of the Company has passed a fit and proper test. In addition, Rika Kiswardani has no financial and family affiliation with other Board of Commissioners or Board of Directors.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.

*) Surat pernyataan independensi dari Komisaris Independen, dapat dilihat pada bab Governansi Korporat bagian pembahasan Komisaris Independen hal 253.
*) An independent statement letter from the Independent Commissioner, can be seen in the Corporate Government chapter of the discussion section of the Independent Commissioner, page 253.



# **Bambang** E. Marsono

**Komisaris** | Commissioner

Indonesia
Indonesian

DKI Jakarta, Indonesia
DKI Jakarta, Indonesia

69 tahun per 31 Desember 2022
Lahir di Cilacap, 1953
69 years as of December 31st, 2022
Born in Cilacap, 1953

## Periode Jabatan

2022 - 2027

## Term of Office

2022 - 2027

## Riwayat Penunjukan

Keputusan Para Pemegang Saham PT Nindya Karya Nomor : SK-192/MBU/09/2022 dan Nomor : KPPS-46/016/DNRK tanggal 12 September 2022 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya.

## Appointment History

Decision of the Shareholders of PT Nindya Karya Number: SK-192/MBU/09/2022 and Number: KPPS-46/016/DNRK dated September 12TH, 2022 concerning Dismissal and Appointment of Members of the Board of Commissioners.

## Riwayat Pendidikan

1. S1 Teknik Sipil, Fakultas Teknik, Universitas Gadjah Mada (1979)
2. S2 Manajemen, Institute Manajemen Prasetya Mulya (1995)
3. S3 Manajemen SDM, Universitas Negeri Jakarta (2013

## Educational Background

1. S1 Civil Engineering, Faculty of Engineering, Gadjah Mada University (1979)
2. Master of Management, Prasetya Mulya Management Institute (1995)
3. Doctor of Human Resources Management, State University of Jakarta (2013)

## Pengalaman Kerja

1. *Vice President* Gabungan Pelaksana Konstruksi Nasional Indonesia (2019 - sekarang)
2. Direktur Utama PT Brantas Abipraya (2011 - 2021)

## Work Experience

1. Vice President of the Indonesian Association of National Construction Executors (2019 - present)
2. President Director of PT Brantas Abipraya (2011 - 2021)

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

*Vice President* Gabungan Pelaksana Konstruksi Nasional Indonesia

## Concurrent Position

Vice President of the Association of Indonesian National Construction Executors

## Hubungan Afiliasi

Bambang E. Marsono tidak memiliki hubungan afiliasi dengan Pemegang Saham Utama/Pengendali, Keuangan dan Keluarga dengan Dewan Komisaris lainnya atau Direksi.

## Affiliate Relationshop

Bambang E. Marsono has no affiliation with Major/Controlling, Financial and Family Shareholders with other Board of Commissioners or Directors.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.



# Sugiyartanto*

**Komisaris Utama** | President Commissioner

Indonesia
Indonesian

Jakarta, Indonesia
Jakarta, Indonesia

62 tahun per 31 Desember 2022
Lahir di Surakarta, 1961
62 years as of December 31st, 2022
Born in Surakarta, 1961

## Periode Jabatan

2019 - RUPS 2024

## Term of Office

2019 - GMS 2024

## Riwayat Penunjukan

Diangkat sebagai Komisaris Utama PT Nindya Karya sejak tanggal 13 September 2019 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-205/MBU/09/2019 dan No. KEP-PS 06/PPA/0919 tanggal 13 September 2019 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya Karya.

## Appointment History

Appointed as President Commissioner of PT Nindya Karya (Persero) since September 13, 2019 through the Decision of the Shareholders of PT Nindya Karya (Persero) No. SK-205/MBU/09/2019 and No. KEP-PS 06/PPA/0919 dated 13 September 2019 concerning the Dismissal and Appointment of the President Commissioner of PT Nindya Karya (Persero).

## Riwayat Pendidikan

1. S1 Teknik Sipil, Universitas Gajah Mada (1987)
2. S2 Teknik Transportasi, Universitas Gajah Mada (2001)

## Educational Background

1. Bachelor of Civil Engineering, Gajah Mada University (1987)
2. Master of Transportation Engineering, Gajah Mada University (2001)

## Pengalaman Kerja

1. Kepala Badan Pengembangan Sumber Daya Manusia, Kementerian PUPR (2020-Sekarang)
2. Direktur Jenderal Bina Marga, Kementerian PUPR (2018-2020)
3. Direktur Jalan Bebas Hambatan, Perkotaan dan Fasilitasi Jalan Daerah, Direktorat Jenderal Bina Marga, Kementerian PUPR (2017-2018)
4. Kepala Balai Besar Pembangunan Jalan Nasional XI Banjarmasin, Direktorat Jenderal Bina Marga, Kementerian PUPR (2016-2017)
5. Kepala Sub-Direktorat Jenderal Bina Marga, Kementerian PUPR (2012-2015)

## Work Experience

1. Head of the Human Resources Development Agency, Ministry of PUPR (2020-present)
2. Director General of Highways, Ministry of PUPR (2018-2020)
3. Director of Freeways, Urban and Regional Road Facilitation, Directorate General of Highways, Ministry of PUPR (2017-2018)
4. Head of Banjarmasin XI National Road Development Center, Directorate General of Highways, Ministry of PUPR (2016-2017)
5. Head of Sub-Directorate General of Highways, Ministry of PUPR (2012-2015)

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

Saat ini menjabat sebagai Kepala Badan Pengembangan Sumber Daya Manusia Kementerian Pekerjaan Umum Perumahan Rakyat (PUPR).

## Concurrent Position

He currently serves as Head of the Human Resources De-velopment Agency of the Ministry of Public Works, Public Housing (PUPR).

## Hubungan Afiliasi

Sugiyartanto memiliki hubungan afiliasi dengan Pemegang Saham Utama/ Pengendali, melalui jabatan pada Kementerian PUPR Republik Indonesia yang memiliki hubungan berelasi dengan Negara Republik Indonesia sebagai entitas pemilik akhir Perusahaan. Jabatan Sugiyartanto sebagai Komisaris Utama Perusahaan telah melalui uji kepatutan dan kelayakan. Selain itu, Sugiyartanto tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris lainnya atau Direksi.

## Affiliate Relationshop

Sugiyartanto has an affiliated relationship with the Major/Controlling Shareholder, through his position at the Ministry of PUPR of the Republic of Indonesia which has a relationship with the Republic of Indonesia as the ultimate owner entity of the Company. Sugiyartanto's position as the Company's President Commissioner has passed a fit and proper test. In addition, Sugiyartanto has no financial and family affiliation with other Board of Commissioners or Board of Directors.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.

* Sudah tidak menjabat lagi sejak 2 November 2022
* No Longer served since November 2nd, 2022

# Profil Direksi
## Board of Directors Profile



## Haedar A. Karim
**Direktur Utama** | President Director

Indonesia
Indonesian

Bekasi, Indonesia
Bekasi, Indonesia

63 tahun per 31 Desember 2022
Lahir di Ujung Pandang, November 1959
63 years as of December 31st, 2022
Born in Ujung Pandang, November 1959

### Periode Jabatan
2020 - RUPS 2025

### Term of Office
2018 - GMS 2025

### Riwayat Penunjukan
Diangkat sebagai Direktur Utama PT Nindya Karya sejak 22 Januari 2020 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120 tentang Pemberhentian, Pengalihan Tugas, dan Pengangkatan Anggota.

### Appointment History
Appointed as President Director of PT Nindya Karya since January 22th, 2020 through the Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 concerning Dismissal, Transfer of Duties, and Appointment of Members.

### Riwayat Pendidikan
Sarjana Teknik Jurusan Teknik Sipil dari Universitas Hasanuddin, Makassar (1985)

### Educational Background
Bachelor of Engineering majoring in Civil Engineering from Hasanuddin University, Makassar (1985).

### Pengalaman Kerja
1. *General Manager* Teknik dan Pemasaran PT Nindya Karya (2009 - 2013)
2. Kepala Biro Teknik dan Pemasaran PT Nindya Karya (2008-2009)
3. Kepala Divisi Konstruksi dan Properti PT Nindya Karya selama 6 tahun setelah memegang jabatan sebagai Kepala Proyek dan Manajer Teknik & Pemasaran (1986 - 2001).

### Work Experience
1. General Manager of Engineering and Marketing of PT Nindya Karya (2009 - 2013)
2. Head of the Engineering and Marketing Bureau of PT Nindya Karya (2008 - 2009)
3. Head of Construction and Property Division of PT Nindya Karya for 6 years after holding positions as Project Head and Engineering & Marketing Manager (1986 - 2001).

### Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan
Tidak Ada

### Position as Board of Commissioners and Directors Outside the Company
None

### Rangkap Jabatan
Tidak Ada

### Concurrent Position
None

### Hubungan Afiliasi
Haedar A. Karim tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris, Direksi lainnya, maupun dengan Pemegang Saham Utama/Pengendali.

### Affiliate Relationshop
Haedar A. Karim has no financial and family affiliation with the Board of Commissioners, other Directors, nor with the Major/Controlling Shareholders.

### Kepemilikan Saham Perusahaan
Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

### Company Share Ownership
The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.



# Firmansyah

**Direktur Produksi dan HSE** | Director of Production and HSE

Indonesia
Indonesian

Bekasi, Indonesia
Bekasi, Indonesia

55 tahun per 31 Desember 2022
Lahir di Yogyakarta, November 1967
55 years as of December 31st, 2022
Born in Yogyakarta, November 1967

## Periode Jabatan

2018 - 2023

## Term of Office

2018 - 2023

## Riwayat Penunjukan

Diangkat sebagai Direktur Produksi dan HSE PT Nindya Karya sejak 22 Januari 2020 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120 tentang Pemberhentian, Pengalihan Tugas, dan Pengangkatan Anggota-Anggota Direksi PT Nindya Karya.

## Appointment History

Appointed as Director of Production and HSE of PT Nindya Karya since January 22nd, 2020 through the Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 concerning Dismissal, Transfer of Duties, and Appointment of Members of the Board of Directors of PT Nindya Karya.

## Riwayat Pendidikan

S1 Teknik Sipil Universitas Amir Hamzah, Medan (2003)

## Educational Background

Bachelor Degree in Civil Engineering from Amir Hamzah University, Medan (2003)

## Pengalaman Kerja

Berkarier di Nindya Karya sejak tahun 2001. Beberapa jabatan yang pernah dipercaya adalah Manager Teknik Pemasaran (2011-2012), Manajer Proyek Pekerjaan Pembangunan Jembatan Penghubung Term. Multipurpose Teluk Lamong Surabaya (2012-2013), dan General Manager Wilayah V (2013 - 2018).

## Work Experience

Career at Nindya Karya since 2001. Several positions that have been trusted are Manager of Marketing Engineering (2011-2012), Manager of Project Manager for Construction of Term Connecting Bridge. Multipurpose Teluk Lamong Surabaya (2012-2013), and General Manager Region V (2013 - 2018).

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

Tidak Ada

## Concurrent Position

Tidak Ada

## Hubungan Afiliasi

Firmansyah tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris, Direksi lainnya, maupun dengan Pemegang Saham Utama/Pengendali.

## Affiliate Relationshop

Firmansyah has no financial and family affiliation with the Board of Commissioners, other Directors, nor with the Major/Controlling Shareholders.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.



# Sri Haryanto

**Direktur Keuangan, SDM dan Manajemen Resiko**
Director of Finance, HR and Risk Management

Indonesia
Indonesian

Bekasi, Indonesia
Bekasi, Indonesia

51 tahun per 31 Desember 2022
Lahir di Jakarta, Mei 1971
51 years as of December 31st, 2022
Born in Jakarta, May 1971

## Periode Jabatan

2020 - 2025

## Term of Office

2020 - 2025

## Riwayat Penunjukan

Diangkat sebagai Direktur Keuangan, SDM dan Manajemen Resiko PT Nindya Karya sejak 22 Januari 2020 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120 tentang Pemberhentian, Pengalihan Tugas, dan Pengangkatan Anggota-Anggota Direksi PT Nindya Karya.

## Appointment History

Appointed as Director of Finance, HR and Risk Management of PT Nindya Karya since January 22nd, 2020 through the Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 concerning Dismissal, Transfer of Duties, and Appointment of Members of the Board of Directors of PT Nindya Karya.

## Riwayat Pendidikan

1. S1 Ekonomi jurusan Manajemen Keuangan Universitas Indonesia, Depok (1998)
2. S2 Manajemen Strategi Universitas Prasetiya Prasetya Mulya, Jakarta (2015)

## Educational Background

1. S1 Economics majoring in Financial Management University of Indonesia, Depok (1998)
2. Master of Strategic Management from Prasetiya Prasetya Mulya University, Jakarta (2015)

## Pengalaman Kerja

Berkarier di Nindya Karya sejak 1993. Beberapa jabatan yang pernah dipercaya adalah Kepala Departemen Keuangan (2009-2016), Kepala Satuan Pengawasan Intern (2016-2017), dan Kepala Departemen Pengembangan (2017 - 2018).

## Work Experience

Has a career at Nindya Karya since 1993. Several positions he has trusted are Head of the Ministry of Finance (2009-2016), Head of the Internal Audit Unit (2016 - 2017), and Head of the Development Department (2017-2018).

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

Tidak Ada

## Concurrent Position

None

## Hubungan Afiliasi

Sri Haryanto tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris, Direksi lainnya, maupun dengan Pemegang Saham Utama/Pengendali.

## Affiliate Relationshop

Sri Haryanto has no financial and family affiliation with the Board of Commissioners, other Directors, nor with the Major/Controlling Shareholders.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.



# **Moeharmein** Zein Chaniago

**Direktur Pemasaran dan Pengembangan** | Director of Marketing and Development

Indonesia
Indonesian

DKI Jakarta, Indonesia
DKI Jakarta, Indonesia

57 tahun per 31 Desember 2022
Lahir di Palembang, 1 Mei 1965
57 years as of December 31st, 2022
Born in Palembang, May 1st, 1965

## Periode Jabatan

22 Januari 2020-RUPS 2025, Periode ke-1

## Term of Office

January 22th, 2020-GMS 2025, 1st Period

## Riwayat Penunjukan

Diangkat sebagai Direktur Pemasaran dan Pengembangan PT Nindya Karya sejak 22 Januari 2020 melalui Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120 tentang Pemberhentian, Pengalihan Tugas, dan Pengangkatan Anggota-Anggota Direksi PT Nindya Karya.

## Appointment History

Appointed as Director of Marketing and Development of PT Nindya Karya since January 22nd, 2020 through the Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 concerning Dismissal, Transfer of Duties, and Appointment of Members of the Board of Directors of PT Nindya Karya.

## Riwayat Pendidikan

1. Meraih gelar Insinyur pada Universitas Muhammadiyah Sumatera Utara (1996)
2. Master of Construction and Engineering Management dari Griffith University Australia (2004)

## Educational Background

1. Obtained an Engineer degree at Muhammadiyah University of North Sumatra (1996)
2. Master of Construction and Engineering Management from Griffith University Australia (2004)

## Pengalaman Kerja

3. *Project Manager* PT PP (Persero) (1995 - 2006)
4. Wakil Kepala Cabang Jakarta, PT PP (Persero) Tbk (2006 - 2009)
5. Kepala Cabang Luar Negeri, PT PP (Persero) Tbk (2009 - 2011)
6. Direktur Utama Anak Perusahaan PT SDP & PT MDP (2011 - 2012)
7. Kepala Cabang II, Sumatera bagian Selatan & Banten PT PP (Persero) Tbk (2012 - 2016)
8. Kepala Divisi Operasi Indonesia Timur PT PP (Persero) Tbk (2016 - 2017)
9. Senior *Vice President*, *Head of Infrastructure Division* PT PP (Persero) Tbk (2017 - 2020)
10. Direktur Pemasaran & Pengembangan PT Nindya Karya (2020 - sekarang)

## Work Experience

1. Project Manager PT PP (Persero) (1995 - 2006)
2. Deputy Head of Jakarta Branch, PT PP (Persero) Tbk (2006-2009)
3. Head of Overseas Branch, PT PP (Persero) Tbk (2009 - 2011)
4. President Director of Subsidiaries PT SDP & PT MDP (2011 - 2012)
5. Head of Branch II, Southern Sumatra & Banten PT PP (Persero) Tbk (2012 - 2016)
6. Head of Eastern Indonesia Operations Division PT PP (Persero), Tbk (2016 - 2017)
7. Senior Vice President, Head of Infrastructure Division of PT PP (Persero), Tbk. (2017 - 2020)
8. Director of Marketing & Development of PT Nindya Karya (2020 - present)

## Jabatan sebagai Dewan Komisaris dan Direksi di Luar Perusahaan

Tidak Ada

## Position as Board of Commissioners and Directors Outside the Company

None

## Rangkap Jabatan

Tidak Ada

## Concurrent Position

None

## Hubungan Afiliasi

Moeharmein Zein Chaniago tidak memiliki hubungan afiliasi keuangan dan keluarga dengan Dewan Komisaris, Direksi lainnya, maupun dengan Pemegang Saham Utama/Pengendali.

## Affiliate Relationshop

Moeharmein Zein Chaniago has no financial and family affiliation with the Board of Commissioners, other Directors, nor with the Major/Controlling Shareholders.

## Kepemilikan Saham Perusahaan

Perseroan tidak memiliki Program Kepemilikan Saham oleh manajemen dan tidak memperdagangkan sahamnya kepada publik. Dengan demikian, tidak terdapat Dewan Komisaris yang memiliki saham Perusahaan.

## Company Share Ownership

The Company does not have a Management Share Ownership Program and does not trade its shares to the public. Thus, there is no Board of Commissioners that owns the Company's shares.

Pada tahun 2022, tidak terdapat pergantian Direksi PT Nindya Karya
In 2022, there will be no change in the Board of Directors of PT Nindya Karya

# **Perubahan** Komposisi Anggota Dewan Komisaris dan Direksi
## Changes in Composition of Board of Commissioners and Board of Directors

Pada tahun 2022, terdapat pergantian anggota Dewan Komisaris berdasarkan Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-248/MBU/11/2022 dan Nomor: KPPS-46/020/DNRK tanggal 2 November 2022 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-192/MBU/09/2022 dan KPPS-46/016/DNRK tanggal 12 September 2022 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-6/MBU/01/2020 dan KEP-PS 01/PPA/0120 tanggal 6 Januari 2020 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-308/MBU/12/2018 dan SK-78/PPA/1218 tanggal 26 Desember 2018 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya.

In 2022, there was a change of members of the Board of Commissioners based on the Decree of the Shareholders of PT Nindya Karya Number: SK-248/MBU/11/2022 and Number: KPPS-46/020/DNRK dated November 2, 2022, concerning the Dismissal and Appointment of President Commissioner of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-192/MBU/09/2022 and KPPS-46/016/DNRK dated September 12, 2022, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-6/MBU/01/2020 and KEP-PS 01/PPA/0120 dated January 6, 2020, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-308/MBU/12/2018 and SK-78/PPA/1218 dated December 26, 2018, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya.

# **Pejabat** Eksekutif
## Executive Officer

| Nama<br>Name | Jabatan<br>Position | Menjabat Sejak<br>Serving Since | Pendidikan Terakhir<br>Highest Education |
|---|---|---|---|
| Alif Usman Amin | SVP Human Capital<br>SVP of Human Capital | 05/01/2021 | S1 Bachelor's Degree |
| Andri Rohim | SVP Riset dan Teknologi Informasi<br>SVP Research & Information Technology | 05/01/2021 | S1 Bachelor's Degree |
| Arista Febri Eriyawan | SVP Keuangan<br>SVP of Finance | 05/01/2021 | S1 Bachelor's Degree |
| Broto Hariadi | Kepala SPI<br>SPI Head | 05/01/2021 | S2 Master's Degree |
| Farid Budiyanto | SVP Estimating<br>SVP Estimating | 05/01/2021 | S1 Bachelor's Degree |
| Dedikasi Firansyah | SVP QHSE<br>QHSE SVP | 05/01/2021 | S1 Bachelor's Degree |
| Imam Sugiatno | SVP Pemasaran<br>SVP Marketing | 05/01/2021 | S1 Bachelor's Degree |
| Imut Malati Mustika Putri | SVP Akuntansi dan Perpajakan<br>SVP Accounting and Taxation | 05/01/2021 | S1 Bachelor's Degree |
| Rusliadi | SVP Perencanaan Strategis dan Manajemen Risiko<br>SVP Strategic Planning and Risk Management | 05/01/2021 | S2 Master's Degree |
| Faizal Addin Achmad | SVP Manajemen Risiko & Sistem<br>SVP Risk & System Management | 03/01/2022 | S2 Master's Degree |
| Haryanto | SVP *Supply Chain Management*<br>SVP Supply Chain Management | 03/01/2022 | S1 Bachelor's Degree |
| Taufik Hidayat | Sekretaris Perusahaan<br>Corporate Secretary | 02/06/2021 | S1 Bachelor's Degree |
| Andri Suhendar | GM Divisi Properti<br>GM Property Division | 05/01/2021 | D4 Advanced Diploma |
| Arif Putranto | GM Divisi Gedung<br>GM Building Division | 05/01/2021 | S1 Bachelor's Degree |
| Bambang Asmoro | GM Divisi Infrastruktur 1<br>GM Infrastructure Division 1 | 05/01/2021 | S1 Bachelor's Degree |
| Budi Purnomo Setiawan | GM Divisi Infrastruktur 2<br>GM Infrastructure Division 2 | 05/01/2021 | S1 Bachelor's Degree |
| Eko Suhartono | GM Divisi Peralatan<br>GM Equipment Division | 05/01/2021 | S1 Bachelor's Degree |
| Aryono Imam Kusumo | GM Divisi EPC<br>EPC Division GM | 05/01/2021 | S1 Bachelor's Degree |

# **Demografi Karyawan** dan Sekilas tentang Sumber Daya Manusia

## Employee Demography and Human Resources at a Glance

Hingga 31 Desember 2022, jumlah karyawan Perusahaan sebanyak 768 orang, mengalami penurunan jika dibandingkan dengan jumlah karyawan di akhir tahun 2021 yang sebanyak 720 orang. Peningkatan jumlah SDM ini terutama disebabkan karena hal-hal sebagai berikut:

1. Implementasi sistem penilaian kinerja berbasis KPI Individu dan implikasinya terhadap remunerasi dan *review* atas *person grade* (kepangkatan) karyawan.
2. Mengevaluasi Pemangkatan Jabatan sesuai struktur organisasi Tahun 2022.
3. Me-*review* dan menetapkan *function mapping* dan uraian jabatan sesuai struktur organisasi Tahun 2022.
4. Melakukan proses identifikasi dan penetapan talent di level BOD dan BOD-1 serta mengirimkannya ke *Holding* Danareksa sebagai pengisi *talent pool* di *holding* Danareksa Tahun 2022.
5. Menyusun kebijakan manajemen talenta dan karir sebagai dasar mekanisme pengelolaan talenta.
6. Memperbaiki prosedur dan IK yang berkaitan dengan tupoksi bagian Perencanaan *Human Capital*.
7. Melaksanakan *workload analysis* terhadap unit kerja dan unit bisnis yang bekerja sama dengan pihak eksternal.

As of December 31st, 2022, the number of employees of the Company is 768 people, an increase compared to the number of employees at the end of 2020 which was 720 people. the increase in the number of human resources was mainly due to the following:

1. Implementation of Individual KPI-based performance appraisal system and its implications for remuneration and review of employees' persongrade.
2. Evaluating the appointment of positions according to the organisational structure in 2022.
3. Review and establish function mapping and job descriptions according to the 2022 organizational structure.
4. Identify and appoint talents at the BOD and BOD-1 level and send them to Holding Danareksa to fill the talent pool in Holding Danareksa in 2022;
5. Develop a talent and career management policy as the basis for the talent management mechanism.
6. Improving procedures and IK related to the duties and functions of the Human Capital Planning section.
7. Conduct workload analysis on work units and business units that cooperate with external parties.

### Pergerakan Jumlah Karyawan 2017 - 2022
**Movement of Number of Employees 2017 - 2022**

| Tahun<br>Year | Jumlah Karyawan<br>Number of Employees |
|---|---|
| **2022** | **768** |
| 2021 | 720 |
| 2020 | 666 |
| 2019 | 979 |
| 2018 | 996 |

### Komposisi Karyawan Berdasarkan Level Organisasi/Jabatan
**Employee Composition Based On Organization Level**

| Level Organisasi<br>Organization Level | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) |
| Senior Vice President/ General Manager | 19 | 1 | 20 | 2,60% | 18 | 1 | 19 | 2,64% |
| Vice President/Manager/ Auditor Madya | 48 | 11 | 59 | 7,68% | 52 | 9 | 61 | 8,47% |
| Project Manager (PM)/ Kepala Plant | 75 | 3 | 78 | 10,16% | 78 | 3 | 81 | 11,25% |
| Site Engineering Manager (SEM) | 41 | 2 | 43 | 5,60% | 56 | 1 | 57 | 7,92% |
| Site Operation Manager (SOM) | 20 | - | 20 | 2,60% | 20 | 0 | 20 | 2,78% |
| Site Administration Manager (SAM) | 31 | 3 | 34 | 4,43% | 27 | 3 | 30 | 4,17% |

| Level Organisasi<br>Organization Level | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) |
| Office Engineer (OE) | 29 | 2 | 31 | 4,04% | 32 | 2 | 34 | 4,72% |
| Advisor | 12 | 3 | 15 | 1,95% | 1 | 0 | 1 | 0,14% |
| Setara Staff<br>Staff Equivalent | 305 | 163 | 468 | 60,94% | 277 | 140 | 417 | 57,92% |
| **Jumlah**<br>**Total** | **580** | **188** | **768** | **100,00%** | **561** | **159** | **720** | **100,00%** |

## Komposisi Karyawan Berdasarkan Status Kepegawaian
**Employee Composition Based On Employment Status**

| Status Kepegawaiaan<br>Employment Status | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) |
| Tetap<br>Permanent | 336 | 56 | 392 | 51.04% | 319 | 48 | 353 | 49,03% |
| Tidak Tetap<br>Contract | 244 | 132 | 376 | 48.96% | 242 | 111 | 367 | 50,97% |
| **Jumlah I Total** | **580** | **188** | **768** | **100.00%** | **561** | **159** | **720** | **100,00%** |

## Komposisi Karyawan Berdasarkan Penempatan Kerja
**Employee Composition Based on Work Placement**

| Penempatan Kerja<br>Work Placement | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) | Pria<br>Male | Wanita<br>Female | Jumlah<br>Total | Komposisi (%)<br>Composition (%) |
| Kantor Pusat<br>Head Office | 184 | 99 | 283 | 36.85% | 163 | 77 | 240 | 33% |
| Divisi Infrastruktur 1<br>Infrastructure Division 1 | 94 | 16 | 110 | 14.32% | 101 | 16 | 117 | 16% |
| Divisi Infrastruktur 2<br>Infrastructure Division 2 | 85 | 8 | 93 | 12.11% | 93 | 7 | 100 | 14% |
| Divisi Gedung<br>Building Division | 79 | 21 | 100 | 13.02% | 73 | 19 | 92 | 13% |
| Divisi EPC<br>EPC Division | 58 | 15 | 73 | 9.51% | 60 | 16 | 76 | 11% |
| Divisi Properti<br>Property Division | 13 | 9 | 22 | 2.86% | 17 | 8 | 25 | 3% |
| Divisi Peralatan<br>Equipment Division | 14 | 3 | 17 | 2.21% | 10 | 3 | 13 | 2% |
| Mutasi ke Anak Perusahaan<br>Transfer to Subsidiaries | 5 | - | 5 | 0.65% | 4 | 0 | 4 | 1% |
| Entitas Anak-Nindya Beton<br>Subsidiary-Nindya Beton | 36 | 13 | 49 | 6.38% | 35 | 11 | 46 | 6% |
| Entitas Anak-Nindya Tirta Unggul<br>Subsidiary-Nindya Tirta Unggul | 12 | 4 | 16 | 2.08% | 5 | 2 | 7 | 1% |
| **Jumlah ITotal** | **580** | **188** | **768** | **100.00%** | **561** | **159** | **720** | **100,00%** |

## Komposisi Karyawan Berdasarkan Kompetensi
### Employee Composition Based on Competence

| Kompetensi Competence | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria Male | Wanita Female | Jumlah Total | Komposisi (%) Composition (%) | Pria Male | Wanita Female | Jumlah Total | Komposisi (%) Composition (%) |
| Teknik Technic | 418 | 83 | 501 | 65.23% | 410 | 68 | 478 | 66,39% |
| Non Teknik Non Technic | 162 | 105 | 267 | 34.77% | 151 | 91 | 242 | 33,61% |
| **Jumlah I Total** | **580** | **188** | **768** | **100.00%** | **561** | **159** | **720** | **100,00%** |

## Komposisi Karyawan Berdasarkan Usia
### Employee Composition Based on Age

| Usia Age | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria Male | Wanita Female | Jumlah Total | Komposisi (%) Composition (%) | Pria Male | Wanita Female | Jumlah Total | Komposisi (%) Composition (%) |
| 51 tahun ke atas 51 years and above | 47 | 5 | 52 | 6.77% | 46 | 3 | 49 | 6,81% |
| 41-50 tahun 41-50 years old | 113 | 18 | 131 | 17.06% | 92 | 16 | 108 | 15,00% |
| 31-40 tahun 31-40 years old | 210 | 37 | 247 | 32.16% | 206 | 36 | 242 | 33,61% |
| 21 -30 tahun 21 -30 years old | 210 | 128 | 338 | 44.01% | 217 | 104 | 321 | 44,58% |
| **Jumlah I Total** | **580** | **188** | **768** | **100.00%** | **561** | **159** | **720** | **100,00%** |

## Komposisi Karyawan Berdasarkan Jenis Kelamin
### Employee Composition Based on Gender

| Jenis Kelamin Gender | 2022 | | 2021 | |
|---|---|---|---|---|
| | Jumlah Total | Komposisi (%) Composition (%) | Jumlah Total | Komposisi (%) Composition (%) |
| Pria Male | 580 | 75.52% | 561 | 77,92% |
| Wanita Female | 188 | 24.48% | 159 | 22,08% |
| **Jumlah I Total** | **768** | **100.00%** | **720** | **100,00%** |

## Komposisi Karyawan Berdasarkan Tingkat Pendidikan
### Employee Composition Based on Education Level

| Tingkat Pendidikan Education Level | 2022 | | | | 2021 | | | |
|---|---|---|---|---|---|---|---|---|
| | Pria Male | Wanita Female | Jumlah Total | Komposisi (%) Composition (%) | Pria Male | Wanita Female | Jumlah Total | Komposisi (%) Composition (%) |
| Strata-3 (S3) & Strata-2 (S2) Postgraduate & Master Degree | 42 | 6 | 48 | 6.25% | 35 | 6 | 41 | 5,69% |
| Strata-1 (S1) & Diploma 4 (D4) Bachelor Degree & Diplom 4 | 416 | 150 | 566 | 73.70% | 403 | 123 | 526 | 73,06% |
| Diploma 3, 2, & 1 (D3, D2, D1) Diplom 3, 2, & 1 | 70 | 21 | 91 | 11.85% | 71 | 20 | 91 | 12,64% |
| SLTA/SLTP Senior/Junior High School | 52 | 11 | 63 | 8.20% | 52 | 10 | 62 | 8,61% |
| **Jumlah I Total** | **580** | **188** | **768** | **100.00%** | **561** | **159** | **720** | **100,00%** |

# **Sekilas tentang** Pengelolaan SDM dan Pengembangan Kompetensi Karyawan

## About HR Management and Employee Competency Development

Perusahaan meyakini Sumber Daya Manusia (SDM) yang mumpuni merupakan ujung tombak dalam upaya mewujudkan visi dan misi Perusahaan. Untuk itu, Perusahaan secara berkesinambungan menjalankan program pendidikan dan pengembangan kompetensi pegawai agar lebih kompetitif dalam menghadapi perubahan dan perkembangan yang begitu pesat serta meningkatkan efektivitas dan produktivitas kinerja. Perusahaan begitu memperhatikan dengan baik kualitas, profesionalitas dan efektivitas SDM dalam menjaga, serta menumbuhkan loyalitas dan produktivitas SDM setiap tahunnya. Komitmen-komitmen tersebut dibuktikan dengan penyelenggaraan pelatihan dan pengembangan SDM yang dilakukan dengan mengacu pada kerangka pelatihan dan pengembangan yang mencakup seluruh aspek dan metode pengembangan bagi seluruh SDM. Di sepanjang tahun 2022, Perusahaan menyelenggarakan pelatihan, yang menyentuh langsung insan Perusahaan sampai pada level terbawah.

The Company believes that qualified Human Resources (HR) are the spearhead in the effort to realize the Company's vision and mission. For this reason, the Company continuously carries out education and competency development programs for employees to be more competitive in the face of rapid changes and developments as well as to improve performance effectiveness and productivity. the company pays great attention to the quality, professionalism and effectiveness of HR in maintaining, and growing the loyalty and productivity of HR every year. These commitments are evidenced by the implementation of HR training and development which is carried out with reference to the training and development framework that covers all aspects and development methods for all HR. Throughout 2022, the Company held trainings, which directly touched the Company's people down to the lowest level.

### Pengembangan Kompetensi Karyawan Tahun 2022
**Employee Competency Development in 2022**

| No. | Nama Pelatihan<br>Name of Training | Waktu Pelaksanaan<br>Time | Penyelenggara<br>Organizer | Jumlah Peserta<br>Number of Participants |
|---|---|---|---|---|
| 1 | *Awareness Innovation Management System*<br>Awareness Innovation Management System | 20 Oktober 2022<br>October 20th, 2022 | HC | 20 |
| 2 | *Awareness* ISO 19650:2018 Sistem Manajemen *Building Information Modeling Kitemark*<br>Awareness ISO 19650:2018 Management System Building Information Modeling Kitemark | 31 Januari 2022<br>January 31st, 2022 | Intersys | 91 |
| 3 | Balai Jakon Wilayah III - Pelatihan Penilaian Kinerja Bangunan Gedung Hijau Untuk Professional Batch III<br>Jakon Centre Region III - Green Building Performance Training for Professionals Batch III | November - Desember 2022<br>November - December 2022 | Balai Jasa Konstruksi Wilayah III | 4 |
| 4 | Bimbingan Teknis dan Workshop Pengukuran Dampak Program TJSL Metode *Social Return on Investment* (SROI)<br>Technical Guidance and Workshop on Measuring the Impact of TJSL Programs using the Social Return On Investment (SROI) Method | 13 - 14 Oktober 2022<br>October 13th - 14th,2022 | Sucofindo | 2 |
| 5 | BORN HSE *Award and How to Get 100% Performance* BORN 2022<br>BORN HSE Award and How to Get 100% Performance BORN 2022 | 27 Januari 2022<br>January 27th, 2022 | NLC | 95 |
| 6 | *Business Intelligence Analyst*<br>Business Intelligence Analyst | 15 - 18 Juni 2022<br>June 15th - 18th, 2022 | Binar Academy | 1 |
| 7 | *Certified Internal Audit Professional* (CIAP)<br>Certified Internal Audit Professional (CIAP) | 11 - 16 April 2022<br>April 11th - 16th, 2022 | LPKN | 1 |
| 8 | *CRISC Exam Preparation*<br>CRISC Exam Preparation | 24 - 27 Oktober 2022<br>October 24th - 27th, 2022 | PT Andalan Teknologi Inova | 1 |
| 9 | *Danareksa Learning Institute - Capital Structure*<br>Danareksa Learning Institute - Capital Structure | 29 - 30 Maret 2022<br>March 29th - 30th, 2022 | DLI | 2 |
| 10 | *Danareksa Learning Institute- AKHLAK Leaders Alignment*<br>Danareksa Learning Institute- AKHLAK Leaders Alignment | 3 - 4 November 2022<br>November 3rd - 4th, 2022 | Danareksa | 2 |

| No. | Nama Pelatihan<br>Name of Training | Waktu Pelaksanaan<br>Time | Penyelenggara<br>Organizer | Jumlah Peserta<br>Number of Participants |
|---|---|---|---|---|
| 11 | Diskusi Kebangsaan dengan tema: Memelihara Nasionalisme Bersatu Membangun Bangsa<br>Nationality Discussion with the theme: Maintaining Nationalism Uniting to Build the Nation | 25 Oktober 2022<br>October 25th, 2022 | Hutama Karya | 3 |
| 12 | *ESQ Leadership*<br>ESQ Leadership | 5 - 8 Desember 2022<br>December 5th - 8th, 2022 | ESQ | 2 |
| 13 | Gelora Millenials BUMN<br>Gelora Millenials SOEs | 8 - 10 November 2022<br>November 8th - 10th, 2022 | Pelni | 1 |
| 14 | *Grand AKHLAK Workshop (Non Certificate)*<br>Grand AKHLAK Workshop (Non Certificate) | 2 Maret 2022<br>March 2nd, 2022 | ACT Consulting | 28 |
| 15 | *Inhouse Training - Zimbra Mail Server (Fundamental, Advanced Configuration, MultiServer)*<br>Inhouse Training - Zimbra Mail Server (Fundamental, Advanced Configuration, MultiServer) | 21 - 25 November 2022<br>November 21st - 25th, 2022 | PT Excellent Infotama Kreasindo | 3 |
| 16 | Konferensi Nasional Ikatan Komite Audit Indonesia - *Leveraging The Roles Of Audit Committee*<br>National Conference of the Indonesian Audit Committee Association - Leveraging The Roles Of Audit Committee | 26 - 27 Januari 2022<br>January 26th - 27th, 2022 | IKAI | 2 |
| 17 | *Learning & Development Back To Basic*<br>Learning & Development Back To Basic | 2 - 11 Februari 2022<br>February 2nd - 11th, 2022 | Triyana Learning & Performance Consulting | 5 |
| 18 | Manajemen Risiko Dana Pensiun<br>Pension Fund Risk Management | 22 - 30 Maret 2022<br>March 22nd - 30th, 2022 | ADPI & LSPDP | 1 |
| 19 | *Mobile Apps (iOS and Android) Development With Flutter Framework*<br>Mobile Apps (iOS and Android) Development With Flutter Framework | Februari - Maret 2022<br>February - March 2022 | SGI Asia | 3 |
| 20 | NOBEL *Applying Lean and Green Construction*<br>NOBEL Applying Lean and Green Construction | 11 Januari 2022<br>January 11th, 2022 | NLC | 163 |
| 21 | Nobel *Lean Construction Toward the Excellent*<br>Nobel Lean Construction Toward the Excellent | 27 - 29 Juli 2022<br>July 27th - 29th, 2022 | HC | 122 |
| 22 | Pameran dan Konferensi *Infrastructure Connect* 2022 (Konstruksi Indonesia)<br>Infrastructure Connect 2022 Exhibition and Conference (Indonesia Construction) | 23 - 25 November 2022<br>November 23rd - 25th, 2022 | Infrastructure Connect | 2 |
| 23 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | 17 - 18 Maret 2022<br>March 17th - 18th, 2022 | Phitagoras | 16 |
| 24 | Pelatihan Ahli Muda K3 konstruksi Sertifikasi Kemenaker RI<br>Ministry of Manpower Certification K3 Young Expert Training | 18 - 22 April 2022<br>April 18th - 22nd, 2022 | Sepro Indotama | 3 |
| 25 | Pelatihan *Awareness* ISO 21500:2021 (Sistem Manajemen Proyek)<br>ISO 21500:2021 (Project Management System) Awareness Training | 28 Maret 2022<br>March 28th, 2022 | Intersys | 53 |
| 26 | Pelatihan *Building Information Modelling* untuk Calon Instruktur<br>Building Information Modelling Training for Prospective Instructors | 3 - 12 Oktober 2022<br>October 3rd - 12th, 2022 | PUPR | 1 |
| 27 | Pelatihan *Building Information Modelling* untuk Tenaga Kerja Konstruksi<br>Building Information Modelling Training for Construction Workers | Oktober - November 2022<br>October - November 2022 | PUPR | 4 |
| 28 | Pelatihan *Certified Supply Chain Management Logistic* (CSLC)<br>Training Certified Supply Chain Management Logistic (CSLC) | Oktober - November 2022<br>October - November 2022 | I2LI | 2 |
| 29 | Pelatihan dan Sertifikasi - *Certified Contract Management Specialist* (CCMS)<br>Training and Certification - Certified Contract Management Specialist (CCMS) | 7 - 25 Maret 2022<br>March 7th - 25th, 2022 | LPKN | 4 |
| 30 | Pelatihan dan Sertifikasi - *Certified Procurement Officer* (CPOf)<br>Training and Certification - Certified Procurement Officer (CPOf) | 12 - 25 Mei 2022<br>May 12th - 25th, 2022 | LPKN | 1 |

| No. | Nama Pelatihan<br>Name of Training | Waktu Pelaksanaan<br>Time | Penyelenggara<br>Organizer | Jumlah Peserta<br>Number of Participants |
|---|---|---|---|---|
| 31 | Pelatihan dan Sertifikasi - *Certified Procurement Specialist* (CPSP)<br>Training and Certification - Certified Procurement Specialist (CPSP) | 7 - 25 Maret 2022<br>March7th - 25th, 2022 | LPKN | 1 |
| 32 | Pelatihan dan Sertifikasi Ahli K3 Umum<br>General K3 Expert Training and Certification | Mei - Juni 2022<br>May - June 2022 | Phitagoras | 2 |
| 33 | Pelatihan dan Sertifikasi CIAE<br>CIAE Training and Certification | 24 - 27 Oktober 2022<br>October 24th - 27th, 2022 | BPKP | 2 |
| 34 | Pelatihan dan Sertifikasi Perancang Kontrak (*Certified Contract Drafter*)<br>Certified Contract Drafter Training and Certification | 15 - 18 Juni 2022<br>June 15th - 18th, 2022 | Justitia Training Center | 1 |
| 35 | Pelatihan dan Sertifikasi *Training of Trainer* KKNI Level 4 BNSP<br>Training and Certification Training of Trainers KKNI Level 4 BNSP | 23 - 29 November 2022<br>November 23rd - 29th, 2022 | Proxis | 6 |
| 36 | Pelatihan *Design Thinking*<br>Training Design Thinking | Maret - April 2022<br>March - April 2022 | UX Speciality | 20 |
| 37 | Pelatihan *Designing Remuneration System*<br>Training Designing Remuneration System | 6 April 2022<br>April 6th, 2022 | Kinersia | 1 |
| 38 | Pelatihan *Finance For Non Finance (Batch 2)*<br>Training Finance For Non Finance (Batch 2) | Maret - April 2022<br>March - April 2022 | DLI | 6 |
| 39 | Pelatihan *Finance For Non Finance (Batch 3)*<br>Training Finance For Non Finance (Batch 3) | 12 - 14 April 2022<br>April 12th - 14th, 2022 | DLI | 7 |
| 40 | Pelatihan *Financial Aspects on Feasibility Study*<br>Training Financial Aspects on Feasibility Study | Maret - April 2022<br>March - April 2022 | PPM Manajemen | 1 |
| 41 | Pelatihan *Financial Dashboard* FIDA 2022<br>Training Financial Dashboard FIDA 2022 | 19 - 28 April 2022<br>April 19th - 28th, 2022 | NLC | 22 |
| 42 | Pelatihan K3 Migas Sertifikasi BNSP<br>Oil and Gas K3 Training BNSP Certification | 14 - 21 November 2022<br>November 14th - 21st, 2022 | Phitagoras | 17 |
| 43 | Pelatihan Kelas Pajak - Pengelolaan PPh Badan, Teknik Penyusunan Rekonsiliasi Fiskal dan Ekualisasi"<br>Tax Class Training - Corporate Income Tax Management, Fiscal Reconciliation and Equalisation Techniques" | 21 September 2022<br>September 21st, 2022 | PT Integral Data Prima | 1 |
| 44 | Pelatihan Kompetensi Mengelola Kontrak Pengadaan Barang / Jasa Pemerintah<br>Competency Training on Managing Government Goods/ Services Procurement Contracts | 3 - 16 Februari 2022<br>February 3rd - 16th, 2022 | LPKN | 3 |
| 45 | Pelatihan Kontrak Konstruksi - Antisipasi Pemutusan Kontrak Konstruksi di Akhir Tahun Anggaran<br>Construction Contract Training - Anticipate Construction Contract Termination at the End of the Fiscal Year | 29 - 30 November 2022<br>November 29th - 30th, 2022 | PPLC | 3 |
| 46 | Pelatihan LPK Teknik dan Manajemen Industri - Teknologi Pembangkit Listrik Tenaga Biomassa<br>Industrial Engineering and Management LPK Training - Biomass Power Plant Technology | 25 - 26 Oktober 2022<br>October 25th - 26th, 2022 | LPK Teknik dan Manajemen Industri | 2 |
| 47 | Pelatihan Migas Interaktif, Verifikasi & Perhitungan TKDN Migas untuk Industri Penunjang<br>Interactive Oil and Gas Training, Oil and Gas TKDN Verification & Calculation for Supporting Industries | 2 Desember 2022<br>December 2nd, 2022 | OG Indonesia | 6 |
| 48 | Pelatihan MS Project 2022<br>Training MS Project 2022 | 18 - 20 April 2022<br>April 18th - 20th, 2022 | NLC | 8 |
| 49 | Pelatihan Non Teknik OJT Angkatan 29 (Akuntansi, Pajak, Keuangan, Hukum, SDM)<br>OJT Non-Technical Training Batch 29 (Accounting, Tax, Finance, Legal, HR) | 16 - 18 Agustus 2022<br>August 16th - 18th, 2022 | HC | 11 |
| 50 | Pelatihan *Online Single Submission Risk Based Approach* (OSS-RBA)<br>Training Online Single Submission Risk Based Approach (OSS-RBA) | 28 - 29 Maret 2022<br>March 28th - 29th, 2022 | Justitia Training Center | 12 |
| 51 | Pelatihan Pedoman Penyusunan HPS dan AHSP Pada Jasa Konstruksi<br>Training on Guidelines for Preparation of HPS and AHSP in Construction Services | 23 - 26 Februari 2022<br>23rd - 26th February 2022 | LPKN | 3 |
| 52 | Pelatihan Pengendalian Mutu Pekerjaan Beton<br>Training on Guidelines for Preparation of HPS and AHSP in Construction Services | 31 Oktober 2022<br>31st October 2022 | PT Nayaka Karya Persada | 5 |

| No. | Nama Pelatihan<br>Name of Training | Waktu Pelaksanaan<br>Time | Penyelenggara<br>Organizer | Jumlah Peserta<br>Number of Participants |
|---|---|---|---|---|
| 53 | Pelatihan *Practical Behaviour Based Interview* (BEI)<br>Training Practical Behaviour Based Interview (BEI) | 8 - 11 November 2022<br>8th - 11th November 2022 | PPM Manajemen | 3 |
| 54 | Pelatihan *Project Management* Batch 2 (Pembayaran Maret)<br>Project Management Training Batch 2 (March Payment) | September 2021 - Januari 2022<br>September 2021 - January 2022 | I2LI | 2 |
| 55 | Pelatihan *Safety Lifting Operation* 2022<br>Training Safety Lifting Operation 2022 | 4 Agustus 2022<br>4th August 2022 | NLC | 106 |
| 56 | Pelatihan *Spirituality at Work*<br>Training Spirituality at Work | 4 Januari 2022<br>4th January 2022 | Indonesia Light | 62 |
| 57 | Pelatihan *Supply Chain Management*<br>Training Supply Chain Management | Maret - April 2022<br>March - April 2022 | I2LI | 2 |
| 58 | Pelatihan Teknik OJT Angkatan 29 (QS, CC, SC)<br>OJT Technical Training Batch 29 (QS, CC, SC) | 16 - 26 Agustus 2022<br>16th - 26th August 2022 | HC | 10 |
| 59 | Pelatihan Teknis Pekerjaan Terintegrasi Rancang dan Bangun Design & Build<br>Design & Build Integrated Works Technical Training | 8 - 9 September 2022<br>8th - 9th September 2022 | Mardani Mulya Cemerlang | 3 |
| 60 | Pelatihan Tenaga Pemasar Manajerial I2LI<br>I2LI Managerial Marketer Training | 6 - 7 September 2022<br>6th - 7th September 2022 | I2LI | 2 |
| 61 | Pelatihan Tingkat Dasar Ahli KPBU<br>Basic Level Training for PPP Experts | 1 - 4 Maret 2022<br>1st - 4th March 2022 | Justitia Training Center | 15 |
| 62 | Pelatihan TKDN Sub PMO Procurement & SCM BUMN Karya<br>TKDN Training for SOE Procurement & SCM Sub PMOs | November - Desember 2022<br>November - December 2022 | PT Surveyor Indonesia | 20 |
| 63 | Pelatihan To be Project Manager berbasis *Project Management Body of Knowledge* (PMBOK) Edisi 6<br>Training To be Project Manager based on Project Management Body of Knowledge (PMBOK) 6 Edition | Juni - Oktober 2022<br>June - October 2022 | NLC | 22 |
| 64 | Quality Risk Management Officer (QRMO)<br>Quality Risk Management Officer (QRMO) | 15 - 17 Februari 2022<br>15th - 17th February 2022 | CRMS | 25 |
| 65 | *Refreshment Soft Competency* : Kamus kompetensi PT Nindya Karya<br>Refreshment Soft Competency : PT Nindya Karya competency dictionary | 20 Oktober 2022<br>20th October 2022 | HC | 11 |
| 66 | Seminar CSR – Kiat Merancang Program CSR dan CSV yang Lebih Berdampak dan Berkelanjutan<br>CSR Seminar - Tips for Designing CSR and CSV Programs that are More Impactful and Sustainable | 29 Juli 2022<br>29th July 2022 | Sinergi Indonesia | 2 |
| 67 | Seminar Tax Forum BUMN 2022<br>SOE Tax Forum 2022 Seminar | 22 - 24 Maret 2022<br>22nd - 24th March 2022 | Tax Forum BUMN | 2 |
| 68 | *Sharing Session A Well Manage Life with Work Life Integration*<br>Sharing Session A Well Manage Life with Work Life Integration | 8 September 2022<br>8th September 2022 | HC | 79 |
| 69 | *Sharing Session Awareness* Tata Kelola organisasi & Sistem manajemen kepatuhan<br>Sharing Session Awareness of Organisational Governance & Compliance management system | 2 November 2022<br>2nd November 2022 | HC | 77 |
| 70 | *Sharing Session Be Aware of Cyber Attack : Are you at Risk?*<br>Sharing Session Be Aware of Cyber Attack : Are you at Risk? | 16 November 2022<br>16th November 2022 | HC | 101 |
| 71 | *Sharing Session Data Driven Business*<br>Sharing Session Data Driven Business | 21 Oktober 2022<br>21st October 2022 | HC | 51 |
| 72 | *Sharing Session Dealing with Stress and Burnout at Work*<br>Sharing Session Dealing with Stress and Burnout at Work | 8 Juni 2022<br>8th June 2022 | HC | 91 |
| 73 | *Sharing Session Everyone Can Innovate* dan *launching Idea Box* (IBOX)<br>Sharing Session Everyone Can Innovate dan launching Idea Box (IBOX) | 11 November 2022<br>11th November 2022 | HC | 98 |
| 74 | *Sharing Session Flexing for Social Climbing* 2022<br>Sharing Session Flexing for Social Climbing 2022 | 14 April 2022<br>14th April 2022 | NLC | 61 |
| 75 | *Sharing Session Green Construction Concept*<br>Sharing Session Green Construction Concept | 9 Maret 2022<br>9th March 2022 | NLC | 169 |
| 76 | *Sharing Session Improvement of Kartini Spirit in Millenial Era* 2022<br>Sharing Session Improvement of Kartini Spirit in Millenial Era 2022 | 21 April 2022<br>21st April 2022 | NLC | 75 |

| No. | Nama Pelatihan<br>Name of Training | Waktu Pelaksanaan<br>Time | Penyelenggara<br>Organizer | Jumlah Peserta<br>Number of Participants |
|---|---|---|---|---|
| 77 | *Sharing Session Incident Investigation*<br>Sharing Session Incident Investigation | 9 Juni 2022<br>9th June 2022 | HC | 110 |
| 78 | *Sharing Session Investment Outlook (Indonesia's Opportunities and prospects in* 2022<br>Sharing Session Investment Outlook (Indonesia's Opportunities and prospects in 2022 | 25 Februari 2022<br>25th February 2022 | NLC | 23 |
| 79 | Sharing Session Lean Construction Concept<br>Sharing Session Lean Construction Concept | 2 Maret 2022<br>2nd March 2022 | NLC | 214 |
| 80 | Sharing Session Mental Health Issue What to Know, What to Do By Srikandi BUMN<br>Sharing Session Mental Health Issue What to Know, What to Do By Srikandi SOE | 30 September 2022<br>30th September 2022 | HC | 60 |
| 81 | Sharing Session Menuju Beasiswa LPDP 2022<br>Sharing Session Towards LPDP Scholarship 2022 | 16 Maret 2022<br>16th March 2022 | NLC | 62 |
| 82 | *Sharing Session* Penyediaan Infrastruktur Publik melalui KPBU<br>Sharing Session on Public Infrastructure Provision through PPP | 24 Februari 2022<br>24th February 2022 | NLC | 91 |
| 83 | *Sharing Session RDMP Update & Nindya Collaborative Action Plan*<br>Sharing Session RDMP Update & Nindya Collaborative Action Plan | Juli - September 2022<br>July - September 2022 | HC | 51 |
| 84 | *Sharing Session The Power of Hajj* 2022<br>Sharing Session The Power of Hajj 2022 | 20 April 2022<br>20th April 2022 | NLC | 42 |
| 85 | *Sharing Session Tips & Trick* 100% Lolos Pengajuan Kredit<br>Sharing Session Tips & Tricks to 100% Pass Credit Application | 1 September 2022<br>1st September 2022 | HC | 60 |
| 86 | Sosialisasi dan Diskusi "Bagaimana Cara Memperoleh Sertifikat Badan Usaha (SBU)"<br>Socialization and Discussion "How to Obtain a Business Entity Certificate (SBU)" | 19 Januari 2022<br>19th January 2022 | AKI | 2 |
| 87 | Sosialisasi kesehatan atas hasil *Medical Check-Up* karyawan tahun 2021<br>Health socialization of employee Medical Check-Up results in 2021 | 29 Maret 2022<br>29th March 2022 | NLC | 62 |
| 88 | Sosialisasi STRI (Surat Tanda Registrasi Insinyur) 2022<br>Socialization of STRI (Engineer Registration Certificate) 2022 | 11 April 2022<br>11th April 2022 | NLC | 98 |
| 89 | *Strategic Discussion Forum & Sharing Best Practices - Merger, Acquisition & Strategic Alliance*<br>Strategic Discussion Forum & Sharing Best Practices - Merger, Acquisition & Strategic Alliance | 31 Maret 2022<br>31st March 2022 | PTC | 1 |
| 90 | *Strategic Procurement Management*<br>Strategic Procurement Management | 14 - 18 Juni 2022<br>14th - 18th June 2022 | LPKN | 15 |
| 91 | *Sustainable Concrete in a Marine Environment*<br>Sustainable Concrete in a Marine Environment | 18 - 26 Juli 2022<br>18th - 26th July 2022 | BKTK PII Learning Center | 3 |
| 92 | *Training Senior Manager Development Program*<br>Training Senior Manager Development Program | Agustus - November 2022<br>August - November 2022 | HC | 30 |
| 93 | Upskill Competencies BOD - 1<br>Upskill Competencies BOD - 1 | Juli - September 2022<br>July - September 2022 | LM FEB UI | 30 |
| 94 | Webinar HPJI - HPJI dan IKN dalam Perspektif Perencanaan Sistem Transportasi dan Jaringan Jalan<br>HPJI Webinar - HPJI and IKN in the Perspective of Transport System and Road Network Planning | 2 September 2022<br>2nd September 2022 | HPJI | 30 |
| 95 | Webinar HPJI "HPJI dan IKN dalam Perpektif Perencanaan Smart Forest City"<br>HPJI Webinar "HPJI and IKN in the Perspective of Smart Forest City Planning" | 23 Maret 2022<br>23rd March 2022 | HPJI | 30 |
| 96 | Webinar KNIBB Inovasi Pembangunan Bendungan Inti Aspal Beton<br>KNIBB Webinar Innovation in the Construction of Asphalt Concrete Core Dams | 27 Januari 2022<br>27th January 2022 | KNIBB | 1 |
| 97 | Webinar Membedah KSO dan KPBU<br>Webinar Dissecting KSOs and PPPs | 25 Februari 2022<br>25th February 2022 | SAR Consulting | 4 |

| No. | Nama Pelatihan<br>Name of Training | Waktu Pelaksanaan<br>Time | Penyelenggara<br>Organizer | Jumlah Peserta<br>Number of Participants |
|---|---|---|---|---|
| 98 | Workshop BUMN & Anak Perusahaan BUMN Bagaimana Dampak Pemberlakukan Pp 23/2022 Terhadap Pengurusan, Pengawasan Dan Pembubaran BUMN<br>Workshop on SOEs & SOE Subsidiaries What is the Impact of the Implementation of Pp 23/2022 on the Management, Supervision and Dissolution of SOEs | 15 Juli 2022<br>15th July 2022 | Koran BUMN | 2 |
| 99 | *Workshop Business Operation & Risk Management*<br>Workshop Business Operation & Risk Management | 11 - 13 Mei 2022<br>11th - 13th May 2022 | HC | 226 |
| 100 | Workshop Doktrin Fiduciary Duty di Perseroan Terbatas dan Pertanggungjawaban secara Pribadi Direksi dan Komisaris terhadap kerugian perusahaan<br>Workshop on Fiduciary Duty Doctrine in Limited Liability Companies and Personal Liability of Directors and Commissioners for company losses | 29 - 30 September 2022<br>29th - 30th September 2022 | Intrinsics | 1 |
| 101 | *Workshop MS Project*<br>Workshop MS Project | 17 - 19 Januari 2022<br>17th - 19th January 2022 | NLC | 10 |
| 102 | *Workshop MS Project* 2022<br>Workshop MS Project 2022 | 11 - 13 April 2022<br>11th - 13th April 2022 | NLC | 10 |
| 103 | Workshop Pemahaman dan Perhitungan Job Evaluation<br>Workshop on Understanding and Calculating Job Evaluation | 9 - 10 Juni 2022<br>9th - 10th June 2022 | PP University | 3 |
| 104 | Workshop Vendor 2022 - Memahami dan Memenangkan Tender / Seleksi Pengadaan Barang / Jasa Pemerintah<br>Vendor Workshop 2022 - Understanding and Winning Government Procurement Tenders/Selections | 19 - 20 Januari 2022<br>19th - 20th January 2022 | LPKN | 3 |

## Biaya Pengembangan Kompetensi

## Competence Development Costs

| | Realisasi 2022 (Rp Juta)<br>2022 Realization (Rp Million) | Target/RKAP 2022 (Rp Juta)<br>2022 Target/RKAP (Rp Million) | Realisasi 2022 terhadap Target RKAP (% Persen)<br>2022 Realization on the Target RKAP (% Percent) | Realisasi 2021 (Rp Juta)<br>2021 Realization (Rp Million) | Realisasi 2022 terhadap Realisasi 2021 (% Persen)<br>2022 Realization to 2021 Realization (% Percent) |
|---|---|---|---|---|---|
| | (1) | (2) | (1:2) | (3) | (1:3) |
| Pendidikan dan Pelatihan<br>Education and Training | 3.910 | 5.980 | 35% | 2.204 | 77% |

Lebih lanjut tentang deskripsi lengkap dan data pengelolaan SDM dan pengembangan kompetensi karyawan dapat dilihat pada bab Fungsi Penunjang Bisnis dalam Laporan Tahunan ini.

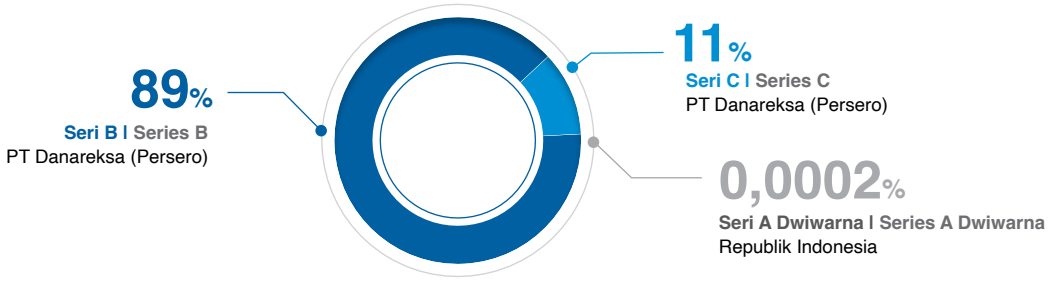
More about the complete description and data on HR management and employee competency development can be seen in the Business Support Functions chapter of this Annual Report.

# **Komposisi** Pemegang Saham
## Composition of Shareholders

### Komposisi Pemegang Saham Nindya Karya per 31 Desember 2022
**Nindya Karya Shareholders Composition as of December 31st, 2022**

| Pemegang Saham<br>Shareholders | Jumlah Saham (Lembar)<br>Number of shares (Unit) | Nilai Saham per Lembar (Rp/Lembar)<br>Share Value per Sheet (Rp/Unit) | Modal Ditempatkan dan Disetor Penuh<br>Issued and Fully Paid capital | Persentase Kepemilikan<br>Ownership Percentage |
|---|---|---|---|---|
| **Seri A Dwi Warna**<br>**Series A Dwi Warna** | | | | |
| Negara Republik Indonesia<br>Republic of Indonesia | 1 | 1.000.000 | 1.000.000 | 0,0002% |
| **Seri B**<br>**Series B** | | | | |
| PT Danareksa (Persero) | 5.890.500 | 84.882 | 499.997.421.000 | 89% |
| **Seri C**<br>**Series C** | | | | |
| PT Danareksa (Persero) | 59.499 | 1.000.000 | 59.499.000.000 | 11% |

### Komposisi Kepemilikan Saham Nindya Karya per 31 Desember 2022
**Nindya Karya Share Ownership Composition as of December 31st, 2022**




## INFORMASI KEPEMILIKAN SAHAM OLEH MANAJEMEN KUNCI

Hingga 31 Desember 2022, baik anggota Dewan Komisaris maupun anggota Direksi tidak tercatat memiliki saham di Perusahaan baik kepemilikan langsung atau tidak langsung sebagaimana dijelaskan dibawah ini:

## SHARE OWNERSHIP INFORMATION BY KEY MANAGEMENT

As of December 31st, 2022, neither members of the Board of Commissioners nor members of the Board of Directors were having any shares in the Company, either direct or indirect ownership as detailed below:

| Keterangan<br>Description | Jabatan<br>Position | 2022 | | 2021 | |
|---|---|---|---|---|---|
| | | Kepemilikan Langsung<br>Direct Ownership | Kepemilikan Tidak Langsung<br>Indirect Ownership | Kepemilikan Langsung<br>Direct Ownership | Kepemilikan Tidak Langsung<br>Indirect Ownership |
| **Dewan Komisaris**<br>**Board of Commissioners** | | | | | |
| Rachman Arief Dienaputra | Komisaris Utama<br>President Commissioner | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| Sugiyartanto* | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |

| Keterangan<br>Description | Jabatan<br>Position | 2022 | | 2021 | |
|---|---|---|---|---|---|
| | | Kepemilikan Langsung<br>Direct Ownership | Kepemilikan Tidak Langsung<br>Indirect Ownership | Kepemilikan Langsung<br>Direct Ownership | Kepemilikan Tidak Langsung<br>Indirect Ownership |
| Andar Perdana Widiastono | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| Rika Kiswardani | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| Bambang E. Marsono | Komisaris<br>Commissioner | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| **Direksi**<br>**Board of Directors** | | | | | |
| Haedar A. Karim | Direktur Utama<br>President Director | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| Moeharmein Zein Chaniago | Direktur Pemasaran dan Pengembangan<br>Director of Marketing and Development | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| Firmansyah | Direktur Produksi dan QHSE Director of Production and QHS | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |
| Sri Haryanto | Direktur Keuangan, SDM dan Manajemen Risiko<br>Director of Finance, HR and Risk Management | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None | Tidak Ada<br>None |

*Sudah tidak menjabat sejak November 2022 I No longer served since November 2022

## Program Kepemilikan Saham oleh Karyawan (ESOP/MSOP)

Hingga akhir tahun 2022, Perseroan tidak memiliki kebijakan Program Kepemilikan Saham baik oleh manajemen (MSOP) maupun karyawan (ESOP).

## Informasi tentang Pemegang Saham Utama/ Pengendali Hingga Nama Pemilik Akhir

Nindya Karya dimiliki oleh Negara Republik Indonesia sebanyak 0,0002% (Seri A Dwiwarna), 89% Seri B dan 11% Seri C dimiliki oleh PT Danareksa (Persero). Dengan demikian, Negara Republik Indonesia merupakan Pemegang Saham Utama/ Pengendali sekaligus Entitas Pemilik Akhir Nindya Karya dengan kepemilikan saham Seri A Dwiwarna.

## Employee Stock Ownership Program (MSOP/ ESOP)

Until the end of 2022, the Company does not have a Share Ownership Program policy either by management (MSOP) and employees (ESOP).

## Information about Main/Controlling Shareholders up to the Name of the Final Owner

Nindya Karya is owned by the Republic of Indonesia as much as 0,0002% (Series A Dwiwarna), 89% Series B and 11% Series C owned by PT Danareksa (Persero). Thus, the Republic of Indonesia is the Major/Controlling Shareholder as well as the Ultimate Owning Entity Nindya Karya with Series A Dwiwarna share ownership.

# **Daftar Entitas Anak,** Investasi/Penyertaan Saham dan Ventura Bersama, serta Informasi tentang Entitas Asosiasi

List of Subsidiaries, Share Investments and Joint Ventures, and Information about Associate Entities

| Nama<br>Name | Bidang Usaha<br>Fields of Business | Kepemilikan Saham<br>Share Ownership (%) | | Waktu Pendirian<br>Establishment | Status Operasi<br>Operation Status | Jumlah Aset (Rp juta)<br>Total Assets (Rp million) | | Domisili<br>Domicile |
|---|---|---|---|---|---|---|---|---|
| | | 2022 | 2021 | | | 2022 | 2021 | |
| PT Nindya Beton | Industri beton pracetak, industri readymix, dan usaha-usaha lainnya yang berkaitan dan dengan pabrikasi<br>Precast concrete industry, readymix industry, and other businesses relating to and with fabrication | 51,00% | 51,00% | 2013 | Beroperasi<br>Operated | 120.01 | 173.617 | Jakarta Timur (DKI Jakarta)<br>East Jakarta (DKI Jakarta) |
| PT Nindya Tirta Unggul | Konstruksi, infrastuktur, dan industri air bersih serta penyediaan dan pengembangan sistem penyediaan air minum.<br>Construction, infrastructure and clean water industry and system provision and development of water drinking supplier | 95,00% | 95,00% | 2021 | Beroperasi<br>Operated | 59.41 | 32.312 | Cilacap, Jawa Tengah<br>Cilacap, Central Java |
| PT Jasamarga Kunciran Cengkareng | Pengusahaan jalan tol, konstruksi dan pemeliharaannya<br>Toll road concession, construction and maintenance | 0,32% | 0,32% | 2008 | Beroperasi<br>Operated | 1.037 | 1.698 | Tangerang, Banten<br>Tangerang, Banten |

## PT Nindya Beton

PT Nindya Beton (“PT NB”) didirikan sebagai bagian dari kebutuhan Nindya Karya untuk memberikan layanan terintegrasi bagi konsumen dalam rangka memenuhi kebutuhan komponen-komponen pendukung, khususnya terkait kebutuhan perkembangan teknologi di sektor konstruksi, efisiensi waktu serta peningkatan kualitas. Pendirian PTNB berdasarkan Akta No. 33 tanggal 19 Februari 2013 dibuat di hadapan Khairina, S.H,, Notaris di Jakarta, dan telah disahkan oleh Menteri Hukum dan HAM RI No. AHU10206.AH.01.01 tahun 2013 tanggal 4 Maret 2013.

Kegiatan Utama PTNB meliputi:

1. Industri, yaitu beton pracetak, readymix, dan usahausaha lainnya yang berkaitan.
2. Pabrikasi, yaitu beton pracetak, pabrikasi bahan komponen bangunan, pabrikasi komponen dan peralatan konstruksi, pabrikasi barang logam, kayu, karet dan plastik.
3. Usaha lainnya yang berkaitan.

PT Nindya Beton (“PT NB”) was established as part of Nindya Karya’s need to provide integrated services for consumers in order to meet the needs of supporting components, particularly related to the need for technological developments in the construction sector, time efficiency and quality improvement. Establishment of PTNB based on Deed No. 33 dated February 19, 2013 made before Khairina, S.H,, Notary in Jakarta, and has been ratified by the Minister of Law and Human Rights of the Republic of Indonesia No. AHU10206.AH.01.01 of 2013 dated March 4th, 2013.

The main activities of PTNB includes:

1. Industry, namely precast concrete, readymix, and other related businesses.
2. Manufacturing, namely precast concrete, manufacturing of building component materials, manufacturing of construction equipment and components, manufacturing of metal, wood, rubber and plastic goods.
3. Other related businesses.

## Komposisi Pemegang Saham Nindya Beton per 31 Desember 2022

## Composition of Nindya Beton's Shareholders as of December 31st, 2022

| Komposisi Pemegang Saham Nindya Beton per 31 Desember 2022<br>Nindya Beton Shareholder Composition as of December 31st, 2022 | Persentase Jumlah Saham<br>Number of Shares Percentage |
|---|---|
| PT Nindya Karya | 51,00% |
| PT Perusahaan Pengelola Aset | 49,00% |

## Ikhtisar Keuangan Nindya Beton

## Nindya Beton Financial Overview

| Keterangan<br>Description | 2022<br>(Rp miliar)<br>(Rp billion) | 2021<br>(Rp miliar)<br>(Rp billion) |
|---|---|---|
| Pendapatan Usaha<br>Operating Revenues | 169,40 | 108,52 |
| Beban Pokok Pendapatan<br>Cost of Revenue | 149,79 | 104,93 |
| Laba Usaha<br>Operating Profit | 5,73 | (10,61) |
| Laba/Rugi Bersih<br>Net Profit/Loss | (10,64) | (18,49) |
| Aset<br>Asset | 120,01 | 173,62 |
| Liabilitas<br>Liability | 107,19 | 169,76 |
| Ekuitas<br>Equity | 12,82 | 3,86 |

## Manajemen Kunci Nindya Beton

## Nindya Beton Key Management

| | | |
|---|---|---|
| **Dewan Komisaris**<br>**Board of Commissioners** | Komisaris Utama<br>President Commissioner | Arista Febri Eriyawan |
| | Komisaris<br>Commissioner | Fajar Rahwinto Soeharto |
| **Direksi**<br>**Board of Directors** | Direktur Utama<br>President Director | Okven Ronaldo |
| | Plt. Direktur Operasi<br>Interim Operations Director | Okven Ronaldo |
| | Direktur Keuangan<br>Director of Finance | Budi Harto |

## PT Nindya Tirta Unggul

PT Nindya Tirta Unggul ("PT NTU") didirikan tanggal 3 Mei 2021 berdasarkan akta notaris Nomor 08 yang dibuat dihadapan Rosida Rajagukguk-Siregar, SH, M.Kn, Notaris di Jakarta Selatan yang disahkan oleh Menteri Hukum dan HAM RI No. AHU-0031451.AH.01.01 Tahun 2021 tanggal 7 Mei 2021. Nindya Karya memiliki pengendalian atas PT NTU yang merupakan entitas anak dengan persentase kepemilikan saham sebesar 95%.

PT Nindya Tirta Unggul ("PT NTU") was established on May 3rd, 2021 based on a notarial deed No. 08 drawn up before Rosida Rajagukguk-Siregar, SH, M.Kn, Notary in South Jakarta which was ratified by the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0031451.AH.01.01 Year 2021 dated 7 May 2021. Nindya Karya has control over PT NTU which is a subsidiary with 95% share ownership.

Ruang lingkup bidang usaha PT Nindya Tirta Unggul meliputi konstruksi, infrastruktur dan industri air bersih serta penyediaan dan pengembangan sistem penyediaan air minum. Pada tanggal tanggal 18 Mei 2021, PT Nindya Tirta Unggul menjalin kerjasama dengan Perusahaan Daerah Air Minum (Perumdam) Tirta Wijaya Kabupaten Cilacap di bidang Investasi dan Pengelolaan Unit Produksi di Kesugihan dengan skema perjanjian Bangun, Kelola dan Alih Milik (Built, Operate and Transfer/B.O.T) sesuai dengan Perjanjian Kerjasama Nomor 690/17/47.03/2021 & 001/DIR/NTU/ KTR/05/2021 dengan nilai investasi setinggi-tingginya Rp55,19 miliar. Perusahaan berencana membangun Sistem Pengolahan Air Minum (SPAM) di Kesugihan, Kabupaten Cilacap, Jawa Tengah dan mengelolanya selama 15 (lima belas) tahun, kemudian dialihkan kepemilikannya kepada Perumdam Tirta Wijaya.

The scope of business of PT Nindya Tirta Unggul includes construction, infrastructure and clean water industry as well as the provision and development of drinking water supply systems. on May 18, 2021, PT Nindya Tirta Unggul collaborated with the Regional Drinking Water Company (Perumdam) Tirta Wijaya, Cilacap Regency in the field of Investment and Management of Production Units in Kesugihan with a Build, Manage and Transfer (Built, Operate and Transfer) agreement scheme. B.O.T) in accordance with the Cooperation Agreement Number 690/17/47.03/2021 & 001/DIR/NTU/KTR/05/2021 with a maximum investment value of Rp55.19 billion. the company plans to build a Drinking Water Treatment System (SPAM) in Kesugihan, Cilacap Regency, Central Java and manage it for 15 (fifteen) years, then transfer its ownership to Perumdam Tirta Wijaya.

## Komposisi Pemegang Saham Nindya Tirta Unggul per 31 Desember 2022

## Composition of Nindya Tirta Unggul Shareholders as of December 31st, 2022

| Komposisi Pemegang Saham Nindya Tirta Unggul per 31 Desember 2022<br>Nindya Tirta Unggul Shareholder Composition as of December 31st, 2022 | Persentase Jumlah Saham<br>Number of Shares Percentage |
|---|---|
| PT Nindya Karya | 95,00% |
| Alam Wiratama Kencana | 5,00% |

## Ikhtisar Keuangan Nindya Tirta Unggul

## Nindya Tirta Unggul Financial Overview

| Keterangan<br>Description | 2022<br>(Rp miliar)<br>(Rp billion) | 2021<br>(Rp miliar)<br>(Rp billion) |
|---|---|---|
| Pendapatan Usaha<br>Operating Revenues | 39,56 | 14,43 |
| Beban Pokok Pendapatan<br>Cost of Revenue | 36,03 | 14,43 |
| Laba Usaha<br>Operating Profit | 1,05 | (1,17) |
| Laba/Rugi Bersih<br>Net Profit/Loss | (0,20) | (1,07) |
| Aset<br>Asset | 59,41 | 32,31 |
| Liabilitas<br>Liability | 44,18 | 16,88 |
| Ekuitas<br>Equity | 15,23 | 15,43 |

## Manajemen Kunci Nindya Tirta Unggul

## Nindya Tirta Unggul Key Management

| | | |
|---|---|---|
| **Dewan Komisaris**<br>**Board of Commissioners** | Komisaris<br>Commissioner | Rusliadi |
| **Direksi**<br>**Board of Directors** | Direktur<br>Director | Surachman |

# PT Jasamarga Kunciran Cengkareng

PT Jasamarga Kunciran Cengkareng ("JKC") merupakan anak usaha patungan yang didirikan pada tahun 2008 dan bergerak di bidang pengusahaan jalan tol, konstruksi dan pemeliharaannya. JKC diberikan hak konsesi untuk membangun dan mengelola ruas tol Kunciran-Cengkareng selama 35 tahun berlaku sejakditandatanganinya perjanjian antara JKC dengan Badan Pengatur Jalan tol (BPJT).

Hingga akhir tahun 2022 Nindya Karya memiliki 0,32% saham JKC dengan total penyertaan sebesar Rp894.786.056,-.

PT Jasamarga Kunciran Cengkareng ("JKC") is a joint venture subsidiary established in 2008 and is engaged in toll road concession, construction and maintenance. JKC was granted a concession right to build and manage the KunciranCengkareng toll road for 35 years starting from the signing of the agreement between JKC and the Toll Road Regulatory Agency (BPJT).

Until the end of 2022 Nindya Karya owns 0.32% of JKC shares with a total investment of Rp894,786,056,-.

## Komposisi Pemegang Saham PT Jasamarga Kunciran Cengkareng per 31 Desember 2022

## Composition of Shareholders of PT Jasamarga Kunciran Cengkareng as of December 31st, 2022

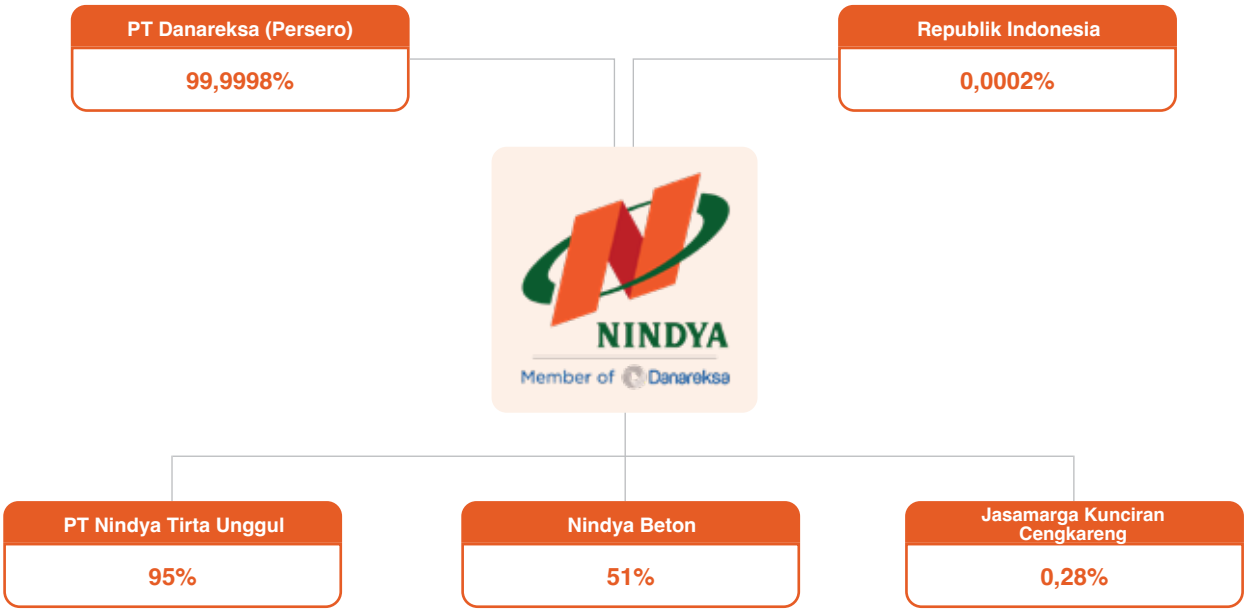
| Komposisi Pemegang Saham PT Jasamarga Kunciran Cengkareng per 31 Desember 2022<br>PT Jasamarga Kunciran Cengkareng Shareholder Composition as of December 31st, 2022 | Persentase Jumlah Saham<br>Number of Shares Percentage |
|---|---|
| PT Nindya Karya | 0,32% |
| PT Istaka Karya (Persero) | 0,14% |
| Synergy Quest Limited | 21,01% |
| PT Jasa Marga (Persero) Tbk | 78,53% |

## Manajemen Kunci PT Jasamarga Kunciran Cengkareng

## PT Jasamarga Kunciran Cengkareng Key Management

| | |
|---|---|
| **Komisaris Utama**<br>President Commissioners | Agung Prabowo |
| **Komisaris**<br>Commissioners | Mohamad Husin |
| **Direktur Utama**<br>President Director | Rini Irawaty |
| **Direktur Keuangan**<br>Director of Finance | Zaidi bin Ibrahim |

# **Struktur** Grup Nindya Karya
## Nindya Karya Group Structure




### Informasi tentang Kronologis Penerbitan dan Pencatatan Efek Lainnya

Hingga 31 Desember 2022, Perusahaan tidak menerbitkan Efek dalam bentuk apapun. Dengan demikian, tidak terdapat informasi tentang nama efek lainnya, tahun penerbitan efek lainnya, tingkat bunga/imbalan efek lainnya, tanggal jatuh tempo efek lainnya, nilai penawaran efek lainnya, nama bursa di mana efek lainnya dicatatkan, dan peringkat efek.

### Information about Issuance Chronology and Other Securities Listing

Until December 31, 2022, the Company did not issue Securities in any form. Thus, there is no information about the names of other securities, the year of issuance of other securities, interest rate/return on other securities, maturity date of other securities, offering value of other securities, the name of the exchange where the other securities are listed, and the rating of the securities.

### Lembaga dan Profesi Penunjang

### Supporting Institutions and Professions

| Nama Lembaga dan Profesi Penunjang<br>Name of Supporting Institution and Profession | Jenis & Bentuk Jasa<br>Service Type & Form | Periode Penugasan<br>Assignment Period |
|---|---|---|
| **Akuntan Publik**<br>Amir Abadi Jusuf, Aryanto, Mawar & Rekan.<br><br>**Public Accountant**<br>Amir Abadi Jusuf, Aryanto, Mawar & Partners. | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Jasa Lainnya:<br>Tidak ada jasa lainnya yang diberikan oleh Akuntan Publik<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and Auditing Standards determined by the Indonesian Institute of Certified Public Accountants.<br><br>Other Services:<br>There are no other services provided by the Public Accountant | 30 November 2021 - 2 Februari 2022<br>30 November 2021 - 2 February 2022 |

| Nama Lembaga dan Profesi Penunjang<br>Name of Supporting Institution and Profession | Jenis & Bentuk Jasa<br>Service Type & Form | Periode Penugasan<br>Assignment Period |
|---|---|---|
| **Pemeringkat**<br>PT Pemeringkat Efek Indonesia (PEFINDO)<br><br>**Rating**<br>PT Pemeringkat Efek Indonesia (PEFINDO) | Suatu penilaian yang terstandarisasi terhadap kemampuan suatu perusahaan dalam membayar utang-utangnya dengan tujuan mendapatkan pendanaan.<br><br>Jasa Lainnya:<br>Tidak ada<br><br>A standardized assessment of a company's ability to pay its debts for the purpose of obtaining funding.<br><br>Other Services:<br>None | Maret 2021 - Januari 2022<br>March 2021 - January 2022 |
| **Notaris**<br>Khairina S.H<br><br>**Notary**<br>Khairina S.H | Bertanggungjawab terkait pembuatan akta kuasa *General Manager*, akta kuasa Manager, akta kuasa menjual, akta KSO, akta jual beli, pengesahan dokumen berbentuk *waarmerking*, legalisir dokumen, dan legalisasi dokumen.<br><br>Jasa Lainnya:<br>Tidak ada<br><br>Responsible for making General Manager power of attorney deed, Manager power of attorney deed, power of sale deed, KSO deed, sale and purchase deed, ratification of documents in the form of waarmerking, document legalization, and document legalization.<br><br>Other Services:<br>None | 2021 - Sekarang<br>2021 - Present |
| **Konsultan Hukum**<br>Toni Hendarto S.H., M.H., M.M & Rekan<br><br>**Legal Consultant**<br>Toni Hendarto S.H., M.H., M.M & Rekan | Kuasa Hukum atas permasalahan hukum yang dialami Nindya dengan rekanan (PT Maju Sentosa Cemerlang, PT Buana Risma, dan PT Altra Investama) atas proyek-proyek sebelumnya. Toni Hendarto & Rekan bertanggung jawab atas penyelesaian permasalahan hukum tersebut baik secara non litigasi maupun litigasi.<br><br>Jasa Lainnya:<br>Tidak ada<br><br>Legal counsel for legal problems that Nindya experienced with partners (PT Maju Sentosa Cemerlang, PT Buana Risma, and PT Altra Investama) over previous projects. Toni Hendarto & Partners are responsible for the settlement of these legal issues, both non-litigation and litigation.<br><br>Other Services:<br>None | 2018 - Sekarang<br>2018 - Present |
| Nengah Sujana & Rekan Lawfirm<br><br>Nengah Sujana & Rekan Lawfirm | Retainer (Jasa Hukum Tetap) PT Nindya Karya. Bertanggung jawab atas pemberian pendapat hukum/*Legal Opinion* kepada PT Nindya Karya atas kegiatan bisnis Perusahaan, serta penyelesaian permasalahan hukum dengan rekanan.<br><br>Jasa Lainnya:<br>Tidak ada<br><br>Retainer (Permanent Legal Services) PT Nindya Karya. Responsible for providing legal opinion/Legal Opinion to PT Nindya Karya on the Company's business activities, as well as resolving legal issues with partners.<br><br>Other Services:<br>None | 2021 - Sekarang<br>2021 - Present |

| Nama Lembaga dan Profesi Penunjang<br>Name of Supporting Institution and Profession | Jenis & Bentuk Jasa<br>Service Type & Form | Periode Penugasan<br>Assignment Period |
|---|---|---|
| Hendrik Jehaman & Associates<br><br>Hendrik Jehaman & Associates | Kuasa hukum atas permasalahan dengan PT Lampiri Djaya Abadi selaku anggota KSO dalam Nindya Lampiri, JO atas pelaksanaan Aceh *Reconstruction Project, Road Sub Project Package* No. I Section SP.Kraft-Batas Aceh Tengah. Hendrik Jehaman & Associates bertanggung jawab atas penyelesaian permasalahan hukum tersebut litigasi.<br><br>Jasa Lainnya:<br>Tidak ada<br><br>The attorney for the problem with PT Lampiri Djaya Abadi as a member of the KSO in Nindya Lampiri, JO for the implementation of the Aceh Reconstruction Project, Road Sub Project Package No. I Section SP. Kraft-Boundary of Central Aceh. Hendrik Jehaman & Associates is responsible for resolving the legal issues of litigation.<br><br>Other Services:<br>None | 2018 - Sekarang<br>2018 - Present |
| Hendi Gandasmiri Lawyers<br><br>Hendi Gandasmiri Lawyers | Kuasa hukum atas permasalahan hukum dengan PT Jaya Singa Muda selaku subkontraktor dalam proyek Pembangunan Jalan Batas Kec. Siding/Seluas-Batas Kec. Sekayam/Entikong (MYC). Hendi Gandasmiri *Lawyers* bertanggung jawab atas penyelesaian permasalahan hukum tersebut litigasi.<br><br>Jasa Lainnya:<br>Tidak ada<br><br>Legal counsel for legal issues with PT Jaya Singa Muda as a subcontractor in the Kec Boundary Road Development project. Siding/ Boundary-Kec. Sekayam/Entikong (MYC). Hendi Gandasmiri Lawyers is responsible for the resolution of the legal issues litigation.<br><br>Other Services:<br>None | 2020 - Sekarang<br>2020 - Present |

## Daftar Akuntan Publik 6 (Enam) Tahun Terakhir 2017-2022

## List of Public Accountant for the Past 6 (Six) Years 2017-2022

| Tahun<br>Year | Akuntan<br>Accountant | Kantor Akuntan Publik<br>Public accounting firm | Ruang Lingkup Jasa<br>Scope of Service | Opini<br>Opinion | Fee Audit<br>Audit Fee |
|---|---|---|---|---|---|
| 2022 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br><br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br><br>Reasonable in all the things that are material | Rp421,8 juta<br><br>Rp421.8 million |

| Tahun<br>Year | Akuntan<br>Accountant | Kantor Akuntan Publik<br>Public accounting firm | Ruang Lingkup Jasa<br>Scope of Service | Opini<br>Opinion | Fee Audit<br>Audit Fee |
|---|---|---|---|---|---|
| 2021 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br><br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br><br>Reasonable in all the things that are material | Rp412,50 juta<br><br>Rp412,50 million |
| 2020 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br><br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br><br>Reasonable in all the things that are material | Rp390,50 juta<br><br>Rp390,50 million |
| 2019 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br><br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br><br>Reasonable in all the things that are material | Rp374 juta<br><br>Rp374 million |
| 2018 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br><br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br><br>Reasonable in all the things that are material | Rp357,50 juta<br><br>Rp357,50 million |
| 2017 | Saptoto Agustomo | Amir Abadi Jusuf (RSM)<br><br>Amir Abadi Jusuf (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br><br>Reasonable in all the things that are material | Rp341 juta<br><br>Rp341 million |

# **Penghargaan** dan Sertifikasi
## Awards and Certification




WSO Indonesia Safety Culture Award (WISCA) 2022
3 Star Silver




Zero Accident Award 2022, Kementerian Ketenagakerjaan RI




TJSL & CSR Award 2022,
4 Star Pilar Sosial




TJSL & CSR Award 2022,
3 Stars Pilar Lingkungan




TJSL & CSR Award 2022, Kategori Committed Leader On TJSL Initiative On Empowering Stakeholders




GRC Award 2022,
Kategori The Best
Chief Marketing Officer Category




GRC Award 2022,
Kategori The Best GRC for Corporate Governance & Compliance



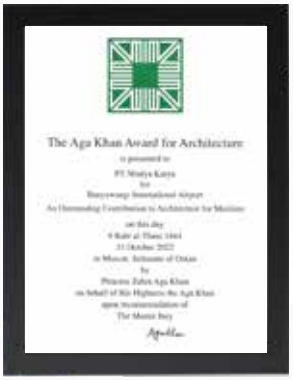
IDIA Award 2022
Best IT Development Senior Leader of The Year 2022



IDIA Award 2022
Best Digital Leadership in Construction Services




Penghargaan Penerapan Sistem Manajemen Keselamatan Konstruksi kategori Sumber Daya Air Kementerian PUPR - Bendungan Temef




The Aga Khan Award for Architect




Penghargaan Perusahaan Pemberdaya IBK (Insan Berkemampuan Khusus) dalam IBK's Day yang diselenggarakan oleh CAGAR Foundation



General Manager Conference Horison Hotels Group 2022

- The Best Marketing Communication Activities
- The Best Obidience & Attitude of GM
- The Best Creative Unit

# **Divisi** Operasional
## Division of Operation

Berdasarkan surat keputusan Direksi Nomor 001/DIRUT/ KPTS/KDS/01/2021 tanggal 5 Januari 2021 tentang Penetapan Struktur Organisasi Perusahaan, struktur organisasi Perusahaan terbagi menjadi 6 Divisi, sebagai berikut:

**Daftar Alamat Entitas Anak**
Address List of Subsidiaries

**PT Nindya Beton**
Gedung Nindya
Jl. Letjend. Mt. Haryono Kav. 22 Jakarta Timur
13630 Dki Jakarta, Indonesia
+62 21 800 9070
Faks. +62 21 800 9073
nindyabeton@Gmail.com
www.nindyabeton.co.id

**PT Nindya Tirta Unggul**
Ruko Saphire Regency
Jalan Budi Utomo No 6 Sidakaya
Cilacap
+62 282 5393153
www.nindyatirtaunggul@gmail.com

**Daftar Alamat Investasi/Penyertaan Saham**
List of Investment Addresses/Shares Participation

**PT Jasamarga Kunciran Cengkareng**
Business Park Tangerang City
Blok A No. 19
Jl. Jend. Sudirman No. 1 Cikokol, Kota
Tangerang 15117
Banten, Indonesia
+62 21 5578 2453
+62 21 5578 2456
Jkc@Jkc.co.id



**UNIT BISNIS**
Business Unit

### Divisi Infrastruktur I
Infrastructure Division I

Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek-proyek infrastruktur sipil non jalan dan jembatan seperti bendungan, bangunan air, pelabuhan, dan lainlain termasuk proyek-proyek investasi dan pengembangan.

Operational area covers all across Indonesia, domiciled in Jakarta conducting Company activities in marketing to construction projects for infrastructure civil non-road and bridge like dams, waterworks, ports, and others projects including investment and development.

### Divisi Infrastruktur II
Infrastructure Division II

Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek-proyek infratruktur sipil jalan dan jembatan seperti jalan, jembatan, LRT, jalur kereta api, dan lain-lain, termasuk proyek-proyek investasi dan pengembangan.

Operational area covers all across Indonesia, domiciled in Jakarta conducting Company activities in marketing to production projects for infrastructure civil road and bridge like road, bridge, LRT, railways, etc including investment and development projects.

### Divisi Gedung
Building Division

Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek gedung, bandara, pengembangan kawasan, dan lain-lain termasuk proyek-proyek investasi dan pengembangan.

The operational area covers all of Indonesia, domiciled in Jakarta by carrying out the Company's activities in the field of marketing to production for building projects, airports, regional development, and others including investment projects and development.

Based on the decision letter of the Board of Directors Number 001/DIRUT/KPTS/KDS/01/2021 dated January 5, 2021 concerning Determination of the Company's Organizational Structure, the Company's organizational structure is divided into 6 Divisions, as follows:

**Sentralisasi**
Spesialisasi



### Divisi EPC
EPC Division

Daerah Operasional meliputi seluruh Indonesia, berkedudukan di Jakarta. Pekerjaan *Enginering Procuremet* dan *Construction* seperti Proyek pembangunan Pembangkit Listrik, Pembangunan Jaringan Pipa, Pembangunan Terminal Bahan Bakar Minyak, dan Proyek EPC terkait lainnya.

The Operational Area covers the whole of Indonesia, domiciled in Jakarta.

### Divisi Properti
Property Division

Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk mengembangkan usaha properti dan *realty.*

Operational area covers all across Indonesia, domiciled in Jakarta conducting Company activities in marketing to production to develop property and realty.

### Divisi Peralatan
Equipment Division

Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan jasa penyewaan peralatan proyek.

Operational area covers all across Indonesia, domiciled in Jakarta conducting Company activities in marketing to production for project equipment rental service

# **Informasi** pada Situs Web
## Information on the Website




Perusahaan memiliki situs web sebagai sumber informasi mengenai kinerja yang disajikan secara transparan bagi investor serta seluruh pemangku kepentingan lainnya. Situs web Perusahaan dapat diakses melalui www.nindyakarya.co.id. Pada situs web tersebut, seluruh pemangku kepentingan dapat memperoleh informasi mengenai:

1. **Informasi Pemegang Saham sampai dengan Pemilik Terakhir Individu.**
   Informasi mengenai Pemegang Saham Perusahaan dapat diakses di situs web Perusahaan pada kategori "Zona Unduhan" yang tersaji di dalam Laporan Tahunan Perusahaan.

2. **Isi Kode Etik**
   Informasi mengenai Kode Etik Perusahaan dapat diakses di situs web Perusahaan pada kategori "GCG".

The company has a website as a source of information regarding performance that is presented transparently to investors and all other stakeholders. the Company's website can be accessed through www. nindyakarya.co.id. on the website, all stakeholders can obtain information regarding:

1. **Shareholder Information up to the Individual Last Owner**
   Information regarding the Company's Shareholders can be accessed on the Company's website in the Download Zone category presented in the Company's Annual Report.

2. **Content of Code of Ethics**
   Information regarding the Company's Code of Ethics can be accessed on the Company's website under the "GCG" category.

3. **Informasi Rapat Umum Pemegang Saham (RUPS**
Informasi mengenai RUPS dapat diakses di situs web Perusahaan pada kategori “Zona Unduhan”.

4. **Laporan Keuangan Tahunan Terpisah.**
Informasi mengenai Laporan Keuangan Tahunan Terpisah dapat diakses di situs web Perusahaan pada kategori “Zona Unduhan”. Data yang dilampirkan dalam informasi Laporan Keuangan selalu diperbaharui setiap per 3 (tiga) bulan dengan menyediakan sarana pengunduhan yang dapat memudahkan pemangku kepentingan dalam memperoleh data tersebut.

5. **Profil Dewan Komisaris dan Direksi.**

Informasi mengenai Profil Dewan Komisaris dan Direksi secara lengkap beserta legalitas pengangkatannya dapat diakses di situs web Perusahaan pada kategori “PROFIL”.

6. **Piagam Dewan Komisaris, Direksi, Komite dan Unit Audit Internal.**
Informasi mengenai piagam Dewan Komisaris, Direksi, Komite dan Unit Audit Internal dapat diakses di situs web Perusahaan pada kategori “GCG”.

Situs web Perusahaan menjadi portal digital resmi korporasi yang dapat diakses secara terbuka, dengan tujuan memberikan informasi yang komprehensif tentang Perusahaan kepada khalayak luas.

3. **Information on the General Meeting of Shareholders (GMS).**
Information regarding the GMS can be accessed on the Company’s website in the “Download Zone”.

4. **Separate Annual Financial Report.**
Information regarding the Separate Annual Financial Statements can be accessed on the Company’s website in the “Download Zone” category. The data related to the Financial Report information is always updated every 3 (three) months by providing that can facilitate stakeholders in obtaining the data.

5. **Profile of the Board of Commissioners and Board of Directors.**
Information regarding the complete profiles of the Board of Commissioners and the Board of Directors and the legality of their appointments can be accessed on the Company’s website under the “PROFILE” category.

6. **Charter of the Board of Commissioners, Board of Directors, Committee and Internal Audit Unit.**
Information regarding the charter of the Board of Commissioners, Board of Directors, Committee and Internal Audit Unit can be accessed on the Company’s website under the “GCG” category.

The Company’s website serves as the official corporate digital portal that is openly accesible, with the purpose of providing comprehensive information about the Company to the public.

# **Pendidikan dan/atau** Pelatihan Dewan Komisaris, Direksi, Komite-komite, Seketaris Perusahaan dan Audit Internal

## Education and/or Training of the Board of Commissioners, Board of Directors, Committees, Corporate Secretary, and Internal Audit

| Nama dan Jabatan<br>Name and Title | Jenis Pendidikan dan Pelatihan<br>Type of Education and Training | Materi Pendidikan dan Pelatihan<br>Education and Training Materials | Tempat/Tanggal<br>Place/Date | Penyelenggara<br>Organize |
|---|---|---|---|---|
| **Dewan Komisaris**<br>**Board of Commissioners** | | | | |
| Andar Perdana Widiastono | Seminar | Konferensi Nasional Ikatan Komite Audit tndonesia - *Leveraging The Roles of Audlt Committee*<br>Konferensi Nasional Ikatan Komite Audit tndonesia - Leveraging The Roles Of Audlt Committee | Online<br>26 - 27 Januari 2022<br>26th - 27th January 2022 | IKAI |
| Rika Kiswardani | Discussion Forum | *Strategic Discussion Forum & Sharing Best Practices Marger, Acquisition & Strategic Allience*<br>Strategic Discussion Forum & Sharing Best Practices Marger, Acquisition & Strategic Allience | Online<br>31 Maret 2022<br>31st March 2022 | Pertamina Training & Consulting |
| **Komite Audit**<br>**Audit Committee** | | | | |
| Mamat Supangkat | | Konferensi Nasional Ikatan Komite Audit tndonesia - *Leveraging The Roles of Audlt Committee*<br>Konferensi Nasional Ikatan Komite Audit tndonesia - Leveraging The Roles Of Audlt Committee | 26 - 27 Januari 2022<br>26th - 27th January 2022 | IKAI |
| **Direksi**<br>**Board of Directors** | | | | |
| Haedar A Karim<br>Direktur Utama<br>President Director<br>Sri Haryanto<br>Direktur Keuangan<br>Director of Finance | Pelatihan<br>Training | Diklat Danareksa *Learning Institute, Capital Structure*<br>Danareksa Learning Institute Training, Capital Structure | Online<br>29 Maret 2022<br>29th March 2022 | Danareksa |
| Sri Haryanto<br>Direktur Keuangan<br>Director of Finance | Pelatihan<br>Training | *BUMN Legal Summit 2022 - Building Stronger Foundation For Growth*<br>BUMN Legal Summit 2022 - Building Stronger Foundation For Growth | Online<br>22 - 23 September 2022<br>September 22nd - 23rd, 2022 | Forum Hukum BUMN |
| Haedar A Karim<br>Direktur Utama<br>President Director<br>Sri Haryanto<br>Direktur Keuangan<br>Director of Finance | Pelatihan<br>Training | Danareksa *Learning Institute* - AKHLAK *Leaders Alignment*<br>Danareksa Learning Institute- AKHLAK Leaders Alignment | Online<br>3 - 4 November 2022<br>September 3rd - 4th, 2022 | Danareksa |
| Moeharmein Zein<br>Direktur Pemasaran & Pengembangan<br>Marketing & Development Director | *Sharing Session* | *Sharing Session Everyone Can Innovate dan launching Idea Box (IBOX)*<br>Sharing Session Everyone Can Innovate dan launching Idea Box (IBOX) | Online<br>11 November 2022<br>November 11th, 2022 | Internal |

| Nama dan Jabatan<br>Name and Title | Jenis Pendidikan dan Pelatihan<br>Type of Education and Training | Materi Pendidikan dan Pelatihan<br>Education and Training Materials | Tempat/Tanggal<br>Place/Date | Penyelenggara<br>Organize |
|---|---|---|---|---|
| **Kepala SPI**<br>**SPI Head** | | | | |
| Broto Hariadi | *Sharing Session* | *Sharing Session Green Construction Concept*<br>Sharing Session Green Construction Concept | Online<br>9 Maret 2022<br>March 9th, 2022 | NLC |
| Broto Hariadi | Sosialisasi<br>Socialization | Sosialisasi kesehatan atas hasil *Medical Check-Up* karyawan tahun 2021<br>Health dissemination of the results of the 2021 employee Medical Check-Up | Online<br>29 Maret 2022<br>March 29th, 2022 | |
| Broto Hariadi | Pelatihan<br>Training | *Upskill Competencies* BOD - 1<br>Upskill Competencies BOD - 1 | Online<br>Juli - September 2022<br>July - September 2022 | LM FEB UI |
| Broto Hariadi | Pelatihan dan Sertifikasi<br>Training and Certification | Pelatihan dan Sertifikasi CIAE<br>CIAE Training and Certification | Online<br>24 - 27 Oktober 2022<br>October 24th - 27th, 2022 | BPKP |
| Broto Hariadi | *Sharing Session* | *Sharing Session Be Aware of Cyber Attack : Are you at Risk?*<br>Sharing Session Be Aware of Cyber Attack : Are you at Risk? | Online<br>16 November<br>November 16th 2022 | Internal |
| **Sekretaris Perusahaan**<br>**Corporate Secretary** | | | | |
| Taufik Hidayat | *Sharing Session* | Sharing Session Penyediaan Infrastruktur Publik melalui KPBU<br>Sharing Session Provision of Public Infrastructure through PPP | Online<br>24 Februari 2022<br>February 24th, 2022 | NLC |
| Taufik Hidayat | Pelatihan<br>Training | Pelatihan *Finance For Non Finance* (Batch 2)<br>Finance For Non Finance Training (Batch 2) | Online<br>Maret - April 2022<br>March - April, 2022 | DLI |
| Taufik Hidayat | Pelatihan<br>Training | *Upskill Competencies* BOD - 1<br>Upskill Competencies BOD - 1 | Online<br>Juli - September 2022<br>July - September, 2022 | LM FEB UI |



04

# Analisis dan Pembahasan Manajemen

Management Discussion and Analysis


MSA
YAHYA L.
RIZKI S.

# **Tinjauan** Makroekonomi
## Macroeconomic Overview

Pertumbuhan ekonomi global pada tahun 2022 hanya sebesar 3,4% di dalam laporan IMF yang bertajuk "*World Economic Outlook Update: Inflation Peaking amid Low Growth*". Hal tersebut terjadi salah satunya karena gejolak geopolitik dunia pada tahun 2022 yang memperburuk perekonomian global dan meningkatkan risiko resesi dan inflasi yang tinggi, sehingga pemulihan atas krisis multidimensi akibat pandemi Covid-19 terhambat. Konflik Ukraina dan Rusia tersebut mempersulit keadaan dengan menimbulkan dampak buruk pada perdagangan, kenaikan harga komoditas, dan ketidakpastian di pasar keuangan global.

Global economic growth in 2022 is only 3.4% in the IMF report entitled "World Economic Outlook Update: Inflation Peaking amid Low Growth". This was partly due to the world geopolitical turmoil in 2022 that worsened the global economy and increased the risk of recession and high inflation, hindering the recovery from the multidimensional crisis caused by the Covid-19 pandemic. The Ukraine-Russia conflict compounded the situation by adversely impacting trade, rising commodity prices, and uncertainty in global financial markets.

Perekonomian Indonesia tetap kuat dan tumbuh di tahun 2022 meski situasi global tengah sulit. Badan Pusat Statistik (BPS) mencatat bahwa pertumbuhan ekonomi mencapai 5,31%, lebih tinggi dari tahun 2021 sebesar 3,70% bahkan melampaui rata-rata pra-Covid-19. Hal ini terjadi karena tindakan progresif dari pemerintah dalam menangani tren kasus Covid-19. Pemerintah meningkatkan aktivitas masyarakat dan melonggarkan pembatasan setelah peningkatan imunitas masyarakat karena program vaksinasi yang komprehensif, termasuk mengizinkan masyarakat untuk tidak menggunakan masker di ruang terbuka.

Indonesia's economy remained strong and grew in 2022 despite the difficult global situation. The Central Bureau of Statistics (BPS) noted that economic growth reached 5.31%, higher than 2021's 3.70%, and even surpassed the pre-Covid-19 average. This happened due to the progressive actions of the government in dealing with the trend of Covid-19 cases. The government increased public activities and relaxed restrictions after the increase in public immunity due to the comprehensive vaccination program, including allowing the public not to wear masks in open spaces.

Situasi pertumbuhan ekonomi global yang melambat berbanding terbalik dengan pertumbuhan ekonomi nasional, hal itu sejalan dengan menurunnya pembatasan aktivitas bisnis dan sosial. Langkah tersebut membantu Indonesia tumbuh pesat pada pemulihan sektor ekonomi yang menunjukkan resiliensi untuk terus bangkit. Dengan fundamental ekonomi yang kuat, pada tahun 2022, Produk Domestik Bruto (PDB) Indonesia mencapai Rp19.588,4 triliun dan PDB per kapita mencapai Rp71 juta. Kebijakan tersebut adalah bagian dari transisi menuju era *new normal* atau endemi yang bertujuan untuk meningkatkan konsumsi rumah tangga, aktivitas sosial, dan aktivitas bisnis yang sempat tertahan selama Covid-19.

The situation of global economic growth slowing down is inversely proportional to national economic growth, in line with declining restrictions on business and social activities. These measures helped Indonesia to grow rapidly in the recovery of economic sectors that showed resilience to continue to rise. With strong economic fundamentals, by 2022, Indonesia's Gross Domestic Product (GDP) reach Rp19,588.4 trillion and GDP per capita reach Rp71 million. The policy is part of the transition to the new normals or endemic era that aims to increase household consumption, social activities, and business activities that had been restrained during Covid-19.

# **Tinjauan** Industri
## Industry Overview

### TINJAUAN INDUSTRI KONSTRUKSI

Pertumbuhan perekonomian global turut mempengaruhi industri konstruksi dan infrastruktur, termasuk PT Nindya Karya. Konflik antara Rusia dan Ukraina berdampak pada meningkatnya harga komoditas energi dan memicu gangguan pada rantai pasok global, termasuk pada kenaikan harga material pendukung proyek konstruksi seperti besi, baja, dan semen. Selain itu, sanksi ekonomi yang dijatuhkan juga berdampak pada pasokan komoditas dunia yang jadi terbatas, sehingga mengakibatkan inflasi yang tinggi.

Melonjaknya harga material konstruksi yang terjadi sejak akhir semester pertama tahun 2022 juga menjadi tantangan yang cukup besar bagi PT Nindya Karya. Terganggunya rantai pasokan yang memicu lonjakan harga komoditas, mendorong kenaikan laju inflasi, dan menyebabkan depresiasi nilai tukar rupiah terhadap dollar AS telah menciptakan volatilitas harga bahan baku, terutama untuk harga material konstruksi. Namun, emiten konstruksi, berhasil mencatatkan pertumbuhan positif kontrak baru dan sepanjang 2022, sektor konstruksi tumbuh sebesar 2,81% secara tahunan (yoy), di dalam catatan Direktorat Jenderal Industri Kecil Menengah dan Aneka (Dirjen IKMA) Kementerian Perindustrian (Kemenperin).

Dalam rangka percepatan pemulihan ekonomi Indonesia melalui pembangunan infrastruktur, terlebih karena sektor konstruksi juga bergantung pada kebijakan dan regulasi yang dikeluarkan oleh pemerintah sebagai pendorong utama. Pada 2022 Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR) mendapat alokasi anggaran Rp100,59 triliun. PT Nindya Karya optimis industri konstruksi memiliki potensi besar untuk tetap tumbuh di tengah tantangan. Optimisme juga hadir dengan melihat kondisi perekonomian yang mulai membaik karena upaya pemerintah dalam melanjutkan pemulihan ekonomi, salah satunya melalui pembangunan proyek-proyek infrastruktur dan konektivitas yang strategis.

Pemerintah melalui Kementerian PUPR berupaya mengatur peran masyarakat jasa konstruksi agar sesuai dengan kebutuhan industri konstruksi yang dinamis. Salah satunya dengan melalui akreditasi asosiasi, pembentukan lembaga sertifikasi, dan keterwakilan masyarakat jasa konstruksi dalam unsur pemberdayaan pendidikan dan pelatihan kerja konstruksi dengan meningkatkan penguasaan teknologi.

Kolaborasi dengan Lembaga Pengembangan Jasa Konstruksi Nasional, asosiasi kontraktor, Badan Usaha Milik Negara (BUMN), perusahaan kontraktor, dan perguruan tinggi untuk mengakselerasi sertifikasi tenaga kerja konstruksi di Indonesia. Terobosan tersebut bertujuan untuk meningkatkan kompetensi keahlian Sumber Daya Manusia (SDM) yang berdaya saing dan jumlah tenaga kerja konstruksi yang handal bersertifikat karena dapat berperan penting dalam menggerakkan perekonomian nasional dan mengurangi risiko kegagalan konstruksi.

### CONSTRUCTION INDUSTRY OVERVIEW

Global economic growth also affected the construction and infrastructure industry, including PT Nindya Karya. The conflict between Russia and Ukraine has increased the price of energy commodities and triggered disruptions in the global supply chain, including an increase in the price of materials supporting construction projects such as iron, steel, and cement. In addition, the economic sanctions imposed also impacted the world's limited supply of commodities, resulting in high inflation.

The soaring prices of construction materials since the end of the first semester of 2022 have also become a significant challenge for PT Nindya Karya. The disruption in the supply chain that triggered a surge in commodity prices, pushed up the inflation rate, and led to the depreciation of the rupiah against the US dollar has created volatility in raw material prices, especially for construction material prices. However, construction issuers managed to record positive growth in new contracts, and throughout 2022, the construction sector grew by 2.81% on an annual basis, as noted by the Directorate General of Micro, Medium, and Miscellaneous Industries (Dirjen IKMA) of the Ministry of Industry (Kemenperin).

To accelerate Indonesia's economic recovery through infrastructure development, especially since the construction sector also depends on policies and regulations issued by the government as the main driver. In 2022, the Ministry of Public Works and Public Housing (PUPR) received a budget allocation of Rp100.59 trillion. PT Nindya Karya is optimistic that the construction industry has great potential to continue to grow amid challenges. Optimism is also present by considering the economic conditions that are beginning to improve due to the government's efforts in continuing economic recovery, one of which is through the development of strategic infrastructure and connectivity projects.

The government through the Ministry of PUPR seeks to regulate the role of the construction service community to suit the needs of the dynamic construction industry. One of them is through the accreditation of associations, the establishment of certification bodies, and the representation of the construction service community in the elements of empowering construction education and vocational training by improving mastery of technology.

Collaborate with the National Construction Services Development Institute, contractor associations, State Owned Enterprises (SOEs), contractor companies, and universities to accelerate the certification of construction labor in Indonesia. The breakthrough aims to increase the competence of competitive Human Resources (HR) skills and the number of certified reliable construction laborers as they play an important role in driving the national economy and reducing the risk of construction failure.

# Tinjauan Operasi per Segmen Usaha
## Operational Review by Business Segment

Berdasarkan Anggaran Dasar Perseroan, kegiatan usaha utama (*core business*) yang dijalankan yaitu di bidang jasa konstruksi. Seiring dengan perkembangannya, Perseroan melakukan pengembangan bisnis yang masih berkaitan dengan kegiatan usaha utama yaitu manufaktur dengan pendirian anak perusahaan PT Nindya Beton, *property* dengan mendirikan Divisi Properti serta sewa alat dengan mendirikan Unit Bisnis Unit Penunjang Produksi.

Based on the Company's Articles of Association, the main business activities carried out are in the field of construction services. Along with its development, the Company carried out business development that is still related to its main business activities, namely manufacturing with the establishment of a subsidiary of PT Nindya Beton, property by establishing a Property Division, and equipment rental by establishing a Production Support Unit Business Unit.

Secara umum, kinerja operasional Perseroan terlihat dari nilai pekerjaan yang tersedia yang terdiri dari nilai pekerjaan dari sisa proyek lama dan nilai pekerjaan dari proyek baru, seperti yang terlihat dari tabel di bawah ini.

In general, the Company's operational performance is seen from the value of available work, which consists of the value of work from the remaining old projects and the value of work from new projects, as shown from the table below.

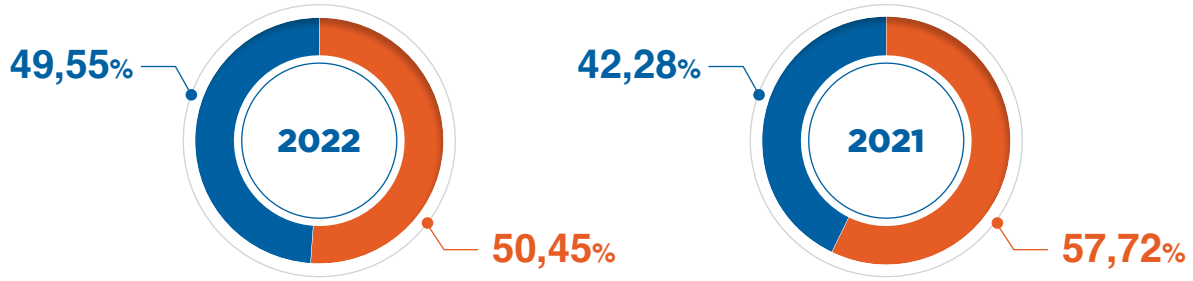
### Tabel Nilai Pekerjaan Tersedia 2021-2022
**Table of Available Work 2021-2022**

| Uraian Description | 2022 (Rp juta) (Rp million) | | 2021 (Rp juta) (Rp million) | | Kenaikan (Penurunan) Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Nominal (Rp-juta) (Rp million) | Persentase Percentage (%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 5.957.071 | 50,45% | 6.827.061 | 57,72% | (869.990) | (12,74%) |
| Proyek Baru<br>New Project | 5.850.665 | 49,55% | 5.000.932 | 42,28% | 849.733 | 16,99% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 11.807.736 | 100,00% | 11.827.993 | 100,00% | (20.257) | (0,17%) |

Jumlah nilai pekerjaan tersedia tahun 2022 sebesar Rp11,81 triliun, mengalami penurunan 0,17% atau setara dengan Rp20,26 miliar dibandingkan tahun 2021 yang senilai Rp11,83 triliun. Jumlah nilai pekerjaan tersedia tahun 2022 terdiri dari sisa pekerjaan proyek lama yang diperoleh tahun 2022 sebesar Rp5,96 triliun dengan komposisi 50,45%, dan perolehan proyek baru tahun 2022 sebesar Rp5,85 triliun atau 49,55% dari total nilai pekerjaan tersedia.

The total value of available jobs in 2022 was Rp11.81 trillion, a decrease of 0.17% or equivalent to Rp20.26 billion compared to 2021, which was worth Rp11.83 trillion. The total value of available work in 2022 consists of the remaining old project work obtained in 2022 of Rp5.96 trillion, with a composition of 50.45%, and the acquisition of new projects in 2022 of Rp5.85 trillion, or 49.55% of the total value of available work.

### Komposisi Kontribusi Segmen Usaha terhadap Pendapatan Perusahaan
**Composition of Business Segment Contribution Towards Company Revenue**




Sisa Proyek Lama I Carryover from Previous Project
Proyek Baru I New Project

Dalam laporan keuangan audited 2022, pengembangan bisnis yang dilakukan turut membentuk struktur pendapatan usaha Perseroan yang membagi kegiatan bisnis Perseroan ke dalam 4 (empat) segmen yaitu Konstruksi, Manufaktur, Properti dan Sewa Alat.

Kontribusi setiap segmen usaha terhadap Pendapatan Perseroan dapat dilihat tabel di bawah ini.

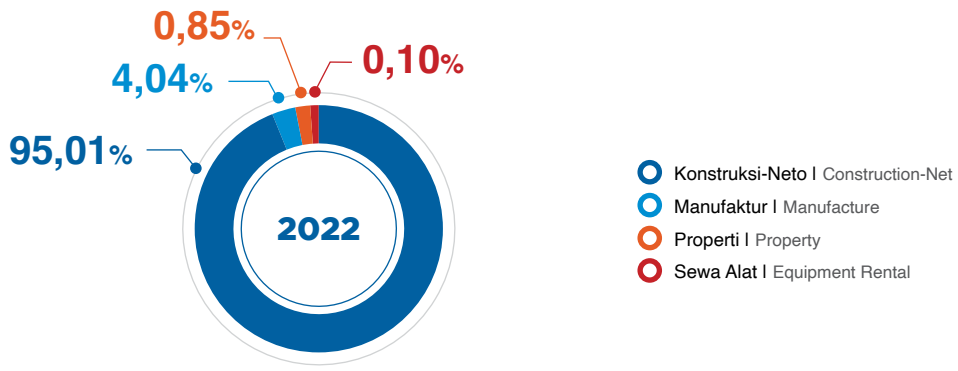
In the 2022 audited financial statements, the business development carried out also forms the Company's operating income structure, which divides the Company's business activities into four segments, namely Construction, Manufacturing, Property, and Equipment Rental.

The contribution of each business segment to the Company's revenue can be seen in the table below.

## Jumlah dan Kontribusi Segmen Usaha terhadap Pendapatan 2021-2022
### Amount and Contribution of Business Segments Towards Revenue 2021-2022

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage<br>(%) |
| Konstruksi-Neto<br>Construction-Net | 3.842.960 | 95,01% | 4.259.315 | 96,47% | (416.355) | (9,78%) |
| Manufaktur<br>Manufacture | 163.358 | 4,04% | 103.462 | 2,34% | 59.896 | 57,89% |
| Properti<br>Property | 34.297 | 0,85% | 44.468 | 1,01% | (10.170) | (22,87%) |
| Sewa Alat<br>Equipment Rental | 4.020 | 0,10% | 8.119 | 0,18% | (4.099) | (50,49%) |
| Jumlah Pendapatan<br>Total Income | 4.044.635 | 100,00% | 4.415.364 | 100,00% | (370.729) | (8,40%) |

## Komposisi Kontribusi Segmen Usaha terhadap Pendapatan Perusahaan
### Composition of Business Segment Contribution Towards Company Revenue




Terlihat dari komposisi pada bagan di atas, segmen usaha Konstruksi merupakan kompetensi inti Perseroan, dengan kontribusi mencapai 95,01% terhadap pendapatan konsolidasian tahun 2022.

Uraian tentang masing-masing segmen usaha dapat dilihat di bawah ini.

As can be seen from the composition in the chart above, the construction business segment is the Company's core competency, with a contribution of 95.01% to consolidated revenue in 2022.

A description of each business segment can be seen below.

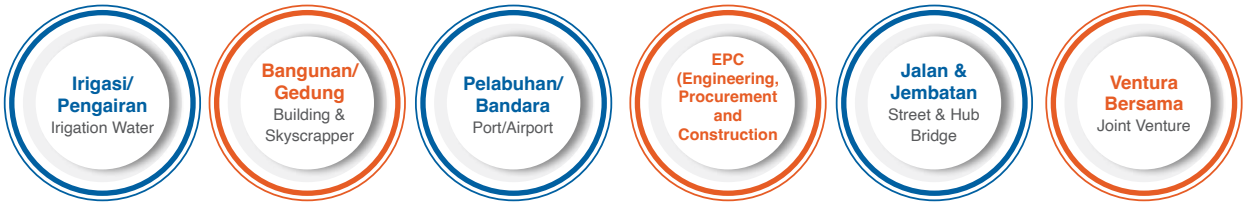
## KONSTRUKSI

Segmen usaha Konstruksi didapatkan dari kegiatan usaha utama Perseroan yaitu jasa konstruksi dan *Engineering, Procurement and Construction* (EPC), yang mencakup 5 (lima) produk dan jasa konstruksi yang diberikan oleh Perseroan kepada pelanggan.

## CONSTRUCTION

The construction business segment is obtained from the Company's main business activities, namely construction services and engineering, procurement, and construction (EPC), which include 5 (five) construction products and services provided by the Company to customers.

### Produk dan Jasa Segmen Usaha Konstruksi
**Construction Business Segment Products and Services**




## Proses Bisnis, Kinerja Operasional dan Perkembangan Segmen Konstrusi

**a. Irigasi dan Pengairan**

Salah satu jasa konstruksi Perusahaan adalah pembangunan irigasi atau pengairan, meliputi pekerjaan irigasi, bendung, embung, pengaman pantai, pemipaan air minum atau air limbah, normalisasi sungai, danau, rawa.

Produktivitas jasa konstruksi Perseroan melalui pembangunan Irigasi/Pengairan terlihat dari perkembangan nilai pekerjaan, seperti yang terlihat pada tabel di bawah ini.

## Business Processes, Operational Performance and Development of the Contrusion Segment

**a. Irrigation and Waterworks**

One of the Company's construction services is the construction of irrigation works, including irrigation works, weirs, reservoirs, coastal protection, piped drinking water or waste water, normalization of rivers, lakes, swamps.

The productivity of the Company's construction services through the construction of irrigation/irrigation can be seen from the development of the value of the work, as shown in the table below.

### Tabel Nilai Pekerjaan Proyek Irigasi/Pengairan (Excl. PPN) 2021-2022
**Table of Work Value of Road and Bridge Projects (Excl. VAT) 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage<br>(%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 2.062.787 | 76,35% | 1.969.571 | 55,17% | 93.216 | 4,73% |
| Proyek Baru<br>New Project | 638.856 | 23,65% | 1.600.630 | 44,83% | (961.774) | (60,09%) |
| Nilai Pekerjaan Proyek<br>Project Work Value | 2.701.643 | 100,00% | 3.570.201 | 100,00% | (868.558) | (24,33%) |

Di tahun 2022, Perseroan membukukan nilai Proyek Baru dari proyek Irigasi/Pengairan sebesar Rp638,86 miliar, turun 60,09% atau setara dengan Rp961,77 miliar dibandingkan tahun 2021 sebesar Rp1,60 triliun. penurunan ini terutama disebabkan oleh pangsa pasar di bidang irigasi/pengairan di tahun 2022 lebih kecil jika dibandingakan dengan tahun sebelumnya.

In 2022, the Company recorded the value of New Projects from Irrigation/Waterwork projects of Rp638.86 billion, an decrease of 60.09% or equivalent to Rp961.77 billion compared to 2021 of Rp1.60 triillion. This decrease was mainly due to the smaller of market share in the irrigation/ irrigation sector in 2022 when compared to the previous year.

**b. Jalan dan Jembatan**

Perseroan memberikan jasa pembangunan untuk proyek di bidang Jalan dan Jembatan meliputi pekerjaan jalan (peningkatan dan baru), pekerjaan jembatan, pekerjaan *fly over*, pekerjaan *underpass*, dan pekerjaan rel kereta api.

Produktivitas jasa konstruksi Perseroan melalui pembangunan Jalan dan Jembatan terlihat dari perkembangan nilai pekerjaan, seperti yang terlihat pada tabel di bawah ini.

**b. Roads and Bridges**

The Company provides development services for projects in the Road and Bridge sector including road works (upgrade and new), bridge works, fly over works, underpass works, and railroad works.

The productivity of the Company's construction services through the construction of roads and bridges can be seen from the development of the value of the work, as shown in the table below.

### Tabel Nilai Pekerjaan Proyek Jalan dan Jembatan (Excl. PPN) 2021-2022
**Table of Work Values for Road and Bridge Projects (Excl. VAT) 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage (%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 784.014 | 72,83% | 1.006.303 | 57,66% | (222.289) | (22,09%) |
| Proyek Baru<br>New Project | 292.453 | 27,17% | 738.854 | 42,34% | (446.401) | (60,42%) |
| Nilai Pekerjaan Proyek<br>Project Work Value | 1.076.467 | 100,00% | 1.745.157 | 100,00% | (668.690) | (38,32%) |

Di tahun 2022, Perseroan membukukan nilai Proyek Baru dari proyek Jalan dan Jembatan sebesar Rp292,45 miliar, turun 60,42% atau setara dengan Rp446,40 miliar dibandingkan tahun 2021 sebesar Rp738,85 miliar. Penurunan ini disebabkan oleh penurunan dan pengurangan jumlah proyek yang ditenderkan serta pergeseran waktu tender.

In 2021, the Company recorded a New Project value of the Road and Bridge project of Rp292.45 billion. decreased by 60.42% or equivalent to Rp446.40 billion compared to 2021 of Rp738.85 billion. This decrease was caused by the number of projects that were not broadcast due to reduction in the number of projects being tendered as well as a shift in tender time.

**c. Bangunan/Gedung**

Perseroan memberikan jasa konstruksi pada proyek Bangunan/Gedung meliputi pekerjaan gedung, pembangunan pabrik, pembangunan silo, pembangunan gudang dan pembangunan kawasan. Produktivitas jasa konstruksi Perusahaan melalui pembangunan Bangunan/Gedung terlihat dari perkembangan nilai pekerjaan, seperti yang terlihat pada tabel di bawah ini.

**c. Building/Construction**

The Company provides construction services for Building/Building projects including building works, factory construction, silo construction, warehouse construction and area development. the productivity of the Company's construction services through the construction of buildings/buildings can be seen from the development of the value of work, as shown in the table below.

### Tabel Nilai Pekerjaan Proyek Bangunan/Gedung (Excl. PPN) 2021-2022
**Table of Work Value for Building/Building Projects (Excl. VAT) 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage (%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 629.647 | 22,16% | 709.163 | 36,68% | (79.516) | (11,21%) |
| Proyek Baru<br>New Project | 2.212.078 | 77,84% | 1.224.374 | 63,32% | 987.704 | 80,67% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 2.841.725 | 100,00% | 1.933.537 | 100,00% | 908.188 | 46,97% |

Di tahun 2022, Perseroan membukukan nilai Proyek Baru dari proyek Bangunan/Gedung sebesar Rp2,21 triliun, naik 80,67% atau setara dengan Rp987,70 miliar dibandingkan tahun 2021 sebesar Rp1,22 triliun. Kenaikan ini disebabkan oleh luasnya pangsa pasar di bidang bangunan/gedung di tahun 2022 sehingga terjadi peningkatan perolehan proyek baru dibandingkan tahun sebelumnya.

In 2022, the Company recorded the value of New Projects from Building/Building projects of Rp2.21 trillion, an increase of 80.67% or equivalent to Rp987.70 billion compared to 2021 of Rp1.22 trillion. This increase was due to the wide market share in the building sector in 2022, resulting in an increase in the acquisition of new projects compared to the previous year.

**d. Pelabuhan/Bandara**

Perseroan memberikan jasa konstruksi untuk proyek pembangunan Pelabuhan/Bandara meliputi pembangunan pelabuhan, pembangunan runway bandara, pembangunan apron bandara dan pembangunan dermaga.

Produktivitas jasa konstruksi Perusahaan melalui pembangunan Pelabuhan/Bandara terlihat dari perkembangan nilai pekerjaan, seperti yang terlihat pada tabel di bawah ini.

**d. Port/Airport**

The Company provides construction services for port/airport development projects including port construction, airport runway construction, airport apron construction and dock construction.

The productivity of the Company's construction services through the construction of ports/airports can be seen from the development of the value of work, as shown in the table below.

**Tabel Nilai Pekerjaan Proyek Pelabuhan/Bandara 2021-2022**
**Table of Port/Airport Project Work Value 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage<br>(%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 189.793 | 99,87% | 462.809 | 78,98% | (273.016) | (58,99%) |
| Proyek Baru<br>New Project | 248 | 0,13% | 123.205 | 21,02% | (122.957) | (99,80%) |
| Nilai Pekerjaan Proyek<br>Project Work Value | 190.041 | 100,00% | 586.014 | 100,00% | (395.973) | (67,57%) |

Di tahun 2022, Perseroan membukukan nilai Proyek Baru dari proyek Pelabuhan/Bandara sebesar Rp248 juta, turun 99,80% atau setara dengan Rp122,96 miliar dibandingkan tahun 2021 sebesar Rp123,21 miliar.

In 2022, the Company recorded the value of New Projects from Port/Airport projects of Rp248 million, decreased by 99.80% or equivalent to Rp122.96 billion compared to 2021 of Rp123.21 billion.

**e. EPC (*Engineering, Procurement and Construction*) dan Lain-Lain**

Perseroan juga memberikan layanan EPC (*Engineering, Procurement and Construction*) yang berfokus pada lini bisnis energi, *power* dan *water*, seperti tanki penyimpanan LPG, jaringan pemipaan gas dan minyak serta pengelolaan air bersih dan limbah.

Produktivitas jasa konstruksi Perseroan melalui pembangunan EPC dan lain-lain terlihat dari perkembangan nilai pekerjaan, seperti yang terlihat pada tabel di bawah ini.

**e. EPC (Engineering, Procurement and Construction) and Others**

The Company also provides EPC (Engineering, Procurement and Construction) services that focus on energy, power and water business lines, such as LPG storage tanks, gas and oil pipelines and clean water and waste management.

The productivity of the Company's construction services through the construction of EPC and others can be seen from the development of the value of work, as shown in the table below.

## Tabel Nilai Pekerjaan Proyek EPC 2021-2022
**Tabel Nilai Pekerjaan Proyek EPC 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage<br>(%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 337.557 | 38,03% | 533.817 | 91,80% | (196.260) | (36,77%) |
| Proyek Baru<br>New Project | 549.975 | 61,97% | 47.664 | 8,20% | 502.311 | 1.053,86% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 887.532 | 100,00% | 581.481 | 100,00% | 306.051 | 52,63% |

Di tahun 2022, Perseroan membukukan nilai Proyek Baru dari proyek EPC sebesar Rp549,98 miliar, naik 1.053,86% atau setara dengan Rp502,31 miliar dibandingkan tahun 2021 sebesar Rp47,66 miliar. Peningkatan ini disebabkan banyak proyek yang diperoleh sepanjang tahun 2022.

In 2022, the Company recorded the value of New Projects from the EPC project amounted to Rp549.98 billion. Increase 1,053.86% or equivalent to Rp502.31 billion compared to 2021 which was Rp47.66 billion. This increase is due to the many new projects acquired throughout 2022.

**f. Ventura Bersama (*Joint Venture*)**

Perseroan memberikan jasa konstruksi pada proyek ventura bersama meliputi proyek kerjasama usaha dengan perusahaan lain baik BUMN maupun Swasta. Produktivitas jasa konstruksi Perusahaan melalui ventura bersama terlihat dari perkembangan nilai pekerjaan, seperti yang terlihat pada tabel di bawah ini.

**f. Joint Venture**

The Company provides construction services on joint venture projects, including business cooperation projects with other companies, both state-owned and private. The productivity of the Company's construction services through joint ventures can be seen from the development of the value of work, as seen in the table below.

## Tabel Nilai Pekerjaan Proyek Ventura Bersama 2021-2022
**Joint Venture Project Work Value Table 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage<br>(%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 1.919.655 | 48,73% | 2.121.496 | 63,86% | (201.841) | (9,51%0 |
| Proyek Baru<br>New Project | 2.019.599 | 51,27% | 1.200.794 | 36,14% | 818.805 | 68,19% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 3.939.254 | 100,00% | 3.322.290 | 100,00% | 616.964 | 18,57% |

Di tahun 2022, Perseroan membukukan nilai Proyek Baru dari proyek Ventura Bersama sebesar Rp2,02 triliun, naik 68,19% atau setara dengan Rp818,81 miliar dibandingkan tahun 2021 sebesar Rp1,20 triliun.

In 2022, the Company recorded a New Project value from the Joint Venture project of Rp2.02 trillion, an increase of 68.19% or equivalent to Rp818.81 billion compared to Rp1.20 trillion in 2021.

## Pendapatan dan Profitabilitas Segmen Usaha Konstruksi 2021-2022
**Construction Business Segment Revenue and Profitability 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Jumlah (Rp-juta)<br>Total (Rp million) | Persentase (%)<br>Percentage (%) |
| **Pendapatan Usaha**<br>**Operating Revenues** | | | | |
| Pihak Berelasi<br>Related Parties | 705.071 | 1.003.122 | (298.052) | (29,71%) |
| Pihak Ketiga<br>Third Party | 3.137.890 | 3.256.193 | (118.303) | (3,63%) |
| Beban Pokok Pendapatan<br>Cost of Revenue | (3.488.363) | (3.901.091) | 412.727 | (10,58%) |
| Laba/Rugi Usaha<br>Operating Profit/Loss | 354.597 | 358.225 | (3.628) | (1,01%) |

### Pendapatan dan Profitabilitas Segmen Usaha Konstruksi

Pendapatan usaha segmen Konstruksi tahun 2022 tercatat sebesar Rp3,84 triliun, turun 9,78% atau setara dengan Rp416,36 miliar dari tahun 2021 sebesar Rp4,26 triliun. Menurunnya pendapatan usaha tersebut berdampak terhadap menurunnya laba usaha segmen Konstruksi yang di tahun 2022 tercatat sebesar Rp354,60 miliar turun 1,01% atau setara dengan Rp3,63 miliar dari tahun 2021 sebesar Rp358,23 miliar.

### Revenue and Profitability of Construction Business Segment

Construction segment operating income in 2022 was recorded at Rp3.84 trillion, a decrease of 9.78% or equivalently Rp 416.36 billion from 2021 of Rp4.26 trillion. The decline in business income had an impact on the decreased operating profit of the construction segment in 2022, which was recorded at Rp354.60 billion, down 1.01% or equivalently to Rp3.63 billion from 2021 of Rp358.23 billion.

## PROPERTI

### Proses Bisnis, Kinerja Operasional dan Perkembangan Segmen Properti

Perseroan melakukan pengembangan usaha pada sektor properti. Di sepanjang tahun 2022, Perseroan telah memiliki beberapa pengembangan usaha pada sektor properti komersial dan juga residensial. Dari sektor properti komersial perseroan memiliki beberapa usaha baik yang telah beroperasi maupun sedang dalam tahap pengerjaan yang pertama perseroan saat ini memiliki usaha sewa kantor dan tanah yang tersebar di hampir seluruh wilayah Indonesia, yang kedua perseroan telah memiliki Hotel Horison Nindya semarang yang bertaraf bintang 3 dan telah mulai beroperasi sejak tahun 2018, Hotel Horison Nindya Semarang memiliki fasilitas 166 kamar, gym, *meeting room* dan kolam renang.

Selain Hotel Horison Nindya Semarang perseroan juga sedang melakukan pembangunan hotel pods/kapsul dengan konsep *mix used* yang mengusung nama Nindya Biodistrict Bandung, diharapkan Nindya Biodistrict Bandung dapat menjadi pilihan utama pada kategori hotel pods/kapsul di Kota Bandung, dikarenakan dengan adanya café dan *meeting room* Nindya Bio District Bandung memiliki fasilitas yang paling lengkap jika dibandingkan hotel sejenis, ditargetkan Nindya Biodistrict Bandung akan mulai beroperasi pada awal tahun 2022.

## PROPERTY

### Business Processes, Operational Performance and Property Segment Development

The Company conducts business development in the property sector. Throughout 2022, the Company has had several business developments in the commercial and residential property sectors. From the commercial property sector, the company has several businesses that are already operating or are in the construction stage. the first is that the company currently has office and land rental businesses spread across almost all parts of Indonesia, the second is that the company owns the 3-star Hotel Horison Nindya Semarang and has been operating since 2018, Hotel Horison Nindya Semarang has facilities of 166 rooms, a gym, meeting room and swimming pool.

In addition to the Horison Nindya Hotel Semarang, the company is also developing a pods/capsule hotel with a mix used concept that carries the name Nindya Biodistrict Bandung, it is hoped that Nindya Biodistrict Bandung can become the first choice in the pods/capsule hotel category in Bandung City, due to the presence of a café and meeting room. Nindya Biodistrict Bandung has the most complete facilities when compared to similar hotels, it is targeted that Nindya Biodistrict Bandung will start operating in early 2022.

Dari sektor properti residensial perseroan sampai dengan saat ini telah memiliki 2 usaha perumahan yang berlokasi di Kota Gowa Provinsi Sulawesi Selatan dengan nama Permata Gowa yang memiliki 43 unit rumah dan the Purinatha Cluster yang berlokasi di Cilangkap Kota Jakarta Timur yang memiliki 21 unit rumah.

From the residential property sector, the company currently has 2 housing businesses located in Gowa City, South Sulawesi Province under the name Permata Gowa which has 43 housing units and the Purinatha Cluster located in Cilangkap, East Jakarta City which has 21 housing units.

### Tabel Nilai Pekerjaan Segmen Usaha Properti 2021-2022
**Table of Job Values for Property Business Segments 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage (%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 33.618 | 29,80% | 23.902 | 26,76% | 9.716 | 40,65% |
| Proyek Baru<br>New Project | 79.186 | 70,20% | 65.412 | 73,24% | 13.774 | 21,06% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 112.804 | 100,00% | 89.314 | 100,00% | 23.490 | 26,30% |

## Pendapatan dan Profitabilitas Segmen Usaha Properti

Berikut adalah pendapatan dan profitabilitas segmen usaha Properti.

## Business Segment Revenue and Profitability Property

Here are the revenue and profitability of the business segment Property.

### Pendapatan dan Profitabilitas Segmen Usaha Properti 2021-2022
**Property Business Segment Revenue and Profitability 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Jumlah (Rp-juta)<br>Total (Rp million) | Persentase (%)<br>Percentage (%) |
| Pendapatan Usaha<br>Operating Revenues | 30.157 | 30.039 | 119 | 0,39% |
| Beban Pokok Pendapatan<br>Cost of Revenue | (25.971) | (26.852) | 881 | (3,28%) |
| Laba/Rugi Usaha<br>Operating Profit/Loss | 4.186 | 3.186 | 1.000 | 31,37% |

Pendapatan usaha segmen Properti tahun 2022 tercatat sebesar Rp30,16 miliar, naik 0,39% atau setara dengan Rp119 juta dari tahun 2021 sebesar Rp30,04 miliar. Peningkatan pendapatan usaha tersebut berdampak terhadap meningkatnya laba usaha segmen Properti yang di tahun 2022 tercatat sebesar Rp4,19 miliar naik 31,37% atau setara dengan Rp1 miliar dari tahun 2021 sebesar Rp3,19 miliar.

The operating revenue of the property segment in 2022 was recorded at Rp30.16 billion, an increase of 0.39%, or equivalent to Rp119 million, from 2021 of Rp30.04 billion. The increase in operating revenue has an impact on the increase in operating profit of the property segment, which in 2022 was recorded at Rp4.19 billion, an increase of 31.37% or equivalent to Rp1 billion from Rp3.19 billion in 2021.

## SEWA ALAT

### Proses Bisnis, Kinerja Operasional dan Perkembangan Segmen Sewa Alat

Sejak Juli 2018, Direksi telah mengesahkan Pengelolaan aktiva tetap Peralatan kepada Divisi Peralatan sesuai Keputusan direksi No. 0363/DIRUT/KPTS/SEKPER/06/2018 tanggal 5 Juli 2018, di mana semula bernama Unit Penunjang Produksi berubah menjadi Divisi Peralatan pada tahun 2021 memiliki wewenang bertanggung jawab atas Pengelolaan Aktiva Tetap Peralatan yang meliputi pencatatan, pengoperasian, pendayagunaan, pengendalian serta pemeliharaan Aktiva Tetap Peralatan.

Tahapan yang telah dilakukan Divisi Peralatan di tahun 2022 atas Aset Alat Aktiva Perseroan adalah sebagai berikut:

1. Pembangunan *Workshop* dengan memanfaatkan lahan perseroan di Krian Sidoarjo sebagai pusat kegiatan perawatan dan perbaikan Peralatan serta pengendalian operasi Divisi Peralatan.
2. Memaksimalkan sumber daya peralatan dengan melakukan Pekerjaan Jasa Produksi dan Penghamparan Aspal pada Proyek Pelebaran Jalan Menuju Standart Ruas Sekadau-Tebelian, Kalimantan Barat.
3. Memperluas Jaringan dan Berkolaborasi dengan sesama Perusahaan Berbasis Alat Berat yaitu PT Bia Bumi Jayendra dalam mendukung produksi beton di Proyek Pembangunan Bendungan Temef, TTS, NTT.
4. Monitoring alat menggunakan inova track untuk mengetahui jam kerja alat serta posisi alat secara *real time*.
5. Melakukan ekspansi pasar Sewa Alat Jacking Pipe di Perusahaan Swasta pada proyek IPAL Jambi.

### Produktivitas Segmen Usaha Sewa Alat

Nilai Pekerjaan dari keseluruhan Segmen Usaha Sewa Alat tahun 2022 sebesar Rp44,95 miliar. dari total Nilai Pekerjaan tahun 2022, 83,10% di antaranya merupakan proyek baru, seperti yang terlihat pada tabel di bawah ini.

## TOOLS RENT

### Business Processes, Operational Performance and Development of the Equipment Rental Segment

Since July 2018, the Board of Directors has authorized the Management of fixed assets of Equipment to the Equipment Division in accordance with the Decree of the Board of Directors No. 0363/DIRUT/KPTS/SEKPER/06/2018 dated 5 July 2018, which was originally named Production Support Unit changed to Equipment Division in 2021, has the authority to be responsible for Equipment Fixed Asset Management which includes recording, operation, utilization, control and maintenance Fixed Assets Equipment.

The stages that have been carried out by the Equipment Division in 2022 for the Company's Assets and Assets are as follows:

1. Construction of a workshop by utilising the land owned by the company in Krian Sidoarjo as the centre of activities for equipment maintenance, repair, and control in the Operation Equipment Division.
2. Maximise equipment resources with perform production and overlay service work Asphalt in the Road Widening Project to Standard Section Sekadau-Tebelian, West Kalimantan.
3. Networking and Collaborating with Other Heavy Equipment Based Companies, PT Bia Bumi Jayendra, in Supporting Concrete Production in the Project Construction of Temef Dam, TTS, and NTT.
4. Monitoring tools using Inova Track to find out tool working hours as well as tool position in real time.
5. Expanding the pipejacking equipment rental market through a private company in the Jambi WWTP project.

### Productivity of Equipment Rental Business Segment

The Work Value of the entire Equipment Rental Business Segment in 2022 is Rp44.95 billion. of the total Job Value in 2022, 83.10% of them are new projects, as shown in the table below.

**Tabel Nilai Pekerjaan Segmen Usaha Sewa Alat 2021-2022**
**Table of Job Values for Equipment Rental Business Segments 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Jumlah (Rp juta)<br>Total<br>(Rp Million) | Kontribusi<br>Contribution<br>(%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage<br>(%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 7.580 | 16,90% | 5.808 | 13,70% | 1.772 | 30,00% |
| Proyek Baru<br>New Project | 37.372 | 83,10% | 36.578 | 86,30% | 794 | 2,00% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 44.952 | 100,00% | 42.386 | 100,00% | 2.566 | 6,00% |

## Pendapatan dan Profitabilitas Segmen Usaha Sewa Alat

Berikut adalah pendapatan dan profitabilitas segmen usaha Sewa Alat:

## Revenue and Profitability of Equipment Rental Business Segment

The following are the revenue and profitability of the Equipment Rental business segment:

### Pendapatan dan Profitabilitas Segmen Usaha Sewa Alat 2021-2022
### Revenue and Profitability of Equipment Rental Business Segment 2021-2022

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Jumlah (Rp-juta)<br>Total (Rp million) | Persentase (%)<br>Percentage (%) |
| Pendapatan Usaha<br>Operating Revenues | 4.020 | 8.119 | (4.099) | (50,49%) |
| Beban Pokok Pendapatan<br>Cost of Revenue | (26.449) | (26.849) | 400 | (1,49%) |
| Laba/Rugi Usaha<br>Operating Profit/Loss | (22.429) | (18.730) | (3.699) | 19,75% |

Pendapatan usaha segmen Sewa Alat tahun 2022 tercatat sebesar Rp4,02 miliar, turun 50,49% atau setara dengan Rp4,10 miliar dari tahun 2021 sebesar Rp8,12 miliar. Adapun di tahun 2022, Perseroan mencatatkan rugi usaha segmen Sewa Alat sebesar Rp22,43 miliar naik 19,75% atau setara dengan Rp3,69 miliar dari tahun 2021 dengan rugi usaha sebesar Rp18,73 miliar.

The operating revenue of the Equipment Rental segment in 2022 was recorded at Rp4.02 billion, down 50.49% or equivalent to Rp4.10 billion from 2021 of Rp8.12 billion. As for 2022, the Company recorded an operating loss in the equipment rental segment of Rp22.43 billion, down 19.75%, or equivalent to Rp3.69 billion, from 2021, with an operating loss of Rp18.73 billion.

## MANUFAKTUR

## MANUFACTURE

### Proses Bisnis, Kinerja Operasional dan Perkembangan Segmen Manufaktur

Segmen usaha manufaktur didapatkan dari pencatatan atas kegiatan manufaktur produk beton dari entitas anak, PT Nindya Beton ("PT NB"). PT NB didirikan sebagai bagian dari pengembangan bisnis Perseroan di bidang beton pracetak. PT NB bergerak pada industri dan pabrikasi Beton Pracetak, Readymix, serta usaha berkaitan lainnya. Pendirian PT NB diharapkan dapat meningkatkan nilai tambah dan daya saing Perseroan, serta dapat mendukung kebutuhan beton pada proyek-proyek Perusahaan.

Hingga akhir tahun 2022, Perseroan memiliki pengendalian atas PT NB dengan persentase kepemilikan saham sebesar 51,00%.

Ruang lingkup bidang usaha PT NB meliputi industri Beton Pracetak, *Readymix* dan usaha-usaha lainnya yang berkaitan dan Pabrikasi, yaitu:

1. Sistem pabrikasi beton pracetak.
2. Pabrikasi bahan dan komponen bangunan.
3. Pabrikasi komponen dan peralatan konstruksi.
4. Pabrikasi barang logam, kayu, karet dan plastik.
5. Usaha lainnya yang berkaitan.

### Business Processes, Operational Performance and Development of Manufacturing Segment

The manufacturing business segment is obtained from the recording of the concrete product manufacturing activities of the subsidiary, PT Nindya Beton ("PT NB"). PT NB was established as part of the Company's business development in the precast concrete sector. PT NB is engaged in the manufacture and manufacture of Precast Concrete, Readymix, and other related businesses. the establishment of PT NB is expected to increase the added value and competitiveness of the Company, as well as to support the concrete needs of the Company's projects.

Until the end of 2022, the Company has control over PT NB with a share ownership percentage of 51.00%.

The scope of PT NB's line of business includes the Precast Concrete, Readymix and other related businesses and Manufacturing, namely:

1. Precast concrete fabrication system.
2. Manufacturing of building materials and components.
3. Manufacturing components and construction equipment.
4. Manufacturing of metal, wood, rubber and plastic goods.
5. Other related businesses.

## Produktivitas Segmen Usaha Manufaktur

Nilai Pekerjaan dari keseluruhan segmen manufaktur tahun 2022 sebesar Rp3.952 miliar. Meningkat secara signifikan dari total Nilai Pekerjaan tahun 2021. Dari total nilai Pekerjaan Proyek 51,62% di antaranya merupakan proyek baru, dan 48,38% merupakan sisa proyek lama.

## Manufacturing Business Segment Productivity

The employment value of the entire manufacturing segment in 2022 was Rp3,952 billion. A significant increase from the total Value of Jobs in 2021. Of the total value of Project Work, 51.62% are new projects, and 48.38% are carryovers from previous projects.

### Tabel Nilai Pekerjaan Segmen Manufaktur 2021-2022
**Manufacturing Segment Job Value Table 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | | 2021 (Rp juta)<br>(Rp million) | | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Jumlah (Rp juta)<br>Total (Rp Million) | Kontribusi<br>Contribution (%) | Nominal (Rp-juta)<br>(Rp million) | Persentase<br>Percentage (%) |
| Sisa Proyek Lama<br>Carryover from Previous Project | 1.960 | 0,58% | 139.732 | 45,81% | (137.772) | (98,60%) |
| Proyek Baru<br>New Project | 336.837 | 99,42% | 165.303 | 54,19% | 171.534 | 103,77% |
| Nilai Pekerjaan Proyek<br>Project Work Value | 338.797 | 100,00% | 305.035 | 100,00% | 33.762 | 11,07% |

## Pendapatan dan Profitabilitas Segmen Usaha Manufaktur

Berikut adalah pendapatan dan profitabilitas segmen usaha Manufaktur.

## Manufacturing Business Segment Revenue and Profitability

The following are the revenue and profitability of the Manufacturing business segment.

### Pendapatan dan Profitabilitas Segmen Usaha Manufaktur 2021-2022
**Manufacturing Business Segment Revenue and Profitability 2021-2022**

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Jumlah (Rp-juta)<br>Total (Rp million) | Persentase (%)<br>Percentage (%) |
| Pendapatan Usaha<br>Operating Revenues | 163.358 | 103.462 | 59.896 | 57,89% |
| Beban Pokok Pendapatan<br>Cost of Revenue | (142.090) | (98.685) | (43.405) | 43,98% |
| Laba/Rugi Usaha<br>Operating Profit/Loss | 21.268 | 4.777 | 16.491 | 345,22% |

Pendapatan usaha segmen Manufaktur tahun 2022 tercatat sebesar Rp163,36 miliar, naik 57,89% atau setara dengan Rp59,90 miliar dari tahun 2021 sebesar Rp103,46 miliar. Hal ini disebabkan oleh target portofolio konstruksi belum bisa mencapai target seperti yang diharapkan, karena sebagian besar pekerjaan belum terlaksana dan diperkirakan mundur dari jadwal pelaksanaan, sedangkan untuk proyek yang sudah berjalan masih ada kendala addendum kontrak dan pengadaan item pekerjaan.

Adapun di tahun 2022, Perseroan berhasil membukukan laba usaha segmen Manufaktur sebesar Rp21,27 miliar naik Rp16,49 miliar dari tahun 2021 dengan laba usaha sebesar Rp4,78 miliar.

Operating income of the Manufacturing segment in 2022 was recorded at Rp163.36 billion. an increase of 57.89% or equivalent to Rp59.90 billion from 2021 of Rp103.46 billion. This is because the construction portfolio target has not been able to reach the target as expected, since most of the work has not been implemented and is expected to be back from the schedule implementation, while for projects that are already running there are still problems with the contract addendum and item procurement profession.

Meanwhile, in 2022, the Company managed to record an operating profit of the Manufacturing segment of Rp21.27 billion, up to Rp16.49 billion from 2021 with an operating profit of Rp4.78 billion.

# Tinjauan Keuangan
## Financial Review

Analisa dan pembahasan kinerja keuangan yang disusun dalam Laporan Tahunan ini telah mengacu pada Laporan Keuangan PT Nindya Karya yang telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM) dengan opini wajar dalam semua hal yang material untuk tahun-tahun yang berakhir pada 31 Desember 2022 dan 2021.

Laporan Keuangan Perusahaan 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).

The analysis and discussion of financial performance prepared in this Annual Report has referred to the Financial Statements of PT Nindya Karya which has been audited by the Public Accounting Firm of Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM) with a fair opinion in all material respects for the years ended December 31st, 2022 and 2021.

The Company's Financial Statements have been prepared in accordance with generally accepted accounting principles in Indonesia, which include the Statement of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) issued by the Board Financial Accounting Standards-Indonesian Institute of Accountants (DSAK-IAI).

## LAPORAN POSISI KEUANGAN

## FINANCIAL REPORT

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Aset Lancar<br>Current Assets | 3.469.969 | 3.521.577 | (51.608) | (1,47%) |
| Aset Tidak Lancar<br>Non-current Assets | 1.379.084 | 1.378.422 | 662 | 0,05% |
| **Jumlah Aset**<br>**Total Assets** | 4.849.054 | 4.899.999 | (50.945) | (1,04%) |
| **Liabilitas**<br>**Liability** | | | | |
| Liabilitas Jangka Pendek<br>Short-term liabilities | 2.950.874 | 3.004.927 | (54.054) | (1,80%) |
| Liabilitas Jangka Panjang<br>Long-term Liabilities | 404.404 | 296.770 | 107.634 | 36,27% |
| **Jumlah Liabilitas**<br>**Total Liability** | 3.355.278 | 3.301.697 | 53.581 | 1,62% |
| **Ekuitas**<br>**Equity** | | | | |
| Jumlah Ekuitas<br>Total Equity | 1.493.776 | 1.598.302 | (104.526) | (6,54%) |
| Jumlah Liabilitas dan Ekuitas<br>Total Liabilities and Equity | 4.849.054 | 4.899.999 | (50.945) | (1,04%) |

## ASET

## ASSETS

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Aset Lancar<br>Current Assets | 3.469.969 | 3.521.577 | (51.608) | (1,47%) |
| Aset Tidak Lancar<br>Non-current Assets | 1.379.084 | 1.378.422 | 662 | 0,05% |
| Total Aset<br>Total Asset | 4.849.054 | 4.899.999 | (50.945) | (1,04%) |

Per 31 Desember 2022, Perseroan membukukan total aset sebesar Rp4,85 triliun, mengalami penurunan Rp50,95 miliar atau 1,04% jika dibandingkan tahun 2021 yang sebesar Rp4,90 triliun. Hal tersebut disebabkan oleh menurunnya aset lancar Perseroan sedangkan aset tidak lancar Perseroan mengalami kenaikan di tahun 2022, sebagaimana diuraikan berikut ini.

As of December 31st, 2022, the Company posted a total of Rp4.85 trillion in assets, a decrease of Rp50.95 billion or 1.04% compared to Rp4.90 trillion in 2021. This was due to the decline in the Company's current assets being inversely proportional to the Company's non-current assets increasing in 2022, as outlined below.

## Aset Lancar

## Current Assets

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| **Aset Lancar**<br>**Current Assets** | | | | |
| Kas dan Setara Kas<br>Cash and Cash Equivalents | 569.409 | 435.623 | 133.785 | 30,71% |
| Investasi Jangka Pendek<br>Short-term Investment | 200.000 | 200.000 | 0 | 0,00% |
| **Piutang Usaha**<br>**Accounts Payable** | | | | |
| Pihak Berelasi<br>Related Parties | 56.522 | 58.428 | (1.906) | (3,26%) |
| Pihak Ketiga<br>Third Party | 26.326 | 64.143 | (37.817) | (58,96%) |
| **Piutang Retensi**<br>**Retention Receivable** | | | | |
| Pihak Berelasi<br>Related Parties | 29.405 | 43.767 | (14.361) | (32,81%) |
| Pihak Ketiga<br>Third Party | 78.904 | 119.256 | (40.352) | (33,84%) |
| Piutang Ventura Bersama<br>Joint Venture Receivable | 406.848 | 251.106 | 155.742 | 62,02% |
| Piutang Lain-lain<br>Other Receivable | | | | |
| Pihak Berelasi<br>Related Parties | 14.332 | 12.843 | 1.490 | 11,60% |
| Pihak Ketiga<br>Third Party | 115 | 517 | (402) | (77,81%) |
| **Tagihan Bruto Kepada Pemberi Kerja**<br>**Gross Billings to Employers** | | | | |
| Pihak Berelasi<br>Related Parties | 669.918 | 620.724 | 49.193 | 7,93% |
| Pihak Ketiga<br>Third Party | 725.715 | 883.828 | (158.113) | (17,89%) |
| Persediaan<br>Supply | 277.131 | 227.777 | 49.353 | 21,67% |
| Pajak Dibayar di Muka<br>Prepaid Taxes | 335.366 | 514.157 | (178.792) | (34,77%) |
| **Aset Keuangan dari Proyek Konses**<br>**Financial Assets From Concession Arrangement** | | | | |
| Bagian Lancar<br>Current Portion | 1.828 | 0 | 1.828 | #DIV/0! |
| Uang Muka<br>Down Payment | 36.713 | 69.098 | (32.384) | (46,87%) |
| Beban Dibayar di Muka<br>Prepaid Expenses | 39.612 | 18.258 | 21.353 | 116,95% |
| Beban Ditangguhkan<br>Deferred Charges | 1.828 | 2.052 | (224) | (10,92%) |
| **Jumlah Aset Lancar**<br>**Total Current Assets** | 3.469.969 | 3.521.577 | (51.608) | (1,47%) |

Total aset lancar Perseroan mengalami penurunan Rp51,61 miliar atau 1,47% dari Rp3,52 triliun di tahun 2021 menjadi Rp3,47 triliun di tahun 2022. Berikut akun yang mempengaruhi penurunan aset lancar Perseroan di tahun 2022:

1. Piutang Usaha mengalami penurunan 32,41% secara keseluruhan. Pada Pihak Ketiga menurun sebesar 58,96% dan Pihak Berelasi menurun 3,26% dibandingkan tahun 2021. Dikarenakan terealisasinya *inflow* yang ditagihkan di tahun 2022.

2. Piutang Retensi, mengalami penurunan 33,56% secara keseluruhan. Pada pihak berelasi turun sebesar 32,81% dan Pihak Ketiga turun sebesar 33,84% dibandingkan tahun sebelumnya. Hal ini dikarenakan piutang retensi telah dibayarkan oleh pemberi kerja akibat proyek yang dikerjakan telah mencapai progress 100%.

3. Penurunan Piutang Lain-lain pihak ketiga sebesar 77,81% yang disebabkan oleh tagihan atas proyek pabrik kelapa sawit (PKS) sebesar Rp94,27 miliar dan USD2,91 juta (termasuk PPN) yang dihentikan karena MMP tidak memenuhi kewajiban pembayaran sesuai dengan kesepakatan yang telah dibuat oleh Badan Arbritase Nasional Indonesia (BANI). Sedangkan Piutang Lainlain pihak berelasi meningkat 11,60% yang disebabkan oleh Piutang dari PT Perusahaan Pengelola Aset (PPA), merupakan piutang bunga atas Surat Utang PPA.

4. Tagihan Bruto secara keseluruhan mengalami penurunan 7,24%, dimana pada pihak ketiga turun sebesar 17,89% dan pihak berelasi mengalami kenaikan sebesar 7,93% penurunan tagihan bruto disebabkan oleh proses penagihan termin segmen konstruksi.

5. Pajak dibayar dimuka menurun sebesar 34,77% dibandingkan tahun 2021. Hal ini disebabkan oleh penerimaan restitusi pajak.

6. Penurunan Uang Muka sebesar 46,87% dibandingkan tahun 2021 disebabkan oleh pengembalian uang muka kepada subkontraktor maupun suplier yang telah diperhitungkan proporsional berdasarkan invoice atas pekerjaan yang telah dikerjakan dan sesuai dengan kontrak pekerjaan yang sudah disepakati perusahaan dengan Subkontraktor maupun suplier.

7. Pada tahun 2022 Beban ditangguhkan menurun 10,92% dibandingkan tahun 2021. Penurunan beban ditangguhkan disebabkan oleh pengakuan biaya yang sudah dicatat sesuai dengan pos transaksinya.

The Company's total current assets decreased by Rp51.61 billion or 1.47% from Rp3.52 trillion in 2021 to Rp3.47 trillion in 2022. Here accounts that affect the decline the Company's current assets in 2022:

1. Accounts Receivable decreased 32.41% sum. In Third Parties decreased by 58.96% and Related Parties decreased by 3.26% year-on-year 2021. Due to the realization of billed inflow in 2022.

2. Retention Receivables, decreased 33.56% sum. On related sides, it decreased by 32.81% and Third Parties decreased by 33.84% compared to the previous year. This is due to retention receivables has been paid by the employer as a result of the project Work has reached 100% progress.

3. Decrease in third party Other Receivables by 77.81% caused by bills for coconut mill projects palm oil (PKS) amounted to Rp94.27 billion and USD2.91 million (including VAT) that is discontinued because MMP does not fulfill payment obligations in accordance with agreements that have been made by the Embassy Indonesian National (BANI). While Other Receivables Related parties increased by 11.60% attributable to Receivables from PT Perusahaan Pengelola Aset (PPA), is an interest receivable on PPA Debentures.

4. Overall Gross Bills decreased 7.24%, where in third parties it decreased by 17.89% and related parties increased by 7.93% decrease in gross bills caused by the process Term billing of the construction segment.

5. Prepaid tax decreased by 34.77% compared to 2021. This is due to the receipt of tax restitution.

6. Down Payment Decrease of 46.87% compared to The year 2021 is due to refunds face to subcontractors and suppliers who have calculated proportionally based on the invoice above work that has been done and in accordance with Work contract that has been agreed by the company with Subcontractors and suppliers.

7. In 2022, suspended expenses decreased by 10.92% compared to 2021. Deferred load drop caused by the recognition of costs already recorded according to the transaction post.

## Aset Tidak Lancar

## Non-Current Asset

| Uraian<br>Description | 2022<br>(Rp juta)<br>(Rp million) | 2021<br>(Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Investasi pada Ventura Bersama<br>Investment in Joint Venture | 298.494 | 346.569 | (48.075) | (13,87%) |
| Investasi Jangka Panjang Lainnya<br>Other Long-term Investments | 4.803 | 4.803 | 0 | 0,00% |
| Properti Investasi<br>Investment Properties | 659.936 | 555.241 | 104.695 | 18,86% |
| Aset Pajak Tangguhan<br>Deferred Tax Assets | 8.358 | 5.472 | 2.886 | 52,75% |
| Aset Tetap<br>Fixed Assets | 351.308 | 449.413 | (98.105) | (21,83%) |
| Aset Keuangan dari Proyek Konsesi<br>Financial Assets of the Concession Project | 50.694 | 13.321 | 37.372 | 280,54% |
| Aset Tak Berwujud<br>Intangible Assets | 787 | 28 | 759 | 2737,28% |
| Aset Hak Guna<br>Right of Use Assets | 1.546 | 0 | 1.546 | 100,00% |
| Proyek Dalam Pelaksanaan<br>Project Under Implementation | 3.125 | 3.542 | (417) | (11,77%) |
| Aset Lain-lain<br>Other Assets | 33 | 33 | 0 | 0,00% |
| **Jumlah Aset Tidak Lancar**<br>**Non-Current Assets** | 1.379.084 | 1.378.422 | 662 | 0,05% |

Di tahun 2022, Perseroan berhasil membukukan total aset tidak lancar sebesar Rp1,38 triliun meningkat Rp662 juta atau 0,05% dibanding tahun 2021 sebesar Rp1,38 triliun. Berikut akun yang mempengaruhi peningkatan aset tidak lancar Perseroan di tahun 2022:

1. Kenaikan pada Properti Investasi sebesar 18,86% dari tahun 2021. Pada tahun 2022 Perusahaan melakukan reklasifikasi aset tetap berupa tanah dan bangunan ke properti investasi dikarenakan aset tetap tersebut di tahun 2022 disewakan ke pihak ketiga.

2. Kenaikan Aset Pajak Tangguhan sebesar 52,75% dari tahun 2021. Peningkatan ini terjadi karena, Perusahaan tidak menghitung pajak tangguhan sebab sebagian besar pendapatan merupakan pendapatan yang dikenakan pajak final.

3. Aset Keuangan dari Proyek Konsesi merupakan piutang jangka panjang dari Perusahaan Umum Daerah Air Minum sehubungan dengan pembayaran ketersediaan layanan di masa depan yang tercantum dalam Perjanjian Kerjasama Investasi dan Pengelolaan Unit Produksi di Kesugihan (Bangun, Kelola, Alih Milik) yang telah diklasifikasikan sebagai aset keuangan sebagai hasil penerapan ISAK 16. Pada bulan Juli 2022 saluran penyedia air minum sudah beroperasi. Pada tahun 2022 Aset Keuangan dari Proyek Konsesi mengalami peningkatan sebesar 280,54% dibanding tahun sebelumnya.

In 2022, the Company managed to record total non-current assets of Rp1.38 trillion. an increase of Rp662 million or 0.05% compared to 2021 of Rp1.38 trillion. Following accounts that affect the increase in the Company's noncurrent assets in 2022:

1. Increase in Investment Property by 18.86% from in 2021. In 2022 the Company undertook reclassification of fixed assets in the form of land and buildings to Investment property due to the fixed asset in the year 2022 leased to third parties.

2. Increase in deferred tax assets by 52.75% from 2021. This increase occurs because the Company does not calculate deferred tax because most of the income is subject to final tax.

3. Financial Assets from the Concession Project are long-term receivables from the Regional Water Supply Company in connection with payments for future service availability as stated in the Investment Cooperation Agreement and Management of the DiKesugihan Production Unit (Build, Manage, Transfer of Ownership) which have been classified as financial assets as a result of implementation of ISAK 16. In July 2022 the drinking water supply channel has been operating. In 2022 Financial Assets from Concession Projects increased by 280.54% compared to the previous year.

4. Aset tak berwujud merupakan biaya atas perolehan piranti lunak komputer. Nilai aset tak berwujud pada tahun 2022 sebesar Rp787 juta meningkat Rp759 juta dari tahun sebelumnya yang sebesar Rp28 juta.

5. Pada tahun 2022, peningkatan Aset Hak Guna sebesar 100% atau Rp1,55 miliar yang disebabkan adanya penyewaan mobil dan motor oleh Divisi Gedung dengan jangka waktu kontrak 5 tahun.

4. Intangible assets are the cost of acquiring computer software. The value of intangible assets in 2022 was Rp787 million, an increase of Rp759 million from the previous year's value of Rp28 million.

5. In 2022, an increase in Right of Use Assets of 100%, or Rp1.55 billion, will be due to car and motorcycle rentals by the Building Division with a contract period of 5 years.

## LIABILITAS

## LIABILITIES

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Liabilitas Jangka Pendek<br>Short-term Liabilities | 2.950.874 | 3.004.927 | (54.054) | (1,80%) |
| Liabilitas Jangka Panjang<br>Long-term Liabilities | 404.404 | 296.770 | 107.634 | 36,27% |
| **Jumlah Liabilitas**<br>**Total Liability** | 3.355.278 | 3.301.697 | 53.581 | 1,62% |

Sampai dengan akhir tahun 2022, Perseroan mencatatkan total liabilitas sebesar Rp3,36 triliun, mengalami peningkatan Rp53,58 miliar atau 1,62% jika dibandingkan tahun 2021 yang sebesar Rp3,30 triliun. Hal ini disebabkan oleh menurunnya liabilitas jangka pendek dan meningkatnya liabilitas jangka panjang Perseroan di tahun 2022, sebagaimana diuraikan berikut ini.

Until the end of 2022, the Company recorded a total liability of Rp3.36 trillion, a increase of Rp53.58 billion or 1.62%. when compared to 2021 which amounted to Rp3.30 trillion. This is due to the decrease in the Company's short-term and increase long-term liabilities in 2022, as described below.

### Liabilitas Jangka Pendek

### Short-term Liabilities

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| **Liabilitas Jangka Pendek**<br>**Short-Term Liabilities** | | | | |
| **Utang Bank dan Non-Bank**<br>**Bank and Non-Bank Debt** | | | | |
| Pihak Berelasi<br>Related Parties | 132.000 | 175.349 | (43.349) | (24,72%) |
| Pihak Ketiga<br>Third Party | 277.000 | 146.000 | 131.000 | 89,73% |
| **Utang Usaha**<br>**Accounts Payable** | | | | |
| Pihak Berelasi<br>Related Parties | 76.552 | 45.595 | 30.958 | 67,90% |
| Pihak Ketiga<br>Third Party | 1.276.639 | 1.229.526 | 47.112 | 3,83% |
| **Uang Muka Pemberi Kerja**<br>**Employers' Advances** | | | | |
| Liabilitas Sewa<br>Lease Liability | 283 | 0 | 283 | 100,00% |

| Uraian<br>Description | 2022<br>(Rp juta)<br>(Rp million) | 2021<br>(Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Pihak Berelasi<br>Related Parties | 23.704 | 21.495 | 2.209 | 10,28% |
| Pihak Ketiga<br>Third Party | 139.941 | 121.781 | 18.160 | 14,91% |
| Utang Pajak<br>Tax Debt | 9.837 | 15.424 | (5.586) | (36,22%) |
| Utang Ventura Bersama<br>Joint Venture Debt | 48.646 | 55.151 | (6.505) | (11,80%) |
| Pendapatan Diterima di Muka<br>Prepaid Income | 21.827 | 12.911 | 8.916 | 69,05% |
| Utang Bruto<br>Gross Debt | 485.144 | 967.581 | (482.437) | (49,86%) |
| Beban Akrual<br>Accrued Expenses | 28.771 | 15.802 | 12.969 | 82,07% |
| Utang Lain-lain<br>Other Debt | 221.169 | 4.950 | 216.220 | 4368,30% |
| Utang Bank dan Nonbank Jangka Panjang yang Jatuh Tempo dalam Setahun<br>Current Maturities of Long-Term Bank and Non Bank Loans | 209.361 | 193.363 | 15.998 | 8,27% |
| Total Liabilitas Jangka Pendek<br>Total Short-Term Liabilities | 2.950.874 | 3.004.927 | (54.054) | (1,80%) |

Di tahun 2022, total liabilitas jangka pendek Perseroan tercatat sebesar Rp2,95 triliun, mengalami penurunan Rp54,05 miliar atau 1,80% jika dibandingkan dengan tahun 2021 yang sebesar Rp3 triliun. Berikut akun yang mempengaruhi penurunan liabilitas jangka pendek Perseroan di tahun 2022:

1. Penurunan utang bank dan non bank disebabkan oleh realisasi inflow termin yang dialokasikan untuk pembayaran utang bank jatuh tempo, pada pihak berelasi mengalami penurunan sebesar 24,72% dan pada pihak ketiga mengalami peningkatan sebesar 89,73% dari tahun 2021.
2. Penurunan utang pajak sebesar 36,22% dari tahun 2021 disebabkan oleh turunnya utang PPh 21, 23, 29 dan Pasal 4 ayat 2.
3. Penurunan Utang Ventura Bersama sebesar 11,80% dari tahun 2021 disebabkan oleh terbayarnya hutang Ventura Bersama Nindya-Adhi Karya, Nindya-Waskita Jaya Purnama, dan Nindya-Hutama Karya-Wijaya Karya.
4. Penurunan utang bruto sebesar 49,86% dari tahun 2021 disebabkan oleh penurunan utang bruto pada Divisi Infrastruktur II, Divisi Gedung, Divisi EPC, Divisi Peralatan dan PT Nindya Beton.

In 2022, the Company's total short-term liabilities were recorded at Rp2.95 trillion, a decrease of Rp54.05 billion or 1.80% compared to 2021 which was Rp3 trillion. Following accounts that affect the decline the Company's short-term liabilities in 2022:

1. The decrease in bank and non-bank loans was due to the realization of inflow terms allocated for payment of maturing bank loans from related parties and third parties, which decreased by 24.72% and 89.73%, respectively, from 2021.
2. The decrease in tax payable by 36.22% from 2021 was due to the decrease in income tax payables 21, 23, 29 and Article 4 paragraph 2.
3. The decrease in Joint Venture Payables by 11.80% from 2021 was due to the payments of joint venture debts by Nindya-Adhi Karya, Nindya-Waskita Jaya Purnama, and Nindya-Hutama Karya-Wijaya Karya.
4. The decrease in gross debt by 49.86% from 2021 was due to an decrease in gross debt at the Infrastructure Division II, Building Division, EPC Division, Equipment Division and PT Nindya Beton.

## Liabilitas Jangka Panjang

## Long-term Liabilities

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| **Utang Bank dan Non-Bank**<br>**Bank and Non-Bank Debt** | | | | |
| Pihak Berelasi<br>Related Parties | 184.909 | 76.270 | 108.639 | 142,44% |
| **Uang Muka Kontrak Jangka Panjang**<br>**Long-Term Contract Advances** | | | | |
| Pihak Berelasi<br>Related Parties | 4.682 | 10.943 | (6.261) | (57,22%) |
| Pihak Ketiga<br>Third Party | 184.562 | 188.527 | (3.965) | (2,10%) |
| Liabilitas Sewa Jangka Panjang<br>Long-Term Lease Liabilities | 1.326 | 0 | 1.326 | 100,00% |
| Liabilitas Imbalan Pascakerja<br>Post-Employment Benefits Liability | 28.051 | 21.031 | 7.020 | 33,38% |
| Liabilitas Pajak Tangguhan<br>Deferred Tax Liabilities | 875 | 0 | 875 | 100,00% |
| Jumlah Liabilitas Jangka Panjang<br>Total Long Term Liability | 404.404 | 296.770 | 107.634 | 36,27% |

Liabilitas jangka panjang Perseroan tercatat sebesar Rp404,40 miliar di tahun 2022, meningkat Rp107,63 miliar atau 36,27% dibanding tahun sebelumnya sebesar Rp296,77 miliar. Berikut akun yang mempengaruhi peningkatan liabilitas jangka panjang Perseroan di tahun 2022:

1. Pinjaman Bank dan Non Bank jangka panjang naik sebesar 142,44% dibandingkan tahun sebelumnya. Yang disebabkan terdapat tambahan pinjaman bank dan non bank.

2. Kenaikan Liabilitas Sewa Jangka Panjang sebesar 100% atau Rp1,33 miliar hal ini dikarenakan tidak adanya pencatatan pada tahun sebelumnya.

3. Liabilitas imbalan pascakerja mengalami kenaikan sebesar 33,38% dibandingkan tahun sebelumnya. Hal ini disebabkan oleh peningkatan biaya pada program imbalan pasca kerja, diantaranya Program Pesangon Karyawan, Program Masa Persiapan Pensiun, dan Program Cuti Dinas Lama.

4. Kenaikan Liabilitas Pajak Tangguhan sebesar 100% atau Rp875 juta yang disebabkan oleh perbedaan nilai buku menurut fiskal dan komersial atas aset keuangan dari konsensi sebesar Rp875 juta.

The Company's long-term liabilities were recorded at Rp404.40 billion in 2022, a increase of Rp107.63 billion or 36.27% compared to the previous year of Rp296.77 billion. Following accounts that affect the decline the Company's long-term liabilities in 2022:

1. Long-term bank and non-bank loans increased by 142.44% compared to the previous year. This is due to additional bank and non-bank loans.

2. The increase in long-term lease liabilities by 100%, or Rp1.33 billion, was due to the absence of recording in the previous year.

3. Post-employment benefit liabilities increased by 33.38% compared to the previous year. This is due to increased costs in post-employment benefit program, including the Employee Severance Program, Post Employment Preparation Program Preparation Program, and Long Service Leave Program.

4. The increase in deferred tax liabilities by 100%, or Rp875 million, due to the difference in fiscal and commercial book value of financial assets from concessions was Rp875 million.

## EKUITAS / EQUITY

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Modal Saham<br>Share Capital | 559.497 | 559.497 | 0 | 0,00% |
| **Saldo Laba**<br>**Retain Earning** | | | | |
| Saldo Laba<br>Retained Earnings | 713.543 | 784.442 | (70.898) | (9,04%) |
| Surplus Revaluasi Aset Tetap<br>Fixed Asset Revaluation Surplus | 203.697 | 251.701 | (48.004) | (9,07%) |
| **Jumlah Ekuitas yang Diatribusikan kepada:**<br>**Total Equity Attributed to:** | | | | |
| Pemilik Entitas Induk<br>Parent Entity Owner | 1.476.737 | 1.595.640 | (118.903) | (7,45%) |
| Kepentingan Non-Pengendali<br>Non-Controlling Interests | 17.038 | 2.662 | 14.376 | 540,04% |
| **Jumlah Ekuitas**<br>**Total Equity** | 1.493.776 | 1.598.302 | (104.526) | (6,54%) |

Hingga 31 Desember 2022, total ekuitas Perseroan tercatat sebesar Rp1,49 triliun, turun Rp104,53 miliar atau 6,54% jika dibanding tahun 2021 sebesar Rp1,60 triliun. Berikut akun yang mempengaruhi penurunan ekuitas Perseroan di tahun 2022:

1. Penurunan Saldo Laba yang belum ditentukan penggunaannya sebesar Rp70,90 miliar atau 9,04% bila dibandingkan tahun 2021 sebesar Rp784,44.
2. Penurunan Surplus Revaluasi Aset Tetap sebesar 19,07% dari tahun 2021 disebabkan oleh reklasifikasi atas aset dalam penyelesaian menjadi inventaris kantor atas *Hardware Internet Access Management* sebesar Rp479,7 juta.
3. Pada tahun 2022 terdapat penurunan Pemilik Entitas Induk sebesar 7,45% dari tahun sebelumnya.

As of December 31st, 2022, the Company's total equity was recorded at Rp1.49 trillion, an decrease of Rp104.53 billion or 6.54% compared to 2021 of Rp1.60 trillion. Following accounts that affect the decrease in the Company 's equity in 2022:

1. Unappropriated Retained Earnings decreased by Rp70.90 billion, or 9.04%, compared to Rp784.44 in 2021.
2. The decrease in fixed asset revaluation surplus of 19.07% from 2021 was due to the reclassification of assets in settlement into office inventory of Internet Access Management Hardware of Rp479.7 million.
3. In 2022, there was a decrease in owners of the parent entity of 7.45% from the previous year.

## LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN / CONSOLIDATED PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Pendapatan Usaha<br>Operating Revenue | 4.044.635 | 4.415.364 | (370.729) | (8,40%) |
| Beban Pokok Pendapatan<br>Cost of Revenue | (3.682.873) | (4.053.477) | 370.604 | (9,14%) |
| Laba Bruto<br>Gross Profit | 361.762 | 361.887 | (125) | (0,03%) |
| Beban Penjualan<br>Selling Expenses | (14.972) | (13.178) | (1.795) | 13,62% |
| Beban Umum dan Administrasi<br>General and Administrative Expenses | (225.389) | (200.688) | (24.701) | 12,31% |
| Kerugian Penurunan Nilai<br>Impairment Loss | (46.082) | (39.327) | (6.755) | 17,18% |
| Beban Pajak Penghasilan Final<br>Final Income Tax Expense | (95.566) | (127.886) | 32.320 | (25,27%) |

| Uraian<br>Description | 2022<br>(Rp juta)<br>(Rp million) | 2021<br>(Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Beban Keuangan<br>Financial Burden | (70.165) | (75.601) | 5.435 | (7,19%) |
| Bagian Laba Bersih Ventura Bersama<br>Share of Joint Venture Net Profit | 174.887 | 153.417 | 21.469 | 13,99% |
| Penghasilan Lainnya-Bersih<br>Other Income-Net | 8.093 | 7.075 | 1.018 | 14,39% |
| Laba Sebelum Pajak<br>Profit Before Tax | 92.567 | 65.700 | 26.867 | 40,89% |
| Manfaat (Beban) Pajak Penghasilan<br>Income Tax Benefit (Expense) | (627) | 94 | (721) | (768,35%) |
| Laba Tahun Berjalan<br>Current Year Profit | 91.940 | 65.794 | 26.146 | 39,74% |
| **Penghasilan Komprehensif Lain:**<br>**Other Comprehensive Income:** | | | | |
| **Pos-pos yang Tidak Akan Direklasifikasi ke Laba Rugi:**<br>**Items that will not be Reclassified to Profit or Loss:** | | | | |
| Surplus Revaluasi Aset Tetap<br>Fixed Asset Revaluation Surplus | 5.656 | 10.717 | (5.061) | (47,23%) |
| Keuntungan (Kerugian) Aktuarial atas Liabilitas imbalan pasti<br>Actuarial Gain (Loss) on Defined Benefit Liability | (5.352) | 2.891 | (8.243) | (285,10%) |
| Jumlah Penghasilan Komprehensif Lain<br>Total Other Comprehensive Income | 304 | 13.608 | (13.304) | (97,76%) |
| Total Laba Komprehensif pada Tahun Berjalan<br>Total Comprehensive Income for the Year | 92.244 | 79.402 | 12.842 | 16,17% |
| Laba yang Dapat Diatribusikan Kepada:<br>Profit Attributable to: | | | | |
| Pemilik Entitas Induk<br>Parent Entity Owner | 97.266 | 75.561 | 21.705 | 28,72% |
| Kepentingan Non-Pengendali<br>Non-controlling interests | (5.326) | (9.767) | 4.442 | (45,47%) |
| **Jumlah**<br>**Total** | 91.940 | 65.794 | 26.146 | 39,74% |
| **Jumlah Laba Komprehensif yang Dapat Diatribusikan kepada:**<br>**Total Comprehensive Profit Attributable to:** | | | | |
| Pemilik Entitas Induk<br>Parent Entity Owner | 97.468 | 88.514 | 8.954 | 10,12% |
| Kepentingan Non-Pengendali<br>Non-controlling Interests | (5.224) | (9.112) | 3.888 | (42,67%) |
| **Jumlah**<br>**Total** | 92.244 | 79.402 | 12.842 | 16,17% |

## Pendapatan Usaha

Per 31 Desember 2022, Perseroan membukukan pendapatan usaha sebesar Rp4,04 triliun, turun Rp370,73 miliar atau 8,40% dibanding tahun sebelumnya yang membukukan pendapatan usaha sebesar Rp4,42 triliun. Penurunan tersebut disebabkan oleh menurunnya pendapatan dari jasa konstruksi dan pendapatan dari sewa peralatan.

## Beban Pokok Pendapatan

Beban Pokok Pendapatan mengalami penurunan sebesar 9,14% atau setara Rp370,60 miliar, dari Rp4,05 triliun di tahun 2021 menjadi Rp3,68 triliun di tahun 2022. Penurunan ini secara signifikan ini disebabkan oleh penurunan pada beban bahan baku sebesar 24,39% atau Rp458,69 miliar dan beban subkontraktor yang menurun 20,32% atau Rp207,01 dari tahun sebelumnya.

## Operating Revenues

As of December 31st, 2022, the Company posted operating revenues of Rp4.04 trillion, a decrease of Rp370.73 billion, or 8.40%, compared to the previous year, which posted operating revenues of Rp4.42 trillion. The decline was caused by declining revenue from construction services and equipment rentals.

## Cost of Revenue

The cost of revenue decreased by 9.14%, or equivalent to Rp370.60 billion, from Rp4.05 trillion in 2021 to Rp3.68 trillion in 2022. This significant decrease was due to a decrease in raw material expenses of 24.39%, or Rp458.69 billion, and subcontractor expenses, which decreased by 20.32%, or Rp207.01, from the previous year.

## Tabel Beban Pokok Pendapatan berdasarkan sektor usaha 2021-2022
**Table of Cost Revenue base on the business sector 2021-2022**

| Uraian Description | 2022 (Rp juta) (Rp million) | | 2021 (Rp juta) (Rp million) | | Kenaikan (Penurunan) Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Nominal (Rp-juta) (Rp million) | Persentase Percentage (%) |
| Beban Pokok Pendapatan Kontruksi<br>Cost of Construction Revenue | 3.488.363 | 94,72% | 3.901.091 | 96,24% | (412.727) | (10,58%) |
| Beban Pokok Pendapatan Manufaktur<br>Cost of Revenue Manufacture | 142.090 | 3,86% | 98.685 | 2,43% | 43.405 | 43,98% |
| Beban Pokok Pendapatan Properti<br>Cost of Property Income | 26.449 | 0,72% | 26.849 | 0,66% | (400) | (1,49%) |
| Beban Pokok Pendapatan Sewa Alat<br>Cost of Equipment Rental Income | 25.971 | 0,71% | 26.852 | 0,66% | (881) | (3,28%) |
| **Jumlah Beban Pokok Pendapatan**<br>**Total Cost of Income** | 3.682.873 | 100,00% | 4.053.477 | 100,00% | (370.604) | (9,14%) |

Adapun rincian Beban Pokok Pendapatan berdasarkan jenis beban dapat dilihat pada tabel di bawah ini.

The details of Cost of Revenue based on the type of expense can be seen in the table below.

## Beban Pokok Pendapatan Berdasarkan Jenis Beban
**Table of Cost Revenue Base on the Type of Cost**

| Uraian Description | 2022 (Rp juta) (Rp million) | | 2021 (Rp juta) (Rp million) | | Kenaikan (Penurunan) Increase (Decrease) | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Total (Rp Million) | Kontribusi Contribution (%) | Nominal (Rp-juta) (Rp million) | Persentase Percentage (%) |
| Bahan Baku<br>Raw Material | 1.421.657 | 38,60% | 1.880.350 | 46,02% | (458.693) | (24,39%) |
| Subkontraktor<br>Subcontractor | 811.823 | 22,04% | 1.018.838 | 25,13% | (207.014) | (20,32%) |
| Overhead Proyek<br>Project Overhead | 465.278 | 8076,29% | 420.212 | 10,37% | 45.065 | 10,72% |
| Upah<br>Wages | 401.696 | 10,91% | 350.461 | 9,04% | 51.236 | 14,62% |
| Peralatan<br>Equipment | 538.893 | 14,63% | 341.855 | 8,43% | 197.039 | 57,64% |
| Penyusutan Aset Tetap<br>Decreasing asset | 15.236 | 0,41% | 20.829 | 0,51% | 10.474 | 219,95% |
| Biaya Pinjaman<br>Loan Fee | 22.528 | 0,61% | 16.170 | 0,40% | 6.358 | 39,32% |
| Pemeliharaan Listrik dan Air<br>Electricity and Water Maintenance | 5.761 | 0,16% | 4.762 | 0,09% | 999 | 20,98% |
| **Jumlah Beban Pokok Pendapatan**<br>**Total Cost Of Income** | 3.682.873 | 100,00% | 4.053.477 | 100,00% | -370.604 | (9,14%) |

## Laba Sebelum Beban Pajak Penghasilan

Laba Sebelum Beban Pajak Penghasilan tahun 2022 tercatat sebesar Rp92,57 miliar, naik sebesar 40,89%% atau setara Rp26,87 miliar dibandingkan tahun 2021 yang sebesar Rp65,70 miliar. Hal-hal yang memengaruhi kenaikan Laba Sebelum Beban Pajak Penghasilan adalah sebagai berikut:

1. Beban Pajak Penghasilan Final mengalami penurunan sebesar 25,27% dibanding tahun sebelumnya.

## Profit Before Income Tax Expense

Profit Before Income Tax Expense in 2022 was recorded at Rp92.57 billion. an increase of 40.89% or equivalent to Rp26.87 billion compared to 2021 which was Rp65.70 billion. Things that affect the increase in Profit Before Income Tax Expense are as follows:

1. Final Income Tax expense decreased by 25.27% compared to the previous year.

2. Beban Pajak Penghasilan Final mengalami penurunan sebesar 25,27% dibandingkan tahun 2021 sejalan dengan penurunan pendapatan usaha.
3. Beban Keuangan mengalami penurunan sebesar 7,19% dibandingkan tahun 2021 disebabkan oleh turunnya pinjaman bank dan non bank dan suku bunga pinjaman.
4. Bagian laba ventura bersama mengalami kenaikan sebesar 13,99% dibandingkan tahun 2021 disebabkan oleh bertambahnya proyek ventura bersama.
5. Pendapatan (Beban) lainnya mengalami peningkatan sebesar 14,39% dibandingkan tahun 2021 disebabkan oleh peningkatan lain-lain.

## Laba Tahun Berjalan

Laba Tahun Berjalan mengalami peningkatan sebesar 39,74% atau setara Rp26,15 miliar, dari Rp65,79 miliar di tahun 2021 menjadi Rp91,94 miliar di tahun 2022. Hal ini lebih dikarenakan kenaikan laba sebelum pajak serta adanya manfaat pajak penghasilan.

## Laba Komprehensif pada Tahun Berjalan

Laba Komprehensif Pada Tahun Berjalan mengalami peningkatan sebesar 16,17% atau setara Rp12,84 miliar, dari Rp79,40 miliar di tahun 2021 menjadi Rp92,24 miliar di tahun 2022. Hal ini lebih dikarenakan adanya kenaikan laba bersih ventura bersama dan penghasilan lainnya.

2. Final Income Tax expense decreased by 25.27% compared to 2021 in line with the decrease in operating income.
3. Finance Expenses decreased by 7.19% compared to 2021 due to lower bank and non-bank loans and loan interest rates.
4. The share of joint venture profits increased by 13.99% compared to 2021 due to the increase in joint venture projects.
5. Other income (expenses) increased by 14.39% compared to 2021 due to a increase in others.

## Current year profit

Profit for the Year increased by 39.74% or equivalent to Rp26.15 billion. from Rp65.79 billion in 2021 to Rp91.94 billion in 2022. This was mainly due to an increase in profit before tax and the existence of income tax benefits..

## Comprehensive Income for the Year

Comprehensive Income for the Current Year increased by 16.17% or equivalent to Rp12.84 billion. from Rp79.40 billion in 2021 to Rp92.24 billion in 2022. This was mainly due to the increase in joint venture net income and other income.

## LAPORAN ARUS KAS

## CASH FLOW STATEMENT

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Arus Kas dari Aktivitas Operasi<br>Cash Flow from Operating Activities | (267.521) | 590.742 | (858.263) | (145,29%) |
| Arus Kas dari Aktivitas Investasi<br>Cash Flow from Investing Activities | 174.686 | 36.825 | 137.861 | 374,37% |
| Arus Kas dari Aktivitas Pendanaan<br>Cash Flow from Funding Activities | 226.604 | (437.819) | 664.422 | 151,76% |
| Kenaikan (Penurunan) Bersih Kas dan Setara Kas<br>Net Increase (Decrease) in Cash and Cash Equivalents | 133.769 | 189.749 | (55.980) | (29,50%) |
| Keuntungan (Kerugian) Selisih Kurs yang Belum<br>Direalisasi Unrealized Gain (Loss) on Foreign Exchange | 16 | 2 | 15 | 811,87% |
| Kas dan Setara Kas Awal Tahun<br>Early Year Cash and Cash Equivalents | 435.623 | 245.873 | 189.750 | 77,17% |
| Kas dan Setara Kas Akhir Tahun<br>End of Year Cash and Cash Equivalents | 569.409 | 435.623 | 133.785 | 30,71% |

Kas dan setara Kas pada akhir tahun 2022 mengalami peningkatan 30,71% dibandingkan Kas dan setara Kas pada awal tahun 2021. Peningkatan ini terutama disebabkan oleh bertambahnya penerimaan kas dari pelanggan pada arus kas dari aktivitas Investasi.

Cash and Cash equivalents at the end of 2022 experienced an increase of 30.71% compared to Cash and Cash equivalents at the beginning of 2021. This increase was mainly due to the increase in cash receipts from customers in cash flows from Investing Activities.

## Arus Kas dari Aktivitas Operasi

## Cash Flow from Operating Activities

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Penerimaan Kas dari Pelanggan<br>Cash Receipts from Customers | 5.095.123 | 5.447.426 | (352.303) | (6,47%) |
| Pengeluaran Kas kepada Pemasok dan Pihak ketiga<br>Cash Disbursements to Suppliers and Third Parties | (5.033.548) | (4.510.438) | (523.110) | 11,60% |
| Pengeluaran Kas kepada Karyawan dan Direksi<br>Cash Disbursements to Employees and Directors | (165.669) | (142.900) | (22.770) | 15,93% |
| Pembayaran Beban Keuangan<br>Payment of Financial Expense | (69.422) | (77.077) | 7.654 | (9,93%) |
| Pembayaran Pajak Penghasilan<br>Income Tax Payment | (98.288) | (129.610) | 31.322 | (24,17%) |
| Penerimaan Bunga Giro dan Deposito<br>Interest Receipts for Current Accounts and Deposits | 4.284 | 3.341 | 943 | 28,23% |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi<br>Net Cash Obtained from (Used for) Operating Activities | (267.521) | 590.742 | (858.263) | (145,29%) |

Hingga akhir tahun 2022, Perseroan membukukan pengeluaran kas dari aktivitas operasi sebesar Rp267,52 miliar, mengalami penurunan Rp858,26 miliar atau 145,29% dibanding tahun sebelumnya dimana perusahaan membukukan penerimaan kas dari aktivitas operasi sebesar Rp590,74 miliar. Hal tersebut dikarenakan penurunan penerimaan kas dari pelanggan yang turun sebesar Rp352,3 miliar atau 6,47% dari tahun 2021. Meningkatnya pengeluaran kas kepada pemasok serta kas kepada karyawan dan direksi mempengaruhi penurunan arus kas dari aktivitas operasi.

Until the end of 2022, the Company posted cash expenditures from operating activities of Rp267.52 billion, a decrease of Rp858.26 billion, or 145.29%, compared to the previous year, when the company posted cash receipts from operating activities of Rp590.74 billion. It is due to a decrease in cash receipts from customers, which decreased by Rp352.3 billion, or 6.47%, from the year 2021. Increased cash expenditures to suppliers and cash to employees and directors affect the decrease in cash flow

## Arus Kas dari Aktivitas Investasi

## Cash Flow from Investing Activities

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Pembelian Aset Tetap<br>Fixed Asset Purchase | (6.745) | (11.647) | 4.902 | 42,09% |
| Penerimaan (Penempatan) Deposito<br>Receipt (Placement) from Time Deposits | (40.627) | 0 | (40.627) | (100,00%) |
| Perolehan Aset Takberwujud<br>Acquisition of Intangible Assets | (904) | 0 | (904) | (100,00%) |
| Penerimaan Pencairan Laba Ventura Bersama<br>Receipt of Disbursement of Joint Venture Profits | 222.962 | 49.247 | 173.715 | 352,75% |
| Penempatan Investasi pada Jangka Panjang Lainnya<br>Other Long-Term Investments | 0 | (774,3736) | 774,3736 | (100,00%) |
| Perolehan Aset dalam Proses<br>Asset Acquisition in Process | 0 | 0 | 0 | 0,00% |
| Kas Bersih Diperoleh dari Aktivitas Investasi<br>Net Cash Retrieved from Investment Activities | 174.686 | 36.825 | 137.861 | 374,37% |

Arus Kas yang diperoleh dari Aktivitas Investasi tahun 2022 tercatat sebesar Rp174,69 miliar, naik 374,37% atau setara Rp137,86 miliar bila dibandingkan dengan tahun 2021 sebesar Rp36,83 miliar. Hal tersebut disebabkan adanya penerimaan pencairan Laba Ventura Bersama, serta perusahaan lebih selektif dalam pelaksanaan investasi sesuai prioritas.

Cash Flow from Investment Activities in 2022 was recorded at Rp174.69 billion. an increase of 374.37% or equivalent to Rp137.86 billion when compared to 2021 which was Rp36.83 billion. This is because the receipt of disbursement of Joint Venture Profits, as well as companies being more selective in implementing investments according to priorities.

## Arus Kas dari Aktivitas Pendanaan

## Cash Flows from Financing Activities

| Uraian<br>Description | 2022 (Rp juta)<br>(Rp million) | 2021 (Rp juta)<br>(Rp million) | Kenaikan (Penurunan)<br>Increase (Decrease) | |
|---|---|---|---|---|
| | | | Nominal (Rp-juta)<br>Nominal (Rp million) | Persentase (%)<br>Percentage (%) |
| Penerimaan Pinjaman Bank dan Non Bank<br>Acceptance of Bank and Non-Bank Loans | 4.033.119 | 4.021.586 | 11.533 | 0,29% |
| Pembayaran Pinjaman Bank dan Non Bank<br>Payment of Bank and Non-Bank Loans | (3.806.381) | (4.460.067) | 653.686 | 14,66% |
| Penerimaan Setoran Modal<br>Receipt of Capital Deposit | 0 | 825 | (825) | (100,00%) |
| Pembayaran Liabilitas Sewa<br>Payment of Lease Liability | (135) | (162,42) | 28 | (17,14%) |
| Pembayaran Surat Utang Jangka Menengah<br>Payment of Medium Term Notes | 0 | 0 | 0 | 0,00% |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan<br>Net Cash Obtained from (Used for) Funding Activities | 226.604 | (437.819) | 664.422 | 151,76% |

Arus Kas yang diperoleh dari Aktivitas Pendanaan di tahun 2022 tercatat Rp226,60 miliar, naik Rp664,42 miliar atau 151,76% dibanding dengan tahun sebelumnya dimana perusahaan mencatatkan pengeluaran kas untuk aktivitas pendanaan sebesar Rp437,82 miliar. Hal tersebut disebabkan oleh pembayaran pinjaman bank dan non bank pada tahun 2022.

Cash flow obtained from financing activities in 2022 was recorded at Rp226.60 billion, an increase of Rp664.42 billion or 151.76% compared to the previous year, when the company recorded cash expenditures for financing activities of Rp437.82 billion. This is due to bank and non-bank loan payments in 2022.



# Kemampuan Membayar Utang
## Ability to Pay Debt

Untuk memberikan gambaran tentang kemampuan membayar utangnya, Perseroan menggunakan rasio likuiditas dan rasio solvabilitas seperti yang terlihat pada tabel di bawah ini.

To provide an overview of its ability to pay its debts, the Company uses liquidity ratios and solvency ratios as shown in the table below.

| Uraian<br>Description | 2022 | 2021 |
|---|---|---|
| **Rasio Likuiditas**<br>**Liquidity Ratio** | | |
| Rasio Lancar<br>Current Ratio | 117,59% | 117,19% |
| Rasio Cepat<br>Quick Ratio | 46,83% | 39,46% |
| Rasio Kas<br>Cash Ratio | 26,07% | 21,15% |
| **Rasio Solvabilitas**<br>**Solvency Ratio** | | |
| Rasio Liabilitas terhadap Aset<br>Debt to Assets Ratio (DAR) | 1,45 kali | 1,48 kali |
| Rasio Liabilitas terhadap Ekuitas<br>Debt to Equity Ratio (DER) | 0,54 kali | 0,37 kali |

### RASIO LIKUIDITAS

Dalam mengukur kemampuan Perusahaan untuk membayar utang usahanya, Perusahaan menggunakan Rasio Likuiditas yang terdiri dari Rasio Lancar, Rasio Cepat, dan Rasio Kas. Besaran Rasio Likuiditas dapat digunakan untuk mengukur kemampuan Perseroan dalam memenuhi kewajiban atau membayar utang jangka pendeknya.

Rasio likuiditas Perseroan di tahun 2022 berdasarkan rasio kas tercatat sebesar 26,07%, meningkat dari tahun sebelumnya sebesar 21,15%. Begitu juga dengan rasio lancar dan rasio cepat, pada rasio lancar meningkat dari 117,19% menjadi 117,59%. Selain itu pada rasio cepat meningkat dari 39,46% di menjadi 46,83% di tahun 2022. Peningkatan pada rasio likuiditas tersebut menunjukkan bahwa kemampuan Perseroan untuk melunasi kewajiban jangka pendeknya dengan menggunakan Aset, kas dan setara kas yang tersedia lebih membaik dari tahun sebelumnya.

### RASIO SOLVABILITAS

Perseroan juga memakai Rasio Solvabilitas untuk mengukur besarnya jumlah aset yang dibiayai oleh hutang. Rasio Solvabilitas yang dipakai adalah Rasio Liabilitas terhadap Ekuitas (DER) dan Rasio Liabilitas terhadap Jumlah Aset (DAR).

Rasio Liabilitas terhadap Ekuitas sampai dengan akhir tahun 2022 tercatat sebesar 0,54 kali naik dibandingkan dengan tahun 2021 yang tercatat sebesar 0,37 kali. Hal ini menunjukkan bahwa besarnya Ekuitas yang dibiayai oleh utang di tahun 2022 meningkat. Sementara Rasio Liabilitas terhadap Aset sampai dengan akhir tahun 2022 tercatat sebesar 0,69 kali turun dibandingkan dengan tahun 2021 yang tercatat sebesar 0,67 kali. Hal tersebut menunjukkan bahwa porsi Aset yang dibiayai oleh utang di tahun 2022 mengalami penurunan dibandingkan dengan tahun 2021.

### LIQUIDITY RATIO

In measuring the Company's ability to pay its trade payables, the Company uses the Liquidity Ratio which consists of the Current Ratio, Quick Ratio, and Cash Ratio. the Liquidity Ratio can be used to measure the Company's ability to meet its obligations or pay its short-term debt

The Company's liquidity ratio in 2022, based on the cash ratio, was recorded at 26,07%, an increase from the previous year is 21.15%. Likewise, the current ratio and the quick ratio increased; the current ratio increased from 117.19% to 117.59%. In addition, the ratio quickly increased from 39.46% in 2021 to 46,83% in 2022. The increase in liquidity ratio indicates that the Company's ability to pay off its short-term obligations using available assets, cash and cash equivalents improved from the previous year.

### SOLVENCY RATIO

The Company also uses the Solvency Ratio to measure the amount of assets financed by debt. the Solvency Ratio used is the Ratio of Liabilities to Equity (DER) and the Ratio of Liabilities to Total Assets (DAR).

The ratio of Liability to Equity until the end of 2022 was recorded at 0.54 times, increased compared to 2021 which was recorded at 0.37 times. This shows that the amount of Equity financed by debt in 2022 has increased. Meanwhile, the Liabilities to Assets Ratio until the end of 2022 was recorded at 0,69 times, an decrease compared to 2021 which was recorded at 0.67 times. This shows that the portion of Assets financed by debt in 2022 decreased compared to 2021.

# **Tingkat** Kolektibilitas Piutang
## Accounts Receivable Collectable Level

Dalam mengukur tingkat kolektibilitas piutang, Perseroan menggunakan indikator *Collection Period*. Indikator ini digunakan untuk mengukur periode rata rata yang diperlukan untuk mengumpulkan piutang (dalam satuan hari). Indikator ini dapat digunakan untuk mengukur kemampuan Perusahaan dalam mengumpulkan jumlah piutang dalam setiap jangka waktu tertentu.

In measuring the collectibility of receivables, the Company uses the Collection Period indicator. This indicator is used to measure the average period required to collect receivables (in days). This indicator can be used to measure the Company's ability to collect receivables within a certain period of time.

| Uraian<br>Description | 2022 | 2021 |
|---|---|---|
| Collection Period (Hari)<br>Collection Period (Days) | 7 Hari I days | 10 Hari I days |

Kemampuan kolektibilitas piutang Perseroan sampai dengan akhir tahun 2022 mengalami penurunan, tingkat kolekbilitas piutang perseroan ditahun 2022 adalah 7 hari. Hal tersebut menunjukkan bahwa tingkat kolektibilitas piutang Perusahaan tahun 2022 mengalami percepatan dan perusahaan mampu menagih dengan cepat setiap piutang usaha pada pelanggan.

The Company's collectibility of receivables until the end of 2022 has decreased, The Company's receivables collectibility rate in 2022 is 7 days. This shows that the level of collectibility of the Company's receivables in 2022 has accelerated, and the company is able to quickly collect any receivables from customers.

Perseroan telah menerapkan langkah-langkah strategi untuk mempercepat kolektibilitas piutang, antara lain: memperoleh proyek dengan sumber pendanaan yang jelas & lancar (sumber APBD/APBN dan BUMN), percepatan proses penagihan ke pemberi kerja dan memproses secara hukum jika ada piutang terlambat/macet.

The Company has implemented strategic steps to accelerate the collectibility of receivables, including: obtaining projects with clear & smooth funding sources (sources from APBD/APBN and BUMN), accelerating the collection process to employers and processing legally if there are late/lost receivables.




Tol Bawen - Salatiga

# **Struktur Modal** dan Kebijakan Manajemen atas Struktur Modal

## Capital Structure and Management Policy on Capital Structure

### STRUKTUR MODAL PERUSAHAAN

Struktur modal Perseroan tahun 2022 dan perbandingannya dengan tahun 2021 yang terdiri dari utang berbasis bunga dan ekuitas adalah sebagai berikut.

### COMPANY CAPITAL STRUCTURE

The Company's capital structure in 2022 and its comparison with 2021 which consists of interest-based debt and equity is as follows.

| Uraian<br>Description | 2022 | | 2021 | | Pertumbuhan<br>Growth | |
|---|---|---|---|---|---|---|
| | Jumlah (Rp juta)<br>Total (Rp Million) | Komposisi<br>Composition (%) | Jumlah (Rp juta)<br>Total (Rp Million) | Komposisi<br>Composition (%) | Nominal | % |
| Jumlah Liabilitas<br>Total Liabilities | 3.355.278 | 69,19% | 3.301.697 | 67,38% | 53.581 | 1,62% |
| Jumlah Ekuitas<br>Total Equity | 1.493.776 | 30,81% | 1.598.302 | 32,62% | (104.526) | (6,54%) |
| **Jumlah Liabilitas dan Ekuitas**<br>**Total Liabilities and Equity** | 4.849.054 | 100% | 4.899.999 | 100% | (50.945) | (1,04%) |
| **Rasio Jumlah Liabilitas terhadap Ekuitas**<br>**Debt to Equity Ratio** | | 224,62% | | 206,58% | | |

Berdasarkan tabel di atas, rasio utang terhadap modal yang disesuaikan pada 31 Desember 2022 adalah 224,62% sementara pada 31 Desember 2021 adalah 206,58%.

Based on the table above, the adjusted debt-to-equity ratio at December 31st, 2022 was 224.62% while at December 31st, 2021 it was 206.58%.

### KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL PERUSAHAAN

Perseroan menetapkan sejumlah modal sesuai proporsi terhadap risiko. Perseroan mengelola struktur modal dan membuat penyesuaian dengan memperhatikan perubahan kondisi ekonomi dan karakteristik risiko aset yang mendasari. Perseroan memonitor dengan dasar rasio utang terhadap modal. Rasio ini dihitung dari utang neto dibagi modal yang disesuaikan. Utang neto merupakan total utang (sebagaimana jumlah dalam laporan posisi keuangan) dikurangi kas dan setara kas.

Selama tahun 2022 strategi Perseroan adalah mempertahankan rasio utang terhadap modal pada batas bawah dari kisaran 2,00 sampai dengan 4,00.

### MANAGEMENT POLICY ON THE COMPANY'S CAPITAL STRUCTURE

The Company determines a certain amount of capital in proportion to risk. the Company manages the capital structure and makes adjustments taking into account changes in economic conditions and the risk characteristics of the underlying assets. the Company monitors on the basis of debt to equity ratio. This ratio is calculated from net debt divided by adjusted capital. Net debt is the total debt (as stated in the statement of financial position) less cash and cash equivalents

During 2022 the Company's strategy is to maintain a debt to-debt ratio capital at the lower limit of the range of 2.00 to with 4.00.

# **Ikatan** yang Material untuk Investasi Barang Modal
## Material Bond for Capital Goods Investment

Sepanjang tahun 2022, Perseroan tidak memiliki ikatan yang material untuk investasi barang modal. Dengan demikian, informasi tersebut tidak dapat disampaikan.

Throughout 2022, the Company did not have a material bond for capital goods investments. Thus, such information cannot be conveyed.

# **Realisasi** Investasi Barang Modal
## Realization of Capital Goods Investment

### TUJUAN INVESTASI BARANG MODAL

Investasi barang modal bertujuan untuk pengembangan dan optimalisasi produksi dan pertumbuhan usaha Perseroan. Realisasi investasi barang modal tahun 2022 meliputi beberapa hal, yakni bangunan, perlengkapan kantor, kendaraan.

### JUMLAH INVESTASI BARANG MODAL TAHUN 2022

Realisasi belanja modal Perseroan secara keseluruhan pada tahun 2022 adalah sebesar Rp7,24 miliar.

### PURPOSE OF CAPITAL INVESTMENT

The capital investment is intended to improve and optimize the Company's production and its business growth. The capital investments in 2022 consisted of buildings, office equipment, vehicles.

### TOTAL CAPITAL INVESTMENT IN 2022

The Company's capital expenditure in 2022 was Rp7.24 billion.

| Jenis Investasi Barang Modal<br>Types of Capital Goods Investment | Nilai<br>Amount (Rp) |
|---|---|
| Tanah<br>Land | 255.000.000 |
| Mesin dan Peralatan<br>Machinery and Equipments | 2.988.119.016 |
| Inventaris Kantor<br>Office Inventories | 3.998.500.000 |
| **Jumlah**<br>**Total** | 7.241.619.016 |

# **Informasi** dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntan

## Material Information and Facts Occurring After the Date Accountant Report

Informasi dan fakta material yang terjadi antara akhir periode pelaporan 31 Desember 2022 sampai dengan tanggal laporan akuntan pada 2 Februari 2023, diantaranya :

1. Berdasarkan Akta Notaris No. 12 tanggal 2 Februari 2023 dari Rosida Rajagukguk-Siregar, S.H., M.Kn. PT Nindya Karya bersama-sama dengan PT Hutama Karya (Persero), PT Wijaya Karya (Persero) Tbk, PT Adhi Karya (Persero) Tbk, PT PP (Persero) Tbk, PT Brantas Abipraya (Persero) telah sepakat dan setuju untuk bersama sama mendirikan Perseroan Terbatas bernama PT Karya Logistik Nusantara dengan setoran modal dari PT Nindya Karya sebanyak 12.500 lembar saham dengan nilai nominal atau seluruhnya sebesar Rp12.500.000.000 dari total 85.000 lembar saham atau seluruhnya dengan nilai nominal Rp85.000.000.000 atau 6,8% dari total nilai nominal seluruhnya.
2. Berdasarkan Perjanjian Pemberian Dana Pinjaman Abadi (*Perpetual Loan*) no. 001/DKSM/KTR/DAKT/12/2022, para pemegang saham menyetujui penerimaan Surat Berharga Perpetual dari PT Nindya Karya kepada PT Nindya Beton dengan nilai setinggi-tingginya sebesar Rp20.400.000.000 dalam bentuk pembayaran kas yang dibayarkan pada tanggal 3 Januari 2023.

Material information and facts that occurred between the end of the reporting period on December 31st, 2022 to the date of the accountant's report on February 2nd, 2023 :

1. Based on Notarial Deed No. 12 dated February 2nd, 2023 from Rosida Rajagukguk-Siregar, S.H., M.Kn. PT Nindya Karya together with PT Hutama Karya (Persero), PT Wijaya Karya (Persero) Tbk, PT Adhi Karya (Persero) Tbk, PT PP (Persero) Tbk, PT Brantas Abipraya (Persero) have agreed to establish a Limited Liability Company named PT Karya Logistik Nusantara with capital injection from PT Nindya Karya of 12,500 shares with a nominal value or total Rp12,500,000,000 of a total of 85,000 shares or a total with a nominal value of Rp85,000,000,000 or 6.8% from total nominal value of Rp12.500.000.000.
2. Based on the Perpetual Loan Agreement (Perpetual Loan) no. 001/DKSM/KTR/DAKT/12/2022, the shareholders agreed to receive Perpetual Securities from PT Nindya Karya to PT Nindya Beton with a maximum value of Rp20,400,000,000 in the form of cash payments paid on January 3rd, 2023 .

# **Peningkatan atau** Penurunan yang Material dari Penjualan atau Pendapatan

## Material Increase or Decrease in Sales or Revenue

Pada tahun 2022, Perseroan tidak memiliki dampak mengenai peningkatan atau penurunan yang material dari penjualan atau pendapatan. Oleh karena itu, tidak terdapat informasi terkait peningkatan atau penurunan yang material dari penjualan atau pendapatan yang dapat disajikan dalam Laporan Tahunan ini.

In 2022, the Company has no impact on a material increase or decrease in sales or revenue. Therefore, there is no information regarding a material increase or decrease in sales or revenue that can be presented in this Annual Report.

# **Dampak Perubahan** Harga terhadap Pendapatan dan Kinerja Perusahaan

## The Impact of Price Changes on the Company's Revenue and Performance

Sampai dengan 31 Desember 2022, Perseroan tidak memiliki dampak atas perubahan harga terhadap pendapatan yang berpengaruh atas kinerja Perseroan. Oleh karena itu, tidak terdapat informasi mengenai dampak perubahan harga terhadap pendapatan dan kinerja Perseroan yang dapat disajikan dalam Laporan Tahunan ini.

As of December 31st, 2022, the Company has no impact on price changes on revenues that affect the Company's performance. Therefore, there is no information regarding the impact of price changes on the Company's revenue and performance that can be presented in this Annual Report.

# **Dampak** Nilai Mata Uang Asing bagi Kinerja Perusahaan

## Impact of Foreign Currency Value on the Performance of the Company

Hingga 31 Desember 2022, Perseroan menjalankan kegiatan usahaanya menggunakan mata uang Rupiah. Oleh karena itu, tidak terdapat informasi mengenai dampak nilai mata uang asing bagi kinerja Perseroan yang dapat disajikan dalam Laporan Tahunan ini.

Until December 31st, 2022, the Company runs its business activities using Rupiah currency. Therefore, there is no information regarding the impact of foreign currency values on the Company's performance that can be presented in this Annual Report.



# **Perbandingan** antara Target dan Realisasi 2022 serta Proyeksi Usaha

## Comparison between 2022 Target and Realization and Business Projections

| Uraian<br>Description | Realisasi 2022 (Rp juta)<br>2022 Realization (Rp million) | Target 2022 (Rp juta)<br>2022 Targets (Rp million) | Pencapaian Realisasi terhadap Target 2022 (%)<br>Achievement of Realization Against the 2022 Target (%) |
|---|---|---|---|
| **Nilai Pekerjaan Tersedia**<br>**Value of Available Jobs** | | | |
| Proyek Lama<br>Existing Projects | 5.957.071 | 6.115.947 | 97,40% |
| Proyek Baru<br>New Projects | 5.850.665 | 7.589.965 | 77,08% |
| **Jumlah**<br>**Total** | 11.807.736 | 13.705.912 | 86,15% |
| **Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian**<br>**Consolidated Profit (Loss) and Other Comprehensive Income** | | | |
| Pendapatan Usaha<br>Operating Revenues | 4.044.635 | 5.485.793 | 73,73% |
| Beban Pokok Pendapatan<br>Cost of Revenue | 3.682.873 | 4.935.917 | 74,61% |
| Laba Bruto<br>Gross Profit | 361.762 | 549.876 | 65,79% |
| Laba Sebelum Pajak<br>Profit Before Tax | 92.567 | 93.152 | 99,37% |
| Laba Bersih Tahun Berjalan<br>Net Profit for the Year | 91.940 | 87.752 | 104,77% |
| **Posisi Keuangan**<br>**Financial Position** | | | |
| Aset Lancar<br>Current Assets | 3.469.969 | 3.842.646 | 90,30% |
| Aset Tidak Lancar<br>Non-Current Assets | 1.379.084 | 2.075.417 | 66,45% |
| Jumlah Aset<br>Total Assets | 4.849.054 | 5.918.063 | 81,94% |
| Liabilitas Jangka Pendek<br>Short-term Liabilities | 2.950.874 | 3.125.083 | 94,43% |
| Liabilitas Jangka Panjang<br>Long-term Liabilities | 404.404 | 1.307.954 | 30,92% |
| Jumlah Liabilitas<br>Total Liability | 3.355.278 | 4.433.037 | 75,69% |
| Jumlah Ekuitas<br>Total Equity | 1.493.776 | 1.485.027 | 100,59% |

# **Target** dan Proyeksi Tahun 2023
## Target and Projection for 2023

Memasuki tahun 2023, Perseroan telah menetapkan sejumlah target yang dituangkan dalam RKAP 2023, antara lain:

For 2023, the Company has set several targets that already stated in RKAP 2023, which are:

| Uraian<br>Description | Target 2023 (Rp juta)<br>2023 Target (Rp million) |
|---|---|
| **Nilai Pekerjaan Tersedia**<br>**Value of Available Jobs** | |
| Proyek Lama<br>Existing Projects | 7.011.195 |
| Proyek Baru<br>New Projects | 8.758.033 |
| Jumlah<br>Total | 15.769.228 |
| **Laba (Rugi) dan Penghasilan Komprehensif Lain Konsolidasian**<br>**Consolidated Profit (Loss) and Other Comprehensive Income** | |
| Pendapatan Usaha<br>Operating Revenues | 4.490.062 |
| Beban Pokok Pendapatan<br>Cost of Revenue | 4.028.602 |
| Laba Bruto<br>Gross Profit | 461.460 |
| Laba Sebelum Pajak<br>Profit Before Tax | 97.819 |
| Laba Bersih Tahun Berjalan<br>Net Profit for the Year | 93.011 |
| **Posisi Keuangan**<br>**Financial Position** | |
| Aset Lancar<br>Current Assets | 3.519.686 |
| Aset Tidak Lancar<br>Non-Current Assets | 1.822.731 |
| Jumlah Aset<br>Total Assets | 5.342.417 |
| Liabilitas Jangka Pendek<br>Short-term Liabilities | 3.193.484 |
| Liabilitas Jangka Panjang<br>Long-term Liabilities | 599.624 |
| Jumlah Liabilitas<br>Total Liability | 3.793.108 |
| Jumlah Ekuitas<br>Total Equity | 1.549.309 |

Dalam penyusunan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2023 sesuai dengan asumsi dasar APBN tahun 2023 adalah sebagai berikut:

1. Pertumbuhan ekonomi adalah 5,3%.
2. Nilai tukar rupiah adalah Rp14.800 per dollar Amerika Serikat (AS).
3. Inflasi sebesar 3,6%.
4. Suku bunga SUN 10 Tahun sebesar 7,9%.
5. Harga minyak mentah Indonesia (ICP) US$90/barel.
6. Lifting minyak mentah Indonesia 660 ribu barel per hari dan Lifting gas 1.100 ribu barel setara minyak per hari.

Sumber: Kemenkeu.go.id

In composing Plan Company Work and Budget (RKAP) 2023 according to with assumption the basis for the 2023 state budget is as following :

1. Growth economy is 5.3%.
2. The rupiah exchange rate is Rp14,800 per United States (US) dollar.
3. Inflation by 3.6%.
4. Ethnic group 10 year SUN interest by 7.9%.
5. Price oil Indonesian crude oil (ICP) US$90/barrel.
6. Oil Lifting Indonesian raw 660 thousand barrels per day and lifting gas 1,100 thousand barrel equivalent oil per day

Source: Kemenkeu.go.id

Selain itu, dalam penyusunan RKAP Tahun 2023 perusahaan juga memasukkan asumsi-asumsi sebagai berikut:

1. COVID-19 diasumsikan telah terkendali pada Tahun 2023 (Level 1 dan beralih ke endemi).
2. Resesi global dan dampak Perang Rusia-Ukraina.
3. Penerbitan Surat Berharga sebesar Rp300 Miliar direncanakan cair selambat-lambatnya pada bulan September 2023 untuk kegiatan investasi dan modal kerja.
4. Penerbitan IPO Nindya belum dilaksanakan pada tahun 2023.
5. Growth Kontrak Tersedia sebesar 15,84%.
6. Net Profit Margin sebesar 2,07%.

## KEBIJAKAN DIVIDEN

Berdasarkan surat Keputusan Direksi PT Nindya Karya No.0036/DIRUT/KPTS/SEKPER-I/12/2022 dan surat Persetujuan atas Permohonan Pembagian Dividen Interim Kepada Pemegang Saham PT Nindya Karya serta dengan mempertimbangkan berita acara RUPS tahunan PT Nindya Karya tahun 2021 dan surat dari PT Danareksa (Persero) No. S 46/704/DIRUT tanggal 29 Desember 2022 dijelaskan bahwa terdapat pendistribusian dividen interim sebesar Rp216.370.554.116. Perseroan memproyeksikan adanya pembagian dividen atas kinerja tahun buku 2023.

Besides that, in the preparation of the company 's 2023 RKAP also includes: assumptions as following:

1. COVID-19 is assumed to be under control in 2023 (Level 1 and turning to endemic).
2. The global recession and the aftermath of the Russian-Ukrainian War.
3. Issuance of Rp300 billion of securities is planned to be liquidated no later than September 2023 for investment and working capital activities.
4. Nindya's IPO issuance has not yet been carried out in 2023.
5. Contract Growth Available by 15.84%.
6. Net Profit Margin of 2.07%.

## DIVIDEND POLICY

Based on the Decree of the Board of Directors of PT Nindya Karya No.0036/DIRUT/KPTS/SEKPER-I/12/2022 and the Approval Letter on the Application for Interim Dividend Distribution to PT Nindya Karya Shareholders and taking into account the minutes of the 2021 annual GMS of PT Nindya Karya and a letter from PT Danareksa (Persero) No. S 46/704/DIRUT dated December 29, 2022, it was explained that there was an interim dividend distribution of Rp216,370,554,116. The Company projects the distribution of dividends based on Financial Year 2023 performance.



# Tinjauan Keuangan Lainnya
## Other Financial Overview

## KEBIJAKAN DAN PEMBAGIAN DIVIDEN

### Dasar Kebijakan Pembagian Dividen

Sebagai badan usaha yang bertujuan untuk menciptakan nilai bagi seluruh Pemegang Saham, Perseroan memiliki kebijakan untuk memberikan hak seluruh Pemegang Saham dalam bentuk tunai sekurang-kurangnya sekali dalam setahun. Tanpa mengurangi hak dari Rapat Umum Pemegang Saham, pengambilan keputusan besaran dividen senantiasa mempertimbangkan beberapa aspek, yaitu besaran laba bersih Perusahaan, kondisi keuangan Perusahaan, serta kebutuhan modal dalam rangka pengembangan usaha.

Dasar pembagian dividen kepada pemegang saham diatur dalam anggaran dasar Perusahaan, terakhir disahkan melalui akta No. 39 tahun 2013 yang dibuat di hadapan Khairina SH., notaris di Jakarta, jo. akta No. 68 tahun 2020 yang dibuat di hadapan notaris Nur Muhammad Dipo Nusantara Dua Upa di Jakarta.

### Pembagian Dividen Tahun 2022 dan Kronologis Pembagian Dividen

Hingga 31 Desember 2022 PT Nindya Karya menetapkan untuk tidak melakukan pembagian dividen. Sehinga tidak terdapat informasi mengenai deviden kas yang dibagikan, rasio yang dibagikan, tanggal pengumuman dan tanggal pembayaran.

Kronologis pembagian dan pembayaran dividen di tahun 2014 untuk hasil usaha tahun 2013, hingga tahun 2020 untuk hasil usaha tahun 2019 adalah sebagai berikut;

## DIVIDEND POLICY AND DISTRIBUTION

### Basic Dividend Distribution Policy

As a business entity that aims to create value for all Shareholders, the Company has a policy to provide rights to all Shareholders in cash at least once a year. Without prejudice to the rights of the General Meeting of Shareholders, the decision making on the amount of dividends always considers several aspects, namely the amount of the Company's net profit, the Company's financial condition, and the need for capital in the context of business development.

The basis for the distribution of dividends to shareholders is regulated in the Company's articles of association, most recently ratified by deed No. 39 of 2013 made before Khairina SH., a notary in Jakarta, jo. deed No. 68 of 2020 made before the notary Nur Muhammad Dipo Nusantara Dua Upa in Jakarta.

### Dividend Distribution in 2022 and Chronology of Dividend Distribution

Until December 31st, 2022, PT Nindya Karya has decided not to distribute dividends. So that there is no information about the cash dividends distributed, the ratios distributed, the announcement date and the payment date.

Chronology of distribution and payment of dividends in 2014 for the results of operations in 2013, up to in 2020 for the results of operations in 2019 are as follows:

| Tahun Pembagian<br>Year Distribution | Tahun Dividen<br>Year Dividend | Tanggal Pengumuman<br>Date Announcement | Tanggal Pembayaran<br>Date Payment | Dividen Kas Yang Dibagikan (Rp Juta)<br>Cash Dividend Share (Rp Million) | Dividen per Lembar Saham (Rp/lembar saham)<br>Dividend per Share (IDR/share) | Rasio Pembagian Dividen (%)<br>Division Ratio Dividend (%) |
|---|---|---|---|---|---|---|
| 2022 | 2021 | 29 Desember 2021<br>December 29th, 2021 | - | - | - | - |
| 2021 | 2020 | 29 Juni 2021<br>June 29th, 2021 | - | - | - | - |
| 2020 | 2019 | 2 Juli 2020<br>July 2nd, 2020 | - | - | - | - |

| Tahun Pembagian<br>Year Distribution | Tahun Dividen<br>Year Dividend | Tanggal Pengumuman<br>Date Announcement | Tanggal Pembayaran<br>Date Payment | Dividen Kas Yang Dibagikan (Rp Juta)<br>Cash Dividend Share (Rp Million) | Dividen per Lembar Saham (Rp/lembar saham)<br>Dividend per Share (IDR/share) | Rasio Pembagian Dividen (%)<br>Division Ratio Dividend (%) |
|---|---|---|---|---|---|---|
| 2019 | 2018 | 27 Mei 2019<br>May 27th, 2019 | 26 Juli 2019 (Negara)<br>20 Juli 2019 (PPA Tahap I)<br>27 Agustus 2019 (PPA Tahap II)<br>1 Oktober 2019 (PPA Tahap III)<br><br>26 July 2019 (Country)<br>20 July 2019 (PPA Phase I)<br>27 August 2019 (PPA Phase II)<br>October 1, 2019 (PPA Phase III) | Rp35.650 miliar/<br>billion | 19.938,48 | 12,97% |
| 2018 | 2017 | 15 Mei 2018<br>May 15th, 2018 | 5 Juni 2018<br>June 5, 2018 | 17.500 | 9.787,47 | 15% |
| 2017 | 2016 | Sesuai keputusan para Pemegang Saham yang tertuang dalam RUPS, Perseroan tidak membagikan dividen karna saldo laba ditahan yang terbukukan negatif.<br>In accordance with the decision of the Shareholders as stated in the GMS, the Company did not distribute dividends due to negative retained earnings balance | | | | |
| 2015 | 2014 | | | | | |
| 2014 | 2013 | | | | | |

## KONTRIBUSI TERHADAP NEGARA

Sebagai entitas usaha yang bergerak di wilayah indonesia, Perseroan berkomitmen untuk mematuhi seluruh peraturan yang berlaku, termasuk perpajakan. Komitmen perpajakan yang dilakukan Perseroan juga menjadi bagian dari kontribusi Perseroan terhadap negara. Berikut disampaikan pemenuhan kewajiban pajak yang dilakukan Perusahaan di tahun 2021 dan 2022.

## CONTRIBUTION TO THE NATION

As a business entity operating in the territory of Indonesia, the Company is committed to complying with all applicable regulations, including taxation. the tax commitment made by the Company is also part of the Company's contribution to the country. the following is the fulfillment of tax obligations carried out by the Company in 2021 and 2022.

| No | Uraian<br>Description | Realisasi Tahun 2022<br>Realization in 2022 | Realisasi Tahun 2021<br>Realization in 2021 | Yoy (%) |
|---|---|---|---|---|
| 1 | Pajak<br>Tax | 732.308 | 763.811 | 95,88% |

# **Informasi Program** Kepemilikan Saham oleh Karyawan dan/atau Manajemen (ESOP/MSOP)

## Information on Employees and/or Management Share Ownership Program (ESOP/MSOP)

Hingga akhir tahun 2022, Perseroan tidak memiliki Program Kepemilikan saham oleh Karyawan (ESOP) dan/ atau manajemen (MSOP). Dengan demikian, tidak terdapat informasi terkait ESOP/MSOP yang dapat disajikan dalam Laporan Tahunan ini.

By the end of 2022, the Company does not have a Employees (ESOP) and/or management (MSOP) Share Ownership Program by. Thus, there is no information related to ESOP/MSOP that can be presented in this Annual Report.

# **Realisasi** Penggunaan Dana Hasil Penawaran Umum
## Realization of Use of Proceeds from Public Offering

Sejak berdirinya hingga 31 Desember 2022, Perseroan belum pernah melakukan Penawaran Umum Perdana Saham. Perseroan juga tidak menerbitkan obligasi yang mewajibkan Perseroan melaporkan penggunaan dana hasil penawaran umum obligasi.

Dengan demikian, tidak terdapat informasi terkait realisasi penggunaan dana hasil penawaran umum.

Since its establishment until December 31st, 2022, the Company has never conducted an Initial Public Offering. the Company also does not issue bonds which require the Company to report the use of proceeds from the public offering of bonds.

Thus, there is no information regarding the realization of the use of proceeds from the public offering.

# **Informasi Material** Mengenai Investasi, Ekspansi, Divestasi, Penggabungan Usaha, Akuisisi, dan/atau Restrukturisasi Utang/ Modal
## Material Information Regarding Investment, Expansion, Divestment, Business Merger, Acquisition, and/or Debt/Capital Restructuring

Pada tahun buku 2022 terdapat pelaksanaan Restrukturisasi yang diterbitkan yaitu PP Nomor 6 Tahun 2022 tentang Pengurangan Penyertaan Modal Negara Republik Indonesia pada PT PPA dan Keputusan Para Pemegang Saham PT Nindya Karya No: S 178/MBU/03/2022 dan KEP–PS 3/PPA/0322 Perihal Perubahan Anggaran Dasar PT Nindya Karya, dimana salah satu isinya antara lain pengalihan kembali saham Perusahaan PT Perusahaan Pengelola Aset pada PT Nindya Karya sebanyak 5.890.500 (lima juta delapan ratus sembilan puluh ribu lima ratus) saham Seri B dengan nilai nominal Rp84.882,- (delapan puluh empat ribu delapan ratus delapan puluh dua rupiah) atau sebesar Rp449.997.421.000,- (empat ratus empat puluh sembilan miliar sembilan ratus sembilan puluh tujuh juta empat ratus dua puluh satu ribu rupiah) kepada Negara Republik Indonesia. PT Nindya Karya telah menjadi bagian dari Holding Danareksa sesuai dengan Peraturan Pemerintah Republik Indonesia Nomor 7 Tahun 2022 tanggal 24 Januari 2022 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam Modal Saham Perusahaan PT Danareksa dan telah ditetapkan oleh Menteri Keuangan lewat Keputusan Menteri Keuangan RI No. 143/KMK.06/2022 tanggal 18 April 2022 serta telah sesuai dengan Anggaran Dasar PT Nindya Karya No. 35 tanggal 27 Juni 2022.

In the financial year 2022, there was an implementation of Restructuring issued, namely PP No. 6 of 2022 concerning the Reduction of Capital Participation of the Republic of Indonesia in PT PPA and Decree of Shareholders of PT Nindya Karya No: S 178/MBU/03/2022 and KEP-PS 3/PPA/0322 Concerning Amendments to the Articles of Association of PT Nindya Karya, where one of the contents includes the transfer of shares of PT Perusahaan Pengelola Aset to PT Nindya Karya totaling 5,890,500 (five million eight hundred ninety thousand five hundred) Series B shares with a nominal value of Rp84.882,- (eighty-four thousand eight hundred eighty-two rupiah) or Rp449,997,421,000,- (four hundred forty-nine billion nine hundred ninety-seven million four hundred twenty-one thousand rupiah) to the Republic of Indonesia. PT Nindya Karya has become part of Holding Danareksa by Government Regulation of the Republic of Indonesia No. 7 of 2022 dated January 24, 2022, concerning the Addition of Capital Participation of the Republic of Indonesia into the Share Capital of PT Danareksa Company and approved by the Minister of Finance through Decree of the Minister of Finance of the Republic of Indonesia No. 143/KMK.06/2022 dated April 18, 2022, and by the Articles of Association of PT Nindya Karya No. 35 dated June 27, 2022.

# **Prospek** Usaha
## Business Prospect

Perekonomian global pada 2023 diprediksi alami resesi dan ketidakstabilan di bidang keuangan karena pertumbuhan ekonomi di negara maju seperti Eropa, China, dan Amerika Serikat melambat. Namun, ada beberapa negara di kawasan ASEAN yang diperkirakan lolos dari resesi karena mulai pulih dan tekanan inflasi mulai melemah, termasuk Indonesia. IMF juga memproyeksikan pemulihan ekonomi Indonesia yang lebih cepat dengan pertumbuhan ekonomi diperkirakan mencapai 6,0% di tahun 2023. Sejalan dengan itu, Tim Kajian Outlook Ekonomi di Organisasi Riset Tata Kelola Pemerintahan, Ekonomi, dan Kesejahteraan Masyarakat memperkirakan pertumbuhan ekonomi Indonesia tetap positif di kisaran 4,9-5,2%.

Dari sisi industri, pertumbuhan sektor konstruksi dan infrastruktur diprediksi mengalami tekanan di tahun 2023 karena meningkatnya inflasi global dan penurunan pertumbuhan ekonomi global akibat konflik geopolitik. Namun, BCI Central yang bertajuk *Indonesia Construction Market Outlook* 2023 melaporkan bahwa pasar proyek konstruksi (termasuk Gedung dan Sipil, kecuali Migas) diperkirakan tumbuh sebesar 5,78% pada tahun 2023 dibandingkan tahun 2022. Jalan & jembatan, bendungan, pelabuhan & pekerjaan sipil, dan pembangkit listrik diproyeksikan menjadi proyek sipil utama pada tahun 2023. Adapun konstruksi nasional terbagi dalam dua jenis yakni konstruksi gedung dan konstruksi sipil. Total pasar konstruksi Indonesia diperkirakan mencapai Rp332,95 triliun pada tahun 2023, dimana 47,29% pada sektor sipil dan 52,71% pada sektor bangunan.

Perkiraan tersebut penting untuk memandu kebijakan ekonomi ke depan dan memperkuat strategi pertumbuhan di sektor konstruksi. Menurut Kamar Dagang dan Industri Indonesia (Kadin), sektor konstruksi akan terus menjadi pendorong utama pertumbuhan ekonomi dalam negeri pada tahun 2023 serta tetap menjanjikan dan menarik bagi pelaku industri. PT Nindya Karya optimis terhadap pertumbuhan sektor konstruksi meski terdapat sentimen negatif terkait potensi resesi dan tahun politik, namun Perseroan akan waspada dan tetap percaya diri dan berkomitmen untuk menjaga kualitas dan kuantitas proyek-proyek yang sedang dan sudah berjalan di bidang konstruksi.

Pembangunan infrastruktur jadi salah satu fokus APBN 2023. Pemerintah menggalakkan pembangunan infrastruktur yang membawa pertumbuhan pesat sektor industri konstruksi dan mendorong pengembangan sektor konstruksi untuk memenuhi kebutuhan prioritas pembangunan infrastruktur. Karena hal ini merupakan momentum dari proyek infrastruktur yang mulai menggeliat kembali. Pemerintah melalui Kementerian Perindustrian (Kemenperin) mendukung pengembangan Industri Kecil dan Menengah (IKM) dalam memenuhi pasokan bahan bangunan di sektor *real estate* dan konstruksi. Hal itu karena kebutuhan akan bahan bangunan terus meningkat seiring dengan pemulihan sektor properti dan konstruksi pascapandemi COVID-19.

The global economy in 2023 is predicted to experience recession and financial instability as economic growth in developed countries such as Europe, China, and the United States slows down. However, several countries in the ASEAN region expected to escape recession as they begin to recover and inflationary pressures begin to weaken, including Indonesia. The IMF also projects a faster economic recovery for Indonesia with economic growth expected to reach 6.0% in 2023. In line with this, the Economic Outlook Study Team at the Governance, Economy, and Public Welfare Research Organisation expects Indonesia's economic growth to remain positive in the range of 4.9-5.2%.

From an industry perspective, growth in the construction and infrastructure sectors is predicted to be under pressure in 2023 due to rising global inflation and declining global economic growth due to geopolitical conflicts. However, BCI Central's Indonesia Construction Market Outlook 2023 reports that the construction project market (including Building and Civil, excluding Oil & Gas) is expected to grow by 5.78% in 2023 compared to 2022. Roads & bridges, dams, ports & civil works, and power plants are projected to be the main civil projects in 2023. National construction is divide into two types namely building construction and civil construction. Indonesia's total construction market is estimated to reach Rp332.95 trillion in 2023, of which 47.29% is in the civil sector and 52.71% in the building sector.

The forecast is essential to guide future economic policies and strengthen growth strategies in the construction sector. According to the Indonesian Chamber of Commerce and Industry (Kadin), the construction sector will continue to be the key driver of domestic economic growth in 2023 and remains promising and attractive for industry players. PT Nindya Karya is optimistic about the construction sector growth despite negative sentiments related to the potential recession and political year, however, the Company will be aware and remain confident and committed to maintaining the quality and quantity of ongoing projects in the construction sector.

Infrastructure development is one of the focuses of the 2023 State Budget. The government promotes infrastructure development that brings rapid growth to the construction industry sector and encourages the development of the construction sector to meet the priority needs of infrastructure development. Because this is the momentum of infrastructure projects that are starting to stretch again. The government, through the Ministry of Industry (Kemenperin), supports the development of Small and Medium Industries (SMI) in fulfilling the supply of building materials in the real estate and construction sectors. That is because the need for building materials continues to increase along with the recovery of the property and construction sector after the COVID-19 pandemic.

Melalui Kemenperin, pemerintah juga menginginkan bahwa industri kecil bisa ikut memasok bahan konstruksi untuk proyek-proyek nasional. Hal tersebut karena pemerintah menilai kualitas material bangunan dalam negeri dapat bersaing secara global sebagai respon terhadap konflik geopolitik global yang berimbas pada lonjakan harga dan terganggunya rantai pasok material konstruksi. Termasuk kompetisi dalam sektor konstruksi di Indonesia yang semakin ketat seiring dengan pengembangan lini bisnis oleh para kompetitor guna mendukung proyek infrastruktur dalam pembangunan strategis nasional dan regional. Hal tersebut membuat prospek proyek infrastruktur di sektor konstruksi tetap kompetitif dan menjanjikan.

Through the Ministry of Industry, the government also wants small industries to supply construction materials for national projects. That is because the government considers the quality of domestic building materials to be globally competitive in response to global geopolitical conflicts that have resulted in price hikes and disruption of the construction material supply chain. The competition in the construction sector in Indonesia is getting tighter as competitors develop business lines to support infrastructure projects in national and regional strategic development. That makes the prospect of infrastructure projects in the construction sector remain competitive and promising.

PT Nindya Karya yakin bahwa prospek bisnis yang cerah dapat dicapai dengan menerapkan strategi bisnis yang relevan dalam melihat perkembangan industri dan pertumbuhan makro ekonomi ke depan, ditambah sisi kewaspadaan dalam melihat dan mengantisipasi situasi yang tidak terprediksi sehingga dapat menghadapi tantangan dan melihat peluang yang ada. PT Nindya Karya mendukung penuh kebijakan dan regulasi pemerintah dalam upaya meningkatkan pertumbuhan ekonomi dan semangat sektor konstruksi. Perseroan siap menghadapi tantangan yang akan datang dan bersinergi dengan pihak pemerintah maupun pelaku industri di semua sektor termasuk konstruksi dengan menyediakan tenaga konstruksi yang terampil dan bersertifikat di bidangnya. Perseroan yakin bahwa prospek industri konstruksi dalam pembangunan infrastruktur tahun 2023 sangat positif dengan meningkatnya potensi nilai pembangunan konstruksi sehingga dapat menjadi penggerak utama ekonomi dalam negeri.

PT Nindya Karya believes that a bright business prospect could be achieved by implementing a relevant business strategy in looking at industry development and macroeconomic growth ahead, along with awareness in seeing and anticipating unpredictable situations so that it can face challenges and see the opportunities that exist. PT Nindya Karya fully supports government policies and regulations to increase economic growth and the spirit of the construction sector. The Company is ready to encounter the challenges ahead and synergize with the government and industry players in all sectors including construction by providing skilled and certified construction personnel in their fields. The Company believes that the prospect of the construction industry in infrastructure development in 2023 is very positive with the increase in the potential value of construction development so that it can become the main driver of the domestic economy.

Dalam penyusunan Rencana Kerja dan Anggaran Perusahaan (RKAP) 2023, target-target Perseroan yang akan dicapai sudah diselaraskan dengan Rencana Jangka Panjang Perusahaan (RJPP) 2023-2027. Strategi korporasi yang akan dijalankan pada 2023, yaitu manajemen telah menetapkan strategi-strategi untuk merespon peluang pasar industri konstruksi dan investasi.

In the preparation of the Company's Work Plan and Budget (RKAP) 2023, the Company's targets to be achieved have been aligned with the Company's Long-Term Plan (RJPP) for 2023–2027. Corporate strategy to be carried out In 2023, management has set strategies to respond to market opportunities in the construction and investment industries.

Strategi utama PT Nindya karya melakukan perkuatan pada tahun 2023 adalah sebagai berikut :

The main strategy of PT Nindya Karya is to strengthen the year 2023 as follows:

**1. Bidang Perencanaan Strategis dan Investasi**

- Mendayagunakan aset milik perusahaan dan aset pihak lain dalam bentuk sinergi BUMN untuk pengembangan bisnis di bidang properti/*real estate*.
- Melakukan investasi pada bidang usaha yang mendukung dan memperkuat *core* bisnis perusahaan di bidang jasa konstruksi.
- Melakukan kerja sama dengan pihak lain, untuk pengembangan bisnis di bidang:
  a. *Water, Energy, Mining and Oil & Gas*
     1) SPAM Regional Agam Bukittinggi
     2) SPAM Sindang Heula Banten
     3) PLTMH Bendungan Nindya (Temef dan Karaloe)
     4) RDMP RU II Dumai
     5) Perpipaan Cikampek – Plumpang Pertamina

**1. Field of Strategic Planning and Investment**

- Utilizing company-owned assets and other parties' assets in the form of SOE synergy for business development in the property/real estate sectors
- Invest in business fields that support and strengthen the company's core business in the field of construction services.
- Cooperate with other parties to Business development in the areas of:
  a. Water, Energy, Mining, and Oil & Gas
     1) Agam Bukittinggi Regional SPAM
     2) SPAM Sindang Heula Banten
     3) PLTMH Nindya Dam (Temef and Karaloe)
     4) RDMP RU II Dumai
     5) Cikampek Piping – Pertamina Plumpang

b. *Property, Infrastructure and Transportation*
   1) Kantor Pemerintahan Kota Padang
   2) Hotel Nindya Mataram
   3) Perumahaan Purinatha Cibinong
   4) RSUD Cianjur
   5) LRT Bali

- Meningkatkan pertumbuhan perusahaan dengan melakukan investasi pada bidang – bidang strategis sesuai dengan anggaran dasar yang ditetapkan perusahan baik melalui inisiasi bisnis, kerja sama kemitraan strategis, maupun tender investasi atau Kerja sama Pemerintah dan Badan Usaha (KPBU).
- *Revamping* pengelolaan anak Perusahaan.
- Memperoleh pendanaan pada agenda investasi baik bersumber dari *equity*, mitra strategis, maupun pendanaan kredit perbankan dan lembaga keuangan.
- Melakukan *monitoring* realisasi investasi yang sudah berjalan, evaluasi kinerja dan pencapaian terhadap target – target yang menjadi indikator realisasi investasi seperti IRR, NPV, PBP, PI.
- Melakukan pengembangan potensi kerja sama antar anggota Holding Danareksa terutama untuk mengembangkan kawasan industri berbasis green construction dan utilitas pendukungnya berupa penyediaan air bersih dan renewable energi.
- Transformasi digital perencanaan anggaran Perusahaan.
- Perencanaan Perusahaan 5 tahun ke depan.
- Aware terhadap perubahan kondisi global.
- Monitoring dan evaluasi realisasi *capital expenditure*.

**2. Bidang Produksi**

- Implementasi secara optimal transformasi digital bidang produksi.
- Peningkatan kualitas proses penetapan PPP dengan mempertimbangkan unsur 5 M (Metode, Material, *Main Power, Machine & Money*).
- Mewujudkan Perusahaan menjadi *green construction*.
- Implementasi *Excellence Engineering*.
- Percepatan pekerjaan persiapan dan pelaksanaan proyek *carry over* dan proyek baru melalui pemanfaatan teknologi dan sistem terintegrasi.
- Merencanakan diversifikasi usaha untuk menjaga sustainability Perusahaan.
- Monitoring dan evaluasi kegiatan operasional mingguan secara konsisten.

**3. Bidang Pemasaran**

- Peningkatan *competitiveness* dalam hal penawaran harga tender suatu proyek melalui *Smart Estimating Guide, Value Engineering, Design and Build* dan BIM (*Building Information Modelling*) dan *Marketing Intelligence*.
- Ekspansi global dengan melakukan kajian atas peluang bisnis, kajian atas regulasi yang berlaku di negara yang dituju, kajian sosial budaya setempat melalui *assuring participation* pangsa pasar LOAN

a. Property, Infrastructure and Transportation
   1) Padang City Government Office
   2) Hotel Nindya Mataram
   3) Purinatha Cibinong Housing Complex
   4) Cianjur Hospital
   5) Bali LRT

- Increase the company's growth by investing in strategic areas in accordance with the articles of association set by the company either through business initiation, strategic partnership cooperation, investment tenders, or Government and Business Entity Cooperation (PPP).
- Revamping the management of subsidiaries.
- Obtaining funding on the investment agenda from equity, strategic partners, and credit funding for banks and financial institutions.
- Monitoring investment realization that has been running, evaluating performance, and achieving targets that are indicators of investment realization such as IRR, NPV, PBP, PI.
- Developing the potential for cooperation between members of Danareksa Holding, especially to develop green construction-based industrial estates and support utilities in the form of providing clean water and renewable energy.
- Digital transformation of corporate budget planning.
- Corporate Planning for the next 5 years.
- Aware of changes in global conditions.
- Monitoring and evaluating the realization of capital expenditure.

**2. Production Field**

- Optimal implementation of the digital transformation of the production field.
- Improving the quality of the PPP determination process by considering the 5 M elements (Method, Material, Main Power, Machine &; Money).
- Realizing the Company interest in green construction.
- Implementation of Engineering Excellence.
- Acceleration of preparatory work and implementation of carryover projects and new projects through the utilisation of integrated technology and systems.
- Planning business diversification to maintain the sustainability of the Company.
- Consistent monitoring and evaluation of weekly operational activities.

**3. Marketing Field**

- Increased competitiveness in terms of bidding tender prices for a project through Smart Estimating Guide, Value Engineering, Design and Build, BIM (Building Information Modelling), and Marketing Intelligence.
- Global expansion by conducting studies on business opportunities, studies on applicable regulations in the target country, and local socio-cultural studies through ensuring participation in the ICB LOAN market share

ICB (kerja sama dengan Perusahaan Internasional).
- Melakukan perluasan *market share* tidak hanya ekosistem BUMN tapi juga pada ekosistem swasta dengan penguatan fungsi *Risk Management*.
- Memperbesar *size project* untuk meningkatkan efektivitas pertumbuhan usaha.
- *Quality Product* sebagai pemasaran pasif melalui peningkatan kualitas mutu pekerjaan dan kepuasan pelanggan.
- Pengembangan kompetensi perusahaan dengan meningkatkan infrastruktur tender: memperbesar pengalaman/ Kemampuan Dasar (KD), menambah SKA dan SKT, menambah inventaris peralatan, SBU, NIB, dll.
- Meningkatkan *repeat order.*

**4. Bidang Riset & TI**
- Penguatan fungsi Infrastruktur untuk penunjang transformasi digital.
- Penguatan fungsi *Cyber Security* dengan pembentukan CSIRT (*Cyber Security & Incident Response Team*).
- Optimalisasi digitalisasi proses bisnis (utama & pendukung).
- Optimalisasi transformasi digital dengan menyelesaikan rekomendasi hasil *assessment* INDI 4.0.
- Perbaikan tata kelola melalui tindak lanjut *IT Maturity Assessment & Surveillance* ISO:IEC 27001:2013.
- Optimalisasi data dengan *Data Warehouse & Big Data Analytic*.
- Membangun Ekosistem Inovasi korporasi melalui 3 Program Inovasi yaitu *Idea Box* (iBOX), *Improvement Group Activity* (IGA) dan *Nindya Leading Innovation* (NLI).

**5. Bidang *Supply Chain Management***
- Meningkatkan Sistem Informasi dan Administrasi berbasis teknologi informasi yang terintegrasi.
- Membangun *long term partnership*.
- Peningkatan kompetensi SDM sesuai keahlian secara berkala & berkelanjutan.
- Meningkatkan daya saing harga dan kualitas dari Rekanan terpilih.
- Menerapkan *Business Analytic* dalam pengambilan keputusan.

**6. Bidang QHSE**
- Implementasi di Bidang *Quality, Health, Safety & Environment* menjadi Budaya bagi setiap Insan Nindya.
- Sertifikasi Personel QHSE sesuai dengan Standar Nasional & Global.
- Transformasi digital dalam *monitoring* dan evaluasi kegiatan operasional dengan menggunakan Sistem Informasi Manajemen QHSE.
- Pencapaian *Zero Accident* SR<250 dan FR<1.

(cooperation with International Companies).
- Expanding market share not only in the SOE ecosystem but also in the private ecosystem by strengthening the Risk Management function.
- Increase the size of the project to increase the effectiveness of business growth.
- Quality product as passive marketing through improving the quality of work and customer satisfaction.
- Development of company competencies by improving tender infrastructure: increasing experience / Basic Capabilities (KD), adding SKA and SKT, increasing equipment inventory, SBU, NIB, etc.
- Increase repeat orders.

**4. Research & IT**
- Strengthening infrastructure functions to support digital transformation.
- Strengthening the function of Cyber Security with the establishment of the CSIRT (Cyber Security & Incident Response Team).
- Optimization of digitization of business processes (main & supporting).
- Optimization of digital transformation by completing recommendations from the INDI 4.0 assessment.
- Improved governance through follow-up IT Maturity Assessment & surveillance (ISO:IEC 27001:2013)
- Data optimization with Data warehouses & Big Data Analytics.
- Building a corporate Innovation Ecosystem through 3 Innovation Programs namely Idea Box (iBOX), Improvement Group Activity (IGA), and Nindya Leading Innovation (NLI).

**5. Field of Supply Chain Management**
- Improve Information Systems and Administration based on integrated information technology.
- Build long-term partnerships.
- Improvement of HR competencies according to expertise regularly & continuously.
- Improve the price competitiveness and quality of selected associates.
- Apply Business Analytics in retrieval decisions.

**6. QHSE Field**
- Implementation in the Field of Quality, Health, Safety & Environment becomes a Culture for every Nindya Person.
- QHSE Personnel Certification in accordance with National & Global Standards.
- Digital transformation in monitoring and evaluating operational activities using the QHSE Management Information System.
- Achievement of Zero Accident SR<250 and FR<1.

- Respon terhadap keluhan pelanggan di bidang QHSE tersistem dan ditindaklanjuti dengan cepat.

**7. Bidang Keuangan**

- Menerbitkan surat berharga untuk pembiayaan jangka menengah & jangka panjang.
- Mendapatkan sumber pendanaan dengan *cost of fund* yang efisien dan kompetitif.
- Optimalisasi skema *third parties agreement* (*access owner, lender* dan *contractor*) untuk mendukung kegiatan investasi dan perolehan kontrak baru.
- Penyusunan dan pelaksanaan *creative financing scheme* dalam pembiayaan pelaksanaan investasi dengan memanfaatkan ekosistem yang ada di holding Danareksa baik dari sisi *financial product* maupun *financial resource*.
- Memaksimalkan pembiayaan internal Perusahaan dengan mengutamakan *inflow* proyek untuk memastikan keberlangsungan *cash flow* Perusahaan yang sehat.

**8. Bidang *Human Capital***

- Internalisasi core value AKHLAK.
- Membangun *Employee Experience* dalam mengembangkan talenta.
- Penyempurnaan Sistem *Human Resources Management* yang terintegrasi.
- Penerapan KPI Individu secara konsisten guna mendorong kinerja Perusahaan.
- *Nindya Learning Center* sebagai *Center of Knowledge* dalam pengembangan talenta.

**9. Bidang Manajemen Risiko & Sistem**

- Memberikan nilai tambah bagi Perusahaan dengan terlaksananya Manajemen Risiko yang terpadu dalam lingkup Unit Kerja, Unit Bisnis dan Proyek melalui penggunaan aplikasi BORN (*Business and Operational Risk Management* Nindya).
- Memastikan Perusahaan memahami, menilai dan mengelola seluruh risiko yang berpotensi terjadi dalam pencapaian sasaran Perusahaan.
- Memastikan kebijakan yang telah dibuat dapat mengendalikan potensi risiko yang ada baik dari isu internal maupun eksternal.
- Memaksimalkan Pelatihan Online untuk peningkatan kompetensi Tim Sistem Korporasi.
- Penerapan Audit Internal Terintegrasi pada Unit Kerja/Bisnis/Proyek.
- Pelaksanaan Audit Internal Terintegrasi dengan menggunakan SIM Audit.
- Meminimalisir potensi temuan Audit Eksternal dengan peningkatan kompetensi.
- Peningkatan kompetensi & peran pengendali dokumen terkait kesisteman.

- Response to customer complaints in the field of QHSE is systemized and followed up quickly.

**7. Finance**

- Issuing securities for medium- and long-term financing
- Obtain funding sources with an efficient and competitive cost of funds.
- Optimisation of third-party agreement schemes (access owners, lenders, and contractors) to support investment activities and the acquisition of new contracts
- Preparation and implementation of creative financing schemes in financing investment implementation by utilising the existing ecosystem in Danareksa Holding both in terms of financial products and financial resources.
- Maximising the company's internal financing by prioritising project inflow to ensure the sustainability of the company's cash flow, which is healthy.

**8. Human Capital Field**

- Internalisation of AKHLAK's core values.
- Build Employee Experience in Cultivate talents.
- Improvement of the Human Resources System through integrated management.
- Consistent application of individual KPIs to drive the Company's performance.
- Nindya Learning Center as a Center of Knowledge in Talent Development.

**9. Risk Management & Systems**

- Provide added value for the Company by implementing integrated Risk Management within the scope of Work Units, Business Units and Projects through the use of the BORN application (Business and Operational Risk Management Nindya).
- Ensure the Company understands, assesses, and manages all potential risks in achieving the Company's goals.
- Ensure policies that have been created can control the potential risks that exist both from the issue internal as well as external.
- Maximise online training for improving the competence of the corporate systems team.
- Implementation of an integrated internal audit in the unit work, business, or project
- Implementation of internal audit integrated with SIM Audit
- Minimise potential external audit findings through increased competence.
- Increased competence and controlling role system-related documents.

# **Aspek** Pemasaran
## Marketing Aspect

### PANGSA PASAR

Pangsa pasar Perseroan adalah proyek-proyek infrastruktur nasional di bidang pengairan dan irigasi, jalan dan jembatan, bangunan gedung, pelabuhan dan bandara serta EPC yang berasal dari Pemerintah Pusat melalui Kementerian PUPR dan Kementerian terkait, Pemerintah daerah, BUMN dan Swasta.

Perseroan juga memetakan pangsa pasar berdasarkan tender yang diikuti dan dimenangkan oleh Perseroan. Pertumbuhan bisnis konstruksi pada tahun 2022 masih tumbuh dengan terbatas karena masa pemulihan ekonomi nasional, yang tercermin dari tender-tender proyek yang masih terbatas. Dengan perolehan proyek baru yang hanya mencapai 24,10% dari tender yang diikuti, Perseroan tetap berusaha memperoleh proyek sebanyak-banyaknya dengan tetap menggunakan prinsip kehati-hatian.

Jumlah nilai tender yang diikuti tahun 2022 mencapai sebesar Rp26,92 triliun, mengalami peningkatan sebesar Rp1,25 triliun atau 4,86% dibandingkan periode yang sama pada realisasi tahun 2021 sebesar Rp25,67 triliun. Dari nilai tender yang diikuti tersebut, nilai tender yang dimenangkan tahun 2022 sebesar Rp6,15 triliun atau 22,85% terhadap jumlah nilai tender yang diikuti di tahun 2022. Jumlah nilai proyek baru yang dimenangkan mengalami peningkatan Rp985 miliar atau 17,91%, dari Rp5,50 triliun di tahun 2021 menjadi Rp6,49 triliun di tahun 2022.

### STRATEGI PEMASARAN

Kegiatan pengembangan pemasaran atas layanan Perseroan di tahun 2022 adalah sebagai berikut:

1. *Competitiveness* dalam hal penawaran tender melalui SEG (*Smart Estimating Guide*), *Design & Build*, dan BIM (*Building Information Modelling*) dan *Marketing Intelligence.*
2. Penetrasi pasar pada Proyek Kerja Sama Pemerintah dan Badan Usaha (KPBU).
3. Penetrasi pasar pada proyek-proyek EPC (oil & gas, energi terbarukan).
4. Penetrasi pasar ke Luar Negeri melalui kerjasama dan *joint venture.*
5. Memasuki pasar swasta yang *prudent* dengan memenuhi prinsip 5C (*Character, Capacity, Capital, Collateral, Condition*).
6. Fokus pada upaya pemasaran pada unit properti yang sudah terbangun (*ready stock*).
7. Penerapan strategi pemberian bonus/*cashback* dalam bernegosiasi.
8. Memanfaatkan digital marketing melalui *market place online* properti untuk produk unit *ready stock.*

### MARKET SHARE

The Company's market share is national infrastructure projects in the fields of water system and irrigation, roads and bridges, buildings structures, harbors and airports, and EPC from the Ministry of Public Work and Housing (Central Government) and related Ministry, State-Owned Enterprises, and private companies.

The Company also maps market share based on tenders which was followed and won by the Company. Growth The construction business in 2022 is still growing with limited due to the period of national economic recovery, which is reflected in the limited number of project tenders. With the acquisition of new projects, that only reached 24.10% In the tenders that followed, the company continued to strive to obtain Project as much as possible while still using precautionary principle.

The total value of tenders participated in 2022 reached Rp26.92 trillion, an increase of Rp1.25 trillion or 4.86% compared to the same period in 2021 realization of Rp25.67 trillion. Of the value of tenders participated in, the value of tenders won in 2022 was Rp6.15 trillion or 22.85% of the total value of tenders participated in 2021. The total value of new projects won experienced an increase of Rp985 billion or 17.91%, from Rp5.50 trillion in 2021 to Rp6.49 trillion in 2022.

### MARKETING STRATEGY

The marketing development activities for the Company's services in 2022 are as follows:

1. Competitiveness in terms of the tender offers through SEG (Smart Estimating Guide), Design & Build, BIM (Building Information Modelling), and Marketing Intelligence.
2. Market penetration in Government and Business Entity Cooperation ("KPBU") projects.
3. Market penetration in EPC projects (oil & gas, renewable energy).
4. Overseas market penetration through cooperation and joint venture
5. Entering the prudent private market by fulfilling the 5C principle (Character, Capacity, Capital, Collateral, Condition)
6. Focus on marketing efforts on ready-stock property units.
7. Implementation of bonus/cashback strategy in negotiation.
8. Utilise digital marketing through an online property marketplace for ready stock unit products.

# **Informasi** Transaksi Material yang Mengandung Benturan Kepentingan dan/atau Transaksi dengan Pihak Afiliasi/Pihak Berelasi

## Material Transaction Information Containing Conflict of Interest and/or Transactions with Affiliated Parties/Related Parties

### KEBIJAKAN TENTANG PIHAK BERELASI

Perseroan memiliki transaksi dengan pihak pihak berelasi sebagaimana didefinisikan dalam PSAK No. 7 mengenai "Pengungkapan Pihak-pihak Berelasi." Pihak berelasi adalah orang atau entitas yang terkait didefinisikan sebagai berikut:

1. Orang atau anggota keluarga dekatnya mempunyai relasi dengan Perusahaan jika orang tersebut:
   a. Memiliki pengendalian atau pengendalian bersama atas Perusahaan.
   b. Memiliki pengaruh signifikan atas Perusahaan.
   c. Merupakan personil manajemen kunci Perusahaan atau entitas induk dari Perusahaan.

2. Suatu entitas berelasi dengan Perusahaan jika memenuhi salah satu hal berikut:
   a. Entitas dan Perusahaan adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi 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 Perusahaan atau entitas yang terkait dengan Perusahaan. Jika Perusahaan adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan Perusahaan.
   f. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a); atau
   g. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personil 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 Perusahaan atau kepada entitas induk dari Perusahaan.

### POLICY ON RELATED PARTIES

The Company has transactions with related parties as defined in PSAK No. 7 concerning "Related Party Disclosures." A related party is a related persons or entities are defined as follows:

1. A person or a member of his/her immediate family is related to the Company if that person:
   a. Has control or joint control over the Company.
   b. Has significant influence over the Company.
   c. Are key management personnel of the Company or a parent entity of the Company.

2. An entity is related to the Company if it fulfills one of the following:
   a. The entity and the Company are members of the same group (meaning that the parent entity, subsidiary, and its subsidiaries are related to each other). related to other entities).
   b. One entity is an associate or joint venture of associate or joint venture of another entity (or an associate or joint venture that is a member of a group of which the other entity is a member). is a member).
   c. Both entities are joint ventures of the same third party.
   d. One entity is a joint venture of a and the other entity is an associate of the third entity.
   e. The entity is a post-employment benefit plan for post-employment benefit plan for the employee benefits of one of the Company or an entity related to the Company. If Company is the entity that administers the plan, the sponsoring entity is also related to the the Company.
   f. An entity controlled or jointly controlled by a person identified in (a); or
   g. A person identified in (a)(i) has significant influence over the entity or is a key management personnel of the entity (or a parent of the entity).
   h. The entity, or a member of a group of which the entity is a part, provides key management personnel services to the Company or a holding entity of the Company. Company.
   i.

Entitas yang berelasi dengan Pemerintah adalah entitas yang dikendalikan, dikendalikan bersama, atau dipengaruhi oleh Pemerintah. Pemerintah mengacu kepada Pemerintah, instansi Pemerintah dan badan yang serupa baik lokal, nasional maupun Internasional. Entitas yang berelasi dengan Pemerintah dapat berupa entitas yang dikendalikan atau dipengaruhi secara signifikan oleh Kementerian Keuangan atau Pemerintah Daerah yang merupakan Pemegang Saham entitas, atau entitas yang dikendalikan oleh Pemerintah Republik Indonesia melalui Kementerian BUMN sebagai kuasa pemegang saham.

Entities related to the Government are entities that are controlled, jointly controlled, or influenced by the Government. The government refers to the Government, Government agencies, and similar bodies whether local, national, or international. Entities related to the Government may be entities controlled or significantly influenced by the Ministry of Finance or Local Government which is the entity's Shareholder, or entities controlled by the Government of the Republic of Indonesia through the Ministry of SOEs as the shareholder power.

## NAMA PIHAK BERTRANSAKSI, SIFAT HUBUNGAN AFILIASI, SIFAT TRANSAKSI, SERTA ALASAN DILAKUKANNYA TRANSAKSI

Berikut disampaikan nama pihak bertransaksi dan sifat hubungan afiliasi untuk transaksi Perusahaan di sepanjang tahun 2022.

## THE NAME OF THE PARTY TO THE TRANSACTION, THE NATURE OF THE AFFILIATE RELATIONSHIP, THE NATURE OF THE TRANSACTION, AND THE REASON FOR THE TRANSACTION

The following is the name of the transacting party and the nature of the affiliate relationship for the Company's transactions throughout 2022.

| Pihak-Pihak yang Berelasi<br>Related Parties | Hubungan<br>Connection | Sifat Transaksi<br>Transaction Nature |
|---|---|---|
| Lembaga Pembiayaan Ekspor Indonesia | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penempatan Giro, Pinjaman Bank dan Non Bank<br>Placement of Current Account, Bank and Non Bank Loans |
| PT Bank Mandiri (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penempatan Giro, Pinjaman Bank dan Non Bank<br>Placement of Current Account, Bank and Non Bank Loans |
| PT Bank Negara Indonesia (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penempatan Giro, Pinjaman Bank dan Non Bank<br>Placement of Current Account, Bank and Non Bank Loans |
| PT Bank Rakyat Indonesia (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penempatan Giro dan Penempatan Deposito<br>Placement of Current Account and Placement of deposits |
| PT Bank Rakyat Indonesia Syariah Tbk | Dikendalikan oleh PT Bank Rakyat Indonesia (Persero) Tbk<br>Controlled by PT Bank Rakyat Indonesia (Persero) Tbk | Penempatan Giro<br>Placement of Current Account |
| PT Bank Tabungan Negara (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penempatan Giro<br>Placement of Current Account |
| Perum LPPNPI (Airnav Indonesia) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| Perum Perumnas | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Adhi Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Angkasa Pura I | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Perusahaan Perdagangan Indonesia Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Brantas Abipraya (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |

| Pihak-Pihak yang Berelasi<br>Related Parties | Hubungan<br>Connection | Sifat Transaksi<br>Transaction Nature |
|---|---|---|
| PT Bukit Asam Tbk | Dikendalikan oleh Mining Industry Indonesia<br>Controlled by Mining Industry Indonesia (MIND ID) | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT DOK dan Perkapalan Surabaya (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Hakaaston | Dikendalikan oleh PT Hutama Karya (Persero)<br>Controlled by PT Hutama Karya (Persero) | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Hutama Karya (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Hutama Karya Infrastruktur | Dikendalikan oleh PT Hutama Karya (Persero)<br>Controlled by PT Hutama Karya (Persero) | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Istaka Karya (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Jasa Marga (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Jasamarga Kunciran Cengkareng | Dikendalikan oleh PT Jasa Marga (Persero) Tbk<br>Controlled by PT Jasa Marga (Persero) Tbk | Investasi Jangka Panjang Lainnya<br>Other Long Term Investment |
| PT Krakatau Engineering & Construction | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pelabuhan Indonesia I (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pelabuhan Indonesia II (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pelabuhan Indonesia III (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pelabuhan Indonesia IV (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pembangunan Perumahan (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pertamina (Persero | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pertamina Gas | Dikendalikan oleh PT Pertamina (Persero)<br>Controlled by PT Pertamina (Persero) | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pertamina Geothermal Energy | Dikendalikan oleh PT Pertamina (Persero)<br>Controlled by PT Pertamina (Persero) | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pertamina Eksplorasi dan Produksi | Dikendalikan oleh PT Pertamina (Persero)<br>Controlled by PT Pertamina (Persero) | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Perusahaan Gas Negara (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Perusahaan Pengelola Aset | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Entitas Induk<br>Owners of The Parent |
| PT PPA Finance | Dikendalikan oleh PT Perusahaan Pengelola Aset (Persero)<br>Controlled by PT Perusahaan Pengelola Aset (Persero) | Aset Hak Guna dan Liabilitas Sewa<br>Right of Use Assets and Lease Liabilities |

| Pihak-Pihak yang Berelasi<br>Related Parties | Hubungan<br>Connection | Sifat Transaksi<br>Transaction Nature |
|---|---|---|
| PT PTPN IV (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Pupuk Kalimantan Timur | Dikendalikan oleh PT Pupuk Indonesia (Persero)<br>Controlled by PT Pupuk Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Sarana Multi Infrastruktur (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Semen Padang | Dikendalikan oleh PT Semen Indonesia (Persero) Tbk<br>Controlled by PT Semen Indonesia (Persero) Tbk | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Surabaya Industrial Estate Rungkut | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Survai Udara Penas (Persero) | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Waskita Beton Tbk | Dikendalikan oleh PT Waskita Karya (Persero) Tbk Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Waskita Beton Precast Tbk | Dikendalikan oleh PT Waskita Karya (Persero) Tbk<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Waskita Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| PT Wijaya Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat<br>Controlled by the Central Government of the Republic Indonesia | Penagihan atas Jasa Konstruksi<br>Billing of Construction Service |
| Ventura Bersama Adhi - Nindya - Penta | Investasi pada Ventura Bersama<br>Investment in Associates and Joint Ventures | Investasi pada Ventura Bersama<br>Investment in Joint Ventures |
| Ventura Bersama Nindya - PT Bunga Raya Lestari | Investasi pada Ventura Bersama<br>Investment in Associates and Joint Ventures | Investasi pada Ventura Bersama<br>Investment in Joint Ventures |
| Ventura Bersama Nindya - PT Bina Nusa Sarana | Investasi pada Ventura Bersama<br>Investment in Associates and Joint Ventures | Investasi pada Ventura Bersama<br>Investment in Joint Ventures |
| Ventura Bersama Nindya - Mettana | Investasi pada Ventura Bersama<br>Investment in Associates and Joint Ventures | Investasi pada Ventura Bersama<br>Investment in Joint Ventures |
| Ventura Bersama Nindya - PT Mahakaam Jaya Sejahtera | Investasi pada Ventura Bersama<br>Investment in Associates and Joint Ventures | Investasi pada Ventura Bersama<br>Investment in Joint Ventures |
| PT Danareksa (Persero) | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Induk Holding<br>Holding Parent |
| PT Danareksa Finance | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Danareksa Capital | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Jalin Pembayaran Nusantara | Dikendalikan oleh PT Jalin Pembayaran Nusantara<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |

| Pihak-Pihak yang Berelasi<br>Related Parties | Hubungan<br>Connection | Sifat Transaksi<br>Transaction Nature |
|---|---|---|
| PT Kliring Berjangka Indonesia | Dikendalikan oleh PT Kliring Berjangka Indonesia<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Penerbitan dan Percetakan Balai Pustaka | Dikendalikan oleh PT Penerbitan dan Percetakan Balai Pustaka<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Kawasan Industri Medan | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the<br>Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Kawasan Industri Wijayakusuma | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the<br>Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Kawasan Industri Makassar | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Kawasan Berikat Nusantara | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Jakarta Industrial Estate Pulogadung | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Surabaya Industrial Estate Rungkut | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Bina Karya | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| PT Indra Karya | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| Perum Jasa Tirta I | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| Perum Jasa Tirta II | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |
| Perum Lkbn Antara | Dikendalikan oleh PT Danareksa (Persero)<br>Controlled by the Central Government of the Republic Indonesia | Anggota Grup Holding Danareksa<br>Member Holding of Danareksa |

## PENJELASAN MENGENAI KEWAJARAN TRANSAKSI

Dewan Komisaris dan Direksi menyatakan seluruh transaksi yang dilakukan Perseroan, baik dengan Pihak Berelasi maupun dengan Pihak Ketiga dilakukan melalui proses dan mekanisme pengadaan yang wajar, sesuai dengan yang peraturan dan perundang-undangan yang berlaku.

## ALASAN DILAKUKANNYA TRANSAKSI

Sama seperti halnya transaksi dengan pihak ketiga maupun transaksi lainnya, transaksi pihak berelasi dilakukan dalam rangka pengelolaan operasional dan bisnis Perseroan; termasuk di antaranya pendapatan serta pinjaman bank maupun penempatan dana di bank.

## EXPLANATION OF REASONABLENESS TRANSACTIONS

Explanation of Transaction FairnessThe Board of Commissioners and Board of Directors state that all transactions carried out by the Company, both with Related Parties and with Third Parties, are carried out through reasonable procurement processes and mechanisms, in accordance with the applicable laws and regulations.

## REASON FOR THE TRANSACTION

Similar to transactions with third parties and other transactions, related party transactions are conducted in the context of managing the Company's operations and business; including income and bank loans and placement of funds in banks.

## KEBIJAKAN PERUSAHAAN TERKAIT MEKANISME REVIEW ATAS TRANSAKSI

Kewajaran transaksi dan pemenuhan peraturan atas transaksi pihak berelasi telah melalui proses review dan audit oleh pihak auditor internal dan eksternal. Perusahaan melakukan transaksi dengan pihak-pihak berelasi telah sesuai dengan PSAK No 7 tentang Pengungkapan Pihak-Pihak Berelasi.

## PEMENUHAN PERATURAN DAN KETENTUAN TERKAIT

Pemenuhan peraturan dan ketentuan terkait, yaitu Standar Akuntansi Keuangan (SAK) di Indonesia dilakukan melalui upaya pengungkapan PSAK 7 tentang "Pengungkapan Pihak Pihak Berelasi" dalam laporan keuangan Perusahaan tahun 2022 yang telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar dan Rekan.

## COMPANY POLICY RELATED TO TRANSACTION REVIEW MECHANISM

The reasonableness of transactions and the fulfillment of regulations on transactions with transactions have gone through a review and audit process by internal and external auditors. The Company conducted transactions with related parties has been by PSAK No. 7 concerning Disclosure of Related Parties.

## FULFILLMENT OF RELATED REGULATIONS AND REQUIREMENTS

Fulfillment of related regulations and provisions, namely Financial Accounting Standards (SAK) in Indonesia is carried out through efforts to disclose PSAK 7 concerning "Related Party Disclosures" in the Company's 2022 financial statements which have been audited by the Public Accounting Firm Amir Abadi Jusuf, Aryanto, Mawar, and Partners.

# **Informasi** Keuangan yang Mengandung Kejadian yang Bersifat Luar Biasa dan Jarang Terjadi

## Financial Information Containing Extraordinary and Rare Events

Pada tahun 2021 melalui Peraturan Pemerintah No. 89 Tahun 2021 pasal 3 (tiga) ayat 2 (dua) menyatakan bahwa Saham yang diambil bagian oleh PT Perusahaan Pengelola Aset (Persero) dialihkan kembali kepada negara dengan mekanisme sebagaimana diatur dalam ketentuan peraturan perundang-undangan paling lambat tahun 2022.

In 2021 through Government Regulation No. 89 of 2021 article 3 (three) paragraph 2 (two) states that the shares taken by Asset Management Company (Persero) are transferred back to the state with the mechanism as stipulated in the provisions of laws and regulations no later than 2022.

Terhadap pelaksanaan Restrukturisasi tersebut telah diterbitkan Peraturan Pemerintah (PP) Republik Indonesia Nomor 6 Tahun 2022 tentang Pengurangan Penyertaan Modal Negara Republik Indonesia pada Perusahaan Perseroan (Persero) PT Perusahaan Pengelola Aset dan Peraturan Pemerintah (PP) Republik Indonesia Nomor 7 Tahun 2022 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam Modal Saham Perusahaan Perseroan (Persero) PT Danareksa. Atas PP 6 Tahun 2022 telah diterbitkan Akta No. 17 Pernyataan Keputusan Para Pemegang Saham Perusahaan (Persero) PT Nindya Karya tanggal 16 Maret 2022. Dengan adanya akta perubahan Anggaran Dasar tersebut, maka saham Seri A, Seri B, dan Seri C PT Nindya Karya diambil bagian seluruhnya oleh Negara Republik Indonesia.

For the implementation of the Restructuring, Government Regulation (PP) of the Republic of Indonesia Number 6 of 2022 concerning Reduction of State Equity Participation of the Republic of Indonesia in the Company (Persero) PT Perusahaan Pengelola Aset and Government Regulation (PP) of the Republic of Indonesia Number 7 of 2022 concerning Addition of State Equity Participation of the Republic of Indonesia into the Share Capital of the Company (Persero) PT Danareksa have been issued. Based on PP 6 Year 2022, Deed No. 17 of the Decree of the Shareholders of PT Nindya Karya on March 16th, 2022, has been issued. With the deed of amendment to the Articles of Association, the Series A, Series B, and Series C shares of PT Nindya Karya are fully subscribed by the Republic of Indonesia.

Selanjutnya atas PP 7 Tahun 2022 telah diterbitkan Akta No. 35 Pernyataan Keputusan Para Pemegang Saham Perusahaan Perseroan(Persero) PT Nindya Karya tanggal 27 Juni 2022. Dengan adanya akta perubahan Anggaran Dasar tersebut, maka saat ini saham Seri A Dwiwarna dimiliki oleh Negera Republik Indonesia, sedangkan Seri B dan Seri C dimiliki oleh PT Danareksa (Persero). Terdapat juga perubahan nama Perseroan dari Perusahaan Perseroan (Persero) PT Nindya Karya menjadi PT Nindya Karya.

Furthermore, on PP 7 of 2022, Deed No. 35 of the Decree of the Shareholders of the Company (Persero) PT Nindya Karya on June 27th, 2022, was issued. With the deed of amendment to the Articles of Association, the Series A Dwiwarna shares are currently owned by the Republic of Indonesia, while Series B and Series C are owned by PT Danareksa (Persero). There is also a change in the Company's name from PT Nindya Karya Company (Persero) to PT Nindya Karya.

# **Perubahan Peraturan** Perundang-Undangan yang Berpengaruh Signifikan terhadap Perusahaan

## Changes to Law Regulations that Significantly Influence the Company

Pemerintah telah melakukan perubahan ketentuan perpajakan melalui PP No. 9 Tahun 2022 tentang Perubahan Kedua Pajak Penghasilan (PPh) dari Usaha Jasa Konstruksi yang mulai berlaku efektif sejak 21 Februari 2022. PP No. 9 Tahun 2022 memuat sejumlah perubahan aturan perpajakan khususnya tarif baru 2,65% berlaku untuk pekerjaan konstruksi terintegrasi, artinya gabungan antara pekerjaan konstruksi dan konsultan konstruksi, yang dilakukan oleh penyedia jasa yang memiliki sertifikat badan usaha.

The government has made changes to tax provisions through Government Regulation No. 9 Year 2022 concerning the Second Amendment to Income Tax (PPh) from Construction Services Business which became effective on February 21st, 2022. PP No. 9 the Year 2022 contains several changes in taxation rules, especially the new rate of 2.65% applicable to integrated construction work, meaning a combination of construction work and construction consultants, which is carried out by service providers who have a business entity certificate.

# **Perubahan** Kebijakan Akuntansi dan Dampaknya terhadap Perusahaan

## Accounting Policy Changes and Their Impact on the Company

Berikut amendemen dan penyesuaian atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2022, dengan penerapan dini diperkenankan yaitu:

- PSAK 22 (Amendemen 2019): Kombinasi Bisnis tentang Definisi Bisnis;
- Amandemen PSAK 57: Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi tentang Kontrak Memberatkan - Biaya Memenuhi Kontrak;
- Amandemen PSAK 16: Aset Tetap tentang Hasil Sebelum Penggunaan yang Diintensikan;
- PSAK 69 (Penyesuaian Tahunan 2020): Agrikultur
- PSAK 71 (Penyesuaian Tahunan 2020): Instrumen Keuangan; dan
- PSAK 73 (Penyesuaian Tahunan 2020)

  Implementasi dan standar-standar tersebut tidak memiliki dampak yang signifikan terhadap jumlah yang dilaporkan di periode berjalan atau tahun sebelumnya.

The following are amendment and improvements to standards which effective for periods beginning on or after January 1st, 2022, with early adoption is permitted, are as follows:

- PSAK 22 (Amendment 2019): Business Combinations regarding Definition of Business;
- AmandmentsAmendmentsPSAK57:Provisions,Contingent Liabilities, and Contingent Assets regarding Onerous Contracts – Cost of Fulfilling the Contracts;
- Amandments PSAK 16: Property, Plant and Equipment regarding Proceeds before Intended Use;
- PSAK 69 (Annual Improvement 2020): Agriculture;
- PSAK 71 (Annual Improvement 2020): Financial Instruments; and
- PSAK 73 (Annual Improvement 2020)

  The implementation of the above standards had no significant effect on the amounts reported for the current period or prior financial year.

# **Informasi** Kelangsungan Usaha
## Business Continuous Information




## TINGKAT KESEHATAN PERUSAHAAN

Dalam mengukur kelangsungan usaha, Perseroan menggunakan surat Keputusan Menteri BUMN No.KEP-100/ MBU/2002 tanggal 4 Juni 2002 tentang Penilaian tingkat Kesehatan BUMN. Kebijakan Kementerian BUMN ini memberikan perangkat dan metode untuk mengukur tingkat kesehatan Perseroan yang meliputi aspek keuangan, aspek operasional, dan aspek administrasi. Melalui pengukuran dan penilaian tingkat kesehatan tersebut, manajemen mendapatkan rekomendasi tentang hal-hal potensial yang dapat mempengaruhi kelangsungan usaha Perusahaan pada tahun buku yang diukur.

Laporan Kinerja Perusahaan tahun buku 2022 telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar dan Rekan. Audit tersebut meliputi evaluasi kinerja, Rencana Kerja dan Anggaran Perusahaan (RKAP), serta perbandingan antara realisasi tahun 2022 dan target anggaran yang tertuang dalam RKAP 2022.

Dalam Laporan Kinerja Perusahan, data keuangan telah termasuk nilai penyertaan dan/atau pendapatan (kerugian) dari penyertaan di entitas anak yang diperhitungkan atas dasar metode ekuitas yang telah diaudit, dan penyertaan di Kerja Sama Operasi (KSO) dengan memperhitungkan bagian laba KSO berdasarkan persentase investasi atas dasar metode ekuitas.

## HEALTH LEVEL OF THE COMPANY

In measuring business continuity, the Company uses the Decree of the Minister of SOEs No.KEP-100/ MBU/2002 on June 4th, 2002, on the Assessment of the Health Level of SOEs. The health of SOEs. This Ministry of SOE policy provides tools and methods to measure the health of the Company which includes financial, operational, and administrative aspects. Through the measurement and assessment of the health level, management obtains recommendations on potential matters that may affect the Company's business continuity in the financial year being measured.

The Company's Performance Report for the financial year 2022 has been audited by Amir Abadi Jusuf, Aryanto, Mawar, and Partners Public Accounting Firm. The audit includes an evaluation of performance, the Company's Work Plan and Budget (RKAP), as well as a comparison between the 2022 realization and the budget target contained in the 2022 RKAP.

In the Company Performance Report, the financial data has included the value of investments and/or income (loss) from investments in subsidiaries calculated based on the audited equity method, and investments in Cooperation Operations (KSO) by calculating the KSO's share of profit based on the percentage of investment based on the equity method.

Hasil evaluasi atas tingkat kesehatan Perusahaan menunjukkan kinerja dalam tahun 2022 tergolong dalam kondisi "SEHAT" kategori "A" dengan skor "72,25". Berikut disampaikan tabel tingkat Kesehatan Perusahaan untuk tahun buku 2022.

The results of the evaluation of the Company's health level show that the performance in 2022 is classified as "HEALTHY" category "A" with a score of "72.25". The following table presents the Company's Health level for the financial year 2022.

| Uraian<br>Description | RKAP 2022 | | Realisasi<br>Realization<br>2022 | | Realisasi<br>Realization<br>2021 | |
|---|---|---|---|---|---|---|
| | Bobot<br>Weight | Skor<br>Score | Bobot<br>Weight | Skor<br>Score | Bobot<br>Weight | Skor<br>Score |
| **Aspek Keuangan**<br>**Financial Aspects** | | | | | | |
| Return on Equity (ROE) | 6,28% | 8,5 | 6,56% | 8,5 | 4,29% | |
| ROI | 6,65% | 5 | 5,94% | 5 | 6,22% | |
| Cash Ratio | 10,07% | 2 | 26,07% | 4 | 21,15% | |
| Current Ratio | 122,96% | 4 | 117,59% | 4 | 117,19% | |
| Collection Period (hari)<br>Collection Period (days) | 13 hari I days | 5 | 7 hari I days | 5 | 10 hari I days | |
| Perputaran Persediaan (kali)<br>Inventory Turnover (times) | 11 hari I days | 5 | 25 hari I days | 5 | 19 hari I days | |
| Total Asset Turnover (kali)<br>Total Asset Turnover (times) | 96,67% | 4 | 87,94% | 3,5 | 94,65% | |
| Rasio Modal terhadap Total Aset<br>Capital Adequacy Ratio | 23,61% | 7,25 | 28,91% | 7,25 | 31,28% | |
| **Aspek Operasional**<br>**Operational Aspects** | | | | | | |
| Peningkatan Penguasaan Teknologi<br>Technological Mastery Improvement | 90,00% | 5 | 92,33% | 5 | 96,22% | |
| Penyelenggaraan Pendidikan Formal dan Informal<br>Implementation of Formal and Informal Education | 90,00% | 5 | 158,45% | 5 | 169,40% | |
| Ketepatan Waktu Penyelesaian Pekerjaan<br>Timely Completion of Work | 95,00% | 5 | 95,92% | 5 | 96,40% | |
| **Aspek Administrasi**<br>**Administrative Aspects** | | | | | | |
| Laporan Tahunan<br>Annual Report | ≤ 150 hari I days | 3 | ≤ 150 hari I days | 3 | ≤ 150 hari I days | |
| RKAP | ≤ 60 hhari I days | 3 | ≤ 60 hari I days | 3 | ≤ 60 hari I days | |
| Laporan Triwulan<br>Quarterly Report | ≤ 60 hari I days | 3 | ≤ 60 hari I days | 3 | ≤ 60 hari I days | |
| Efektivitas Penyaluran Dana PUKK<br>PUKK Fund Distribution Effectiveness | 99,53% | 3 | 99,52% | 3 | 96,20% | |
| Tingkat Kolektibilitas<br>Collectibility Rate | 85,49% | 3 | 72,56% | 3 | 74,06% | |
| **Jumlah Skor**<br>**Total Score** | **70,75** | | **72,25** | | **73,00** | |
| **Tingkat Kesehatan**<br>**Soundness Level** | **Sehat<br>Sound<br>A** | | **Sehat<br>Sound<br>A** | | **Sehat<br>Sound<br>A** | |

# Peta Jalan Usaha : Rencana Jangka Panjang

## Business Road Map : Long Term Plan

Perseroan memiliki Rencana Jangka Panjang Perusahaan (RJPP) untuk periode 2021-2025 yang telah ditandatangani oleh Direksi Perusahaan melalui Surat No. 0771/DIRUT/KDAKT/12/2020 tanggal 22 Desember 2020 tentang Rencana Jangka Panjang Perusahaan PT Nindya Karya Tahun 2021-2025.

The Company has a Corporate Long Term Plan (RJPP) for the period 2021-2025 which has been signed by the Company's Board of Directors through Letter No. 0771/DIRUT/KDAKT/12/2020 dated December 22, 2020 regarding the Company's Long-term Plan of PT Nindya Karya 2021-2025.

### 2023 Sustainable Growth

- G.1 Meningkatkan daya saing Melalui penggunaan pasar teknologi dan manajemen konstruksi dan bersinergi dengan BUMN atau Mitra strategis dalam atau luar negeri maupun anggota holding danareksa
- G.2 Pengembangan jasa konstruksi berbasis clean and green
- G.3 Memasuki pasar luar negeri sebagai manajemen *Project Professional*
- G.4 Pengembangan investasi yang memiliki tingkat pengembalian yang baik dengan risiko yang terukur
- G.5 Pengembangan bisnis perusahaan di bidang pengelolaan air melalui Sinergi Indonesia *Waterfall* (IWF)
- G.6 Penguatan fundamental keuangan dan alih teknologi melalui *Strategic Partnership*
- G.7 Peningkatan kompetensi *human capital* unggul yang didukung oleh *Talent Management System*
- G.8 Implementasi *digital transformation*
- G.9 Membentuk badan usaha pelaksana (BUP) IKN beton BUMN Karya
- G.10 Penguatan *excellent Engineering*

### 2024 - 2025 Expansion

- X.1 Memasuki pasar luar negeri sebagai partner KSO perusahaan internasional
- X.2 Pengembangan bisnis anak perusahaan
- X.3 Pengembangan bisnis perusahaan di bidang energi baru dan terbarukan (EBT)
- X.4 Mewujudkan perusahaan menjadi *Green energy* and *green* ekonomi
- X.5 Peningkatan kompetensi *human capital* berstandar global
- X.6 Pengembangan jasa konstruksi berbasis *sustainable construction*

### 2026 - 2027 Rapid Growth

- R.1 Peningkatan kapasitas keuangan melalui IPO dan *Green Financing*
- R.2 Menjadi perusahaan di bidang konstruksi dan investasi berskala Global sebagai *main contractor*
- R.3 Fokus pada pengembangan diversifikasi usaha melalui peningkatan kapabilitas Engineering
- R.4 Menjadikan inovasi sebagai DNA perusahaan



05

# Fungsi Penunjang Bisnis

## Business Support Function



# **Pengelolaan** dan Pengembangan Sumber Daya Manusia
## Human Resources Management and Development

Salah satu faktor untuk mendukung keberlanjutan usaha dalam mewujudkan visi Nindya Karya, yakni memiliki Sumber Daya Manusia (SDM) yang adaptif dan berintegritas dalam menghadapi situasi dinamika persaingan industri. Untuk itu, Nindya Karya secara berkesinambungan akan terus melakukan pengelolaan SDM secara tepat, efektif dan efisien, guna memastikan bahwa SDM Nindya Karya mampu mendukung Perusahaan dalam menghadapi perkembangan bisnis.

Untuk terus mengembangkan SDM yang dimiliki, Perusahaan melakukan pengelolaan SDM yang dikenal dengan Manajemen Sumber Daya Manusia (*Human Capital Management*/HCM) yang terintegrasi dengan sistem pengelolaan dengan strategi Perusahaan, sehingga akan mampu meningkatkan daya saing dan akselerasi kinerja Perusahaan.

Di samping itu, Perusahaan memiliki tata cara, kebiasaan, dan aturan dalam mencapai visi dan misinya. Tata cara, kebiasaan, dan aturan tersebut tercermin dalam nilai-nilai Perusahaan yang diterapkan secara terus menerus, mulai dari level pimpinan hingga staf Perusahaan, yang kemudian menjadi budaya perusahaan. Kinerja perusahaan yang tinggi tentunya tidak terlepas dari budaya perusahaan yang baik dan jiwa kepemimpinan yang bertanggung jawab yang dimiliki karyawannya.

Perusahaan menempatkan SDM yang dimilikinya sebagai partner strategis yang harus dikelola dan dikembangkan dalam mendukung laju pertumbuhan Perusahaan di masa mendatang. Perusahaan juga secara progresif melaksanakan pengelolaan dan pengembangan SDM berdasarkan kebutuhan dan perkembangan Perusahaan, dan senantiasa berupaya untuk menciptakan SDM yang unggul, loyal dan berkompeten di bidangnya. Untuk itu, Perusahaan berfokus pada pembentukan SDM yang kompeten, berintegritas tinggi, serta menjunjung sikap dan perilaku yang luhur berdasarkan nilai-nilai budaya Perusahaan.

### STRATEGI DAN KEBIJAKAN PENGELOLAAN DAN PENGEMBANGAN SDM

Pengelolaan SDM yang dilakukan oleh Perusahaan mengedepankan strategi yang mengacu pada peraturan dan regulasi yang berlaku, yang mana salah satunya yakni Perusahaan senantiasa untuk terus berupaya memenuhi hak dan meningkatkan kesejahteraan para pegawainya. Hal tersebut dipercaya akan dapat menciptakan lingkungan kerja yang kondusif serta menumbuhkan loyalitas setiap pegawai untuk bersama melangkah mewujudkan visi dan misi Perusahaan.

One of the factors in supporting business sustainability in achieving Nindya Karya's vision is to have Human Resources (HR) who are adaptive and have integrity in dealing with the dynamic situation of industrial competition. For this reason, Nindya Karya will continuously manage HR appropriately, effectively and efficiently, to ensure that Nindya Karya's HR is able to support the Company in facing business developments.

To continue to develop its human resources, the Company implements Human Capital Management (HCM) which is integrated with the management system in line with the Company's strategy, in order to increase the competitiveness and accelerate the Company's performance.

In addition, the Company has procedures, habits, and rules in achieving its vision and mission. These procedures, habits, and rules are reflected in the Company's values which are applied continuously, from the leadership level to the staff of the Company, which later become the corporate culture. The high performance of the company certainly cannot be separated from a good corporate culture and responsible leadership spirit owned by its employees.

The company places its human resources as a strategic partner that must be managed and developed to support the company's growth rate in the future. The Company also progressively implements HR management and development based on the needs and development of the Company, and always strives to create superior, loyal and competent human resources in their fields. To that end, the Company focuses on the formation of competent human resources, with high integrity, and upholds noble attitudes and behaviour based on the Company's cultural values.

### HR MANAGEMENT AND DEVELOPMENT STRATEGY AND POLICY

HR management carried out by the Company prioritizes strategies that refer to applicable rules and regulations, one of which is that the Company continues to strive to fulfill the rights and improve the welfare of its employees. This is believed to be able to create a conducive work environment and foster the loyalty of every employee to move in harmony towards achieving the Company's vision and mission.

Perusahaan dalam melakukan pengelolaan SDM selalu memperhatikan dan mempertimbangkan perkembangan industri, teknologi, serta ekonomi secara nasional maupun global guna menerapkan strategi yang tepat. Selain itu, guna menciptakan pengelolaan SDM yang berkualitas Perusahaan melakukan pendekatan dengan prinsip prinsip "*the right man on the right place*", sehingga nantinya akan didapatkan "Great People, Great Leader", dalam rangka memenuhi kebutuhan serta perkembangan bisnis yang dinamis.

The company in managing its human resources always pays attention to and considers industrial, technological, and economic developments nationally and globally in order to implement the right strategy. In addition, in order to create quality HR management, the Company approaches the principle of "the right man on the right place", to produce Great People, Great Leaders in order to meet the needs and dynamic business development.

Melalui strategi SDM yang tepat, Perusahaan optimis mampu mencapai tujuan-tujuan yang telah ditetapkan sebagaimana dinyatakan dalam visi dan misi Perusahaan. Di mana strategi SDM harus mampu mengatasi perkembangan bisnis yang kerap berubah, sekaligus memberikan solusi yang tepat sesuai kebutuhan.

Through the right HR strategy, the Company is optimistic that it will be able to achieve the goals that have been set as stated in the Company's vision and mission. Where the HR strategy must be able to cope with the ever-changing business developments, while providing the right solutions as needed.

Di tahun 2022 Perusahaan telah menerapkan strategi pengelolaan SDM antara lain:

1. Implementasi sistem penilaian kinerja berbasis KPI Individu dan implikasinya terhadap remunerasi dan review atas person grade (kepangkatan) karyawan;
2. Mengevaluasi Pemangkatan Jabatan sesuai struktur organisasi Tahun 2022;
3. Melakukan proses identifikasi dan penetapan talent di level BOD dan BOD-1 serta mengirimkannya ke Holding Danareksa sebagai pengisi talent pool di holding Danareksa Tahun 2022;
4. Mengembangkan aplikasi *Recruitment Management System* bersama bagian Digitalisasi Dept. Riset & Teknologi Informasi dan pihak eksternal agar proses rekrutmen yang dijalankan Nindya lebih akuntabel dan efektif.

In 2022 the Company has implemented HR management strategies, such as:

1. Implementation of Performance Management System based on Individual KPIs;
2. Evaluate the appointment of positions according to the organizational structure in 2022;
3. Identify and appoint talents at the BOD and BOD-1 level and send them to Holding Danareksa to fill the talent pool in Holding Danareksa in 2022;
4. Developed a Recruitment Management System application with the Digitalisation Department Research & Information Technology and external parties to make Nindya's recruitment process more accountable and effective.

Sementara itu, kebijakan pengelolaan SDM di lingkungan Perusahaan senantiasa mengacu pada pedoman ketentuan hukum yang berlaku di Indonesia, dasar aturan di Internal Perusahaan dan beberapa referensi lainnya sebagai sebuah landasan yang telah disesuaikan pada dimensi-dimensi pengelolaan SDM yang dibutuhkan.

Meanwhile, HR management policies within the Company continue to refer to the guidelines for applicable laws in Indonesia, the Internal basic rules of the Company and several other references as a basis that has been adjusted to the required dimensions of HR management.

Selain sebagai landasan legal-formal, pemenuhan ketentuan regulasi di bidang SDM dilakukan dalam rangka menetapkan acuan dasar strategi pengelolaan SDM baik dalam konteks Rencana kerja perusahaan maupun inisiatif stategis yang dibutuhkan selama berjalannya aktivitas usaha.

In addition to functioning as a legal-formal basis, compliance with regulatory provisions in the field of HR is carried out in order to establish a basic reference for HR management strategies both in the context of the company's work plan and strategic initiatives needed during the course of business activities.

Landasan kebijakan pengelolaan SDM yang berlaku di Perusahaan meliputi: Pengelolaan SDM Mengacu pada undang-undang No. 13 tahun 2003 tentang Ketenagakerjaan.

1. Referensi legal-formal utama dalam perumusan kebijakan pengelolaan SDM di lingkungan Perusahaan yaitu dengan mengacu pada ketentuan yang tercantum dalam undang-undang No. 13 Tahun 2013 tentang Ketenagakerjaan. Dalam menetapkan kebijakan yang diperlukan, regulasi tersebut telah mengatur banyak aspek yang diperlukan seperti:

The basis of HR management policies that apply in the Company include: HR Management with reference to Law No. 13 of 2003 concerning Manpower.

1. The main legal-formal reference in the formulation of HR management policies within the Company is by referring to the provisions contained in Law No. 13 of 2013 concerning Manpower. In setting the necessary policies, these regulations have regulated many necessary aspects such as:

a. Kesetaraan dan pemenuhan Hak asasi Manusia;
b. Perencanaan dan informasi tenaga kerja;
c. Penyelenggaraan pelatihan kerja;
d. Penempatan tenaga kerja;
e. Hubungan kerja;
f. Perlindungan, pengupahan dan kesejahteraan tenaga kerja;
g. Hubungan industrial; dan
h. Pemutusan hubungan kerja.

2. Pengelolaan SDM Mengacu pada Anggaran Dasar dan Rumah Tangga Perusahaan. Dalam tahapan selanjutnya, dasar kebijakan pengelolaan SDM di lingkungan perusahaan juga mengacu pada Anggaran Dasar dan Rumah Tangga (AD/ART) yang muatannya telah merujuk pada undang-undang No. 13 Tahun 2003 dan telah dilakukan pengembangan dan penyesuaian kembali dengan kondisi usaha di lingkungan perusahaan. Adapun aspek yang terkandung dalam AD/ART terkait pengelolaan SDM meliputi:
   a. Kepegawaian perusahaan termasuk penetapan Gaji, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja yang melampaui kewajiban yang ditetapkan perundang-undangan harus mendapat persetujuan terlebih dahulu dari Rapat umum pemegang Saham.
   b. Pengangkatan dan pemberhentian pekerja perusahaan.

Pengelolaan SDM mengacu pada rencana kerja perusahaan. Guna mensinergikan arah pengembangan usaha Perusahaan dengan kebijakan dan strategi pengelolaan SDM di lingkungan Perusahaan. Melalui Direktorat SDM, Perusahaan melakukan penyesuaian penyesuaian yang dibutuhkan dengan rencana kerja perusahaan yang ditetapkan. Penyesuaian terhadap Rencana kerja perusahaan diperlukan agar pilar SDM dapat dimaksimalkan untuk mendukung secara penuh atas rencana yang ditetapkan. Penyesuaian kebijakan SDM yang dilakukan perusahaan terkait Rencana kerja perusahaan yang tertuang dalam:

a. Rencana jangka panjang perusahaan
b. Rencana kerja dan anggaran Perusahaan 2022
c. Road Map pengembangan SDM Departemen SDM

Pengelolaan SDM mengacu pada referensi lainnya. Selain melakukan pemenuhan dasar kebijakan utama dalam melakukan pengelolaan SDM di lingkungan perusahaan, perusahaan juga mengadopsi beberapa strategi pengelolaan SDM berdasarkan kajian-kajian yang dilakukan oleh pihak eksternal, baik yang bersifat umum maupun kajian yang dikhususkan kepada perusahaan. Hal tersebut dilakukan agar pengambilan keputusan terkait pengelolaan SDM di lingkungan perusahaan menjadi lebih tepat dan sesuai pada kebutuhan. Selain itu, pengelolaan SDM di lingkungan Perusahaan juga semakin dekat dengan fenomena fenomena pengelolaan SDM yang terjadi dewasa ini.

a. Equality and fulfilment of Human Rights;
b. Manpower planning and information;
c. Implementation of job training;
d. Workforce placement
e. Work relationship
f. Protection, remuneration and welfare of workers;
g. Industrial relationship
h. Work Termination

2. HR Management Refers to the Company's Articles of Association and Bylaws. In the next stage, the basic policy of HR management within the company also refers to the Articles of Association and Bylaws (AD/ART) whose contents have referred to Law No. 13 of 2003 and has been developed and readjusted to the business conditions in the company environment. The aspects contained in the AD/ART related to HR management include:
   a. Corporate staffing, including determination of salary, pension or old-age insurance and other income for workers which exceed the obligations stipulated by law, must obtain prior approval from the general meeting of shareholders.
   b. Appointment and dismissal of company employees.

HR management refers to the company's work plan. In order to synergize the direction of the Company's business development with the policies and strategies of HR management within the Company. Through the HR Directorate, the Company makes the necessary adjustments to the company's work plan. Adjustments to the company's work plan are needed to allow the HR pillar to be maximized to fully support the established plan. Adjustments to HR policy are made by the company in relation to the company's work plan as stated in the:

a. Company long term plan
b. Company work plan and budget for 2022
c. HC Department HR Development Road Map

HR management refers to other references. In addition to fulfilling the basic basic policies in managing HR within the company, the company also adopts several HR management strategies based on studies conducted by external parties, both general in nature and studies specific to the company. This is done to increase precision of decisions related to HR management within the company and to meet needs. In addition, HR management in the Company's environment also gains insight of HR management phenomena that occur today.

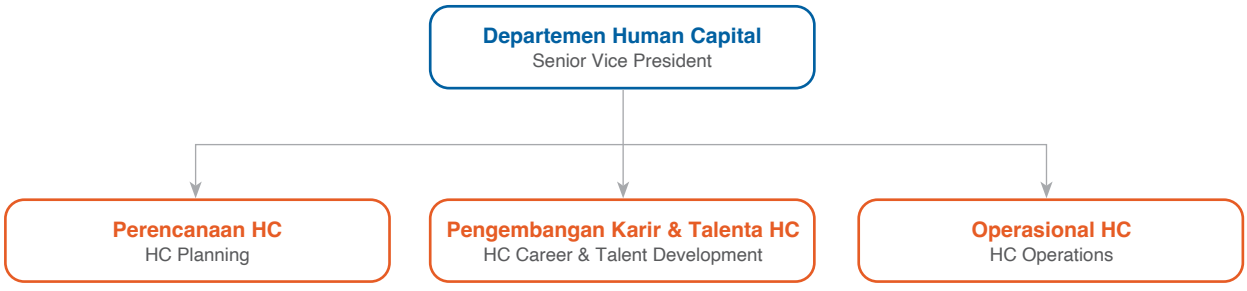


## STRUKTUR ORGANISASI PENGELOLA SUMBER DAYA MANUSIA

Pengelolaan SDM Perusahaan dilakukan oleh Departemen SDM yang bertanggung jawab secara penuh kepada Direktur produksi dan SDM. Departemen SDM perusahaan membawahi 3 (tiga) bagian yaitu Bagian Operasional SDM, Bagian Perencanaan SDM dan Bagian Pengembangan SDM.

## ORGANIZATIONAL STRUCTURE OF HUMAN RESOURCES MANAGEMENT

The Company's HR management is carried out by the HC Department which fully reports to the Director of Production and HR. The company's HC department is in charge of 3 (three) sections, namely the HR Operations Section, the HR Planning Section and the HR Development Section.




## ROAD MAP PENGEMBANGAN SDM

Sebagai langkah strategis, Perusahaan telah menyusun *Road Map* atas rencana pengembangan SDM yang telah disinergikan dengan rencana pengembangan Perusahaan secara menyeluruh di masa depan. *Road Map* ini memuat sasaran-sasaran program yang terdiri dari penyiapan infrastruktur maupun soft structure yang dibutuhkan. Uraian atas road map pengembangan SDM Perusahaan dijelaskan dalam tabel di bawah ini.

## HR DEVELOPMENT ROAD MAP

As a strategic step, the Company has prepared a Road Map of HR development plans that have been synergized with the Company's overall development plan in the future. This Road Map contains program objectives which consist of preparing the required infrastructure and soft structures. The description of the Company's HR development roadmap is described in the table below.




## TARGET, RENCANA, PROGRAM KERJA 2022

Sebagai jawaban dalam mendukung kebutuhan SDM pada setiap *Group Business* yang ada dalam struktur organisasi Nindya Karya, Departemen SDM Perusahaan telah menyusun target, rencana, dan program kerja di tahun 2022 ini. Hal tersebut dilakukan untuk meningkatkan kapabilitas setiap individu karyawan Perusahaan yang nantinya akan dapat menunjang kinerja organisasi, pembangunan kompetensi, dan regenerasi tenaga kerja untuk menunjang keberlanjutan usaha.

Pada tahun 2022, Departemen SDM memiliki beberapa target terkait pengelolaan dan pengembangan SDM. Berikut disampaikan sejumlah target dan realisasi yang telah dilakukan oleh Departemen SDM di tahun 2022:

## TARGETS, PLANS, WORK PROGRAMS FOR 2022

In response to supporting the HR needs of each Business Group within the organizational structure of Nindya Karya, the Corporate HC Department has prepared targets, plans, and work programs for 2022. This is done to improve the capability of each individual employee of the Company which will later support organizational performance, competency development, and workforce regeneration to bolster business sustainability.

In 2022, the HC Department has several targets related to HR management and development. The following are a number of targets and realizations that have been carried out by the HC Department in 2022:

| Uraian<br>Description | Target 2022<br>Targets 2022 | Realisasi<br>Realization | Pencapaian<br>Achievement |
|---|---|---|---|
| Terpenuhinya Program Surat Tanda Registrasi Insinyur (STRI)<br>Fulfillment of the Engineer Registration Certificate (STRI) Program | IP : 84 Orang I People<br>PII : 67 Orang I People | IP : 84 Orang I People<br>PII : 67 Orang I People | 100% |
| Sinkronasi Program I2LI, DLI dengan NLC<br>I2LI, DLI Program Synchronization with NLC | 12 | 10 | 83% |
| Pemenuhan karyawan jalur rekrutmen reguler dalam rekrutmen bersama BUMN<br>Fulfillment of regular recruitment pathway employees in recruitment with SOEs | 24 | 21 | 88% |
| *Upskilling* BOD-1 Batch 1<br>Upskilling BOD-1 Batch 1 | 100% | 100% | 100% |
| Program Senior *Manager Development* Program untuk BOD-2 Batch 1<br>Senior Manager Development Program for BOD-2 Batch 1 | 100% | 100% | 100% |
| Pelaksanaan program *worklife balance* untuk kesehatan mental<br>Implementation of work life balance programs for mental health | 100% | 100% | 100% |
| Implementasi *Talent Mobility* ke Holding Danareksa<br>Implementation of Talent Mobility to Holding Danareksa | 2 | 2 | 100% |

Perencanaan *Human Capital* berperan aktif dalam upaya perubahan terencana Perusahaan dan selalu berusaha meningkatkan efektivitas *Human Capital* Nindya Karya. Upaya yang telah direalisasikan pada tahun 2022, antara lain:

1. Memastikan proses rekrutmen yang berkualitas dengan menyiapkan kualifikasi/ standar yang sesuai.
2. Implementasi sistem penilaian kinerja berbasis KPI Individu dan implikasinya terhadap remunerasi dan *review* atas *person grade* (kepangkatan) karyawan.
3. Mengevaluasi Pemangkatan Jabatan sesuai struktur organisasi Tahun 2022.
4. Me-review dan menetapkan *function mapping* dan uraian jabatan sesuai struktur organisasi Tahun 2022.
5. Menyusun aturan pemberian penghargaan kepada karyawan berdasarkan beberapa kategori dan memberikan penghargaan sesuai kategori yang ditetapkan.
6. Melakukan proses identifikasi dan penetapan talent di level BOD dan BOD-1 serta mengirimkannya ke Holding Danareksa sebagai pengisi *talent pool* di holding Danareksa Tahun 2022.
7. Menjalankan program awal internalisasi budaya bekerja sama dengan pihak eksternal untuk mengukur kondisi eksisting mengenai penerapan budaya AKHLAK.
8. Menetapkan Model Kompetensi berdasarkan *project Integrated Talent Management* pada Holding Danareksa.
9. Melaksanakan rekrutmen reguler (OJT angkatan 29) yang bekerja sama dengan *Forum Human Capital* Indonesia Kementerian BUMN dengan jumlah karyawan yang diterima sebanyak 21 orang.
10. Mengembangkan aplikasi *Recruitment Management System* bersama bagian Digitalisasi Dept. Riset & Teknologi Informasi dan pihak eksternal agar proses rekrutmen yang dijalankan Nindya lebih akuntabel dan efektif.
11. Implementasi kebijakan *reward management system* berdasarkan *performance* individu untuk karyawan tetap dan karyawan PKWT.

The achievements of the HC Department in 2022 as described in the previous table is inseparable from a number of work programs that have been implemented. The work programs are as follows:

1. Ensure a quality recruitment process by preparing appropriate qualifications/standards.
2. Implementation of Individual KPI-based performance appraisal system and its implications for remuneration and review of employees' persongrade.
3. Evaluating the appointment of positions according to the organisational structure in 2022.
4. Review and establish function mapping and job descriptions according to the 2022 organizational structure.
5. Develop rules for rewarding employees based on several categories and give awards according to the established categories.
6. Identify and appoint talents at the BOD and BOD-1 level and send them to Holding Danareksa to fill the talent pool in Holding Danareksa in 2022.
7. Conduct an initial cultural internalization program in collaboration with external parties to measure the existing conditions concerning the implementation of AKHLAK culture.
8. Establish a Competency Model based on the Integrated Talent Management project at Holding Danareksa.
9. Carried out regular recruitment (OJT batch 29) in collaboration with the Indonesian Human Capital Forum of the Ministry of SOEs with 21 employees hired.
10. Developed a Recruitment Management System application with the Digitalisation Department Research & Information Technology and external parties to make Nindya's recruitment process more accountable and effective.
11. Implementation of reward management system policy based on individual performance for permanent employees and non-permanent employees.

12. Menyusun kebijakan manajemen talenta dan karir sebagai dasar mekanisme pengelolaan talenta.
13. Memperbaiki prosedur dan IK yang berkaitan dengan tupoksi bagian Perencanaan *Human Capital*.
14. Melaksanakan *workload* analysis terhadap unit kerja dan unit bisnis yang bekerja sama dengan pihak eksternal.
15. Menyusun rencana pengembangan sistem *people analytic* bekerja sama dengan bagian Digitalisasi Dept. Riset & Teknologi Informasi agar proses manajemen talenta tersistem secara digital dan komprehensif.

## REKRUTMEN DAN PERPUTARAN KARYAWAN

Melalui program rekrutmen yang baik, Perusahaan dapat memperoleh SDM yang sesuai dengan kebutuhan, baik dari segi kompetensi maupun karakter guna semakin meningkatkan Bisnis dari Nindya Karya. Selama proses rekrutmen ini peran Departemen SDM sangat besar untuk dapat menyeleksi bibit unggul yang berkarakter sesuai dengan kebutuhan dari Perusahaan.

Salah satu fase terpenting dalam memastikan kuantitas dan kualitas SDM adalah fase rekrutmen. Melalui proses rekrutmen yang transparan dan profesional, Perusahaan dapat menjaring kandidat-kandidat terbaik untuk mendukung pencapaian target di tahun berjalan.

Proses rekrutmen yang telah dilakukan Perusahaan di tahun 2022 adalah sebagai berikut:

1. ***Open Recruitment/Open Hiring***
   Rekrutmen dilakukan melalui media elektronik seperti aplikasi pihak ketiga ataupun situs web resmi Perusahaan di www.nindyakarya.co.id atau media sosial. Cara ini dianggap paling efektif untuk menyebarluaskan informasi lowongan dan mendapatkan banyak pelamar kerja.

2. **Seleksi Administrasi**
   Proses penyaringan awal dari sisi kelengkapan data untuk mengetahui latar belakang para pelamar kerja. Tes Kesehatan (Fisik dan Jiwa) Pemeriksaan kesehatan, yang dilakukan dengan pihak ketiga. Selama masa pandemi, pemeriksaan kesehatan diperketat dengan melakukan pemeriksaan tambahan terhadap COVID-19 sesuai dengan standar kesehatan *World Health Organization* (WHO).

3. **Tes Psikotes (Assessment Test)**
   Evaluasi kognitif sesuai standar yang berlaku di industri untuk mengetahui kapabilitas masing-masing pelamar. Selama pandemi, tes dilakukan dengan menggunakan metode daring (*online*), jika memungkinkan, atau dilakukan dengan protokol kesehatan yang ketat jika harus dilakukan di dalam ruangan.

4. **Wawancara (Interview)**
   Proses wawancara yang melibatkan Divisi SDM dan Group Business untuk mengenal kandidat lebih dekat. Selama pandemi, wawancara dilakukan dengan menggunakan metode daring (*online*), jika memungkinkan, atau dilakukan dengan protokol kesehatan yang ketat jika harus dilakukan secara tatap muka.

12. Develop a talent and career management policy as the basis for the talent management mechanism.
13. Improving procedures and IK related to the duties and functions of the Human Capital Planning section.
14. Conduct workload analysis on work units and business units that cooperate with external parties.
15. Develop a people analytics system development plan in collaboration with the Digitalisation Department of Research & Information Technology so that the talent management process is digitized and comprehensive.

## RECRUITMENT AND EMPLOYEE TURNOVER

Through a proper recruitment program, the Company can obtain human resources according to its needs, both in terms of competence and character in order to further improve the business of Nindya Karya. During this recruitment process, the HC Department plays a large role in selecting superior seeds with character who match the needs of the Company.

One of the most important phases in ensuring the quantity and quality of human resources is the recruitment phase. Through a transparent and professional recruitment process, the Company is able to recruit the best candidates to support the achievement of targets in the current year.

The recruitment processes that have been carried out by the Company in 2022 are as follows:

1. **Open Recruitment/Open Hiring**
   Recruitment is carried out through electronic media such as third party applications or the Company's official website at www.nindyakarya.co.id or social media. This method is considered the most effective way to disseminate information on vacancies and attract large numbers of job applicants.

2. **Administrative Selection**
   Initial screening process in terms of data completeness to find out the background of job applicants. Health Test (Physical and Mental) Health examinations, carried out with third parties. During the pandemic, health examinations are tightened by carrying out additional checks for COVID-19 in accordance with the health standards of the World Health Organization (WHO).

3. **Psychological Assessment**
   Cognitive evaluation according to industry standards to determine the capabilities of each applicant. During the pandemic, tests are carried out using online methods, if possible, or carried out under strict health protocols if they must be carried out indoors.

4. **Interview**
   Interview process involving the HR Division and the Business Group to know the candidate more closely. During the pandemic, interviews were conducted using online methods, if possible, or conducted under strict health protocols if they had to be conducted face-to face.

5. **Tes Kesehatan (Fisik dan Jiwa)**
   Pemeriksaan Kesehatan dilakukan dengan pihak ketiga. Selama masa pandemi, pemeriksaan kesehatan diperketat dengan melakukan pemeriksaan tambahan terhadap COVID-19 sesuai dengan standar kesehatan *World Health Organization* (WHO).

5. **Health Test (Physical and Mental)**
   Health Checks conducted with a third party. During the pandemic, health checks tightened by conducting additional checks on COVID-19 by World Health Organisation (WHO) health standards.

Proses rekrutmen yang dilakukan oleh Nindya Karya telah sesuai dengan peraturan dan perundang-undangan yang berlaku, dan dilakukan secara terbuka dan transparan. Nindya Karya berkomitmen untuk memberikan kesempatan bagi setiap putra-putri terbaik bangsa, tanpa membedakan ras, suku, jenis kelamin agama dan golongan, untuk turut serta berpartisipasi membangun bangsa melalui hasil-hasil pengembangan yang bermutu tinggi untuk generasi masa depan bangsa. Pada tahun 2022, Departemen HC melakukan perekrutan sebanyak 62 karyawan baru sebagaimana tabel berikut ini:

The recruitment process carried out by Nindya Karya is in accordance with applicable laws and regulations, and is carried out openly and transparently. Nindya Karya is committed to providing opportunities for the nation's best people, regardless of race, ethnicity, gender, religion and class, to participate in building the nation through high-quality development for the future generation of the nation. In 2022, the HC Department recruited 62 new employees as shown in the following table:

| Jenis Rekrutmen<br>Type of Recruitment | 2022 (orang)<br>(People) |
|---|---|
| Reguler<br>Reguler | 21 |
| Lokal (PKWT)<br>Local (PKWT) | 41 |

## TINGKAT PERPUTARAN KARYAWAN

Sama halnya seperti perusahaan yang bergerak di bidang usaha lainnya, bidang usaha Jasa Konstruksi yang dijalankan oleh Nindya Karya juga mengalami *turnover* karyawan. Di tahun 2022 ini tingkat turnover karyawan rata-rata sebesar 13,14%. Sedangkan tingkat turnover karyawan yang keluar dari Nindya Karya lebih disebabkan karena mengundurkan diri dengan adanya keinginan pribadi dan berakhirnya masa percobaan sebanyak 90 orang. Bila dibandingkan dengan tingkat turnover tahun 2021 lalu yang sebesar 14,86%, tingkat turnover karyawan di 2022 mengalami penurunan menjadi sebesar 1,72%.

## EMPLOYEE TURNOVER RATE

Just like companies engaged in other business fields, the Construction Services business sector run by Nindya Karya also experienced employee turnover. In 2022, the average employee turnover rate is 13,14%. Meanwhile, the turnover rate of employees who left Nindya Karya was largely due to resigning for personal desire while 90 people had reached the end of their probationary period. When compared to the turnover rate in 2021 which was 14,86%, the employee turnover rate in 2022 has decreased to 1,72%.

Departemen HC selaku organ yang diberi tanggung jawab oleh Perusahaan dalam mengelola Sumber Daya Manusia, pada 2022 telah Mengkoordinasi pelaksanaan rekrutmen dan seleksi karyawan baru, terdapat penambahan/pengurangan karyawan sebagai berikut:

The HC Department as the department mandated by the Company to manage Human Resources, in 2022 has coordinated the recruitment and selection of new employees,, there were additional/ removal of employees as follows:

| Uraian<br>Description | PT Nindya Karya | PT Nindya Beton (Entitas Anak)<br>(Subsidiary) | PT Nindya Tirta Unggul (Entitas Anak)<br>(Subsidiary) | Konsolidasian<br>Consolidated |
|---|---|---|---|---|
| Jumlah Awal Tahun<br>Beginning of Year Amount | 667 | 46 | 7 | 720 |
| Jumlah Penambahan Karyawan<br>Number of Additional Employees | 126 | 13 | 13 | 152 |
| Jumlah Karyawan Keluar<br>Number of Employees Leaving | 90 | 10 | 4 | 104 |
| Jumlah Akhir Tahun<br>Year End Amount | 703 | 49 | 16 | 768 |
| **Perputaran Pegawai**<br>**Turnover** | **13.14%** | **21.05%** | **34.78%** | **13.98%** |

Perputaran karyawan (*turnover*) umum terjadi sebagai dampak

Employee turnover is commonly the result of retirement and

dari adanya masa pensiun kerja dan pengunduran diri. Perusahaan terus berupaya menjaga agar komposisi karyawan tetap proporsional sesuai pada kebutuhannya melalui proses rekrutmen dan pengawasan performa kerja.

## PENGELOLAAN KARIER

Dalam rangka pengelolaan karier, Perusahaan memiliki Program Promosi dan Jabatan berupa promosi, rotasi dan mutasi yang dilakukan bertujuan untuk membentuk karakter kerja yang dinamis bagi setiap karyawan.

Adapun uraian atas tujuan dari masing-masing Program Promosi dan Jabatan adalah:

1. Promosi merupakan alih tugas karyawan dari satu jabatan ke jabatan lain yang lebih tinggi kelas jabatannya baik dalam satu lingkungan unit kerja/ cabang, maupun antar unit kerja/cabang atau afiliasi perusahaan atau anak perusahaan.
2. Rotasi merupakan alih tugas karyawan dari satu jabatan ke jabatan lain yang mempunyai tanggung jawab dan beban tugas relatif sama/setara dan tidak berdampak pada perubahan kelas jabatan, baik dalam satu lingkungan unit kerja/cabang, maupun antar unit kerja/cabang atau afiliasi perusahaan atau anak perusahaan.
3. Demosi merupakan alih tugas karyawan dari satu posisi tugas ke posisi tugas lain yang mempunyai tanggung jawab dan beban tugas lebih rendah dan berdampak pada penurunan, kelas jabatan baik dalam satu lingkungan unit kerja/cabang, maupun antar unit kerja/ cabang atau afiliasi perusahaan atau anak perusahaan.

Berikut adalah uraian mengenai jumlah promosi, rotasi dan demosi karyawan sepanjang 2022:

resignation. The Company continues to strive to keep the composition of employees proportional according to their needs through the recruitment process and monitoring of work performance.

## CAREER MANAGEMENT

In the context of career management, the Company has a Promotion and Placement Program in the form of promotions, rotations and mutations aimed at forming a dynamic work character for each employee.

The description of the objectives of each Promotion and Position Program are:

1. Promotion is the transfer of employee duties from one position to another at a higher class position, both within one work unit/branch, as well as between work units/ branches or company affiliates or subsidiaries.
2. Rotation is the transfer of employee duties from one position to another that has relatively the same/equal responsibilities and workload and does not have an impact on changes in job class, both within one work unit/branch environment, as well as between work units/branches or company affiliations or subsidiary.
3. Demotion is the transfer of an employee's duties from one task position to another that has lower responsibility and task load and has an impact on the decline, class position both within one work unit/branch environment, as well as between work units/branches or company affiliates or subsidiaries. company.

The following is a description of the number of promotions, rotations and demotions of employees throughout 2022:

| Keterangan<br>Description | Jumlah<br>Total |
|---|---|
| Promosi<br>Promotion | 11 |
| Rotasi<br>Rotation | 241 |
| Mutasi<br>Mutation | 117 |
| Demosi<br>Demotion | 5 |

## PENGEMBANGAN UNTUK PENINGKATAN KOMPETENSI

Departemen SDM telah merancang program pelatihan dan pemngembangan SDM secara berkelanjutan untuk meningkatkan keterampilan SDM yang dibutuhkan. Program ini berlaku untuk semua posisi berdasarkan level organisasi. Kegiatan pelatihan dan pengembangan karyawan telah disiapkan untuk kebutuhan setiap *Group Business* pada tahun berjalan dan dikembangkan sesuai dengan perkembangan industri saat ini. Selain itu, terdapat beberapa program dasar yang secara rutin dilakukan setiap tahunnya untuk tetap mempertahankan standar kualitas operasional Nindya Karya.

Program pelatihan dan pengembangan juga berlaku untuk setiap

## DEVELOPMENT FOR COMPETENCY IMPROVEMENT

The HC Department has designed a training program and continuous HR development to improve the required skills for HR. This program applies to all positions based on organizational level. Employee training and development activities have been prepared for the needs of each Business Group in the current year and developed in accordance with current industry developments. In addition, there are several basic programs that are routinely carried out every year to maintain Nindya Karya's operational quality standards.

The training and development program also applies to every

organ Perusahaan dalam struktur organisasi. Hal ini dilakukan untuk mendukung kompetensi setiap anggota dalam menjalankan tugas dan kewajibannya untuk mendukung Tata Kelola Perusahaan yang Baik serta memastikan keberlangsungan usaha dalam jangka panjang. Program pelatihan dan pengembangan untuk setiap organ dalam struktur tata kelola dapat dilihat di Bab Tata Kelola Perusahaan yang Baik sebagai salah satu penerapan prinsip tata kelola di Nindya Karya.

## BIAYA PENGEMBANGAN KARYAWAN

Setiap tahunnya Perusahaan mengalokasikan anggaran pengembangan SDM di dalam RKAP. Pengalokasian anggaran pelatihan dan pengembangan SDM ditetapkan dengan mengacu pada rencana pelatihan yang telah disusun oleh Departemen HC atas masukan dari departemen-departemen yang terkait.

Sepanjang tahun 2022, Perusahaan telah merealisasikan anggaran pelatihan dan pengembangan SDM sebesar Rp3,91 miliar dengan jumlah kepesertaan karyawan atas program pelatihan dan pengembangan SDM mencapai 4.173 orang. Tabel di bawah ini memberikan gambaran perbandingan jumlah kepesertaan dan biaya pelatihan dan pengembangan SDM Perusahaan.

organ of the Company in the organizational structure. This is to bolster the competence of each member in carrying out their duties and obligations to support Good Corporate Governance and ensure long term business continuity. The training and development program for each organ in the governance structure can be seen in the Good Corporate Governance Chapter as one of the implementations of governance principles at Nindya Karya.

## EMPLOYEE DEVELOPMENT COST

Every year the Company allocates HR development budget in the RKAP. The allocation of the training and HR development budget is determined by referring to the training plan that has been prepared by the HC Department with input from the relevant departments.

Throughout 2022, the Company has realized a training and HR development budget of Rp3.91 billion with the number of employee participation in the HR training and development program reaching 4.173 people. The table below provides an overview of the comparison of the number of participants and the costs of training and development of the Company's HR.

| Uraian<br>Description | RKAP 2022 | Realisasi 2022<br>2022 Realization | Realisasi 2021<br>2021 Realization | Pencapaian 2021 terhadap Target<br>2021 Target Achievement |
|---|---|---|---|---|
| Jumlah Perserta (Orang)<br>Number of Participants (People) | 2.520 | 4.173 | 3.669 | 168% |
| Biaya Pengembangan Karyawan (Rp Juta)<br>Employee Development Cost (Rp Millions) | 5.980 | 3.910 | 5.219 | 425% |

## PENILAIAN KINERJA

Nindya Karya memiliki target perusahaan, yang kemudian diturunkan menjadi target dari setiap individu untuk setiap karyawan dalam Group Business. Kemudian target itu disebut dengan Key Performance Indicator (KPI) akan senantiasa ditinjau dan dirumuskan di setiap tahunnya sesuai dengan rencana bisnis perusahaan untuk memastikan tercapainya visi Nindya Karya.

Mekanisme penilaian kinerja yang dilakukan Nindya Karya juga menjadi salah satu upaya untuk menentukan tingkat remunerasi setiap karyawan. Nilai Kinerja akan mempengaruhi Tunjangan Produktivitas Karyawan Tetap. Tunjangan ini bersifat variabel, berdasarkan kehadiran dan Berlaku untuk job grade ≤ 16 (kinerja jabatan grade >16 tidak linear dengan kehadiran)

Selain tunjangan produktivitas, nilai kinerja juga menentukan kenaikan gaji pokok. Karyawan yang memiliki kinerja yang baik berhak untuk mendapatkan kenaikan gaji pokok dengan mempertimbangkan:

1. Kemampuan Perusahaan.
2. Kinerja Individu.
3. *Compa-ratio* terhadap Rentang gaji di person grade saat ini.

## KEBIJAKAN REMUNERASI

## PERFORMANCE ASSESSMENT

Nindya Karya has a company target, which is then distilled to be the target of each individual for each employee in the Group Business. Then the target is called the Key Performance Indicator (KPI) which will always be reviewed and formulated every year in accordance with the company's business plan to ensure the achievement of Nindya Karya's vision

The performance appraisal mechanism carried out by Nindya Karya is also an effort to determine the level of remuneration for each employee. Performance Value will affect the Permanent Employee Productivity Allowance. This allowance is variable, based on attendance and applies to job grades 16 (job performance grade >16 is not linear with attendance)

In addition to the productivity allowance, the performance value also determines the increase in basic salary. Employees who have good performance are entitled to an increase in basic salary by considering:

1. Company Capabilities.
2. Individual Performance.
3. Compa-Ratio with the current person grade's salary range.

## REMUNERATION POLICY

Sebagai bagian dari pemenuhan hak pegawai, Perusahaan melalui Departemen SDM memiliki peran dalam melakukan pengelolaan terhadap mekanisme remunerasi karyawan. Pengelolaan remunerasi Perusahaan senantiasa berpedoman pada strategi yang ditetapkan dengan memperhatikan beberapa aspek seperti pemenuhan regulasi minimum penggajian di tingkat daerah dan nasional, besaran yang kompetitif di industri konstruksi serta pemenuhan terhadap Perjanjian Kerja Bersama (PKB) antara Perusahaan dengan Serikat Pekerja.

Pada dasarnya sistem remunerasi yang diadopsi Perusahaan menggunakan prinsip *pay for performance*. Sistem ini memungkinkan Perusahaan untuk memberikan remunerasi bagi pegawai secara kompetitif dibandingkan dengan standar hidup layak dan standar market price yang berlaku di industri konstruksi. Perusahaan terus mengembangkan dan melakukan perbaikan terhadap sistem remunerasi guna mencapai hasil maksimal yang mampu memberikan kepuasan kepada pelanggan secara berkelanjutan. Remunerasi setiap tahunnya akan dievaluasi guna penyesuaian dengan keadaan pasar dan ekonomi perusahaan.

Berikut disampaikan struktur remunerasi serta komponen lainnya yang diterima oleh karyawan. Struktur remunerasi yang diterima karyawan dapat berbeda-beda sesuai dengan level jabatan dan status kepegawaiannya.

As part of fulfilling employee rights, the Company through the HC Department has a role in managing the employee remuneration mechanism. The management of the Company's remuneration is always guided by the strategy set by taking into account several aspects such as compliance with minimum wage regulations at the regional and national levels, competitive rates in the construction industry and compliance with Collective Labor Agreements (PKB) between the Company and the Labor Union.

Basically, the remuneration system adopted by the Company uses the principle of pay for performance. This system allows the Company to provide remuneration for employees competitively compared to a decent standard of living and standard market prices prevailing in the construction industry. The company continues to develop and make improvements to the remuneration system in order to achieve maximum results that are able to provide satisfaction to customers on an ongoing basis. Annual remuneration will be evaluated in order to adjust to market conditions and the company's economy.

The following describes the remuneration structure and other components received by employees. The remuneration structure received by employees may vary according to their level of position and employment status.

### Struktur Remunerasi Karyawan
### Employee Remuneration Structure

| Komponen<br>Component | Pegawai Tetap<br>Permanent Employee | Pegawai Kontrak<br>Temporary Employee |
|---|---|---|
| Gaji Pokok<br>Basic Salary | √ | √ |
| Tunjangan<br>Allowance | √ | √ |
| Insentif Kinerja<br>Performance Incentive | X | X |
| Bonus<br>Bonus | √ | √ |
| Asuransi Kesehatan<br>Health Insurance | √ | X |
| BPJS Kesehatan<br>BPJS Kesehatan | √ | √ |
| BPJS Ketenagakerjaan<br>BPJS Ketenagakerjaan | √ | √ |
| Lainnya (Tunjangan Suplemen)<br>Others (Supplementary Allowance) | √ | √ |

√ : menerima I accepted
X : tidak menerima I not accepted

## BUDAYA KERJA

Sesuai dengan Surat Edaran Menteri BUMN No. SE 7/MBU/07/2020 tanggal 1 Juli 2020 untuk semua BUMN, maka Nindya Karya WAJIB menerapkan Nilai-Nilai Utama AKHLAK menjadi Budaya Perusahaan. Penerapan Budaya AKHLAK di Perusahaan selanjutnya akan dilakukan melalui beberapa tahapan sosialisasi, internalisasi, implementasi dan monitoring/evaluasi. Tahapan-tahapan tersebut akan dikawal pelaksanaannya oleh Penggerak Budaya Perusahaan yang terdiri dari: *Change Leaders* (Direksi), *Change Agents* (pejabat

## WORK CULTURE

In accordance with the Circular Letter of the Minister of SOEs No. SE 7/MBU/07/2020 dated July 1, 2020 for all SOEs, Nindya Karya MUST apply the Core Values of AKHLAK as a Corporate Culture. The implementation of AKHLAK Culture in the Company will then be carried out through several stages of socialization, internalization, implementation and monitoring/evaluation. The implementation of these stages will be stewarded by the Corporate Culture Driver, which consists of: Change Leaders (Directors), Change Agents (officials one level below the Board

satu tingkat di bawah Direksi), *Change Management Team* (Tim Budaya Perusahaan), dan *Culture Champion* (pengelola aktivitas budaya di unit kerja). Semua insan Nindya Karya dituntut untuk berperan aktif dalam menerapkan budaya AKHLAK di Perusahaan. Sosialisasi juga dilaksanakan di masing-masing farm operasional Perusahaan.

Nilai-nilai AKHLAK akan diintegrasikan dengan sistem dan prosedur Nindya Karya, termasuk sistem Manajemen SDM. Nilai-nilai AKHLAK akan menjadi kriteria dalam sistem rekrutmen, menjadi nilai-nilai yang ditumbuhkembangkan melalui sistem pendidikan dan pelatihan, menjadi salah satu kriteria dalam penilaian kinerja, dan pengembangan karier. Hanya karyawan yang menerapkan AKHLAK yang dapat masuk dalam sistem talenta.

Core Values AKHLAK merupakan kristalisasi nilai-nilai BUMN, diyakini selaras dengan strategi bisnis Nindya Karya yang akan mendorong insan Nindya Karya untuk berkinerja dengan lebih baik. Keselarasan antara budaya kerja dengan strategi bisnis diyakini akan mampu mendorong bertumbuhnya bisnis guna mewujudkan Visi dan Misi Perusahaan.

## FASILITAS KESEHATAN

Komitmen Perusahaan dalam menjaga seluruh karyawannya tidak hanya berada dalam kondisi sehat jasmani melainkan juga rohaninya, dengan demikian para karyawan dapat menjalankan tugas dan pekerjaan dengan maksimal dan mencapai target yang telah ditetapkan. Untuk terus menjaga kesehatan para karyawannya, Perusahaan telah menetapkan program pelayanan kesehatan seperti mengikutsertakan seluruh karyawan beserta keluarga tertanggung dalam Program Jaminan Kesehatan.

Pelaksanaan BPJS Kesehatan di Perusahaan telah berjalan sejak tahun 2014 selain itu Perusahaan juga menyediakan fasilitas kesehatan lainnya dengan bekerja sama dengan pihak ketiga. Hingga akhir 2022, seluruh pegawai tetap Perusahaan yang berjumlah 379 orang beserta keluarganya telah terdaftar dalam program BPJS Kesehatan.

## KEBIJAKAN PENSIUN

Perusahaan telah mengimplementasikan Program Pensiun tersebut sejak tahun 2014 yang mana kebijakan pensiun di internal Nindya Karya telah ditetapkan sesuai dengan Perjanjian Kerja Bersama (PKB) antara Perusahaan dengan Serikat Pekerja (SP) Nindya Karya yang mengacu kepada peraturan dan perundangan yang mengikat perusahaan secara umum.

Perusahaan juga mengimplementasikan kebijakan jaminan pensiun sesuai peraturan perundang-undangan tentang Sistem Jaminan Sosial Nasional (SJSN) melalui BPJS Ketenagakerjaan. Pelaksanaan BPJS Ketenagakerjaan telah berjalan sejak diberlakukannya peraturan tersebut pada tahun 2011. Per 31 Desember 2022, seluruh pegawai tetap Perusahaan berjumlah 379 orang telah terdaftar dalam program BPJS Ketenagakerjaan.

of Directors), Change Management Team (Corporate Culture Team), and Culture Champion (managers of cultural activities in the unit). work). All Nindya Karya people are required to play an active role in implementing the AKHLAK culture in the Company. Socialization was also carried out in each of the Company's operational farms.

AKHLAK values will be integrated with Nindya Karya's systems and procedures, including the HR Management system. AKHLAK values will become criteria in the recruitment system, become values that are fostered through the education and training system, become one of the criteria in performance appraisal, and career development. Only employees who apply AKHLAK can enter the talent system.

AKHLAK Core Values is a crystallization of BUMN values, believed to be in line with Nindya Karya's business strategy which will encourage Nindya Karya's people to perform better. Alignment between work culture and business strategy is believed to be able to encourage business growth in order to realize the Company's Vision and Mission.

## HEALTHCARE FACILITY

The Company's commitment in maintaining all of its employees is not only for healthy physical condition but also spiritually, so employees may carry out their duties and tasks to the maximum and achieve the targets that have been set. To continue maintaining the wellness of its employees, the Company has established a health service program such as involving all employees and their families in the Health Insurance Program.

The implementation of BPJS Kesehatan in the Company has been running since 2014, in addition the Company also provides other health facilities in collaboration with third parties. Until the end of 2022, all 379 permanent employees of the Company have been registered in the BPJS Kesehatan program.

## RETIREMENT POLICY

The company has implemented a Pension Program since 2014 in which the internal retirement policy of Nindya Karya has been determined in accordance with the Collective Labor Agreement (PKB) between the Company and the Nindya Karya Workers Union (SP) which refers to the rules and regulations that bind the company in general.

The company also implements a pension insurance policy in accordance with the laws and regulations regarding the National Social Security System (SJSN) through BPJS Ketenagakerjaan. The implementation of BPJS Ketenagakerjaan has been running since the enactment of the regulation in 2011. As of December 31st, 2022, all 379 permanent employees of the Company have been registered in the BPJS Ketenagakerjaan program.

## Jumlah Karyawan Pensiun
Employee Remuneration Structure

| Uraian<br>Description | 2022 | 2021 | 2020 |
|---|---|---|---|
| Karyawan Pensiun<br>Retired Employees | 1 | 5 | 4 |

## KESEHATAN DAN KESELAMATAN KERJA

Perusahaan memandang kesehatan dan keselamatan kerja (K3) sebagai aspek penting yang memiliki peran pada kegiatan operasional. Tingkat kesehatan dan keselamatan pekerja juga memiliki dampak yang signifikan terhadap kinerja dan produktivitas pekerja, serta pengembangan bisnis. Penjelasan lebih rinci mengenai K3 terdapat pada bab tanggung jawab sosial perusahaan.

## HUBUNGAN INDUSTRIAL

Perusahaan senantiasa menjaga hubungan industrial yang harmonis dengan para karyawan Nindya Karya, hal ini juga sebagai bentuk implementasi kepatuhan Nindya Karya terhadap peraturan perundang-undangan yang berlaku. Hubungan ini dilandasi pada asas saling menghormati untuk menciptakan keseimbangan antara pemenuhan hak dan pelaksanaan kewajiban. Perusahaan juga telah merundingkan Perjanjian Kerja Bersama (PKB) bersama dengan Serikat Pekerja PT Nindya Karya untuk menjamin adanya kepastian antara hak dan kewajiban masing-masing pihak. Perusahaan juga memberikan kebebasan bagi para karyawan untuk membentuk serikat pekerja. Serikat Pekerja tingkat pusat berkedudukan di Kantor pusat Jl. Letjend. MT Haryono, Kav. 22, Cawang, Jakarta 13630.

## RENCANA PENGEMBANGAN SDM KE DEPANNYA

Program kerja Departemen SDM tahun 2023 ditetapkan dengan berdasarkan arah dan strategi Perusahaan yang dituangkan dalam Rencana Jangka Panjang Perusahaan. Rencana pengelolaan SDM tahun 2023 meliputi:

1. Pengembangan *e-recruitment* dan *people analytics*
2. Penyusunan *Career Path* dengan *acceleration development track*
3. Upskilling karyawan terkait *global insight*, Kerjasama dengan DLI dan I2LI
4. Penyusunan Program Internalisasi Budaya dan Coaching Program
5. Optimalisasi *Performance Management System* Berbasis KPI Individu

## OCCUPATIONAL HEALTH AND SAFETY

The company views occupational health and safety (K3) as an important aspect that has a role in operational activities. The level of health and safety of workers also has a significant impact on the performance and productivity of workers, as well as business development. A more detailed explanation of K3 can be found in the chapter on corporate social responsibility.

## INDUSTRIAL RELATIONS

The company continues to maintain harmonious industrial relations with Nindya Karya employees, this is also a form of implementation of Nindya Karya's compliance with applicable laws and regulations. This relationship is based on the principle of mutual respect to create a balance between the fulfillment of rights and the implementation of obligations. The company has also negotiated a Collective Labor Agreement (PKB) with the PT Nindya Karya Labor Union to ensure certainty between the rights and obligations of each party. The company also provides freedom for employees to form trade unions. The workers' union at the central level is domiciled at the head office, Jl. Lt. Gen. MT Haryono, Kav. 22, Cawang, Jakarta 13630.

## FUTURE HR DEVELOPMENT PLAN

The HC Department's 2023 work program is determined based on the Company's direction and strategy as outlined in the Company's Long Term Plan. The HR management plan for 2023 includes:

1. Development of e-Recruitment and people analytics
2. Preparation of Career Path with development track acceleration
3. Upskilling employees in relation to global insight, Collaborating with DLI and I2LI
4. Development of the Cultural Internalization Program and Coaching Program
5. Optimization of the Performance Management System Based on Individual KPIs

# **Pengembangan** Teknologi Informasi
## Information Technology Development

Transformasi Digital masih tetap menjadi perbincangan yang hangat di Tahun 2022. Jika kita berkaca pada pelaksanaan transformasi di Perusahaan ada beberapa hal yang menjadi tantangan dalam proses implementasinya. Poin pertama terkait kesisteman, tantangan terbesar yang dihadapi perusahaan adalah penerapan SOP secara menyeluruh dan memastikan bahwa aplikasi yang dibangun telah sesuai dengan SOP yang berlaku. Poin kedua terkait teknologi, hal yang masih menjadi tantangan dari sisi teknologi adalah utilisasi pemanfaatan aplikasi yang telah dibangun, *user experience journey* dan integrasi antara *core* dan *supporting apps.* Poin ketiga yang tidak kalah pentingnya adalah tantangan dari sisi *People & Culture*, dimana perusahaan harus memastikan bahwa d*igital mindset & behavior* telah secara merata dimiliki oleh karyawan. Salah satu langkah yang dilakukan oleh Departemen RTI dalam mengoptimalkan transformasi digital adalah dengan memastikan tercapainya target *business value* dari transformasi digital. Selama tahun 2022, bidang Teknologi Informasi fokus terhadap akselerasi pencapaian strategi inisiatif sebagai berikut:

### STRATEGI PEMULIHAN

Menghadapi tantangan pandemi, Nindya Karya menetapkan strategi untuk survive dan akselerasi bisnis pasca COVID-19. Langkah yang dilakukan oleh perusahaan adalah membentuk tim *Business Continuity Management* (BCM). Tim BCM bertugas untuk mengidentifikasi kondisi internal dan eksternal perusahaan dan memberikan rekomendasi untuk memastikan bisnis tetap dapat berjalan di masa pandemi dan setelah pandemi.

Digital Transformation is still a hot topic of discussion in 2022. If we look at the implementation of transformation in the Company, there are several challenges in the implementation process. The first point is related to the system, the biggest challenge faced by the company is the overall implementation of SOPs and ensuring that the applications built are in accordance with the applicable SOPs. The second point is related to technology, the long standing challenge from the technology side is the utilization of applications that have been built, user experience journeys and integration between core and supporting apps. The third point that is no less important is the challenge from the People & Culture side, where the company must ensure that the digital mindset & behavior is evenly distributed among employees. One of the steps taken by the RTI Department in optimizing digital transformation is to ensure the achievement of the business value target of digital transformation. In 2022, the Information Technology sector had focused on accelerating the achievement of the following initiative strategies:

### RECOVERY STRATEGY

Encountering the challenges of the pandemic, Nindya Karya has set a strategy to survive and accelerate its business after COVID-19. The step taken by the company is to form a Business Continuity Management (BCM) team. The BCM team was tasked with identifying the company's internal and external conditions and providing recommendations to ensure the business can continue to operate during and after the pandemic.



Akhir tahun 2021, perusahaan menetapkan Roadmap 2022-2026. Dalam *roadmap* tersebut Nindya Karya membagi fase pertumbuhan bisnis dalam tiga tahap yaitu tahapan *Growth* di tahun 2022 dengan capaian peningkatan kompetensi SDM yang didukung kehadiran Nindya *Learning Center*, Penguatan kesisteman berbasis TI terintegrasi, sinergi BUMN Holding Danareksa, investasi di SPAM dan WTP, transportasi dan kerja sama dengan luar negeri. Fase *Expansion* di tahun 2023-2024 dengan capaian peningkatan efisiensi dan produktivitas melalui pengembangan produk untuk diversifikasi *backward integration* (produk material produksi), pengembangan unit bisnis baru, market penetration dan *Initial Public Offering* (IPO). Dan terakhir fase *Rapid Growth* di tahun 2025-2026 dengan capaian market penetration di luar negeri serta mengembangkan diversifikasi usaha melalui peningkatan kapabilitas engineering sebagai investor maupun kontraktor.

End of 2021, the company set the 2022-2026 Roadmap. In the roadmap, Nindya Karya divides the business growth phase into three stages, namely the Growth phase in 2022 with the achievement of increasing HC competence supported by the presence of the Nindya Learning Centre, strengthening integrated IT-based systems, synergy with SOE Holding Danareksa, investment in SPAM and WTP, transportation and cooperation with foreign countries. The Expansion phase in 2023-2024 achieved increased efficiency and productivity through product development for backward integration diversification (production material products), new business unit development, market penetration, and Initial Public Offering (IPO). And the last is the Rapid Growth phase in 2025-2026 with the achievement of market penetration abroad and developing business diversification through increasing engineering capabilities as an investor and contractor.

## TRANSFORMASI DIGITAL

Dalam menghadapi tantangan bisnis kedepan, Nindya Karya melakukan akselerasi transformasi digital dengan tujuan untuk menciptakan efektivitas dan efisiensi hasil kerja melalui proses bisnis secara terintegrasi dan real time. Implementasi dari strategi tersebut yaitu dengan meluncurkan berbagai platform seperti *Enterprise Resource Planning* (ERP) sebagai aplikasi terintegrasi dalam mendukung kegiatan bisnis utama (Pemasaran, produksi, *procurement*) dan pendukung (keuangan & akuntansi). Aplikasi tersebut dikembangkan secara mandiri oleh Perusahaan dan bersifat *tailor made* disesuaikan dengan model dan kultur bisnis yang ada di Nindya Karya.

## DIGITAL TRANSFORMATION

In encountering future business challenges, Nindya Karya accelerates digital transformation to create effectiveness and efficiency of work results through integrated and real-time business processes. The implementation of this strategy is by launching various platforms such as Enterprise Resource Planning (ERP) as an integrated application in supporting the main business activities (Marketing, production, procurement) and supporting (finance & accounting). These applications are developed independently by the Company and are tailor-made by the existing business model and culture at Nindya Karya.

Selain ERP transformasi digital Nindya Karya juga melingkupi seluruh proses bisnis yang ada seperti menyiapkan *platform digital* dalam melaksanakan fungsi manajemen risiko melalui *Business & Organization Risk Management* Nindya (BORN), internal audit melalui Nindya *Audit Management System* (NAMS), sistem pelaporan pelanggaran dan pengendalian gratifikasi *online* melalui (WBS & PG Online), sistem pengadaan barang dan jasa online melalui Nindya *E-Procurement*, *digital workplace* melalui aplikasi iNindya, pengembangan karyawan melalui Nindya *Excellent Talent Management* (NEXT) dan *platform* pendukung aktivitas mobile karyawan melalui ESS (*Employee Self Service*).

Besides ERP, Nindya Karya's digital transformation also covers all existing business processes such as preparing digital platforms to carry out risk management functions through Business & Organization Risk Management Nindya (BORN), internal audit through Nindya Audit Management System (NAMS), online violation reporting and gratification control system through (WBS & PG Online), online goods and services procurement system through Nindya E-Procurement, digital workplace through iNindya application, employee development through Nindya Excellent Talent Management (NEXT) and employee mobile activity support platform through ESS (Employee Self Service).

Pada tahun 2022, Departemen Riset & Teknologi Informasi mencanangkan 10 *Strategic Initiatives* yang selaras dengan strategic goal (strategic objective perusahaan). *Strategic Initiatives* ini diturunkan menjadi 30 program kerja dan tersebar ke dua bidang (Teknologi & Riset Pengembangan). Berikut adalah inisiatif bidang Teknologi Informasi (Digitalisasi & *Infra Security*):

In 2022, the Research & Information Technology Department launched 10 Strategic Initiatives aligned with the company's strategic objectives. These Strategic Initiatives were translated into over 30 work programs and spread across two areas (Technology & Research & Development). Below are the initiatives in the Information Technology field (Digitalization & Infra Security):

Tahun 2022, Nindya melengkapi transformasi digital pada produksi dengan mengaplikasikan VR dan AR pada proyek Nindya. Penggunaan teknologi digital tersebut memungkinkan pekerja proyek dapat melihat gambaran hasil pekerjaan yang akan diselesaikan, sehingga hasil pekerjaan menjadi lebih presisi.

In 2022, Nindya completed the digital transformation of production by applying VR and AR to Nindya projects. The use of digital technology allows project workers to see a picture of the work to be completed so that the work becomes more precise.

## Inisiatif Strategis Bidang Teknologi Tahun 2022
**Strategic Initiatives for Technology in 2022**

| No | Inisiatif Strategis<br>Strategic Initiative | Program Kerja<br>Work Program | Realisasi<br>Realization |
|---|---|---|---|
| 1 | Digitalisasi Proses Bisnis<br>Digitalization of Business Processes | • *Integrated Supply Chain Management System*<br>• ERP - Fase Konstruksi Anak Perusahaan<br>• *Integrated HC Management System*<br>• *ERP Enhancement* (BT)<br>• Pembangunan e-GRC<br>• *Planning & Budgeting System*<br>• Pembangunan *Internal Audit Management System*<br><br>• Integrated Supply Chain Management System<br>• ERP - Fase Konstruksi Anak Perusahaan<br>• Integrated HC Management System<br>• ERP Enhancement (BT)<br>• e-GRC Development<br>• Planning & Budgeting System<br>• Development of an Internal Audit Management System | • **Integrated Supply Chain Management System**<br>- *Launching* Aplikasi SIMONIK<br>- *Launching* Aplikasi eProc v2<br><br>• **ERP – Anak Perusahaan**<br>Aplikasi *Published* untuk ERP fase B Nindya Beton<br><br>• **Integrated HC Management System**<br>*Go Live Deliverable phase* 1 & 2<br><br>• **ERP Enhancement**<br>- Pengembangan PPN PM<br>- Database Personil Tender<br>- *Monitoring* Harian<br>- Perubahan Batasan Nilai Pengadaan<br>- Fitur Addendum Tambah Item Baru<br>- Perubahan Kebijakan SCM di ERP<br>- Penyempurnaan Laporan-laporan di CC<br>- Penyempurnaan Laporan-laporan di modul SDM<br><br>• **Integrated Supply Chain Management System**<br>- SIMONIK Application Launching<br>- Launching eProc Application v2<br><br>• **ERP - Subsidiary**<br>- Published Application for ERP phase B Nindya Beton<br><br>• **Integrated HC Management System**<br>- Go Live Deliverable phase 1 & 2<br><br>• **ERP Enhancement**<br>- VAT PM Development<br>- Tender Personnel Database<br>- Daily Monitoring<br>- Procurement Value Limit Change<br>- Addendum Feature to Add New Item<br>- SCM Policy Change in ERP<br>- Refinement of Reports in CC<br>- Refinement of Reports in the HC module |
| 2 | Berkolaborasi dengan Dept. PSIO dan Departemen Estimating untuk Digitalisasi Area Konstruksi (*Smart Site*)<br>Collaborated with Dept. PSIO and Estimating for Construction Area Digitalization (Smart Site) | • *Piloting Integrated BIM & ERP*<br>Piloting Integrated BIM & ERP | • ***Surveillance Management Center***<br>*Implementasi Centralized* CCTV proyek yang digunakan dalam *monitoring progress* fisik proyek secara *realtime*<br><br>• **Surveillance Management Center**<br>Centralized CCTV project implementation that is used in monitoring the physical progress of the project in real-time |
| 3 | Digitalisasi Kolaborasi Internal Perusahaan<br>Digitalization of Collaboration Internal Company | • iNindya Digital Workplace phase 4<br>iNindya Digital Workplace Phase 4 | • **iNindya Digital Workplace phase 4**<br>- MoM BOD<br>- *Monitoring* status KPI<br>- *Document unit for DMS*<br>- *Progress re-engineering* Inovasi<br><br>• **iNindya Digital Workplace phase 4**<br>- MoM BOD<br>- Monitoring status KPI<br>- Document unit for DMS<br>- Progress re-engineering Inovation |

| No | Inisiatif Strategis<br>Strategic Initiative | Program Kerja<br>Work Program | Realisasi<br>Realization |
|---|---|---|---|
| 4 | Optimalisasi *Infrastructure & Cybersecurity*<br>Optimization Infrastructure & Cybersecurity | • Implementasi HCI<br>• Pra-VDI<br>• *Cloud Services*<br>• Implementasi SIEM<br>• Upgrade NAS & *Backup Appliance*<br>• Audit VA-Pentest 2022<br>• *Security Operation Center*<br>• Penyediaan *Software Engineering*<br><br>• HCI Implementation<br>• Pre-VDI<br>• Cloud Services<br>• SIEM Implementation<br>• NAS & Backup Appliance Upgrade<br>• VA-Pentest 2022 Audit<br>• Security Operation Centre<br>• Software Engineering Provision | • **Implementasi HCI**<br>Implementasi perangkat *Hyperconverged Infrastructure* (HCI) untuk mendukung program implementasi *High Availability server* dalam menjaga ketersediaan aplikasi<br><br>• **Penyediaan Software**<br>*Engineering* Pengadaan alat bantu analisa struktur untuk melakukan evaluasi konstruksi bidang *engineering*<br><br>• ***Cloud Service***<br>Penggunaan *cloud* untuk aplikasi core proses<br><br>• **Peningkatan Infrastruktur IT**<br>- Pengadaan *Internet Access Management* (IAM)<br>- Pengadaan *Access Point* (AP)<br>- Pengadaan *Upgrade* UTM Pusat & Divisi<br>- Pengadaan Fortimail<br>- Implementasi SIEM<br><br>• **Audit VA-PT**<br>- *Vulnerability Assessment & Penetration Testing Web & Mobile Application*, dan *Infrastructure*<br><br>• **Implementation of HCI**<br>Implementation of Hyperconverged Infrastructure (HCI) devices to support the High Availability server implementation program in maintaining application availability.<br><br>• **Provision of Software**<br>Engineering Procurement of structural analysis tools to perform construction evaluation in the field of engineering<br><br>• **Cloud Service**<br>Cloud usage for core process applications<br><br>• **IT Infrastructure Upgrade**<br>- Procurement of Internet Access Management (IAM)<br>- Access Point (AP) Procurement<br>- Central & Divisional UTM Upgrade Procurement<br>- Fortimail Procurement<br>- SIEMcloud implementation for core process applications<br><br>• **Audit VA-PT**<br>- Vulnerability Assessment & Penetration Testing Web & Mobile Application, dan Infrastructure |
| 5 | Implementasi Data Analytic dan Big Data<br>Data Implementation Analytics and Big Data | • Data *Dictionary*<br>• Data *Cleansing*<br>• Data *Warehousing* phase 1 (*Pre-Processing & Stagging*)<br><br>• Data Dictionary<br>• Data Cleansing<br>• Data Warehousing phase 1 (Pre-Processing & Stagging) | • **Data *Dictionary***<br>- Pengesahan Kamus Data<br>- Penyelesaian Metadata<br><br>• **Data *Cleansing***<br>Data *quality assessment*<br><br>• **Data *Warehousing* phase 1**<br>Persiapan *Deployment*<br><br>• **Data Dictionary**<br>- Data Dictionary Authorization<br>- Metadata Completion<br><br>• **Data Cleansing**<br>- Data Quality Assessment<br><br>• **Data Warehouse phase 1**<br>- Development preparation |

| No | Inisiatif Strategis<br>Strategic Initiative | Program Kerja<br>Work Program | Realisasi<br>Realization |
|---|---|---|---|
| 6 | Implementasi AI & ML<br>AI & ML Implementation | • SEG (Smart Estimating Guide) phase 2<br>SEG (Smart Estimating Guide) phase 2 | • **Smart Estimating Guide phase 2**<br>Live SEG phase 2<br>• **Smart Estimating Guide phase 2**<br>Live SEG phase 2 |
| 7 | Data Visualization<br>Data Visualization | • Dynamic Dashboard Management<br>Dynamic Dashboard Management | • **Dynamic Dashboard**<br>*Management Financial Dashboard Launching*<br>Oktober 2022<br>• **Dynamic Dashboard**<br>Management Financial Dashboard Launching Oktober 2022 |
| 8 | Memastikan *Value* dari Layanan TI<br>Ensuring the Value of IT Services | • Monitoring & Evaluasi Utilisasi & Pencapaian Target Bisnis *Value* dari Solusi TI<br>Monitoring & Evaluation of Utilization & Achievement of Target Business Value of IT Solutions | • **Monitoring & Evaluasi Utilisasi & Pencapaian Target Bisnis Value dari Solusi TI**<br>Menyusun kertas kerja *monitoring value business*<br>• **Monitoring & Evaluation of Utilization & Achievement of Target Business Value of IT Solutions**<br>Develop business value monitoring work papers |
| 9 | *Continuous Improvement* Proses TI dari OFI : ISO 27K, IT MA, INDI 4.0<br>Continuous Improvement IT Processes from OFI: ISO 27K, IT MA, INDI 4.0 | • *Surveillance* ISO 27001<br>• IT *Maturity Self Assessment*<br>• Surveillance ISO 27001<br>• IT Maturity Self Assessment | • **Surveillance ISO 27001**<br>Sertifikasi ISO/IEC 27001:2013<br>• **Surveillance ISO 27001**<br>Sertifikasi ISO/IEC 27001:2013 |

## PENCAPAIAN PERKEMBANGAN TI 2022

Pada tahun 2022, TI telah menganggarkan dana sebesar Rp15,9 miliar untuk Peningkatan Infrastruktur TI, *Security TI*, Pengembangan Aplikasi, Peningkatan Value Layanan TI, serta Penyediaan *Software Engineering*. Adapun rincian *Highlight* anggaran sebagai berikut :

## 2022 IT DEVELOPMENT ACHIEVEMENTS

In 2022, IT has budgeted Rp15.9 billion for IT Infrastructure Improvement, IT Security, Application Development, IT Service Value Improvement, and Software Engineering Provision. The details of the budget highlights are as follows:

### Biaya Pengembangan Teknologi informasi Tahun 2022
**Highlights of Information Technology Investment Costs in 2022**

| No | Pengadaan<br>Procurement | Biaya (Rp)<br>Cost |
|---|---|---|
| 1 | Investasi Aset Tetap (CAPEX) | |
| | a. *Internet Access Management (IAM) & Access Point (AP)* | 538 Jt |
| | b. *Hyperconverged Infrastructure (HCI)* | 2,5 M |
| | c. *Fortimail* | 799 Jt |
| | d. *Upgrade UTM Pusat & Divisi (Fortigate)* | 451 Jt |
| | e. *Software Enginering* | 366 Jt |
| | f. *Surveillance Management Center (Centralized CCTV)* | 206 Jt |
| | Fixed Asset Investments (CAPEX): | |
| | a. Internet Access Management (IAM) & Access Point (AP | 538 Million |
| | b. Hyperconverged Infrastructure (HCI) | 2.5 Billion |
| | c. Fortimail | 799 Million |
| | d. UTM Upgrade for Headquarters & Divisions (Fortigate) | 451 Million |
| | e. Software Engineering | 366 Million |
| | f. Surveillance Management Center (Centralized CCTV) | 206 Million |

| No | Pengadaan<br>Procurement | Biaya (Rp)<br>Cost |
|---|---|---|
| 2 | Biaya Umum & Administrasi (OPEX) | |
| | a. Pembelian peralatan kerja dan kebutuhan Internet (laptop,PC, dan lain-lain) | 2,4 M |
| | b. Pengadaan sistem ERP Properti & Peralatan | 1 M |
| | c. Jasa Konsultansi Pembangunan SOC | 743 Jt |
| | d. Pengembangan Data *warehouse* | 665 Jt |
| | e. Lisensi Alat Kerja (Ms Office, Nitro, dan lain-lain) | 581 Jt |
| | f. Sewa *Software Engineering* | 468 Jt |
| | g. Sewa Lisensi Tahunan (Adobe, Kaspersky, Power BI, dan lain-lain) | 418 Jt |
| | h. Jasa Konsultansi Data *Governance* | 377 Jt |
| | i. *Maintenance Subscription & Network* | 330 Jt |
| | General & Administrative Expenses (OPEX): | |
| | a. Purchase of work equipment and internet needs (laptops, PCs, etc.) | 2,4 Billion |
| | b. Acquisition of Property & Equipment ERP system | 1 Billion |
| | c. Consulting services for SOC development | 743 Million |
| | d. Data warehouse development | 665 Million |
| | e. Tool licenses (Ms Office, Nitro, etc.) | 581 Million |
| | f. Software Engineering rental | 468 Million |
| | g. Annual license rentals (Adobe, Kaspersky, Power BI, etc.) | 418 Million |
| | h. Data Governance consulting services | 377 Million |
| | i. Maintenance subscription & network cost | 330 Million |

## TATA KELOLA TI

Dalam rangka mengimplementasikan prinsip-prinsip *Good Corporate Governance* (GCG), Nindya Karya memandang pengelolaan TI sebagai salah satu implementasi GCG untuk menjalankan operasional TI sebagai bagian integral dari GCG agar dapat menjamin pemanfaatan implementasi TI yang optimal, terukur, dan terarah. Oleh karena itu, guna meningkatkan performa tata kelola TI dan pemenuhan atas APS No. S-949/MBU/11/2020 yang dipertegas melalui Surat Edaran Menteri BUMN No. S-122/MBU/DSI/05/2021 bahwa setiap BUMN wajib melakukan penilaian tingkat kematangan TI dengan framework COBIT 5 atau yang lebih tinggi (COBIT 2019) dan nilai minimum 3.00, dalam hal ini Nindya Karya telah melakukan penilaian kematangan TI menggunakan *framework* COBIT 2019 dengan nilai akhir 3.33 (lebih tinggi 0.33 poin dari batas minimum yang dipersyaratkan). Penilian terhadap kematangan IT kembali dilakukan pada tahun 2022 secara *self assessment* dengan nilai akhir 3.50.

Nindya Karya senantiasa memastikan para karyawan untuk dapat bertanggung jawab terhadap informasi korporasi yang dimilikinya dan menggunakannya hanya untuk kepentingan Perusahaan. Oleh karena itu, pada tahun 2022 Nindya Karya telah melakukan *surveillance* ISO/IEC 27001:2013 tanpa ada temuan major dan minor.

## RENCANA PENGEMBANGAN TI 2022

Pada tahun 2022. pengembangan teknologi informasi berfokus pada dengan digitalisasi, big data & *data analytic*, AI & ML, serta peningkatan kapabilitas infrastruktur & *security*. Fokus-fokus ini diturunkan dalam bentuk inisiatif strategis yang dapat dirangkum pada tabel di bawah ini.

"VISI RTI: Menjadi Enabler Pencapaian VISI MISI dan Rencana Strategis Perusahaan"

## IT GOVERNANCE

In order to implement the principles of Good Corporate Governance (GCG), Nindya Karya considers IT management as one of the GCG implementations to carry out IT operations as an integral part of GCG in order to ensure optimal, measurable, and directed utilization of IT implementation. Therefore, in order to improve the performance of IT governance and the fulfillment of APS No. S-949/ MBU/11/2020 which is confirmed through the Circular Letter of the Minister of SOEs No. S-122/ MBU/DSI/05/2021 that every SOE is required to conduct an IT maturity level assessment with COBIT framework 5 or higher (COBIT 2019) with a minimum score of 3.00, in this case Nindya Karya has assessed IT maturity using the COBIT 2019 framework with a final score of 3.33 (0.33 points higher than the minimum required threshold). The assessment of IT maturity was conducted again in 2022 through self-assessment with a final score of 3.50.

Nindya Karya continues to ensure that employees are responsible for the corporate information they have and use it only for the benefit of the Company. Therefore, in 2022, Nindya Karya conducted surveillance of ISO/IEC 27001:2013 without any major or minor findings.

## 2022 IT DEVELOPMENT PLAN

In 2022, information technology development will focus on digitalization, big data & data analytics, AI & ML, as well as improving infrastructure & security capabilities. These focuses are derived in the form of strategic initiatives which can be summarized in the table below.

"RTI VISION: Become an Enabler of Achievement of VISION, MISSION, and Company Strategic Plan"

## Tabel Inisiatif Strategis Bidang Teknologi Informasi Tahun 2023
**Table of Strategic Information Technology Initiatives in 2023**

| Corporate Strategic Goal (RJPP 2022-2026) | RTI Strategic Objective | RTI Strategic Initiatives |
|---|---|---|
| Mengedepankan kaidah *excellence engineering* sebagai basis pengembangan bisnis Nindya Karya ke depan<br><br>Prioritizing excellence engineering principles as the basis for Nindya Karya's business development going forward | (SO.1) Penerapan Transformasi Digital<br><br>(SO.1) Digital *Transformation Implementation*<br><br>(SO.1) Digital Transformation Implementation<br><br>(SO.1) Digital Transformation Implementation | 1. (SI.1) Digitalisasi proses bisnis konstruksi<br>2. (SI.2) Berkolaborasi dengan Dept. PSI dan Dept. Estimating untuk Digitalisasi Area Konstruksi (*Smart Site*)<br>3. (SI.3) Digitalisasi Kolaborasi Holding Danareksa<br>4. (SI.4) Digitalisasi Kolaborasi PMO Infrastruktur<br>5. (SI.5) Optimalisasi *Infrastructure & Cybersecurity*<br><br>1. (SI.1) Digitizing the construction business process<br>2. (SI.2) Collaborating with Dept. PSI and Dept. Estimating for Digitizing Construction Areas (Smart Sites)<br>3. (SI.3) Digitalization of Danareksa Holding Collaboration<br>4. (SI.4) Digitizing Collaboration with PMO Infrastructure<br>5. (SI.5) Infrastructure & Cybersecurity Optimization |
| Mampu mengenali peluang pasar secara lebih cepat dan akurat serta mampu menyusun cara memenangkan persaingan yang lebih efektif. (Proaktif)<br><br>Able to identify market opportunities more quickly and accurately and be able to devise ways to win the competition more effectively. (Proactive) | (SO.2) Mendorong *sustainable construction* berbasiskan I & T<br><br>(SO.2) *Encouraging Sustainable Construction Company based on I & T*<br><br>(SO.2) Encouraging sustainable construction based on I & T<br><br>(SO.2) Encouraging Sustainable Construction Company based on I & T | 1. (SI.6) Implementasi *Data Analytic dan Big Data*<br>2. (SI.7) Implementasi AI & ML<br>3. (SI.8) *Data Visualization*<br>4. (SI.9) Meningkatkan Value Perusahaan melalui penerapan Teknologi Terapan Konstruksi<br>5. (SI.10) Membangun *Ecosystem* R&D dan DNA Inovasi<br><br>1. (SI.6) Data Analytics and Big Data Implementation<br>2. (SI.7) Implementation of AI & ML<br>3. (SI.8) Data Visualization<br>4. (SI.9) Improving Company Value through the Implementation of Applied Construction Technology.<br>5. (SI.10) Building an Ecosystem R&D and Innovation |
| Mengubah Nindya Karya menjadi Perusahaan yang lebih produktif, dipimpin oleh manajemen puncak yang kompak dan memiliki kesatuan komando<br><br>Transforming Nindya Karya into a more productive company, led by a top management that is compact and has a unified command | (SO.3) Meningkatkan IT *Customer Experience Journey*<br><br>(SO.3) Improving IT Customer Experience Journey | 1. (SI.11) Memastikan *Value* dari Layanan IT<br>2. (SI.12) *Continous Improvement* Proses TI dari OFI : ISO 27K, IT MA, INDI 4.0<br><br>1. (SI.11) Ensuring the Value of IT Services<br>2. (SI.12) Continous Improvement of IT Process from OFI : ISO 27K, IT MA, INDI 4.0 |



06

# Governansi Korporat

Corporate Governance


207,017

# Pendahuluan
## Introduction



Rumah Sakit Unversitas Brawijaya, Malang

Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/GCG) secara konsisten merupakan faktor yang sangat penting dalam pengelolaan Perusahaan mengingat risiko dan tantangan yang dihadapi oleh Perusahaan yang semakin meningkat. Penerapan prinsip-prinsip Tata Kelola Perusahaan yang baik, tercermin dalam suatu mekanisme *corporate governance* yang dapat diandalkan, diharapkan dapat meminimalisir *agency problem* sehingga tercipta kinerja perusahaan yang baik.

Dengan demikian, Penerapan tata kelola perusahaan yang baik (*Good Corporate Governance*) merupakan wujud dari komitmen Perusahaan dalam membangun etika bisnis yang sehat dan memberikan manfaat Perusahaan kepada seluruh pemangku kepentingan dalam mendukung pembangunan berkelanjutan.

Sejalan dengan perkembangan dunia usaha, prinsip GCG turut mengalami perkembangan yang mencakup sistem pengawasan dan pengendalian yang mendukung etika kerja dan pengambilan keputusan yang bertanggung jawab, mendukung integritas dalam pelaporan keuangan, pengelolaan risiko yang layak, serta hubungan pemangku kepentingan dan Perusahaan yang berlandaskan etika. Di lingkup Perusahaan, penilaian dilakukan atas penerapan GCG untuk memastikan terwujudnya prinsip GCG secara komprehensif.

implementation of Good Corporate Governance (GCG) is a very important factor in managing the Company considering the increasing risks and challenges faced by the Company. The application of good corporate governance principles, reflected in a reliable corporate governance mechanism, is expected to minimize agency problems so as to create good corporate performance.

Thus, the implementation of good corporate governance is a manifestation of the Company's commitment to building sound business ethics and providing Company benefits to all stakeholders in supporting sustainable development.

In line with the development of the business world, the principles of GCG have also developed which include a supervisory and control system that supports work ethics and responsible decision making, supports integrity in financial reporting, proper risk management, and ethically based stakeholder and company relationships. Within the scope of the Company, an assessment is carried out on the implementation of GCG to ensure the implementation of the GCG principles in a comprehensive manner

# **Perkembangan** Penerapan Tata Kelola Perusahaan yang Baik di Lingkup Nindya Karya

## The Development of the Implementation of Good Corporate Governance in the Nindya Karya Scope

### PERNYATAAN KOMITMEN PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

*Good Corporate Governance* (GCG) adalah salah satu indikator penting yang kemudian dijadikan panduan oleh investor di dunia untuk menilai kinerja Perusahaan. Oleh karena itu, Nindya Karya berkomitmen secara penuh untuk menerapkan prinsip-prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) sebagai landasan dalam menciptakan nilai tambah yang berkelanjutan bagi kepentingan para pemegang saham, masyarakat secara luas, dan berbagai pemangku kepentingan lainnya (pegawai, konsumen, regulator, mitra kerja, dan lain-lain) baik dalam jangka pendek maupun jangka panjang.

Wujud komitmen Perusahaan dalam mengimplementasikan GCG secara berkelanjutan didukung dengan adanya:

1. Visi, Misi, dan Tata Nilai Perusahaan yang jelas dan realistis yang dievaluasi secara berkala oleh Dewan Komisaris dan Direksi;
2. Pedoman GCG Perusahaan;
3. Pedoman dan tata tertib kerja Dewan Komisaris, Direksi dan Komite-komite;
4. Penetapan kode etik yang dilaksanakan secara konsisten dan membudaya;
5. Sistem pengendalian Intern yang kuat;
6. Implementasi mekanisme *check and balances* yang proporsional;
7. Pedoman transaksi yang mengandung benturan kepentingan, transaksi afiliasi, dan transaksi dengan pihak terkait lainnya;
8. Penerapan sistem pelaporan pelanggaran;
9. Program tanggung jawab sosial dan lingkungan yang berkelanjutan.

### STATEMENT OF COMMITMENT TO THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

Good Corporate Governance (GCG) is one of the important indicators which is then used as a guide by investors in the world to assess the Company's performance. Therefore, Nindya Karya is fully committed to applying the principles of Good Corporate Governance as the basis for creating sustainable added value for the interests of shareholders, society at large, and various other stakeholders (employees, consumers, regulators, partners, etc.) both in the short and long term.

The Company's commitment to implementing GCG in a sustainable manner is supported by:

1. A clear and realistic vision, mission, and corporate values that are evaluated periodically by the Board of Commissioners and the Board of Directors;
2. Company GCG Guidelines;
3. Guidelines and work procedures for the Board of Commissioners, Board of Directors and Committees;
4. Determination of a code of ethics that is carried out consistently and culturally;
5. Strong Internal control system;
6. Implementation of proportional checks and balances mechanism;
7. Guidelines for transactions containing conflicts of interest, affiliated transactions, and transactions with other related parties;
8. Implementing a violation reporting system;
9. Sustainable social and environmental responsibility program.

# **Dasar Penerapan** Tata Kelola Perusahaan yang Baik
## Basis of Good Corporate Governance Implementation

Tata Kelola Perusahaan merupakan rangkaian mekanisme yang dirancang untuk mengarahkan pengelolaan Perusahaan secara professional dengan tujuan untuk mengoptimalkan nilai Perusahaan bagi pemegang saham dan pemangku kepentingan lainnya dalam jangka panjang dengan tetap memperhatikan kepentingan *stakeholders* Perusahaan yang berlandaskan peraturan perundang-undangan dan nilai etika usaha yang dijunjung tinggi oleh manajemen dan karyawan Perusahaan.

Tata Kelola Perusahaan yang Baik juga didasarkan pada prinsip metode pengambilan keputusan dan pengelolaan aktivitas entitas usaha yang akuntabel, yang kemudian berelasi langsung terhadap pengelolaan organisasi yang berkelanjutan dan iklim investasi.

Implementasi GCG di lingkup Perusahaan mengacu pada beberapa peraturan perundang-undangan yang sesuai dengan bidang usaha yang digeluti Perusahaan, termasuk regulasi industri dan ketentuan terbaru mengenai Perseroan Terbatas, utamanya Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas. Undang-Undang ini memberikan fondasi menyeluruh terhadap aspek pengelolaan organisasi perusahaan; mulai dari hak dan kewajiban pemegang saham, tugas dan wewenang Direksi dan Dewan Komisaris, hingga hubungan Perusahaan dengan pemangku kepentingan Internal dan eksternal, di mana aspek-aspek tersebut juga diatur dalam Anggaran Dasar Perusahaan.

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

Internalisasi atas prinsip-prinsip GCG diintegrasikan pada peraturan yang berlaku guna menjadi acuan pedoman praktik terbaik (*best practice*) yang dilaksanakan sebagai landasan legal-formal utama dalam menjalankan kegiatan tata kelola usaha.

Corporate Governance is a series of mechanisms designed to direct the management of the Company in a professional manner with the aim of optimizing the value of the Company for shareholders and other stakeholders in the long term while taking into account the interests of the Company's stakeholders based on laws and regulations and business ethics values that are upheld by the Company. management and employees of the Company.

Good Corporate Governance is also based on the principles of accountable decision-making methods and management of business entity activities, which are then directly related to sustainable organizational management and the investment climate.

The implementation of GCG within the Company refers to several laws and regulations that are in accordance with the line of business that the Company is engaged in, including industry regulations and the latest provisions regarding Limited Liability Companies, especially Law No. 40 of 2007 concerning Limited Liability Companies. This law provides a comprehensive foundation for the management aspects of the company's organization; starting from the rights and obligations of shareholders, duties and authorities of the Board of Directors and the Board of Commissioners, to the Company's relationship with Internal and external stakeholders, where these aspects are also regulated in the Company's Articles of Association.

The implementation of GCG in the Company aims to:
1. Optimizing strong competitiveness, both nationally and internationally, so as to be able to maintain its existence and live sustainably to achieve the goals and objectives of the Company;
2. Encouraging professional, efficient, and effective management, as well as empowering functions and increasing the Company's independence;
3. Encouraging the Company to make decisions and carry out actions based on high moral values and compliance with laws and regulations, as well as awareness of the existence of corporate social responsibility towards stakeholders as well as environmental sustainability around the Company;
4. Increase the Company's contribution to the national economy; as well as
5. Improving a conducive climate for the development of national investment.

The internalization of GCG principles is integrated into applicable regulations to become a reference for best practice guidelines which are implemented as the main legal-formal basis in carrying out business governance activities.

Perusahaan menetapkan kebijakan tata kelola yang berlaku dengan merujuk pada Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-01/MBU/2011 tanggal 01 Agustus 2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara Juncto PER-09/MBU/2012 tanggal 06 Juli 2012 tentang Perubahan atas Peraturan Menteri Negara Badan Usaha Milik Negara nomor PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara, yang menyebutkan bahwa "BUMN wajib melaksanakan operasional Perusahaan dengan berpegang pada prinsip-prinsip GCG yaitu transparansi, akuntabilitas, responsibilitas, independensi, dan *fairness*."

The Company determines the applicable governance policy by referring to the Regulation of the Minister of State for State-Owned Enterprises No. PER-01/MBU/2011 dated August 1, 2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises Juncto PER-09/MBU/2012 dated July 6, 2012 concerning Amendments to the Regulation of the Minister of State for State-Owned Enterprises number PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance (Good Corporate Governance). Corporate Governance) in State-Owned Enterprises, which states that "BUMN is obliged to carry out Company operations by adhering to GCG principles, namely transparency, accountability, responsibility, independence, and fairness."




Penjelasan prinsip-prinsip dasar di atas dan penerapannya secara umum di lingkup Perusahaan adalah sebagai berikut:

The explanation of the basic principles above and their general application in the scope of the Company are as follows:

| Prinsip Dasar<br>Basic Principles | Penjelasan<br>Explanation | Penerapan di Lingkup Nindya Karya<br>Application in the Scope of Nindya Karya |
|---|---|---|
| Keterbukaan<br>Openness | Transparansi sebagai keterbukaan dalam melaksanakan proses pengambilan keputusan dan keterbukaan dalam mengemukakan informasi material dan relevan mengenai pengelolaan aspek operasional dan usaha.<br>Transparency as openness in carrying out the decision-making process and openness in presenting material and relevant information regarding the management of operational and business aspects. | Perusahaan senantiasa memberikan informasi yang benar, akurat dan tepat waktu kepada seluruh Pemangku Kepentingan. Perusahaan meyakini bahwa pelaksanaan prinsip transparansi dengan baik dan tepat akan menghindari terjadinya benturan kepentingan (*conflict of interest*) dengan berbagai pihak. hal ini dibuktikan dengan publikasi informasi keuangan yang berdampak signifikan terhadap kinerja Perusahaan. Seluruh pemangku kepentingan dapat mengakses informasi penting tersebut termasuk informasi lainnya dengan mengakses website Perusahaan di www.nindyakarya.co.id atau beberapa laporan yang diterbitkan secara berkala baik dalam bentuk fisik, digital atau siaran pers.<br>The Company always provides true, accurate, and timely information to all Stakeholders. The Company believes that the proper and proper implementation of the principle of transparency will avoid conflicts of interest with various parties. this is evidenced by the publication of financial information that has a significant impact on the Company's performance. All stakeholders can access this important information, including other information, by accessing the Company's website at www.nindyakarya.co.id or several reports that are published regularly, either in physical or digital form or press releases. |

| Prinsip Dasar<br>Basic Principles | Penjelasan<br>Explanation | Penerapan di Lingkup Nindya Karya<br>Application in the Scope of Nindya Karya |
|---|---|---|
| Akuntabilitas<br>Accountability | Akuntabilitas sebagai kejelasan fungsi, pelaksanaan dan pertanggungjawaban organ perusahaan sehingga pengelolaan Perusahaan terlaksana secara efektif.<br>Accountability as clarity of function, implementation and accountability of organs company so that the management of the Company is carried out effectively. | Seluruh organ tata kelola Perusahaan memiliki prinsip akuntabilitas dengan kejelasan fungsi, struktur, sistem, serta pertanggung jawaban yang sistematis. Hal ini dapat terlihat melalui pengelolaan Perusahaan yang memisahkan tugas dan tanggung jawab serta menguraikan secara jelas mengenai fungsi, hak, kewajiban, dan wewenang masingmasing organ tata kelola.<br>All organs of corporate governance have the principle of accountability with clear functions, structures, systems and systematic accountability. This can be seen through the management of the Company which separates duties and responsibilities and clearly describes the functions, rights, obligations, and authorities of each governance organ. |
| Pertanggungjawaban<br>Responsibility | Responsibilitas atau tanggungjawab sebagai kesesuaian di dalam pengelolaan aktivitas usaha terhadap peraturan perundang-undangan yang berlaku dan prinsip-prinsip korporasi yang sehat.<br>Responsibility or responsibility as conformity in the management of business activities to the prevailing laws and regulations and sound corporate principles. | Bentuk pertanggungjawaban Perusahaan dibuktikan dengan kepatuhan terhadap peraturan yang berlaku, seperti pembayaran pajak, pelaksanaan hubungan industrial, melindungi segenap pegawai dengan menerapkan kesehatan dan keselamatan kerja, serta perlindungan terhadap lingkungan hidup melalui program tanggung jawab sosial perusahaan (*Corporate Social Responsibility*) yang berkelanjutan.<br>The form of corporate responsibility is proven by compliance with applicable regulations, such as paying taxes, implementing industrial relations, protecting all employees by implementing occupational health and safety, as well as protecting the environment through programs sustainable corporate social responsibility. |
| Kemandirian<br>Independence | Kemandirian sebagai suatu keadaan di mana perusahaan dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak manapun yang tidak sesuai dengan peraturan dan perundang-undangan yang berlaku serta prinsip-prinsip korporasi yang sehat.<br>Independence as a condition in which the company is managed professionally without conflict of interest and influence/ pressure from any party that is not in accordance with applicable laws and regulations as well as healthy corporate principles. | Pengelolaan Perusahaan dilakukan dengan profesional tanpa benturan kepentingan dan pengaruh dari pihak manapun yang tidak sesuai dengan Peraturan Perundang-undangan dan prinsip korporasi yang sehat.<br>The management of the Company is carried out in a professional manner without conflict of interest and influence from any party that is not in accordance with the laws and regulations and sound corporate principles. |
| Kesetaraan dan Kewajaran<br>Equlity and Fairness | Fairness atau kewajaran sebagai keadilan dan kesetaraan di dalam memenuhi hak-hak *stakeholder* yang timbul berdasarkan perjanjian dan peraturan perundang-undangan yang berlaku.<br>Fairness or fairness as justice and equality in fulfilling the rights of stakeholders that arise based on agreements and applicable laws and regulations. | Perusahaan memberikan perlakuan adil dan setara dalam memenuhi hak seluruh Pemangku Kepentingan berdasarkan Peraturan Perundang-undangan serta ketentuan yang berlaku. Melalui prinsip ini, Perusahaan melakukan pengelolaan terhadap seluruh aset dengan baik dan prudent sehingga memunculkan perlindungan kepentingan Pemegang Saham secara jujur dan adil. Bagi Perusahaan, prinsip fairness menjadi jiwa untuk memonitor dan menjamin perlakuan yang adil di antara beragam kepentingan dalam Perusahaan.<br>The Company provides fair and equal treatment in fulfilling the rights of all Stakeholders based on the prevailing laws and regulations. Through this principle, the Company manages all assets properly and prudently so as to create an honest and fair protection of the interests of shareholders. For the Company, the principle of fairness is the soul to monitor and ensure fair treatment among the various interests in the Company. |

## LANDASAN HUKUM PENERAPAN GCG

Penerapan GCG di lingkungan Perusahaan mengacu kepada beberapa peraturan dan perundangundangan, yaitu:

1. **Undang-Undang Republik Indonesia**
   a. Undang-Undang Republik Indonesia No. 8 Tahun 1995 tentang Pasar modal.
   b. Undang-Undang Republik Indonesia No. 5 Tahun 1999 tentang larangan Praktek monopoli dan Persaingan Usaha Tidak Sehat.
   c. Undang-Undang republik Indonesia No. 28 Tahun 1999 tentang Penyelenggara Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme.

## LEGAL BASIS FOR GCG IMPLEMENTATION

The implementation of GCG within the Company refers to several rules and regulations, namely:

1. **Laws of The Republic Indonesia**
   a. Republic of Indonesia Law No. 8 of 1995 concerning the Capital Market.
   b. Republic of Indonesia Law No. 5 of 1999 concerning the prohibition of monopolistic practices and unfair business competition.
   c. Republic of Indonesia Law No. 28 of 1999 concerning State Administrators that are Clean and Free from Corruption, Collusion, and Nepotism.

d. Undang-Undang Republik Indonesia No. 20 Tahun 2001 tentang Perubahan atas Undang-Undang republik Indonesia No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi.
e. Undang-Undang Republik Indonesia No. 13 Tahun 2003 Tentang Ketenagakerjaan.
f. Undang-Undang Republik Indonesia No. 19 Tahun 2003 Tentang Badan Usaha Milik Negara (BUMN).
g. Undang-Undang Republik Indonesia No. 25 Tahun 2007 Tentang Penanaman Modal.
h. Undang-Undang Republik Indonesia No. 40 Tahun 2007 Tentang Perseroan Terbatas.
i. Undang-Undang Republik Indonesia No. 11 Tahun 2008 Tentang Informasi dan Transaksi Elektronik sebagaimana telah diubah dengan Undang-Undang Nomor 19 Tahun 2016.
j. Undang-Undang Republik Indonesia No. 14 Tahun 2008 Tentang Keterbukaan Informasi.
k. Undang-Undang Republik Indonesia No. 8 Tahun 2010 Tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang.
l. Undang-Undang Republik Indonesia No. 2 Tahun 2017 Tentang Jasa Konstruksi.
m. Undang-Undang Republik Indonesia No. 11 Tahun 2020 Tentang Cipta Kerja.

**2. Peraturan Pemerintah**

a. Peraturan Pemerintah Republik Indonesia No. 45 Tahun 2005 Tentang Pendirian, Pengawasan, dan Pembubaran Badan Usaha Milik Negara.

b. Peraturan Pemerintah Republik Indonesia No. 40 Tahun 2009 Tentang Perubahan Atas Peraturan Pemerintah No. 51 Tahun 2008 Tentang Pajak Penghasilan Atas Penghasilan Dari Usaha Jasa Konstruksi.
c. Peraturan Pemerintah Republik Indonesia No. 22 Tahun 2020 Tentang Peraturan Pelaksanaan UndangUndang No. 2 Tahun 2017 Tentang Jasa Konstruksi sebagaimana diubah dengan Peraturan Pemerintah No. 14 Tahun 2021.

**3. Peraturan Presiden**

a. Peraturan Presiden Republik Indonesia Nomor 38 Tahun 2015 Tentang Kerja Sama Pemerintah dengan Badan Usaha dalam Penyediaan Infrastruktur.

b. Peraturan Presiden Republik Indonesia Nomor 16 Tahun 2018 Tentang Pengadaan Barang/Jasa Pemerintah sebagaimana terakhir diubah dengan Peraturan Presiden Republik Indonesia Nomor 12 Tahun 2021.
c. Peraturan Menteri Badan Usaha Milik Negara.
d. Peraturan Menteri Badan Usaha Milik Negara No. PER-01/MBU/2011 Tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara sebagaimana terakhir diubah dengan PER-09/MBU/2012.

d. Law of the Republic of Indonesia No. 20 of 2001 concerning Amendments to the Law of the Republic of Indonesia No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption.
e. Law of the Republic of Indonesia No. 13 of 2003 concerning Manpower.
f. Law of the Republic of Indonesia No. 19 of 2003 concerning State-Owned Enterprises (BUMN).
g. Law of the Republic of Indonesia No. 25 of 2007 concerning Investment.
h. Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies.
i. Law of the Republic of Indonesia No. 11 of 2008 concerning Information and Electronic Transactions as amended by Law Number 19 of 2016.
j. Law of the Republic of Indonesia No. 14 of 2008 concerning Information Disclosure.
k. Law of the Republic of Indonesia No. 8 of 2010 concerning the Prevention and Eradication of the Crime of Money Laundering.

l. lLaw of the Republic of Indonesia No. 2 of 2017 concerning Construction Services.
m. Law of the Republic of Indonesia No. 11 of 2020 concerning Job Creation.

**2. Government regulations**

a. Government Regulation of the Republic of Indonesia No. 45 of 2005 concerning the Establishment, Supervision and Dissolution of State-Owned Enterprises.
b. Government Regulation of the Republic of Indonesia No. 40 of 2009 concerning Amendments to Government Regulation No. 51 of 2008 concerning Income Tax on Income from Construction Services Business.
c. Government Regulation of the Republic of Indonesia No. 22 of 2020 concerning Implementing Regulations of Law No. 2 of 2017 concerning Construction Services as amended by Government Regulation No. 14 Year 2021.

**3. Presidential Decree**

a. Presidential Regulation of the Republic of Indonesia Number 38 of 2015 concerning Government Cooperation with Business Entities in the Provision of Infrastructure.
b. Presidential Regulation of the Republic of Indonesia Number 16 of 2018 concerning Government Procurement of Goods/Services as last amended by Presidential Regulation of the Republic of Indonesia Number 12 of 2021.
c. Regulation of the Minister of State-Owned Enterprises
d. Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises as last amended by PER09/MBU/2012.

e. Peraturan Menteri Badan Usaha Milik Negara Nomor PER-03/MBU/2012 Tentang Pedoman Pengangkatan Anggota Direksi dan Anggota Dewan Komisaris Anak Perusahaan Badan Usaha Milik Negara sebagaimana terakhir diubah dengan Peraturan Badan Usaha Milik Negara Nomor PER-04/MBU/06/2020.

f. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-03/MBU/02/2015 tentang Persyaratan, Tata Cara Pengangkatan, dan Pemberhentian Anggota Direksi Badan Usaha Milik Negara.

g. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-01/MBU/05/2019 tentang Perubahan keempat atas Peraturan Badan Usaha Milik Negara Nomor PER-04/MBU/2014 Tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara.

h. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-10/MBU/10/2020 tentang Perubahan atas Peraturan Menteri Badan usaha Milik Negara Nomor PER-02/MBU/02/2015 tentang Persyaratan dan Tata Cara Pengangkatan dan Pemberhentian Anggota Dewan Komisaris dan Dewan Pengawas Badan Usaha Milik Negara.

i. Peraturan Menteri Badan Usaha Milik Negara R.I. Nomor PER-12/MBU/11/2020 tentang Perubahan Kelima atas Peraturan Menteri Badan Usaha Milik Negara Nomor PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara.

**4. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-01/MBU/03/2021 tentang Pedoman Pengusulan, Pelaporan, Pemantauan, dan Perubahan Penggunaan Tambahan Penyertaan Modal Negara kepada Badan Usaha Milik Negara dan Perseroan Terbatas.**

a. Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara sebagaimana terakhir diubah dengan Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-06/MBU/04/2021.

**5. Keputusan Menteri Badan Usaha Milik Negara**

a. Keputusan Sekretaris Kementerian Badan Usaha Milik Negara 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.

e. Regulation of the Minister of State-Owned Enterprises Number PER-03/MBU/2012 concerning Guidelines for Appointing Members of the Board of Directors and Members of the Board of Commissioners of Subsidiaries of State-Owned Enterprises as last amended by Regulation of StateOwned Enterprises Number PER-04/MBU/06/2020.

f. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-03/MBU/02/2015 concerning Requirements, Procedures for Appointment, and Dismissal of Members of the Board of Directors of State-Owned Enterprises.

g. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-01/MBU/05/2019 concerning the fourth amendment to the Regulation of State-Owned Enterprises Number PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and Supervisory Boards of Owned Enterprises Country.

h. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-10/MBU/10/2020 concerning Amendments to Regulation of the Minister of State-Owned Enterprises Number PER-02/MBU/02/2015 concerning Requirements and Procedures for the Appointment and Dismissal of Members of the Board of Commissioners and the Board Supervisor of State Owned Enterprises.

i. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-12/MBU/11/2020 concerning the Fifth Amendment to the Regulation of the Minister of State-Owned Enterprises Number PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and Supervisory Board of Owned Enterprises Country.

**4. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-01/MBU/03/2021 concerning Guidelines for Proposing, Reporting, Monitoring, and Changes in the Use of Additional State Equity Participation to State-Owned Enterprises and Limited Liability Companies.**

a. Regulation of the Minister of State for State-Owned Enterprises No. PER-12/MBU/2012 concerning Supporting Organs of the Board of Commissioners/ Supervisory Board of State-Owned Enterprises as last amended by Regulation of the Minister of StateOwned Enterprises of the Republic of Indonesia No. PER-06/MBU/04/2021.

**5. Decree of the Minister of State-Owned Enterprises**

a. Decree of the Secretary of the Ministry of StateOwned Enterprises No. SK-16/S.MBU/2012 concerning Indicators/Parameters of Assessment and Evaluation of the Implementation of Good Corporate Governance (Good Corporate Governance) in State-Owned Enterprises.

b. Keputusan Menteri Badan Usaha Milik Negara No. Kep-100/MBU/2002 tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara.
c. Keputusan Menteri Badan Usaha Milik Negara No. Kep-101/MBU/2002 tentang Penyusunan Rencana Kerja dan Anggaran Perusahaan Badan Usaha Milik Negara.
d. Keputusan Menteri Badan Usaha Milik Negara No. Kep-102/MBU/2002 tentang Penyusunan Rencana Jangka Panjang Badan Usaha Milik Negara.
e. Keputusan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor SK-315/MBU/12/2019 tentang Penataan Anak Perusahaan Atau Perusahaan Patungan Di Linkungan Badan Usaha Milik Negara.
f. Keputusan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor SK-103/MBU/03/2021 tentang Kriteria Kantor Akuntan Publik, Kantor Jasa Penilai Publik dan Kantor Konsultan Aktuaria pada Badan Usaha Milik Negara.
g. Keputusan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor SK-394/MBU/12/2021 tentang Pedoman Pelaksanaan *Asessment* Bagi Talenta Direksi BUMN.
h. Keputusan Menteri Badan Usaha Milik Negara No. KEP-09A/MBU/2005 tentang Penilaian Kelayakan dan Kepatutan (*Fit and Proper Test*) Calon Anggota Direksi Badan Usaha Milik Negara.

**6. Peraturan lainnya**

a. Anggaran Dasar Perusahaan yang telah disesuaikan dengan Undang-Undang Nomor 40 Tahun 2007 Tentang Anggaran Dasar Perusahaan, di mana Anggaran Dasar pertama dimuat dalam Akta Notaris Kartini Muljadi, SH di Jakarta No.76 tanggal 15 Maret 1973, beserta perubahan-perubahannya terakhir dimuat dalam Akta Notaris Khairina, SH di Jakarta Nomor 68 tanggal 31 Januari 2020 Juncto nomor 13 tanggal 06 Desember 2021.
b. Keputusan Rapat Umum Pemegang Saham (RUPS) yang tercantum dalam risalah RUPS.

Di samping itu, penerapan prinsip dan praktik GCG di lingkup Perusahaan juga mengacu kepada Pedoman umum GCG Indonesia tahun 2006 yang dirilis oleh Komite Nasional Kebijakan *Governance* (KNKG).

b. Decree of the Minister of State-Owned Enterprises No. Kep-100/MBU/2002 concerning Assessment of the Health Level of State-Owned Enterprises.
c. Decree of the Minister of State-Owned Enterprises No. Kep-101/MBU/2002 concerning Preparation of Work Plans and Budgets for State-Owned Enterprises.
d. Decree of the Minister of State-Owned Enterprises No. Kep-102/MBU/2002 concerning Preparation of Long-Term Plans for State-Owned Enterprises.
e. Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia Number SK-315/MBU/12/2019 regarding Structuring Subsidiaries or Joint Ventures in State-Owned Enterprises.
f. Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia Number SK-103/MBU/03/2021 concerning Criteria for Public Accounting Firms, Public Appraisal Service Offices and Consulting Firms Actuarial in State-Owned Enterprises.
g. Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia Number SK394/MBU/12/2021 concerning Guidelines Implementation Assessment For Talent SOE Directors
h. Decree of the Minister of State-Owned Enterprises No. KEP-09A/MBU/2005 concerning Evaluation Fit and Proper Test for Prospective Members Directors of State-Owned Enterprises.

**6. Other Rules**

a. The Company's Articles of Association which have been adjusted to Law Number 40 of 2007 concerning the Company's Articles of Association. where First Articles of Association loaded in Deed Notary Public Kartini Muljadi, SH in Jakarta No. 76 dated March 15, 1973, along with the changes final loaded in Deed Notary Public Khairina. SH in Jakarta Number 68 dated 31 January 2020 Juncto number 13 December 06. 2021 Juncto number 17 dated March 16. 2022.
b. The resolutions of the General Meeting of Shareholders (GMS) are listed in the minutes of the GMS.

In addition, the implementation of GCG principles and practices within the Company also refers to the 2006 Indonesian GCG General Guidelines released by the National Committee for Governance Policy (KNKG).

# **Peta Jalan** Pengembangan Tata Kelola Perusahaan yang Baik

## Roadmap for the Development of Good Corporate Governance

Perusahaan telah merancang Road Map implementasi GCG dengan tujuan agar tanggap terhadap segala bentuk dinamika yang terjadi baik di Internal maupun di eksternal. Dalam *Road Map* tersebut, Perusahaan telah melakukan analisis serta identifikasi tantangan penerapan GCG yang ada guna mencapai visi GCG sebagai budaya di lingkungan Perusahaan. Berdasarkan analisis dan identifikasi yang dilakukan, pengembangan GCG yang meliputi proses *bench marking* sebagai acuan kerja dan penetapan persepsi visi penerapan GCG dilakukan secara spesifik.

Penyusunan *manual book*/panduan penerapan GCG yang disarikan dari berbagai referensi dan Peraturan Perundangundangan yang mengatur tentang tata kelola atau optimalisasi fungsi organ tata kelola baik utama maupun pendukung. Setelah menguatkan fundamental GCG dan penyediaan infrastruktur GCG yang dibutuhkan, Perusahaan melakukan upaya Internalisasi dengan objek utama manajemen dan Insan Nindya Karya secara menyeluruh. Internalisasi ini dilakukan guna meningkatkan kesadaran setiap pemangku kepentingan akan pentingnya menjalankan prinsip-prinsip GCG yang ada dan terpadu dalam petunjuk pelaksanaan penerapan (*board manual*).

Prinsip-prinsip GCG ini juga terintegrasi dengan rencana strategis Perusahaan dalam mengedepankan Teknologi Informasi (TI) dalam seluruh aktivitas bisnis, Perusahaan juga melakukan pengembangan mekanisme GCG yang berbasiskan IT. Disamping itu, Perusahaan konsisten menempatkan GCG sebagai budaya.

The company has designed a GCG implementation Road Map with the aim of being responsive to all forms of dynamics that occur both internally and externally. In the Road Map, the Company has analyzed and identified the challenges of implementing existing GCG in order to achieve the GCG vision as a culture within the Company. Based on the analysis and identification carried out, the development of GCG which includes the bench marking process as a work reference and the determination of the perception of the vision for the implementation of GCG is carried out specifically.

Preparation of a manual book/guideline for the implementation of GCG which is extracted from various references and laws and regulations governing governance or optimizing the functions of governance organs, both main and supporting. After strengthening the fundamentals of GCG and providing the required GCG infrastructure, the Company carried out internalization efforts with the main object of management and Nindya Karya personnel as a whole. This internalization was carried out in order to increase the awareness of each stakeholder on the importance of implementing the existing GCG principles and being integrated in the implementation instructions (board manual).

These GCG principles are also integrated with the Company's strategic plan in promoting Information Technology (IT) in all business activities. The Company also develops IT-based GCG mechanisms. In addition, the Company consistently places GCG as a culture.

### Road Map GCG Nindya Karya
**Nindya Karya's GCG Road Map**

**01**
Tujuan benchmarking untuk mengetahui posisi Perusahaan dalam implementasi GCG dibanding dengan Lingkungan Bisnis.
Objective of benchmarking is to learn the Company's position in the implementation of GCG compared to the Business Environment.

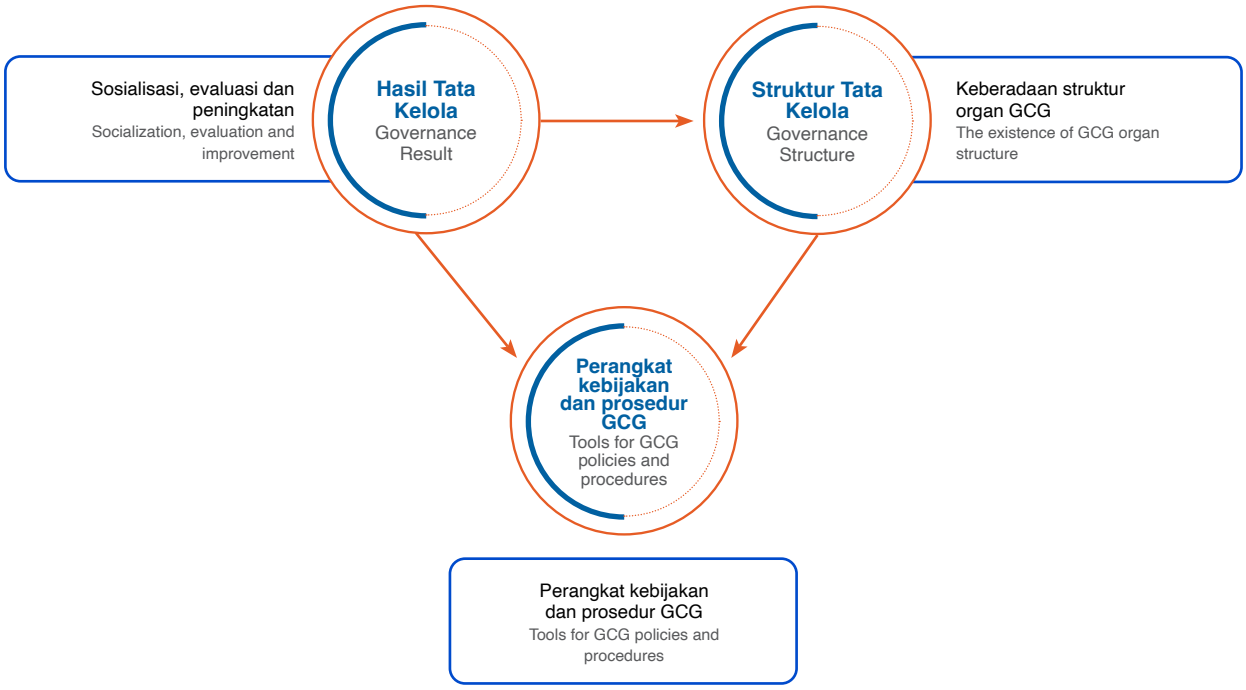
**02**
Penyusunan *Manual Book* Panduan GCG.
Preparation of Manual Book of GCG Code.

**03**
Mengadakan pelatihan (*inhouse training*) agar segenap jajaran dan jenjang organisasi di suatu perusahaan mendapat pemahaman dan pengetahuan utuh untuk berkenaan dengan GCG.
In-house training activities for all employees and organization levels in the Company to obtain understanding and complete knowledge on GCG.

**04**
Pelaksanaan GCG dengan mengembangkan untuk mendukung efektifitas implementasi GCG
Implementation of GCG by development to support the effectiveness of GCG implementation

**05**
Implementasi GCG secara konsisten disemua lini Perusahaan dalam segala aktivitasnya
Consistent implementation of GCG in all lines of the Company in every activity

## Struktur dan Proses Tata Kelola Perusahaan yang Baik
**Good Corporate Governance Structure and Process**

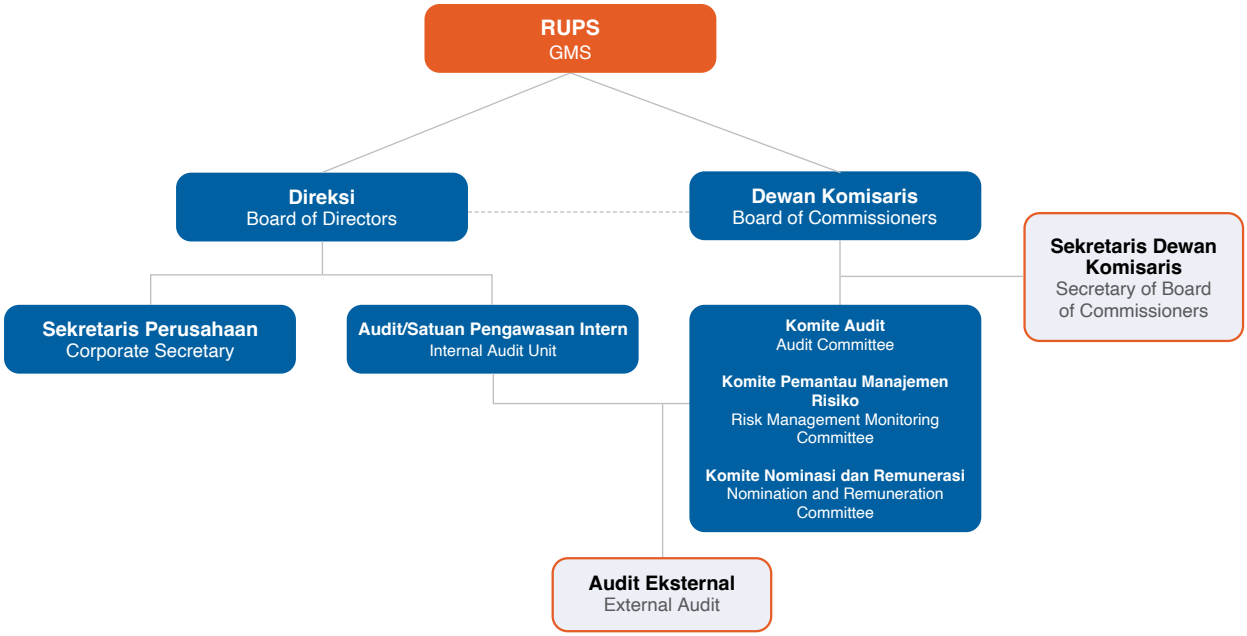



## STRUKTUR ORGAN TATA KELOLA PERUSAHAAN

Mengacu pada Undang-Undang Perseroan Terbatas No. 40 Tahun 2007 tentang Perseroan Terbatas, struktur umum tata kelola perusahaan terdiri dari rapat Umum Pemegang Saham (RUPS), Dewan Komisaris dan Direksi yang berkedudukan sebagai organ manajemen Puncak dalam melakukan tugas-tugas pengendalian dan pengawasan kegiatan usaha. Keseluruhan organ utama tersebut berperan dalam melaksanakan proses *check and balances* kegiatan usaha agar dapat dikelola dan pertanggung jawabkan secara sehat.

## CORPORATE GOVERNANCE ORGAN STRUCTURE

Referring to the Limited Liability Company Law No. 40 of 2007 concerning Limited Liability Companies, the general structure of corporate governance consists of the General Meeting of Shareholders (GMS), the Board of Commissioners and the Board of Directors which are the top management organs in carrying out the tasks of controlling and supervising business activities. All of these main organs play a role in carrying out the check and balances process for business activities so that they can be managed and accounted for in a healthy manner.



Sesuai dengan Undang-Undang No. 40 tahun 2007 Bab I mengenai Ketentuan Umum Pasal 1 angka 2, organ Perusahaan terdiri dari rapat Umum Pemegang Saham, Direksi, dan Dewan Komisaris.

1. Rapat Umum Pemegang Saham (RUPS) adalah organ Perusahaan yang mempunyai wewenang yang tidak diberikan kepada Direksi atau Dewan Komisaris dalam batas yang ditentukan dalam Undang-Undang dan/atau Anggaran Dasar.
2. Dewan Komisaris adalah organ Perusahaan yang bertugas melakukan pengawasan secara umum dan/ atau khusus sesuai dengan Anggaran Dasar serta memberikan nasihat kepada Direksi.
3. Direksi adalah organ Perusahaan yang berwenang dan bertanggung jawab penuh atas pengurusan Perseroan untuk kepentingan Perusahaan, sesuai dengan maksud dan tujuan Perseroan serta mewakili Perseroan, baik di dalam maupun di luar pengadilan sesuai dengan ketentuan Anggaran Dasar.

Dalam menjalankan tugas-tugasnya, ketiga organ Perusahaan tersebut memiliki kewenangan yang telah diatur sesuai dengan ketentuan perundang-undangan, Anggaran Dasar Perusahaan, dan ketentuan lainnya berikut independensi dalam melaksanakan fungsi untuk kepentingan Perusahaan.

RUPS, Dewan Komisaris dan Direksi saling menghormati tugas, tanggung jawab, dan wewenang masing-masing sesuai Peraturan Perundang-undangan dan Anggaran Dasar Perusahaan. Dalam menjalankan tugasnya Dewan Komisaris dibantu oleh Komite Audit dan Sekretaris Dewan Komisaris. Sementara Direksi memiliki Sekretaris Perusahaan dan audit Internal yang dilaksanakan oleh Satuan Pengawasan Intern (SPI). Perusahaan juga melaksanakan proses audit eksternal atas laporan keuangan Perusahaan, sesuai peraturan yang berlaku, yang dilakukan oleh Kantor Akuntan Publik (KAP). Penunjukan KAP dilaksanakan melalui forum RUPS.

## Proses dan Mekanisme Tata Kelola Perusahaan yang Baik

Mekanisme tata kelola merupakan pedoman-pedoman pokok pengelolaan Perusahaan yang bersifat holistik dan terintegrasi sesuai prinsip-prinsip GCG. Dengan demikian seluruh prosedur dan keputusan, menjadi jelas antara pihak yang mengambil keputusan dengan pihak yang melakukan kontrol (pengawasan) terhadap keputusan tersebut.

Surat Keputusan Direksi PT Nindya Karya No. 0494/DIRUT/KPTS/SEKPER/11/2020 & 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya Juncto 0489/DIRUT/KPTS/SEKPER/09/2020 & 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG). PT Nindya Karya senantiasa melakukan penyempurnaan kebijakan GCG (*soft-structure* GCG) agar sejalan dengan kebutuhan proses bisnis maupun ketentuan pelaksanaan GCG bagi Perusahaan.

In accordance with Law No. 40 of 2007 Chapter I concerning General Provisions Article 1 point 2, the Company's organs consist of the General Meeting of Shareholders, the Board of Directors, and the Board of Commissioners.

1. The General Meeting of Shareholders (GMS) is an organ of the Company which has authority that is not given to the Board of Directors or the Board of Commissioners within the limits specified in the Law and/or Articles of Association.
2. The Board of Commissioners is the Company's organ in charge of conducting general and/or specific supervision in accordance with the Articles of Association and providing advice to the Board of Directors.
3. The Board of Directors is a Company organ that is authorized and fully responsible for the management of the Company for the benefit of the Company, in accordance with the purposes and objectives of the Company and represents the Company, both inside and outside the court in accordance with the provisions of the Articles of Association.

In carrying out their duties, the three organs of the Company have the authority that has been regulated in accordance with the provisions of the legislation, the Company's Articles of Association, and other provisions as well as independence in carrying out functions for the benefit of the Company.

The GMS, the Board of Commissioners and the Board of Directors respect each other's duties, responsibilities and authorities in accordance with the laws and regulations and the Company's Articles of Association. In carrying out its duties, the Board of Commissioners is assisted by the Audit Committee and the Secretary to the Board of Commissioners. Meanwhile, the Board of Directors has a Corporate Secretary and an Internal audit is carried out by the Internal Audit Unit (SPI). The Company also carries out an external audit process on the Company's financial statements, in accordance with applicable regulations, which is carried out by the Public Accounting Firm (KAP). The appointment of KAP is carried out through the GMS forum.

## Good Corporate Governance Process and Mechanism

Governance mechanisms are the main guidelines for managing the Company which are holistic and integrated according to GCG principles. Thus, all procedures and decisions become clear between the party making the decision and the party exercising control (supervision) of the decision.

Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0494/DIRUT/KPTS/ SEKPER/11/2020 and 107/Kom/11/2020 dated November 16, 2020 regarding Guidelines Implementation of Good Corporate Governance (GCG). PT Nindya Karya continues to improve its GCG policy (soft-structure GCG) so that it is in line with the needs of business processes and the provisions for implementing GCG for the Company.

Perusahaan telah menyusun, mengesahkan, menerapkan dan memperbaharui soft structure GCG yang terdiri dari berbagai pedoman di tahun 2022, sebagai berikut:

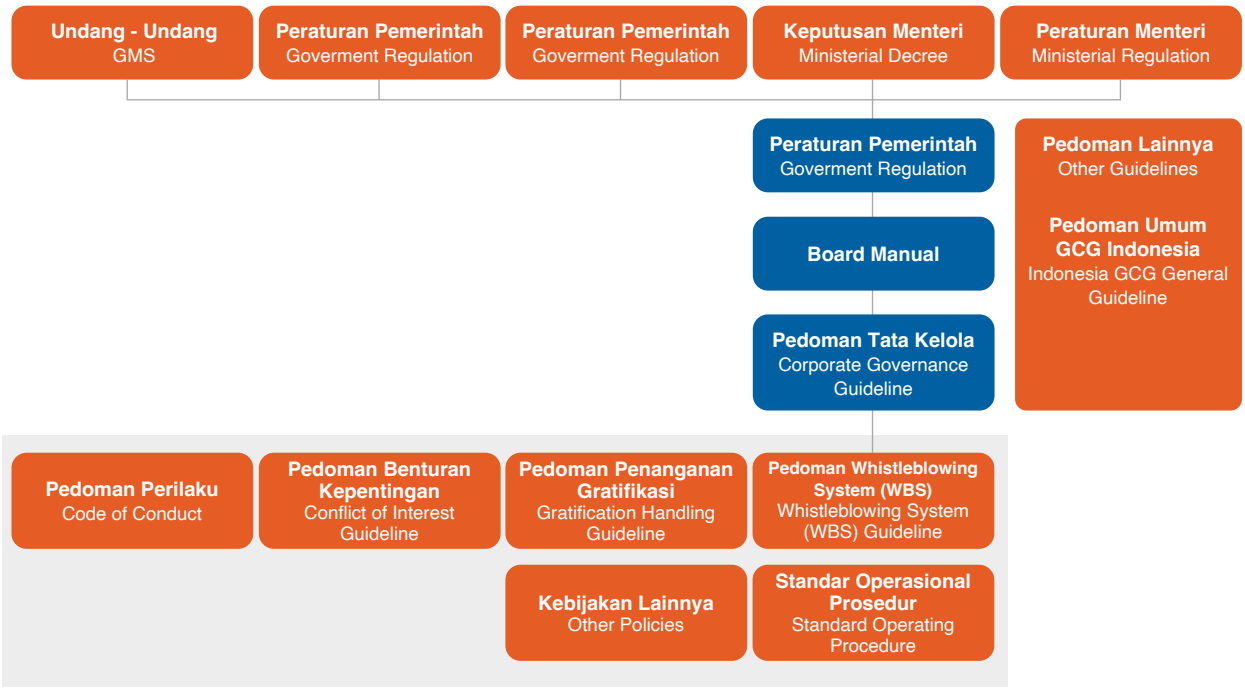
The Company has compiled, ratified, implemented and updated the GCG soft structure which consists of various guidelines in 2022, as follows:

| **Perangkat Kebijakan**<br>Policy Tools | **Penetapan dan Pembaruan**<br>Establishment and Updates |
|---|---|
| Visi dan Misi<br>Vision and Mission | Surat Keputusan Direksi PT NINDYA AKRYA (Persero) No. 0492/DIRUT/KPTS/SEKPER/11/2020 tanggal 09 November 2020 tentang Visi, Misi PT Nindya Karya<br>Visi: Menjadi Perusahaan Global di Bidang Konstruksi dan Investasi berbasis Engineering yang Terpercaya, Terkemuka dan Berkelanjutan<br>Misi:<br>1. Meningkatkan Nilai Tambah bagi Stakeholders secara Berkelanjutan Berbasis *Excellence Engineering* dengan Inovasi serta *Human Capital* yang Unggul dan Berakhlak.<br>2. Mengembangkan Industri Konstruksi dan Investasi yang Berstandar Global dan Berdaya Saing Tinggi dengan mengutamakan Kepuasan Pelanggan, Kesehatan dan Keselamatan kerja serta Kelestarian Lingkungan yang Berkelanjutan<br>Decree of the Board of Directors of PT Nindya Karya Number: 0492/DIRUT/KPTS/SEKPER/11/2020 dated November 9th, 2020 regarding Vision. Mission of PT Nindya Karya<br>Vision: To be a Global Company in the field of Construction and Investment Based on Trusted. Leading and Sustainable Engineering<br>Mission :<br>1. Increase Added Value for Stakeholders _ Sustainable Based on Engineering Excellence with Innovation and Excellent and Moral Human Capital.<br>2. Develop Industry Powerful and Global Standard Construction and Investment High Competition with prioritize Satisfaction Customers. Health and Safety work as well as Sustainability Sustainable Environment |
| Budaya Perusahaan<br>Corporate Culture | Surat Keputusan Direksi PT Nindya Karya No. 2999/DIRUT/KPTS/KDS/09/2020 tanggal 15 September 2020 tentang Budaya Perusahaan (*Corporate Culture*) PT Nindya Karya Decree of the Board of Directors of PT Nindya Karya number: 2999/DIRUT/KPTS/KDS/09/2020 dated September 15th, 2020 regarding PT Nindya Karya Corporate Culture |
| Implementasi *Good Corporate Governance* (GCG) dan Kode Etika Perilaku (*Code of Conduct*)<br>Implementation of Good Corporate Governance (GCG) and Code of Conduct (Code of Conduct) | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0494/DIRUT/KPTS/SEKPER/11/2020 dan 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karyanumber: 0494/DIRUT/KPTS/SEKPER/11/2020 and 107/Kom/11/2020 dated November 16th, 2020 regarding PT Nindya Karya Implementation Guidelines for Good Corporate Governance (GCG) |
| Pedoman *Good Corporate Governance* (GCG)<br>Good Corporate Governance Guidelines (GCG) | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0494/DIRUT/KPTS/SEKPER/11/2020 dan 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya.<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0494/DIRUT/KPTS/SEKPER/11/2020 and 107/Kom/11/2020 dated November 16th, 2020 regarding<br>PT Nindya Karya Implementation Guidelines for Good Corporate Governance (GCG) |
| Pedoman Prilaku Etika<br>Code of Ethics | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0494/DIRUT/KPTS/SEKPER/11/2020 dan 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0494/DIRUT/KPTS/SEKPER/11/2020 and 107/Kom/11/2020 dated November 16th, 2020 regarding PT Nindya Karya Implementation Guidelines for Good Corporate Governance (GCG) |
| *Whistleblowing System*<br>Whistleblowing System | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 dan 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0489/DIRUT/KPTS/SEKPER/09/2020 and 87/Kom/09/2020 dated 15 September 2020 regarding<br>PT Nindya Karya Implementation Guidelines for Good Corporate Governance (GCG) |
| Pedoman Pengendalian Gratifikasi<br>Control Guidelines Gratification | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 dan 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0489/DIRUT/KPTS/SEKPER/09/2020 and 87/Kom/09/2020 dated 15 September 2020 regarding PT Nindya Karya Implementation Guidelines for Good Corporate Governance (GCG) |
| Tim Pengendalian Gratifikasi<br>Gratification Control Team | Surat Keputusan Direksi PT Nindya Karya No. 0009/DIRUT/KPTS/SEKPER/02/2021 tanggal 02 Februari 2021 tentang Perubahan Tim Unit Pengendalian Gratifikasi (UPG) PT Nindya Karya<br>Decree of the Board of Directors of PT Nindya Karya number: 0009/DIRUT/KPTS/SEKPER/02/2021 dated February 2nd. 2021 regarding Change of PT Nindya Karya Gratification Control Unit Team (UPG) |

| **Perangkat Kebijakan**<br>Policy Tools | **Penetapan dan Pembaruan**<br>Establishment and Updates |
|---|---|
| Pedoman Benturan Kepentingan<br>Guidelines for Conflict of Interest | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 dan 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0489/DIRUT/KPTS/SEKPER/09/2020 and 87/Kom/09/2020 dated 15 September 2020 regarding PT Nindya Karya Implementation Guidelines for Good Corporate Governance (GCG) |
| Pedoman Tata Kelola Perusahaan<br>Guidelines for Corporate Governance | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0494/DIRUT/KPTS/SEKPER/11/2020 dan 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number: 0494/DIRUT/KPTS/SEKPER/11/2020 and 107/Kom/11/2020 dated November 16th, 2020 regarding Implementation Guidelines for PT Nindya Karya Good Corporate Governance (GCG) |
| Tim Pemantauan Pelaksanaan GCG<br>GCG Implementation Monitoring Team | Surat Keputusan Direksi PT Nindya Karya No. 0008/DIRUT/KPTS/SEKPER/01/2021 tanggal 29 Januari 2021 tentang Perubahan Tim Pemantau Pelaksanaan *Good Corporate Governance* PT Nindya Karya<br>Decree of the Board of Directors of PT Nindya Karya number: 0008/DIRUT/KPTS/SEKPER/01/2021 dated January 29. 2021 concerning Change of PT Nindya Karya's Good Corporate Governance Implementation Monitoring Team |
| Board Manual | Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 dan 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya<br>Joint Decree of the Board of Commissioners and Board of Directors of PT Nindya Karya No. 0489/DIRUT/KPTS/SEKPER/09/2020 and 87/Kom/09/2020 dated 15 September 2020 concerning Guidelines for the Implementation of Good Corporate Governance (GCG) of PT Nindya Karya |

Adapun hirarki kebijakan GCG adalah sebagai berikut:

The GCG policy hierarchy is as follows:



# **Sosialisasi dan** Internalisasi Kebijakan Tata Kelola Perusahaan yang Baik

## Socialization and Internalization of Good Corporate Governance Policy

Pada Tahun 2021, Perusahaan melakukan sosialisasi Tata Kelola Perusahaan dengan tujuan memberikan pemahaman yang mendalam mengenai Implementasi GCG di Nindya Karya, *softstructure* dan *Infrastructure* GCG, *Whistleblowing System*, Pencegahan Gratifikasi serta pelaporan LHKPN.

In 2021, the Company will socialize Corporate Governance with the aim of providing an in-depth understanding of GCG Implementation at Nindya Karya, GCG soft structure and infrastructure, Whistleblowing System, Gratification Prevention and LHKPN reporting.

Perusahaan memiliki kebijakan yang melibatkan seluruh Kepala Departemen Kantor Pusat serta Direktur Keuangan, SDM dan Manajemen Resiko sebagai Penanggung Jawab Tim Pemantau Pelaksanaan Good Corporate Governance (GCG) terkait upaya sosialisasi GCG di lingkungan Perusahaan. Seluruh Insan Nindya Karya bertanggung jawab langsung atas penerapan GCG di Perusahaan khususnya pada unit bisnis masing-masing sebagaimana diatur dalam Surat Keputusan Direksi PT Nindya Karya No. 0008/DIRUT/KPTS/SEKPER/01/2021 tanggal 29 Januari 2021 Tentang Perubahan Tim Pemantau Pelaksanaan *Good Corporate Governance* (Tim GCG) PT Nindya Karya. Kegiatan sosialisasi atas penerapan GCG dilakukan dengan membedakan ruang lingkup tugas yang ada yaitu sosialisasi dan Internalisasi pada Unit Kerja dan Unit Bisnis.

The company has a policy that involves all Senior Vice Presidents of the Head Office Department as well as the Director of Finance. HR and Risk Management as the Person in Charge of the Monitoring Team for the Implementation of Good Corporate Governance (GCG) related to GCG socialization efforts within the Company. All Nindya Karya personnel are directly responsible for the implementation of GCG in the Company, especially in their respective business units as stipulated in the Decree of the Board of Directors of PT Nindya Karya No. 0008/DIRUT/KPTS/SEKPER/01/2021 dated January 29, 2021 concerning Changes The Monitoring Team for the Implementation of Good Corporate Governance (GCG Team) PT Nindya Karya. Socialization activities on the implementation of GCG are carried out by distinguishing the scope of existing tasks, namely socialization and internalization in the Work Unit and Business Unit.

Dalam surat keputusan tersebut, ditetapkan unsur Tim Pemantau Pelaksanaan *Good Corporate Governance* (GCG) PT Nindya Karya terdiri dari:

In the decision letter, the elements of the Monitoring Team for the Implementation of Good Corporate Governance (GCG) of PT Nindya Karya consist of:

| No | Nama Jabatan<br>Position Name | Jabatan dalam Tim<br>Position in the Team |
|---|---|---|
| 1 | Direktur Keuangan, SDM dan Manajemen Risiko<br>Director Finance, HR and Risk Management | Penanggung Jawab<br>in Charge |
| 2 | Sekretaris Perusahaan<br>Corporate Secretary | Ketua<br>Chairman |
| 3 | Senior Vice President Human Capital<br>Senior Vice President of Human Capital | Sekretaris<br>Secretary |
| 4 | Kepala Satuan Pengawasan Intern<br>Head Unit Internal Control | Anggota<br>Member |
| 5 | Senior Vice President<br>Senior Vice President | Anggota<br>Member |

Sosialisasi GCG dilakukan kepada karyawan melalui penandatanganan Pernyataan Kepatuhan dalam buku Pedoman Perilaku Etika yang merupakan buku pedoman bagi Etika Kerja dan Etika Bisnis yang berlaku di Perusahaan.

GCG socialization is carried out to employees by signing a Compliance Statement in the Code of Ethics book which is a guidebook for Work Ethics and Business Ethics applicable in the Company.

# **Assessment :** Evaluasi, Pemantauan, dan Peningkatan Penerapan Tata Kelola Perusahaan yang Baik

## Assessment: Evaluation, Monitoring, and Improvement of the Implementation of Good Corporate Governance

### Dasar Penilaian dan Metode

Sesuai Peraturan Presiden No. 192 Tahun 2014 tentang Badan Pengawasan Keuangan dan Pembangunan (BPKP), Peraturan Pemerintah (PP) No. 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah, dan Peraturan Menteri Badan Usaha Milik Negara No. PER-01/MBU/2011 Tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara sebagaimana terakhir diubah dengan PER-09/MBU/2012, Perusahaan sebagai BUMN wajib untuk melakukan pengukuran terhadap penerapan GCG yang dilakukan melalui penilaian (*assessment*). Perusahaan melakukan penilaian penerapan GCG secara konsisten setiap tahunnya untuk mengetahui tingkat kecukupan penerapan GCG di lingkungan Perusahaan.

Tujuan penilaian penerapan GCG adalah:

1. Mengukur kualitas penerapan GCG Perusahaan melalui penilaian tingkat pemenuhan kriteria GCG dengan kondisi nyata yang diterapkan pada Perusahaan dengan pemberian skor/nilai atas penerapan GCG dan kategori kualitas penerapannya.
2. Mengidentifikasi kekuatan dan kelemahan penerapan GCG Perseroan serta mengusulkan rekomendasi perbaikan untuk mengurangi celah (gap) antara kriteria GCG dan penerapannya pada Perusahaan.
3. Memantau konsistensi penerapan GCG Perusahaan dan memperoleh masukan untuk penyempurnaan dan pengembangan kebijakan *Corporate governance* Perusahaan.

Berdasarkan Pasal 44 ayat 1 Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-01/MBU/2011 tanggal 01 Agustus 2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara:

BUMN wajib melakukan pengukuran terhadap penerapan GCG dalam bentuk:

1. Penilaian (*assessment*) yaitu program untuk mengidentifikasi pelaksanaan GCG di BUMN melalui pengukuran pelaksanaan dan penerapan GCG di BUMN yang dilaksanakan secara berkala setiap 2 (dua) tahun;
2. Evaluasi (*review*), yaitu program untuk mendeskripsikan tindak lanjut pelaksanaan dan penerapan GCG di BUMN yang dilakukan pada tahun berikutnya setelah penilaian sebagaiamna dimaksud pada huruf a, yang meliputi evaluasi terhadap hasil penilaian dan tindak lanjut atas rekomendasi perbaikan.

### Basis of Assessment and Method

According to Presidential Regulation No. 192 of 2014 concerning the Financial and Development Supervisory Agency (BPKP), Government Regulation (PP) No. 60 of 2008 concerning the Government's Internal Control System, and Regulation of the Minister of State-Owned Enterprises No. PER-01/MBU/2011 Regarding the Implementation of Good Corporate Governance in State-Owned Enterprises as last amended by PER-09/MBU/2012, the Company as a BUMN is required to measure the implementation of GCG which is carried out through an assessment (assessment). The Company evaluates the implementation of GCG consistently every year to determine the level of adequacy of GCG implementation within the Company.

The objectives of assessing the implementation of GCG are:

1. Measuring the quality of the Company's GCG implementation through assessing the level of fulfillment of GCG criteria with real conditions applied to the Company by giving a score/value for the implementation of GCG and the category of the quality of its implementation.
2. Identify the strengths and weaknesses of the Company's GCG implementation and propose recommendations for improvement to reduce the gap between the GCG criteria and their application to the Company.
3. Monitor the consistency of the Company's GCG implementation and obtain input for the improvement and development of the Company's Corporate governance policies.

Based on Article 44 paragraph 1 of the Regulation of the Minister of State for State-Owned Enterprises Number: PER-01/MBU/2011 dated August 1st, 2011 concerning the Implementation of Good Corporate Governance in StateOwned Enterprises:

SOEs are required to measure the implementation of GCG in the form of:

1. Assessment, namely a program to identify the implementation of GCG in SOEs through measuring the implementation and implementation of GCG in SOEs which is carried out periodically every 2 (two) years;
2. Evaluation (review), which is a program to describe the follow-up to the implementation and implementation of GCG in BUMN which will be carried out in the following year after the assessment as referred to in letter a, which includes evaluation of the results of the assessment and follow-up on recommendations for improvement.

Metode pengukuran penerapan GCG di lingkungan Perusahaan mengacu pada Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada BUMN. Metode penilaian dan evaluasi ini dilakukan dengan menggunakan alat ukur yang terdiri dari 6 (enam) aspek dengan bobot yang telah ditentukan sebagaimana diatur dalam Salinan Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012.

The method of measuring the implementation of GCG in the Company's environment refers to the Copy of the Decree of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012 dated 6 June 2012 concerning Indicators/Parameters for Assessment and Evaluation of the Implementation of Good Corporate Governance in BUMN. This assessment and evaluation method is carried out using a measuring instrument consisting of 6 (six) aspects with a predetermined weight as stipulated in the Copy of the Decree of the Secretary of the Ministry of SOEs No. SK-16/S.MBU/2012.

6 Aspek Assessment GCG (Keputusan Sekretaris Kementerian BUMN No. SK-16/S.MBU/2012)

6 Aspects of GCG Assessment (Decree of the Secretary of the Ministry of SOE No. SK-16/S.MBU/2012)

**01** Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan
Commitment to Sustainable Implementation of Good Corporate Governance

**02** Pemegang Saham dan RUPS/Pemilik Modal
Shareholders and GMS/Owners Capital

**03** Dewan Komisaris/ Dewan Pengawas
Board of Commissioners/ supervisory Board

**04** Direksi
Board of Directors

**05** Pengungkapan Informasi dan Transparansi
Information Disclosure and Transparency

**06** Aspek Lainnya
Other Aspects

## Assessment Penerapan GCG Tahun Buku 2022

Perusahaan telah melaksanakan assessment penerapan GCG tahun buku 2022 yang dilaksanakan oleh internal Perusahaan.

## Assessment of GCG Implementation for Financial Year 2022

The Company has carried out an assessment of the implementation of GCG for the 2022 financial year which was carried out by the Company internally.

| | | |
|---|---|---|
| Jenis Penilaian<br>Type of Assessment | : | *Asesmen Pihak Ke-3*<br>3rd Party Assessment |
| Assessor/Penilai<br>Assessor/Appraiser | : | BPKP<br>BPKP |
| Periode Pengukuran<br>Period | : | 1 Januari 2022 - 31 Desember 2022<br>January 1, 2022 - December 31, 2022 |
| Waktu Pengukuran<br>Measurement time | | 1 Januari 2022 - 31 Desember 2022<br>January 1, 2022 - December 31, 2022 |
| Tempat<br>Place | : | Gedung Nindya<br>Nindya Building |

Berdasarkan hasil Penilaian Pihak ke-3 (ketiga) yang dilakukan oleh BPKP, kondisi penerapan GCG pada lingkup Perusahaan mencapai predikat kategori "Sangat Baik" dengan skor 90,430. Capaian skor untuk masing-masing aspek governance terinci sebagai berikut:

Based on the results of the Self Assessment conducted by the Good Corporate Governance Team of PT NINDYA KARYA, the condition of the implementation of GCG in the scope of the Company reached the category of "Very Good" with a score of 90.08. The scores for each governance aspect are detailed as follows:

| Aspek Pengujian<br>Aspect of Testing | Bobot<br>Weight | Hasil Evaluasi Tahun Buku 2022<br>GCG Evaluation Results for the 2022 Fiscal Year | | |
|---|---|---|---|---|
| | | Nilai<br>Score | Pencapaian<br>Achievement | Predikat Kualitas Penerapan GCG<br>GCG Implementation Quality Predicate |
| Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan<br>Commitment to Sustainable Implementation of Good Corporate Governance | 7,000 | 6,770 | 96,714 | Sangat Baik<br>Very Good |
| Pemegang Saham dan RUPS/Pemilik Modal<br>Shareholders and GMS/Capital Owners | 9,000 | 7,660 | 85,111 | Sangat Baik<br>Very Good |
| Dewan Komisaris/Dewan Pengawas<br>Board of Commissioners/Supervisory Board | 35,000 | 31,79 | 90,829 | Sangat Baik<br>Very Good |
| Direksi<br>Board of Directors | 35,000 | 33,200 | 94,857 | Sangat Baik<br>Very Good |
| Pengungkapan Informasi dan Transparansi Information<br>Disclosure and Transparency | 9,000 | 8,510 | 94,556 | Sangat Baik<br>Very Good |
| Aspek Lainnya<br>Other Aspects | 5,000 | 2,500 | 50,000 | Sangat Baik<br>Very Good |
| **Skor Keseluruhan**<br>**Overall Score** | **100** | **90,430** | | **Sangat Baik**<br>**Very Good** |

Keterangan: 0-50: Tidak Baik I 50-60: Kurang Baik I 60-75: Cukup Baik I 75-85: Baik I 85-100: Sangat Baik
Description: 0-50: Bad I 50-60: Not Good I 60-75: Fairly Good I 75-85: Good I 85-100: Very Good

Dari hasil penilaian di atas, terdapat beberapa *Area of Improvement* (AoI) yang menjadi wilayah perbaikan bagi penerapan praktik dan prinsip GCG di lingkup Perusahaan. Berikut disampaikan rekomendasi AoI tersebut, dan tindak lanjutnya yang telah dilakukan Perusahaan.

From the results of the above assessment, there are several Areas of Improvement (AoI) which are areas of improvement for the implementation of GCG principles and practices within the Company. Following are the recommendations of the AoI, and the follow-up actions that have been taken by the Company.

| No | Rekomendasi Assessment Penerapan GCG Tahun Buku 2022<br>Recommendations for Assessment of GCG Implementation for Financial Year 2022 |
|---|---|
| | **Komitmen terhadap Penerapan Tata Kelola secara Berkelanjutan**<br>**Commitment to Sustainable Governance Implementation** |
| 1 | Menetapkan skor GCG dalam KPI dengan pencapaian target yang terukur<br>Establish GCG scores in KPIs with measurable target achievements |
| | **Pemegang Saham**<br>**Shareholder** |
| 2 | a. Melengkapi semua dokumen terkait pengangkatan komisaris utama atas nama Sdr. Rachman Arief Dienaputra<br>b. Menetapkan jabatan komisaris independen pada PT Nindya Karya<br>c. Mengesahkan RJPP dan/atau revisi RJPP dan RKAP tepat waktu sesuai dengan ketentuan<br>d. Memberikan penilaian atas capaian kinerja direksi secara individual<br>e. Membuat formula perhitungan gaji/honorarium, tunjangan dan tantiem insentif kinerja dewan komisaris dengan mempertimbangkan faktor-faktor terkait sesuai ketentuan<br>f. Pembahasan RUPS mencakup evaluasi rencana tindak atas area of improvement dan realisasi progress pelaksanaan rencana tindak atas pelaksanaan tata Kelola perusahaan yang baik pada perusahaan<br>g. Memberikan respon/tanggapan atas informasi yang diterima dari Direksi dan/atau dewan komisaris mengenai gejala penurunan kinerja dan kerugian perusahaan yang signifikan<br><br>a. Complete all documents related to the appointment of the President Commissioner on behalf of Mr. Rachman Arief Dienaputra.<br>b. Establish the position of independent commissioner at PT Nindya Karya<br>c. Ratify the RJPP and/or revision of RJPP and RKAP on time by the provisions<br>d. Provide an assessment of the performance achievements of the board of directors individually<br>e. Making a formula for calculating the salary/honorarium, allowances, and tantiem incentives for the performance of the board of commissioners by considering relevant factors by the provisions<br>f. Discussion of the GMS includes evaluation of action plans on areas of improvement and realization of progress on the implementation of action plans on the implementation of good corporate governance in the company<br>g. Respond to information received from the Board of Directors and/or the Board of Commissioners concerning symptoms of performance decline and significant losses of the company |

| No | Rekomendasi Assessment Penerapan GCG Tahun Buku 2022<br>Recommendations for Assessment of GCG Implementation for Financial Year 2022 |
|---|---|
| | **Dewan Komisaris**<br>**Board of Commissioners** |
| 3 | a. Menginstruksikan kepada komite dewan komisaris untuk melakukan telaah atas kebijakan pengendalian intern<br>b. Menginstruksikan kepada komite dewan komisaris untuk melakukan telaah atas kebijakan pengelolaan sumber daya manusia<br>c. Menginstruksikan kepada komite dewan komisaris untuk melakukan telaah atas kebijakan/rancangan akuntansi dan penyusunan laporan keuangan<br>d. Melakukan penilaian kinerja direksi berdasarkan kriteria, target dan indikator kinerja utama yang tercakup dalam kontrak manajemen Direksi secara individu<br>e. Risalah rapat tidak memuat dinamika rapat, dan hasil evaluasi atas pelaksanaan keputusan rapat sebelumnya, selain itu validasi atas rapat melebihi dari tujuh hari<br>f. Menginstruksikan kepada sekretaris dewan komisaris untuk meningkatkan keaktifan dalam menyediakan data/informasi yang diperlukan oleh dewan komisaris dan komite dewan komisaris<br>g. Menginstruksikan kepada komite dewan komisaris untuk melakukan self assessment penilaian kinerja komite dewan komisaris<br>h. Menginstruksikan kepada komite dewan komisaris untuk melaksanakan agenda pertemuan sesuai dengan program kerja tahunan yang telah disusun<br>i. Menginstruksikan kepada komite dewan komisaris untuk melaporkan kegiatan dan hasil penugasan secara triwulanan dan tahunan yang mencakup perbandingan realisasi kegiatan dengan program kerja tahunan, substansi hasil kegiatan dan rekomendasi yang diberikan<br>j. Menginstruksikan kepada komite dewan komisaris dalam melaporkan kegiatan dan hasil penugasan memuat perbandingang realisasi kegiatan dengan program kerja tahunan, substansi hasil kegiatan dan rekomendasi yang diberikan<br><br>a. Instruct a committee of the board of commissioners to review the internal control policy.<br>b. Instruct the board of commissioners committee to review the human resource management policy<br>c. Instruct the board of commissioners committee to review the accounting policy/design and preparation of financial statements<br>d. Assessing the performance of the board of directors based on the criteria, targets, and key performance indicators included in the board of directors' management contract individually.<br>e. The minutes of the meeting do not contain the dynamics of the meeting, the results of the evaluation of the implementation of the decisions of the previous meeting, and the validation of the meeting exceeds seven days.<br>f. Instruct the secretary of the Board of Commissioners to increase activeness in providing data/information required by the board of Commissioners and committees of the Board of Commissioners<br>g. Instruct the Board of Commissioners committee to conduct a self-assessment of the performance of the Board of Commissioners committee<br>h. Instruct the Board of Commissioners committee to carry out the meeting agenda by the annual work program that has been prepared<br>i. Instruct the Board of Commissioners committee to report the activities and results of the assignment on a quarterly and annual basis which includes a comparison of the realization of activities with the annual work program, the substance of the results of the activities, and the recommendations given<br>j. Instruct the Board of Commissioners committees in reporting activities and results of assignments to include a comparison of the realization of activities with the annual work program, substance of the results of activities, and recommendations given |
| | **Direksi**<br>**Board of Directors** |
| 4 | a. Melaksanakan pelatihan sesuai rencana yang telah ditetapkan dalam RKAP<br>b. Penyampaian rancangan RJPP kepada Pemegang Saham dilakukan 60 hari sebelum tahun berjalan<br>c. Lebih mengaktifkan dan mensosialisasikan kontak pelanggan<br>d. Menginstruksikan kepada Kepala SPI untuk melaksanakan program jaminan kualitas dan peningkatan fungsi audit internal, mencakup seluruh aspek dari aktivitas fungsi pengawasan intern dan melakukan penilaian/*review* (*assessment*) internal secara berkala atas program jaminan kualitas dan peningkatan fungsi audit internal secara keseluruhan<br><br>a. Carry out training by the plan set out in the RKAP<br>b. Submission of the draft RJPP to the Shareholders is carried out 60 days before the current year<br>c. Further, activate and socialize customer contact<br>d. Instruct the Head of SPI to implement a quality assurance program and improve the internal audit function, covering all aspects of the internal control function activities and conducting periodic internal assessments/reviews of the overall quality assurance program and improvement of the internal audit function. |
| | **Pengungkapan Informasi dan Transparansi**<br>**Information Disclosure and Transparency** |
| 5 | Dampak informasi dan fakta material yang terjadi setelah tanggal pelaporan akuntan, dampak perubahan harga terhadap laba operasi perusahaan selama 2 (dua) tahun, serta komponen-komponen dari pendapatan dan beban lainnya yang nilainya sama atau lebih dari 20% dari total nilai pendapatan dan beban lainnya diungkapkan pada laporan tahunan, sehingga akan bermanfaat bagi para *stakeholder* dan para investor dalam pengambilan keputusan bisnis diungkapkan dalam laporan tahunan.<br><br>The impact of information and material facts that occurred after the accountant's reporting date, the impact of price changes on the company's operating profit for 2 (two) years, as well as the components of other income and expenses whose value is equal to or more than 20% of the total value of other income and expenses are disclosed in the annual report so that it will be useful for stakeholders and investors in making business decisions disclosed in the annual report. |

## Assessment Penerapan GCG Tahun Buku 2021: Hasil, Rekomendasi dan Tindak Lanjutnya di Tahun 2022

Pada tahun 2021, Perusahaan telah melaksanakan *Assessment* (Penilaian) berdasarkan surat tugas No. ST-42/ PW09/4.1/2021 tanggal 19 Januari 2021 dengan penugasan dilaksanakan selama 35 (tiga puluh lima) hari kerja dalam rentang waktu mulai tanggal 21 Januari 2021 sampai dengan 26 Maret 2021.

Kemudian berdasarkan surat dari PT Nindya Karya No. 0020/DKS/SEKPER/03/2021 tanggal 22 Maret 2021 perihal Perpanjangan Jangka Waktu *Assessment* GCG Tahun 2020 PT Nindya Karya, pelaksanaan waktu pengukuran diperpanjang mulai tanggal 21 Januari 2021 sampai dengan 16 April 2021 mengacu pada surat Badan Pengawasan Keuangan dan Pembangunan Perwakilan Provinsi DKI Jakarta No. S-339/ PW09/4.1/2021 tanggal 25 Maret 2021 Hal *Assessment* GCG pada PT Nindya Karya Tahun 2020.

## Assessment of GCG Implementation for the 2021 fiscal Year: Results, Recommendations and Follow-up in 2022

In 2021, the Company has carried out an Assessment based on assignment letter No. ST-42/PW09/4.1/2021 dated January 19, 2021 with assignments carried out for 35 (thirty five) working days in the period starting January 21, 2021 until by March 26, 2021.

Then based on a letter from PT Nindya Karya No. 0020/DKS/SEKPER/03/2021 dated March 22th, 2021 regarding the Extension of the GCG Assessment Period for 2020 PT Nindya Karya, the implementation of the measurement period was extended from January 21st, 2021 until with 16 April 2021 referring to the letter from the Financial and Development Supervisory Agency for DKI Jakarta Province No. S-339/PW09/4.1/2021 dated 25 March 2021 Regarding GCG Assessment at PT Nindya Karya in 2020.

| | | |
|---|---|---|
| Jenis Penilaian<br>Type of Assessment | : | *Self-Assessment* (Penilaian Sendiri)<br>Self-Assessment |
| Assessor/Penilai<br>Assessor/Appraiser | : | Tim *Good Corporate Governance* PT Nindya Karya<br>Good Corporate Governance PT Nindya Karya Team |
| Periode Pengukuran<br>Period | : | 4 Bulan<br>4 Months |
| Tempat<br>Place | : | Gedung Nindya Karya<br>Nindya Karya Building |

Berdasarkan hasil *Assessment* atau Penilaian yang dilakukan oleh TIm *Good Corporate Governance* PT Nindya Karya, kondisi penerapan GCG pada lingkup Perusahaan mencapai predikat kategori "Sangat Baik" dengan skor 90,082. Capaian skor untuk masing-masing aspek governance terinci sebagai berikut:

Based on the results of the Assessment conducted by the Good Corporate Governance Team of PT NINDYA KARYA, the condition of the implementation of GCG in the scope of the Company reached the category of "Very Good" with a score of 90.082. The scores for each governance aspect are detailed as follows:

| Aspek Pengujian<br>Aspect of Testing | Bobot<br>Weight | Hasil Evaluasi Tahun Buku 2021<br>GCG Evaluation Results for the 2021 Fiscal Year | | |
|---|---|---|---|---|
| | | Nilai<br>Score | Pencapaian<br>Achievement | Predikat Kualitas Penerapan GCG<br>GCG Implementation Quality Predicate |
| Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan<br>Commitment to Sustainable Implementation of Good Corporate Governance | 7,00 | 6,759 | 96,56% | Sangat Baik<br>Very Good |
| Pemegang Saham dan RUPS/Pemilik Modal<br>Shareholders and GMS/Capital Owners | 9,00 | 7,717 | 85,74% | Sangat Baik<br>Very Good |
| Dewan Komisaris/Dewan Pengawas<br>Board of Commissioners/Supervisory Board | 35,00 | 31,576 | 90,22% | Sangat Baik<br>Very Good |
| Direksi<br>Board of Directors | 35,00 | 33,051 | 94,43% | Sangat Baik<br>Very Good |
| Pengungkapan Informasi dan Transparansi Information<br>Disclosure and Transparency | 9,00 | 8,479 | 94,21% | Sangat Baik<br>Very Good |

| Aspek Pengujian<br>Aspect of Testing | Bobot<br>Weight | Hasil Evaluasi Tahun Buku 2021<br>GCG Evaluation Results for the 2021 Fiscal Year | | |
|---|---|---|---|---|
| | | Nilai<br>Score | Pencapaian<br>Achievement | Predikat Kualitas Penerapan GCG<br>GCG Implementation Quality Predicate |
| Aspek Lainnya<br>Other Aspects | 5,00 | 2,500 | 50,00% | Sangat Baik<br>Very Good |
| **Skor Keseluruhan**<br>**Overall Score** | 100,00 | 90,082 | | Sangat Baik<br>Very Good |

Dari hasil penilaian di atas, terdapat 5 (Lima) aspek *Area of Improvement* (AoI) yang menjadi wilayah perbaikan bagi penerapan praktik dan prinsip GCG di lingkup Perusahaan. Berikut disampaikan rekomendasi AoI tersebut, dan tindak lanjutnya yang telah dilakukan Perusahaan.

From the results of the assessment above, there are 5 (Five) Aspects Area of Improvement (AoI) which is an area of improvement for the implementation of GCG practices and principles within the Company. Following are th recommendations of the AoI, and the follow-up actions that have been taken by the Company.

| No | Rekomendasi Assessment Penerapan GCG Tahun Buku 2021<br>Recommendations for Assessment of GCG Implementation for the 2021 Fiscal Year | Status Tindak Lanjut Hingga Akhir Tahun Tahun 2022<br>Follow Up Status By the end of 2022 |
|---|---|---|
| **Aspek Komitmen terhadap Penerapan Tata Kelola secara Berkelanjutan**<br>**Aspects of Commitment to Sustainable Governance Implementation** | | |
| | Pedoman perilaku dan peraturan teknis/pedoman pelaksanaannya belum sepenuhnya menjadi materi dalam proses *induction* (pengenalan) bagi karyawan baru<br>The code of conduct and technical regulations/implementation guidelines have not been fully incorporated into the induction process for new employees | • Perusahaan memiliki Pedoman Tata Kelola Perusahaan yang Baik (GCG *Code*) dan pedoman perilaku (*code of conduct*).<br>• Perusahaan melaksanakan Pedoman Tata Kelola Perusahaan yang Baik dan Pedoman Perilaku secara konsisten.<br>• Perusahaan melakukan koordinasi pengelolaan dan administrasi Laporan Harta Kekayaan Penyelenggara Negara (LHKPN).<br>• Perusahaan telah melaksanakan program gratifikasi sesuai ketentuan.<br>• Perusahaan melaksanakan kebijakan atas sistem pelaporan atas dugaan penyimpangan pada perusahaan yang bersangkutan (*whistle blowing system*).<br><br>• The Company has a GCG Code and code of conduct.<br>• The Company implements the GCG Code and Code of Conduct consistently.<br>• The company coordinates the management and administration of the State Organizer's Wealth Report ("LHKPN").<br>• The company has implemented a gratification program by the provisions.<br>• The company implements a policy on the reporting system for alleged irregularities in the company concerned (whistleblowing system). |

| No | Rekomendasi Assessment Penerapan GCG Tahun Buku 2021<br>Recommendations for Assessment of GCG Implementation for the 2021 Fiscal Year | Status Tindak Lanjut Hingga Akhir Tahun Tahun 2022<br>Follow Up Status By the end of 2022 |
|---|---|---|
| **Aspek Pemegang Saham dan RUPS/Pemilik Modal**<br>**Aspects of Shareholders and GMS/Capital Owners** | | |
| 1. | RUPS/Pemilik Modal belum menetapkan pengaturan mengenai jumlah jabatan yang boleh dirangkap bagi anggota Direksi yang menimbulkan benturan kepentingan<br>The GMS/Capital Owners have not set the regulations concerning the number of positions that may be held concurrently for members of the Board of Directors that give rise to conflicts of interest | • Pemegang Saham/RUPS/Pemilik Modal belum melaksanakan penilaian terhadap semua calon anggota Dewan Komisaris Posisi Komisaris independen yang kosong belum diisi kembali dengan waktu melebihi 30 (tiga puluh) hari Pengesahan RJPP dan/atau Revisi RJPP dan RKAP belum dilaksanakan secara tepat waktu sesuai ketentuan<br>• RUPS belum memberikan penilaian atas capaian kinerja Direksi secara individual<br>• Pedoman gaji/honorarium, tunjangan dan fasilitas Direksi dan Dewan Komisaris yang ditetapkan PS/RUPS belum memuat formula perhitungan gaji /honorarium, tunjangan dengan memperhatikan pendapatan, aktiva, tingkat inflasi, serta mempertimbangkan sektor industri sejenis yang terukur (*benchmark*), kondisi persaingan usaha (*competitiveness*) atau kompleksitas usaha dan kelangkaan Sumber Daya Manusia.<br>• Pedoman tantiem/insentif kinerja Dewan Komisaris/ Dewan Pengawas yang disahkan PS/RUPS belum memuat formula perhitungan tantiem/ insentif kinerja dengan mempertimbangkan faktor pencapaian target, tingkat kesehatan dan faktor-faktor lain yang relevan (*merit system*).<br>• Pembahasan RUPS belum mencakup evaluasi, rencana tindak atas *area of improvement* dan realisasi progress pelaksanaan rencana tindak atas pelaksanaan Tata Kelola Perusahaan yang baik pada perusahaan<br>• Respon/tanggapan Pemegang Saham/Pemilik Modal atas informasi mengenai penurunan kinerja dan/atau kerugian perusahaan yang signifikan yang disampaikan oleh Dewan Komisaris dan/atau Direksi belum memadai<br><br>• Shareholders/GMS/Capital Owners have not carried out assessments of all candidates for members of the Board of Commissioners Vacant independent Commissioner positions have not been refilled with time exceeding 30 (thirty) days Ratification of RJPP and/or Revision of RJPP and RKAP has not been carried out promptly by the provisions<br>• The GMS has not provided an assessment of the performance achievements of the Board of Directors individually<br>• Guidelines for salaries/honorarium, allowances, and facilities of the Board of Directors and Board of Commissioners stipulated by the PS/GMS have not contained a formula for calculating salaries/ honorarium, allowances by taking into account income, assets, inflation rate, and considering similar industry sectors that are measurable (benchmark), conditions of business competitiveness or business complexity and scarcity of Human Capital.<br>• The tantiem/performance incentive guidelines for the Board of Commissioners/Supervisory Board ratified by the PS/GMS do not yet contain a formula for calculating tantiem/performance incentives by considering the factors of target achievement, health level and other relevant factors (merit system).<br>• The discussion of the GMS has not included evaluation, action plans on areas of improvement, and realization of progress on the implementation of action plans on the implementation of Good Corporate Governance in the company.<br>• The response of Shareholders/Capital Owners to information regarding a significant decline in the company's performance and/ or losses submitted by the Board of Commissioners and/or the Board of Directors has not been adequate. |
| 2. | Pemegang Saham/RUPS/Pemilik Modal belum mengatur jumlah maksimum rangkap jabatan Dewan Komisaris yang boleh dipegang oleh seorang anggota Dewan Komisaris<br>Shareholders/GMS/Capital Owners have not regulated the maximum number of concurrent Board of Commissioners positions that may be held by a member of the Board of Commissioners. | |
| 3. | Pemegang Saham/RUPS/Pemilik Modal belum memberikan pengesahan/persetujuan terhadap rancangan RJPP atau revisi RJPP<br>Shareholders/GMS/Capital Owners have not authorized/approved the draft RJPP or revised RJPP | |
| 4. | Pengesahan/persetujuan rancangan RJPP atau Revisi RJPP belum dilaksanakan tepat waktu<br>Ratification/approval of the draft RJPP or Revised RJPP has not been implemented on time | |
| 5. | Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) belum dilaksanakan secara tepat waktu<br>Ratification of the Company's Work Plan and Budget (RKAP) has not been conducted on time | |
| 6. | RUPS/Pemilik Modal memberikan persetujuan atas usulan aksi korporasi tidak tepat waktu<br>GMS/Capital Owners approve the proposed corporate action not on time | |
| 7. | Belum ada pembahasan dan evaluasi dan/arahan atas pelaksanaan Tata Kelola Perusahaan yang baik pada Perusahaan<br>There has been no discussion and evaluation/direction on the implementation of Good Corporate Governance in the Company. | |
| 8. | Belum melakukan upaya-upaya menindaklanjuti *area of improvement* yang dihasilkan dari *assessment* atas pelaksanaan Tata Kelola Perusahaan yang baik pada Perusahaan<br>Has not yet made efforts to follow up on the area of improvement resulting from the assessment of the implementation of Good Corporate Governance in the Company | |
| **Aspek Dewan Komisaris**<br>**Aspects of the Board of Commissioners** | | |
| 1. | Belum membuat laporan tentang hasil pelatihan yang telah dijalani anggota Dewan Komisaris<br>Has not made a report on the results of the training that has been conducted by members of the Board of Commissioners | Dewan Komisaris yang mengikuti pelatihan telah membuat laporan pelatihan<br>The Board of Commissioners who attended the training have made training report |

| No | Rekomendasi Assessment Penerapan GCG Tahun Buku 2021<br>Recommendations for Assessment of GCG Implementation for the 2021 Fiscal Year | Status Tindak Lanjut Hingga Akhir Tahun Tahun 2022<br>Follow Up Status By the end of 2022 |
|---|---|---|
| 2. | Penyampaian Rencana Kerja dan Anggaran Tahunan Dewan Komisaris kepada Direksi untuk dimasukkan sebagai bagian dari RKAP tidak tepat waktu<br>Submission of the Board of Commissioners' Annual Work Plan and Budget to the Board of Directors for inclusion as part of the RKAP is not on time | Telah dilaksanakan sesuai rekomendasi<br>Implemented as recommended |
| 3. | Tanggapan rancangan RJPP oleh Dewan Komisaris tidak tepat waktu<br>Untimely response to the draft RJPP by the Board of Commissioners | Penyampaian RJPP Direksi berdasarkan surat tertanggal 26 Januari 2022 dan tanggapan Dewan Komisaris tertanggal 24 Februari 2022<br>Submission of the RJPP of the Board of Directors based on the letter on January 26th, 2022, and the response of the Board of Commissioners on February 24th, 2022. |
| 4. | Belum dicantumkan dalam Rencana Kerja Dewan Komisaris untuk membahas kebijakan/rancangan sistem pengendalian *intern*, Manajemen Risiko, Teknologi Informasi, Sumber Daya Manusia tentang Manajemen Karir, Akuntansi, Pengadaan Barang dan Jasa, Mutu dan Pelayanan, Pengelolaan Anak Perusahaan/Perusahaan Patungan<br>Not yet included in the Board of Commissioners' Work Plan to discuss policies/design of internal control systems, Risk Management, Information Technology, Human Resources on Career Management, Accounting, Procurement of Goods and Services, Quality and Services, Management of Subsidiaries/Joint Venture Companies | RKA Dewan Komisaris tahun 2023 telah ditindaklanjuti sesuai *area of improvement*<br>The RKA of the Board of Commissioners for 2023 has been followed up by the following areas of improvement |
| 5. | Belum terdapat penetapan tertulis Dewan Komisaris terhadap proses pengangkatan Direksi dan Dewan Komisaris Anak Perusahaan/Perusahaan Patungan<br>here is no written decision of the Board of Commissioners on the appointment process of the Board of Directors and Board of Commissioners of Subsidiaries / Joint Ventures | Dewan Komisaris telah menindaklanjuti sesuai rekomendasi<br>The Board of Commissioners has followed up on the recommendations |
| 6. | Dewan Komisaris belum sepenuhnya menindaklanjuti *area of improvement* hasil *assessment* /review GCG yang menjadi kewenangannya<br>The Board of Commissioners has not fully followed up on the area of improvement resulting from the GCG assessment/review under its authority | Dewan Komisaris telah menindaklanjuti sesuai *area of improvement*<br>The Board of Commissioners has followed up on the areas of improvement |
| 7. | Komite nominasi dan remunerasi Dewan Komisaris belum sepenuhnya melaksanakan pertemuan berkala serta melakukan telaah, analisa dan evaluasi atas acara rapat yang diagendakan<br>The nomination and remuneration committee of the Board of Commissioners has not fully conducted periodic meetings and reviewed, analyzed and evaluated the meeting agenda | Dewan Komisaris telah melaksanakan pertemuan berkala sesuai RKA Dewan Komisaris<br>The Board of Commissioners has conducted periodic meetings by the RKA of the Board of Commissioners |
| 8. | Komite nominasi dan remunerasi Dewan Komisaris belum sepenuhnya membuat lap<br>The nomination and remuneration committee of the Board of Commissioners has not fully made periodic reports on each implementation of the assignment accompanied by recommendations | Dewan Komisaris telah membuat laporan berkala atas setiap pelaksanaan tugas disertai rekomendasi<br>The Board of Commissioners has made periodic reports on each implementation of duties accompanied by recommendations |
| **Aspek Direksi**<br>**Aspects of the Board of Directors** | | |
| 1. | Belum sepenuhnya melaksanakan program dan laporan pelatihan<br>Not yet fully implemented training programs and reports | Membuat laporan pelatihan yang dilaksanakan oleh Danareksa tentang Pelaksanaan *training finance for non finance* dan *Capital Structure*<br>Prepare a training report conducted by Danareksa on the implementation of finance for non-finance and Capital Structure training. |
| 2. | Penyampaian rancangan RJPP kepada Pemegang Saham sesudah tanggal 31 Oktober sebelum periode RJPP tahun berjalan<br>Submission of the draft RJPP to Shareholders after October 31st before the RJPP period of the current year | Telah disampaikan usulan baru rancangan RJPP Tahun 2022-2026 sesuai dengan surat PT Danareksa (Persero) No: S-46/077/ DIRUT tanggal 28 April 2022 tentang Arahan PT Danareksa (Persero) untuk Penyusunan Rencana Jangka Panjang Perusahaan tahun 2022-2026<br>A new proposal for the draft RJPP Year 2022-2026 has been submitted by PT Danareksa (Persero) letter No: S-46/077/ DIRUT on April 28th, 2022, concerning the Direction of PT Danareksa (Persero) for the Preparation of the Company's Long-Term Plan for 2022-2026. |

| No | Rekomendasi Assessment Penerapan GCG Tahun Buku 2021<br>Recommendations for Assessment of GCG Implementation for the 2021 Fiscal Year | Status Tindak Lanjut Hingga Akhir Tahun Tahun 2022<br>Follow Up Status By the end of 2022 |
|---|---|---|
| 3. | Penyampaian laporan pencapaian kinerja perusahaan kepada Dewan Komisaris belum disampaikan tepat waktu<br>Submission of the company's performance achievement report to the Board of Commissioners has not been submitted on time | Dilaporkan kepada Tim GCG agar disampaikan laporan pencapaian kinerja tepat waktu<br>Reported to GCG Team for timely submission of performance achievement report |
| 4. | Pedoman/kebijakan pengaturan untuk anak perusahaan (subsidiary governance) belum ditetapkan dalam RUPS Anak Perusahaan<br>Guidelines/policies for subsidiary governance have not been established in the GMS of the Subsidiary Company | Dilaporkan kepada Tim GCG untuk ditindaklanjuti<br>Reported to the GCG Team for follow-up |
| 5. | Belum membuat laporan Internal control<br>Aspects of the Board of Directors | Akan dibuatkan laporan *internal control*<br>An internal control report will be prepared |
| 6. | Terdapat keterlambatan penyampaian dokumen kewajiban perpajakan<br>There is a delay in submitting tax obligation documents | Telah ditindaklanjuti dengan Memo dinas terkait dengan pelaporan SPT masa Paling lambat tanggal 20 setiap bulannya<br>Has been followed up with an official memo related to the reporting of periodic tax returns by the 20th of each month. |
| 7. | Belum memenuhi harapan Pemegang Saham melalui pencapaian target-target<br>Has not met Shareholders' expectations through the achievement of targets | Berdasarkan surat keputusan para pemegang Saham PT Nindya Karya nomor S-390/MBU/06.2022 & KPPS-46/001/DNRK tanggal 24 Juni 2022 tentang Perubahan Anggaran Dasar, terdapat perubahan struktur pemegang saham yaitu adanya pengalihan saham seri B dan seri C pada PT Danareksa (Persero) dan Saham Seri A Dwiwarna pada Negara RI, sehingga berpengaruh atas harapan Pemegang Saham atas pencapaian target-target<br>Based on the decision letter of the shareholders of PT Nindya Karya number S-390/MBU/06.2022 & KPPS-46/001/DNRK on June 24, 2022, concerning Amendments to the Articles of Association, there are changes in the shareholder structure, namely the transfer of series B and series C shares to PT Danareksa (Persero) and Series A Dwiwarna Shares to the Republic of Indonesia, thus affecting the expectations of Shareholders for the achievement of targets |
| 8. | SPI/Fungsi Audit Internal belum melakukan penilaian/review (*Assessment*) internal secara berkala atas program jaminan kualitas dan peningkatan Fungsi Audit secara keseluruhan<br>SPI/Internal Audit function has not conducted periodic internal assessments/reviews of the quality assurance program and improvement of the Audit Function as a whole. | Pelaksanaan review (*assessment*) secara berkala atas program jaminan kualitas telah dibahas dalam internal Satuan Pengawasan Intern<br>Periodic review (assessment) of the quality assurance program has been discussed within the Internal Audit Unit. |
| 9. | RUPS/Keputusan Pemilik Modal untuk pengesahan/ persetujuan RJPP agar dilaksanakan selambat-lambatnya dalam waktu 60 (enam puluh) hari setelah diterimanya rancangan RJPP secara lengkap atau sebelum periode RJPP berikutnya berjalan<br>GMS / Decision of the Capital Owner for ratification/approval of the RJPP to be carried out no later than 60 (sixty) days after receipt of the complete RJPP draft or before the next RJPP period runs | RJPP 2022-2026 sampai saat ini masih belum ditindaklanjuti oleh Pemegang Saham sehingga Nindya masih menunggu arahan dari Pemegang Saham.<br>The 2022-2026 RJPP has not yet been followed up by the Shareholders, so Nindya is still waiting for direction from the Shareholders. |
| **Aspek Pengungkapan Informasi dan Transparansi**<br>**Aspects of Information Disclosure and Transparency** | | |
| 1. | Komite Nominasi dan remunerasi belum diungkapkan sepenuhnya dalam laporan tahunan<br>The nomination and remuneration committee has not yet been fully disclosed in the annual report | Pembahasan Komite Nominasi dan Remunerasi sudah diungkapkan pada Laporan Tahunan ini<br>The discussion of the Nomination and Remuneration Committee has been disclosed in this Annual Report. |

## Perkembangan *Assessment* Penerapan GCG

Perusahaan melakukan *assessment* terhadap penerapan GCG secara periodik. Hal ini menunjukkan komitmen Perseroan untuk dapat terus melakukan pemantauan terhadap penerapan GCG. Berikut disampaikan perkembangan *assessment* penerapan GCG selama 5 (lima) tahun terakhir:

## Development of GCG Implementation Assessment

The company conducts periodic assessments of the implementation of GCG. This shows the Company's commitment to be able to continue to monitor the implementation of GCG. The following is the progress of the GCG implementation assessment for the last 5 (five) years:

| Jenis Pengukuran Measurement Type | Tahun Ukur Assessment Year | Accessor Accessor | Skor (%) Score (%) | | | | | | | Predikat Rating |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Aspek I Aspect I | Aspek II Aspect I | Aspek III Aspect I | Aspek IV Aspect I | Accessor V Accessor | Aspek VI Aspect I | Jumlah Total | |
| Asesmen Pihak ke-3 3rd Party Assessment | 2022 | BPKP | 6,770 | 7,660 | 31,790 | 33,200 | 8,510 | 2,500 | 99,430 | Sangat Baik Very Good |
| Self-Assessment Self-Assessment | 2021 | Tim Self Assessment Nindya Karya Nindya Karya Self-Assessment Team | 6,759 | 7,717 | 31,576 | 33,051 | 8,479 | 2,500 | 90,082 | Sangat Baik Very Good |
| Asesmen Pihak ke-3 3rd Party Assessment | 2020 | BPKP | 6,740 | 7,494 | 31,564 | 33,032 | 8,463 | 2,500 | 89,793 | Sangat Baik Very Good |
| Self-Assessment Self-Assessment | 2019 | Tim Self Assessment Nindya Karya Nindya Karya Self-Assessment Team | 6,816 | 7,750 | 31,668 | 33,205 | 7,757 | 2,500 | 89,696 | Sangat Baik Very Good |
| Asesmen Pihak ke-3 3rd Party Assessment | 2018 | BPKP | 6,376 | 7,734 | 31,413 | 33,039 | 7,963 | 3,125 | 89,641 | Sangat Baik Very Good |

**Keterangan :**
**Details :**

| | | |
|---|---|---|
| Aspek I | Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan | Commitment to Sustainable Implementation of Good Corporate Governance |
| Aspek II | Pemegang Saham/RUPS | Shareholders/GMS |
| Aspek III | Dewan Komisaris/Dewan Pengawas | Board of Commissioners/Supervisory Board |
| Aspek IV | Direksi | Board of Directors |
| Aspek V | Pengungkapan Informasi dan Transparansi | Disclosure of Information and Transparency |
| Aspek VI | Aspek lainnya | Other Aspects |

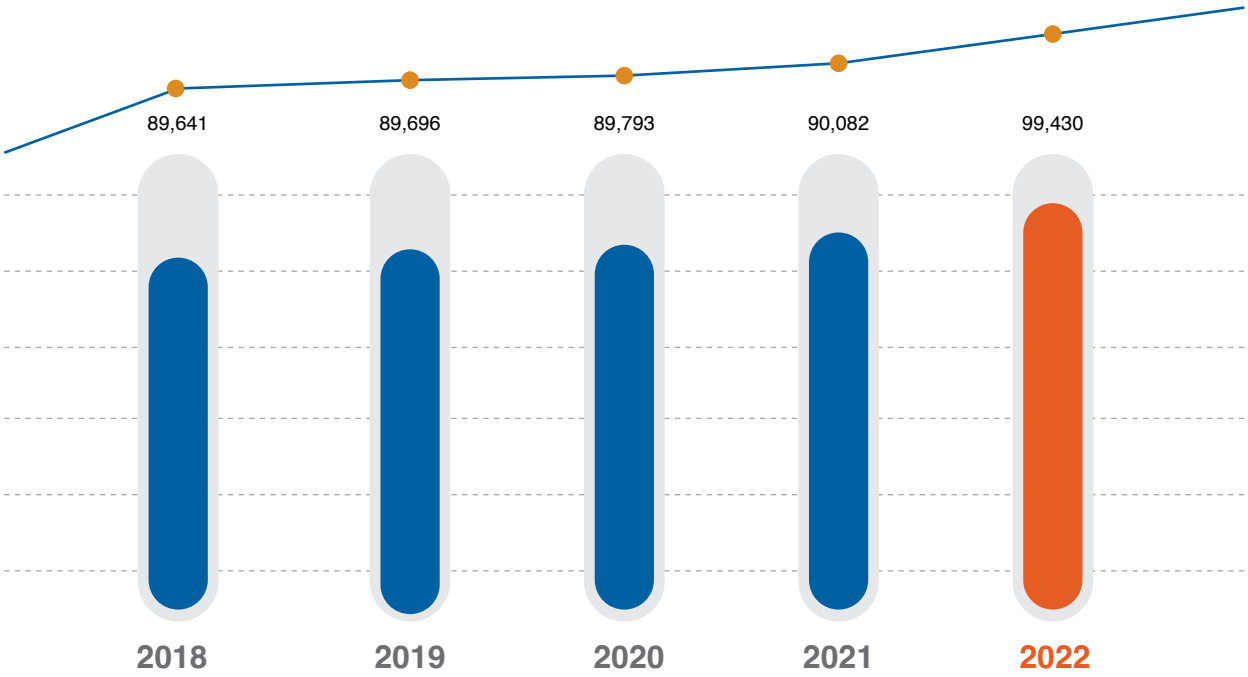
## Perkembangan Skor Assessment GCG 2018 - 2022

## GCG Assessment Score Development 2018 - 2022

| Tahun Year | Skor Score | Keterangan Description |
|---|---|---|
| 2022 | 99,430 | Sangat Baik Very Good |
| 2021 | 90,082 | Sangat Baik Very Good |
| 2020 | 89,793 | Sangat Baik Very Good |
| 2019 | 89,696 | Sangat Baik Very Good |
| 2018 | 89,641 | Sangat Baik Very Good |

## Perkembangan Skor Assessment GCG 2018 - 2022

## Development of GCG Assessment Score 2018 - 2022






# **Organ** Tata Kelola Perusahaan
## Corporate Governance Organ

## PEMEGANG SAHAM DAN RAPAT UMUM PEMEGANG SAHAM (RUPS)

### Pemegang Saham

Berdasarkan surat Keputusan Pemegang Saham PT Nindya Karya akta No.17 tanggal 16 Maret 2022 tentang Perubahan Anggaran Dasar PT Nindya Karya terdapat Pengalihan Saham PT Nindya Karya dengan modal dasar sebagai berikut:

Semula:
1. 238.000 lembar saham seri A Dwi Warna dengan nominal Rp1.000.000/lembar saham
2. 7.500.000 lembar saham seri B dengan nilai nominal Rp84.882/lembar

Menjadi:
1. 1 lembar saham seri A Dwi warna dengan nominal Rp1.000.000/lembar saham
2. 237.999 lembar saham seri C dengan nominal Rp1.000.000/lembar saham
3. 7.500.000 lembar saham Seri B dengan nilai nominal Rp84.882/lembar

Sedangkan modal disetor terdapat perubahan jenis dan nominal saham sebagai berikut:

Semula:
1. 59.500 lembar saham Seri A Dwi Warna dengan nominal RP1.000.000/lembar saham atau sejumlah Rp59.500.000.000,-
2. 5.890.500 lembar saham Seri B dengan nominal Rp84.882/lembar saham atau sejumlah Rp499.997.421,-

Menjadi:
1. 1 lembar saham Seri A Dwi Warna dengan nominal Rp1.000.000/lembar saham
2. 5.890.500 lembar saham Seri B dengan nominal Rp84.882/lembar saham
3. 59.499 lembar saham Seri C dengan nominal Rp1.000.000/lembar saham

## SHAREHOLDERS AND GENERAL MEETING OF SHAREHOLDERS (GMS)

### Shareholders

Based on the Letter Decree of Shareholders of PT Nindya Karya No.17 dated March 16th, 2022 concerning Amendments to the Articles of Association of PT Nindya Karya, there is a Transfer of PT Nindya Karya Shares with Authorized Capital as follows:

Originally:
1. 238,000 pieces share series A Dwi Color with a nominal value of Rp1,000,000/share share
2. 7,500,000 pieces share series B with nominal value Rp84,882/share

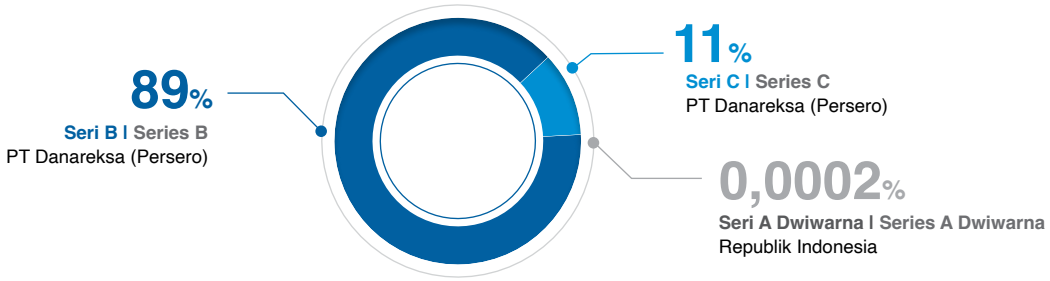
Be :
1. 1 sheet share series A Dwi color with a nominal value of Rp1,000,000/share share
2. 237,999 sheets share series C with a nominal value of Rp1,000,000/share share
3. 7,500,000 pieces Series B shares with nominal value Rp84,882/share

While the paid-up capital there is change types and nominal shares as following :

Originally :
1. 59,500 sheets Series A Dwi. shares Color with a nominal value of Rp1,000,000/sheet share or in the amount of Rp59,500,000,000,-
2. 5,890,500 sheets Series B shares with a nominal value of Rp84,882/share share or a total of Rp499.997.421,-

Be :
1. 1 sheet Series A Dwi. shares Color with a nominal value of Rp1,000,000/sheet share
2. 5,890,500 sheets Series B shares with a nominal value of Rp84,882/share share
3. 59,499 sheets Series C shares with a nominal value of Rp1,000,000/share share

## Komposisi Pemegang Saham Nindya Karya Per 31 Desember 2022
**Nindya Karya Shareholders' Composition As of December 31, 2022**




## RAPAT UMUM PEMEGANG SAHAM (RUPS)

Sesuai dengan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, RUPS merupakan organ perusahaan yang memiliki wewenang yang tidak diberikan kepada Direksi atau Dewan Komisaris dalam batas yang ditentukan dalam Undang-Undang tersebut dan/atau Anggaran Dasar Perusahaan. Keputusan yang diambil dalam RUPS harus didasarkan pada kepentingan usaha Perseroan dalam jangka panjang.

Dengan memperhatikan ketentuan anggaran dasar dan peraturan perundang-undangan yang berlaku, RUPS merupakan wadah bagi Pemegang Saham untuk mengambil keputusan penting yang berkaitan dengan modal yang ditanam dalam Perusahaan.

RUPS dan/atau Pemegang Saham tidak dapat melakukan intervensi terhadap tugas, fungsi, dan wewenang Direksi dan Dewan Komisaris dengan tidak mengurangi wewenang RUPS untuk menjalankan haknya sesuai dengan Anggaran Dasar Perusahaan dan peraturan perundang-undangan, termasuk untuk melakukan penggantian atau pemberhentian anggota Dewan Komisaris dan atau Direksi.

Berdasarkan pasal 75 Undang-Undang Perseroan Terbatas No. 40 Tahun 2007, RUPS memiliki kewenangan selain daripada kewenangan yang diberikan oleh Undang-Undang dan Anggaran Dasar kepada Direksi dan Komisaris. Pada BUMN berdasarkan Pasal 14 Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha milik Negara, RUPS diwakili oleh Menteri. Berdasarkan pasal 6 ayat 1 dan 2 Undang-Undang No. 17 Tahun 2003 tentang Keuangan Negara, Presiden selaku Kepala Pemerintahan merupakan memegang kekuasaan pengelolaan keuangan Negara sebagai bagian dari kekuasaan Pemerintahan, karena aset/kekayaan BUMN merupakan kekayaan negara yang dipisahkan maka kekuasaan tersebut dikuasakan kepada Menteri Keuangan.

## GENERAL MEETING OF SHAREHOLDERS (GMS)

In accordance with Law No. 40 of 2007 concerning Limited Liability Companies, the GMS is a corporate organ that has authority that is not given to the Board of Directors or the Board of Commissioners within the limits specified in the Law and/or the Company's Articles of Association. Decisions taken at the GMS must be based on the long-term business interests of the Company.

By taking into account the provisions of the articles of association and the prevailing laws and regulations, the GMS is a forum for Shareholders to make important decisions related to the capital invested in the Company.

The GMS and/or Shareholders may not intervene in the duties, functions, and authorities of the Board of Directors and the Board of Commissioners without reducing the authority of the GMS to exercise their rights in accordance with the Company's Articles of Association and laws and regulations, including replacing or dismissing members of the Board of Commissioners and/or the Board of Directors.

Based on article 75 of the Limited Liability Company Law No. 40 of 2007, the GMS has the authority other than the authority granted by the Act and the Articles of Association to the Board of Directors and Commissioners. In BUMN based on Article 14 of Law No. 19 of 2003 concerning State-Owned Enterprises, the GMS is represented by the Minister. Based on article 6 paragraphs 1 and 2 of Law No. 17 of 2003 concerning State Finances, the President as Head of Government holds the power to manage State finances as part of the Government's power, because SOE assets/wealth are separated state assets, this power is delegated to the Minister of Finance.

Namun berdasarkan Peraturan Pemerintah No. 41 tahun 2003 tentang Pelimpahan Kedudukan, Tugas dan Kewenangan Menteri Keuangan Pada Perusahaan Perseroan (Persero), Perusahaan Umum (Perum) dan Perusahaan Jawatan (Perjan) Kepada Menteri Negara Badan Usaha Milik Negara. Kewenangan Menteri Keuangan bidang pembinaan dan pengawasan BUMN sebagian dilimpahkan kepada Menteri BUMN. Dengan kewajiban Menteri BUMN untuk melaporkan kepada Menteri Keuangan dalam hal-hal sebagai berikut:

1. Menyetujui atau menolak RJPP dan RKAP.
2. Menetapkan perhitungan alokasi laba perusahaan antara lain untuk:
   a. Dividen kepada Pemegang Saham.
   b. Cadangan.
   c. Program Kemitraan dan Bina lingkungan.
3. Mengangkat dan memberhentikan Direksi dan Dewan Komisaris.
4. Menetapkan target kinerja masing-masing Direksi dan Dewan Komisaris.
5. Melakukan penilaian kinerja secara kolektif maupun individu atas Direksi dan Dewan Komisaris.
6. Menetapkan auditor eksternal untuk melakukan audit atas laporan keuangan Perusahaan.
7. Menetapkan remunerasi Direksi dan Dewan Komisaris.
8. Menetapkan kebijakan mengenai kemungkinan adanya konflik kepentingan yang terkait dengan Dewan Komisaris.
9. Menetapkan jumlah maksimum jabatan Dewan Komisaris yang boleh dirangkap oleh seorang Dewan Komisaris.
10. Menetapkan jumlah maksimum jabatan Dewan Komisaris yang boleh dirangkap oleh Direksi pada Anak Perusahaan.
11. Mendelegasikan kepada Dewan Komisaris tentang pembagian tugas dan wewenang anggota Direksi.
12. Membubarkan atau melikuidasi Perusahaan.

Ruang lingkup hak dan tanggung jawab Pemegang Saham Perusahaan tercantum dalam UndangUndang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara, terdiri dari:

1. Menghadiri RUPS dan memberikan suara pada RUPS.
2. Memperoleh informasi material (termasuk hak bertanya) baik dari Dewan Komisaris maupun Direksi mengenai keuangan atau hal-hal lain yang menyangkut Perusahaan.
3. Memperoleh pembagian laba Perusahaan (dividen).
4. Menyelenggarakan RUPS dalam hal Direksi dan/ atau Dewan Komisaris lalai menyelenggarakan RUPS Tahunan dan sewaktu-waktu meminta penyelenggaraan RUPS luar Biasa bila dipandang perlu sesuai dengan Anggaran Dasar.
5. Mengalihkan kepemilikan saham Perusahaan

However, based on Government Regulation No. 41 of 2003 concerning the Delegation of the Position, Duties and Authorities of the Minister of Finance in Limited Liability Companies (Persero), Public Companies (Perum) and Service Companies (Perjan) to the State Minister for State-Owned Enterprises. The authority of the Minister of Finance in the field of fostering and supervising SOEs is partially delegated to the Minister of SOEs. With the obligation of the Minister of SOEs to report to the Minister of Finance in the following matters:

1. Approve or reject the RJPP and RKAP.
2. To determine the calculation of the company's profit allocation, among others, for:
   a. Dividends to Shareholders.
   b. Reserve.
   c. Partnerships and community development program.
3. Appoint and dismiss the Board of Directors and the Board of Commissioners.
4. Set performance targets for each Board of Directors and Board of Commissioners.
5. Conduct collective and individual performance appraisals of the Board of Directors and the Board Commissioner.
6. Appoint an external auditor to audit the Company's financial statements.
7. Determine the remuneration for the Board of Directors and the Board of Commissioners.
8. Establish policies regarding possible conflicts of interest related to Board of Commissioners.
9. .Determine the maximum number of positions on the Board of Commissioners that may be held concurrently by a person Board of Commissioners.
10. Determine the maximum number of positions of the Board of Commissioners that the Board of Directors may hold concurrently in Subsidiaries.
11. Delegating to the Board of Commissioners regarding the division of duties and authorities members of the Board of Directors.
12. Dissolve or liquidate the Company.

The scope of the rights and responsibilities of the Shareholders of the Company is stated in the Law No. 19 of 2003 concerning State-Owned Enterprises, consisting of:

1. Attend the GMS and vote at the GMS.
2. Obtain material information (including the right to ask questions) both from the Board of Commissioners and Directors regarding finance or other matters concerning the Company.
3. Obtaining a share of the Company's profits (dividends).
4. Holding a GMS in the event that the Board of Directors and/or the Board of Commissioners fail to convene Annual GMS and from time to time request the holding of an Extraordinary GMS if deemed need to be in accordance with the Articles of Association.
5. Transferring share ownership of the Company Types,

## Jenis, Wewenang dan Batasan RUPS

## Authorities and Limits of the GMS

### Jenis-jenis Pelaksanaan RUPS
**Types of GMS Implementation**

| RUPS Tahunan<br>Annual GMS | RUPS Lainnya<br>Other GMS |
|---|---|
| Rapat Umum Pemegang Saham Tahunan diadakan tiap-tiap tahun, meliputi:<br>1. Rapat Umum Pemegang Saham mengenai persetujuan Laporan Tahunan;<br>2. Rapat Umum Pemegang Saham Tahunan mengenai persetujuan Rencana Kerja dan Anggaran Perusahaan<br><br>The Annual General Meeting of Shareholders is held annually, including:<br>1. General Meeting of Shareholders regarding the approval of the Annual Report;<br>2. Annual General Meeting of Shareholders regarding the approval of the Company's Work Plan and Budget | Rapat Umum Pemegang Saham Luar Biasa dapat diadakan setiap waktu berdasarkan kebutuhan untuk kepentingan Perusahaan An Extraordinary General Meeting of Shareholders can be held at any time based on the need for the benefit of the Company |

Rapat Umum Pemegang Saham:

1. Rapat Umum Pemegang Saham Tahunan untuk menyetujui Laporan Tahunan diadakan paling lambat dalam bulan Juni setelah penutupan tahun buku yang bersangkutan;
2. Rapat Umum Pemegang Saham Tahunan untuk menyetujui Rencana Kerja dan Anggaran Perusahaan diadakan paling lambat 30 (tiga puluh) hari setelah tahun anggaran berjalan (tahun anggaran Rencana Kerja dan Anggaran Perusahaan yang bersangkutan).

Rapat Umum Pemegang Saham Luar Biasa dapat diadakan setiap waktu berdasarkan kebutuhan untuk kepentingan Perusahaan.

General Meeting Of Shareholders:

1. The Annual General Meeting of Shareholders to approve the Annual Report is held at least no later than June after the closing of the relevant financial year;
2. Annual General Meeting of Shareholders to approve the Work Plan and Budget The company is held no later than 30 (thirty) days after the current fiscal year (Fiscal year of the relevant Company's Work Plan and Budget).

An Extraordinary General Meeting of Shareholders may be held at any time based on the need for the benefit of the Company

## Mekanisme dan Tahapan Penyelenggaraan RUPS

Berdasarkan Anggaran Dasar Perusahaan, mekanisme dan tahapan penyelenggaraan RUPS adalah sebagai berikut:

1. **Persiapan rapat:**
   a. Pemanggilan Rapat Umum Pemegang Saham dilakukan dalam jangka waktu paling lambat 14 (empat belas) hari sebelum tanggal Rapat Umum Pemegang Saham diadakan, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal Rapat Umum Pemegang Saham.
   b. Pemanggilan Rapat Umum Pemegang Saham dilakukan dengan melalui surat tercatat dan/atau dengan iklan dalam surat kabar.
   c. Dalam panggilan Rapat Umum Pemegang Saham dicantumkan tanggal, waktu, tempat dan mata acara rapat disertai pemberitahuan bahwa bahan yang akan dibicarakan dalam Rapat Umum Pemegang Saham tersedia di kantor Perusahaan sejak tanggal dilakukan pemanggilan Rapat Umum Pemegang Saham sampai dengan tanggal Rapat Umum Pemegang Saham diadakan.
   d. Semua Rapat Umum Pemegang Saham diadakan di tempat kedudukan Perusahaan atau di tempat Perusahaan melakukan kegiatan usahanya yang utama yang terletak di Wilayah Negara Republik Indonesia.

## Mechanisms and Stages of Holding GMS

Based on the Company's Articles of Association, the mechanism and stages of holding the GMS is as follows:

1. **Meeting preparation:**
   a. Invitation to the General Meeting of Shareholders is made within a period of no later than 14 (fourteen) days before the date of the General Meeting of Shareholders held, without taking into account the date of the summons and the date of the Meeting General Shareholders.
   b. Summons for the General Meeting of Shareholders shall be made by letter registered and/or with advertisements in newspapers.
   c. In the invitation to the General Meeting of Shareholders, the date, time, place and agenda of the meeting accompanied by a notification that the materials to be discussed in the General Meeting of Shareholders available at the Company's office since the date of the summons for the General Meeting of Shareholders until the date the General Meeting of Shareholders is held.
   d. All General Meetings of Shareholders are held at the domicile of the Company or at the place where the Company conducts its main business activities which located in the Territory of the Republic of Indonesia.

e. Tidak perlu dilakukan pemanggilan tertulis untuk RUPS Luar Biasa jika semua peserta RUPSLB sudah mengetahui menyetujui dan menyatakan dapat hadir.

**2. Pelaksanaan rapat:**

a. RUPS dipimpin oleh Pemegang Saham atau yang diberi kuasa dengan hak substitusi oleh Pemegang Saham.
b. RUPS diawali dengan pembacaan tata tertib RUPS.
c. RUPS membahas masalah yang telah ditetapkan dalam agenda RUPS.
d. Agenda tambahan RUPS dapat dibahas jika disetujui oleh RUPS.

**3. Pengambilan keputusan:**

a. Pengambilan keputusan dalam RUPS dilaksanakan melalui prosedur yang transparan dan adil.
b. Keputusan RUPS diambil berdasarkan musyawarah untuk mufakat sesuai dengan Peraturan Perundang-undangan yang berlaku.
c. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai keputusan diambil berdasarkan suara terbanyak dari jumlah suara yang sah.

**4. Pendokumentasian hasil RUPS:**

a. Sekretaris Perusahaan atau Notaris membuat risalah RUPS dalam setiap penyelenggaraan RUPS.
b. Risalah RUPS harus ditandatangani Ketua rapat dan Pemegang Saham.

c. Penandatanganan risalah RUPS tidak diperlukan apabila risalah tersebut dibuat dengan Berita Acara Notaris.
d. Risalah RUPS harus didokumentasikan dan disimpan oleh Sekretaris Perusahaan

**5. RUPS Sirkuler:**

a. Pemegang Saham dapat melaksanakan RUPS secara sirkuler.
b. Syarat dan ketentuan pelaksanaan RUPS sirkuler ditetapkan oleh Pemegang Saham.

Dikarenakan status Perusahaan sebagai BUMN yang bertanggung jawab kepada Pemegang Saham, dalam melaksanakan agenda kegiatan RUPS Perusahaan memiliki ketentuan kuorum sebagai berikut:

1. Rapat Umum Pemegang Saham dapat dilangsungkan jika dalam Rapat Umum Pemegang Saham paling sedikit 51% (lima puluh satu persen) bagian dari jumlah seluruh saham dengan hak suara hadir atau di diwakili, kecuali peraturan perundang-undangn dan/ atau anggaran dasar menentukan lain.
2. Dalam hal kuorum sebagaimana dimaksud dalam angka 1 tidak tercapai, maka dapat diadakan pemanggilan Rapat Umum Pemegang Saham kedua.

e. There is no need to make a written summons for the Extraordinary GMS if all participants The EGMS has acknowledged that it has agreed and stated that it can attend.

**2. Meetings:**

a. GMS is chaired by Shareholders or authorized with substitution rights by Shareholders.

b. The GMS begins with the reading of the GMS rules and regulations.
c. The GMS discussed issues that had been determined in the agenda of the GMS.
d. Additional agenda of the GMS can be discussed if approved by the GMS.

**3. Decision-making:**

a. Decision making in the GMS is carried out through the following procedures: transparent and fair.
b. GMS decisions are taken based on deliberation to reach consensus in accordance with The applicable laws and regulations.
c. In the event that a decision based on deliberation for consensus is not reached Decisions are made based on the majority of the valid votes.

**4. Documentation of GMS results:**

a. The Corporate Secretary or Notary shall prepare the minutes of the GMS in every holding of the GMS.
b. The minutes of the GMS must be signed by the Chairperson of the meeting and the Shareholders.
c. The signing of the minutes of the GMS is not required if the minutes are made with Notary Minutes.
d. Minutes of the GMS must be documented and kept by the Corporate Secretary.

**5. Circular GMS:**

a. Shareholders may conduct the GMS in a circular manner.
b. The terms and conditions for the implementation of the circular GMS are determined by the Shareholders.

Due to the Company's status as a BUMN that is responsible to the holder Shares, in carrying out the agenda of the GMS activities, the Company has a quorum provision as follows:

1. The General Meeting of Shareholders can be held if at the General Meeting Shareholders at least 51% (fifty one percent) of the total shares with voting rights are present or represented, unless the laws and/or articles of association specify otherwise.
2. In the event that the quorum as referred to in point 1 is not reached, then it can be summons to the second General Meeting of Shareholders was held.

3. Dalam pemanggilan Rapat Umum Pemegang Saham kedua harus disebutkan bahwa Rapat Umum Pemegang Saham pertama telah dilangsungkan dan tidak mencapai kuorum.
4. Rapat Umum Pemegang Saham kedua sebagaimana dimaksud pada angka 3 ini sah dan berhak mengambil keputusan jika dalam Rapat Umum Pemegang Saham paling sedikit 50% (lima puluh persen) bagian dari jumlah seluruh dahan dengan hak suara hadir atau diwakili, kecuali Anggaran Dasar menentukan lain .
5. Dalam hal kuorum Rapat Umum Pemegang Saham kedua sebagaimana dimaksud pada angka 4 ini tidak tercapai, Perusahaan dapat memohon kepada Ketua Pengadilan Negeri yang daerah hukumnya meliputi tempat kedudukan Perusahaan atas permohonan Perusahaan agar ditetapkan kuorum untuk Rapat Umum Pemegang Saham ketiga.
6. Dalam pemanggilan Rapat Umum Pemegang Saham ketiga harus disebutkan bahwa Rapat Umum Pemegang Saham kedua telah dilangsungkan dan tidak mencapai kuorum, serta Rapat Umum Pemegang Saham ketiga akan dilangsungkan dengan kuorum yang telah ditetapkan oleh Ketua Pengadilan Negeri.
7. Pemanggilan Rapat Umum Pemegang Saham kedua dan ketiga dilakukan dalam jangka waktu paling lambat 7 (tujuh) hari sebelum Rapat Umum Pemegang Saham kedua atau ketiga dilangsungkan.
8. Rapat Umum Pemegang Saham kedua dan ketiga dilangsungkan dalam jangka waktu paling capat 10 (sepuluh) hari dan paling lambat 21 (dua puluh satu) hari setelah tanggal Rapat Umum Pemegang Saham yang mendahuluinya dilangsungkan.

Dalam menjalankan kegiatan usahanya, tidak menutup kemungkinan Perseroan melaksanakan kegiatan RUPS LB. Dengan mengacu pada UU No.40 Tahun 2007 Pasal 79 ayat (1), Direksi memiliki fungsi dan wewenang untuk menyelenggarakan RUPS LB dengan didahului pemanggilan RUPS.

Namun, RUPS LB juga dapat diadakan berdasarkan permintaan dari Pemegang Saham atau Dewan Komisaris. Pemegang Saham yang dimaksud dapat terdiri dari 1 (satu) orang atau lebih yang bersama-sama mewakili 1/10 dari jumlah seluruh saham dengan hak suara. Permintaan tersebut diajukan oleh Pemegang Saham atau Dewan Komisaris kepada Direksi dengan surat tercatat disertai alasannya. Tembusan dari surat tersebut disampaikan kepada Dewan Komisaris.

Mekanisme pengambilan keputusan dalam RUPS dilakukan dengan musyawarah untuk mufakat. Dalam agenda RUPS yang dijalankan, Perusahaan memiliki mekanisme pemungutan suara untuk mencapai sebuah keputusan sesuai Anggaran Dasar Perusahaan.

3. In the summons for the second General Meeting of Shareholders, it must be stated that the Meeting The first General Shareholders' Meeting was held and did not reach a quorum.
4. The second General Meeting of Shareholders as referred to in number 3 is valid and has the right to make decisions if at the General Meeting of Shareholders at least 50% (fifty percent) of the total number of branches with voting rights present or represented, unless the Articles of Association specify otherwise.
5. In the event that the quorum of the second General Meeting of Shareholders as referred to in number 4 is not achieved, the Company may apply to the Chairman of the District Court whose jurisdiction covers the domicile of the Company upon application Company to establish a quorum for the third General Meeting of Shareholders.
6. In the summons for the third General Meeting of Shareholders it must be stated that: The second General Meeting of Shareholders was held and did not reach a quorum, and the third General Meeting of Shareholders will be held with a quorum has been determined by the Chief Justice of the District Court.
7. The summons for the second and third General Meeting of Shareholders shall be made within a period of no later than 7 (seven) days before the second General Meeting of Shareholders or third held.
8. The second and third General Meetings of Shareholders are held within a period of no later than 10 (ten) days and no later than 21 (twenty one) days after the date the General Meeting of Shareholders which precedes it is held.

In carrying out its business activities, it is possible for the Company to carry out EGMS activities. With reference to Law No. 40 of 2007 Article 79 paragraph (1), the Board of Directors has the function and authority to hold an Extraordinary GMS preceded by an invitation to the GMS.

However, the EGMS can also be held at the request of the Shareholders or the Board of Commissioners. The Shareholders in question may consist of 1 (one) or more persons who together represent 1/10 of the total number of shares with voting rights. The request is submitted by the Shareholders or the Board of Commissioners to the Board of Directors by registered letter with the reasons. A copy of the letter is submitted to the Board of Commissioners.

The decision-making mechanism in the GMS is carried out by deliberation for consensus. In the GMS agenda, the Company has a voting mechanism to reach a decision in accordance with the Company's Articles of Association.

## Penyelenggaraan RUPS di Tahun 2022

Pada tahun 2022, Perseroan mengadakan 2 (dua) kali RUPS. Rapat Umum Pemegang Saham (RUPS) PT Nindya Karya tentang Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2022 pada tanggal 28 Januari 2022 dan Rapat Umum Pemegang Saham Tahunan Perusahaan Perseroan (Persero) PT Nindya Karya tanggal 28 Juni 2022.

## Pelaksanaan RUPS RKAP Tahun 2022

Pada tahun 2022, Perseroan juga menyelenggarakan RUPS RKAP Tahun 2022 untuk menetapkan beberapa agenda terkait Rencana Kerja Anggaran Perusahaan untuk tahun 2022 yang diselenggarakan pada tanggal 28 Januari 2022. Seluruh keputusan RUPS RKAP telah tertuang dalam Akta Keputusan Rapat Umum Pemegang Saham No.35 tanggal 28 Januari 2022. Pada rapat tersebut telah dihadiri oleh seluruh Dewan Komisaris dan Direksi PT Nindya Karya yang menjabat saat pelaksanaan RUPS berlangsung. RUPS RKAP Tahun 2022 tersebut menghasilkan beberapa keputusan antara lain:

## GMS Conducted in 2022

In 2022, the Company held 2 (two) GMS. General Meeting of Shareholders (GMS) of PT Nindya Karya on Approval of the Company's Work Plan and Budget (RKAP) Year 2022 on January 28th, 2022, and Annual General Meeting of Shareholders of the Company (Persero) of PT Nindya Karya on June 28th, 2022.

## Organization of the 2022 RKAP GMS

In 2022, the Company also held a GMS RKAP Year 2022 to determine several agendas related to the Company's Budget Work Plan for 2022 held on January 28th, 2022. All decisions of the RKAP GMS have been contained in the Deed of Resolution of the General Meeting of Shareholders No.35 on January 28th, 2022. The meeting attended by all Board of Commissioners and Directors of PT Nindya Karya who served at the time of the GMS. The 2022 RKAP GMS resulted in several decisions, among others:

### Agenda dan Keputusan RUPS RKAP
**Agenda and Resolutions of the GMS RKAP**

| Agenda<br>Agenda | Keputusan<br>Decision | Tindak Lanjut<br>Follow-up |
|---|---|---|
| **Agenda 1 :**<br><br>Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2022 (dua ribu dua puluh dua) termasuk Rencana Kerja dan Anggaran (RKA) Dewan Komisaris Tahun 2022 (dua ribu dua puluh dua).<br><br>Ratification of the Company's Work Plan and Budget (RKAP) for 2022 (two thousand twenty-two) including the Work Plan and Budget (RKA) of the Board of Commissioners for 2022 (two thousand twenty-two). | Mengesahkan RKAP Tahun 2022 (dua ribu dua puluh dua) termasuk RKA Dewan Komisaris Tahun 2022 (dua ribu dua puluh dua) dengan pokok-pokok sebagai berikut:<br>To approve the RKAP for the year 2022 (two thousand and twenty-two) including the RKA of the Board of Commissioners for the year 2022 (two thousand and twenty-two) with the following points:<br><br>a. Posisi Keuangan Konsolidasian per tanggal 31-12-2022 (tiga puluh satu Desember dua ribu dua puluh dua) ditargetkan mencapai Total Aset sebesar Rp5.918.063.415.163,00 (lima triliun sembilan ratus delapan belas miliar enam puluh tiga juta empat ratus lima belas ribu seratus enam puluh tiga Rupiah) dan Total Ekuitas sebesar Rp1.485.026.617.371,00 (satu triliun empat ratus delapan puluh miliar dua puluh enam juta enam ratus tujuh belas ribu tiga ratus tujuh puluh satu Rupiah).<br>The Consolidated Financial Position as of 31-12-2022 (thirty-one December two thousand twenty-two) is targeted to reach Total Assets of Rp5,918,063,415,163.00 (five trillion nine hundred eighteen billion sixty-three million four hundred fifteen thousand one hundred sixty-three Rupiah) and Total Equity of Rp1,485,026,617,371.00 (one trillion four hundred eighty billion twenty-six million six hundred seventeen thousand three hundred seventy-one Rupiah).<br>b. Laba setelah pajak Konsolidasian Tahun 2022 (dua ribu dua puluh dua) sebesar Rp87.751.693.884,00 (delapan puluh tujuh miliar tujuh ratus lima puluh satu juta enam ratus sembilan puluh tiga ribu delapan ratus delapan puluh empat Rupiah).<br>Consolidated Profit after tax for the year 2022 (two thousand twenty-two) in the amount of Rp87,751,693,884.00 (eighty-seven billion seven hundred fifty-one million six hundred ninety-three thousand eight hundred eighty-four Rupiah).<br>c. Total Belanja ditargetkan sebesar Rp576.265.000.000,00 (lima ratus tujuh puluh enam miliar dua ratus enam puluh lima juta Rupiah).<br>Total Expenditure is targeted at Rp576,265,000,000.00 (five hundred seventy-six billion two hundred sixty-five million Rupiah).<br>d. Total Skor Tingkat Kesehatan Perseroan sebesar 70,75 (tujuh puluh koma tujuh puluh lima atau SEHAT (A).<br>Total Score of the Company's Health Level of 70.75 (seventy points seventy-five or HEALTHY (A). | Terlaksana<br>Implemented |

| Agenda<br>Agenda | Keputusan<br>Decision | Tindak Lanjut<br>Follow-up |
|---|---|---|
| **Agenda 2:**<br><br>Pengesahan Rencana Kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan (RKA-TJSL) Tahun 2022 (dua ribu dua puluh dua).<br>Ratification of Work Plan and Budget for Social and Environmental Responsibility Program (RKA-TJSL) Year 2022 (two thousand twenty-two). | Mengesahkan Rencana Kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan (RKA-TJSL) Tahun 2022 (dua ribu dua puluh dua).<br>To ratify the Work Plan and Budget for the Social and Environmental Responsibility Program (RKA-CSR) for 2022 (two thousand twenty-two). | Terlaksana<br>Implemented |
| **Agenda 3:**<br><br>Penetapan *Key Performance Indicator* (KPI) Dewan Komisaris Tahun 2022 (dua ribu dua puluh dua) yang tertuang dalam Kontrak Manajemen Tahun 2022 (dua ribu dua puluh dua) antara Direksi dan Dewan Komisaris dengan Pemegang Saham.<br>Determination of the Key Performance Indicator (KPI) of the Board of Commissioners for the year 2022 (two thousand and twenty-two) as stated in the Management Contract for the year 2022 (two thousand and twenty-two) between the Board of Directors and the Board of Commissioners with the Shareholders. | Menetapkan KPI Direksi Tahun 2022 (dua ribu dua puluh dua) yang tertuang dalam Kontrak Manajemen Tahun 2022 (dua ribu dua puluh dua) antara Direksi dan Dewan Komisaris dengan Pemegang Saham.<br>To determine the KPIs of the Board of Directors for 2022 (two thousand twenty-two) as set out in the Management Contract for 2022 (two thousand twenty-two) between the Board of Directors and the Board of Commissioners with the Shareholders. | Terlaksana<br>Implemented |
| **Agenda 4:**<br><br>Penetapan *Key Performance Indicator* Dewan Komisaris Tahun 2022 (dua ribu dua puluh dua) yang tertuang dalam Kontrak Manajemen Tahun 2022 (dua ribu dua puluh dua) antara Dewan Komisaris dengan Pemegang Saham.<br>Determination of the Board of Commissioners' Key Performance Indicator for the year 2022 (two thousand and twenty-two) as stated in the Management Contract for the year 2022 (two thousand and twenty-two) between the Board of Commissioners and the Shareholders. | Menetapkan KPI Dewan Komisaris Tahun 2022 (dua ribu dua puluh dua) yang tertuang dalam Kontrak Manajemen Tahun 2022 (dua ribu dua puluh dua) antara Dewan Komisaris dan Pemegang Saham.<br>To determine the KPIs of the Board of Directors for 2022 (two thousand twenty-two) as set out in the Management Contract for 2022 (two thousand twenty-two) between the Board of Directors and the Board of Commissioners with the Shareholders. | Terlaksana<br>Implemented |
| **Agenda 5:**<br><br>Penetapan Indikator Aspek Operasional untuk pengukuran tingkat kesehatan Perseroan Tahun 2022 (dua ribu dua puluh dua).<br>Determination of Operational Aspect Indicators for measuring the Company's health level in 2022 (two thousand twenty-two). | Menetapkan Indikator Aspek Operasional untuk pengukuran Tingkat Kesehatan Tahun 2022 (dua ribu dua puluh dua).<br>To determine the Operational Aspect Indicators for the measurement of Health Level in 2022 (two thousand twenty-two).<br><br>a. Peningkatan Penguasaan Teknologi dengan skor sebesar 5 (lima).<br>Increased Mastery of Technology with a score of 5 (five).<br>b. Penyelenggaraan Pendidikan formal dan informal dengan skor sebesar 5 (lima).<br>Organisation of formal and informal education with a score of 5 (five).<br>c. Ketepatan waktu penyelesaian pekerjaan dengan skor sebesar 5 (lima).<br>Timeliness of work completed with a score of 5 (five).<br><br>Total sebesar 15 (lima belas).<br>Total of 15 (fifteen). | Terlaksana<br>Implemented |

## Arahan RUPS RKAP Tahun 2022
### GMS Direction of 2022 RKAP

| Arahan RUPS RKAP<br>GMS Direction of RKAP | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|
| Target-target yang telah ditetapkan pada RKAP Tahun 2022 (dua ribu dua puluh dua) agar dirinci menjadi target per Triwulan dan selanjutnya dilaporkan kepada Pemegang Saham secara berkala.<br>The targets set in the 2022 RKAP (two thousand twenty-two) should be detailed into quarterly targets and then reported to the Shareholders periodically. | Target-target yang telah ditetapkan pada RKAP Tahun 2022 telah dirinci menjadi target triwulanan di dalam Buku RKAP 2022. PDF Buku RKAP PT Nindya Karya Tahun 2022 setelah RUPS beserta daftar lampiran-lampirannya telah dikirim ke Pemegang Saham.<br>The targets set in the 2022 RKAP have been broken down into quarterly targets in the 2022 RKAP Book. PDF of PT Nindya Karya's 2022 RKAP Book after the GMS along with a list of attachments has been sent to Shareholders. |
| Direksi agar melakukan upaya-upaya yang sistematis dan strategis dengan mengoptimalkan sumber daya yang dimiliki sehingga efektif mampu mencapai target RKAP yang telah ditetapkan.<br>The Board of Directors should make systematic and strategic initiatives by optimizing its resources so that it can effectively achieve the RKAP targets that have been set. | Manajemen telah menetapkan strategi-strategi yang merupakan terobosan baru untuk merespon peluang pasar industri konstruksi. Rincian strategi pada masing-masing unit kerja telah tertuang pada Buku RKAP PT Nindya Karya Tahun 2022 setelah RUPS.<br>Management has established breakthrough strategies to respond to market opportunities in the construction industry. Details of the strategies in each work unit have been contained in the PT Nindya Karya RKAP Book for 2022 after the GMS. |
| Investasi harus didasarkan pada kajian kelayakan yang komprehensif berdasarkan skala prioritas dan kemampuan keuangan Perseroan serta merumuskan *exit* strateginya.<br>Investments must be based on a comprehensive feasibility study based on prioritization and the Company's financial capability and formulate an exit strategy. | Rencana Investasi yang tertuang pada RKAP Tahun 2022 Perseroan telah melalui kajian kelayakan yang komprehensif berdasarkan pada skala prioritas dan kemampuan keuangan Perseroan. Exit strategy atas rencana investasi pada RKAP Tahun 2022 telah tertuang pada Buku RKAP PT Nindya Karya Tahun 2022 setelah RUPS.<br>The Investment Plan contained in the Company's 2022 RKAP has gone through a comprehensive feasibility study based on the priority scale and the Company's financial capacity. The exit strategy for the investment plan in the 2022 RKAP has been contained in the PT Nindya Karya 2022 RKAP Book after the GMS. |
| Direksi dan Dewan Komisaris diminta untuk mengantisipasi kemungkinan timbulnya risiko investasi dan melakukan langkah mitigasi yang cukup, serta menjaga ketepatan waktu penyelesaian seluruh program investasi Tahun 2022 (dua ribu dua puluh dua).<br>The Board of Directors and Board of Commissioners are requested to anticipate the possibility of investment risks and take adequate mitigation measures, as well as maintain the timeliness of completion of the entire investment program in 2022 (two thousand twenty-two). | Antisipasi dan mitigasi kemungkinan akan timbulnya risiko investasi telah dirumuskan pada Buku RKAP PT Nindya Karya Tahun 2022 setelah RUPS.<br>Anticipation and mitigation of possible investment risks have been formulated in the RKAP Book of PT Nindya Karya 2022 after the GMS. |
| Kegiatan investasi non-rutin dan penyertaan harus didahului dengan penyusunan kajian kelayakan yang komprehensif baik secara pasar, finansial operasional dan memuat analisis risiko dan mitigasi serta aspek lainnya yang relevan, serta mendapatkan persetujuan dari Komite Investasi dan persetujuan lainnya sesuai ketentuan Anggaran Dasar yang berlaku.<br>Non-routine investment activities and investments must be preceded by the preparation of a comprehensive feasibility study both in terms of market, and operational finance and contain risk analysis and mitigation as well as other relevant aspects, as well as obtain approval from the Investment Committee and other approvals by the provisions of the applicable Articles of Association. | Atas rencana kegiatan investasi non-rutin dan penyertaan telah dilakukan penyusunan kajian kelayakan yang komprehensif, memuat analisis risiko dan mitigasi serta mendapatkan persetujuan dari Dewan Direksi.<br>For non-routine investment activities and investment plans, a comprehensive feasibility study has been prepared, including risk analysis and mitigation, and approved by the Board of Directors. |
| Atas rencana penerbitan surat utang/*bond*, Direksi agar memperhatikan timing, sizing, dan pricing yang tepat sehingga dapat memberikan hasil optimal dan biaya paling efisien bagi Perseroan.<br>For the debt/bond issuance plan, the Board of Directors should pay attention to the right timing, sizing, and pricing so it can provide optimal results and the most efficient costs for the Company. | Rencana penerbitan surat utang/bond digunakan untuk membiayai proyek-proyek investasi Nindya kedepan, di mana *timing*, *sizing* dan *pricing* sangat diperhatikan agar menghasilkan pendanaan yang efisien dengan *cost of fund* yang rendah.<br>The bond issuance plan is used to finance Nindya's future investment projects, where timing, sizing, and pricing are highly considered to produce efficient funding with a low cost of funds. |

| Arahan RUPS RKAP<br>GMS Direction of RKAP | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|
| Direksi berkoordinasi dengan PT Danareksa selaku calon induk holding dalam hal:<br>The Board of Directors coordinates with PT Danareksa as the prospective holding company in terms of:<br><br>a. Penguatan proses bisnis, pengembangan SDM melalui *Cluster Talent Committee* (CTC) serta perbaikan sistem teknologi dan informasi.<br>Strengthening business processes, developing human capital through the Cluster Talent Committee (CTC), and improving technology and information systems.<br>b. Penguatan fungsi manajemen risiko dan Satuan Pengawasan Internal (SPI) dalam rangka *early warning system*.<br>Strengthening the risk management function and Internal Audit Unit (SPI) in the context of an early warning system.<br>c. Direksi agar mengkoordinasikan dan meminta persetujuan dari DANAREKSA untuk setiap penyusunan program dan penunjukan konsultan di bidang IT, SDM, dan Manajemen Risiko untuk memastikan terjadinya *alignment* dalam penyusunan program dan penunjukan konsultan dengan yang telah atau sedang dilakukan di DANAREKSA.<br>Board of Directors to coordinate and seek approval from DANAREKSA for each program preparation and appointment of consultants in the fields of IT, HR, and Risk Management to ensure alignment in the preparation of programs and appointment of consultants with what has been or done at DANAREKSA. | Direksi akan berkoordinasi dengan PT Danareksa terkait hal-hal tersebut<br>The Board of Directors will coordinate with PT Danareksa concerning these matters. |
| Direksi agar menindaklanjuti dan menyelesaikan temuan-temuan serta rekomendasi hasil pemeriksaan oleh Auditor Internal maupun Eksternal.<br>The Board of Directors should follow up and complete the findings and recommendations of the examination results by the Internal and External Auditors. | Atas laporan keuangan tahun buku 2021 yang telah diaudit oleh Auditor Kantor Akuntan Publik (KAP) RSM Indonesia, telah ditemukan adanya temuan dalam *management letter* yaitu sebagai berikut:<br>• Lemahnya koordinasi monitoring, analisa masalah dan rencana strategis atas anak perusahaan PT Nindya Beton yang mengalami kerugian sejak tahun 2017.<br>• Tanggapan manajemen terkait temuan di atas adalah membuat kajian atas isu *going concern* dan *capital deficiency* di tahun 2022 yang akan disusun oleh tim monitoring serta memberikan alternatif perubahan business plan sebagai upaya pencegahan *capital deficiency* dan akan dilakukan monitoring atas pelaksanaan business plan setiap bulannya serta berkoordinasi dengan Komisaris PT Nindya Beton.<br><br>For the financial statements for the 2021 fiscal year which have been audited by the Auditor of the RSM Indonesia Public Accounting Office ("KAP"), there are findings in the management letter, as follows:<br>• Weak coordination of monitoring, problem analysis, and strategic plans for the subsidiary PT Nindya Beton which has suffered losses since 2017.<br>• The management's response to the above findings is to make a study on the issue of going concern and capital deficiency in 2022 which will be prepared by the monitoring team and provide alternative changes to the business plan as an effort to prevent capital deficiency and will monitor the implementation of the business plan every month and coordinate with the Commissioner of PT Nindya Beton. |

## RUPS TAHUNAN TAHUN BUKU 2021

Pada tahun 2022, Perseroan telah melaksanakan RUPS Tahunan Tahun Buku 2021 yang dilaksanakan pada tanggal 28 Juni 2022 serta menghasilkan Akta Keputusan Rapat Umum Pemegang Saham Tahunan No.39. Pada rapat tersebut telah dihadiri oleh seluruh Dewan Komisaris dan Direksi PT Nindya Karya yang menjabat saat pelaksanaan RUPS berlangsung. Berikut adalah agenda dan keputusan yang diambil pada RUPS Tahunan Tahun Buku 2021:

## ANNUAL GMS FOR THE FINANCIAL YEAR 2021

In 2022, the Company held an AGMS for the Financial Year 2021 was held on June 28, 2022, and resulted in the Deed of Resolution of the Annual General Meeting of Shareholders No.39. The meeting attended by all Board of Commissioners and Directors of PT Nindya Karya who served at the time of the GMS. The following are the agenda and decisions made at the GMS Annual GMS for the 2021 Financial Year:

### Agenda dan Keputusan Rapat Umum Pemegang Saham Tahunan Tahun Buku 2021
**Agenda and Resolutions of the Annual General Meeting of Shareholders for the Financial Year 2021**

| Agenda<br>Agenda | Keputusan<br>Decision | Tindak Lanjut<br>Follow-up |
|---|---|---|
| **Agenda 1:**<br><br>Persetujuan Laporan Tahunan Perseroan dan Pengesahan Laporan Keuangan Konsolidasian Tahun Buku 2021 (dua ribu dua puluh satu) serta Laporan Tugas Pengawasan Dewan Komisaris selama Tahun Buku 2021 (dua ribu dua puluh satu).<br>Approval of the Company's Annual Report and Ratification of the Consolidated Financial Statements for the Financial Year 2021 (two thousand twenty-one) and the Board of Commissioners Oversight Report during the Financial Year 2021 (two thousand twenty-one). | Menyetujui Laporan Tahunan Tahun Buku 2021 (dua ribu dua puluh satu) termasuk Laporan Tugas Pengawasan Dewan Komisaris Tahun Buku 2021 (dua ribu dua puluh satu) serta mengesahkan Laporan Keuangan Konsolidasian Perseroan untuk Tahun Buku 2021 (dua ribu dua puluh satu) yang telah diaudit oleh KAP Amir Abadi Jusuf dan Rekan sebagaimana dimuat dalam laporannya Nomor. 00035/2.1030/AU.1/03/0181-4/1/II/2022 tanggal 02-02-2022 (dua Februari dua ribu dua puluh dua) dengan pendapat "Wajar, Dalam Semua Hal Yang Material", serta memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada DIreksi dan Dewan Komisaris Perseroan atas tindakan pengurusan dan pengawasan yang telah dijalankan dalam Tahun Buku yang berakhir pada tanggal 31-12-2021 (tiga puluh satu Desember dua ribu dua puluh satu) sepanjang tindakan tersebut bukan merupakan tindakan pidana dan tercermin dalam buku-buku laporan Perseroan.<br>Approved the Annual Report for the Financial Year 2021 (two thousand and twenty-one) includes the Board of Commissioners Supervisory Report for the Financial Year 2021 (two thousand and twenty-one), and ratified the Company's Consolidated Financial Statements for the Financial Year 2021 (two thousand and twenty-one) which have been audited by KAP Amir Abadi Jusuf and Partners as contained in their report Number. 00035/2.1030/AU.1 /03/0181-4/1/II/2022 dated 02-02-2022 (two February two thousand twenty-two) with the opinion of "Reasonable, In All Material Matters", as well as granting full release and discharge (volledig acquit et de charge) to the Board of Directors and Board of Commissioners of the Company for the management and supervisory actions that have been carried out in the Financial Year ended on 31-12-2021 (thirty-one December two thousand twenty-one) as long as such actions are not criminal acts and reflected in the Company's report books. | Terlaksana<br>Implemented |
| **Agenda 2:**<br><br>Persetujuan Laporan Tahunan Program Tanggung Jawab Sosial dan Lingkungan (TJSL) Tahun Buku 2021 dan Pengesahan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2021 (dua ribu dua puluh satu).<br>Approval of the Annual Report of the Social and Environmental Responsibility (CSR) Program for the Financial Year 2021 and Ratification of the Financial Report of the Micro and Small Business Funding Program for the Financial Year 2021 (two thousand twenty-one). | Menyetujui Laporan Tahunan Program Tanggung Jawab Sosial dan Lingkungan (TJSL) Tahun Buku 2021 (dua ribu dua puluh satu) Perseroan yang telah diaudit oleh KAP Amir Abadi Jusuf, Aryanto, Mawar dan Rekan (RSM Indonesia) sesuai laporannya Nomor: 00077/2.1030/AU.2/12/0181-4/1/II/2022 tanggal 15-02-2022 (lima belas Februari dua ribu dua puluh dua) dengan opini "Laporan Keuangan Menyajikan Secara Wajar, Dalam Semua Hal Yang Material, Posisi Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil Perseroan tanggal 31-12-2021 (tiga puluh satu Desember dua ribu dua puluh satu), serta aktivitas dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik".<br>Approve the Annual Report of the Social and Environmental Responsibility (CSR) Program for the Financial Year 2021 (two thousand twenty-one) of the Company which has been audited by KAP Amir Abadi Jusuf, Aryanto, Mawar, and Partners (RSM Indonesia) by its report Number: 00077/2.1030/AU.2 /12/0181-4/1/II/2022 dated 15-02-2022 (fifteen February two thousand twenty-two) with the opinion "The Financial Statements Present fairly, in all material respects, the Financial Position of the Company's Micro and Small Business Funding Program as of 31-12-2021 (thirty-one December two thousand twenty-one), as well as its activities and cash flows for the year then ended by Financial Accounting Standards for Entities Without Public Accountability". | Terlaksana<br>Implemented |

| Agenda<br>Agenda | Keputusan<br>Decision | Tindak Lanjut<br>Follow-up |
|---|---|---|
| **Agenda 3:**<br><br>Penetapan Penggunaan Laba Bersih Perseroan Tahun Buku 2021 (dua ribu dua puluh satu).<br>Determination of the Use of the Company's Net Income for the Financial Year 2021 (two thousand and twenty-one). | 1. Menetapkan Penggunaan Laba Bersih Atribusi Pemilik Entitas Induk Perseroan Tahun Buku 2021 (dua ribu dua puluh satu) sebesar Rp75.560.917.134,00 (tujuh puluh lima miliar lima ratus enam puluh juta sembilan ratus tujuh belas ribu seratus tiga puluh empat Rupiah) seluruhnya sebagai laba ditahan;<br>To determine the utilization of net profit attributable to owners of the Company for the financial year 2021 (two thousand and twenty-one) amounting to Rp75,560,917,134.00 (seventy-five billion five hundred sixty million nine hundred seventeen thousand one hundred thirty-four Rupiah) entirely as retained earnings;<br>2. Distribusi dividen Tahun Buku 2021 (dua ribu dua puluh satu) kepada pemegang saham sebesar Rp200.000.000.000,00 (dua ratus miliar Rupiah) ditetapkan dalam RUPS tersendiri.<br>The distribution of dividends for the Financial Year 2021 (two thousand twenty-one) to shareholders in the amount of Rp200,000,000,000.00 (two hundred billion Rupiah) determined in a separate GMS. | Terlaksana<br>Implemented |
| **Agenda 4:**<br><br>Penetapan Tantiem Tahun Buku 2021 (dua ribu dua puluh satu), Gaji untuk Direksi, dan Honorarium untuk Dewan Komisaris Berikut Fasilitas dan Tunjangan Lainnya untuk Tahun 2022 (dua ribu dua puluh dua).<br>Determination of Tantiem for the Financial Year 2021 (two thousand and twenty-one), Salary for the Board of Directors, and Honorarium for the Board of Commissioners along with Facilities and Other Benefits for the Year 2022 (two thousand and twenty-two) | Besaran Tantiem Tahun Buku 2021 (dua ribu dua puluh satu), Gaji untuk Direksi dan Honorarium untuk Dewan Komisaris berikut Fasilitas dan Tunjangan Lainnya untuk Tahun 2022 (dua ribu dua puluh dua) akan ditetapkan secara tersendiri.<br>The amount of Tantiem for the Financial Year 2021 (two thousand twenty-one), Salary for the Board of Directors, and Honorarium for the Board of Commissioners along with Facilities and Other Benefits for the Year 2022 (two thousand twenty-two) will be determined separately. | Terlaksana<br>Implemented |
| **Agenda 5:**<br><br>Penunjukkan Kantor Akuntan Publik (KAP) untuk Mengaudit Laporan Keuangan Perseroan Tahun Buku 2022 (dua ribu dua puluh dua) serta Laporan Keuangan dan Pelaksanaan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) Tahun Buku 2022 (dua ribu dua puluh dua).<br>Appointment of a Public Accountant Office (KAP) to Audit the Company's Financial Statements for the Financial Year 2022 (two thousand twenty-two) as well as the Financial Statements and Implementation of the Micro and Small Business Funding Program (PUMK) for the Financial Year 2022 (two thousand twenty-two) | 1. Menunjuk kembali KAP Amir Abadi Jusuf, Aryanto, Mawar dan Rekan (RSM Indonesia) sebagai Auditor yang akan mengaudit Laporan Keuangan Konsolidasian Perseroan dan Laporan Keuangan Program PUMK Perseroan untuk Tahun Buku 2022 (dua ribu dua puluh dua);<br>Re-appoint KAP Amir Abadi Jusuf, Aryanto, Mawar and Partners (RSM Indonesia) as the Auditor who will audit the Company's Consolidated Financial Statements and Financial Statements of the Company's PUMK Program for the Financial Year 2022 (two thousand twenty-two);<br>2. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan menunjuk KAP untuk melakukan audit atas Laporan Keuangan Konsolidasian Perseroan periode lainnya pada Tahun Buku 2022 (dua ribu dua puluh dua) untuk tujuan dan kepentingan Perseroan,<br>To authorize the Board of Commissioners of the Company to appoint KAP to audit the Company's Consolidated Financial Statements for other periods in Financial Year 2022 (two thousand twenty-two) for the purpose and interest of the Company,<br>3. Melimpahkan kewenangan kepada Dewan Komisaris Perseroan untuk menetapkan besaran imbalan jasa audit dan persyaratan penunjukan lainnya yang wajar bagi KAP tersebut, serta menunjuk KAP Pengganti dalam hal KAP Amir Abadi Jusuf, Aryanto, Mawar dan Rekan (RSM Indonesia), karena sebab apapun, tidak dapat menyelesaikan audit Laporan Keuangan Konsolidasian Perseroan dan Laporan Keuangan Program PUMK Tahun Buku 2022 (dua ribu dua puluh dua), termasuk menetapkan imbalan jasa audit dan persyaratan lainnya bagi KAP pengganti tersebut.<br>Delegate authority to the Company's Board of Commissioners to determine the number of audit fees and other reasonable terms of appointment for the KAP, as well as appoint a replacement KAP if KAP Amir Abadi Jusuf, Aryanto, Mawar and Partners (RSM Indonesia), for any reason, is unable to complete the audit of the Company's Consolidated Financial Statements and PUMK Program Financial Statements for Financial Year 2022 (two thousand twenty-two), including determining audit fees and other terms for the replacement KAP. | Terlaksana<br>Implemented |

## Arahan RUPS Tahunan Tahun Buku 2021
### Direction of Annual GMS for Financial Year 2021

| Arahan RUPS Tahunan<br>Annual GMS Direction | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|
| Direksi Perseroan agar berupaya untuk memprioritaskan *sustainability* kinerja Perseroan dengan memperkuat bisnis eksisting, mengupayakan efisiensi biaya dan pengelolaan *cash flow* yang baik.<br>The Board of Directors of the Company should strive to prioritize the sustainability of the Company's performance by strengthening the existing business, striving for cost efficiency, and good cash flow management. | Direksi Perseroan senantiasa memprioritaskan *sustainability* kinerja Perseroan dengan memperkuat bisnis eksisting Perusahan dan mengupayakan efisiensi biaya sehingga laba dapat tercapai sesuai target dan pembayaran termin dari pemberi kerja yang tepat waktu dapat mendukung pengelolaan *cash flow* yang baik.<br>The Board of Directors prioritizes the sustainability of the Company's performance by strengthening the Company's existing business and striving for cost efficiency so that profits can be be achieved according to the target and timely payment of terms from employers can support good cash flow management. |
| Direksi Perseroan diminta untuk menindaklanjuti temuan-temuan, saran-saran Auditor Eksternal maupun Auditor Internal (SPI) Tahun 2021 (dua ribu dua puluh satu) dan tahun-tahun sebelumnya, serta menyelesaikan secara tuntas sehingga di masa mendatang temuan Auditor atas masalah yang sama tidak terjadi lagi dan dibahas secara komprehensif dengan Dewan Komisaris. Tindak lanjut penyelesaian temuan/saran Auditor Eksternal agar dilaporkan secara tertulis kepada Pemegang Saham.<br>The Board of Directors of the Company is requested to follow up on the findings, and suggestions of the External Auditor and Internal Auditor (SPI) for the year 2021 (two thousand and twenty-one) and previous years, and resolve them thoroughly so that in the future the Auditor's findings on the same issue do not occur again and are discussed comprehensively with the Board of Commissioners. Follow-up on the resolution of the External Auditor's findings/suggestions to be reported in writing to the Shareholders. | Atas Hasil Audit SPI sampai dengan Desember 2021 telah dilakukan monitoring tindak lanjut yang telah disampaikan kepada Jajaran Direksi melalui surat 0003/SPI-I/01/2022 tanggal 4 Januari 2022. Atas laporan keuangan tahun buku 2021 yang telah diaudit oleh Auditor Kantor Akuntan Publik (KAP) RSM Indonesia, telah ditemukan adanya temuan dalam management letter yaitu sebagai berikut:<br>• Lemahnya koordinasi monitoring, analisa masalah dan rencana strategis atas anak perusahaan PT Nindya Beton yang mengalami kerugian sejak tahun 2017.<br>• Tanggapan manajemen terkait temuan di atas adalah membuat kajian atas isu going concern dan capital deficiency di tahun 2022 yang akan disusun oleh tim monitoring serta memberikan alternatif perubahan business plan sebagai upaya pencegahan capital deficiency dan akan dilakukan monitoring atas pelaksanaan business plan setiap bulannya serta berkoordinasi dengan Komisaris PT Nindya Beton.<br><br>For the SPI Audit Results up to December 2021, follow-up monitoring carried out has been submitted to the Board of Directors through letter 0003/SPI-I/01/2022 on January 4, 2022. For the financial statements for the 2021 financial year have been audited by the Auditor of the RSM Indonesia Public Accounting Office ("KAP"), there are findings in the management letter, as follows:<br>• Weak coordination of monitoring, problem analysis, and strategic plans for the subsidiary PT Nindya Beton which has suffered losses since 2017.<br>• The management's response to the above findings is to make a study on the issue of going concern and capital deficiency in 2022 which will be prepared by the monitoring team and provide alternative changes to the business plan as an effort to prevent capital deficiency and will monitor the implementation of the business plan every month and coordinate with the Commissioner of PT Nindya Beton. |
| Direksi Perseroan harus terus berupaya melakukan *cost effectiveness* serta mengoptimalkan kinerja manajemen korporasi guna mewujudkan pengelolaan Perseroan yang semakin efektif dan efisien sesuai dengan prinsip-prinsip *Good Corporate Governance* (GCG).<br>The Board of Directors of the Company must continue to strive for cost-effectiveness and optimize corporate management performance to realize more effective and efficient management of the Company by the principles of Good Corporate Governance (GCG). | Direksi Perseroan akan selalu berusaha mendorong pengelolaan Perusahaan secara profesional, efisien dan efektif, serta memberdayakan fungsi dan meningkatkan kemandirian Organ Perusahaan.<br>The Board of Directors of the Company will endeavor to encourage the management of the Company in a professional, efficient, and effective manner, as well as empower the functions and increase the independence of the Company's Organs. |

| Arahan RUPS Tahunan<br>Annual GMS Direction | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|
| Direksi Perseroan diminta untuk meningkatkan *monitoring*, pembinaan dan evaluasi terhadap kinerja perusahaan anak, sehingga dapat meningkatkan kontribusi pendapatan kepada Induk Perseroan dan tidak ada lagi perusahaan anak yang merugi, serta menjamin keselarasan strategi perusahaan induk dan anak Perseroan.<br>The Board of Directors of the Company is requested to increase monitoring, guidance, and evaluation of the performance of subsidiaries, to increase revenue contribution to the Parent Company and no more loss-making subsidiaries, as well as ensure the alignment of the strategies of the parent company and subsidiaries. | Direksi perseroan telah membentuk Tim Monitoring dan Evaluasi Anak Perusahaan melalui Keputusan Direksi Nomor 0032/DIRUT KPTS/SEKPER/10/2021 tanggal 11 Oktober 2021 Tentang Tim Monitoring dan Evaluasi Anak Perusahaan. Di dalam Surat Keput san tersebut disebutkan pula mengenai tugas dan wewenang Tim Monitoring dan Evaluasi Anak Perusahaan.<br>The Board of Directors of the company has established a Subsidiary Monitoring and Evaluation Team through Board of Directors Decree Number 0032/DIRUT KPTS/SEKPER/10/2021 on October 11, 2021, concerning the Subsidiary Monitoring and Evaluation Team. The Decree also states the duties and authorities of the Subsidiary Monitoring and Evaluation Team.<br><br>Upaya yang dilakukan Tim Monitoring dan Evaluasi Anak Perusahaan dalam memonitor anak perusahaan selama periode sampai dengan TW III tahun 2022 adalah mengadakan rapat evaluasi kinerja setiap bulan dengan anak perusahaan, memberikan pertimbangan dan saran secara tertulis kepada Manajemen Anak Perusahaan, dll.<br>Efforts made by the Subsidiary Monitoring and Evaluation Team in monitoring subsidiaries during the period up to TW III of 2022 are holding monthly performance evaluation meetings with subsidiaries, providing written considerations and suggestions to Subsidiary Management, etc.<br><br>Namun demikian kondisi PT. Nindya Beton dan PT. Nindya Tirta Unggul selaku Anak Perusahaan sampai dengan triwulan IV masih mengalami kerugian, hal ini disebabkan oleh:<br>However, the condition of PT Nindya Beton and PT Nindya Tirta Unggul as subsidiaries until the fourth quarter is still experiencing losses, this is due to: |
| | **PT Nindya Beton**<br>• Mengalami kesulitan likuiditas untuk kegiatan operasional perusahaan.<br>Experienced liquidity difficulties for operational activities of the company.<br>• Mengalami kesulitan mendapatkan proyek baru khususnya sektor konstruksi dikarenakan nilai ekuitas perusahaan yang tidak mencukupi untuk mengikuti syarat tender.<br>Experienced difficulties in obtaining new projects, especially in the construction sector due to the company's insufficient to fulfill the tender requirements.<br>• Membuku Cadangan Kerugian Penurunan Nilai (CKPN) dari hasil proses audit KAP bulan juni 2022 Tim Monitoring telah membuat kajian untuk penambahan modal kepada Nindya Beton dan telah disampaikan kepada BOD. Penambahan modal ini diharapkan dapat memperbaiki ekuitas dan kondisi keuangan Nindya Beton sehingga mampu meningkatkan produktivitas dan kinerja Nindya Beton.<br>Book the Allowance for Impairment Losses ("CKPN") from the results of the KAP audit process in June 2022 Monitoring Team has made a study for additional capital to Nindya Beton and submitted it to the BOD. This capital increase is expected to improve the equity and financial condition of Nindya Beton to increase its productivity and performance of Nindya Beton.<br><br>**PT Nindya Tirta Unggul**<br>Pada bulan September 2022, PT Nindya Tirta Unggul mulai memasuki masa komersil yaitu mulai memproduksi dan menjual air bersih kepada Perumdam Cilacap. Kinerja di bulan pertama masa komersial tersebut, NTU membuku laba sebesar Rp 624 Juta. Sedangkan secara akumulasi Jan-Sept 2022, NTU masih membuku kerugian sebesar Rp 1,03 miliar. Diharapkan kinerja NTU sampai dengan akhir tahun terus positif sehingga secara akumulasi bisa mencapai laba diakhir tahun sebesar Rp 618 juta sesuai dengan prognosa yang telah dilaporkan.<br>In September 2022, PT Nindya Tirta Unggul started to enter the commercial period by producing and selling clean water to Perumdam Cilacap. Performance in the first month of the commercial period, NTU booked a profit of Rp624 million. While in the accumulation of Jan-Sept 2022, NTU still booked a loss of Rp1.03 billion. It is expected that NTU's performance until the end of the year will continue to be positive so that it can accumulate a profit at the end of the year of Rp618 million by the prognosis that has been reported. |

| Arahan RUPS Tahunan<br>Annual GMS Direction | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|
| Direksi Perseroan diminta untuk dapat berperan aktif dalam rangka strategi, transformasi bisnis dan kolaborasi yang dapat memberikan kontribusi positif pada Perseroan dan mendukung tercapainya tujuan holding Danareksa.<br>The Board of Directors of the Company is asked to play an active role in the framework of strategy, business transformation, and collaboration that can positively contribute to the Company and support the achievement of Danareksa's holding objectives. | Direksi Perseroan senantiasa berperan aktif dalam rangka sinergi dengan sesama anggota holding Danareksa seperti terjalinnya kerja sama antara Perseroan dengan beberapa anggota holding dalam proyek SPAM Pamanukan (Nindya, PJT 2, Indah Karya, Danareksa), Proyek KIM Plaza (Nindya, KIM, Virama, Danareksa), dan Proyek PLTS Babelan (Nindya, PJT 2, Danareksa, Vena Energy). Kerja sama tersebut diharapkan dapat memberikan kontribusi positif pada Perseroan dan mendukung tercapainya tujuan holding Danareksa.<br>The Board of Directors of the Company always plays an active role in the framework of synergy with fellow Danareksa holding members such as the establishment of cooperation between the Company and several holding members in the SPAM Pamanukan project (Nindya, PJT 2, Indah Karya, Danareksa), KIM Plaza Project (Nindya, KIM, Virama, Danareksa), and Babelan PLTS Project (Nindya, PJT 2, Danareksa, Vena Energy). The cooperation is expected to contribute positively to the Company and support the achievement of Danareksa's holding objectives. |
| Dalam rangka implementasi transformasi manajemen risiko dan manajemen talenta pada BUMN Direksi Perseroan agar melakukan koordinasi dengan PT Danareksa (Persero) selaku Ketua holding Danareksa untuk menyusun perencanaan manajemen risiko dan manajemen talenta di Holding Danareksa.<br>To implement the transformation of risk management and talent management in SOEs, the Board of Directors of the Company should coordinate with PT Danareksa (Persero) as Chairman of the Danareksa holding to develop risk management planning and talent management in Holding Danareksa. | Dalam rangka implementasi transformasi manajemen risiko dan manajemen talenta, Direksi Perseroan telah melakukan koordinasi dengan PT Danareksa (Persero) selaku Ketua Holding Danareksa yaitu sebagai berikut:<br>To implement the transformation of risk management and talent management, the Board of Directors of the Company has coordinated with PT Danareksa (Persero) as the Chairman of Holding Danareksa, as follows:<br><br>• **Manajemen Risiko**<br>**Risk Management**<br><br>Telah dilakukan penyusunan Risiko Utama Perusahaan, *Key Risk Indicators*, dan Pedoman Strategis Manajemen Risiko Holding.<br>The Company's Key Risks, Key Risk Indicators, and Holding Risk Management Strategic Guidelines have been developed.<br><br>• **Manajemen Talenta**<br>**Management Talent**<br><br>Telah dilakukan program upskilling kompetensi BOD-1 dan BOD-2.<br>BOD-1 and BOD-2 competency up-skilling programs have been conducted. |
| Terkait kegiatan TJSL Direksi Perseroan diminta untuk menindaklanjuti arahan sebagaimana Risalah Rapat Pembahasan Laporan Keuangan dan Pelaksanaan TJSL Tahun Buku 2021 (dua ribu dua puluh satu) Nomor: RIS-57/DSI.MBU.B/062022 tanggal 10-06-2022 (sepuluh Juni dua ribu dua puluh dua)<br>Concerning CSR activities, the Board of Directors of the Company asked to follow up on the direction as stated in the Minutes of the Meeting to discuss the Financial Statements and Implementation of CSR for the 2021 Financial Year (two thousand and twenty-one) Number: RIS-57/DSI.MBU.B/062022 dated 10-06-2022 (ten June two thousand and twenty-two). | Direksi Perseroan akan menindaklanjuti arahan sebagaimana yang telah disampaikan dalam Risalah Rapat Pembahasan Laporan Keuangan dan Pelaksanaan TJSL Tahun Buku 2021 Nomor: RIS-57/DSI.MBU.B/062022 tanggal 10 Juni 2022.<br>The Board of Directors of the Company will follow up on the directions as stated in the Minutes of the Meeting to Discuss the Financial Statements and Implementation of TJSL for the 2021 Financial Year Number: RIS57/DSI.MBU.B/062022 on June 10th, 2022. |
| Direksi Perseroan agar memperhatikan dan menindaklanjuti saran dan rekomendasi Dewan Komisaris sebagaimana disampaikan melalui Surat Nomor 044/Kom/03/2022 tanggal 10-03-2022 (sepuluh Maret dua ribu dua puluh dua) perihal Tanggapan Atas Laporan Manajemen Perseroan Tahunan Tahun 2021 (dua ribu dua puluh satu) (Audited).<br>The Board of Directors of the Company is to pay attention and follow up on the suggestions and recommendations of the Board of Commissioners as conveyed in Letter Number 044/Kom/03/2022 dated 10-03-2022 (ten March two thousand twenty-two) concerning Responses to the Company's Annual Management Report for the Year 2021 (two thousand twenty-one) (Audited). | Direksi Perseroan akan memperhatikan dan menindaklanjuti saran dan rekomendasi Dewan Komisaris sebagaimana yang telah disampaikan melalui Surat Nomor: 044/Kom/03/2022 tanggal 10 Maret 2022 perihal Tanggapan Atas Laporan Manajemen Perseroan Tahunan Tahun 2021 (Audited).<br>The Board of Directors will pay attention to and follow up on the suggestions and recommendations of the Board of Commissioners as conveyed in Letter Number: 044/Kom/03/2022 on March 10, 2022, concerning Responses to the Company's Annual Management Report 2021 (Audited). |

## Informasi tentang Hasil Keputusan RUPS 2021 dan Tindak Lanjutnya oleh Manajemen

Pada tahun 2021, Perseroan mengadakan 2 (dua) kali RUPS. Rapat Umum Pemegang Saham (RUPS) PT Nindya Karya tentang Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2021 pada tanggal 29 Januari 2021 dan Rapat Umum Pemegang Saham Tahunan Perusahaan Perseroan (Persero) PT Nindya Karya tanggal 29 Juni 2021. Seluruh Dewan Komisaris dan Direksi sebagai manajemen Puncak Perseroan hadir dalam kedua RUPS tersebut. Hasil keputusan RUPS di tahun 2020 dan tindak lanjutnya oleh manajemen adalah sebagai berikut:

## Information on the Resolutions of 2021 GMS and Follow-up by Management

In 2021, the Company held 2 (two) GMS. The General Meeting of Shareholders (GMS) of PT Nindya Karya on the Approval of the Company's Work Plan and Budget (RKAP) for 2021 on January 29th, 2021, and the Annual General Meeting of Shareholders of the Company (Persero) of PT Nindya Karya on June 29th, 2021. All Board of Commissioners and Directors as the top management of the Company attended both GMS. The results of the GMS decisions in 2020 and their follow-up by management are as follows:

### Rapat Umum Pemegang Saham (RUPS) PT Nindya Karya tentang Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2021 tanggal 29 Januari 2021

**PT Nindya Karya General Meeting of Shareholders (GMS) regarding the Approval of the Company's Work Plan and Budget (RKAP) 2021 on January 29th, 2021**

| Hasil Keputusan<br>Decision | Realisasi<br>Realization | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|---|
| Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2021 termasuk Rencana Kerja dan Anggaran (RKAP) Dewan Komisaris Tahun 2021<br><br>Ratification of the 2021 Company Work Plan and Budget (RKAP) including the 2021 Board of Commissioners' Work and Budget Plan (RKAP) | Terlaksana<br>Implemented | Mengesahkan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2021 termasuk Rencana Kerja dan Anggaran (RKAP) Dewan Komisaris Tahun 2021<br><br>Approve the Company's Work Plan and Budget (RKAP) 2021 including the 2021 Work Plan and Budget (RKAP) of the Board of Commissioners |
| Pengesahan rencana kerja dan Anggaran Program Tanggung Jawab Sosial dan Lingkungan (RKA-TJSL) Tahun 2021<br><br>Ratification of the work plan and Budget of the Social and Environmental Responsibility Program (RKA-TJSL) 2021 | Terlaksana<br>Implemented | Mengesahkan Rencana Kerja dan Anggaran program Tanggung Jawab Sosial dan Lingkungan (RKA-TJSL) tahun 2021<br><br>Approve the Work Plan and Budget for the Social and Environmental Responsibility (RKA-TJSL) 2021 |
| Penetapan Key Performance Indicators (KPI) Direksi Tahun 2021, yang tertuang dalam Kontrak Manajemen Tahun 2021 antara Direksi dan Dewan Komisaris dengan Pemegang Saham<br><br>Determination of Key Performance Indicators (KPI) for the Board of Directors in 2021, which is contained in the 2021 Management Contract between the Board of Directors and the Board of Commissioners and Shareholders | Terlaksana<br>Implemented | Menetapkan Key Performance Indicators (KPI) Direksi Tahun 2021 yang tertuang dalam Kontrak Manajemen Tahun 2021 antara Direksi dan Dewan Komisaris dengan Pemegang Saham<br><br>Establish Key Performance Indicators (KPI) for the Board of Directors in 2021 as set out in the 2021 Management Contract between the Board of Directors and the Board of Commissioners and the Shareholders |
| Penetapan Key Performance Indicators (KPI) Dewan Komisaris Tahun 2021 yang tertuang dalam Kontrak Manajemen Tahun 2021 antara Dewan Komisaris dengan Pemegang Saham<br><br>Determination of Key Performance Indicators (KPI) for the Board of Commissioners in 2021 as stated in the 2021 Management Contract between the Board of Commissioners and Shareholders | Terlaksana<br>Implemented | Menetapkan Key Performance Indicators (KPI) Dewan Komisaris Tahun 2021 yang tertuang dalam Kontrak Manajemen Tahun 2021 antara Dewan Komisaris dengan Pemegang Saham<br><br>Establish Key Performance Indicators (KPI) for the Board of Commissioners for 2021 as set out in the 2021 Management Contract between the Board of Commissioners and Shareholders |
| Penetapan Indikator Aspek Operasional untuk Pengukuran Tingkat Kesehatan Perusahaan Tahun 2021<br><br>Determination of Operational Aspect Indicators for Measurement of Company Soundness Level in 2021 | Terlaksana<br>Implemented | Menetapkan Indikator Aspek Operasional untuk Pengukuran Tingkat Kesehatan Tahun 2021<br><br>Establishing Operational Aspect Indicators for Health Level Measurement in 2021 |

Hasil keputusan RUPS Tahunan tanggal 29 Juni 2021 serta tindak lanjutnya oleh Manajemen Perusahaan adalah sebagai berikut:

The results of the resolutions of the Annual GMS on June 29th, 2021 and the follow-up actions by the Company's Management are as follows:

## RUPS Berdasarkan Berita Acara Rapat Umum Pemegang Saham (RUPS) Tahunan PT Nindya Karya No. 50 tanggal 29 Juni 2021, terdapat beberapa arahan yang disampaikan oleh Dewan Komisaris dan Pemegang Saham.

**GMS Based on the Minutes of the Annual General Meeting of Shareholders (GMS) of PT Nindya Karya No. 50 dated June 29th, 2021, there were several directions given by the Board of Commissioners and Shareholders.Decision Results**

| Hasil Keputusan<br>Decision | Realisasi<br>Realization | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|---|
| **Arahan dari Dewan Komisaris**<br>**Directions from the Board of Commissioners** | | |
| Dewan Komisaris memahami opini "Wajar Tanpa Pengecualian" (WTP) dengan paragraf penjelasan Modified Unqualified Opinion yang diberikan Kantor Akuntan Publik. Namun disarankan agar Direksi melakukan identifikasi apakah ada pengaruhnya terutama dengan adanya rencana Initial Public Offering (IPO) atau kredit perbankan.<br><br>The Board of Commissioners understands the opinion of "Reasonable Without" Exceptions" (WTP) with explanatory paragraphs Modified Unqualified Opinion given by the Public Accountant. However, it is recommended that the Board of Directors identify whether there is an effect especially with the initial public plan Offering (IPO) or bank credit. | Terlaksana<br>Implemented | Opini Wajar Tanpa Pengecualian dengan paragraf penjelasan tidak mempengaruhi kegiatan operasional perusahaan, baik ke perbankan maupun terkait rencana IPO Perusahaan dikarenakan opini ini diberikan akibat adanya keadaan tertentu yang mengharuskan auditor menambahkan disclosure dalam laporan audit, hal ini tidak mempengaruhi opini wajar tanpa pengecualian yang dinyatakan oleh auditor.<br><br>Unqualified Opinion with explanatory paragraph does not affect the company's operational activities, both to banking and related to the Company's IPO plan because this opinion is given due to certain circumstances that require the auditor to add disclosure in the audit report, this does not affect the unqualified opinion stated by the auditor |
| Dewan Komisaris menyarankan agar Direksi selaku kuasa pemegang saham Perseroan pada PT Nindya Beton agar segera mengajukan Rapat Umum Pemegang Saham Luar Biasa (RUPS-LB) PT Nindya Beton untuk menyepakati aksi korporasi termasuk namun tidak terbatas terkait strategi, langkah, tahapan, konsekuensi hukum, operasional dan biaya terkait restrukturisasi PT Nindya Beton agar berlangsung efektif, efisien serta dalam waktu yang relatif singkat.<br><br>The Board of Commissioners recommends that the Board of Directors as proxy of the Company's shareholders at PT Nindya Concrete to immediately submit a General Meeting Extraordinary Shareholders (EGMS) PT Nindya Concrete for agreeing on corporate actions including but not limited to strategies, steps, stages, legal, operational and costs related to the restructuring of PT Nindya Beton so that take place effectively, efficiently and in a short relatively timely manner. | Terlaksana<br>Implemented | Rapat Umum Pemegang Saham (RUPS) telah dilaksanakan pada tanggal 1 Oktober 2021 yang dihadiri oleh para pemegang saham yaitu PT Nindya Karya dan PT Perusahaan Pengelola Aset (Persero) untuk membahas restrukturisasi PT Nindya Beton. RUPS tersebut memutuskan perubahan struktur organisasi PT Nindya Beton, di mana perubahan struktur organisasi tersebut menjadi langkah awal restrukturisasi PT Nindya Beton. Kajian lanjutan akan dilakukan terkait perubahan lain seperti perubahan core business PT Nindya Beton.<br><br>The General Meeting of Shareholders (GMS) was held on October 1st, 2021 which was attended by shareholders namely PT Nindya Karya and PT Asset Management Company (Persero) to discuss the restructuring of PT Nindya Beton. the GMS decision to change the organisational structure of PT Nindya Beton, where the change in organisational structure became the first step in the restructuring of PT Nindya Beton. Further studies will be made related to other changes such as changes to the core business PT Nindya Beton. |
| Dewan Komisaris mendukung diterapkannya Enterprise Resource Planning (ERP) agar pengelolaan Perseroan menjadi lebih efektif dan efisien. Namun ERP selain membutuhkan biaya yang tidak murah dan juga tidak mudah dalam membangun dan menerapkannya. Untuk itu perlu komitmen yang kuat dan dukungan yang konsisten dari seluruh pihak terutama top management.<br><br>The Board of Commissioners supports the Enterprise Resource Planning (ERP) implementation for management. The company becomes more effective and efficient. However ERP in addition to requiring costs that are not cheap and also not easy to build and apply it. This requires a strong commitment and consistent support from all parties especially top management. | Terlaksana<br>Implemented | Enterprise Resource Planning (ERP) PT Nindya Karya adalah tailor made di mana PT Nindya Karya membangun sendiri dan disesuaikan dengan SOP Perusahaan sehingga tidak membutuhkan biaya yang terlalu besar. Sesuai dengan instruksi dari KBUMN bahwa seluruh BUMN Karya diharapkan dapat melakukan soft go live ERP pada kurun waktu tahun 2020-2021, top management termasuk di dalamnya BOD dan BOD-1 PT Nindya Karya sesuai dengan instruksi tersebut memastikan bahwa ERP Go Live telah terlaksana pada tanggal 16 Agustus 2021 dan memberikan komitmen penuh atas ERP.<br><br>PT Nindya Karya's Enterprise Resource Planning (ERP) is tailor-made where PT Nindya Karya builds its own and is adjusted to the Company's SOPs so that it does not require too large a fee. In accordance with the instructions from KBUMN that all BUMN Karya are expected to be able to soft go live ERP in the period 2020-2021, top management including BOD and BOD-1 PT Nindya Karya in accordance with these instructions ensure that ERP Go Live has been implemented on August 16, 2021 and gave full commitment to ERP. |

| Hasil Keputusan<br>Decision | Realisasi<br>Realization | Tindak Lanjut oleh Manajemen<br>Follow-up by Management |
|---|---|---|
| Implementasi Teknologi Informasi agar dapat dijalankan secara efektif dan keamanan atas data dapat terjaga, Dewan Komisaris menyarankan agar terus menjaga seluruh aktivitas Teknologi Informasi sesuai dengan kebijakan dan prosedur yang telah ditetapkan serta secara rutin kebijakan dan prosedur tersebut dievaluasi.<br><br>Implementation of Information Technology in order to run effectively and data security can be maintained, the Board of Commissioners recommends that continue to maintain all Information Technology activities in accordance with the policies and procedures that have been established and routinely policies and procedures is evaluated. | Terlaksana<br>Implemented | Kami berkomitmen untuk menjalankan tata kelola IT yang baik berbasis pada framework COBIT 2019 adapun sesuai hasil Assesment IT Maturity level PT Nindya Karya berada pada level 3.33 (define). Selain itu kami juga berkomitmen untuk terus comply terhadap ISMS (Information Security Management System) berdasarkan pada ISO/IEC 27001:2013, di mana pada triwulan IV 2021 PT Nindya Karya berhasil mendapatkan sertifikat dengan 0 minor 0 major. Untuk dapat berkomitmen penuh PT Nindya Karya juga memiliki IT Steering Committee dan Information Security Forum.<br><br>We are committed to implementing good IT governance based on the COBIT 2019 framework as for the results PT Nindya Karya's IT Maturity assessment level is at level 3.33 (define). In addition, we are also committed to continuing to comply with the ISMS (Information Security Management System) based on ISO/IEC 27001:2013, where in the fourth quarter of 2021 PT Nindya Karya managed to get a certificate with 0 minor 0 major. To be fully committed, PT Nindya Karya also has an IT Steering Committee and Information Security Forum. |




Nindya Biodistrict Bandung - Jawa Barat

# Dewan Komisaris
## Board of Commissioners

Dewan Komisaris merupakan organ Perusahaan yang bertugas melakukan pengawasan secara umum dan/atau khusus sesuai dengan Anggaran Dasar Perusahaan serta memberi nasihat kepada Direksi dan memastikan bahwa Perusahaan telah menerapkan prinsip-prinsip GCG secara efektif. Dalam memenuhi tugas dan tanggung jawab, Dewan Komisaris memiliki batasan untuk tidak turut serta mengambil keputusan operasional kecuali dalam keadaan tertentu dan dalam jangka waktu tertentu sebagaimana diatur dalam Anggaran Dasar, dan peraturan perundangundangan. Kedudukan masing-masing anggota Dewan Komisaris, termasuk Komisaris Utama, adalah setara. Tugas Komisaris Utama sebagai primus inter pares adalah mengkoordinasikan kegiatan Dewan Komisaris.

### PEDOMAN KERJA DEWAN KOMISARIS

Dalam melaksanakan tugas dan fungsinya, Dewan Komisaris memiliki acuan yang tertuang dalam Board Manual yang telah disahkan melalui Surat Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/ DIRUT/ KPTS/SEKPER/09/2020 & 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan Good Corporate Governance (GCG) PT Nindya Karya, dengan memberlakukan buku-buku pedoman Good Corporate Governance (GCG) Perusahaan yang terdiri dari:

1. Pedoman Tata Kelola Perusahaan (Code of Corporate Governance) Revisi 0.4
2. Board Manual revisi 0.3
3. Pedoman Perilaku etika (*Code of Conduct*) Revisi 0.7
4. Pedoman Pelanggara*n Whistle Blowing System* Revisi 0.2
5. Pedoman Penanganan Gratifikasi Revisi 0.2
6. Pedoman Benturan Kepentingan Revisi 0.2

### KUALIFIKASI DAN KRITERIA ANGGOTA DEWAN KOMISARIS

Berdasarkan Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-10/MBU/10/2020 tanggal 09 Oktober 2020 tentang Perubahan atas Peraturan Menteri Badan Usaha Milik Negara No. PER-02/MBU/02/2015 tentang Persyaratan dan Tata Cara Pengangkatan dan Pemberhentian Anggota Dewan Komisaris dan Dewan Pengawas Badan Usaha Milik Negara, seseorang/pribadi dapat menjadi Dewan Komisaris Perusahaan harus memenuhi 3 (tiga) persyaratan, yaitu persyaratan formal, persyaratan materiil, dan persyaratan lainnya.

1. Persyaratan formal
   a. Orang perseorangan;
   b. Cakap melakukan perbuatan hukum;
   c. Tidak pernah dinyatakan pailit dalam waktu 5 (lima) tahun sebelum pencalonan;

The Board of Commissioners is the Company's organ in charge of conducting general and/or specific supervision in accordance with the Company's Articles of Association as well as providing advice to the Board of Directors and ensuring that the Company has implemented GCG principles effectively. In fulfilling its duties and responsibilities, the Board of Commissioners has limitations not to participate in making operational decisions except in certain circumstances and within a certain period of time as stipulated in the Articles of Association, and laws and regulations. The position of each member of the Board of Commissioners, including the President Commissioner, is equal. Duties of the President Commissioner as primus inter pares is to coordinate the activities of the Board of Commissioners.

### BOARD OF COMMISSIONERS WORK GUIDELINES

In carrying out its duties and functions, the Board of Commissioners has a reference set out in the Board Manual which has been ratified through the Joint Decree of the Board of Commissioners and the Board of Directors of PT Nindya Karya No. 0489/DIRUT/KPTS/ SEKPER/09/2020 & 87/Kom/09/2020 dated 15 September 2020 concerning Guidelines for the Implementation of Good Corporate Governance (GCG) of PT Nindya Karya, by enforcing the Company's Good Corporate Governance (GCG) guidebooks which consist of:

1. Code of Corporate Governance Revised 0.4
2. Board Manual revision 0.3
3. Code of Conduct Revised 0.7
4. Whistle Blowing System Violation Guidelines Revised 0.2
5. Guidelines for Handling Gratifications Revision 0.2
6. Conflict of Interest Guidelines Revision 0.2

### QUALIFICATIONS AND CRITERIA FOR MEMBERS OF THE BOARD OF COMMISSIONERS

Based on the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-10/ MBU/10/2020 dated October 9, 2020 concerning Amendments to the Regulation of the Minister of State-Owned Enterprises No. PER-02/MBU/02/2015 concerning Requirements and Procedures for Appointment and Dismissal Members of the Board of Commissioners and Supervisory Board of StateOwned Enterprises, a person/individual can become the Board of Commissioners of the Company must meet 3 (three) requirements, namely formal requirements, material requirements, and other requirements.

1. Formal requirements
   a. Individuals;
   b. Capable of carrying out legal actions;
   c. Never been declared bankrupt within 5 (five) years prior to the nomination;

d. Tidak pernah menjadi anggota direksi atau anggota dewan komisaris/dewan pengawas yang dinyatakan bersalah menyebabkan suatu perseroan/perum dinyatakan pailit dalam waktu 5 (lima) tahun sebelum pencalonan; dan
e. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan dalam waktu 5 (lima) tahun sebelum pencalonan.

2. Persyaratan material
   a. Integritas;
   b. Dedikasi;
3. Memahami masalah-masalah manajemen perusahaan yang berkaitan dengan salah satu fungsi manajemen; Memiliki pengetahuan yang memadai di bidang usaha persero/perum di mana yang bersangkutan dicalonkan; dan Dapat menyediakan waktu yang cukup untuk melaksanakan tugasnya. Persyaratan PER-10/ MBU/10/2020 tentang Perubahan atas Peraturan Menteri Badan Usaha Milik Negara Nomor PER-02/ MBU/02/2015 tentang Persyaratan dan Tata Cara Pengangkatan dan Pemberhentian Anggota Dewan Komisaris dan Dewan Pengawas Badan Usaha Milik Negara.

Persyaratan lain anggota Dewan Komisaris dan Dewan Pengawas, yaitu:

a. Bukan pengurus Partai Politik dan/atau calon anggota legislatif dan/atau anggota legislatif. Calon anggota legislatif atau anggota legislatif terdiri dari calon/anggota DPR, DPD, DPRD Tingkat I, dan DPRD Tingkat II;
b. Bukan calon Kepala/Wakil Kepala Daerah dan/atau kepal/ Wakil Kepala Daerah;
c. Tidak menjabat sebagai anggota Dewan Komisaris/ Dewan Pengawas pada BUMN yang bersangkutan selama 2 (dua) periode berturut-turut;
d. Sehat Jasmani dan rohani (tidak sedang menderita suatu penyakit yang dapat menghambat pelaksanaan tugas sebagai anggota Dewan Komisaris/Dewan Pengawas), yang dibuktikan dengan surat keterangan sehat dari Dokter;
e. Bagi Bakal calon dari Kementerian Teknis atau Instansi Pemerintah lain, harus berdasarkan surat usulan dari instansi yang bersangkutan; dan
f. Bagi Bakal Calon Anggota Dewan Komisaris/ Dewan Pengawas yang berasal dari penyelenggara Negara harus melaporkan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) selama 2 (dua) tahun terakhir yang dibuktikan dengan Bukti Lapor LHKPN kepada institusi yang berwenang.

Sumber bakal calon dewan komisaris/dewan pengawas BUMN berasal dari:

1. Mantan Direksi BUMN;
2. Dewan Komisaris/Dewan Pengawas BUMN;
3. Pejabat struktural dan pejabat fungsional pemerintah;
4. Sumber lain

d. Never been a member of the board of directors or a member of the board of commissioners/ board supervisor who is found guilty of causing a company/ public company to declared bankrupt within 5 (five) years prior to the nomination; and
e. Never been punished for committing a crime that caused financial loss state and/or related to the financial sector within 5 (five) years prior to candidacy.

2. Material requirements
   a. Integrity;
   b. Dedication;
3. Understand the company management issues related to wrong one management function; Have adequate knowledge in the field of Persero/Perum business where concerned is nominated; and Can provide sufficient time to carry out their duties. PER-10/ MBU/10/2020 Requirements concerning Amendments to the Ministerial Regulation of the Agency State-Owned Enterprises Number PER-02/ MBU/02/2015 concerning Requirements and Procedures Appointment and Dismissal of Members of the Board of Commissioners and Board of Supervisors of the Agency State Owned Enterprises.

Other requirements for members of the Board of Commissioners and the Supervisory Board, namely:

a. Not an administrator of a Political Party and/or a candidate for a member of the legislature and/or a member legislative. Candidates for legislative members or members of the legislature consist of candidates/members DPR, DPD, Level I DPRD, and Level II DPRD;
b. Not a candidate for the head/deputy head of the region and/or the head/deputy head of the region;
c. Not serving as a member of the Board of Commissioners/ Supervisory Board in BUMN concerned for 2 (two) consecutive periods;
d. Physically and spiritually healthy (not suffering from a disease that can hinder the implementation of duties as a member of the Board of Commissioners/Board supervisor), as evidenced by a health certificate from a doctor;
e. For prospective candidates from the Technical Ministry or other Government Agencies, must based on a letter of recommendation from the relevant agency; and
f. For Prospective Members of the Board of Commissioners/ Supervisory Board from: State administrators must report the Operator's Wealth Report State (LHKPN) for the last 2 (two) years as evidenced by Report Evidence LHKPN to the authorized institution.

Sources of candidates for the Board of Commissioners/ Supervisory Board of SOEs come from:

1. Former Directors of SOEs;
2. Board of Commissioners/Supervisory Board of BUMN;
3. Government structural and functional officials;
4. Other sources.

Kementerian BUMN selaku kuasa Pemegang Saham Negara Republik Indonesia melakukan penjaringan, penilaian, dan pengangkatan Dewan Komisaris.

## MASA JABATAN DEWAN KOMISARIS

Masa jabatan Anggota Dewan Komisaris ditetapkan 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan. Anggota Dewan Komisaris sewaktu-waktu dapat diberhentikan berdasarkan keputusan RUPS.

Pemberhentian anggota dewan komisaris dilakukan apabila berdasarkan kenyataan, anggota Dewan Komisaris yang bersangkutan antara lain:

1. Tidak dapat melaksanakan tugasnya dengan baik;
2. Tidak melaksanakan ketentuan peraturan perundang-undangan dan/atau ketentuan Anggaran Dasar;
3. Terlibat dalam Tindakan yang merugikan Perseroan dan/atau Negara;
4. Melakukan Tindakan yang melanggar etika dan/atau kepatutan yang seharusnya dihormati sebagai Dewan Komisaris Badan Usaha Milik Negara
5. Dinyatakan bersalah dengan Putusan Pengadilan yang mempunyai kekuatan hukum yang tetap
6. Mengundurkan diri

## SUSUNAN DAN KOMPOSISI DEWAN KOMISARIS TAHUN 2021

Pada tahun 2022, terdapat pergantian anggota Dewan Komisaris berdasarkan Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-248/MBU/11/2022 dan Nomor: KPPS-46/020/DNRK tanggal 2 November 2022 tentang Pemberhentian dan Pengangkatan Komisaris Utama PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-192/MBU/09/2022 dan KPPS-46/016/DNRK tanggal 12 September 2022 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-6/MBU/01/2020 dan KEP-PS 01/PPA/0120 tanggal 6 Januari 2020 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya juncto Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-308/MBU/12/2018 dan SK-78/PPA/1218 tanggal 26 Desember 2018 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Nindya Karya. Maka, komposisi Dewan Komisaris per 31 Desember 2022 menjadi sebagai berikut:

The Ministry of SOEs as the proxy for the State Shareholders of the Republic of Indonesia conducts screening, assessment, and appointment of the Board of Commissioners.

## TERM OF OFFICE OF THE BOARD OF COMMISSIONERS

The term of office for members of the Board of Commissioners is set for 5 (five) years and may be reappointed for 1 (one) term of office. Members of the Board of Commissioners may be dismissed at any time based on the decision of the GMS.

The dismissal of a member of the board of commissioners is carried out if based on the facts, the member of the board of commissioners concerned includes, among others:

1. Unable to carry out their duties properly;
2. Not implementing the provisions of laws and/or provisions Articles of Association;
3. Engage in actions that are detrimental to the Company and/or the State;
4. Doing actions that violate ethics and/or propriety that should be respected as the Board of Commissioners of State-Owned Enterprises
5. Found guilty by a court decision that has permanent legal force
6. Resign

## COMPOSITION AND COMPOSITION OF THE BOARD OF COMMISSIONERS IN 2021

In 2022, there was a change of members of the Board of Commissioners based on the Decree of the Shareholders of PT Nindya Karya Number: SK-248/MBU/11/2022 and Number: KPPS-46/020/DNRK on November 2, 2022, concerning the Dismissal and Appointment of President Commissioner of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-192/MBU/09/2022 and KPPS-46/016/DNRK on September 12, 2022, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-6/MBU/01/2020 and KEP-PS 01/PPA/0120 on January 6, 2020, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya juncto Decree of the Shareholders of PT Nindya Karya Number: SK-308/ MBU/12/2018 and SK-78/PPA/1218 on December 26, 2018, concerning the Dismissal and Appointment of Members of the Board of Commissioners of PT Nindya Karya. Therefore, the composition of the Board of Commissioners as of December 31st, 2022, is as follows:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Length of service | Periode Jabatan<br>Term of Office |
|---|---|---|---|---|
| Rachman Arief Dienaputra | Komisaris Utama<br>President Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya Nomor:SK-248/MBU/11/ 022 dan Nomor: KPPS-46/020/DNRK tanggal 2 November 2022<br>Decision of the Shareholders of PT Nindya Karya No: SK-248/MBU/11/ 022 and KPPS-46/020/DNRK dated November 2nd, 2022 | 2 November 2022 - RUPS 2027<br>November 2nd, 2022 - GMS 2027 | Periode ke-1<br>1st Period |

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Length of service | Periode Jabatan<br>Term of Office |
|---|---|---|---|---|
| Andar Pradana W | Komisaris<br>Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-308/MBU/12/2018 dan No. SK-78/PPA/1218 tanggal 26 Desember 2018<br>Decision of the Shareholders of PT Nindya Karya No. SK-308/MBU/12/2018 and No. SK-78/PPA/1218 dated December 26th, 2018 | 26 Desember 2018-RUPS 2023<br>26 December 2018-2023 GMS | Periode ke-1<br>1st Period |
| Rika Kiswardani | Komisaris<br>Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-06/MBU/01/2020 dan No. KEP-PS01/PPA/0120 tanggal 6 Januari 2020<br>Decision of the Shareholders of PT Nindya Karya No. SK-06/MBU/01/2020 and No. KEP-PS01/PPA/0120 dated January 6th, 2020 | 6 Januari 2020 - RUPS 2025<br>January 6th, 2020 - 2025 GMS | Periode ke-1<br>1st Period |
| Bambang E. Marsono | Komisaris<br>Commissioner | Keputusan Para Pemegang Saham PT Nindya Karya Nomor: SK-192/MBU/09/2022 dan Nomor: KPPS-46/016/DNRK tanggal 12 September 2022<br>Decision of the Shareholders of PT Nindya Karya No: SK-192/MBU/09/2022 and No. KPPS-46/016/DNRK dated September 12th, 2022 | 12 September 2022 - RUPS 2027<br>September 12th, 2022 - 2025 GMS | Periode ke-1<br>1st Period |

Profil masing-masing Dewan Komisaris dapat dilihat pada bagian Profil Dewan Komisaris pada bab Profil Perusahaan dalam laporan tahunan ini.

## TUGAS DAN TANGGUNG JAWAB DEWAN KOMISARIS

Dewan Komisaris bertugas melakukan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya baik mengenai Perusahaan maupun usaha Perseroan yang dilakukan oleh Direksi serta memberikan nasihat kepada Direksi termasuk pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perusahaan, Rencana Kerja dan Anggaran Perusahaan serta ketentuan Anggaran Dasar dan Keputusan RUPS, serta peraturan perundang-undangan yang berlaku, untuk kepentingan Perseroan dan sesuai dengan maksud dan tujuan Perseroan.

### Tugas dan Kewajiban Umum

Wewenang Dewan Komisaris adalah sebagai berikut:

1. Melihat buku-buku, surat-surat, serta dokumen-dokumen lainnya, memeriksa kas untuk keperluan verifikasi dan lain-lain surat berharga dan memeriksa kekayaan Perseroan;
2. Memasuki pekarangan, gedung, dan kantor yang dipergunakan oleh Perseroan;
3. Meminta penjelasan dari Direksi dan/atau pejabat lainnya mengenai segala persoalan yang menyangkut pengelolaan Perseroan;
4. Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan oleh Direksi;
5. Meminta Direksi dan/atau Pejabat lainnya di bawah Direksi dengan sepengetahuan Direksi untuk menghadiri rapat Dewan Komisaris,
6. Mengangkat dan memberhentikan sekretaris Dewan Komisaris, jika dianggap perlu;
7. Memberhentikan sementara anggota Direksi sesuai dengan ketentuan anggaran dasar ini;
8. Membentuk Komite-komite lain selain Komite Audit, jika dianggap perlu dengan memperhatikan kemampuan perusahaan;

The profile of each Board of Commissioners can be seen in the Profile of the Board of Commissioners section of the Company Profile chapter in this annual report.

## DUTIES AND RESPONSIBILITIES OF THE BOARD OF COMMISSIONERS

The profile of each Board of Commissioners can be seen The Board of Commissioners is in charge of supervising management policies, the general course of management both regarding the Company and the Company's business carried out by the Board of Directors as well as providing advice to the Board of Directors including supervision of the implementation of the Company's Long Term Plan, Work Plan and Company Budget as well as the provisions of the Articles of Association and GMS Resolutions, and applicable laws and regulations, for the benefit of the Company and in accordance with the purposes and objectives of the Company.

### General Duties and Responsibilities

The powers of the Board of Commissioners are as follows:

1. Seeing books, letters, and other documents, checking cash for verification purposes and other securities, and checking the Company's assets;
2. Entering the grounds, buildings, and offices used by the Company;
3. Requesting explanations from the Board of Directors and/or other officials concerning all matters relating to the management of the Company;
4. Knowing all policies and actions that have been and will be conducted by the Board of Directors;
5. Requesting the Board of Directors and/or other officials under the Board of Directors with the knowledge of the Board of Directors to attend meetings of the Board of Commissioners,
6. Appoint and dismiss the secretary of the Board of Commissioners, if deemed necessary;
7. Temporarily suspend members of the Board of Directors by the provisions of these articles of association;
8. Establish other Committees other than the Audit Committee, if deemed necessary with due concern for the company's capabilities;

9. Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perseroan, jika dianggap perlu.
10. Melakukan tindakan pengurusan Perseroan dalam keadaan tertentu untuk jangka waktu tertentu sesuai dengan Anggaran Dasar ini.
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, Anggaran Dasar, dan/atau keputusan RUPS;

Dewan Komisaris berkewajiban untuk:

1. Memberi nasihat kepada Direksi dalam melaksanakan pengurusan Perseroan;
2. Meneliti dan menelaah serta menandatangani Rencana Jangka Panjang Perusahaan dan Rencana Kerja dan Anggaran Perusahaan yang disiapkan Direksi, sesuai dengan ketentuan Anggaran Dasar ini;
3. Memberikan pendapat dan saran kepada RUPS mengenai Rencana Jangka Panjang Perseroan dan Rencana Kerja dan Anggaran Perseroan mengenai alasan Dewan Komisaris menandatangani Rencana Jangka Panjang dan Rencana Kerja dan Anggaran Perusahaan;
4. Mengikuti perkembangan kegiatan Perseroan, memberikan pendapat dan saran kepada RUPS mengenai setiap masalah yang dianggap penting bagi kepengurusan Perseroan;
5. Melaporkan dengan segera kepada RUPS apabila terjadi gejala menurunnya kinerja Perseroan;
6. Meneliti dan menelaah laporan berkala dan Laporan Tahunan yang disiapkan Direksi serta menandatangani Laporan Tahunan.
7. Memberikan Penjelasan, pendapat, dan saran kepada Rapat Umum Pemegang Saham mengenai Laporan Tahunan, apabila diminta;
8. Menyusun Program kerja tahunan dan dimasukkan dalam Rencana Kerja dan Anggaran Dasar;
9. Membentuk Komite Audit
10. Mengusulkan Akuntan Publik kepada RUPS
11. Membuat risalah rapat Dewan Komisaris dan menyimpan salinannya
12. Melaporkan kepada Perseroan mengenai kepemilikan sahamnya dan/atau keluarganya pada Perseroan tersebut dan Perseroan lain;
13. Memberikan laporan tentang tugas pengawasan yang telah dilakukan selama tahun buku yang baru lampau kepada RUPS.
14. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS

9. Use experts for certain matters and within a certain period at the expense of the Company, if deemed necessary.
10. Perform management actions of the Company in certain circumstances for a certain period in accordance with these Articles of Association.
11. Attend Board of Directors meetings and provide views on matters discussed;
12. Carry out other supervisory authorities as long as they do not conflict with laws and regulations, the Articles of Association, and/or resolutions of the GMS;

The Board of Commissioners is obliged to:

1. To provide advice to the Board of Directors in carrying out the management of the Company;
2. Examining and reviewing and signing the Company's Long Term Plan and the Company's Work Plan and Budget prepared by the Board of Directors, by the provisions of these Articles of Association;
3. Provide opinions and advice to the GMS concerning the Company's Long-Term Plan and the Company's Work Plan and Budget concerning the reasons for the Board of Commissioners to sign the Long-Term Plan and the Company's Work Plan and Budget;
4. Follow the development of the Company's activities, and provide opinions and suggestions to the GMS on any issues deemed important for the management of the Company;
5. Report immediately to the GMS if there are symptoms of declining performance of the Company;
6. Examining and reviewing periodic reports and the Annual Report prepared by the Board of Directors and signing the Annual Report.
7. Provide explanations, opinions, and suggestions to the General Meeting of Shareholders concerning the Annual Report, if requested;
8. Develop an annual work program and include it in the Work Plan and Articles of Association;
9. Establish an Audit Committee
10. Propose a Public Accountant to the GMS
11. Making minutes of the Board of Commissioners meetings and keeping copies thereof
12. Reporting to the Company concerning his/her and/or his/her family's share ownership in the Company and other companies;
13. Provide a report on the supervisory duties performed during the past financial year to the GMS.
14. Carry out other obligations in the context of supervisory and advisory duties, as long as they do not conflict with the laws and regulations, articles of association, and/or resolutions of the GMS.

## Terkait dengan RUPS

Dalam hubungannya dengan RUPS, Dewan Komisaris bertugas dan berkewajiban untuk:

1. Melaporkan dan mempertanggung jawabkan aktivitas kinerja Dewan Komisaris kepada RUPS.
2. Melaporkan kinerja Direksi kepada RUPS.
3. Memberikan pendapat dan saran kepada rapat Umum Pemegang Saham mengenai rencana Pengembangan Perusahaan, rencana Kerja dan Anggaran Tahunan Perusahaan serta perubahan dan tambahannya.
4. Mengikuti perkembangan kegiatan Perusahaan, memberikan pendapat dan saran kepada RUPS mengenai setiap masalah yang dianggap penting bagi pengurusan Perusahaan.
5. Melaporkan dengan segera kepada RUPS apabila terjadi gejala menurunnya kinerja Perusahaan.
6. Meneliti dan menelaah laporan berkala dan laporan Tahunan yang disiapkan Direksi serta menandatangani laporan Tahunan. Dalam hal anggota Komisaris tidak menandatangani laporan Tahunan, maka harus disebutkan alasannya.
7. Merekomendasikan penunjukan Auditor Eksternal kepada RUPS.

## Terkait dengan Manajemen Risiko

Sebagai organ Pengelola Risiko, Dewan Komisaris memiliki wewenang, tugas dan tanggung jawab:

a. Melakukan evaluasi dan persetujuan kebijakan Manajemen Risiko;
b. Melakukan evaluasi pertanggungjawaban Direksi atas pelaksanaan kebijakan Manajemen Risiko sebagaimana dimaksud pada huruf a;
c. Melakukan evaluasi dan memutuskan permohonan Direksi yang berkaitan dengan transaksi yang memerlukan persetujuan Dekom;
d. Melaksanakan pengawasan terhadap pelaksanaan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS/Pemilik Modal.

## Terkait dengan Etika Berusaha dan Anti Korupsi

Anggota Komisaris dilarang menerima, memberikan atau menawarkan baik langsung ataupun tidak langsung sesuatu yang berharga kepada pihak lain untuk memengaruhi atau sebagai imbalan atas apa yang telah dilakukannya dan tindakan lainnya sesuai peraturan perundangundangan.

## Terkait dengan Sistem Pengendalian Intern dan Ketepatan Laporan

Komisaris mempunyai kewajiban untuk:

1. Mengkaji efektivitas sistem pengendalian Intern, dengan menilai kompetensi dan jumlah sumber daya, ruang lingkup tugas dan kewenangan serta independensi dari Satuan Pengawasan Intern.

## Related to GMS

In relation to the GMS, the Board of Commissioners has the duty and obligation to:

1. Report and account for the performance activities of the Board of Commissioners to the GMS.
2. Reporting the performance of the Board of Directors to the GMS.
3. Provide opinions and suggestions to the General Meeting of Shareholders regarding the Company's Development plan, the Company's Work plan and Annual Budget as well as its amendments and additions.
4. Following the development of the Company's activities, providing opinions and suggestions to the GMS regarding any issues deemed important for the management of the Company.
5. Report immediately to the GMS if there are symptoms of declining Company performance.
6. Researching and reviewing periodic reports and Annual reports prepared by the Board of Directors and signing the Annual Report. In the event that a member of the Board of Commissioners does not sign the Annual report, the reasons must be stated.
7. Recommend the appointment of an External Auditor to the GMS.

## Related to Risk Management

As the Risk Management organ, the Board of Commissioners has the authority, duties and responsibilities:

a. Evaluate and approve the Risk Management policy;
b. Evaluate the accountability of the Board of Directors for the implementation of the Risk Management policy as referred to in letter a;
c. To evaluate and decide on the request of the Board of Directors relating to transactions that require Board of Commissioner's approval;
d. To supervise the implementation of other Risk Management functions in accordance with the provisions of laws and regulations, articles of association and/or decisions of the GMS/Capital Owners.

## Related to Business Ethics and Anti-Corruption

Members of the Board of Commissioners are prohibited from receiving, giving or offering directly or indirectly anything of value to other parties to influence or as a reward for what they have done and other actions in accordance with the laws and regulations.

## Related to Internal Control System and Report Accuracy

The Commissioner has the obligation to:

1. Reviewing the effectiveness of the Internal control system, by assessing the competence and number of resources, scope of duties and authorities as well as the independence of the Internal Audit Unit.

2. Mengkaji efektivitas pelaksanaan tugas Auditor Eksternal, dengan menilai Kompetensi, Independensi serta ruang lingkup tugas Auditor Eksternal.
3. Memastikan Auditor Internal, Auditor Eksternal memilki akses terhadap infomasi mengenai Perseroan yang diperlukan untuk melaksanakan tugasnya.
4. Melakukan penilaian atas akurasi informasi yang disiapkan untuk pihak lain, khususnya dalam laporan Keuangan dan Non-Keuangan Tahunan serta laporan Tahunan.

## Kerahasian dan Keterbukaan Informasi

1. Komisaris bertanggung jawab kepada Perseroan untuk menjaga kerahasiaan Perusahaan.
2. Informasi rahasia yang diperoleh sewaktu menjabat sebagai Anggota Komisaris harus tetap dirahasiakan sesuai dengan ketentuan Peraturan Perundangundangan dan/atau ketentuan Perusahaan.
3. Komisaris mengawasi agar Perseroan mengungkapkan informasi penting dalam Laporan Tahunan dan Laporan Keuangan kepada pihak lain sesuai Peraturan Perundangundangan secara tepat waktu, akurat, jelas dan obyektif.
4. Komisaris memastikan agar Perseroan mengungkapkan pelaksanaan prinsip *Good Corporate Governance* dalam Laporan Tahunan.

## Terkait dengan Remunerasi dan Evaluasi Kinerja Dewan Komisaris dan Direksi

1. Mengusulkan sistem remunerasi yang sesuai bagi Anggota Komisaris dan Direksi kepada RUPS.

2. Mengusulkan sistem evaluasi kinerja Dewan dan individu Komisaris dan Direksi kepada RUPS.

## Terkait dengan Nominasi dan Seleksi Direksi

1. Mengusulkan sistem nominasi dan seleksi bagi calon Anggota Direksi dan mengajukannya kepada RUPS untuk disahkan.
2. Menetapkan kebijkaan dan kriteria seleksi bagi calon Direksi
3. Melakukan telaah dan/atau penelitian/pemeriksaan terhadap calon-calon Direksi yang diusulkan Direksi sebelum disampaikan ke Pemegang Saham

4. Mengusulkan sistem nominasi dan seleksi bagi calon anggota Direksi dan mengajukannya kepada RUPS untuk disahkan
5. Mengusulkan atas calon-calon anggota Direksi yang baru kepada Rapat Umum Pemegang Saham
6. Mengusulkan agar terdapat rencana suksesi bagi Direksi.

2. Assessing the effectiveness of the External Auditor's duties, by assessing the Competence, Independence and scope of the External Auditor's duties.
3. Ensuring Internal Auditors, External Auditors have access to information about the Company needed to carry out their duties.
4. Assessing the accuracy of information prepared for other parties, particularly in the Annual Financial and NonFinancial reports and Annual reports.

## Confidentiality and Disclosure of Information

1. The Commissioner is responsible to the Company for maintaining the confidentiality of the Company.
2. Confidential information obtained while serving as a Member of the Board of Commissioners must remain confidential in accordance with the provisions of the Legislation and/or Company regulations.
3. The Board of Commissioners supervises that the Company discloses important information in the Annual Report and Financial Statements to other parties in accordance with the laws and regulations in a timely, accurate, clear and objective manner.
4. The Commissioner ensures that the Company discloses the implementation of Good Corporate Governance principles in the Annual Report.

## Related to the Remuneration and Performance Evaluation of the Board of Commissioners and the Board of Directors

1. Propose an appropriate remuneration system for members of the Board of Commissioners and Board of Directors to the GMS.
2. Propose a performance evaluation system for the Board and individual Commissioners and Directors to the GMS.

## Related to the Nomination and Selection of the Board of Directors

1. Propose a nomination and selection system for prospective members of the Board of Directors and submit it to the GMS for approval.
2. Establish policies and selection criteria for candidates for the Board of Directors
3. Conduct a study and/or research/examination of the candidates for the Board of Directors proposed by the Board of Directors before being submitted to the Shareholders
4. Propose a nomination and selection system for prospective members of the Board of Directors and submit it to the GMS for approval
5. Propose new candidates for members of the Board of Directors to the General Meeting of Shareholders
6. Propose that there is a succession plan for the Board of Directors.

## PEMBAGIAN TUGAS DAN WEWENANG ANTAR ANGGOTA DEWAN KOMISARIS

Berdasarkan surat keputusan dewan Komisaris PT Nindya Karya Nomor: SK-149/Kom/09/2022 tanggal 30 September 2022 tentang Pembagian Tugas Anggota-anggota Dewan Komisaris Perusahaan Perseroan (Persero) PT Nindya Karya adalah sebagai berikut.

## DIVISION OF DUTIES AND AUTHORITIES AMONG MEMBERS OF THE BOARD OF COMMISSIONERS

Based on the decision letter of the Board of Commissioners of PT Nindya Karya Number: SK-149/Kom/09/2022 dated September 30, 2022 regarding the Division of Duties of the Members of the Board of Commissioners of the Company (Persero) PT Nindya Karya is as follows.

| Nama<br>Name | Jabatan<br>Position | Lingkup Pengawasan<br>Scope of Supervision |
|---|---|---|
| Rachman Arief Dienaputra | Komisaris Utama<br>President Commissioner | Komisaris Utama, Rachman Arief Dienaputra, bertugas memimpin dan mengkoordinasikan pelaksanaan tugas Dewan Komisaris yang meliputi:<br>1. Memberikan masukan, arahan, dan mengintegrasikan masukan dari keempat bidang tugas, dalam rangka melakukan pengawasan atas kebijaksanaan pengurusan dan memberikan nasehat kepada Direksi dalam menjalankan kegiatan pengurusan Perseroan, melakukan tugas secara khusus menurut Anggaran Dasar Perusahaan, Peraturan Perundang-Undangan yang berlaku dan/atau berdasarkan Keputusan Rapat Umum Pemegang Saham, serta bertindak untuk kepentingan dan usaha Perseroan serta bertanggung jawab kepada Rapat Umum Pemegang Saham;<br>2. Menangani tugas bidang Tata Kelola Perusahaan yaitu memberikan masukan, arahan, dan rekomendasi dalam rangka pengelolaan perusahaan dilaksanakan dengan penerapan prinsip-prinsip Tata Kelola Perusahaan Yang Baik (*Good Corporate Governance*) secara terencana dan berkelanjutan.<br><br>The President Commissioner, Rachman Arief Dienaputra, is in charge of leading and coordinating the implementation of the duties of the Board of Commissioners which include:<br>1. Provide input, direction, and integrate inputs from the four task areas, in the context of supervising management policies and providing advice to the Board of Directors in carrying out management activities of the Company, performing specific duties according to the Company's Articles of Association, prevailing laws and regulations and/or based on Resolutions of the General Meeting of Shareholders, as well as acting for the interests and business of the Company and being responsible to the General Meeting of Shareholders;<br>2. Handling the duties of the Corporate Governance field, namely providing input, direction, and recommendations in the context of managing the company carried out by implementing the principles of Good Corporate Governance in a planned and sustainable manner. |
| Andar Pradana W | Komisaris<br>Commissioner | Komisaris, Andar Perdana Widiastono, menangani tugas bidang Produksi, HSE, Legal dan Manajemen Risiko yang meliputi:<br>1. Memberikan masukan, arahan, dan rekomendasi pelaksanaan produksi baik proyek non *Joint Operation* maupun proyek *Joint Operation* dalam rangka pengendalian beban kontrak, waktu pelaksanaan serta pekerjaan tambah/kurang sehingga tercapai laba pekerjaan yang telah ditetapkan oleh perusahaan;<br>2. Memberikan masukan, arahan dan rekomendasi dalam rangka pengembangan, peningkatan dan efektifitas pengelolaan HSE baik di bidang Jasa kontruksi, EPC, Properti, maupun Realti;<br>3. Memberi masukan, arahan dan rekomendasi dalam rangka melakukan review, penelaah, evaluasi dan penyelesaian permasalahan legal yang terjadi pada perusahaan;<br>4. Memberi masukan, arahan dan rekomendasi dalam rangka melakukan review, penelaah, dan evaluasi penetapan area risiko bisnis dan investasi perseroan yang dilakukan oleh Direksi bersama-sama disepakati dengan Dewan Komisaris PT Nindya Karya;<br>5. Memberikan masukan, arahan dan rekomendasi dalam rangka melakukan review, penelaah, dan evaluasi konsep kebijakan manajemen risiko yang disiapkan Direksi dan memberikan masukan kepada Dewan Komisaris PT Nindya Karya sebelum kebijakan dijalankan;<br><br>The Commissioner, Andar Perdana Widiastono, handles the duties of Production, HSE, Legal, and Risk Management which include:<br>1. Give input, direction, and recommendations for the implementation of production, both non-Joint Operation projects and Joint Operation projects to control the contract load, implementation time, and added / reduced work to achieve the profit of the work set by the company;<br>2. Give input, direction, and recommendations in the framework of development, improvement, and effectiveness of HSE management in the field of construction services, EPC, property, and realty;<br>3. Give input, direction, and recommendations to review, analyze, evaluate, and resolve legal issues that occur in the company;<br>4. Give input, direction, and recommendations to review, examine, and evaluate the determination of the company's business and investment risk areas carried out by the Board of Directors jointly agreed with the Board of Commissioners of PT Nindya Karya;<br>5. Give input. directions and recommendations in skeleton conduct a review, review. and evaluation draft policy management prepared risk _ Directors and provide input to the Board of Commissioners of PT Nindya Karya before policy executed ; |

| Nama<br>Name | Jabatan<br>Position | Lingkup Pengawasan<br>Scope of Supervision |
|---|---|---|
| Rika Kiswardani | Komisaris<br>Commissioner | Komisaris, Rika Kiswardani, menangani tugas bidang Sumber Daya Manusia (SDM), Organisasi dan Tata Laksana (Ortala), Riset dan Teknologi yang meliputi:<br>1. Memberikan masukan, arahan, dan rekomendasi dalam rangka penyiapan penetapan dan penyesuaian struktur organisasi perusahaan secara keseluruhan di tingkat Pusat dan Divisi;<br>2. Memberikan masukan, arahan, dan rekomendasi atas kebijakan pemenuhan kebutuhan penyediaan Sumber Daya Manusia (SDM) yang berkompetensi, profesional dan produktif, dalam rangka meningkatkan efisien dan efektifitas serta pemberdayaan Sumber Daya Manusia (SDM), yang kompetitif dan berorientasi pada pasar;<br>3. Bersama Anggota Komisaris lainnya, memberikan masukan, arahan, dan rekomendasi Dewan Komisaris atas usulan calon Direksi Perusahaan dan atas usulan calon Komisaris dan Direksi Anak Perusahaan, kepada Menteri BUMN dan Direksi PT Danareksa (Persero) selaku Pemegang Saham PT Nindya Karya serta rekomendasi atas pengangkatan Sekretaris Perusahaan (Sekper), Kepala Satuan Pengawasan Intern (SPI) dan Pejabat struktural inti (strategik) satu tingkat dibawah Direksi;<br>4. Memberikan masukan, arahan dan rekomendasi dalam rangka:<br>a. Rencana Strategis TI yang mencakup Visi dan Misi TI, sasaran jangka pendek, *Critical Success Factor*, dan *Key Performance Indicators* (KPI);<br>b. Penyusunan kebijakan, standar, dan prosedur pengembangan TI, dan SDM yang diterapkan di unit kerja.<br>5. Memberikan masukan, arahan dan rekomendasi dalam rangka kebijakan riset yang akan dilakukan oleh perusahaan dalam rangka mendukung kebutuhan produksi dan pengembangan bisnis perusahaan.<br><br>The Commissioner, Rika Kiswardani, handles the tasks of Human Capital (HC), Organisation and Governance (Ortala), Research, and Technology which include:<br>1. Provide input, direction, and recommendations in the context of preparing for the determination and adjustment of the company's overall organizational structure at the Central and Divisional levels;<br>2. Provide input, direction, and recommendations on policies to fulfill the need for the provision of competent, professional and productive Human Resources (HR), in order to increase efficiency and effectiveness as well as empower Human Resources (HR), which are competitive and market-oriented;<br>3. Together with other members of the Board of Commissioners, provide input, direction, and recommendations from the Board of Commissioners on the proposals of candidates for the Company's Directors and on the proposals of candidates for Commissioners and Directors of Subsidiaries, to the Minister of SOEs and the Directors of PT Danareksa (Persero) as Shareholders of PT NINDYA KARYA as well as recommendations on the appointment of the Corporate Secretary (Sekper), Head of Internal Control Unit (SPI) and core structural officers (strategic) one level below the Board of Directors;<br>4. Provide input, direction and recommendations in order to:<br>a. IT Strategic Plan which includes IT Vision and Mission, short-term goals, Critical Success Factors, and Key Performance Indicators (KPI);<br>b. Formulation of policies, standards, and procedures for the development of IT, and HR implemented in work units.<br>5. Give input, direction, and recommendations in the framework of research policies that will be carried out by the company to support the production needs and business development of the company. |

| Nama<br>Name | Jabatan<br>Position | Lingkup Pengawasan<br>Scope of Supervision |
|---|---|---|
| Bambang E. Marsono | Komisaris<br>Commissioner | Komisaris, Bambang E. Marsono, menangani tugas bidang Keuangan, Investasi, Manajemen Risiko dan Produksi yang meliputi :<br>1. Memberi masukan, arahan, dan rekomendasi dalam rangka menetapkan kebijakan dan strategi pengelolaan, rekayasa, dan perkuatan struktur keuangan perusahaan, serta dalam rangka memperoleh dana yang diperlukan untuk membiayai proyek-proyek Jasa Konstruksi, EPC, Properti, Realti dan Investasi;<br>2. Memberi masukan, arahan dan rekomendasi dalam rangka penyusunan rencana perusahaan dan struktur keuangan yang mendukung pertumbuhan non organik, pembahasan laporan keuangan perusahaan tahunan dan triwulanan;<br>3. Memberikan masukan, arahan dan rekomendasi dalam rangka pengembangan, peningkatan efisiensi dan efektifitas pengelolaan administrasi keuangan, pengendalian pinjaman serta pemanfaatan teknologi informasi dalam penyusunan laporan keuangan dan transaksi keuangan;<br>4. Memberikan masukan, arahan, dan rekomendasi dalam rangka pemasaran, pengembangan bisnis yang meliputi : bidang Jasa kontruksi, EPC, Properti, Realti dan Investasi Infrastruktur;<br>5. Memberi masukan, arahan dan rekomendasi dalam rangka penyusunan rencana investasi perusahaan dan monitoring evaluasi atas pelaksanaan investasi rutin, pengembangan maupun penyertaan;<br>6. Memberikan masukan, arahan dan rekomendasi dalam rangka review/evaluasi atas upaya pencegahan risiko sistemik dan non sistemik atas aktivitas investasi.<br><br>The Commissioner, Bambang E. Marsono, handles the tasks of Finance, Investment, Risk Management and Production which include:<br>1. Give input. direction. and recommendation in skeleton set management. engineering. and reinforcement policies and strategies structure finance companies. as well as in skeleton get the necessary funds for finance Construction Services. EPC, Property. Realty and Investment projects;<br>2. Give input. directions and recommendations in skeleton composing plan company and structure financial support _ non-organic growth. discussion report finance company annual and quarterly ;<br>3. Give input. directions and recommendations in skeleton development. improvement efficiency and effectiveness management administration finance. control loan as well as utilization technology information in composing report finance and transactions finance ;<br>4. Give input, direction, and recommendations in the context of marketing, and business development which includes: Construction Services, EPC, Property, Realty, and Infrastructure Investment;<br>5. Give input, direction, and recommendations in the framework of preparing the company's investment plan and monitoring evaluation of the implementation of routine investment, development, and participation;<br>6. Give input, direction, and recommendations in the framework of review/evaluation of efforts to prevent systemic and non-systemic risks in investment activities. |

## PROGRAM PENGENALAN PERUSAHAAN

Perseroan memiliki kebijakan untuk melakukan kegiatan pengenalan Perusahaan kepada Anggota Komisaris yang baru menjabat. Di tahun 2022, terdapat program pengenalan Perusahaan yang diberikan kepada Bapak Rachman Arief Dienaputra dan Bapak Bambang E. Marsono yang menjabat sebagai Komisaris Utama dan Komisaris baru Perseroan. Diharapkan dengan program pengenalan Perusahaan dapat memberikan gambaran tentang proyeksi usaha yang sedang dijalankan dan di masa mendatang.

## KEBIJAKAN PENINGKATAN KOMPETENSI

Agar Dewan Komisaris terus memperbaharui pengetahuannya akan industri konstruksi dan bisnis Nindya Karya, Perseroan memberikan program peningkatan kompetensi berupa seminar, workshop, atau kegiatan lainnya. Tentang program peningkatan kompetensi yang diikuti Dewan Komisaris di tahun 2022 dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.

## COMPANY INTRODUCTION PROGRAM

It is the Company's policy to conduct an introduction to the Company program for newly appointed Commissioners. In 2022, there was an introduction to the Company program given to Mr. Rachman Arief Dienaputra and Mr. Bambang E. Marsono who served as the Company's new President Commissioner and Commissioner respectively. It is expected that the Company's introduction program can provide an overview of the current and future business projections.

## COMPETENCY IMPROVEMENT PROGRAM

In order for the Board of Commissioners to continue to update their knowledge of the construction industry and Nindya Karya's business, the Company provides competency improvement programs in the form of seminars, workshops, or other activities. Regarding the competency improvement program to be participated in by the Board of Commissioners in 2022, see the Company Profile chapter in this Annual Report.

## LAPORAN SINGKAT PELAKSANAAN TUGAS DAN TANGGUNG JAWAB DEWAN KOMISARIS TAHUN 2022

Sebagai bagian dari pelaksanaan tugas dan tanggung jawabnya, Dewan Komisaris terus berupaya untuk mendorong pelaksanaan pengawasan yang semakin efektif. Dewan Komisaris telah menyampaikan ringkasan kegiatan terkait pelaksanaan GCG di sepanjang tahun 2022. Informasi ini menjadi bagian tidak terpisahkan dari Laporan Dewan Komisaris yang telah disampaikan sebelumnya di Bab Laporan Manajemen dalam Laporan Tahunan ini. Pelaksanaan tugas Dewan Komisaris secara garis besar adalah melakukan pengawasan terhadap pengurusan perusahaan yang dilakukan oleh direksi. Selain itu, posisi ini juga berperan memberikan nasihat berkenaan dengan kebijakan direksi dalam menjalankan perusahaan.

Dalam rangka melaksanakan fungsi pengawasan, Dewan Komisaris ("Dekom") telah memberikan arahan/nasihat kepada Direksi/Manajemen dalam melaksanakan jalannya perusahaan selama tahun 2022 sebagai berikut:

1. Melaksanakan tugas pengawasan terhadap kebijakan Direksi dalam mengelola perusahaan sesuai dengan RJPP, RKAP, ketentuan AD dan Keputusan RUPS, serta peraturan perundang-undangan. Selain itu, Dewan Komisaris telah memberikan pendapat dan saran serta arahan yang dituangkan di dalam Tanggapan Dewan Komisaris atas RJPP maupun Tanggapan Dewan Komisaris atas RKAP.
2. Menelaah serta mereviu Laporan Perusahaan yang disampaikan oleh Direksi baik Laporan Triwulanan maupun Laporan Tahunan. Hasil telaahan serta reviu atas laporan tersebut dituangkan di dalam risalah rapat internal Dewan Komisaris maupun Rapat Gabungan ("Ragab") bersama Direksi. Sedangkan hasil telaahan serta reviu atas Laporan Tahunan yang telah diaudit oleh Kantor Akuntan Publik ("KAP"), maka Dewan Komisaris telah memberikan tanggapan atas Laporan Tahunan Audited dan mengusulkan kepada RUPS untuk memberikan Persetujuan sebagai berikut:
   a. Laporan Tahunan dan Pengesahan Laporan Keuangan Konsolidasian Perusahaan tahun buku 2022
   b. Pengesahan program Tanggung Jawab Sosial dan Lingkungan (TJSL) tahun buku 2022;
   c. Penetapan penggunaan laba bersih tahun buku 2022;
   d. Penetapan gaji Direksi dan honorarium Dekom tahun buku 2023;
   e. Penunjukan ("KAP") untuk mengaudit Laporan Keuangan Konsolidasian dan Laporan Tanggung Jawab Sosial dan Lingkungan Perusahaan Tahun Buku 2022.
3. Memberikan persetujuan joint operation serta pengagunan aset perusahaan berupa tanah dan/atau bangunan yang berlokasi di Daerah Khusus Ibukota Jakarta, Jawa Tengah, Jawa Timur, Jawa Barat, Sumatera Utara, Riau, Palembang, Lampung, Denpasar, Banten, Nusa Tenggara

## BRIEF REPORT ON THE IMPLEMENTATION OF DUTIES AND RESPONSIBILITIES OF THE BOARD OF COMMISSIONERS IN 2022

As part of the implementation of its duties and responsibilities, the Board of Commissioners continues to strive to encourage more effective supervision. The Board of Commissioners has submitted a summary of activities related to the implementation of GCG throughout 2022. This information is an integral part of the Report of the Board of Commissioners which was previously submitted in the Management Report Chapter of this Annual Report. The implementation of the duties of the Board of Commissioners in general is to supervise the management of the company carried out by the board of directors. In addition, this position also plays a role in providing advice regarding the policies of the board of directors in running the company.

In order to carry out the supervisory function, the Board of Commissioners ("BoC") has provided direction/advice to the Board of Directors/Management in carrying out the running of the company during 2022 as follows:

1. Carry out supervisory duties on the policies of the Board of Directors in managing the company in accordance with the RJPP, RKAP, AD provisions and GMS decisions, as well as laws and regulations. In addition, the Board of Commissioners has provided opinions and suggestions as well as directions as outlined in the Response of the Board of Commissioners to the RJPP and the Response of the Board of Commissioners to the RKAP.
2. Reviews and analyse the Company Reports submitted by the Board of Directors, both Quarterly Reports and Annual Reports. The results of the review are set out in the minutes of the internal meetings of the Board of Commissioners and the Joint Meeting ("Ragab") with the Board of Directors. While the results of the review and analysis of the Annual Report that has been audited by the Public Accounting Firm ("KAP"), the Board of Commissioners has responded to the Audited Annual Report and proposes to the GMS to approve as follows:
   a. Annual Report and Ratification of the Company's Consolidated Financial Statements for the financial year 2022
   b. Ratification of the Social and Environmental Responsibility (CSR) program for the financial year 2022;
   c. Determination of the utilization of net profit for the financial year 2022;
   d. Determination of Directors' salary and Dekom honorarium for the financial year 2023;
   e. Appointment of ("KAP") to audit the Consolidated Financial Statements and Social and Environmental Responsibility Report of the Company for the financial year 2022.
3. Approval for joint operations and collateral for company assets in the form of land and/or buildings located in the Special Capital Region of Jakarta, Central Java, East Java, West Java, North Sumatra, Riau, Palembang, Lampung, Denpasar, Banten, West Nusa Tenggara, South Sulawesi,

Barat, Sulawesi Selatan, Sulawesi Tengah, Papua dan Papua Barat, dalam rangka mendapatkan pinjaman/kredit dan penyelesaian perpanjangan fasilitas hutang kreditur.

4. Menghadiri serta memberikan arahan dan nasehat pada Rapat Kerja Nasional ("Rakernas") yang diselenggarakan oleh perusahaan yang dihadiri oleh Direksi dan segenap jajarannya serta memberikan arahan serta nasehat pada Ragab antara Dekom dengan Direksi yang diadakan minimal sekali dalam setiap bulan.
5. Memantau efektivitas praktik *Good Corporate Governance* ("GCG") Perusahaan serta memperhatikan dan mengadakan perbaikan sesuai rekomendasi atas hasil assessment penerapan GCG pada PT Nindya Karya tahun 2022.
6. Melakukan telaah serta reviu dan memberikan rekomendasi atas penerapan Manajemen Risiko, Teknologi Informasi, Sumber Daya Manusia, pengadaan, Mutu, Tata Kelola Perusahaan serta keluhan para pemangku kepentingan (*stakeholders*).
7. Meneliti dan menelaah atas laporan Komite Audit yang ada di bawah Dekom sebagai masukan atas tugas-tugas yang diberikan, yaitu me-monitoring tindak lanjut atas hasil/ temuan baik audit internal yang dilakukan oleh Satuan Pengawasan Internal ("SPI") maupun audit eksternal oleh KAP.
8. Memberikan arahan bukan saja dilakukan di dalam rapat-rapat bersama Direksi, namun juga diberikan saat dilakukan kunjungan ke wilayah maupun kunjungan lapangan, dan pada kondisi tertentu memberikan arahan, nasehat maupun pemeriksaan saat diperlukan

Central Sulawesi, Papua and West Papua, in the context of obtaining loans/credits and completing the extension of creditor debt facilities.

4. Attend and provide direction and advice at the National Working Meeting ("Rakernas") held by the company which is attended by the Board of Directors and all staff and provide direction and advice to the Ragab between the Board of Commissioners and the Board of Directors which is held at least once a month.
5. Monitor the effectiveness of the Company's Good Corporate Governance ("GCG") practices as well as pay attention to and make improvements according to the recommendations on the results of the GCG implementation assessment at PT Nindya Karya in 2022.
6. Conduct reviews and analyse and provide recommendations on the implementation of Risk Management, Information Technology, Human Resources, procurement, Quality, Corporate Governance as well as complaints from stakeholders.
7. Researching and reviewing the reports of the Audit Committee under the Board of Commissioners as input for the tasks assigned, namely monitoring the followup on the results/findings of both the internal audit conducted by the Internal Audit Unit ("SPI") and the external audit by the KAP.
8. Providing direction is not only carried out in meetings with the Board of Directors, but is also given during regional visits and field visits, and in certain conditions providing direction, advice and inspections when needed.

## KOMISARIS INDEPENDEN

Untuk mencegah terjadinya benturan kepentingan (*conflict of interest*) di tubuh Dewan Komisaris maka Peraturan Perundangundangan yang berlaku mewajibkan perusahaan untuk menghadirkan Komisaris Independen di dalam susunan organ tersebut.

Susunan anggota Dewan Komisaris terdiri dari 3 (tiga) orang anggota dengan 1 (satu) anggota sebagai Komisaris Independen. Komposisi Komisaris Independen di Perseroan telah memenuhi ketentuan Peraturan Menteri Negara BUMN No. PER-01/MBU/2011 tentang Penerapan GCG pada BUMN yang menerangkan bahwa 20% komposisi Dewan Komisaris berasal dari independen.

Bahwa dengan telah berakhirnya masa jabatan Sdr. Zahirwan Marza sebagai Komisaris Independen PT Nindya Karya di tahun 2020 yang diangkat berdasarkan Keputusan Para Pemegang Saham PT Nindya Karya No. SK-137/MBU/08/2015 dan KEP-PS 05/PPA/0815 tanggal 6 Agustus 2015, hingga saat ini belum ada jabatan pengganti sebagai Komisaris Independen PT Nindya Karya.

## INDEPENDENT COMMISSIONER

In order to prevent a conflict of interest within the Board of Commissioners, the prevailing laws and regulations require the company to present an Independent Commissioner in the composition of the organ.

The composition of the Board of Commissioners consists of 3 (three) members with 1 (one) member as the Independent Commissioner. The composition of the Independent Commissioners in the Company has complied with the provisions of the Regulation of the Minister of State for SOEs No. PER-01/MBU/2011 concerning the Implementation of GCG in BUMN which explains that 20% of the composition of the Board of Commissioners comes from independent.

That with has expiry of term of office Mr. Zahirwan Marza as Commissioner Independent PT Nindya Karya in 2020 who was appointed based on the Decision of the Shareholders of PT Nindya Karya number: SK137/MBU/08/2015 and KEP-PS 05/PPA/0815 dated 6 August 2015, until moment this not yet there is position replacement as Commissioner Independent PT Nindya Karya.

## KRITERIA PENENTUAN KOMISARIS INDEPENDEN

Komisaris Independen merupakan anggota Komisaris yang berasal dari luar Perusahaan (tidak memiliki hubungan afiliasi dengan Perusahaan) yang dipilih secara transparan dan independen, memiliki integritas dan kompetensi yang memadai, bebas dari pengaruh yang berhubungan dengan kepentingan pribadi atau pihak lain, serta dapat bertindak secara objektif dan independen dengan berpedoman pada prinsip-prinsip GCG.

Perseroan menerapkan kriteria Anggota Komisaris Independen sesuai dengan Pasal 13 Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-01/MBU/2011 tanggal 01 Agustus 2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara:

1. Tidak menjabat sebagai Direksi di perusahaan terafiliasi.
2. Tidak bekerja pada Pemerintah termasuk di Departemen lembaga, dan kemiliteran dalam kurun waktu tiga tahun terakhir.
3. Tidak bekerja di BUMN yang bersangkutan atau afiliasinya dalam kurun waktu 3 (tiga) tahun terakhir.
4. Tidak mempunyai keterkaitan finansial, baik langsung maupun tidak langsung dengan BUMN yang bersangkutan atau perusahaan yang menyediakan jasa dan produk kepada BUMN yang bersangkutan dan afiliasinya.
5. Bebas dari kepentingan dan aktivitas atau hubungan lain yang dapat menghalangi atau mengganggu kemampuan Komisaris Independen yang berasal dari luar BUMN yang bersangkutan untuk bertindak atau berpikir secara di lingkup BUMN.

## PERSYARATAN INDEPENDENSI KOMISARIS INDEPENDEN

Ketentuan mengenai independensi terbagi atas dua hal. Pertama adalah independensi yang dinyatakan dalam hal-hal yang bersifat administratif dan kepatuhan serta independensi yang dinyatakan pada kondisi sesungguhnya atas pribadi Calon Komisaris Independen sebagaimana tercantum dalam persyaratan pengangkatan Komisaris Independen.

Secara administratif, Calon Komisaris Independen diharuskan telah menyelenggarakan Daftar Khusus, menandatangani Pakta Integritas, dan menyerahkan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) maupun Laporan Pajak Pajak Pribadi (LP2P) sebagai bentuk komitmen menghindari transaksi yang mengandung benturan kepentingan.

Untuk Independensi Non Administratif, Calon Komisaris Independen dipastikan tidak memiliki hubungan darah ataupun ikatan perkawinan dengan satu sama lain hingga derajat ketiga baik secara vertikal maupun horizontal. Komisaris Independen tidak mempunyai benturan kepentingan secara pribadi terhadap hal-hal yang termaktub dalam RKAP 2022, dan Komisaris Independen berkomitmen tidak akan memanfaatkan Perusahaan baik secara langsung maupun tidak langsung untuk kepentingan pribadi.

## CRITERIA FOR DETERMINING INDEPENDENT COMMISSIONERS

Independent Commissioners are members of the Board of Commissioners who come from outside the Company (not affiliated with the Company) who are selected transparently and independently, have adequate integrity and competence, are free from influence related to personal interests or other parties, and can act objectively and independent by adhering to the principles of GCG.

The Company applies the criteria for Independent Commissioners in accordance with Article 13 of the Regulation of the Minister of State for State-Owned Enterprises No. PER-01/MBU/2011 dated August 1st, 2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises:

1. Not serving as a Board of Directors in an affiliated company.
2. Has not worked for the Government, including in the Department, institutions, and the military within the last three years.
3. Have not worked in the relevant BUMN or affiliate within the last 3 (three) years.
4. Has no financial relationship, either directly or indirectly with the relevant BUMN or company that provides services and products to the BUMN concerned and its affiliates.
5. Free from other interests and activities or relationships that may hinder or interfere with the ability of Independent Commissioners who come from outside the relevant BUMN to act or think independently within the scope of the BUMN.

## INDEPENDENT COMMISSIONER INDEPENDENT REQUIREMENTS

The provisions regarding independence are divided into two things. The first is independence which is stated in administrative and compliance matters as well as independence which is stated in the actual condition of the Candidate Independent Commissioner as stated in the requirements for the appointment of the Independent Commissioner.

Administratively, Candidates for Independent Commissioners are required to have held a Special Register, signed an Integrity Pact, and submitted a State Administrators Assets Report (LHKPN) and Personal Taxes Report (LP2P) as a form of commitment to avoid transactions that contain conflicts of interest.

For Non-Administrative Independence, Candidates for Independent Commissioners are confirmed to have no blood or marital ties to each other up to the third degree either vertically or horizontally. The Independent Commissioner does not have a personal conflict of interest on the matters contained in the 2022 RKAP, and the Independent Commissioner is committed not to use the Company either directly or indirectly for personal interests.

# Direksi
## Board of Directors

Direksi adalah organ perusahaan yang bertugas dan bertanggung jawab secara kolektif untuk melakukan pengelolaan atas Perusahaan. Masing-masing anggota Direksi dapat melaksanakan tugas dan mengambil keputusan sesuai dengan pembagian tugas dan wewenangnya. Tugas Direktur Utama sebagai primus inter pares adalah mengkoordinasikan kegiatan Direksi.

### PEDOMAN KERJA DIREKSI

Perseroan telah memiliki Pedoman Tata Kerja Direksi atau Board Manual sebagai pedoman bagi Direksi dalam menjalankan peran dan fungsi pengelolaan Perseroan. Board Manual ini telah disahkan melalui Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya nomor 0489/DIRUT/KPTS/SEKPER/09/2020 & 87/Kom/09/2020 tanggal 15 September 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya, memberlakukan buku-buku Pedoman *Good Corporate Governance* (GCG) Perusahaan antara lain *Board Manual* Revisi 0.3.

Direksi yang menjabat hingga 31 Desember 2022 tetap menggunakan *Board Manual* tersebut karena dinilai masih relevan dengan perkembangan usaha Perusahaan dan efektif untuk menjadi panduan Direksi dalam melakukan tugas dan tanggung jawab pengawasannya. Board Manual yang dimiliki Perseroan memberikan acuan terkait beberapa hal mendasar bagi Direksi, yaitu:

1. Komposisi dan persyaratan Direksi
2. Tugas, wewenang, tanggung serta hak direksi
3. Penetapan kebijakan pengurusan perusahaan oleh direksi
4. Pendelegasian wewenang diantara anggota direksi perusahaan
5. Pembagian tugas direksi
6. Rapat direksi
7. Tim di bawah direksi
8. Sekretaris Perusahaan
9. Satuan pengawasan Intern
10. Penggunaan sarana profesional

Di samping itu, Board Manual juga mengatur beberapa hal yang membatasi kewenangan Direksi dalam pengelolaan Perseroan.

The Board of Directors is a corporate organ that is collectively assigned and responsible for managing the Company. Each member of the Board of Directors can carry out their duties and make decisions in accordance with the division of tasks and authorities. The task of the President Director as primus inter pares is to coordinate the activities of the Board of Directors.

### BOARD OF DIRECTORS WORK GUIDELINES

The Company already has a Board of Directors Work Guidelines or Board Manual as a guide for the Board of Directors in carrying out the roles and functions of managing the Company. This Board Manual has been ratified through the Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya number 0489/DIRUT/KPTS/ SEKPER/09/2020 & 87/Kom/09/2020 dated 15 September 2020 concerning Guidelines for the Implementation of Good Corporate Governance (GCG) PT Nindya Karya, enforces the Company's Good Corporate Governance (GCG) Guidelines, including Board Manual Revision 0.3.

The Board of Directors who served until December 31st, 2022, will continue to use the Board Manual because it is considered still relevant to the Company's business development and is effective as a guide for the Board of Directors in carrying out their supervisory duties and responsibilities. The Board Manual owned by the Company provides a reference regarding several basic matters for the Board of Directors, that is:

1. Composition and requirements of the Board of Directors
2. Duties, powers, responsibilities and rights of the board of directors
3. Determination of company management policies by the board of directors
4. Delegation of authority among members of the company's board of directors
5. Division of duties of the board of directors
6. Board of Directors meeting
7. Team under the board of directors
8. Corporate Secretary
9. Internal control unit
10. Use of professional facilities

In addition, the Board Manual also regulates several matters that limit the authority of the Board of Directors in managing the Company.

## KUALIFIKASI DAN KRITERIA ANGGOTA DIREKSI

### Persyaratan Formal

Persyaratan forman merupakaan persyaratan konkrit yang harus dipenuhi oleh orang perseorangan yang meliputi:

1. Mampu melaksanakan perbuatan hukum
2. Tidak pernah dinyatakan pailit atau menjadi anggota direksi yang dinyatakan bersalah menyebabkan suatu Perusahaan dinyatakan pailit dalam waktu 5 (lima) tahun sebelum pencalonan
3. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan Negara, BUMN, Perusahaan Anak, Perusahaan, dan/atau yang berkaitan dengan sektor keuangan
4. Tidak boleh ada hubungan keluarga sedarah sampai dengan derajat ketiga, baik menurut garis lurus maupun garis ke samping atau hubungan semenda (menantu atau ipar) dengan anggota Direksi lain dan/atau anggota dewan komisaris
5. Tidak boleh merangkap jabatan lain sebagai anggota direksi pada BUMN, BUMD dan Badan Usaha Milik Swasta atau jabatan lain yang dapat menimbulkan benturan kepentingan
6. Tidak boleh merangkap jabatan lain sebagai pejabat dalam jabatan struktural dan fungsional pada instansi/ Lembaga pemerintah pusat dan/atau daerah
7. Tidak boleh merangkap jabatan lainnya yang dapat menimbulkan benturan kepentingan secara langsung atau tidak langsung dengan perusahaan dan/atau yang bertentangan dengan ketentuan peraturan perundangundangan yang berlaku
8. Para anggota direksi dilarang melakukan Tindakan yang mempunyai benturan kepentingan, dan mengambil keuntungan pribadi, baik secara langsung amupun tidak langsung dari pengambilan keputusan dan kegiatan perusahaan selain penghasilan yang sah.

### Persyaratan Materiil

Persyaratan Material merupakan persyaratan abstrak yaitu kualitas orang perseorangan yang sesuai dengan kebutuhan PT Nindya Karya, meliputi:

1. Mempunyai akhlak yang baik, yaitu:
    a. Tidak melakukan perbuatan rekayasan dan praktekpraktek menyimpang dalam perusahaan tempat yang bersangkutan bekerja
    b. Tidak melakukan perbuatan cidera janji yang dapat dikategorikan tidak memenuhi komitmen yang telah disepakati dengan perusahaan tempat yang bersangkutan bekerka dan/atau pemegang saham
    c. Tidak melakukan perbuatan yang dikategorikan dapat memberikan keuntungan kepada pribadi calon anggota Direksi, pegawai Perusahaan tempat yang bersangkutan bekerja
    d. Tidak melakukan perbuatan yang dapat dikategorikan sebagai pelanggaran terhadap ketentunan yang berkaitan dengan prinsip-prinsip pengurusan perusahaan yang sehat

## QUALIFICATIONS AND CRITERIA FOR MEMBERS OF THE BOARD OF DIRECTORS

### Formal Requirements

Formal requirements are concrete requirements that must be met by individuals which include:

1. Able to carry out legal actions
2. Never been declared bankrupt or become a member of the board of directors who was found guilty of causing a company to be declared bankrupt within 5 (five) years prior to the nomination
3. Never been convicted of a criminal act that is detrimental to the state's finances, BUMN, Subsidiary Companies, Companies, and/or related to the financial sector.
4. There must be no blood family relationship up to the third degree, either in a straight line or a sideways line or a marriage relationship (son-in-law or brother-in-law) with other members of the Board of Directors and/or members of the board of commissioners.
5. Not concurrently holding other positions as a member of the board of directors in BUMN, BUMD and Private Owned Enterprises or other positions that may cause a conflict of interest
6. Cannot hold concurrent positions as officials in structural and functional positions in central and/or regional government agencies/agencies
7. Cannot hold concurrent positions that may cause a direct or indirect conflict of interest with the company and/or which is contrary to the provisions of the applicable laws and regulations.
8. Members of the board of directors are prohibited from taking actions that have a conflict of interest, and taking personal benefits, either directly or indirectly from decision-making and company activities other than legitimate income.

### Material Requirements

Material requirements are abstract requirements, namely the quality of individuals in accordance with the needs of PT Nindya Karya, including:

1. Have good morals, namely:
    a. Do not commit acts of engineering and deviant practices in the company where the person concerned works
    b. Not committing acts of breach of contract which can be categorized as non-fulfillment commitments that have been agreed with the company concerned work and/or shareholders
    c. Not doing actions that are categorized as giving personal benefits to prospective members of the Board of Directors, employees of the company where related to work
    d. Not committing acts that can be categorized as violations to the provisions relating to the principles of management healthy company

2. Kompetentsi teknis/keahlian, bahwasany yang bersangkutan memiliki:
   a. Pengetahuan yang memadai di bidang usaha PT Nindya Karya
   b. Pengalaman dan keahlian di bidang pengurusan PT Nindya Karya
   c. Kemampuan untuk melakukan pengelolaan strategis dalam rangka pengembangan PT Nindya Karya
   d. Pemahaman masalah-masalah manajemen Perusahaan yan berkaitan dengan salah satu fungsi manajemen
   e. Dedikasi dan menyediakan waktu sepenuhnya untuk melakukan tugasnya
3. Psikologi bahwa yang bersangkutan memiliki tingkat intelegensia dan tingkat emosional yang memadai untuk melaksanakan tugasnya sebagai anggota Direksi PT Nindya Karya.
4. Memiliki kemampuan yang kuat dan dedikasi yang tinggi untuk memajukan dan mengembangkan Perusahaan.

## MASA JABATAN DIREKSI

Masa jabatan anggota Direksi ditetapkan 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan. Jabatan anggota Direksi berakhir jika:
1. Masa jabatan berakhir.
2. Berhenti sebelum masa jabatan berakhir karena pengunduran diri atau meninggal dunia atau diberhentikan dari RUPS atau tidak lagi memenuhi persyaratan sebagai anggota Direksi berdasarkan ketentuan anggaran dasar dan peraturan perundangundangan.

Anggota Direksi dapat diberhentikan untuk sementara waktu oleh Dewan Komisaris apabila mereka bertindak bertentangan dengan Anggaran Dasar ini atau terdapat indikasi melakukan kerugian Perseroan atau melalaikan kewajibannya atau terdapat alasan yang mendesak bagi Perseroan.

## SUSUNAN DAN KOMPOSISI DIREKSI TAHUN 2022

Perseroan mengatur bahwa jumlah Direksi disesuaikan dengan kebutuhan. Dalam hal ini, terdiri atas lebih dari 1 (satu) orang anggota Direksi, di mana seorang di antaranya diangkat sebagai Direktur Utama. Pada tahun 2022, tidak terdapat perubahan susunan keanggotaan Direksi. Dengan demikian susunan Direksi Perusahaan per 31 Desember 2022 adalah sebagai berikut:

2. Technical competence/skills, that is concerned has:
   a. Adequate knowledge in the business field of PT Nindya Karya
   b. Experience and expertise in the management of PT Nindya Karya
   c. Ability to carry out strategic management in the context of developing PT Nindya Karya
   d. Understanding of related Company management issues with one of the management functions
   e. Dedication and full time to do their job
3. Psychology that the person concerned has a high level of intelligence and adequate emotional level to carry out his duties as a member Directors of PT Nindya Karya.
4. Have a strong ability and high dedication to advancing andexpand company.

## TERM OF OFFICE OF THE BOARD OF DIRECTORS

The term of office for members of the Board of Directors is set for 5 (five) years and may be reappointed for 1 (one) term of office. The position of a member of the Board of Directors ends if:
1. Term of office ends.
2. Quit before the term of office ends due to resignation or death or dismissal from the GMS or no longer fulfills the requirements as a member of the Board of Directors based on the provisions of the articles of association and laws and regulations.

Members of the Board of Directors may be temporarily dismissed by the Board of Commissioners if they act contrary to these Articles of Association or there are indications of causing losses to the Company or neglecting their obligations or there are urgent reasons for the Company.

## COMPOSITION AND COMPOSITION OF THE BOARD OF DIRECTORS IN 2021

The Company stipulates that the number of Directors is adjusted to the needs. In this case, it consists of more than 1 (one) member of the Board of Directors, one of whom is appointed as the President Director. In 2022, there was no change in the composition of the Board of Directors membership. Accordingly, the composition of the Company's Board of Directors as of December 31st, 2022 is as follows:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Masa Jabatan<br>Length of service | Periode Jabatan<br>Term of Office |
|---|---|---|---|---|
| Haedar A. Karim | Direktur Utama<br>President Director | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120<br>Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 | 22 Januari 2020-RUPS 2025<br>January 22, 2020-AGM 2025 | Periode ke-1<br>1st Period |
| Moeharmein Zein Chaniago | Direktur Pemasaran dan Pengembangan<br>Marketing Director and Development | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120<br>Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 | 22 Januari 2020-RUPS 2025<br>January 22, 2020-AGM 2025 | Periode ke-1<br>1st Period |
| Firmansyah | Direktur Produksi dan HSE<br>Director of Production and HSE | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-217/MBU/07/2018 dan No. KEP-PS 5/PPA/0718<br>Decision of the Shareholders of PT Nindya Karya No. SK-217/MBU/07/2018 and No. KEP-PS 5/PPA/0718 | 20 Juli 2018-RUPS 2023<br>20 July 2018-AGM 2023 | Periode ke-1<br>1st Period |
| Sri Haryanto | Direktur Keuangan SDM dan Manajemen Resiko<br>Director of HR Finance and Risk Management | Keputusan Para Pemegang Saham PT Nindya Karya No. SK-26/MBU/01/2020 dan No. KEP-PS 03/PPA/0120<br>Decision of the Shareholders of PT Nindya Karya No. SK-26/MBU/01/2020 and No. KEP-PS 03/PPA/0120 | 22 Januari 2020-RUPS 2025<br>January 22, 2020-AGM 2025 | Periode ke-1<br>1st Period |

Profil masing-masing Direksi dapat dilihat pada bagian Profil Direksi pada bab Profil Perusahaan dalam laporan tahunan ini.

## TUGAS, KEWAJIBAN, DAN TANGGUNG JAWAB DIREKSI

Perusahaan telah mengintepretasikan tugas dan tanggung jawab Direksi secara umum sebagaimana yang tercantum dalam UU No. 40 tahun 2007 tentang Perseroan Terbatas untuk kemudian disesuaikan dengan ruang lingkup usaha yang dijalankan oleh Perusahaan sebagaimana tertera dalam Anggaran Dasar Perusahaan. Tugas dan tanggung jawab Direksi Perusahaan meliputi:

1. Direksi bertugas menjalankan segala tindakan yang berkaitan dengan pengurusan perusahaan untuk kepentingan perusahaan dan sesuai dengan maksud dan tujuan perusahaan serta mewakili perusahaan baik di dalam maupun di luar pengadilan tentang segala hal dan segala kejadian dengan pembatasan-pembatasan sebagaimana di atur dalam peraturan perundangundangan, Anggaran Dasar dan/atau keputusan RUPS.
2. Setiap anggota Direksi wajib dengan itikad baik dan penuh tanggung jawab menjalankan tugas untuk kepentingan dan usaha Perusahaan dengan mengindahkan Peraturan Perundangundangan yang berlaku.
3. Dalam melaksanakan tugasnya, anggota Direksi wajib mencurahkan tenaga, pikiran dan perhatian secara penuh pada tugas, kewajiban dan pencapaian tujuan perusahaan.
4. Setiap anggota Direksi bertanggung jawab penuh secara pribadi apabila yang bersangkutan bersalah atau lalai menjalankan tugasnya dan secara tanggung renteng bertanggung jawab atas keputusan Direksi.

The profile of each Board of Directors can be seen in the Profile of the Board of Directors in the Company Profile chapter in this annual report.

## DUTIES, OBLIGATIONS, AND RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Company has interpreted the duties and responsibilities of the Board of Directors in general as stated in Law No. 40 of 2007 concerning Limited Liability Companies to be later adjusted to the scope of business carried out by the Company as stated in the Company's Articles of Association. Duties and responsibilities of the Company's Board of Directors include:

1. The Board of Directors is in charge of carrying out all actions related to the management of the company for the benefit of the company and in accordance with the aims and objectives of the company as well as representing the company both inside and outside the court on all matters and all events with restrictions as regulated in the laws and regulations. Articles of Association and/or GMS resolutions.
2. Each member of the Board of Directors must in good faith and full responsibility carry out their duties for the interests and business of the Company by observing the applicable laws and regulations.
3. In carrying out their duties, members of the Board of Directors are required to devote full energy, thought and attention to their duties, obligations and achieving company goals.
4. Each member of the Board of Directors is personally responsible if the person concerned is guilty or negligent in carrying out his duties and is jointly and severally responsible for the decisions of the Board of Directors.

5. Direksi wajib membantu dan memberikan dukungan sepenuhnya kepada SPI dalam melaksanakan tugasnya, serta melakukan tindak lanjut atas hasil temuan SPI.
6. 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 gaji, fasilitas dan/atau tunjangan lain yang diterima dari Perusahaan dan anak Perusahaan/Perusahaan patungan untuk dimuat dalam Laporan Tahunan.
7. Direksi wajib membuat, memelihara Daftar Pemegang Saham, Daftar Khusus, risalah RUPS, risalah rapat Direksi, Laporan Tahunan dan Dokumen Keuangan Perusahaan serta menyimpannya di tempat kedudukan perusahaan.
8. Direksi wajib menyelenggarakan pengawasan Intern dengan membentuk Satuan Pengawasan Intern serta menyampaikan laporan pelaksanaan fungsinya kepada Dewan Komisaris secara periodik.
9. Direksi wajib menyelenggarakan fungsi Sekretaris Perusahaan.
10. Direksi wajib menjaga dan mengevaluasi kualitas fungsi Sekretaris Perusahaan, Pengawas Intern dan Tata Kelola Teknologi Informasi di Perusahaan.
11. Salah seorang anggota Direksi ditunjuk oleh rapat Direksi sebagai penanggung jawab dalam penerapan dan pemantauan GCG di BUMN yang bersangkutan.

## PEMBAGIAN TUGAS DIREKSI

Pembagian tugas dan wewenang setiap anggota Direksi ditetapkan oleh RUPS. Di tahun 2020, Pemegang Saham melalui RUPS tanggal 20 Juli 2018 memutuskan untuk membagi nomenklatur jabatan Direksi ke dalam 4 (empat) direktorat. Pembagian tugas Direksi adalah sebagai berikut:

1. Direktur Utama:
   Bertugas memimpin, mengarahkan dan mengendalikan kegiatan operasional Perusahaan dalam rangka pencapaian sasaran Perseroan secara keseluruhan. Peran Direktur Utama adalah:
   a. Memimpin penyusunan peraturan dan kebijakan Perseroan.
   b. Memimpin dan menjalankan Perseroan.
   c. Menyetujui anggaran tahunan Perseroan dan melaporkan laporan pada Pemegang Saham.
   d. Menetapkan strategi-strategi untuk mencapai visi dan misi Perseroan.
   e. Merencanakan serta mengembangkan sumbersumber pendapatan dan pembelanjaan kekayaan Perseroan.
   f. Memimpin dan mengoordinasikan terkait pelaksanaan perencanaan dan pengadaan SDM. Wewenang Direktur Utama adalah:

5. The Board of Directors is required to assist and provide full support to the SPI in carrying out its duties, as well as to follow up on the findings of the SPI.
6. The Board of Directors must submit information regarding the identity, main jobs, positions of the Board of Commissioners in subsidiaries/joint ventures and/ or other companies, including meetings held in one financial year (internal meetings or joint meetings with the Board of Commissioners), as well as salaries, facilities and/ or other allowances received from the Company and its subsidiaries/joint ventures to be included in the Annual Report.
7. The Board of Directors must prepare and maintain the Register of Shareholders, Special Register, minutes of the GMS, minutes of the Board of Directors meeting, Annual Report and Company Financial Documents and keep them at the domicile of the company.
8. The Board of Directors is required to carry out internal supervision by establishing an Internal Control Unit and submitting reports on the implementation of its functions to the Board of Commissioners periodically.
9. The Board of Directors is required to carry out the function of the Corporate Secretary.
10. The Board of Directors is required to maintain and evaluate the quality of the functions of the Corporate Secretary, Internal Supervisor and Information Technology Governance in the Company.
11. One member of the Board of Directors is appointed by the Board of Directors meeting as the person in charge of implementing and monitoring GCG in the relevant BUMN.

## DIVISION OF DUTIES OF THE BOARD OF DIRECTORS

The division of duties and authorities of each member of the Board of Directors is determined by the GMS. In 2020, the Shareholders through the GMS on 20 July 2018 decided to divide the nomenclature of the Board of Directors into 4 (four) directorates. The division of duties of the Board of Directors is as follows:

1. President Director:
   In charge of leading, directing and controlling the Company's operational activities in order to achieve the Company's overall objectives. The roles of the President Director are:
   a. Leading the formulation of the Company's regulations and policies.
   b. Lead and run the Company.
   c. Approve the Company's annual budget and report to Shareholders.
   d. Establish strategies to achieve the Company's vision and mission.
   e. Planning and developing sources of income and expenditure of the Company's assets.
   f. Lead and coordinate related to the implementation of HR planning and procurement. The powers of the President Director are:

i. Mengangkat dan memberhentikan karyawan tetap Perseroan.
ii. Menetapkan RKAP.
iii. Menyetujui pengeluaran uang untuk kepentingan Perseroan.
iv. Mengesahkan RJPP.

2. Direktur Produksi dan HSE:
Bertugas memimpin, mengarahkan dan mengendalikan kegiatan operasional produksi, pencapaian perolehan kontrak dan target produksi secara keseluruhan. Peran Direktur Produksi dan HSE adalah:
a. Memimpin dan mengoordinasikan terkait pencapaian perolehan kontrak.
b. Memimpin dan mengoordinasikan terkait kegiatan operasional produksi, meliputi:
i. Pengendalian produksi
ii. Administrasi
iii. Logistik
iv. Melaksanakan usaha-usaha untuk mencapai target produksi.
v. Memimpin dan memastikan penerapan Sistem Manajemen Mutu ISO 9001:2015, Sistem manajemen K3 ISO 45001:2018 dan Sistem Manajemen Lingkungan ISO 14001:2015.

Wewenang Direktur Produksi dan HSE adalah:
a. Mengesahkan rencana anggaran proyek
b. Menetapkan prioritas penanganan masalah dalam bidang produksi
c. Menilai hasil proses pelaksanaan produksi
d. Mengambil tindakan yang diperlukan jika terdapat penyimpangan dalam pelaksanaan proses produksi

3. Direktur Keuangan, SDM dan Manajemen Risiko:
Bertugas memimpin, mengarahkan dan mengendalikan kegiatan pengelolaan sumber daya keuangan dan operasional sumber daya manusia (karyawan) guna mendukung tercapainya sasaran operasi Perseroan pada umumnya. Peran Direktur Keuangan, SDM dan Manajemen Resiko adalah:
a. Memimpin, mengarahkan dan mengkoordinasikan kegiatan perencanaan, pengadaan dan pengalokasian dana Perseroan.
b. Memimpin, mengarahkan dan mengkoordinasikan kegiatan akuntansi Perseroan beserta analisis dan pelaporannya.
c. Memimpin, mengarahkan dan mengkoordinasi pelaksanaan kegiatan penempatan SDM.
d. Menyusun dan mengusulkan kebijakan dan strategi Manajemen Risiko secara komprehensif.
e. Melaksanakan kebijakan Manajemen Risiko.
f. Mengembangkan budaya Manajemen Risiko pada seluruh jenjang organisasi.

i. Appoint and dismiss the Company's permanent employees.
ii. Establish RKAP.
iii. Approved the disbursement of money for the benefit of the Company.
iv. Approve the RJPP.

2. Director of Production and HSE:
In charge of leading, directing and controlling production operational activities, achieving contract acquisition and overall production targets. The roles of the Director of Production and HSE are:
a. Lead and coordinate related to the achievement of contract acquisition.
b. Leading and coordinating related production operational activities, including:
i. Production control
ii. Administration
iii. Logistics
iv. Carry out efforts to achieve production targets.
v. Lead and ensure the implementation of the ISO 9001:2015 Quality Management System, ISO 45001:2018 OHS management and ISO 14001:2015 Environmental Management System.

The powers of the Director of Production and HSE are:
a. Approve the project budget plan
b. Set priorities for handling problems in the production sector
c. Assessing the results of the production implementation process
d. Take the necessary actions if there are deviations in implementation production process

3. Director of Finance, HR and Risk Management:
In charge of leading, directing and controlling the management of financial resources and operational human capital (employees) in order to support the achievement of the Company's operational targets in general. The roles of the Director of Finance, HC and Risk Management are:
a. Lead, direct and coordinate planning, procurement and allocation of Company funds.
b. Leading, directing and coordinating the Company's accounting activities along with its analysis and reporting.
c. Leading, directing and coordinating the implementation of HC placement activities.
d. Develop and purpose comprehensive Risk Management policies and strategies.
e. Implement Risk Management policies.
f. Develop a Risk Management culture at all level of the organization.

g. Melaksanakan peningkatan kompetensi sumber daya manusia yang terkait Manajemen Risiko.
h. Memastikan bahwa fungsi Manajemen Risiko telah beroperasi secara independen.
i. Melaksanakan kaji ulang secara berkala untuk memastikan:
   1. Keakuratan metodologi penilaian risiko.
   2. Kecukupan implementasi sistem informasi Manajemen Risiko.
   3. Ketepatan kebijakan dan prosedur Manajemen Risiko serta penetapan limit Risiko dan ambang batas (threshold).
j. Melaksanakan fungsi Manajemen Risiko lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar dan/atau keputusan RUPS/Pemilik Modal

Wewenang Direktur Keuangan, SDM dan Manajemen Resiko adalah:
- Menyetujui rencana Anggaran Perusahaan.
- Melaksanakan pengurusan BUMN sesuai bidang pengelolaan Risiko sesuai dengan ketentuan peraturan. perundang-undangan, anggaran dasar dan/atau keputusan RUPS/Pemilik Modal.
- Melaksanakan penetapan strategi dan kebijakan bidang pengelolaan Risiko yang menjadi tanggung jawabnya dengan memperhatikan visi, strategi dan kebijakan BUMN yang telah ditetapkan.
- Melaksanakan penyusunan dan penetapan rencana kerja, rencana pengembangan dan sumber daya manusia di bidang pengelolaan Risiko yang menjadi tanggung jawabnya untuk kepentingan BUMN dalam mencapai maksud dan tujuan Perusahaan.
- Melaksanakan koordinasi dan memberikan arahan pelaksanaan prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*).
- Melaksanakan penetapan langkah yang diperlukan untuk memastikan BUMN telah memenuhi seluruh peraturan perundangan yang berlaku serta menjaga agar kegiatan usaha BUMN tidak menyimpang dari peraturan perundangan.
- Melaksanakan pemantauan dan menjaga kepatuhan BUMN terhadap seluruh perjanjian dan komitmen yang dibuat oleh BUMN kepada pihak eksternal.

4. Direktur Pemasaran dan Pengembangan:
Bertugas memimpin, mengarahkan dan mengendalikan kegiatan pemasaran dan pengembangan bisnis guna pencapaian visi dan sasaran strategis Perseroan. Peran Direktur Pemasaran dan Pengembangan adalah:
   a. Memimpin dan mengoordinasikan terkait kegiatan pemasaran.
   b. Memimpin dan mengoordinasikan terkait kegiatan pengembangan Perseroan.
   c. Memimpin dan mengoordinasikan terkait penerapan SM Mutu/K3/ISO 45001:2018/Lingkungan dan Manajemen Risiko di unit kerja.

g. Implement competency improvement of human capital related to Risk Management.
h. Ensure the Risk Management function has operated independently.
i. Conduct periodic reviews to:
   1. Accuracy of the risk assessment methodology
   2. Adequacy of the Risk Management information system implementation.
   3. Appropriateness of Risk Management policies and procedures as well as the establishment of risk limits and thresholds.
j. Implement the Risk Management other function based on provisions of laws and regulations, articles of association and/or resolutions of the GMS/Capital Owners.

The authority of the Director of Finance, HR and Risk Management is:
- Approve the Company's Budget plan
- Implement the management of SOEs in the field of risk management by the provisions of laws and regulations, articles of association, and / or decisions of the GMS / Capital Owners.
- Implement the determination of strategies and policies in the field of risk management that are their responsibility by taking into account the vision, strategies, and policies of SOEs that have been established.
- Implement the preparation and determination of work plans, development plans, and human capital in the field of Risk management which is his responsibility for the benefit of SOEs in achieving the goals and objectives of the Company.
- Coordinate and provide direction on the implementation of Good Corporate Governance principles.
- Carry out the determination of necessary steps to ensure that SOEs have complied with all applicable laws and regulations and maintain that SOEs' business activities do not deviate from law and regulations.
- Monitor and maintain SOEs' compliance with all agreements and commitments made by SOEs to external parties.

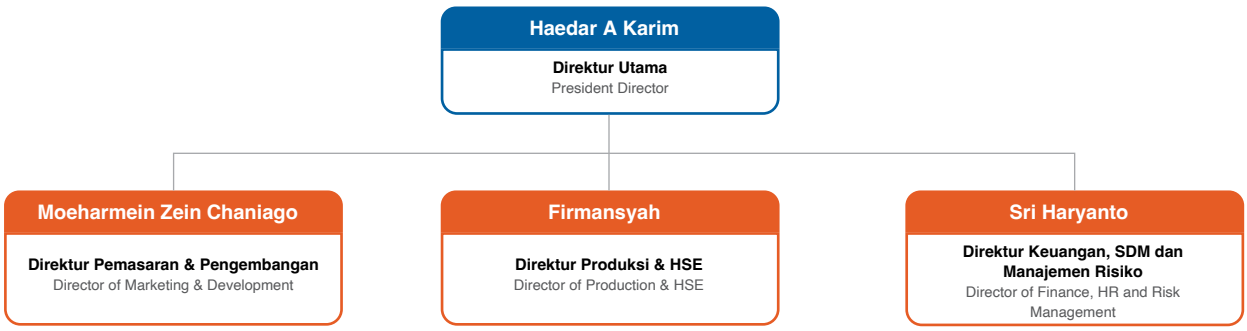
4. Marketing and Development Director:
In charge of leading, directing and controlling marketing and business development activities in order to achieve the Company's strategic vision and goals. The roles of the Marketing and Development Director are:
   a. Leading and coordinating related marketing activities.
   b. Lead and coordinate related to the Company's development activities.
   c. Leading and coordinating the implementation of the Quality/K3/ISO 45001:2018/Environmental and SM Quality Risk Management in work units.

Wewenang Direktur Pemasaran dan Pengembangan adalah:

a. Mengakses seluruh data/informasi dari seluruh Departemen/Satuan/Unit Kerja dalam rangka kegiatan pengembangan Perseroan.
b. Mengunjungi wilayah/proyek tertentu dalam rangka mengidentifikasi teknologi yang digunakan.
c. Melakukan kegiatan yang bersifat pencegahan untuk keperluan pengembangan usaha dan teknologi serta pemasaran proyek tertentu.

The powers of the Director of Marketing and Development are:

a. Access all data/information from all departments/units/work units for the Company to develop.
b. Visit specific areas/projects in order to identify technologies that are used.
c. Carry out preventive activities for business development purposes and technology and specific project marketing.




## PROGRAM ORIENTASI PERUSAHAAN BAGI DIREKSI BARU

Perseroan mengatur bahwa jumlah Direksi disesuaikan dengan kebutuhan. Dalam hal ini, terdiri atas lebih dari 1 (satu) orang anggota Direksi, di mana seorang di Program orientasi bagi Direksi dibutuhkan dengan tujuan memberikan gambaran atas aktivitas bisnis, rencana usaha ke depan, panduan kerja dan lainnya yang menjadi tanggung jawab Direksi. Program pengenalan disiapkan oleh Sekretaris Perusahaan dengan melakukan kajian dokumen Agenda dan Publikasi Rencana Rapat Dewan Komisaris yang terdiri dari Dokumen Laporan Tahunan, Rencana Kerja dan Anggaran Perusahaan (RKAP), Rencana Jangka Panjang Perusahaan (RJPP), Anggaran Dasar Perusahaan, *Corporate Governance Policy* (CGP), Standar Etika Perusahaan, Program Kerja Dewan Komisaris dan Komite Penunjang Dewan Komisaris, *Charter* Dewan Komisaris, *Charter* Direksi dan Charter Komite Penunjang Dewan Komisaris, serta peraturan perundangan yang terkait dengan proses bisnis Nindya Karya.

Di tahun 2022, tidak terdapat program pengenalan Perusahaan yang dilakukan kepada anggota Direksi baru, dikarenakan tidak adanya pergantian Direksi disepanjang tahun 2022.

## PROGRAM PENINGKATAN KOMPETENSI

Agar Direksi terus memperbaharui pengetahuannya akan industri konstruksi dan bisnis Nindya Karya, Perseroan memberikan program peningkatan kompetensi berupa seminar, workshop, atau kegiatan lainnya. Tentang program peningkatan kompetensi yang diikuti Direksi di tahun 2022 dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.

## COMPANY ORIENTATION PROGRAM FOR NEW DIRECTORS

An orientation program for the Board of Directors is needed with the aim of providing an overview of business activities, future business plans, work guidelines and others that are the responsibility of the Board of Directors. The introduction program is prepared by the Corporate Secretary by reviewing the Agenda and Publication of the Board of Commissioners Meeting Plan documents which consist of Annual Report Documents, Work Plans and Budgets Company (RKAP), Company Long-Term Plan (RJPP), Company Articles of Association, Corporate Governance Policy (CGP), Company Ethical Standards, Work Program of the Board of Commissioners and Supporting Committees of the Board of Commissioners, Board of Commissioners Charter, Board of Directors Charter and Board of Commissioners Supporting Committee Charter. as well as laws and regulations related to Nindya Karya's business processes.

In 2022, there was no Company introduction program conducted for new members of the Board of Directors, due to the absence of a change of Board of Directors throughout 2022.

## COMPETENCY IMPROVEMENT PROGRAM

In order for the Board of Directors to continue to update their knowledge of the construction industry and Nindya Karya's business, the Company provides competency improvement programs in the form of seminars, workshops, or other activities. Regarding the competency improvement program that the Board of Directors will participate in in 2022, see the Company Profile chapter in this Annual Report.

# **Tranparansi Informasi** tentang Dewan Komisaris dan Direksi

## Transparency of Information about the Board of Commissioners and the Board of Directors

### ASSESSMENT PENERAPAN GCG UNTUK ASPEK DEWAN KOMISARIS DAN DIREKSI

Sebagai organ utama dalam Perusahaan, Dewan Komisaris dan Direksi memiliki peran sentral dalam gerak pertumbuhan Perusahaan sehingga menjadikan asesmen atas kedua organ ini sebuah keharusan. Penting bagi Perusahaan untuk menjalankan komitmen ini mengingat status Nindya Karya sebagai BUMN yang diarahkan untuk menerapkan prinsip GCG sesuai standar BUMN. Pelaksanaan asesmen juga harus diukur secara berkala setiap tahunnya untuk menilai perkembangan Perusahaan dalam mempertahankan implementasi GCG yang berkelanjutan.

Asesmen penerapan GCG Dewan Komisaris dan Direksi mengacu kepada Salinan Keputusan Sekretaris Kementerian Badan Usaha Milik Negara No. SK-16/S.MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) pada BUMN.

Sejalan dengan GCG assessment yang bertujuan memberikan evaluasi dan rekomendasi, manajemen Perusahaan diharapkan melakukan tindak lanjut atas rekomendasi yang muncul dari proses assessment. Berdasarkan hasil Assessment penerapan prakti-praktik Good Corporate Governance (GCG) tahun 2022 pada PT Nindya Karya yang dilakukan oleh BPKP, kondisi penerapan tata kelola perusahaan mencapai skor 90,430 dari skor maksimum 100 dengan predikat "Sangat Baik". Khusus untuk Aspek Dewan Komisaris dan Direksi, masing-masing meraih skor 31,790 dan 33,200.

Hasil *Assessment* Penerapan GCG Aspek Dewan Komisaris dan Direksi Tahun Buku 2021 (metode Penilaian Berdasarkan Salinan Keputusan Sekretaris Kementerian BUMN No. SK16/S. MBU/2012).

### GCG IMPLEMENTATION ASSESSMENT FOR THE ASPECTS OF THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

As the main organs in the Company, the Board of Commissioners and the Board of Directors have a central role in the movement of the Company's growth so that the assessment of these two organs is a must. It is important for the Company to carry out this commitment considering Nindya Karya's status as a BUMN which is directed to apply GCG principles according to BUMN standards. The assessment implementation must also be measured periodically every year to assess the Company's progress in maintaining a sustainable GCG implementation.

Assessment of the implementation of GCG by the Board of Commissioners and the Board of Directors refers to a copy of the Decree of the Secretary of the Ministry of StateOwned Enterprises No. SK-16/S.MBU/2012 dated 6 June 2012 concerning Indicators/Parameters of Assessment and Evaluation of the Implementation of Good Corporate Governance (GCG) in BUMN.

In line with the GCG assessment which aims to provide evaluations and recommendations, the Company's management is expected to follow up on recommendations from the assessment process. The Assessment on the implementation of Good Corporate Governance (GCG) practices in 2022 at PT Nindya Karya conducted by BPKP, the conditions for implementing corporate governance resulting a score of 90.430 of a maximum score of 100 with the title "Very Good". Specifically for the Aspects of the Board of Commissioners and Directors, each scored 31,790 and 33,200.

Assessment Results of GCG Implementation Aspects of the Board of Commissioners and Directors for the 2021 Financial Year (Assessment method based on a copy of the Decree of the Secretary of the Ministry of SOEs No. SK-16/S. MBU/2012).

| **Aspek Pengujian**<br>Aspect of Testing | **Bobot**<br>Weight | **Hasil Evaluasi Tahun Buku 2022 GCG Evaluation**<br>Results for the 2022 Fiscal Year | | |
|---|---|---|---|---|
| | | **Nilai**<br>Score | **Pencapaian**<br>Achievement | **Predikat Kualitas Penerapan GCG**<br>GCG Implementation Quality Predicate |
| Dewan Komisaris<br>Board of Commissioners | 35,000 | 31,790 | 90,829 | Sangat Baik<br>Very Good |
| Direksi<br>Board of Directors | 35,000 | 33,200 | 94,857 | Sangat Baik<br>Very Good |

Keterangan: 0-50: Tidak Baik I 50-60: Kurang Baik I 60-75: Cukup Baik I 75-85: Baik I 85-100: Sangat Baik
Description: 0-50: Not Good I 50-60: Not Good I 60-75: Fairly Good I 75-85: OK I 85-100: Very Good

Rekomendasi hasil *assessment* penerapan GCG untuk aspek Dewan Komisaris dan Direksi tahun buku 2021 dan tindak lanjut yang dilakukan oleh Perseroan hingga akhir tahun 2022 dapat dilihat pada bagian Penilaian Assessment GCG yang telah diulas di awal bab ini.

## PENILAIAN KINERJA DEWAN KOMISARIS DAN DIREKSI

### Prosedur Evaluasi dan Penilaian terhadap Kinerja Dewan Komisaris dan Direksi

Dewan Komisaris dan Direksi mempertanggung jawabkan hasil pengawasan dan penasihatan serta pengurusan pengelolaan Perusahaan dalam RUPS sesuai dengan ketentuan dan Peraturan Perundang-undangan yang berlaku.

Penilaian terhadap anggota Direksi dilakukan oleh Dewan Komisaris secara berkala berdasarkan target pencapaian (*goal setting*) dan KPI (*Key Performance Indicator*) yang sudah disepakati bersama pada saat awal tahun sesuai tugas dan tanggung jawab masing-masing anggota Direksi.

### Pihak yang Melakukan Penilaian

Sesuai dengan surat Kementerian BUMN No. SKS-676/ BUMN/ MBU/2004 tanggal 24 Desember 2004 tentang Kontrak manajemen, maka setiap BUMN diwajibkan membuat *Key Performance Indicator* (KPI) manajemen yang dijadikan Kontrak manajemen antara Pemegang Saham dengan Direksi BUMN tersebut. Di lingkup Perusahaan, Pemegang Saham menilai kinerja Perusahaan (termasuk *Key Performance Indicators*), Dewan Komisaris dan Direksi melalui mekanisme RUPS.

### Kriteria yang Digunakan dalam Pelaksanaan Penilaian atas Kinerja Dewan Komisaris dan Direksi

Berdasarkan program kerja Dewan Komisaris yang telah disusun dan ditetapkan melalui rencana Kerja dan Anggaran Dewan Komisaris, maka disusun KPI Dewan Komisaris tahun 2022 yang merupakan ukuran penilaian atas keberhasilan pelaksanaan tugas dan tanggung jawab pengawasan dan pemberian nasihat oleh Dewan Komisaris.

Aspek yang dinilai dan nilai pembobotan dalam KPI Dewan Komisaris tahun 2022 adalah sebagai berikut:

Recommendations for the results of the assessment of the implementation of GCG for the aspects of the Board of Commissioners and the Board of Directors for the financial year 2021 and the follow-up actions taken by the Company until the end of 2022 can be seen in the GCG Assessment Assessment section which was reviewed at the beginning of this chapter.

## PERFORMANCE ASSESSMENT OF THE BOARD OF COMMISSIONERS AND DIRECTORS

### Procedure for Evaluation and Assessment of the Performance of the Board of Commissioners and the Board of Directors

The Board of Commissioners and the Board of Directors are responsible for the results of supervision and advisory as well as the management of the Company's management in the GMS in accordance with the provisions and applicable laws and regulations.

Assessment of members of the Board of Directors is carried out by the Board of Commissioners on a regular basis based on the target achievement (goal setting) and KPI (Key Performance Indicator) that have been mutually agreed upon at the beginning of the year according to the duties and responsibilities of each member of the Board of Directors.

### The Party Conducting the Assessment

In accordance with the letter of the Ministry of SOEs No. SKS676/BUMN/MBU/2004 dated December 24, 2004 regarding management contracts, each BUMN is required to make a management Key Performance Indicator (KPI) which is used as a management contract between the Shareholders and the Directors of the BUMN. Within the scope of the Company, Shareholders assess the performance of the Company (including Key Performance Indicators), Board of Commissioners and Board of Directors through the GMS mechanism.

### Criteria Used in the Implementation of the Performance Assessment of the Board of Commissioners and the Board of Directors

Based on the work program of the Board of Commissioners that has been prepared and determined through the Work plan and Budget of the Board of Commissioners, the Board of Commissioners KPI for 2022 is prepared which is a measure of the assessment of the successful implementation of the duties and responsibilities of supervision and providing advice by the Board of Commissioners.

The aspects assessed and the weighted values in the KPI of the Board of Commissioners in 2022 are as follows:

## Penilaian Kinerja Dewan Komisaris
### Assessment of Board of Commissioners Performance

| No | Aspek Penilaian<br>Assessment Aspect | Bobot<br>Weight | Target<br>Target | Realisasi<br>Realization | Skor<br>Score |
|---|---|---|---|---|---|
| **I.** | **Pengawasan dan Pengarahan**<br>**Supervision and Direction** | **65** | **65** | | **65** |
| 1 | Jumlah Pelaksanaan Rapat<br>Number of Meetings : | | | | |
| | a. Rapat Internal<br>Internal Meeting | 10 | 12 kali I times | 12 kali I times | 10,00 |
| | b. Rapat Gabungan<br>Joint meeting | 10 | 12 kali I times | 12 kali I times | 10,00 |
| 2 | Tingkat kehadiran dalam rapat<br>Meeting attendance rate | 10 | 100% | 100% | 10,00 |
| 3 | Memberi nasehat/saran kepada Direksi<br>Provide advice/suggestions to the Board of Directors | 20 | 8 kali I times | 11 kali I times | 20,00 |
| 4 | Monitoring tindak lanjut hasil/temuan audit internal/eksternal<br>Monitoring follow-up of internal/external audit results/findings | 15 | 2 kali I times | 2 kali I times | 15,00 |
| **II.** | **Pelaporan**<br>**Reporting** | **30** | | | **30,00** |
| 1 | Menyusun dan menyampaikan program kerja tahunan<br>Develop and submit an annual work program | 5 | 1 kali I times | 1 kali I times | 5,00 |
| 2 | Menyampaikan laporan/pendapat/saran kepada Pemegang Saham<br>Submit a report/opinion/suggestion to the Shareholders | 20 | 4 kali I times | 4 kali I times | 20,00 |
| 3 | Menyampaikan laporan tugas pengawasan<br>Submit a supervisory task report | 5 | 1 kali I times | 1 kali I times | 5,00 |
| **III.** | **Dinamis**<br>**Dynamic** | **5** | | | **5,00** |
| 1 | Peningkatan kompetensi<br>Competence Improvement | 5 | 2 kali I times | 2 kali I times | 5,00 |
| | **Jumlah**<br>**Total** | **100** | | | **100,00** |

Kriteria yang digunakan dalam penilaian kinerja Direksi selain berdasarkan target pencapaian dan KPI juga didasarkan pada hal-hal sebagai berikut:

1. Pelaksanaan pengelolaan Perseroan sesuai dengan kewenangan dan tanggung jawab sebagaimana diatur dalam Anggaran Dasar dan Peraturan Perundangundangan yang berlaku.
2. Pelaksanaan pengurusan perusahaan dilakukan untuk kepentingan perusahaan dan sesuai dengan maksud dan tujuan perusahaan.
3. Pelaksanaan prinsip-prinsip tata kelola dalam setiap kegiatan usaha perusahaan pada seluruh tingkatan atau jenjang organisasi.
4. Kepatuhan terhadap Peraturan perundangundangan dan komitmen kepada Pemegang Saham.
5. Tersedianya data dan informasi yang lengkap, akurat, terbaru dan tepat waktu kepada Dewan Komisaris dan Pemangku kepentingan lainnya.

Berdasarkan RKAP Tahun 2022 yang telah disetujui oleh Pemegang Saham, berikut disampaikan KPI Direksi untuk tahun buku 2022 serta realisasi sebagai pencapaiannya Hasil Evaluasi *Key Performance Indicators* tahun 2022

The criteria used in evaluating the performance of the Board of Directors, apart from being based on achievement targets and KPIs, are also based on the following:

1. Implementation of the Company's management in accordance with the authorities and responsibilities as stipulated in the Articles of Association and the prevailing laws and regulations.
2. The management of the company is carried out for the benefit of the company and in accordance with the aims and objectives of the company.
3. Implementation of the principles of governance in every business activity of the company at all levels or levels of the organization.
4. Compliance with laws and regulations and commitment to Shareholders.
5. Availability of complete, accurate, up-to-date and timely data and information to the Board of Commissioners and other stakeholders.

Based on the 2022 RKAP which has been approved by the Shareholders, the following are the Directors' KPIs for the 2022 financial year and their realization as an achievement. Results of the 2022 Key Performance Indicators Evaluation.

## *Key Performance Indikator* (KPI) PT Nindya Karya Realisasi Tahun 2022 (Audited)

## Key Performance Indicators (KPI) PT Nindya Karya Realization In 2022 (Audited)

| KPI | Satuan<br>Unit | RKAP 2022<br>2022 RKAP | | | Audited 2022<br>2022 Audited | |
|---|---|---|---|---|---|---|
| | | Target<br>Target | Polaritas<br>Polarity | Bobot<br>Weight | Bobot<br>Weight | |
| | | | | | Realisasi<br>Realization | Total |
| **Aspek Finansial I Financial Aspect** | | | | | | |
| EBITDA* | Rp Miliar<br>Rp Billion | 448,50 | Max | 6,00 | 325,88 | 4,36 |
| ROIC>=WACC* | % | (1,72) | Max | 6,00 | (2,15) | 4,80 |
| Interest Bearing Debt to EBITDA* | x | 3,38 | Min | 6,00 | 2,47 | 6,60 |
| Interest Bearing Debt to Invested Capital* | % | 50,52 | Min | 6,00 | 35,02 | 6,60 |
| **Aspek Operasional I Operational Aspect** | | | | | | |
| Penyusunan dan Penetapan Kebijakan/Pedoman dalam rangka Integrasi sebagai Holding termasuk di dalamnya menetapkan R*isk Appetite Statement, Risk Tolerance* dan strategi penanggulangan risiko secara korporasi<br>Formulation and establishment of policies/guidelines for integration as a holding including establishing a risk appetite statement, risk tolerance and corporate risk management strategy | Waktu<br>Time | Tw. II | Min | 6,00 | 85,00% | 5,10 |
| Ketepatan Waktu Penyelesaian Pekerjaan<br>Timeliness of Job Completion | % | 95,00 | Max | 7,00 | 95,92 | 7,70 |
| SMK3L - *Zero Accident* | % | 100,00 | Max | 7,00 | 100 | 7,00 |
| **Aspek Sosial I Social Aspect** | | | | | | |
| Peningkatan Keterampilan Kerja pada Mitra UMK<br>Improvement of Work Skills for UMK Partners | Orang<br>People | 60 | Max | 6,00 | 151 | 7,70 |
| **Inovasi Model Bisnis I Business Model Innovation** | | | | | | |
| Integrasi fungsi pendukung dalam bentuk *shared service*<br>Integration of supporting functions in the form of shared services | Waktu<br>Time | Tw. IV | Min | 7,00 | Tw. II | 7,70 |
| Jumlah pelaksanaan inisiatif sinergi anggota holding<br>Number of implementation of holding member synergy initiatives | Sinergi<br>Synergy | 2 | Max | 7,00 | 2 | 7,00 |
| **Kepemimpinan Teknologi I Technology Leadership** | | | | | | |
| Implementasi ERP untuk laporan keuangan<br>ERP implementation for financial reports | Waktu<br>Time | Tw. IV | Min | 6,00 | Tahun 2021<br>2021 Years | 6,60 |
| Implementasi GRC sebagai *tools* untuk implementasi tata kelola terintegrasi<br>GRC implementation as a tool for implementing integrated governance | Waktu<br>Time | Tw. IV | Min | 6,00 | Tahun 2021<br>2021 Years | 6,60 |
| **Peningkatan Investasi I Increased Investment** | | | | | | |
| Jumlah kemitraan strategis dalam kegiatan investasi<br>Number of strategic partnerships in investment activities | Jumlah<br>Total | 1 | Max | 6,00 | 2 | 6,60 |
| Sinergi antar BUMN, anak perusahaan BUMN dan atau perusahaan terafiliasi BUMN<br>Synergy between BUMN, BUMN subsidiaries and or BUMN affiliated companies | Kerja sama<br>Cooperation | 5 | Max | 6,00 | 14 | 6,60 |
| **Pengembangan Talenta I Talent Development** | | | | | | |
| Perempuan dalam *nominated talent*<br>Women in nominated talent | % | 6,25 | Max | 6,00 | 6,25 | 6,00 |
| Milenial (<=42 tahun) dalam *nominated talent*<br>Millennials (<=42 years) in nominated talent | % | 50,00 | | 6,00 | 50,00 | 6,00 |
| | **Jumlah**<br>**Total** | | | **100,00** | | **101,86** |

## REMUNERASI DEWAN KOMISARIS DAN DIREKSI

### Prosedur Pengusulan Hingga Penetapan Remunerasi Dewan Komisaris dan Direksi

Dalam pemberian remunerasi bagi Dewan Komisaris dan Direksi, Perseroan mengedepankan prinsip kehati-hatian serta mengacu pada peraturan perundang-undangan yang berlaku. Terkait penetapan besaran remunerasi bagi Dewan Komisaris dan Direksi Perusahaan untuk tahun buku 2021, ditetapkan berdasarkan keputusan Pemegang Saham yang disesuaikan dengan Peraturan Menteri BUMN No. PER12/MBU/11/2020 tanggal 22 Desember 2020 tentang Perubahan Kelima atas Peraturan Menteri BUMN No. PER04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris dan Dewan Pengawas BUMN.

Prosedur pengusulan hingga penetapan Remunerasi Dewan Komisaris dan Direksi dapat dilihat pada bagan di bawah ini.

## REMUNERATION FOR THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

### Procedure for Proposing to Determination of Remuneration for the Board of Commissioners and Board of Directors

In providing remuneration for the Board of Commissioners and the Board of Directors, the Company prioritizes the principle of prudence and refers to the applicable laws and regulations. Regarding the determination of the amount of remuneration for the Company's Board of Commissioners and Directors for the 2021 financial year, it is determined based on a shareholder decision that is adjusted to the Minister of SOE Regulation No. PER-12/MBU/11/2020 dated December 22, 2020 regarding the Fifth Amendment to the Regulation of the Minister of SOEs No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners and Supervisory Board of SOEs.

The procedure for proposing to determining the remuneration for the Board of Commissioners and the Board of Directors can be seen in the chart below.

**Tahapan Pengusulan Hingga Penetapan Remunerasi Dewan Komisaris dan Direksi**
**Stages of Proposal to Determination of Remuneration for the Board of Commissioners and Board of Directors**




### Struktur Remunerasi Dewan Komisaris dan Direksi

Berdasarkan Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-13/MBU/09/2021 tanggal 24 September 2021 tentang Perubahan keenam 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, komponen penghasilan Dewan Komisaris terdiri dari:

1. Gaji/Honorarium
2. Tunjangan
3. Fasilitas
4. Tantiem/Insentif Kinerja

### Remuneration Structure for the Board of Commissioners and the Board of Directors

Based on the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-13/MBU/09/2021 dated September 24, 2021 concerning the sixth amendment to the regulation of the Minister of State-Owned Enterprises No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and the Supervisory Board of State-Owned Enterprises, the components of the income of the Board of Commissioners consist of:

1. Salary/Honorarium
2. Allowance
3. Facilities
4. Tantiem/Performance Incentives

Struktur remunerasi dan komponennya bagi Dewan Komisaris dan Direksi dapat disampaikan sebagai berikut:

The remuneration structure and its components for the Board of Commissioners and the Board of Directors can be presented as follows:

| Struktur Remunerasi Dewan Komisaris<br>Board of Commissioners' Remuneration Structure | Struktur Remunerasi Direksi<br>Board of Directors' Remuneration Structure |
|---|---|
| Honorarium Dewan Komisaris*<br>Penghasilan tetap berupa uang yang diterima setiap bulan karena kedudukannya sebagai anggota Dewan Komisaris Perusahaan, dengan ketentuan sebagai berikut:<br>• Perhitungan gaji Komisaris Utama sebesar 45% dari gaji Direktur Utama<br>• Perhitungan gaji Komisaris sebesar 90% dari gaji Komisaris Utama<br><br>Honorarium for the Board of Commissioners*<br>Fixed income in the form of money received every month due to his position as a member of the Company's Board of Commissioners, with the following conditions:<br>• The calculation of the salary of the President Commissioner is 45% of the salary of the President Director<br>• The calculation of the salary of the Commissioner is 90% of the salary of the President Commissioner | Gaji Direksi*<br>Penghasilan tetap berupa uang yang diterima setiap bulan karena kedudukannya sebagai anggota Direksi Perusahaan, dengan ketentuan sebagai berikut:<br>• Gaji Direktur Utama ditetapkan dengan menggunakan pedoman Internal yang ditetapkan oleh Menteri BUMN.<br>• Gaji anggota Direksi lainnya ditetapkan dengan komposisi Faktor Jabatan sebesar 85% dari Gaji Direktur Utama, sesuai BAB II. Huruf B. angka 1.b. 2). Peraturan Menteri BUMN RI nomor PER-12/MBU/11/2020 tentang Perubahan kelima atas peraturan Menteri badan usaha milik negara nomor PER-04/MBU/2014 tetnang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara.<br>• Dalam hal terdapat jabatan lain selain Direktur Utama dan Direktur, besaran Faktor Jabatan ditetapkan oleh RUPS/Menteri BUMN.<br>• RUPS/Menteri BUMN dapat menetapkan Faktor Besaran Jabatan yang berbeda dengan ketentuan sebagaimana dimaksud apabila dipandang lebih dapat merefleksikan keadilan dan kewajaran dalam pelaksanaan tanggung jawab masing-masing anggota Direksi serta kemampuan Perusahaan.<br><br>Board of Directors Salary*<br>Fixed income in the form of money received every month due to his position as a member of the Company's Board of Directors, with the following conditions:<br>• The salary of the President Director is determined using the internal guidelines set by the Minister of SOEs.<br>• The salary of other members of the Board of Directors is determined with the composition of the Position Factor of 85% of the Salary of the President Director, in accordance with Chapter II. Letter B. number 1.b. 2). Regulation of the Minister of BUMN RI number PER-12/MBU/11/2020 concerning the fifth amendment to the regulation of the Minister of State-Owned Enterprises number PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and Supervisory Board of State-Owned Enterprises.<br>• In the event that there are positions other than the President Director and Director, the amount of the Position Factor is determined by the GMS/Minister of SOEs.<br>• The GMS/Minister of SOEs may determine the Position Size Factor that is different from the provisions referred to if it is deemed more able to reflect justice and fairness in carrying out the responsibilities of each member of the Board of Directors and the Company's capabilities. |
| Tunjangan Dewan komisaris<br>Penghasilan berupa uang atau yang dapat dinilai dengan uang yang diterima pada waktu tertentu oleh anggota Dewan Komisaris selain honorarium, yang dapat berupa:<br>1. Tunjangan hari raya<br>2. Tunjangan transportasi; dan<br>3. Asuransi purna jabatan<br><br>Berdasarkan Per-04/MBU/2014.<br><br>Board of Commissioners Allowance<br>Income in the form of money or which can be valued in money received at a certain time by members of the Board of Commissioners other than honorarium, which can be in the form of:<br>1. Holiday allowance<br>2. Transportation allowance; and<br>3. Post-employment insurance<br><br>Based on Per-04/MBU/2014. | Tunjangan Direksi<br>Penghasilan berupa uang atau yang dapat dinilai dengan uang yang diterima pada waktu tertentu oleh anggota Direksi selain Gaji, yang dapat berupa:<br>1. Tunjangan hari raya<br>2. Tunjangan transportasi; dan<br>3. Asuransi purna jabatan<br><br>Berdasarkan Per-04/MBU/2014.<br><br>Board of Directors Allowance<br>Income in the form of money or which can be valued in money received at a certain time by members of the Board of Directors other than salary, which can be in the form of:<br>1. Holiday allowance<br>2. Transportation allowance; and<br>3. Post-employment insurance<br><br>Based on Per-04/MBU/2014. |

| Struktur Remunerasi Dewan Komisaris<br>Board of Commissioners' Remuneration Structure | Struktur Remunerasi Direksi<br>Board of Directors' Remuneration Structure |
|---|---|
| Fasilitas Dewan Komisaris<br>Penghasilan berupa sarana dan/atau kemanfaatan dan/atau penjaminan yang digunakan/dimanfaatkan oleh anggota Dewan Komisaris dalam rangka pelaksanaan tugas, wewenang, kewajiban dan tanggung jawab berdasarkan peraturan perundang-undangan, yang dapat berupa:<br>• Fasilitas Kesehatan<br>• Fasilitas Bantuan hukum<br><br>Board of Commissioners Facilities<br>Income in the form of facilities and/or benefits and/or guarantees used/ used by members of the Board of Commissioners in the context of carrying out their duties, authorities, obligations and responsibilities based on laws and regulations, which can be in the form of:<br>• Medical facility<br>• Legal Aid Facility | Fasilitas Direksi<br>Penghasilan berupa sarana dan/atau kemanfaatan dan/atau penjaminan yang digunakan/dimanfaatkan oleh anggota Direksi dalam rangka pelaksanaan tugas, wewenang, kewajiban dan tanggung jawab berdasarkan peraturan perundang-undangan, yang dapat berupa:<br>• Fasilitas Kendaraan<br>• Fasilitas Kesehatan<br>• Fasilitas Bantuan hukum<br><br>Directors Facilities<br>Income in the form of facilities and/or benefits and/or guarantees used/ used by members of the Board of Directors in the context of carrying out their duties, authorities, obligations and responsibilities based on laws and regulations, which can be in the form of:<br>• Vehicle Facilities<br>• Medical facility<br>• Legal Aid Facility |
| Tantiem/insentif Kinerja Dewan Komisaris<br>• Tantiem adalah Penghasilan yang merupakan penghargaan yang diberikan kepada anggota Dewan Komisaris apabila memperoleh laba dan tidak mengalami akumulasi kerugian.<br>• Berdasarkan PER-04/MBU/2014 -Insentif kinerja adalah penghasilan yang merupakan penghargaan yang diberikan kepada anggota Dewan Komisaris BUMN apabila terjadi peningkatan kinerja walaupun masuk mengalami kerugian atau akumulasi kerugian.<br><br>Board of Commissioners Performance bonus/incentive<br>• Tantiem is Income which is an award given to members of the Board of Commissioners if they make a profit and do not experience accumulated losses.<br>• Based on PER-04/MBU/2014 -Performance incentives are income which is an award given to members of the Board of Commissioners of SOEs if there is an increase in performance even though they experience losses or accumulated losses. | Tantiem Direksi<br>Tantiem diberikan sebagai tambahan berupa Penghargaan Jangka Panjang (Long Term Incentive/ITI)<br>• Tantiem, yaitu penghasilan yang merupakan penghargaan yang diberikan kepada anggota Direksi BUMN apabila memperoleh laba dan tidak mengalami akumulasi kerugian.<br>• Insentif Kinerja, yaitu penghasilan yang merupakan penghargaan yang diberikan kepada anggota Direksi apabila terjadi peningkatan kinerja walaupun masih mengalami kerugian atau akumulasi kerugian.<br>• Komposisi besarnya Tantiem/Insentif Kinerja bagi anggota Direksi mengikuti faktor Jabatan, yaitu Anggota Direksi sebesar 90% dari Direktur Utama.<br><br>Tantiem Directors<br>Tantiem is given in addition to the Long Term Incentive (ITI)<br>• Tantiem, namely income which is an award given to members of the Board of Directors of SOEs if they make a profit and do not experience accumulated losses.<br>• Performance Incentives, namely income which is an award given to members of the Board of Directors if there is an increase in performance even though they are still experiencing losses or accumulated losses.<br>• The composition of the amount of Tantiem/Performance Incentives for members of the Board of Directors is based on the position factor, namely, the Members of the Board of Directors are 90% of the President Director. |
| Santunan Purna Jabatan<br>Post-Service Compensation | Santunan Purna Jabatan<br>Post-Service Compensation |

Perseroan tidak memiliki kebijakan terkait kepemilikan saham Perusahaan oleh manajemen. Dengan demikian, tidak terdapat opsi saham sebagai bagian dari kebijakan remunerasi kepada Dewan Komisaris dan Direksi.

## Indikator Besaran Gaji bagi Direktur Utama, dan Pengesahan Remunerasi Dewan Komisaris dan Direksi Tahun 2022

Untuk memperhitungkan besaran gaji bagi Direktur Utama dan bonus kinerja, Perseroan mempertimbangkan beberapa faktor di bawah ini:

The Company does not have a policy regarding the ownership of the Company's shares by management. Thus, there are no stock options as part of the remuneration policy for the Board of Commissioners and the Board of Directors.

## Indicator of Salary Amount for President Director, and Ratification of Remuneration for the Board of Commissioners and Directors in 2022

To calculate the salary for the President Director and performance bonuses, the Company considers the following factors:

1. Peraturan Menteri BUMN No. PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, Dewan Pengawas BUMN sebagaimana telah beberapa kali diubah, terakhir dengan peraturan Menteri BUMN No. PER-01/MBU05/2019 tanggal 31 Mei 2019 tentang Perubahan Keempat atas Peraturan Menteri BUMN No. PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas BUMN.

2. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-12/MBU/11/2020 tentang Perubahan Kelima atas Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-04/MBU/2014 Tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara.

3. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-13/MBU/09/2021 tanggal 24 September 2021 tentang Perubahan keenam 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.

## Remunerasi Dewan Komisaris dan Direksi Tahun 2022

Remunerasi bagi Dewan Komisaris dan Direksi Perusahaan di tahun 2022 sebagai berikut:

1. Gaji dan honorarium
   a. Gaji Direktur Utama sebesar 100%.
   b. Gaji Direksi lainnya sebesar 85% dari gaji Direktur Utama.
   c. Honorarium Komisaris Utama dihitung sebesar 45% dari gaji Direktur Utama.
   d. Honorarium Anggota Dewan Komisaris lainnya sebesar 92% dari honorarium Komisaris Utama.

2. Tantiem/Insentif Kinerja
   a. Total Tantiem/IK untuk Direksi dan Dewan Komisaris Tahun Buku 2021 ditetapkan sebesar Rp1.709.480.000,-dengan ketentuan :
   b. Tantiem/IK Direktur Utama, Direktur yang membidangi SDM, Anggota Direksi lainnya, Komisaris Utama masing-masing sebesar 100%, 90%, 85%, dan 45% dari Tantiem/IK Direktur Utama, tantiem/IK Dewan Komisaris sebesar 90% dari tantiem/IK Komisaris Utama. Besaran tantiem/IK dihitung proporsional sesuai dengan masa jabatan masing-masing Direksi dan Dewan Komisaris dalam tahun buku 2021.
   c. Tantiem Direktur Utama menjadi acuan utama.
   d. Tantiem Direksi lainnya sebesar 90% dari tantiem Direktur Utama.

1. Regulation of the Minister of SOEs No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, Supervisory Board of BUMN as amended several times, most recently by regulation of the Minister of BUMN No. PER-01/MBU05/2019 dated May 31, 2019 regarding the Fourth Amendment to the Regulation of the Minister of SOEs No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and Supervisory Board of BUMN.
2. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-12/ MBU/11/2020 concerning the Fifth Amendment to the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and Supervisory Board of State-Owned Enterprises.
3. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-13/MBU/09/2021 dated September 24, 2021 concerning the sixth amendment to the regulation of the Minister of State-Owned Enterprises No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and the Supervisory Board of State-Owned Enterprises.

## Remuneration of the Board of Commissioners and Directors in 2022

The remuneration for the Company's Board of Commissioners and Directors in 2022 is as follows:

1. Salary and honorarium
   a. President Director's salary is 100%.
   b. Other Directors ' salaries are 85% of the President Director's salary.
   c. Honorarium of the President Commissioner is calculated at 45% of the salary of the President Director.
   d. Honorarium for other members of the Board of Commissioners is 92% of the honorarium for the President Commissioner.

2. Tantiem/Performance Incentives
   a. Total Tantiem/IK for the Board of Directors and Board of Commissioners for Fiscal Year 2021 is set at Rp1,709,480,000,- with the following provisions:
   b. Tantiem/IK President Director, Director in charge of HC, other members of the Board of Directors, President Commissioner each 100%, 90%, 85%, and 45% of Tantiem/IK President Director, tantiem/IK Board of Commissioners is 90% of tantiem/IK President Commissioner. The amount of bonus/IK is calculated proportionally according to the term of office of each Director and Board of Commissioners in the financial year 2021.
   c. Tantiem of the President Director is the main reference.
   d. Other Directors' bonuses are 90% of the President Director's bonuses.

e. Tantiem Komisaris Utama dihitung sebesar 45% dari tantiem Direktur Utama.

f. Tantiem Anggota Dewan Komisaris lainnya sebesar 90% dari tantiem Komisaris Utama.

e. The tantiem of the President Commissioner is calculated at 45% of the tantiem of the President Director.

f. The bonus of other members of the Board of Commissioners is 90% of the bonus of the President Commissioner.

## Besaran Remunerasi Dewan Komisaris dan Direksi

Besaran Remunerasi Dewan Komisaris dan Direksi tahun 2022 adalah sebagai berikut:

## Amount of Remuneration for the Board of Commissioners and the Board of Directors

The amount of remuneration for the Board of Commissioners and the Board of Directors in 2022 is as follows:

| Jabatan<br>Position | Remunerasi Bulanan (dalam 1 tahun)<br>Monthly Remuneration (within 1 year) | | Tunjangan Hari Raya<br>Religious Holiday Allowance | Insentif atas Kinerja Tahun Buku 2021<br>Incentive Performance for the 2021 Financial Year | Remunerasi Total 2022<br>Remuneration Total 2022 |
|---|---|---|---|---|---|
| | Honorarium<br>Honorarium | Tunjangan Perumahan<br>Allowances Housing area | | | |
| **Dewan Komisaris**<br>**Board of Commissioners** | | | | | |
| Komisaris Utama<br>President Commissioner | 922.860.000 | 178.740.000 | 76.500.000 | 159.930.561 | 1.338.030.561 |
| Komisaris<br>Commissioner | 1.937.034.000 | 376.326.000 | 137.700.000 | 287.875.010 | 2.738.935.010 |
| **Direksi**<br>**Board of Directors** | | | | | |
| Direktur Utama<br>President Director | 2.040.000.000 | 330.000.000 | 170.000.000 | 355.401.249 | 2.895.401.249 |
| Direktur Keuangan, SDM & Manajemen Risiko<br>Director of Finance, HR & Risk Management | 1.734.000.000 | 330.000.000 | 144.500.000 | 302.091.060 | 2.510.591.060 |
| Direktur Pemasaran & Pengembangan<br>Director of Marketing & Development | 1.734.000.000 | 330.000.000 | 144.500.000 | 302.091.060 | 2.510.591.060 |
| Direktur Produksi & HSE<br>Director of Production & HSE | 1.734.000.000 | 330.000.000 | 144.500.000 | 302.091.060 | 2.510.591.060 |

*(dalam Rupiah penuh) I (in full Rupiah)

Jumlah remunerasi jangka pendek yang diterima oleh Direksi tahun 2022 dan tahun 2021 masing-masing sebesar Rp10,427,174,429 dan Rp9,370,827,570. Sedangkan jumlah remunerasi jangka pendek yang diterima oleh Dewan Komisaris per tahun 2022 sebesar Rp4,076,965,571 dan tahun 2021 sebesar Rp3,352,075,427.

The amount of short-term remuneration received by the Board of Directors in 2022 and 2021 is Rp10.427.174.429 and Rp9.370.827.570, respectively. Meanwhile, the amount of short-term remuneration received by the Board of Commissioners in 2022 is Rp4.076.965.571 and in 2021 is Rp3.352.075.427.

## Rasio Gaji

Informasi mengenai rasio gaji Dewan Komisaris, Direksi, dan pegawai Perseroan adalah sebagai berikut:

## Salary Ratio

Information regarding the salary ratio of the Board of Commissioners, Board of Directors, and employees of the Company is as follows:

| Perbandingan<br>Comparison | 2022<br>(Rp) | 2021<br>(Rp) |
|---|---|---|
| Direktur Utama terhadap Direktur<br>President Director to Director | 1:1, 18 | 1:1,39 |
| Komisaris Utama terhadap Anggota Dewan Komisaris<br>President Commissioner to Members of the Board of Commissioners | 1:1, 11 | 1:0,66 |
| Direktur Utama terhadap Komisaris Utama<br>President Director to President Commissioner | 1:2, 22 | 1:0,74 |
| Direktur Utama terhadap Karyawan tertinggi<br>President Director to the highest Employee | 1:3,97 | 1:0,37 |
| Direktur Utama terhadap Karyawan terendah<br>President Director to the lowest Employee | 1;19,59 | 1:0,08 |
| Karyawan Tertinggi terhadap Karyawan Terendah<br>Highest Employee against Lowest Employee | 1:4, 93 | 1:0,08 |
| Karyawan Terendah terhadap UMP<br>Lowest Employee against UMP | 1:1, 77 | 1:0,04 |

Yang dimaksud karyawan tertinggi pada tabel di atas adalah Kepala Departemen sementara karyawan terendah adalah Staf.

What is refered to as the highest employee in the table above is the Head of the Department while the lowest employee is the Staff.



Proyek IMS

# **Rapat** Dewan Komisaris dan Direksi
## Board of Commissioners and Board of Directors Meeting

## RAPAT DEWAN KOMISARIS

### Kebijakan Rapat Dewan Komisaris

Rapat Dewan Komisaris terdiri dari Rapat Internal Dewan Komisaris dan Rapat Gabungan Dewan Komisaris Bersama Direksi. Rapat Dewan Komisaris diselenggarakan minimal sekali dalam setiap bulan.

Rapat Internal Dewan Komisaris dapat diselenggarakan atas permintaan Komisaris Utama, salah seorang Anggota Dewan Komisaris, atau permintaan tertulis dari Pemegang Saham dengan menyebutkan hal-hal yang akan dibicarakan. Rapat Internal Dewan Komisaris dihadiri oleh Anggota Dewan Komisaris, Sekretaris Dewan Komisaris atau pejabat lain yang ditugaskan Komisaris Utama, kecuali untuk rapat-rapat khusus yang hanya boleh dihadiri oleh Anggota Dewan Komisaris.

Rapat Dewan Komisaris adalah sah dan dapat mengambil keputusan-keputusan yang mengikat apabila dihadiri atau diwakili oleh lebih dari 1⁄2 (satu per dua) dari jumlah Angggota Dewan Komisaris. Semua keputusan dalam rapat Dewan Komisaris diambil dengan musyawarah untuk mufakat. Apabila melalui musyawarah tidak tercapai kesepakatan, maka keputusan diambil dengan suara terbanyak.

Keputusan-keputusan yang menyangkut aspek-aspek strategis harus dilakukan melalui mekanisme rapat Dewan Komisaris atau dalam bentuk keputusan yang disetujui secara tertulis dan ditandatangani oleh seluruh Anggota Dewan Komisaris. Aspek-aspek strategis tersebut antara lain meliputi semua perbuatan Direksi yang harus mendapatkan persetujuan RUPS setelah mendapatkan rekomendasi tertulis Dewan Komisaris serta semua perbuatan Direksi yang harus mendapat persetujuan tertulis Dewan Komisaris.

Setiap rapat Dewan Komisaris harus dibuatkan risalah rapatnya; termasuk pernyataan keberatan terhadap keputusan rapat apabila tidak terjadi kebulatan pendapat. Setiap Anggota Dewan Komisaris yang hadir dan/atau yang diwakili harus menyampaikan keberatannya dan atau usul perbaikannya, bila ada, atas risalah rapat tersebut.

Di tahun 2022, Dewan Komisaris menyelenggarakan sebanyak 12 kali rapat Internal. Berikut risalah rapat Dewan Komisaris dan kehadiran Dewan Komisaris dalam rapat.

## BOARD OF COMMISSIONERS MEETING

### Board of Commissioner Meeting Policy

Meetings of the Board of Commissioners consist of the Internal Meeting of the Board of Commissioners and the Joint Meeting of the Board of Commissioners with the Board of Directors. The Board of Commissioners' meeting is held at least once a month.

An Internal Meeting of the Board of Commissioners may be held at the request of the President Commissioner, a member of the Board of Commissioners, or a written request from the Shareholders stating the matters to be discussed. Internal Meetings of the Board of Commissioners are attended by Members of the Board of Commissioners, Secretary to the Board of Commissioners or other officials assigned by the President Commissioner, except for special meetings which may only be attended by Members of the Board of Commissioners.

Meetings of the Board of Commissioners are valid and can make binding decisions if attended or represented by more than 1⁄2 (one half) of the total members of the Board of Commissioners. All decisions in the meeting of the Board of Commissioners are taken by deliberation to reach a consensus. If an agreement is not reached through deliberation, then the decision is taken by majority vote.

Decisions concerning strategic aspects must be made through the mechanism of the Board of Commissioners meeting or in the form of a decision that is approved in writing and signed by all members of the Board of Commissioners. These strategic aspects include, among others, all actions of the Board of Directors which must be approved by the GMS after obtaining a written recommendation from the Board of Commissioners as well as all actions of the Board of Directors which must obtain written approval from the Board of Commissioners.

Minutes of the meeting must be made at every meeting of the Board of Commissioners; including a statement of objection to the meeting decision if there is no unanimity of opinion. Each Member of the Board of Commissioners who is present and/or represented must submit his/her objections and/or suggestions for improvement, if any, to the minutes of the meeting.

In 2022, the Board of Commissioners held a total of 12 internal meetings. The following are the minutes of the Board of Commissioners' meeting and the attendance of the Board of Commissioners at the meeting.

## Risalah Rapat Internal Dewan Komisaris di Tahun 2022
**Minutes of Internal Meeting of the Board of Commissioners in 2022**

| No | Tanggal<br>Date | Lokasi/Media<br>Location/Media | Agenda Rapat<br>Meeting Agenda |
|---|---|---|---|
| 1 | 31 Januari 2022<br>January 31st, 2022 | Daring<br>Online | Menjawab tantangan RKAP 2022<br>Responding to the challenges of RKAP 2022 |
| 2 | 24 Februari 2022<br>February 24th, 2022 | Daring<br>Online | a. RJPP 2022-2926<br>b. Pengembangan SDM<br><br>a. RJPP 2022-2926<br>b. HR Development |
| 3 | 28 Maret 2022<br>March 28th, 2022 | Daring<br>Online | a. Rencana Investasi Hotel Mataram<br>b. Permohonan persetujuan pinjaman<br><br>a. Mataram Hotel Investment Plan<br>b. Application for loan approval |
| 4 | 27 April 2022<br>April 27th, 2022 | Daring<br>Online | a. Revitalisasi Hotel Grand Inna Bali Beach<br>b. Update Rencana Pelaksanaan RUPS tahunan Laporan Keuangan (Audited) 2021<br><br>a. Revitalization of Grand Inna Bali Beach Hotel<br>b. Update on the Implementation Plan of the 2021 Annual GMS of Financial Statements (Audited) |
| 5 | 25 Mei 2022<br>May 25th, 2022 | Daring<br>Online | a. Rencana Investasi<br>b. Penyesuaian Remunerasi<br><br>a. Investment Plan<br>b. Remuneration Adjustment |
| 6 | 27 Juni 2022<br>June 27th, 2022 | Daring<br>Online | a. Agenda dan Usulan Keputusan RUPS<br>b. Rencana Pelaksanaan IPO<br>c. Hasil Monitoring dan Evaluasi<br><br>a. Agenda and Proposed Resolutions of the GMS<br>b. IPO Implementation Plan<br>c. Monitoring and Evaluation Results |
| 7 | 27 Juli 2022<br>July 27th, 2022 | Daring<br>Online | a. Dampak Pemberlakuan PP 23/2020<br>b. Skema Pembiayaan Proyek Grand Inna Bali<br><br>a. Impact of Government Regulation 23/2020<br>b. Grand Inna Bali Project Financing Scheme |
| 8 | 26 Agustus 2022<br>August 26th, 2022 | Daring<br>Online | a. Pembentukan SPV Beton<br>b. Progres dan Action Plan Dekom dalam IPO<br><br>a. Establishment of concentrate supervisor<br>b. Progress and Action Plan of Board of Commissioner in IPO |
| 9 | 27 September 2022<br>September 27th, 2022 | Daring<br>Online | a. Usulan Action Plan dekom<br>b. Pembagian Tugas Dekom<br>c. Permasalahan Hukum Selat Rengit<br><br>a. Proposed Board of Commissioners Action Plan<br>b. Division of duties of the Board of Commissioners<br>c. Strait Rengit legal issues |
| 10 | 25 Oktober 2022<br>October 25th, 2022 | Daring<br>Online | a. Usulan RKAP 2023 dan Prognosa 2022<br>b. Realisasi 2022 dan Rencana Investasi 2023<br>c. Risiko Utama Perusahaan dan Investasi<br><br>a. Proposed 2023 RKAP and 2022 Prognosis<br>b. 2022 Realization and 2023 Investment Plan<br>c. Key Risks of the Company and Investment |
| 11 | 30 November 2022<br>November 30th, 2022 | Daring<br>Online | a. Organ Pendukung Dewan Komisaris<br>b. Asumsi dan Usulan RKAP 2023<br>c. Kinerja sampai dengan Oktober 2022<br><br>a. Supporting Organ of the Board of Commissioners<br>b. Assumptions and Proposed 2023 RKAP<br>c. Performance up to October 2022 |
| 12 | 26 Desember 2022<br>December 26th, 2022 | Daring<br>Online | a. Usulan KPI 2023 PT Nindya Karya<br>b. Progres Pembentukan SPV Produksi Beton<br><br>a. PT Nindya Karya's 2023 KPI Proposal<br>b. Concrete Production SPV Establishment Progress |

## Rekapitulasi Kehadiran Anggota Dewan Komisaris di Rapat Internal Tahun 2022
**Recapitulation of Attendance of Members of the Board of Commissioners at the 2022 Internal Meeting**

| Nama<br>Name | Jabatan<br>Position | Jumlah Wajib Rapat<br>Number of Mandatory Meetings | Jumlah Kehadiran<br>Number of Attendance | Jumlah Tidak Hadir<br>Number of Attendance | % Kehadiran<br>% Presence |
|---|---|---|---|---|---|
| Rachman Arief Dienaputra*** | Komisaris Utama<br>President Commissioner | 2 | 2 | - | 100% |
| Sugiyartanto* | Komisaris Utama<br>President Commissioner | 10 | 10 | - | 100% |
| Andar Perdana W | Komisaris<br>Commissioner | 12 | 11 | 1 | 98% |
| Rika Kiswardani | Komisaris<br>Commissioner | 12 | 11 | 1 | 98% |
| Bambang E Marsono** | Komisaris<br>Commissioner | 4 | 4 | - | 100% |

*Menjabat sampai dengan 2 November 2022 I Served until November 2nd, 2022
**Mulai menjabat sejak 12 September 2022 I Started serving since September 12th, 2022
***Mulai menjabat sejak 2 November 2022 I Started servin since November 2nd, 2022

## RAPAT GABUNGAN DEWAN KOMISARIS DAN DIREKSI

Secara umum agenda rapat gabungan Dewan Komisaris dan Direksi membahas tentang:

1. Evaluasi Kinerja Keuangan dan operasional Perseroan (triwulan, semester dan tahunan).
2. Pembahasan dan Penetapan RKAP.
3. Evaluasi dan rekomendasi Komite-Komite di Bawah Direksi.
4. Persiapan pelaksanaan RUPS.
5. Agenda lain yang menjadi kewenangan Dewan Komisaris dan Direksi.

### Kebijakan Rapat Gabungan Dewan Komisaris dan Direksi

Rapat Gabungan dihadiri oleh Anggota Dewan Komisaris, Direksi, Sekretaris Dewan Komisaris, Sekretaris Perusahaan atau pejabat lain yang ditugaskan atau diundang oleh Komisaris Utama/Direktur Utama, kecuali untuk rapat-rapat khusus yang hanya boleh dihadiri oleh Anggota Dewan Komisaris dan Direksi. Dewan Komisaris dan Direksi sekurang-kurangnya dapat menyelenggarakan rapat 1 kali dalam 3 bulan sesuai dengan *board manual*.

Di tahun 2022, rapat Gabungan Dewan Komisaris dan Direksi diselenggarakan sebanyak 12 kali. Berikut risalah rapat Gabungan Dewan Komisaris dan Direksi serta kehadiran Dewan Komisaris dan Direksi dalam rapat.

## JOINT MEETING OF THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

Joint Meeting of the Board of Commissioners and the Board of Directors In general, the agenda for the joint meeting of the Board of Commissioners and the Board of Directors discusses:

1. Evaluation of the Company's financial and operational performance (quarterly, semester and yearly).
2. Discussion and determination of RKAP.
3. Evaluation and recommendation of the Committees under the Board of Directors.
4. Preparation for the implementation of the GMS.
5. Other agendas under the authority of the Board of Commissioners and the Board of Directors.

### Joint Meeting of the Board of Commissioners and the Board of Directors Policy

Joint Meetings are attended by Members of the Board of Commissioners, Directors, Secretary to the Board of Commissioners, Corporate Secretary or other officials assigned or invited by the President Commissioner/ President Director, except for special meetings which may only be attended by Members of the Board of Commissioners and Directors. The Board of Commissioners and Board of Directors can hold at least 1 meeting in 3 months according to the board manual.

In 2022, the Joint Meetings of the Board of Commissioners and the Board of Directors will be held as many as 12 times. The following are the minutes of the Joint Meeting of the Board of Commissioners and the Board of Directors and the attendance of the Board of Commissioners and Board of Directors at the meeting.

## Risalah Rapat Gabungan Dewan Komisaris dan Direksi di Tahun 2022
**Minutes of Joint Meetings of the Board of Commissioners and Directors in 2022**

| No | Waktu<br>Date | Lokasi<br>Location | Agenda<br>Agenda |
|---|---|---|---|
| 1 | 31 Januari 2022<br>January 31st, 2022 | Daring<br>Online | a. Tindak lanjut rapat Gabungan Dewan Komisaris dan Direksi bulan Desember 2021;<br>b. Kinerja Perusahaan & Anak Perusahaan s.d. 31 Desember 2021 (Unaudited);<br>c. Laporan Realisasi Proyek yang Delay Tahun 2021 dan Potensi Penalty Tahun 2021;<br>d. Daftar Proyek yang terkena refocusing dan dampaknya terhadap kinerja keuangan;<br><br>a. Follow-up of the Joint meeting of the Board of Commissioners and Board of Directors in December 2021;<br>b. Performance of the Company & Subsidiaries up to December 31st, 2021 (Unaudited);<br>c. Report on Delayed Project Realization in 2021 and Potential Penalty in 2021;<br>d. List of Projects affected by refocusing and its impact on financial performance; |
| 2 | 24 Februari 2022<br>February 24th, 2022 | Daring<br>Online | a. Perkembangan Holding Danareksa;<br>b. Perkembangan Kasus Korporasi.<br>c. Progress dan Hasil Audit KAP atas Laporan Keuangan TB 2022.<br>d. Kinerja Perusahaan & Anak Perusahaan s.d. Januari 2022.<br><br>a. Danareksa Holding Development;<br>b. Development of Corporate Cases.<br>c. Progress and Audit Results of KAP on TB 2022 Financial Statements.<br>d. Company & Subsidiary Performance up to January 2022. |
| 3 | 28 Maret 2022<br>March 28th, 2022 | Daring<br>Online | a. Progres hasil Audit 2021 oleh KAP dan Usulan KAP yang akan melakukan Audit atas Laporan Keuangan Perseroan Tahun 2022<br>b. Perkembangan holding danareksa<br>c. Perkembangan kasus korporasi<br>d. Kinerja Perusahaan dan Anak Perusahaan Januari 2022<br>e. Progress & Action Plan<br>1) Rencana IPO<br>2) Rencana Investasi<br>3) Tindak Lanjut terhadap arahan pemegang saham pada RUPS Pengesahan RKAP 2022<br><br>a. Progress of 2021 Audit results by KAP and Proposal of KAP that will audit the Company's Financial Statements in 2022<br>b. Development of danareksa holding<br>c. Development of corporate cases<br>d. Performance of the Company and Subsidiaries in January 2022<br>e. Progress & Action Plan<br>1) IPO Plan<br>2) Investment Plan<br>3) Follow-up on direction of shareholders on GMS Ratification RKAP 2022 |
| 4 | 27 April 2022<br>April 27th, 2022 | Daring<br>Online | a. Update terkait PP No. 7 (Holding Danareksa)<br>b. Update kasus korporasi<br>c. Revitalisasi Hotel Grand Inna Bali Beach<br>d. Update Rencana RUPS tahunan<br>e. Kinerja Perusahaan dan Anak Perusahaan Maret 2022<br>1) PT Nindya Beton<br>2) PT Nindya Tirta Unggul<br><br>a. Update on PP No. 7 (Danareksa Holding)<br>b. Corporate case update<br>c. Revitalization of Grand Inna Bali Beach Hotel<br>d. Annual GMS Plan Update<br>e. Company and Subsidiary Performance March 2022<br>1) PT Nindya Beton<br>2) PT Nindya Tirta Unggul |

| No | Waktu<br>Date | Lokasi<br>Location | Agenda<br>Agenda |
|---|---|---|---|
| 5 | 25 Mei 2022<br>May 25th, 2022 | Daring<br>Online | a. Kinerja Perusahaan dan Anak Perusahaan April 2022<br>b. Pembahasan Tindak Lanjut Arahan Pemegang Saham dalam RUPS Pengesahan RKAP 2022<br>c. Pembahasan Rencana Investasi Pengembangan Perusahaan tahun 2022 termasuk kebutuhan dan Sumber pendanaannya<br>d. Daftar Proyek yang terkena refocusing dan dampaknya terhadap kinerja keuangan;<br><br>a. Company and Subsidiary Performance April 2022<br>b. Discussion on Follow-up of Shareholders' Direction in the GMS for the Ratification of RKAP 2022<br>c. Discussion of the Company's Development Investment Plan in 2022, including the need and source of funding<br>d. List of projects affected by refocusing and its impact on financial performance; |
| 6 | 27 Juni 2022<br>June 27th, 2022 | Daring<br>Online | a. Kinerja Perusahaan & Anak Perusahaan s.d. Mei 2022<br>b. Update Rencana pelaksanaan RUPS Tahunan<br>c. Update penyelesaian permasalahan hukum<br>d. Update holding Danareksa<br>e. Progress rencana pelaksanaan IPO<br>f. Progress rencana proyek IKN<br><br>a. Company & Subsidiary Performance up to May 2022<br>b. Update on Annual GMS implementation plan<br>c. Update on the settlement of legal issues<br>d. Update on Danareksa holding<br>e. Progress of IPO implementation plan<br>f. Progress of the IKN project plan |
| 7 | 27 Juli 2022<br>July 27th, 2022 | Daring<br>Online | a. Kinerja Perusahaan & Anak Perusahaan sampai dengan juni 2022;<br>b. Permasalahan Hukum : Progres dan Rencana Penyelesaiannya<br>c. Profil proyek besar terkontrak, skema pembiayaan dan progres pelaksanaannya<br><br>a. Company & Subsidiary Performance until June 2022;<br>b. Legal Issues: Progress and Settlement Plan<br>c. Profile of major contracted projects, financing schemes, and implementation progress |
| 8 | 26 Agustus 2022<br>August 26th, 2022 | Daring<br>Online | a. Kinerja Perusahaan & Anak Perusahaan sampai dengan 31 Juli 2022;<br>b. Update Penyelesaian Permasalahan Hukum yang masih belum selesai;<br>c. Profil Proyek-proyek besar terkontrak ( > Rp 100 M), Skema Pembiayaan dan progress pelaksanaannya;<br>d. Rencana pembentukan JV/anak perusahaan beton untuk IKN;<br>e. Progres dan action Plan IPO;<br><br>a. Performance of the Company & Subsidiaries up to July 31, 2022;<br>b. Update on the Settlement of Legal Issues that are still unfinished;<br>c. Profiles of large contracted projects (> Rp 100 M), Financing Schemes, and implementation progress;<br>d. Plan to establish JV/concrete subsidiary for IKN;<br>e. IPO progress and action plan; |
| 9 | 27 September 2022<br>September 27th, 2022 | Daring<br>Online | a. Program pengenalan perusahaan kepada Komisaris Baru;<br>b. Kinerja Perusahaan sampai dengan 31 Agustus 2022;<br>c. Update Penyelesaian Permasalahan Hukum yang Masih Belum Selesai;<br>d. Progress Pembentukan JV/Anak Perusahaan Beton untuk IKN<br><br>a. Company introduction program for new Commissioners;<br>b. Company performance up to August 31, 2022;<br>c. Update on the Settlement of Legal Issues that are still unfinished;<br>d. Progress of JV/Concrete Subsidiary Establishment for IKN |
| 10 | 25 Oktober 2022<br>October 25th, 2022 | Daring<br>Online | a. Usulan RKAP 2023 termasuk target kontrak baru dan usulan Investasi 2023<br>b. Rencana dan Realisasi investasi 2022, penyebab dan dampak terhadap RJMP perusahaan<br>c. Progres dan action plan proyek IKN<br>d. Progres dan action plan IPO<br><br>a. Proposed 2023 RKAP includes a new contract target and 2023 Investment proposal<br>b. Investment plan and realization in 2022, causes and impact on the company's RJMP<br>c. IKN project progress and action plan<br>d. IPO progress and action plan |

| No | Waktu<br>Date | Lokasi<br>Location | Agenda<br>Agenda |
|---|---|---|---|
| 11 | 30 November 2022<br>November 30th, 2022 | Daring<br>Online | a. Kinerja Perusahaan sampai dengan Oktober 2022<br>b. Usulan RKAP 2023<br>c. Progres dan action plan proyek IKN<br>d. Permasalahan Hukum : Progres dan Rencana Penyelesaiannya<br><br>a. Company Performance up to October 2022<br>b. Proposed RKAP 2023<br>c. IKN project progress and action plan<br>d. Legal Issues: Progress and Settlement Plan |
| 12 | 26 Desember 2022<br>December 26th, 2022 | Daring<br>Online | a. Kinerja Perusahaan sampai dengan November 2022;<br>b. Update hasil pembahasan dengan Pemegang Saham atas Usulan RKAP 2023 dan Usulan KPI 2023<br>c. Progres dan Action Plan Proyek IKN<br>d. Permasalahan Hukum, Progres dan Rencana Penyelesaiannya.<br>e. Pendirian JV Beton, Progres dan Action Plan<br><br>a. Company performance until November 2022;<br>b. Update on the results of discussions with Shareholders on the 2023 RKAP Proposal and 2023 KPI Proposal<br>c. IKN Project Progress and Action Plan<br>d. Legal Issues, Progress, and Settlement Plan.<br>e. Establishment of Concrete JV, Progress and Action Plan |

## Rekapitulasi Kehadiran Dewan Komisaris dan Direksi di Rapat Gabungan Tahun 2022
**Recapitulation of Attendance of the Board of Commissioners and Board of Directors at the 2022 Joint Meeting**

| Nama<br>Name | Jabatan<br>Position | Jumlah Wajib Rapat<br>Number of Mandatory Meetings | Jumlah Kehadiran<br>Number of Attendance | Jumlah Tidak Hadir<br>Number of Attendance | % Kehadiran<br>% Presence |
|---|---|---|---|---|---|
| **Dewan Komisaris**<br>**Board of Commissioners** | | | | | |
| Rachman Arief Dienaputra | Komisaris Utama<br>President Commissioner | 2 | 2 | - | 100% |
| Sugiyartanto* | Komisaris Utama<br>President Commissioner | 10 | 10 | - | 100% |
| Andar Perdana W | Komisaris<br>Commissioner | 12 | 11 | 1 | 98% |
| Rika Kiswardani | Komisaris<br>Commissioner | 12 | 11 | 1 | 98% |
| Bambang E Marsono** | Komisaris<br>Commissioner | 4 | 4 | - | 100% |
| **Direksi**<br>**Board of Directors** | | | | | |
| Haedar A Karim | Direktur Utama<br>President Director | 12 | 12 | - | 100% |
| Moeharmein Zein Chaniago | Direktur Pemasaran & Pengembangan<br>Director of Marketing & Development | 12 | 12 | - | 100% |
| Firmansyah | Direktur Produksi & HSE<br>Director of Production & HSE | 12 | 12 | - | 100% |
| Sri Haryanto | Direktur Keuangan, SDM dan Manajemen Risiko<br>Director of Finance, HR and Risk Management | 12 | 12 | - | 100% |

## RAPAT DIREKSI

Secara umum Agenda rapat yang diselenggarakan Direksi membahas tentang:

1. Laporan Manajemen mengenai Kinerja Keuangan dan Operasional Perusahaan.
2. Pembahasan persiapan RUPS.
3. Pembahasan penyusunan Rencana Jangka Panjang Perusahaan & RKAP.
4. Menindaklanjuti temuan SPI.
5. Agenda lainnya yang masih menjadi kewenangan Organ Direksi.

### Kebijakan Rapat Internal Direksi

Informasi mengenai rencana pelaksanaan rapat Direksi dilakukan selambat-lambatnya 7 (tujuh) hari sebelum jadwal pelaksanaan. Dalam publikasi tersebut, diinformasikan mengenai tanggal dan waktu pelaksanaan rapat, lokasi rapat, agenda rapat dan pihak-pihak yang menjadi peserta rapat.

Dalam menjamin terlaksananya prinsip transparansi dan akuntabilitas, risalah pelaksanaan rapat (dalam hal ini rapat Direksi) didokumentasikan secara baik yang memuat pembahasan-pembahasan atas agenda rapat, perbedaan pendapat (desenting opinion) serta keputusan yang ditetapkan. dokumentasi rapat kemudian ditandatangani oleh pimpinan dan seluruh peserta rapat yang hadir serta didistribusikan sesuai peruntukannya.

Mekanisme pengambilan keputusan dalam Rapat Direksi diambil berdasarkan musyawarah untuk mufakat yang mengacu kepada board manual sebagai pedoman. Dalam hal keputusan musyawarah mufakat tidak tercapai, maka keputusan diambil berdasarkan pemungutan suara terbanyak. Rapat Dewan Komisaris terdiri dari rapat internal dan rapat dengan mengundang Dewan Komisaris untuk membahas berbagai aspek operasional dan pengelolaan finansial Perusahaan.

Dalam hal Direksi Perusahaan yang saat ini berjumlah genap, ketentuan kuorum dalam rapat adalah 50%+1 dihitung dari suara Direktur Utama.

Di tahun 2022, Rapat Direksi diselenggarakan sebanyak 37 kali. Berikut risalah Rapat Direksi serta kehadiran Direksi dalam rapat.

## BOARD OF DIRECTORS MEETING

In general, the agenda of meetings held by the Board of Directors discusses:

1. Management Report on the Company's Financial and Operational Performance.
2. Discussion on the preparation of the GMS.
3. Discussion on the preparation of the Company's Long Term Plan & RKAP.
4. Following up on SPI findings.
5. Other agendas that are still under the authority of the Board of Directors.

### Board of Directors Meeting Policy

Information regarding the planned implementation of the Board of Directors meeting is carried out no later than 7 (seven) days prior to the scheduled implementation. In the publication, it is informed about the date and time of the meeting, the location of the meeting, the agenda of the meeting and the parties who are the meeting participants.

In ensuring the implementation of the principles of transparency and accountability, the minutes of the meeting (in this case the Board of Directors meeting) are well documented which includes discussions on the meeting agenda, dissenting opinions and decisions made. The meeting documentation is then signed by the leadership and all meeting participants present and distributed according to its designation.

The decision-making mechanism in the Board of Directors Meeting is taken based on deliberation for consensus which refers to the board manual as a guideline. In the event that a consensus deliberation decision is not reached, the decision is taken based on majority voting. Meetings of the Board of Commissioners consist of internal meetings and meetings inviting the Board of Commissioners to discuss various operational aspects and financial management of the Company.

In the event that the current number of Directors of the Company is even, the quorum provision in the meeting is 50%+1 calculated from the votes of the President Director.

In 2022, the Board of Directors Meeting was held 37 times. The following are the minutes of the Board of Directors' Meeting and the attendance of the Board of Directors at the meeting.

## Risalah Rapat Direksi di Tahun 2022
**Minutes of Board of Directors Meeting in 2022**

| No | Waktu<br>Date | Lokasi<br>Location | Agenda<br>Agenda |
|---|---|---|---|
| 1 | 5 Januari 2022<br>January 5th, 2022 | Daring<br>Online | Paparan terkait kinerja PT Nindya Tirta Unggul<br>Exposure related to performance of PT Nindya Tirta Unggul |
| 2 | 10 Januari 2022<br>January 10th, 2022 | Daring<br>Online | Paparan terkait Monitoring Dept. Akuntansi dan Laporan Pra Rakernas 2022<br>Exposure related to Monitoring Department Accounting and 2022 Pre-Rakernas Report |
| 3 | 24 Januari 2022<br>January 24th, 2022 | Daring<br>Online | Paparan terkait :<br>• Proyek pembangunan MICE dan Kawasan Pariwisata Labuan Bajo<br>• Proyek Revitalisasi Hotel GIBB<br>• Proyek Paket Pekerjaan renovasi lapangan pertandingan dan lapangan latihan dalam rangka Piala Dunia U-20 Tahun 2023<br><br>Related Exposure :<br>• MICE development project and Labuan Bajo Tourism Area<br>• Hotel GIBB Project Revitalization<br>• Work package project for the renovation of the match field and training field for the World Cup U-20 2023 |
| 4 | 31 Januari 2022<br>January 31st, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran, Produksi, dan Estimating<br>Monitoring and Evaluation of Marketing, Production, and Estimation Sectors |
| 5 | 2 Februari 2022<br>February 2nd, 2022 | Daring<br>Online | Monitoring dan Evaluasi :<br>• Bidang Produksi dan Keuangan<br><br>Monitoring and Evaluation :<br>• Production and Finance Sectors |
| 6 | 9 Februari 2022<br>February 9th, 2022 | Daring<br>Online | Monev bidang Produksi, Pemasaran, dan Keuangan<br>Monev on Production, Marketing, and Finance sectors |
| 7 | 13 Februari 2022<br>February 13th, 2022 | Daring<br>Online | Paparan terkait :<br>• Proyek paket pekerjaan renovasi lapangan pertandingan dan lapangan latihan dalam rangka Piala Dunia U-20 Tahun 2023<br>• Proyek pengembangan dan pembangunan MICE, Infrastruktur kawasan Tana Mori Kab. Manggarai Barat<br>• Proyek Revitalisasi Hotel GIBB Kawasan Sanur<br><br>Related exposure :<br>• Work package project for the renovation of the match field and training field for the World Cup U-20 2023<br>• Project and MICE Development, Infrastructure area Tana Mori Manggarai Barat Regency<br>• Revitalization Project GIBB Hotel Sanur Area |
| 8 | 14 Februari 2022<br>February 14th, 2022 | Daring<br>Online | Paparan terkait monitoring dan evaluasi :<br>• Dept. Pemasaran<br>• Dept. Estimating<br>• Dept. Produksi<br>• Dept. Keuangan<br><br>Related exposure monitoring and evaluation :<br>• Department of Marketing<br>• Department of Estimation<br>• Department of Production<br>• Department of Finance |
| 9 | 20 Februari 2022<br>February 20th, 2022 | Daring<br>Online | Paparan terkait :<br>• RJPP Tahun 2023-2027<br>• Proyek Paket Pekerjaan Renovasi Lapangan Pertandingan dan Lapangan Latihan dalam rangka Piala Dunia U-20 Tahun 2023<br>• Proyek Pengembangan dan Pemb. MICE, Infrastruktur kawasan Tana Mori Kab. Manggarai Barat<br><br>Related exposure :<br>• RJPP 2023-2027<br>• Work package project for the renovation of the match field and training field for the World Cup U-20 2023<br>• Project and MICE Development, Infrastructure area Tana Mori Manggarai Barat Regency |
| 10 | 2 Maret 2022<br>March 2nd, 2022 | Daring<br>Online | Pembahasan Pembentukan tim PMO Investasi<br>Discussion of Establishment of PMO Investment team |

| No | Waktu<br>Date | Lokasi<br>Location | Agenda<br>Agenda |
|---|---|---|---|
| 11 | 16 Maret 2022<br>March 16th, 2022 | Daring<br>Online | Monitoring dan Evaluasi bidang produksi, pemasaran, dan keuangan<br>Monitoring and Evaluation of production, marketing, and finance sectors |
| 12 | 28 Maret 2022<br>March 28th, 2022 | Daring<br>Online | Rapat pembahasan terkait pembebasan dan pengangkatan pejabat di lingkungan PT Nindya Karya<br>Discussion meeting related to release and appointment of officials within PT Nindya Karya |
| 13 | 5 April 2022<br>April 5th, 2022 | Daring<br>Online | Monitoring dan Evaluasi bidang Pemasaran, Produksi, dan Estimating<br>Paparan terkait BCM<br>Monitoring and Evaluation of Marketing, Production, and Estimation sectors related to BCM |
| 14 | 6 April 2022<br>April 6th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Keuangan<br>Monitoring and Evaluation Finance Sector |
| 15 | 20 April 2022<br>April 20th, 2022 | Daring<br>Online | Rapat pembahasan terkait pembebasan dan pengangkatan pejabat di lingkungan PT Nindya Karya<br>Discussion meeting related to release and appointment of officials within PT Nindya Karya |
| 16 | 25 April 2022<br>April 25th, 2022 | Daring<br>Online | a. Paparan terkait Laporan Hasil Audit Keuangan, Operasional, dan Sistem pada PT NB, Agenda Investasi PT NK;<br>b. Kajian Proyek Turnkey & Investasi pada kondisi keuangan perusahaan<br><br>a. Related exposure to Financial Audit Report, Operational, and System on PT NB, PT NK Investment Agenda;<br>b. Turnkey Project Review & Investment on financial condition of the company |
| 17 | 26 April 2022<br>April 26th, 2022 | Daring<br>Online | Paparan terkait Progres Implementasi dari masing-masing unit kerja dan unit bisnis, serta monitoring dan evaluasi Dashboard ERP Dept. Pemasaran<br>Related exposure to Implementation Progres from each work unit and business unit, and monitoring and evaluation Dashboard ERP Department of Marketing |
| 18 | 17 Mei 2022<br>May 17th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Dept. Keuangan, Estimating, dan PSIO<br>Monitoring and Evaluation of Finance, Estimation, and PSIO Department |
| 19 | 18 Mei 2022<br>May 18th, 2022 | Daring<br>Online | Paparan terkait Turn Around PT Nindya Beton<br>Related exposure to Turn Around PT Nindya Beton |
| 20 | 31 Mei 2022<br>May 31st, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran, Estimating, dan Produksi<br>Monitoring and Evaluation to Marketing, Estimation, and Production Sector |
| 21 | 15 Juni 2022<br>June 15th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran dan Produksi<br>Monitoring and Evaluation to Marketing and Production Sector |
| 22 | 20 Juni 2022<br>June 20th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Keuangan, Paparan terkait RUPS Tahunan Laporan Kinerja (Audited) Tahun Buku 2021<br>Monitoring and Evaluation to Finance Sector, Related exposure to Annual GMS Performance Report (Audited) Financial Year 2021 |
| 23 | 21 Juni 2022<br>June 21st, 2022 | Daring<br>Online | Paparan proyek Revitalisasi Hotel GIBB Sanur<br>Project exposure Revitalization Hotel GIBB Sanur |
| 24 | 22 Juni 2022<br>June 22st, 2022 | Daring<br>Online | Monitoring dan Evaluasi terkait Bidang Pemasaran dan Produksi<br>Monitoring and Evaluation to Marketing and Production Sector |
| 25 | 5 Juli 2022<br>July 5th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran<br>Monitoring and Evaluation to Marketing Sector |
| 26 | 18 Juli 2022<br>July 18th, 2022 | Daring<br>Online | Paparan terkait GRC, Rencana Investasi Perumahan Cibinong, Agenda Investasi PT Nindya Karya<br>Related exposure to GRC, Investment Plan of Cibinong Housing, Investment Agenda PT Nindya Karya |
| 27 | 19 Juli 2022<br>July 19th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran, Estimating, Produksi, dan Keuangan<br>Monitoring and Evaluation of Marekting, Estimating, Production, and Finance Sector |
| 28 | 26 Juli 2022<br>July 26th, 2022 | Daring<br>Online | a. Paparan terkait Work Unit Rate untuk Earthwork, dan Hasil Site Visit untuk Proyek Hulu Rokan Rumbai PT Pertamina dan Proyek Revitalisasi Hotel GIBB Kawasan Sanur<br>b. Monitoring dan Evaluasi Bidang Pemasaran<br><br>a. Related Exposure of Work Unit Rate for Earthwork, and the Result of Site Visit Revitalization of Hotel GIBB Sanur Area<br>b. Monitoring and Evaluation Bidang Marketing |

| No | Waktu<br>Date | Lokasi<br>Location | Agenda<br>Agenda |
|---|---|---|---|
| 29 | 9 Agustus 2022<br>August 9th, 2022 | Daring<br>Online | Paparan Proyek Revit. Hotel GIBB Sanur, Monev. Bidang Pemasaran dan Produksi<br>Project exposure Revitalization Hotel GIBB Sanur, Monev. Marketing and Production Sector |
| 30 | 16 Agustus 2022<br>August 16th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran<br>Monitoring and Evaluation of Marketing Sector |
| 31 | 19 Agustus 2022<br>August 19th, 2022 | Daring<br>Online | Pembahasan terkait surat undangan kunjungan pabrik dan uji kelayakan pompa di Inggris<br>Discussion related to visit invitation letter of factory and pump feasibility in the UK |
| 32 | 30 Agustus 2022<br>August 30th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Keuangan, dan Dept. Estimating<br>Monitoring and Evaluation of Finance Sector, and Department of Estimation |
| 33 | 6 September 2022<br>September 6th, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran, Produksi, Keuangan, dan Dept. Estimating<br>Monitoring and Evaluation of Marketing, Production, Finance Sectors, and Department of Estimation |
| 34 | 8 September 2022<br>September 8th, 2022 | Daring<br>Online | Paparan terkait Struktur PMO IKN<br>Related exposure of PMO IKN Structure |
| 35 | 13 September 2022<br>September 13th, 2022 | Daring<br>Online | Paparan terkait audit atas Laporan Keuangan PT NB dan Dana Pensiun Nindya Karya<br>Related exposure of audit to PT NB Financial Report and Nindya Karya Pension Fund |
| 36 | 26 September 2022<br>September 26th, 2022 | Daring<br>Online | Paparan terkait kajian Going Concern PT NB dan usulan RKAP tahun 2023<br>Related exposure to PT NB Going Concern review and proposed RKAP 2023 |
| 37 | 11 Oktober 2022<br>October 11st, 2022 | Daring<br>Online | Monitoring dan Evaluasi Bidang Pemasaran, Keuangan, dan Produksi<br>Monitoring and Evaluation Marketing, Finance, and Production sector |

## Rekapitulasi Kehadiran Direksi dalam Rapat Internal Tahun 2022
**Recapitulation of Attendance of the Board of Directors at the 2022 Internal Meeting**

| Nama<br>Name | Jabatan<br>Position | Jumlah Wajib Rapat<br>Number of Mandatory Meetings | Jumlah Kehadiran<br>Number of Attendance | Jumlah Tidak Hadir<br>Number of Attendance | % Kehadiran<br>% Presence |
|---|---|---|---|---|---|
| Haedar A Karim | Direktur Utama<br>President Director | 37 | 37 | - | 100% |
| Moeharmein Zein Chaniago | Direktur Pemasaran & Pengembangan<br>Director of Marketing & Development | 37 | 37 | - | 100% |
| Firmansyah | Direktur Produksi & HSE<br>Director of Production & HSE | 37 | 37 | - | 100% |
| Sri Haryanto | Direktur Keuangan, SDM dan Manajemen Risiko<br>Director of Finance, HR and Risk Management | 37 | 37 | - | 100% |
| Haedar A Karim | Direktur Utama<br>President Director | 37 | 37 | - | 100% |

# **Pengungkapan** Hubungan Afiliasi antara Direksi, Dewan Komisaris, dan Pemegang Saham Utama dan/atau Pengendali

Disclosure of Affiliation Relationships between the Board of Directors, Board of Commissioners, and Major and/or Controlling Shareholders

## INFORMASI TENTANG PEMEGANG SAHAM UTAMA, PEMEGANG SAHAM PENGENDALI, HINGGA NAMA PEMILIK AKHIR

Pemegang Saham adalah individu atau badan hukum yang secara sah memiliki saham Perusahaan. Per 31 Desember 2022, sebanyak 0,0002% saham Perusahaan Seri A Dwi Warna dimiliki oleh Negara Republik Indonesia melalui Pemerintah Indonesia, sebanyak 11% saham Seri C dan 89% saham Seri B dimiliki oleh PT Danareksa (Persero). PT Danareksa (Persero) sepenuhnya dimiliki oleh Negara Republik Indonesia. Dengan demikian, Perusahaan sepenuhnya dimiliki oleh Negara Republik Indonesia melalui Pemerintah Republik Indonesia.

## TRANSPARANSI HUBUNGAN USAHA DAN HUBUNGAN AFILIASI ANTARA DEWAN KOMISARIS, DIREKSI DAN PEMEGANG SAHAM PENGENDALI

Di antara sesama anggota Dewan Komisaris, sesama Direksi maupun antara anggota Dewan Komisaris dan Direksi Perusahaan, serta Komite lainnya tidak terdapat hubungan afiliasi sebagaimana dimaksud dalam ketentuan tentang Tata Kelola Perusahaan yang Baik.

Pengungkapan hubungan afiliasi mencakup hubungan keluarga dan hubungan keuangan. Bentuk hubungan keuangan termasuk di antaranya utang-piutang, kerja sama bisnis, dan lain sebagainya. Bentuk hubungan keluarga mencakup hubungan istimewa terutama yang disebabkan hubungan pertalian darah seperti suami/istri/anak/orang tua/saudara kandung/ipar, dan sebagainya.

## DISCLOSURE OF AFFILIATION RELATIONSHIPS BETWEEN THE BOARD OF DIRECTORS, BOARD OF COMMISSIONERS, AND MAJOR AND/OR CONTROLLING SHAREHOLDERS

Shareholders are individuals or legal entities that legally own the Company's shares. As of December 31st, 2021, 1.00% of the Company's Series A Dwi Warna shares owned by the Republic of Indonesia through the Government of Indonesia. The balance 99.00% of Series B ordinary shares are owned by PT Perusahaan Pengelola Aset (Persero) (PPA). PPA is wholly owned by the Republic of Indonesia. As such, the Company is wholly owned by the State of the Republic of Indonesia through the Government of the Republic of Indonesia.

## TRANSPARENCY OF BUSINESS RELATIONS AND AFFILIATION BETWEEN THE BOARD OF COMMISSIONERS, DIRECTORS AND CONTROLLING SHAREHOLDERS

Among members of the Board of Commissioners, fellow Directors as well as between members of the Board of Commissioners and Directors of the Company, as well as other Committees there is no affiliation relationship as referred to in the provisions on Good Corporate Governance.

Disclosure of affiliation includes family relationships and financial relationships. Forms of financial relationships include debts, business partnerships, and so on. Forms of family relationships include special relationships, especially those caused by blood ties such as husband/wife/children/ parents/siblings/in-laws, and so on.

| **Hubungan Keluarga dengan** Family Relationship with | | | | **Hubungan Keuangan dengan** Financial Relationship with | | | |
|---|---|---|---|---|---|---|---|
| **Dewan Komisaris** Board of Commissioners | **Direksi** Directors | **Pemilik Modal** Capital owners | **Komite Lainnya** Other Committees | **Dewan Komisaris** Board of Commissioners | **Direksi** Directors | **Pemilik Modal** Capital owners | **Komite Lainnya** Other Committees |
| **Dewan Komisaris** Board of Commissioner | | | | | | | |
| Rachman Arief Dienaputra | x | x | x | x | x | x | x |
| Andar Pradana W | x | x | x | x | x | x | x |
| Rika Kiswardani | x | x | x | x | x | x | x |
| Bambang E. Marsono | x | x | x | x | x | x | x |
| Sugiyartanto* | x | x | x | x | x | x | x |

| Hubungan Keluarga dengan Family Relationship with | | | | Hubungan Keuangan dengan Financial Relationship with | | | |
|---|---|---|---|---|---|---|---|
| **Dewan Komisaris** Board of Commissioners | **Direksi** Directors | **Pemilik Modal** Capital owners | **Komite Lainnya** Other Committees | **Dewan Komisaris** Board of Commissioners | **Direksi** Directors | **Pemilik Modal** Capital owners | **Komite Lainnya** Other Committees |
| **Direksi** Board of Directors | | | | | | | |
| Haedar A Karim | x | x | x | x | x | x | x |
| Moeharmein Zein Chaniago | x | x | x | x | x | x | x |
| Firmansyah | x | x | x | x | x | x | x |
| Sri Haryanto | x | x | x | x | x | x | x |

√= ada I have
x= tidak ada I none
*Catatan I Note: Sudah tidak menjabat sejak 12 September 2022 I No longer served since September 12th, 2022

## Pengungkapan Rangkap Jabatan Dewan Komisaris dan Direksi

Berikut ini tabel yang menunjukan hubungan Kepengurusan antar anggota Dewan Komisaris dan Direksi pada perusahaan lain dalam periode tahun 2022.

## Disclosure of Concurrent Positions of the Board of Commissioners and the Board of Directors

The following table shows the management relationship between members of the Board of Commissioners and the Board of Directors in other companies in the period 2022.

### Kepengurusan pada Perusahaan/Institusi Lain
**Management at Other Companies/Institutions**

| | Kepengurusan pada Perusahaan/Institusi Lain Management at Other Companies/Institutions | | |
|---|---|---|---|
| | **Dewan Komisaris** Board of Commissioners | **Direksi** Board of Directors | **Jabatan Lain** Other Positions |
| **Dewan Komisaris** Board of Commissioner | | | |
| Rachman Arief Dienaputra | x | x | √ |
| Andar Pradana W | x | x | √ |
| Rika Kiswardani | x | x | √ |
| Bambang E. Marsono | x | x | x |
| Sugiyartanto* | x | x | √ |
| **Direksi** Board of Directors | | | |
| Haedar A Karim | x | x | x |
| Moeharmein Zein Chaniago | x | x | x |
| Firmansyah | x | x | x |
| Sri Haryanto | x | x | x |

√= ada I have
x= tidak ada I none
*Catatan I Note: Sudah tidak menjabat sejak 2 November 2022 I No longer served since November 2nd, 2022

Dewan Komisaris dan Direksi telah memahami ketentuan yang terdapat di Board Manual mengenai rangkap jabatan. Anggota Dewan Komisaris dan Direksi memahami untuk tidak merangkap jabatan lain yang dapat menimbulkan benturan kepentingan secara langsung dengan Perusahaan, yang dilarang sebagaimana diatur dalam Anggaran Dasar, dan/atau yang bertentangan dengan ketentuan peraturan perundangundangan yang berlaku. Anggota Dewan Komisaris dan Direksi juga telah menandatangani pernyataan tidak memiliki benturan kepentingan (Pakta Integritas) dan menyatakan secara tertulis

The Board of Commissioners and the Board of Directors have understood the provisions contained in the Board Manual regarding concurrent positions. Members of the Board of Commissioners and the Board of Directors understand that they should not hold other positions that may cause a direct conflict of interest with the Company, which is prohibited as stipulated in the Articles of Association, and/or which is contrary to the provisions of the applicable laws and regulations. Members of the Board of Commissioners and Board of Directors have also signed a statement that they have no conflict of interest

hal-hal yang berpotensi menimbulkan benturan kepentingan terhadap dirinya dan menyampaikannya kepada RUPS, serta mematuhi peraturan perundang-undangan yang berlaku, termasuk dengan tidak melibatkan diri pada perdagangan orang dalam (insider trading) untuk memperoleh keuntungan pribadi.

Informasi mengenai rangkap jabatan dari Dewan Komisaris dan Direksi di perusahaan/institusi lain dapat ditemukan di Bab Profil Perusahaan pada Laporan Tahunan ini.

(Integrity Pact) and stated in writing matters that have the potential to cause a conflict of interest to themselves and submitted them to the GMS, and complied with the applicable laws and regulations, including by not involving themselves. on insider trading for personal gain.

Information regarding the concurrent positions of the Board of Commissioners and the Board of Directors in other companies/ institutions can be found in the Company Profile Chapter of this Annual Report.

## PENGUNGKAPAN KEPEMILIKAN SAHAM DEWAN KOMISARIS DAN DIREKSI

Berikut disampaikan kepemilikan saham anggota Dewan Komisaris dan Direksi Perusahaan di Nindya Karya dan perusahaan lainnya yang diungkapkan secara berkala melalui daftar kepemilikan saham anggota Dewan Komisaris dan Direksi.

## DISCLOSURE OF SHARE OWNERSHIP OF THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

The following is the share ownership of members of the Board of Commissioners and Board of Directors of the Company in Nindya Karya and other companies which is disclosed periodically through the list of share ownership of members of the Board of Commissioners and Board of Directors.

### Kepemilikan Saham
Shareholding

| | Kepemilikan Saham<br>Shareholding | |
|---|---|---|
| | Nindya Karya | Perusahaan Lain (>5%)<br>Other Companies (>5%) |
| **Dewan Komisaris**<br>**Board of Commissioner** | | |
| Rachman Arief Dienaputra | Nihil<br>None | Nihil<br>None |
| Andar Pradana W | Nihil<br>None | Nihil<br>None |
| Rika Kiswardani | Nihil<br>None | Nihil<br>None |
| Bambang E. Marsono | Nihil<br>None | Nihil<br>None |
| Sugiyartanto* | Nihil<br>None | Nihil<br>None |
| **Direksi**<br>**Board of Directors** | | |
| Haedar A Karim | Nihil<br>None | Nihil<br>None |
| Moeharmein Zein Chaniago | Nihil<br>None | Nihil<br>None |
| Firmansyah | Nihil<br>None | Nihil<br>None |
| Sri Haryanto | Nihil<br>None | Nihil<br>None |

√= ada I have
x= tidak ada I none
*Catatan I Note: Sudah tidak menjabat sejak 12 September 2022 I No longer served since September 12th, 2022

# **Keberagaman** Komposisi Dewan Komisaris dan Direksi
## Diversity of Composition of the Board of Commissioners and Board of Directors

Perseroan meyakini bahwa keberagaman keahlian, pengalaman dan latar belakang pendidikan Dewan Komisaris dan Direksi merupakan bagian dari upaya Perseroan untuk mendorong proses pengambilan keputusan yang lebih optimal dan berdampak positif terhadap pengawasan dan pengelolaan Perseroan. Keberagaman ini diharapkan dapat memperkaya sudut pandang dan kepentingan dalam proses pengambilan keputusan sehingga mampu memberikan nilai tambah bagi aspek operasional dan usaha, serta penerapan tata kelola di lingkup Perusahaan.

Bila dilihat dari komposisi Dewan Komisaris dan Direksi terdapat tingkat keberagaman yang cukup memadai untuk membantu Perseroan merealisasikan tujuan dan mencapai target usaha. Komposisi Dewan Komisaris dan Direksi pun juga memperlihatkan keberagaman dari sisi gender di mana di masing-masing organ terdapat satu orang perempuan yang mengisi jabatan.

The Company believes that the diversity of expertise, experience and educational background of the Board of Commissioners and the Board of Directors is part of the Company's efforts to encourage a more optimal decision-making process and have a positive impact on the supervision and management of the Company. This diversity is expected to enrich perspectives and interests in the decision-making process so as to be able to provide added value for operational and business aspects, as well as the implementation of corporate governance within the Company.

When viewed from the composition of the Board of Commissioners and Board of Directors, there is a sufficient level of diversity to help the Company realize its goals and achieve business targets. The composition of the Board of Commissioners and the Board of Directors also shows diversity in terms of gender where in each organ there is one woman who fills the position.

| **Nama**<br>Name | **Jabatan**<br>Title | **Latar Belakang Pendidikan**<br>Educational Background | **Pengalaman Kerja**<br>Work Experience | **Usia**<br>Age | **Jenis Kelamin**<br>Gender |
|---|---|---|---|---|---|
| Rachman Arief Dienaputra | Komisaris Utama<br>President Commissioner | S2 *Master of Engineering* (M.Eng) *in Transport and System Engineering di IHE Delft Institute for Water Education* Belanda<br>S2 Master of Engineering (M.Eng) in Transport and System Engineering di IHE Delft Institute for Water Education Belanda | 1. Kepala Bidang Sarana Usaha, Ditjen Bina Konstruksi Kementerian PUPR<br>Head of Business Facilities, Directorate General of Construction, Ministry of PUPR<br>2. Kepala Biro Perencanaan Anggaran dan Kerjasama Luar Negeri Seketretariat Jenderal Kementerian PUPR<br>Head of Bureau of Budget Planning and Foreign Cooperation of the Secretariat General of the Ministry of PUPR<br>3. Direktur Kerjasama dan Pemberdayaan Kementerian PUPR.<br>Director of Cooperation and Empowerment of the Ministry of PUPR. | 56 tahun<br>years | Laki-laki<br>Male |
| Andar Perdana Widiastono | Komisaris<br>Commissioner | S2 Teknik Transportasi, Universitas Gajah Mada (2001)<br>S2 Master of Transport Engineering, Gajah Mada University (2001) | Berkarier di Kejaksaan Republik Indonesia sejak tahun 1985. Terakhir menjabat sebagai Direktur Direktorat Ideologi, Politik, Pertahanan dan Keamanan Jaksa Agung Muda Bidang Intelejen (JAMINTEL) sejak November 2017.<br>He has worked in the Indonesian Attorney General's Office since 1985. Most recently served as Director of the Directorate of Ideology, Politics, Defence and Security of the Deputy Attorney General for Intelligence (JAMINTEL) since November 2017. | 64 tahun<br>years | Laki-laki<br>Male |

| Nama<br>Name | Jabatan<br>Title | Latar Belakang Pendidikan<br>Educational Background | Pengalaman Kerja<br>Work Experience | Usia<br>Age | Jenis Kelamin<br>Gender |
|---|---|---|---|---|---|
| Rika Kiswardani | Komisaris<br>Commissioner | S2, Policy and Administration, Flinders University of South Australia, (2000)<br>S2, Policy and Administration, Flinders University of South Australia, (2000) | 1. Deputi Bidang Administrasi dan Pengelolaan Istana, Sekretariat Presiden, Kementerian Sekretariat Negara, (2018-sekarang)<br>Deputy for Palace Administration and Management, Presidential Secretariat, Ministry of State Secretariat, (2018-present)<br>2. Kepala Biro Kerja Sama Teknik Luar Negeri Kementerian Sekretariat Negara, (2012-2018)<br>Head of Bureau of Foreign Technical Cooperation, Ministry of State Secretariat, (2012-2018) | 54 tahun<br>years | Perempuan<br>Female |
| Bambang E. Marsono | Komisaris<br>Commissioner | S3 Manajemen SDM, Universitas Negeri Jakarta (2013)<br>S3 Human Capital Management, State University of Jakarta (2013) | 1. *Vice President* Gabungan Pelaksana Konstruksi Nasional Indonesia (2019 - sekarang)<br>Vice President of the Indonesian Association of National Construction Executors (2019 - present)<br>2. Direktur Utama PT Brantas Abipraya (2011 - 2021)<br>President Director of PT Brantas Abipraya (2011 - 2021) | 69 tahun<br>years | Laki-laki<br>Male |
| Haedar A. Karim | Komisaris Utama<br>President Commissioner | Sarjana Teknik Jurusan Teknik Sipil dari Universitas Hasanuddin, Makassar (1985)<br>Bachelor of Engineering in Civil Engineering from Hasanuddin University, Makassar (1985) | 1. General Manager Teknik dan Pemasaran PT Nindya Karya (2009 - 2013)<br>General Manager of Engineering and Marketing of PT Nindya Karya (2009 - 2013)<br>2. Kepala Biro Teknik dan Pemasaran PT Nindya Karya (2008-2009)<br>Head of Engineering and Marketing Bureau of PT Nindya Karya (2008-2009)<br>3. Kepala Divisi Konstruksi dan Properti PT Nindya Karya selama 6 tahun setelah memegang jabatan sebagai Kepala Proyek dan Manajer Teknik & Pemasaran (1986 - 2001).<br>Head of Construction and Property Division of PT Nindya Karya for 6 years after holding positions as Project Head and Engineering & Marketing Manager (1986 - 2001). | 63 tahun<br>years | Laki-laki<br>Male |
| Firmansyah | Direktur Produksi dan HSE<br>Director of Production and HSE | S1 Teknik Sipil Universitas Amir Hamzah, Medan (2003)<br>Bachelor of Civil Engineering Amir Hamzah University, Medan (2003) | Berkarier di Nindya Karya sejak tahun 2001. Beberapa jabatan yang pernah dipercaya adalah Manager Teknik Pemasaran (2011-2012), Manager Manajer Proyek Pekerjaan Pembangunan Jembatan Penghubung Term. Multipurpose Teluk Lamong Surabaya (2012-2013), dan General Manager Wilayah V (2013 - 2018).<br>Career at Nindya Karya since 2001. Some of the positions he has held are Manager of Marketing Engineering (2011-2012), Manager of Project Manager for Construction of Connecting Bridges Term. Multipurpose Teluk Lamong Surabaya (2012-2013), and General Manager Region V (2013 - 2018). | 55 tahun<br>years | Laki-laki<br>Male |

| Nama<br>Name | Jabatan<br>Title | Latar Belakang Pendidikan<br>Educational Background | Pengalaman Kerja<br>Work Experience | Usia<br>Age | Jenis Kelamin<br>Gender |
|---|---|---|---|---|---|
| Sri Haryanto | Direktur Keuangan, SDM dan Manajemen Resiko<br>Director of Finance, HR and Risk Management | S2 Manajemen Strategi Universitas Prasetiya Prasetya Mulya, Jakarta (2015)<br>S2 Master of Strategy Management, Prasetiya Prasetya Mulya University, Jakarta (2015) | Berkarier di Nindya Karya sejak 1993. Beberapa jabatan yang pernah dipercaya adalah Kepala Departemen Keuangan (2009-2016), Kepala Satuan Pengawasan Intern (2016-2017), dan Kepala Departemen Pengembangan (2017 - 2018).<br>Has started his career at Nindya Karya since 1993. He has held several positions as Head of the Finance Department (2009-2016), Head of the Internal Audit Unit (2016-2017), and Head of the Development Department (2017 - 2018). | 51 tahun<br>years | Laki-laki<br>Male |
| Moeharmein Zein Chaniago | Direktur Pemasaran dan Pengembangan<br>Director of Marketing and Development | Master of Construction and Engineering Management dari Griffith University Australia (2004)<br>Master of Construction and Engineering Management dari Griffith University Australia (2004) | 1. Project Manager PT PP (Persero) (1995 - 2006)<br>Project Manager of PT PP (Persero) (1995 - 2006)<br>2. Wakil Kepala Cabang Jakarta, PT PP (Persero) Tbk (2006 - 2009)<br>Deputy Head of Jakarta Branch, PT PP (Persero) Tbk (2006 - 2009)<br>3. Kepala Cabang Luar Negeri, PT PP (Persero) Tbk (2009 - 2011)<br>Head of Overseas Branch, PT PP (Persero) Tbk (2009 - 2011)<br>4. Direktur Utama Anak Perusahaan PT SDP & PT MDP (2011 - 2012)<br>President Director of PT SDP & PT MDP Subsidiaries (2011 - 2012)<br>5. Kepala Cabang II, Sumatera bagian Selatan & Banten PT PP (Persero) Tbk (2012 - 2016)<br>Head of Branch II, Southern Sumatra & Banten PT PP (Persero) Tbk (2012 - 2016)<br>6. Kepala Divisi Operasi Indonesia Timur PT PP (Persero) Tbk (2016 - 2017)<br>Head of East Indonesia Operations Division PT PP (Persero) Tbk (2016 - 2017)<br>7. Senior Vice President, Head of Infrastructure Division PT PP (Persero) Tbk (2017 - 2020)<br>Senior Vice President, Head of Infrastructure Division of PT PP (Persero) Tbk (2017 - 2020)<br>8. Direktur Pemasaran & Pengembangan PT Nindya Karya (2020 - sekarang)<br>Director of Marketing & Development of PT Nindya Karya (2020 - present) | 57 tahun<br>years | Laki-laki<br>Male |

# **Organ** Pendukung Dewan Komisaris
## Board of Commissioners Supporting Organs

### KOMITE AUDIT

Dewan Komisaris membentuk Komite Audit sebagai bentuk upaya memperkuat pelaksanaan *Good Corporate Governance* (GCG). Komite Audit turut mendukung Dewan Komisaris dalam melaksanakan pengawasan atas pelaksanaan fungsi Direksi agar dapat memastikan Perseroan dikelola dengan manajemen yang sehat secara konsisten sesuai prinsip GCG, nilai-nilai, serta etika Perusahaan.

### PIAGAM KOMITE AUDIT

Agar tugas dan kewenangan Komite Audit Perusahaan berjalan secara profesional, indenpenden serta bebas intervensi, Perseroan menetapkan Piagam Komite Audit yang disepakati dan ditandatangani secara bersama oleh seluruh jajaran Dewan Komisaris dan Direksi pada 20 Oktober 2020.

Adapun ruang lingkup Piagam Komite Audit meliputi:
1. Struktur Organisasi
2. Persyaratan Profesional
3. Tugas-tugas Komite Audit
4. Wewenang Komite Audit
5. Tanggung Jawab dan Kewajiban Komite Audit
6. Penilaian Kinerja

### KETENTUAN DAN INDEPENDENSI KOMITE AUDIT

Komite Audit dalam melaksanakan tugasnya berada di bawah dan bertanggung jawab langsung kepada Dewan Komisaris. Ketentuan terkait organisasi Komite Audit adalah sebagai berikut:
1. Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris;
2. Ketua dan Anggota Komite Audit adalah anggota Dewan Komisaris yang dapat bertindak secara independen;
3. Komite Audit diketuai oleh 1 (satu) orang yang berasal dari Anggota Komisaris atau dari luar Perusahaan.
4. Anggota Komite Audit dapat berasal darianggota Dewan Komisaris atau dari luar Perusahaan.
5. Anggota Komite Audit dan Komite lain dapat berjumlah 2 (dua) orang yang bukan berasal dari anggota Dewan Pengawas atau dari luar Perusahaan.
6. Pengangkatan dan pemberhentian anggota Komite Audit dilaporkan kepada RUPS.
7. Anggota Komite Audit yang merupakan anggota Dewan Komisaris, berhenti dengan sendirinya apabila masa jabatannya sebagai anggota Dewan Komisaris berakhir.

### AUDIT COMMITTEE

The Board of Commissioners formed the Audit Committee as an effort to strengthen the implementation of Good Corporate Governance (GCG). The Audit Committee also supports the Board of Commissioners in carrying out supervision over the implementation of the functions of the Board of Directors in order to ensure that the Company is managed with sound management consistently in accordance with GCG principles, corporate values and ethics.

### AUDIT COMMITTEE CHARTER

In order for the duties and authorities of the Company's Audit Committee to run professionally, independently and free of intervention, the Company established the Audit Committee Charter which was agreed and signed jointly by all levels of the Board of Commissioners and Board of Directors on October 20th, 2020.

As for the scope of the Audit Committee Charter include:
1. Organizational Structure
2. Professional Requirements
3. Duties of the Audit Committee
4. Authority of the Audit Committee
5. Responsibilities and Obligations of the Audit Committee
6. Performance Appraisal

### PROVISIONS AND INDEPENDENCE OF THE AUDIT COMMITTEE

The Audit Committee in carrying out its duties is under and directly responsible to the Board of Commissioners. Provisions related to the organization of the Audit Committee are as follows:

1. The Audit Committee is appointed and dismissed by the Board of Commissioners;
2. The Chairman and Members of the Audit Committee are members of the Board of Commissioners who can act independently;
3. The Audit Committee is chaired by 1 (one) person who is a member of the Board of Commissioners or from outside the Company.
4. Members of the Audit Committee may come from members of the Board of Commissioners or from outside the Company.
5. Members of the Audit Committee and other Committees can be 2 (two) people who are not members of the Supervisory Board or from outside the Company.
6. Appointments and dismissals of members of the Audit Committee are reported to the GMS.
7. Members of the Audit Committee who are members of the Board of Commissioners, resign automatically when their term of office as a member of the Board of Commissioners ends.

8. Apabila anggota Dewan Komisaris berhenti sebagai anggota Dewan Komisaris, maka Ketua Komite Audit wajib diganti oleh Anggota Dewan Komisaris lainnya dalam waktu paling lambat 30 (tiga puluh) hari.

Untuk dapat diangkat menjadi anggota Komite Audit harus memenuhi persyaratan sebagai berikut:
1. Memiliki integritas yang baik dan pengetahuan serta pengalaman kerja yang cukup di bidang pengawasan/ pemeriksaan.
2. Tidak memiliki kepentingan/keterkaitan pribadi yang dapat menimbulkan dampak negatif dan benturan kepentingan terhadap Perseroan.
3. Mampu berkomunikasi secara efektif.
4. Dapat menyediakan waktu yang cukup untuk menyelesaikan tugasnya dan Persyaratan lain yang ditetapkan dalam Piagam Komite Audit.
5. Salah satu dari anggota Komite Audit harus memiliki latar belakang pendidikan atau memiliki keahlian di bidang akuntansi atau keuangan, dan memahami industri/bisnis Perseroan.

## KETENTUAN MASA JABATAN ANGGOTA KOMITE AUDIT

Jabatan anggota Komite Audit yang bukan merupakan anggota Dewan Komisaris Perusahaan paling lama 3 (tiga) tahun dan dapat diperpanjang satu kali selama 2 (dua) tahun masa jabatan, dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikannya sewaktu-waktu. Sedangkan anggota Komite Audit yang merupakan anggota Dewan Komisaris memiliki masa jabatan yang sama dengan jabatannya sebagai anggota Dewan Komisaris.

Anggota Komite Audit yang telah berakhir masa jabatannya dapat diangkat kembali hanya untuk 1 (satu) kali masa jabatan selama 2 (dua) tahun, dengan tidak mengurangi hak Dewan Komisaris sewaktu-waktu dalam meninjau dan memberhentikan keanggotaan Komite Audit.

## Susunan dan Komposisi Keanggotaan Komite Audit Tahun 2022

Pada tahun 2022, telah terjadi pergantian susunan anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-162/KOM/10/2022 tanggal 25 Oktober 2022. Keputusan tersebut telah memberhentikan Bapak Andar Perdana Widiastono sebagai Ketua Komite Audit dan Bapak Mamat Supangkat sebagai Anggota Komite Audit seiring masa jabatan mereka sebagai anggota Komite Audit telah habis. Maka, susunan anggota Komite Audit per 31 Desember 2022 adalah sebagai berikut:

8. If a member of the Board of Commissioners ceases to be a member of the Board of Commissioners, the Chairman of the Audit Committee must be replaced by another member of the Board of Commissioners within 30 (thirty) days at the latest.

To be appointed as a member of the Audit Committee, the following requirements must be met:
1. Have good integrity and sufficient knowledge and work experience in the field of supervision/inspection.
2. Do not have any personal interests/relationships that can have a negative impact and conflict of interest on the Company.
3. Able to communicate effectively.
4. Can provide sufficient time to complete the task and Other requirements stipulated in the Audit Committee Charter.
5. One of the members of the Audit Committee must have an educational background or have expertise in accounting or finance, and understand the industry/ business of the Company.

## TERMS OF SERVICE FOR MEMBERS OF THE AUDIT COMMITTEE

The position of members of the Audit Committee who are not members of the Company's Board of Commissioners is a maximum of 3 (three) years and can be extended once for a period of 2 (two) years, without prejudice to the right of the Board of Commissioners to dismiss them at any time. Meanwhile, members of the Audit Committee who are members of the Board of Commissioners have the same tenure as their positions as members of the Board of Commissioners.

Members of the Audit Committee whose term of office has ended may be reappointed only for 1 (one) term of office for 2 (two) years, without prejudice to the right of the Board of Commissioners at any time to review and terminate the membership of the Audit Committee.

## Composition and Composition of the 2022 Audit Committee Membership

In 2022, there was a change in the composition of the Audit Committee based on the Decree of the Board of Commissioners of PT Nindya Karya No. KEP-162/KOM/10/2022 on October 25th, 2022. The decision has dismissed Mr. Andar Perdana Widiastono as Chairman of the Audit Committee and Mr. Mamat Supangkat as Member of the Audit Committee as their term of office as members of the Audit Committee has expired. Therefore, the composition of the Audit Committee members as of December 31st, 2022, is as follows:

| Nama<br>Name | Dasar Pengangkatan<br>Basis of Appointment | Jabatan<br>Position | Periode Jabatan<br>Term of Office |
|---|---|---|---|
| Bambang E Marsono | Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-162/KOM/10/2022<br>Decree of the Board of Commissioners of PT Nindya Karya No: KEP-162/KOM/10/2022 | Ketua<br>Chairman | 25 Oktober 2022 - 2025<br>October 25th, 2022 - 2025 |
| M. Oki Taufik | Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-162/KOM/10/2022<br>Decree of the Board of Commissioners of PT Nindya Karya No: KEP-162/KOM/10/2022 | Anggota<br>Member | 25 Oktober 2022 - 2025<br>October 25th, 2022 - 2025 |

## Profil Komite Audit
**Audit Committee Profile**

| BAMBANG E. MARSONO | | |
|---|---|---|
| **Jabatan**<br>Position | Ketua Komite Audit | Chairman of the Audit Committee |
| | Profil Ketua Komite Audit Bambang E Marsono dapat dilihat bagian profil Dewan Komisaris pada bab Profil Perusahaan dalam Laporan Tahunan ini.<br>The profile of the Chairman of the Audit Committee Bambang E Marsono can be seen in the profile section of the Board of Commissioners in the Company Profile chapter in this Annual Report. | |

| M. OKI TAUFIK | | | | |
|---|---|---|---|---|
| **Jabatan**<br>Position | Anggota Komite Audit | | Member of the Audit Committee | |
| **Kewarganegaraan**<br>Citizenship | Indonesia | | Indonesian | |
| **Usia, Tempat Tanggal Lahir**<br>Age, Place Date of Birth | 57 Tahun, Bandung, 3 Oktober 1965 | | 57 Years old, Bandung, October 3rd, 1965 | |
| **Domisili**<br>Domicile | Jakarta, Indonesia | | Jakarta, Indonesia | |
| **Dasar Pengangkatan**<br>Basis of Appointment | Diangkat berdasarkan Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-162/KOM/10/2022 | | Appointed based on the Decree of the Board of Commissioners of PT Nindya Karya No: KEP-162/KOM/10/2022 | |
| **Riwayat Pendidikan**<br>Educational background | 1995 | Universitas Padjadjaran, Fakultas Ekonomi Jurusan Akuntansi | 1995 | Padjadjaran University, Faculty of Economics, Department of Accounting |
| | 1987 | Diploma III, Sekolah Tinggi Akuntansi Negara (STAN) | 1987 | Diploma III, Sekolah Tinggi Akuntansi Negara (STAN) |
| **Riwayat Jabatan**<br>Position History | 2019 - 2022 | Senior Auditor – Kantor Akuntan Publik Robert,Sunusi,Zulfa | 2019 - 2022 | Senior Auditor – Public Accounting Firm Robert, Sunusi, Zulfa |
| | 2018 – 2019 | Senior Auditor – Kantor Akuntan Publik Nugroho & Rekan | 2018 – 2019 | Senior Auditor – Nugroho & Partners Public Accounting Firm |
| | 2017 | Komite Audit PT Perkebunan Nusantara XII | 2017 | Audit Committee of PT Perkebunan Nusantara XII |
| | 2014 – 2017 | Finance Manager – PT PANN Pembiayaan Maritim | 2014 - 2017 | Finance Manager – PT PANN Pembiayaan Maritim |
| | 2012 – 2014 | Head of Corporate Finance - PT Jakarta Propertindo | 2012 - 2014 | Head of Corporate Finance - PT Jakarta Propertindo |

## Tugas, Tanggung Jawab dan Wewenang Komite Audit

Sebagaimana diuraikan dalam Piagam Komite Audit Perusahaan, Komite Audit bertugas untuk memberikan pendapat kepada Dewan Komisaris terhadap laporan atau hal-hal yang disampaikan oleh Direksi, mengidentifikasi hal-hal yang memerlukan perhatian Dewan Komisaris dan melakukan tugas-tugas lain yang berkaitan dengan tugas Dewan Komisaris, meliputi:

## Duties, Responsibilities and Authorities of the Audit Committee

As outlined in the Company 's Audit Committee Charter, the Audit Committee is tasked with providing opinions to the Board of Commissioners on reports or matters submitted by the Board of Directors, identifying m a t t e r s requiring the attention of the Board of Commissioners and performing other tasks related to the duties of the Board of Commissioners, include:

1. Assist the Board of Commissioners to ensure the

1. Membantu Dewan Komisaris untuk memastikan efektivitas sistem pengendalian intern dan efektivitas pelaksanaan tugas eksternal auditor dan internal auditor.
2. Menilai pelaksanaan kegiatan serta hasil audit yang dilaksanakan oleh Satuan Pengawasan Intern maupun auditor eksternal.
3. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian manajemen serta pelaksanaannya.
4. Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap segala informasi yang dikeluarkan Perusahaan.
5. Melakukan identifikasi hal-hal yang memerlukan perhatian Dewan Komisaris serta tugas-tugas Dewan Komisaris lainnya.

Dewan Komisaris dapat pula memberikan penugasan lain kepada Komite Audit berupa:
1. Melakukan penelaahan atas informasi mengenai Perseroan serta rencana Jangka Panjang Perusahaan (RJPP), rencana Kerja dan Anggaran Perusahaan (RKAP), laporan manajemen dan Informasi lainnya.
2. Melakukan penelaahan atas ketaatan Perseroan terhadap Peraturan Perundang-undangan yang berhubungan dengan kegiatan Perseroan.
3. Melakukan penelaahan atas pengaduan yang berkaitan Perseroan.
4. Mengkaji kecukupan fungsi audit Internal termasuk jumlah auditor, rencana kerja tahunan dan penugasan yang telah dilaksanakan.
5. Mengkaji di dalamnya perencanaan audit eksternal termasuk di dalamnya perencanaan audit dan jumlah auditornya.

## WEWENANG KOMITE AUDIT

1. Menilai penyusunan Kerangka Acuan Kerja (KAK) serta proses seleksi atau reseleksi Auditor Eksternal, terutama reseleksi Auditor Eksternal.
2. Melakukan penilaian pelaksanaan audit oleh Auditor Eksternal terutama berkaitan dengan ketaatan terhadap standar profesi.
3. Melakukan pembahasan hasil audit dengan Auditor Eksternal tentang temuan audit dan tindak lanjutnya, jika dipandang perlu.
4. Melakukan penilaian atas pendapat Auditor Eksternal tentang mutu dan prinsip akuntansi yang diterapkan dalam pelaporan keuangan.
5. Memberikan masukan kepada Dewan Komisaris sebagai bahan kajian Direksi.
6. Peraturan perundang-undangan atas perjanjian/kontrak yang membutuhkan persetujuan Dewan Komisaris.
7. Untuk pelaksanaan tugasnya, Komite Audit dapat melakukan penelitian ataupun penyelidikan terhadap masalah-masalah tertentu yang berpengaruh terhadap kinerja Perseroan atau dapat meminta bantuan Auditor Internal atau Auditor Eksternal.
8. Memberikan masukan kepada Dewan Komisaris tentang penyusunan dan penyempurnaan Piagam Komite Audit secara berkala.

effectiveness of the internal control system and the effectiveness of the external and internal auditors' duties.
2. Assess the implementation of activities and the results of audits carried out by the Internal Audit Unit and external auditors.
3. Provide recommendations regarding the improvement of the management control system and its implementation.
4. Ensure that there is a satisfactory evaluation procedure for all information issued by the Company.
5. Identifying matters that require the attention of the Board of Commissioners and other duties of the Board of Commissioners.

The Board of Commissioners may also give other assignments to the Audit Committee in the form of:
1. Reviewing information regarding the Company as well as the Company's Long-Term Plan (RJPP), Company Work and Budget Plan (RKAP), management reports and other information.
2. Reviewing the Company's compliance with laws and regulations related to the Company's activities.
3. Reviewing complaints related to the Company.
4. Reviewing the adequacy of the Internal audit function including the number of auditors, annual work plans and assignments that have been carried out.
5. Reviewing the external audit planning including planning audits and the number of auditors.

## AUTHORITY OF THE AUDIT COMMITTEE

1. Assessing the preparation of the Terms of Reference (TOR) as well as the selection or selection process for the External Auditor, especially the selection of the External Auditor.
2. Assessing the implementation of the audit by the External Auditor, especially with regard to compliance with professional standards.
3. Discussing the results of the audit with the External Auditor regarding audit findings and follow-up actions, if deemed necessary.
4. Assessing the opinion of the External Auditor regarding the quality and accounting principles applied in financial reporting.
5. Provide input to the Board of Commissioners as a study material for the Board of Directors.
6. Legislation on agreements/contracts that require the approval of the Board of Commissioners.
7. To carry out its duties, the Audit Committee may conduct research or investigations into certain issues that affect the Company's performance or may request assistance from the Internal Auditor or External Auditor.
8. Provide input to the Board of Commissioners on the preparation and improvement of the Audit Committee Charter on a regular basis.
9. Carry out other tasks related to the supervision of the

9. Melaksanakan tugas lain yang berkaitan dengan pengawasan terhadap Perseroan yang diberikan oleh Dewan Komisaris.
10. Komite Audit memiliki kewenangan akses secara penuh dan tidak terbatas terhadap personel, keuangan, dokumen, aset perusahaan, informasi terkait lainnya dan seluruh operasional sesuai dengan tugas yang diberikan Dewan Komisaris.

## HUBUNGAN KERJA

Komite Audit dalam melakukan tugasnya dapat melakukan komunikasi secara langsung dengan Auditor Internal maupun dengan Direksi, staf, dan unit-unit kerja di bawahnya dan/ atau meminta laporan khusus baik dari Auditor Internal maupun pejabat yang berwenang.

## Transparansi Independensi Anggota Komite Audit

Komite Audit melaksanakan fungsi dan tugasnya secara profesional dan independen, tanpa campur tangan dari pihak manapun yang tidak sesuai dengan peraturan perundangundangan. Sebagai bentuk pengungkapan, Independesi Komite Audit dijelaskan pada tabel di bawah ini:

Company given by the Board of Commissioners.

10. The Audit Committee has full and unrestricted access authority to personnel, finance, documents, company assets, other related information and all operations in accordance with the duties assigned by the Board of Commissioners.

## WORK RELATIONSHIP

The Audit Committee in carrying out its duties can communicate directly with the Internal Auditor as well as with the Board of Directors, staff and work units under it and/ or request a special report from either the Internal Auditor or the competent authority.

## Transparency of the Independence of the Audit Committee Members

The Audit Committee carries out its functions and duties professionally and independently, without interference from any party that is not in accordance with the laws and regulations. As a form of disclosure, the independence of the Audit Committee is described in the table below:

| Aspek Independensi<br>Independence Aspect | Andar Perdana Widiastono | Mamat Supangkat |
|---|---|---|
| Memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Have a financial relationship with the Board of Commissioners and the Board of Directors | x | x |
| Memiliki hubungan kepengurusan di anak perusahaan, maupun afiliasi<br>Having management relationships in subsidiaries, or affiliates | x | x |
| Memiliki hubungan kepemilikan saham Perusahaan<br>Have a share ownership relationship with the Company | x | x |
| Memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit<br>Have a family relationship with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee | x | x |
| Menjabat sebagai pengurus partai politik, pejabat pemerintah daerah<br>Served as administrator of political parties, local government officials | x | x |

√=ada I yes
x= tidak ada I none
Catatan I Note: *Sudah tidak menjabat sejak tanggal 25 Oktober 2022 I No longer served as of October 25th, 2022

## RAPAT KOMITE AUDIT

Komite Audit mengadakan rapat sekurang-kurangnya sama dengan ketentuan rapat Dewan Komisaris yang ditetapkan dalam Anggaran Dasar. Risalah rapat Komite Audit disampaikan secara tertulis kepada Dewan Komisaris. Pelaksanaan rapat merupakan salah satu dari pelaksanaan tugas Komite Audit. Selama tahun 2022, Komite Audit telah menggelar rapat sebanyak 25 kali, dengan rincian sebagai berikut:

## AUDIT COMMITTEE MEETING

The Audit Committee holds a meeting at least in accordance with the provisions of the Board of Commissioners meeting stipulated in the Articles of Association. Minutes of the Audit Committee meetings are submitted in writing to the Board of Commissioners. The meeting is one of the duties of the Audit Committee. During 2022, the Audit Committee has held meetings as many as 25 times, with details as follows:

## Risalah Rapat Komite Audit di Tahun 2022
**Minutes of Audit Committee Meeting in 2022**

| No | Tanggal<br>Date | Lokasi/Media<br>Location/Media | Agenda Rapat<br>Meeting Agenda |
|---|---|---|---|
| 1 | 2 Februari 2022<br>February 2nd, 2022 | Online | Reviu Permohonan Persetujuan Perubahan Porsi Kepesertaan pada Nindya Karya-Mettana KSO Proyek Pembangunan Sistem Polder Kamal.<br>Review of Application for Approval of Change in Participation Portion in Nindya Karya-Mettana KSO Kamal Polder System Development Project. |
| 2 | 3 Februari 2022<br>February 3rd, 2022 | Online | Reviu Permohonan Persetujuan Perubahan Porsi Kepesertaan pada Nindya Karya-Mettana KSO Pembangunan Waduk Pondok Rangon dan Waduk Wirajasa Beserta Kelengkapannya.<br>Review of Application for Approval of Changes in Participation Portion in Nindya Karya-Mettana KSO for the Construction of Pondok Rangon Reservoir and Wirajasa Reservoir and its Completeness. |
| 3 | 3 Februari 2022<br>February 3rd, 2022 | Online | Reviu Permohonan Tanggapan atas Laporan Manajemen Perusahaan Tahunan Tahun 2021 (*unaudited*).<br>Review of Request for Response to the 2021 Annual Company Management Report (unaudited). |
| 4 | 3 Februari 2022<br>February 3rd, 2022 | Online | Reviu Permohonan Tanggapan atas RJPP 2022-2026 PT Nindya Karya.<br>Review of Request for Responses to PT Nindya Karya's RJPP 2022-2026. |
| 5 | 7 Februari 2022<br>February 7th, 2022 | Online | Reviu Permohonan Persetujuan Fasilitas Kredit pada PT Bank Negara Indonesia (Persero), Tbk.<br>Review of Request for Approval of Credit Facility at PT Bank Negara Indonesia (Persero), Tbk. |
| 6 | 2 Maret 2022<br>March 2nd, 2022 | Online | Pembahasan Rencana Strategis dan Program Kerja PT Nindya Karya dalam bidang Sistem dan Teknologi Informasi Tahun 2022.<br>Discussion of PT Nindya Karya's Strategic Plan and Work Program in the field of Information Systems and Technology in 2022. |
| 7 | 21 Maret 2022<br>March 21st, 2022 | Online | Reviu Permohonan Persetujuan Peminjaman Dana Kerja pada NINDYA-LESTARI KSO untuk Proyek Pengembangan dan Pembangunan MICE, Infrastruktur Tana Mori Kabupaten Manggarai Barat, NTT.<br>Review of Request for Approval of Working Fund Loan to NINDYA-LESTARI KSO for MICE Development and Construction Project, Tana Mori Infrastructure, West Manggarai Regency, NTT. |
| 8 | 25 Maret 2022<br>March 25th, 2022 | Online | Reviu Permohonan Persetujuan Pinjaman Dana Kerja pada KSO NINDYA - MJS, untuk Proyek Pengadaan Jasa Konstruksi Revitalisasi Sistem Ketenagalistrikan Istana Negara.<br>Review of Request for Approval of Working Fund Loan to KSO NINDYA - MJS, for the State Palace Electricity System Revitalization Construction Services Procurement Project. |
| 9 | 9 Mei 2022<br>May 9th, 2022 | Online | Reviu Permohonan Persetujuan Pinjaman Dana Kerja pada KSO NINDYA - SACNA pada Proyek Bendungan Meningting (Paket II).<br>Review of Request for Approval of Working Fund Loan to KSO NINDYA - SACNA on Meningting Dam Project (Package II) |
| 10 | 17 Mei 2022<br>May 17th, 2022 | Online | Reviu Permohonan Tanggapan atas Laporan Manajemen Perusahaan Triwulan I Tahun 2022.<br>Review of Request for Response to the Company's Management Report First Quarter of 2022. |
| 11 | 15 Juni 2022<br>June 15th, 2022 | Online | Reviu Permohonan Persetujuan Usulan Gaji atau Honorarium Direktur Utama Tahun 2022 dan Usulan Tantiem Direksi dan Dewan Komisaris atas Kinerja Tahun 2021 (Audited).<br>Review of Request for Approval of the Proposed Salary or Honorarium of the President Director for 2022 and Proposed Tantiem of the Board of Directors and Board of Commissioners for Performance in 2021 (Audited). |
| 12 | 20 Juni 2022<br>June 20th, 2022 | Online | Reviu Permohonan Perpanjangan Fasilitas Pembiayaan pada PT Sarana Multi Infrastruktur (Persero).<br>Review of Application for Extension of Financing Facility at PT Sarana Multi Infrastruktur (Persero) |
| 13 | 20 Juni 2022<br>June 20th, 2022 | Online | Reviu Pelaksanaan Audit Tahun Buku 2021 dan Usulan Kantor Akuntan Publik (KAP) untuk Pelaksanaan Audit atau Laporan Keuangan Tahun Buku 2022.<br>Review of Audit Implementation for Financial Year 2021 and Proposal of Public Accountant Office ("KAP") for Audit Implementation or Financial Statements for Financial Year 2022 |
| 14 | 22 Agustus 2022<br>August 22th, 2022 | Online | Reviu Permohonan Persetujuan Fasilitas Kredit pada PT Bank Mandiri (Persero) Tbk.<br>Review of Request for Approval of Credit Facility at PT Bank Mandiri (Persero) Tbk. |
| 15 | 8 September 2022<br>September 8th, 2022 | Online | Reviu Permohonan Penurunan Fasilitas dan Perubahan Agunan dari Lembaga Pembiayaan Ekspor Indonesia (Indonesia Eximbank).<br>Review of Request for Decrease in Facility and Change in Collateral from Indonesia Export Financing Agency (Indonesia Eximbank). |

| No | Tanggal<br>Date | Lokasi/Media<br>Location/Media | Agenda Rapat<br>Meeting Agenda |
|---|---|---|---|
| 16 | 14 September 2022<br>September 14th, 2022 | Online | Reviu Permohonan Persetujuan Perpanjangan Fasilitas Perbankan pada PT Bank Panin Tbk<br>Review of Application for Approval of the Extension of Banking Facilities at PT Bank Panin Tbk |
| 17 | 15 September 2022<br>September 15th, 2022 | Online | Reviu Permohonan Persetujuan Pinjaman Dana Kerja kepada ADHI-NINDYA KSP pada Proyek Pengendalian Banjir Kali Bekasi Paket I<br>Review of Request for Approval of Working Fund Loan to ADHI-NINDYA KSP on Bekasi River Flood Control Project Package I |
| 18 | 28 September 2022<br>September 28th, 2022 | Online | Reviu Permohonan Persetujuan Rekomposisi Program dan Anggaran pada Divisi Peralatan, Departemen Riset & Teknologi Informasi dan Divisi Properti<br>Review of Request for Approval of Program and Budget Recomposition in Equipment Division, Research & Information Technology Department, and Property Division |
| 19 | 4 Oktober 2022<br>October 4th, 2022 | Online | Review Permohonan Tanggapan Dewan Komisaris terkait Pembentukan Perusahaan Patungan/ Special Purpose Vehicle (SPV) Produksi Beton Ibu Kota Negara (IKN)<br>Review of Request for Board of Commissioners' Response to the Establishment of a Joint Venture/Special Purpose Vehicle (SPV) for the Production of Concrete for the National Capital City (IKN) |
| 20 | 8 November 2022<br>November 8th, 2022 | Online | 1. Perkenalan Komite Audit dan Komite Pemantau Risiko<br>2. Realisasi dan Proyeksi Kerja SPI di tahun 2022 dan rencana kerja SPI tahun 2023<br>3. Realisasi dan Proyeksi Dept. Manajemen Risiko dan Sistem di tahun 2022 dan rencana kerja SPI tahun 2023<br>4. Rencana Strategis dan RKAP 2023 PT Nindya Benton dan PT Nindya Tirta Unggul<br>1. Introduction to the Audit Committee and Risk Monitoring Committee<br>2. SPI Work Realisation and Projection in 2022 and SPI work plan in 2023<br>3. Realisation and projection of Dept. Risk Management and System in 2022 and SPI work plan in 2023<br>4. Strategic Plan and RKAP 2023 of PT Nindya Benton and PT Nindya Tirta Unggul |
| 21 | 7 Desember 2022<br>December 7th, 2022 | Online | Reviu Permohonan Persetujuan Pedoman Investasi.<br>Review of Application for Approval of Investment Guidelines. |
| 22 | 9 Desember 2022<br>December 9th, 2022 | Online | Reviu Efektivitas Audit KAP.<br>Review of KAP Audit Effectiveness. |
| 23 | 9 Desember 2022<br>December 9th, 2022 | Online | Reviu Permohonan Kembali Tanggapan atas Perubahan Porsi Pembentukan Perusahaan Patungan/ Special Purpose Vehicle (SPV) Produksi Beton IKN.<br>Review of Re-Application for Response to Change in Portion of Establishment of Joint Venture/Special Purpose Vehicle (SPV) for Concrete Production IKN. |
| 24 | 22 Desember 2022<br>December 22th, 2022 | Online | Reviu Permohonan Persetujuan Fasilitas Kredit pada Bank Tabungan Negara (Persero), Tbk.<br>Review of Request for Approval of Credit Facilities at Bank Tabungan Negara (Persero), Tbk. |
| 25 | 31 Desember 2022<br>December 31st, 2022 | Online | Reviu Pedoman Pengadaan Barang dan jasa PT Nindya Karya.<br>Review of PT Nindya Karya's Goods and Services Procurement Guidelines. |

## Rekapitulasi Kehadiran Komite Audit pada Rapat Tahun 2022
**Recapitulation of Attendance of the Audit Committee at the 2022**

| Nama<br>Name | Jabatan<br>Position | Jumlah Wajib Rapat<br>Number of Mandatory Meetings | Jumlah Kehadiran<br>Number of Attendance | Jumlah Tidak Hadir<br>Number of No Attendance | % Kehadiran<br>% Presence |
|---|---|---|---|---|---|
| Andar Perdana Widiastono* | Ketua<br>Chairman | 19 | 19 | - | 100% |
| Mamat Supangkat* | Anggota<br>Member | 19 | 19 | - | 100% |
| Bambang E Marsono | Ketua<br>Chairman | 6 | 6 | - | 100% |
| M. Oki Taufik | Anggota<br>Member | 6 | 6 | - | 100% |

*Sudah tidak menjabat sejak tanggal 25 Oktober 2022 I No longer served as of October 25th, 2022

## PROGRAM PENINGKATAN KOMPETENSI

Agar Komite Audit terus memperbaharui pengetahuannya akan industri konstruksi dan bisnis Nindya Karya, Perseroan memberikan program peningkatan kompetensi berupa seminar, workshop, atau kegiatan lainnya. Tentang program peningkatan kompetensi yang diikuti Komite Audit di tahun 2022 dapat dilihat pada bab Profil Perusahaan dalam laporan Tahunan ini.

## KEBIJAKAN REMUNERASI

Komponen remunerasi Komite Audit per bulan terdiri dari honorarium sebagaimana yang ditetapkan dalam Surat Keputusan Dewan Komisaris No SK-48/KOM/05/2021 Berdasarkan keputusan tersebut, honorarium Anggota Komite Audit sebesar 20% dari gaji Direktur Utama.

## LAPORAN SINGKAT PELAKSANAAN TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT TAHUN 2022

Di sepanjang tahun 2022, Komite Audit telah menyelesaikan berbagai program kerja sebagai berikut:

1. Penelaahan informasi keuangan Perseroan,
2. Penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan usaha Perseroan,
3. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal,
4. Penelaahan atas pelaksanaan manajemen risiko,
5. Melakukan penelaahan pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan,
6. Penelaahan dan pemberian rekomendasi terkait potensi benturan kepentingan,
7. Memberikan pendapat independen,
8. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan akuntan publik yang didasarkan pada independensi, ruang lingkup penugasan dan imbalan jasa dan menjaga kerahasiaan dokumen, data dan informasi Perseroan.

## EVALUASI DAN PENILAIAN KINERJA KOMITE AUDIT

Atas pelaksanaan tugas Komite Audit sepanjang tahun 2022, Dewan Komisaris memberikan apresiasi atas masukan yang diberikan dalam mendukung aktivitas pengawasan dan pemberian saran Dewan Komisaris kepada Perseroan. Masukan tersebut menjadi bahan bagi Dewan Komisaris untuk menjalankan tugas yang ada dengan sebaik-baiknya.

## COMPETENCY IMPROVEMENT PROGRAM

In order for the Audit Committee to continue to update its knowledge of the construction industry and Nindya Karya's business, the Company provides competency improvement programs in the form of seminars, workshops, or other activities. Regarding the competency improvement program that the Audit Committee will participate in in 2022, see the Company Profile chapter in this Annual report.

## REMUNERATION POLICY

The remuneration component of the Audit Committee per month consists of the honorarium as stipulated in the Decree of the Board of Commissioners No. SK-48/KOM/05/2021 Based on this decision, the honorarium for the members of the Audit Committee is 20% of the salary of the President Director.

## BRIEF REPORT ON THE IMPLEMENTATION OF DUTIES AND RESPONSIBILITIES OF THE AUDIT COMMITTEE IN 2022

Throughout 2022, the Audit Committee has completed various work programs as follows:

1. Reviewing the Company's financial information,
2. Review of compliance with laws and regulations relating to the Company's business activities,
3. Reviewing the implementation of the audit by the internal auditor and supervising the implementation of follow-up by the Board of Directors on the findings of the internal auditor,
4. Reviewing the implementation of risk management,
5. Reviewing complaints related to the accounting and financial reporting processes,
6. Review and provide recommendations regarding potential conflicts of interest,
7. Provide independent opinion,
8. Provide recommendations to the Board of Commissioners regarding the appointment of a public accountant based on independence, scope of assignment and remuneration for services and maintaining the confidentiality of the Company's documents, data and information.

## AUDIT COMMITTEE PERFORMANCE EVALUATION AND ASSESSMENT

For the implementation of the duties of the Audit Committee throughout 2022, the Board of Commissioners appreciates the input provided in supporting the supervisory activities and providing advice to the Company by the Board of Commissioners. Their input are material for the Board of Commissioners to carry out the existing duties as well as possible.

# **Fungsi** Nominasi dan Remunerasi
## Nomination and Remuneration Function

Melalui surat Menteri Badan Usaha Milik Negara Republik Indonesia No. S-254/MBU/04/2020 tanggal 17 April 2020 tentang *Talent & Succession* Manajemen Direksi BUMN, seluruh perusahaan dan anak perusahaan BUMN agar segera membentuk Komite Nominasi dan Remunerasi (KNR). Maka dari itu, Dewan Komisaris PT Nindya Karya menetapkan Surat Keputusan Dewan Komisaris PT Nindya Karya No. KEP-24/KOM/04/2020 tentang Komite Nominasi dan Remunerasi PT Nindya Karya. Tujuan dibentuknya Komite Nominasi dan Remunerasi adalah untuk membantu Dewan Komisaris memenuhi tanggung jawabnya dalam melaksanakan kewajiban pemantauan, pengawasan dan penilaian atas talenta dan pengelolaan SDM PT Nindya Karya.

Through the letter of the Minister of State-Owned Enterprises of the Republic of Indonesia No. S-254/MBU/04/2020 on April 17, 2020, concerning Talent & Succession Management of the Board of Directors of SOEs, all companies and subsidiaries of SOEs should immediately establish a Nomination and Remuneration Committee (KNR). Therefore, the Board of Commissioners of PT Nindya Karya stipulated the Decree of the Board of Commissioners of PT Nindya Karya No. KEP-24/KOM/04/2020 on the Nomination and Remuneration Committee of PT Nindya Karya. The purpose of establishing the Nomination and Remuneration Committee is to assist the Board of Commissioners in fulfilling its responsibilities in carrying out its obligations to monitor, supervise and assess the talent and HC management of PT Nindya Karya.

### SUSUNAN DAN KOMPOSISI KEANGGOTAAN KOMITE AUDIT TAHUN 2022

Pada tahun 2022, susunan anggota Komite Nominasi dan Remunerasi mengalami pergantian dan perubahan nomenklatur Komite Nominasi dan Remunerasi melalui Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-93/KOM/11/2022 tanggal 30 November 2022 tentang Pemberhentian dan Pengangkatan Anggota Komite Nominasi dan Remunerasi PT Nindya Karya. Maka, susunan anggota Komite Nominasi dan Remunerasi per 31 Desember 2022 menjadi sebagai berikut:

### COMPOSITION AND COMPOSITION OF THE 2022 AUDIT COMMITTEE MEMBERSHIP

In 2022, the composition of the Nomination and Remuneration Committee members changed and the Nomination and Remuneration Committee nomenclature changed through the Decree of the Board of Commissioners of PT Nindya Karya No: KEP-93/KOM/11/2022 on November 30, 2022, concerning the Dismissal and Appointment of Members of the Nomination and Remuneration Committee of PT Nindya Karya. Therefore, the composition of the Nomination and Remuneration Committee members as of December 31, 2022, is as follows:

| Nama<br>Name | Dasar Pengangkatan<br>Basis of Appointment | Jabatan<br>Position | Periode Jabatan<br>Term of Office |
|---|---|---|---|
| Rachman Arief Dienaputera | Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-93/KOM/11/2022<br>Decree of the Board of Commissioners of PT Nindya Karya No: KEP-93/KOM/11/2022 | Ketua<br>Chairman | 30 November 2022 - 2025<br>November 30th, 2022 - 2025 |
| Rika Kiswardani | Surat Keputusan Dewan Komisaris PT Nindya Karya No: KEP-93/KOM/11/2022<br>Decree of the Board of Commissioners of PT Nindya Karya No: KEP-93/KOM/11/2022 | Anggota<br>Member | 30 November 2022 - 2025<br>November 30th, 2022 - 2025 |

### PROFIL KOMITE NOMINASI DAN REMUNERASI

Seluruh Ketua dan Anggota Komite Nominasi dan Remunerasi merupakan Komisaris Perseroan. Masing-masing profilnya bisa dilihat bagian profil Dewan Komisaris pada bab Profil Perusahaan dalam Laporan Tahunan ini.

### PROFILE OF THE NOMINATION AND REMUNERATION COMMITTEE

All Chairs and Members of the Nomination and Remuneration Committee are Commissioners of the Company. Each of their profiles are presented in the profile section of the Board of Commissioners in the Company Profile chapter of this Annual Report.

## TUGAS DAN TANGGUNG JAWAB KOMITE NOMINASI DAN REMUNERASI

1. Menerima *Talent Classification Meeting* yang diusulkan oleh *Talent Committee* Direksi;
2. Melakukan *Talent Classification Metting* atas hasil *Talent Calssification Meeting* melalui surat Dewan Komisaris/ Dewan Pengawas yang ditandatangani oleh sekurang-kurangnya Komisaris;
3. Mengusulkan kepada Menteri BUMN Up. Deputi Bidang SDM, Teknologi dan Informasi atas hasil Talent Classification Meeting melalui surat Dewan Komisaris/ Dewan Pengawas yang ditandtangani oleh sekurangkuranganya Komisaris;
4. Membantu Dewan Komisaris melakukan penilaian kinerja anggota Direksi dan/atau anggota Dewan Komisaris berdasarkan tolak ukur yang telah disusun sebagai bahan evaluasi;
5. Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris
6. Memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS;
7. Menyediakan talent pool berupa data dan profil calon anggota Direksi dan/atau anggota Dewan Komisaris.

## DUTIES AND RESPONSIBILITIES OF THE NOMINATION AND REMUNERATION COMMITTEE

1. Receiving the Talent Classification Meeting that proposed by the Talent Committee of the Board of Directors;
2. Conducting Talent Classification Meeting on the results of the Talent Calcification Meeting via a letter from the Board of Commissioners/Supervisory Board which signed by at least Commissioner;
3. Propose to the Minister of SOEs Up. Deputy Human Resources, Technology and Information Top the results of the Talent Classification Meeting via a letter from the Board of Commissioners/Supervisory Board which signed by at least Commissioner;
4. Helping the Board of Commissioners carry out performance appraisal of members of the Board of Directors and/ or members of the Board of Commissioners based on benchmarks that have been compiled as material evaluation;
5. Provide recommendations to the Board Commissioner regarding the development program ability of members of the Board of Directors and/or members of the Board of Commissioners ;
6. Provide proposals for qualified candidates requirements as a member of the Board of Directors and/or member of the Board of Commissioners to the Board Commissioners to be submitted to the GMS;
7. Providing a talent pool in the form of data and profile of prospective members of the Board of Directors and/or members Board of Commissioners.

## TRANSPARANSI INDEPENDENSI ANGGOTA KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi melaksanakan fungsi dan tugasnya secara profesional dan independen, tanpa campur tangan dari pihak manapun yang tidak sesuai dengan peraturan perundang-undangan. Sebagai bentuk pengungkapan, Independensi Komite Nominasi dan Remunerasi dijelaskan pada tabel di bawah ini:

## TRANSPARENCY OF THE INDEPENDENCE OF THE NOMINATION AND REMUNERATION COMMITTEE MEMBERS

The Nomination and Remuneration Committee carries out its functions and duties professionally and independently, without interference from any party that is not in accordance with the laws and regulations. As a form of disclosure, the independence of the Nomination and Remuneration Committee is described in the table below:

| Aspek Independewnsi<br>Independence Aspect | Sugiyartanto* | Andar Perdana W.* | Rachman Arief Dienaputera | Rika Kiswardani |
|---|---|---|---|---|
| Memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Have a financial relationship with the Board of Commissioners and the Board of Directors | x | x | x | x |
| Memiliki hubungan kepengurusan di anak perusahaan, maupun afiliasi<br>Having management relationships in subsidiaries, or affiliates | x | x | x | x |
| Memiliki hubungan kepemilikan saham Perusahaan<br>Have a share ownership relationship with the Company | x | x | x | x |
| Memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit<br>Have a family relationship with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee | x | x | x | x |

| Aspek Independewnsi<br>Independence Aspect | Sugiyartanto* | Andar Perdana W.* | Rachman Arief Dienaputera | Rika Kiswardani |
|---|---|---|---|---|
| Menjabat sebagai pengurus partai politik, pejabat pemerintah daerah<br>Served as administrator of political parties, local government officials | x | x | x | x |

√=ada I yes
x= tidak ada I none
Catatan I Note: *Sudah tidak menjabat sejak tanggal 25 Oktober 2022 I Has been out of office since October 25th, 2022

## RAPAT KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi mengadakan rapat sekurang kurangnya 4 (empat) kali dalam satu tahun sesuai yang ditetapkan dalam dengan Piagam Komite Nominasi dan Remunerasi. Pelaksanaan rapat merupakan salah satu dari pelaksanaan tugas Komite Nominasi dan Remunerasi. Selama tahun 2022, Komite Nominasi dan Remunerasi telah menggelar rapat sebanyak 5 (lima) kali, dengan rincian sebagai berikut:

## NOMINATION AND REMUNERATION COMMITTEE MEETING

The Nomination and Remuneration Committee meets at least 4 (four) times a year as stipulated in the Nomination and Remuneration Committee Charter. The meeting is one of the duties of the Nomination and Remuneration Committee. During 2022, the Nomination and Remuneration Committee held 5 (five) meetings, with details as follows:

### Risalah Rapat Komite Nominasi dan Remunerasi di Tahun 2022
**Minutes of the Nomination and Remuneration Committee Meeting in 2022**

| No | Tanggal<br>Date | Lokasi<br>Place | Agenda Rapat<br>Meeting Agenda |
|---|---|---|---|
| 1 | 2 Maret 2022<br>March 2nd, 2022 | Virtual | Evaluasi *Leaderless Group Discussion* CTC Subklaster Jasa Konstruksi & Konsultan Karya<br>CTC Leaderless Group Discussion Evaluation Construction Services & Construction Services Sub-cluster |
| 2 | 7 Maret 2022<br>March 7th, 2022 | Virtual | Rekomendasi Nominated Talent Sub Klaster Jasa Konstruksi & Konsultan Karya<br>Recommendations for Nominated Talent Sub-Cluster of Construction Services & Construction Consultants |
| 3 | 16 Juni 2022<br>June 16th, 2022 | Virtual | Usulan Penetapan Penghasilan Direksi dan Honorarium Dewan Komisaris Tahun 2022 dan Usulan Tantiem atas Kinerja Perusahaan Tahun 2021 (Audited)<br>Proposed Determination of Directors' Income and Honorarium for the Board of Commissioners for 2022 and Proposed Tantiem for Company Performance for 2021 (Audited) |
| 4 | 30 September 2022<br>September 30th, 2022 | Virtual | Usulan Perubahan Nomenklatur Komisaris menjadi Komisaris Independen<br>Proposed Changes to the Nomenclature of Commissioners to become Independent Commissioners |
| 5 | 13 Oktober 2022<br>October 30th, 2022 | Virtual | *Fit & Proper Test* Calon Anggota Komite Remunerasi PT Nindya Karya<br>Fit & Proper Test of Prospective Members of the Remuneration Committee of PT Nindya Karya |

### Rekapitulasi Kehadiran Komite Nominasi dan Remunerasi pada Rapat Tahun 2022
**Recapitulation of Attendance of the Nomination and Remuneration Committee at the 2022 Meeting**

| Nama<br>Name | Jabatan<br>Position | Jumlah Wajib Rapat<br>Number of Mandatory Meetings | Jumlah Kehadiran<br>Number of Attendance | Jumlah Tidak Hadir<br>Number of No Attendance | % Kehadiran<br>% Presence |
|---|---|---|---|---|---|
| Sugiyartanto | Ketua<br>Chairman | 5 | 5 | - | 100 |
| Rachman Arief Dienaputra* | Ketua<br>Chairman | 0 | 0 | 0 | 100 |
| Rika Kiswardani | Sekretaris<br>Secretary | 5 | 5 | - | 100 |
| Andar Perdana W. | Anggota<br>Member | 5 | 5 | - | 100 |

*Catatan I Note : Menjabat sejak 30 November 2022 I Served since November 30, 2022

## LAPORAN SINGKAT PELAKSANAAN TUGAS DAN TANGGUNG JAWAB KOMITE NOMINASI DAN REMUNERASI TAHUN 2022

Pada Tahun 2022, Komite Nominasi dan Remunerasi telah merealisasikan program dan kegiatan kerja, sebagai berikut:

1. Menyusun Rencana Kerja dan Anggaran Komite Nominasi dan Remunerasi;
2. Menyelenggarakan Rapat Internal Komite Nominasi dan Remunerasi;
3. Menerima Penugasan Khusus dari Dewan Komisaris;
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai struktur remunerasi, kebijakan atas remunerasi dan besaran atas remunerasi;
5. Membantu Dewan Komisaris melakukan penilaian kinerja dengan kesesuaian remunerasi yang diterima masing-masing anggota Direksi dan/atau anggota Dewan Komisaris.

## BRIEF REPORT ON THE IMPLEMENTATION OF DUTIES AND RESPONSIBILITIES OF THE NOMINATION AND REMUNERATION COMMITTEE IN 2022

In 2022, the Nomination and Remuneration Committee has realized work programs and activities, as follows:

1. Prepare the Work Plan and Budget of the Nomination and Remuneration Committee;
2. Organize the Internal Meeting of the Nomination and Remuneration Committee;
3. Receive Special Assignments from the Board of Commissioners;
4. Provide recommendations to the Board of Commissioners concerning the structure of remuneration, policies on remuneration, and the amount of remuneration;
5. Assist the Board of Commissioners in conducting performance assessment with the suitability of remuneration received by each member of the Board of Directors and/or member of the Board of Commissioners.



# **Komite** Pemantau Manajemen Risiko
## Risk Management Monitoring Committee

Dalam menunjang pelaksanaan tata kelola perusahaan yang baik (*Good Corporate Governance*) dan meningkatkan penanganan serta mitigasi risiko Perseroan, Dewan Komisaris PT Nindya Karya membentuk Komite Pemantau Manajemen Risiko melalui Keputusan KEP-163/KOM/10/2022 tanggal 25 Oktober 2022 tentang Pembentukan Komite Pemantau Manajemen Risiko. Tujuan dibentuknya Komite ini adalah untuk membantu Dewan Komisaris memenuhi tanggung jawabnya dalam melaksanakan kewajiban pemantauan, pengawasan dan penilaian atas efektivitas manajemen risiko yang mengacu pada Peraturan Menteri Badan Usaha Milik Negara Nomor: PER-01/MBU/2011 tanggal 1 Agustus 2011 sebagaimana telah diubah dengan Peraturan Menteri Badan Usaha Milik Negara Nomor: PER-09/MBU/2012 tentang penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*/GCG) pada Badan Usaha Milik Negara.

### PIAGAM KOMITE PEMANTAU MANAJEMEN RISIKO

Berdasarkan SK No.KEP-163/KOM/10/2022 tanggal 25 Oktober 2022 tentang Pembentukan Komite Pemantau Manajemen Risiko yang mengatur ruang lingkup dan perdoman kerja Komite Pemantau Manajemen Risiko antara lain:

1. Struktur Organisasi
2. Persyaratan Profesional
3. Tugas-tugas Komite Audit
4. Wewenang Komite Audit
5. Tanggung Jawab dan Kewajiban Komite Audit
6. Penilaian Kinerja

### KETENTUAN ANGGOTA KOMITE PEMANTAU MANAJEMEN RISIKO

Komite Pemantau Manajemen Risiko dalam melaksanakan tugasnya berada di bawah dan bertanggung jawab langsung kepada Dewan Komisaris. Ketentuan terkait organisasi Komite Audit adalah sebagai berikut:

1. Komite Pemantau Manajemen Risiko diangkat dan diberhentikan oleh Dewan Komisaris;
2. Ketua dan Anggota Komite Pemantau Manajemen Risiko adalah anggota Dewan Komisaris yang dapat bertindak secara independen;
3. Komite Pemantau Manajemen Risiko diketuai oleh 1 (satu) orang yang berasal dari Anggota Komisaris atau dari luar Perusahaan.
4. Anggota Komite Pemantau Manajemen Risiko dapat berasal dari anggota Dewan Komisaris atau dari luar Perusahaan.
5. Anggota Komite Pemantau Manajemen Risiko dan Komite lain dapat berjumlah 2 (dua) orang yang bukan berasal dari anggota Dewan Pengawas atau dari luar Perusahaan.

To support the implementation of good corporate governance and improve the Company's risk management and mitigation, the Board of Commissioners of PT Nindya Karya established the Risk Management Monitoring Committee through Decision KEP-163/KOM/10/2022 on October 25, 2022, on the Establishment of the Risk Management Monitoring Committee. The purpose of establishing this Committee is to assist the Board of Commissioners in fulfilling its responsibility in carrying out its obligation to monitor, supervise and assess the effectiveness of risk management which refers to the Regulation of the Minister of State-Owned Enterprises Number: PER-01/ MBU/2011 on August 1, 2011, as amended by the Regulation of the Minister of State-Owned Enterprises Number: PER-09/MBU/2012 on the implementation of Good Corporate Governance (GCG) in State-Owned Enterprises.

### RISK MANAGEMENT MONITORING COMMITTEE CHARTER

Based on Decree No.KEP-163/KOM/10/2022 on October 25th, 2022, on the Establishment of the Risk Management Monitoring Committee which regulates the scope and work guidelines of the Risk Management Monitoring Committee, among others:

1. Organizational Structure
2. Professional Requirements
3. Duties of the Audit Committee
4. Authority of the Audit Committee
5. Responsibilities and Obligations of the Audit Committee
6. Performance Assessment

### PROVISION OF RISK MANAGEMENT MONITORING COMMITTEE MEMBERS

The Risk Management Monitoring Committee in carrying out its duties is under and directly responsible to the Board of Commissioners. Provisions related to the organization of the Audit Committee are as follows:

1. The Risk Management Monitoring Committee is appointed and dismissed by the Board of Commissioners;
2. The Chairman and Members of the Risk Management Monitoring Committee are members of the Board of Commissioners who can act independently;
3. The Risk Management Monitoring Committee is chaired by 1 (one) person who comes from a member of the Board of Commissioners or from outside the Company.
4. Members of the Risk Management Monitoring Committee may come from members of the Board of Commissioners or from outside the Company.
5. Members of the Risk Management Monitoring Committee and other Committees may be 2 (two) persons who are not members of the Supervisory Board or from outside the Company.

6. Pengangkatan dan pemberhentian anggota Komite Pemantau Manajemen Risiko dilaporkan kepada RUPS.
7. Anggota Komite Pemantau Manajemen Risiko yang merupakan anggota Dewan Komisaris, berhenti dengan sendirinya apabila masa jabatannya sebagai anggota Dewan Komisaris berakhir.

## KETENTUAN MASA JABATAN ANGGOTA KOMITE PEMANTAU MANAJEMEN RISIKO

Jabatan anggota Komite Pemantau Manajemen Risiko yang bukan merupakan anggota Dewan Komisaris Perusahaan paling lama 3 (tiga) tahun dan dapat diperpanjang satu kali selama 2 (dua) tahun masa jabatan, dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikannya sewaktu-waktu. Sedangkan anggota Komite Pemantau Manajemen Risiko yang merupakan anggota Dewan Komisaris memiliki masa jabatan yang sama dengan jabatannya sebagai anggota Dewan Komisaris.

Anggota Komite Pemantau Manajemen Risiko yang telah berakhir masa jabatannya dapat diangkat kembali hanya untuk 1 (satu) kali masa jabatan selama 2 (dua) tahun, dengan tidak mengurangi hak Dewan Komisaris sewaktu-waktu dalam meninjau dan memberhentikan keanggotaan Komite Pemantau Manajemen Risiko.

## SUSUNAN DAN KOMPOSISI KOMITE PEMANTAU MANAJEMEN RISIKO

Berdasarkan Surat Keputusan Dewan Komisaris PT Nindya Karya No.KEP-163/KOM/10/2022 tanggal 25 Oktober 2022 tentang Pembentukan Komite Pemantau Manajemen Risiko. Susunan Komite Pemantau Manajemen Risiko per 31 Desember 2021 adalah sebagai berikut:

6. The appointment and dismissal of members of the Risk Management Monitoring Committee shall be reported to
7. Members of the Risk Management Monitoring Committee who are members of the Board of Commissioners shall cease to exist when their term of office as members of the Board of Commissioners ends.

## TERMS OF OFFICE FOR RISK MANAGEMENT MONITORING COMMITTEE MEMBERS

The term of office of a member of the Risk Management Monitoring Committee who is not a member of the Company's Board of Commissioners is for a maximum of 3 (three) years and may be extended once for 2 (two) years, without prejudice to the right of the Board of Commissioners to dismiss him at any time. Meanwhile, members of the Risk Management Monitoring Committee who are members of the Board of Commissioners have the same term of office as their position as members of the Board of Commissioners.

Members of the Risk Management Monitoring Committee whose term of office has expired may be reappointed only for 1 (one) term of office for 2 (two) years, without prejudice to the right of the Board of Commissioners at any time to review and dismiss the membership of the Risk Management Monitoring Committee.

## COMPOSITION OF THE RISK MANAGEMENT MONITORING COMMITTEE

Based on the Decree of the Board of Commissioners of PT Nindya Karya No.KEP-163/KOM/10/2022 on October 25th, 2022, concerning the Establishment of the Risk Management Monitoring Committee. The composition of the Risk Management Monitoring Committee as of December 31st, 2021, is as follows:

| Nama<br>Name | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment | Periode Jabatan<br>Term of Office |
|---|---|---|---|
| Andar Pradana W | Ketua<br>Chairman | Surat Keputusan Dewan Komisaris PT Nindya Karya No.KEP-163/KOM/10/2022<br>Decree of the Board of Commissioners of PT Nindya Karya No.KEP-163/KOM/10/2022 | 2022-2025 |
| Mamat Supangkat | Anggota<br>Member | Surat Keputusan Dewan Komisaris PT Nindya Karya No.KEP-163/KOM/10/2022<br>Decree of the Board of Commissioners of PT Nindya Karya No.KEP-163/KOM/10/2022 | 2022-2025 |

### Profil Komite Pemantau Manajemen Risiko
**Risk Management Monitoring Committee Profile**

| ANDAR PERDANA WIDIASTONO | |
|---|---|
| **Jabatan**<br>Position | Ketua Komite Pemantau Manajemen Risiko<br>Chairman of Risk Management Monitoring Committee |
| | Profil Ketua Komite Pemantau Manajemen Risiko Andar Perdana Widiastono dapat dilihat bagian profil Dewan Komisaris pada bab Profil Perusahaan dalam Laporan Tahunan ini.<br>The profile of the Chairman of the Risk Management Monitoring Committee Andar Perdana Widiastono can be seen in the profile section of the Board of Commissioners in the Company Profile chapter in this Annual Report. |

| MAMAT SUPANGKAT | |
|---|---|
| **Jabatan**<br>Position | Anggota Komite Pemantau Manajemen Risiko<br>Member of Risk Management Monitoring Committee |
| **Kewarganegaraan**<br>Citizenship | Indonesia<br>Indonesian |
| **Usia, Tempat Tanggal Lahir**<br>Age, Place Date of Birth | 60 tahun, Tasikmalaya 21 November 1963<br>60 years old, Tasikmalaya, November 21st,1963 |
| **Domisili**<br>Domicile | Bandung, Jawa Barat<br>Bandung, West Java |
| **Riwayat Pendidikan**<br>Educational background | S1 STIE Tridharma Bandung, UNA Profesi, CRMP<br>Bachelor Degree of Tridharma Bandung, UNA Profession, CRMP |
| | D3 Sekolah Tinggi Akuntansi Negara<br>Diploma 3 Degree of STAN |
| **Riwayat Jabatan**<br>Position History | Auditor Badan Pengawasan Keuangan dan Pembangunan (BPKP)<br>Auditor of the Financial and Development Supervisory Agency (BPKP) |
| | Konsultan Keuangan, GCG dan Manajemen Risiko<br>Financial Consultant, GCG and Risk Management |
| | Staf Komite Audit PT Krakatau Steel<br>Staff of the Audit Committee of PT Krakatau Steel |
| | Komite Audit PT Jakarta Propertindo (Jakpro)<br>PT Jakarta Propertindo (Jakpro) Audit Committee |
| | Kepala Divisi Internal Audit PT Jakpro<br>Head of Internal Audit Division of PT Jakpro |
| | Wakil Ketua Team Penerbitan Obligasi "Jakpro I"<br>Deputy Chairman of the “Jakpro I” Bond Issuance Team |
| | Sekretaris Perusahaan PT Jakpro<br>Corporate Secretary of PT Jakpro |
| | Ketua Tim Pengadaan Barang dan Jasa PT Jakpro<br>Head of the Goods and Services Procurement Team of PT Jakpro |
| | Ketua Tim Pemilihan Mitra Strategis PT Jakpro<br>Head of the PT Jakpro Strategic Partner Selection Team |
| | Kepala Divisi Business Development PT Jakpro<br>Head of the Business Development Division of PT Jakpro |
| | Konsultan Properti, Konsultan Keuangan, Investasi dan Manajemen Risiko<br>Property Consultant, Financial Consultant, Investment and Risk Management |
| | Komite Manajemen Risiko PT Semen Baturaja (Persero) Tbk<br>Risk Management Committee PT Semen Baturaja (Persero) Tbk Audit Committee PT. Nindya Karya (Persero) |

## TUGAS, TANGGUNG JAWAB DAN WEWENANG KOMITE PEMANTAU MANAJEMEN RISIKO

Komite Pemantau Manajemen Risiko PT Nindya Karya memiliki tugas dan tanggung jawab sebagai berikut :

1. Mendapatkan pemahaman atas manajemen risiko Perusahaan yang mencakup berbagai risiko yang dihadapi Perusahaan, strategi, sistem dan kebijakan manajemen risiko Perusahaan, pengendalian intern Perusahaan, termasuk kebijakan, metodologi dan infrastruktur;
2. Melakukan evaluasi terhadap berbagai model pengukuran risiko yang digunakan Perusahaan dan memberikan rekomendasi penyempurnaan lebih lanjut;
3. Memantau kesesuaian berbagai kebijakan dan pelaksanaan manajemen risiko Perusahaan;
4. Memantau berbagai potensi risiko yang dihadapi Perusahaan;
5. Mengevaluasi berbagai kebijakan manajemen risiko Perusahaan;

## THE DUTIES, RESPONSIBILITIES, AND AUTHORITY OF THE RISK MANAGEMENT MONITORING COMMITTEE

The Risk Management Monitoring Committee of PT Nindya Karya has the following duties and responsibilities:

1. Obtain an understanding of the Company’s risk management which includes the various risks faced by the Company, the Company’s risk management strategies, systems, and policies, the Company’s internal controls, including policies, methodologies, and infrastructure;
2. Evaluate various risk measurement models used by the Company and provide recommendations for further improvement;
3. Monitor the suitability of various policies and implementation of the Company’s risk management;
4. Monitor various potential risks faced by the Company;
5. Evaluate the Company’s various risk management policies;

6. Melakukan koordinasi implementasi dan pengawasan keberadaan dan tingkat efektivitas masing-masing komponen dan Enterprise Risk Management (ERM) dalam Perusahaan;
7. Sebelum tahun berjalan, menyusun dan menyampaikan rencana kerja dan anggaran tahunan Komite Pemantau Manajemen Risiko kepada Dewan Komisaris untuk ditetapkan;
8. Menyusun laporan triwulan dan laporan tahunan Komite Pemantau Manajemen Risiko, termasuk melaporkan pelaksanaan rencana kerja dan anggaran Komite;
9. Menyusun dan menyampaikan laporan kepada Dewan Komisaris atas setiap pelaksanaan tugas, disertai dengan rekomendasi jika diperlukan;
10. Menyusun Piagam Komite dan mengusulkan kepada Dewan Komisaris untuk ditetapkan;
11. Sebelum tahun berjalan, menyusun dan menyampaikan rencana kerja dan anggaran tahunan Komite Pemantau Manajemen Risiko kepada Dewan Komisaris untuk ditetapkan;
12. Menyelenggarakan dokumentasi arsip Komite Pemantau Manajemen Risiko secara tertib, dan;
13. Melaksanakan tugas lain yang diberikan oleh Dewan Komisaris berdasarkan ketentuan peraturan perundang-undangan yang berlaku.

## HUBUNGAN KERJA

Komite Audit dalam melakukan tugasnya dapat melakukan komunikasi secara langsung dengan Dewan Komisaris maupun dengan Direksi, staf, dan unit-unit kerja di bawahnya

## TRANSPARANSI INDEPENDENSI ANGGOTA KOMITE PEMANTAU MANAJEMEN RISIKO

Komite Pemantau Manajemen Risiko dalam melaksanakan tugasnya berada dibawah dan bertanggung jawab langsung kepada Dewan Komisaris. Komite Pemantau Manajemen Risiko telah memenuhi kriteria independensi, keahlian, pengalaman dan integritas yang dipersyaratkan dalam ketentuan yang berlaku.

Seluruh anggota Komite Pemantau Manajemen Risiko merupakan pribadi yang profesional, berpengalaman, dan tidak memiliki hubungan bisnis baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan, hal ini untuk menjaga independensi dalam pelaksanaan tugas dan tanggung jawab sebagai anggota Komite. Sebagai bentuk pengungkapan, Independensi Komite Pemantau Manajemen Risiko dijelaskan pada tabel dibawah ini:

6. Coordinate the implementation and supervision of the existence and level of effectiveness of each component and Enterprise Risk Management (ERM) in the Company;
7. In advance of the current year, prepare and submit the annual work plan and budget of the Risk Management Oversight Committee to the Board of Commissioners for determination;
8. Prepare quarterly reports and annual reports of the Risk Management Oversight Committee, including reporting on the implementation of the Committee's work plan and budget;
9. Prepare and submit a report to the Board of Commissioners on each task implementation, accompanied by recommendations if necessary;
10. Preparing the Committee Charter and proposing it to the Board of Commissioners for determination;
11. In advance of the current year, prepare and submit the annual work plan and budget of the Risk Management Monitoring Committee to the Board of Commissioners for approval;
12. Organize the archive documentation of the Risk Management Monitoring Committee in an orderly manner, and;
13. Carry out other duties assigned by the Board of Commissioners based on the provisions of the prevailing laws and regulations.

## WORK RELATIONSHIPS

The Audit Committee carrying out its tasks can communicate directly with the Board of Commissioners as well as with the Board of Directors, staff, and work units under it.

## TRANSPARENCY OF INDEPENDENCE OF RISK MANAGEMENT MONITORING COMMITTEE MEMBERS

The Risk Management Monitoring Committee carrying out its duties is under and directly responsible to the Board of Commissioners. The Risk Management Monitoring Committee has fulfilled the criteria of independence, expertise, experience, and integrity required by the prevailing regulations.

All members of the Risk Management Oversight Committee are professionals, experienced individuals, and have no direct or indirect business relationships related to the Company's business activities, this is to maintain independence in carrying out their duties and responsibilities as members of the Committee. As a form of disclosure, the Independence of the Risk Management Monitoring Committee is explained in the table below:

| Aspek Independensi<br>Independence Aspect | Andar Perdana W | Mamat Supangkat |
|---|---|---|
| Memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi<br>Have a financial relationship with the Board of Commissioners and the Board of Directors | x | x |
| Memiliki hubungan kepengurusan di anak perusahaan, maupun afiliasi<br>Having management relationships in subsidiaries, or affiliates | x | x |
| Memiliki hubungan kepemilikan saham Perusahaan<br>Have a share ownership relationship with the Company | x | x |
| Memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit<br>Have a family relationship with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee | x | x |
| Menjabat sebagai pengurus partai politik, pejabat pemerintah daerah<br>Served as administrator of political parties, local government officials | x | x |

## RAPAT KOMITE PEMANTAU MANAJEMEN RISIKO

Pelaksanaan rapat merupakan salah satu dari pelaksanaan Komite Pemantau Manajemen Risiko. Sejak dibentuk pada tanggal 25 Oktober 2022, Komite Pemantau Manajemen Risiko mengadakan 1 (satu) kali rapat internal dengan rincian sebagai berikut:

Tanggal: 31 Desember 2021
Agenda: Review Kebijakan atas Manajemen Risiko PT Nindya Karya
Lokasi/Media: Virtual

Rapat tersebut dihadiri oleh Ketua dan seluruh anggota Komite Pemantau Manajemen Risiko.

## LAPORAN SINGKAT PELAKSANAAN TUGAS DAN TANGGUNG JAWAB KOMITE PEMANTAU MANAJEMEN RISIKO TAHUN 2022

Pada Tahun 2022, Komite Pemantau Manajemen Risiko telah merealisasikan program dan kegiatan kerja, sebagai berikut:

1. Menyusun Rencana Kerja Dan Anggaran Komite Dan Dewan Komisaris;
2. Mengadakan Rapat Internal Komite;
3. Melakukan Rapat Dengan Unit Manajemen Risiko Perusahaan;
4. Melakukan Rapat Dengan Direktorat;
5. Melakukan Evaluasi Laporan Manajemen Risiko Perusahaan;
6. Melakukan Evaluasi Pengelolaan Risiko;
7. Pelaksanaan Penugasan Khusus Dari Dewan Komisaris.

## RISK MANAGEMENT MONITORING COMMITTEE MEETINGS

The implementation of meetings is one of the implementations of the Risk Management Monitoring Committee. Since its establishment on October 25,th 2022, the Risk Management Monitoring Committee held 1 (one) internal meeting with the following details:

Date: December 31st, 2021
Agenda: Review of PT Nindya Karya's Risk Management Policy

Location/Media: Virtual

The meeting was attended by the Chairman and all members of the Risk Management Monitoring Committee.

## A BRIEF REPORT ON THE IMPLEMENTATION OF DUTIES AND RESPONSIBILITIES OF THE RISK MANAGEMENT MONITORING COMMITTEE IN 2022

In 2022, the Risk Management Monitoring Committee has realized work programs and activities as follows:

1. Prepared the Work Plan and Budget of the Committee and the Board of Commissioners;
2. Held Internal Committee Meetings;
3. Conduct meetings with the Company's Risk Management Unit;
4. Conduct meetings with the Directorate;
5. Evaluate the Company's Risk Management Report;
6. Evaluate the Risk Management;
7. Implementation of Special Assignments from the Board of Commissioners.

# **Kebijakan Suksesi Direksi:** Prosedur Pengangkatan, Pemberhentian dan Pemilihan Ulang Direksi

## Board of Directors Success Policy: Board of Directors Appointment, Dismissal and Re-Election Procedures

Pelaksanaan pengangkatan, pemberhentian dan pemilihan ulang Direksi Perusahaan diatur dalam Peraturan Menteri Negara BUMN No. PER-03/MBU/02/2015 Tentang Persyaratan dan Tata Cara Pengangkatan dan Pemberhentian Anggota Direksi Badan Usaha Milik Negara. Dalam aturan tersebut dinyatakan bahwa mekanisme pengangkatan dan pemberhentian Direksi terdiri dari:

### PERSYARATAN

1. Persyaratan formal Direksi Perusahaan adalah orang perseorangan yang cakap melakukan perbuatan hukum, kecuali dalam waktu 5 (lima) tahun sebelum pengangkatan pernah:
   b. Dinyatakan pailit;
   c. Menjadi Anggota Direksi atau Anggota Dewan Komisaris/Dewan Pengawas yang dinyatakan bersalah menyebabkan suatu BUMN dan/atau Perusahaan dinyatakan pailit;
   d. Dihukum karena melakukan tindak pidana yang merugikan keuangan negara, BUMN, Perusahaan, dan/atau yang berkaitan dengan sektor keuangan.
2. Persyaratan materiil Persyaratan materiil Direksi yaitu:
   c. Keahlian;
   d. Integritas;
   e. Kepemimpinan;
   f. Pengalaman;
   g. Jujur;
   h. Perilaku yang baik; dan
   i. Dedikasi yang tinggi untuk memajukan dan mengembangkan perusahaan.

### SUMBER BAKAL CALON

Pengajuan nama-nama calon Direksi didasarkan pada sumber-sumber bakal calon yang terdiri dari mantan Direksi BUMN, Dewan Komisaris, Talenta BUMN, Talenta Kementerian BUMN dan sumber lain.

### PENJARINGAN

Penjaringan nama-nama Direksi dilakukan oleh Menteri BUMN, Sekretaris, Deputi Teknis, dan/atau Deputi mencari bakal calon dari berbagai sumber. Semua bakal calon diadministrasikan oleh Deputi.

Implementation of the appointment, dismissal and the reelection of the Company's Board of Directors is regulated in the Regulation of the Minister of State-Owned Enterprises No. PER-03/MBU/02/2015 Regarding Requirements and Procedure for Appointment and Dismissal Member of the Board of Directors of State-Owned Enterprises. In The rule states that the mechanism the appointment and dismissal of the Board of Directors consists of from:

### REQUIREMENTS

1. The formal requirements for the Board of Directors of the Company are individuals who are capable of carrying out legal actions, except that within 5 (five) years prior to the appointment they have:
   b. Declared bankrupt;
   c. Become a Member of the Board of Directors or Member of the Board of Commissioners/Supervisory Board who is found guilty of causing a State-Owned Enterprise and/or Company to be declared bankrupt;
   d. Sentenced for committing a crime that is detrimental to state finances, BUMN, Company, and/or related to the financial sector
2. Material requirements The material requirements of the Board of Directors are:
   c. Skill;
   d. Integrity;
   e. Leadership;
   f. Experience;
   g. Honest;
   h. Good behavior; and
   i. High dedication to advancing and developing the company.

### SOURCE OF PROSPECTIVE CANDIDATES

The nomination of candidates for the Board of Directors is based on the sources of the nominees consisting of former Directors of SOEs, Board of Commissioners, Talents of BUMN, Talents of the Ministry of SOEs and other sources.

### SELECTION

The selection of the names of the Directors is carried out by the Minister of SOEs, the Secretary, Technical Deputy, and/or the Deputy seeking candidates from various sources. All prospective candidates are administered by the Deputy.

## UJI KELAYAKAN DAN KEPATUHAN (UKK)

Bakal calon yang akan ditetapkan menjadi calon anggota Direksi, adalah seseorang yang telah dinyatakan memenuhi Persyaratan formal dan Persyaratan lain dan lulus Uji Kelayakan dan Kepatuhan (UKK). UKK terhadap bakal calon dilakukan oleh lembaga profesional yang ditunjuk oleh Menteri.

## USULAN PENGANGKATAN

Bagi calon yang telah mendapatkan rekomendasi "Disarankan" oleh tim penilai dapat diangkat menjadi Direksi Perusahaan. Untuk penetapan, karena status Perseroan sebagai BUMN yang kepemilikan seluruh saham dimiliki negara maka penetapan dilakukan melalui Keputusan Menteri.

## PEMBERHENTIAN

Ketentuan mengenai mekanisme pemberhentian sebagaimana tercantum dalam Surat Keputusan BUMN No. PER-03/MBU/02/2015 tentang Persyaratan Tata Cara Pengangkatan, dan Pemberhentian Anggota Direksi Badan Usaha Milik Negara yaitu:

1. Alasan pemberhentian Direksi meliputi ketidak mampuan Direksi dalam menjalankan tugasnya, melanggar ketentuan Anggaran Dasar dan perundangundangan, terlibat tindakan merugikan bagi Perusahaan dan negara, melakukan tindakan yang melanggar etika, dinyatakan bersalah dengan putusan pengadilan serta mengundurkan diri.

2. Tata cara pemberhentian dilakukan dengan evaluasi oleh Deputi kepada Direksi yang bersangkutan dilanjutkan dengan mengajukan usulan untuk kemudian ditetapkan oleh Menteri BUMN. Sebelum ditetapkan dan dievaluasi, Perusahaan terlebih dahulu memberikan informasi kepada Direksi yang bersangkutan agar yang bersangkutan dapat memberikan pembelaan diri dengan ketentuan pembelaan diri disampaikan dalam bentuk tertulis dan lisan (untuk lisan dibuatkan berita acara penyampaian pembelaan) maksimal disampaikan 14 hari terhitung setelah Direksi yang bersangkutan memperoleh informasi pemberhentian kepada Deputi. Setelah disampaikan pembelaan diri, notulen pembelaan diajukan kedalam RUPS untuk kemudian diambil keputusan.

Proses pemberhentian Direksi dilakukan bersamaan dengan pengangkatan Direksi pengganti dan pemberhentian berlaku efektif sejak ditetapkan dalam Keputusan Menteri atau RUPS.

## FEASIBILITY AND COMPLIANCE TEST (UKK)

A candidate who will be determined as a candidate for a member of the Board of Directors is someone who has been declared to have met the formal requirements and other requirements and passed the Feasibility and Compliance Test (UKK). UKK for prospective candidates is carried out by a professional institution appointed by the Minister.

## APPOINTMENT PROPOSAL

Candidates who have received a recommendation "Suggested" by the assessment team can be appointed as Directors of the Company. For determination, due to the status of the Company as a state-owned enterprise whose ownership of all shares is owned by the state, the determination is made through a Ministerial Decree.

## DISMISSAL

Provisions regarding the dismissal mechanism as stated in the SOE Decree No. PER-03/MBU/02/2015 concerning Requirements for the Appointment and Dismissal of Members of the Board of Directors of State-Owned Enterprises, namely:

1. The reasons for the dismissal of the Board of Directors include the inability of the Board of Directors in carrying out their duties, violating the provisions of the Articles of Association and the legislation, being involved in harmful actions for the Company and the state, committing acts that violate ethics, being found guilty by a court decision and resigning.

2. The procedure for dismissal is carried out by evaluation by the Deputy to the relevant Board of Directors followed by submitting a proposal to be later determined by the Minister of SOEs. Before being determined and evaluated, the Company first provides information to the relevant Board of Directors so that the person concerned can provide a self-defense provided that the self-defense is submitted in written and oral form (for verbally an official report for the submission of the defense is made) a maximum of 14 days after the relevant Board of Directors has obtained dismissal information to the Deputy. After submitting the selfdefense, the minutes of the defense are submitted to the GMS for later decisions.

The process of dismissing the Board of Directors is carried out simultaneously with the appointment of a replacement Board of Directors and the dismissal is effective as of the date stipulated in a Ministerial Decree or GMS.

## PEMILIHAN ULANG

Pengangkatan kembali anggota Direksi pada posisi jabatan yang sama dalam satu BUMN, dapat dilakukan tanpa UKK, apabila dinilai mampu melaksanakan tugasnya dengan baik selama masa jabatannya yang antara lain didasarkan pada pencapaian target kinerja Perusahaan, kekompakan Tim, Integritas, dan rekam jejak (track record). Penyajian hasil penilaian dapat dilakukan dalam bentuk narasi kualitatif.

Dengan statusnya sebagai BUMN yang kepemilikan sahamnya dimiliki oleh Pemerintah, Perusahaan senantiasa mengikuti prosedur yang telah ditetapkan sebagaimana yang tercantum dalam Peraturan Menteri BUMN No.PER-03/ MBU/02/2015 dalam hal pengangkatan, pemilihan ulang dan pemberhentian Direksi. Karena hal-hal tersebut bersifat ketetapan yang dikeluarkan oleh Kementerian BUMN selaku wakil pemerintah di dalam Perseroan, maka fungsi Nominasi dan Remunerasi yang Perusahaan ditiadakan.

Dari 4 (empat) Direksi Perusahaan, 3 (tiga) di antaranya merupakan pejabat yang pernah berkarier di Perusahaan dan berasal dari Internal Perusahaan. hal ini menunjukkan skema suksesi Direksi Perusahaan yang memberikan kesempatan terbuka bagi karyawan Internal Perusahaan sesuai dengan kompetensi dan kapasitasnya."

## RE-ELECTION

Re-appointment of members of the Board of Directors in the same position in one BUMN, can be done without UKK, if it is considered capable of carrying out their duties properly during their term of office which is based on, among other things, the achievement of the Company's performance targets, Team cohesiveness, Integrity, and track record.. The presentation of the assessment results can be done in the form of a qualitative narrative.

With its status as a BUMN whose share ownership is owned by the Government, the Company always follows the established procedures as stated in the Regulation of the Minister of BUMN No.PER-03/MBU/02/2015 regarding the appointment, re-election and dismissal of the Board of Directors. Because these matters are stipulations issued by the Ministry of SOEs as the government's representative in the Company, the Company's Nomination and Remuneration functions are abolished.

Of the 4 (four) Directors of the Company, 3 (three) of them are officials who have had a career in the Company and are from the Company's Internal. This shows the succession scheme of the Company's Board of Directors which provides open opportunities for the Company's internal employees in accordance with their competencies and capacities."



# **Organ** Pendukung Direksi
## Supporting Organ of Directors

### SEKRETARIS PERUSAHAAN

Sekretaris Perusahaan memiliki peranan penting sebagai penghubung yang memfasilitasi komunikasi antar organ perusahaan, mulai dari RUPS, Dewan Komisaris, Direksi dan karyawan. Sekretaris Perusahaan merupakan salah satu organ Perusahaan yang menunjang pemeliharaan hubungan baik dengan pihak eksternal termasuk Pemerintah Indonesia, regulator, dan masyarakat. Perusahaan menunjuk seorang Sekretaris Perusahaan (Corporate Secretary) untuk memastikan pemenuhan hubungan dengan baik dalam lingkup internal dan eksternal.

### PIHAK YANG MENGANGKAT DAN MEMBERHENTIKAN SEKRETARIS PERUSAHAAN

Sekretaris Perusahaan diangkat oleh Direktur Utama dengan persetujuan dari Dewan Komisaris. Sekretaris Perusahaan bertanggung jawab langsung kepada Direktur Utama.

### PEJABAT SEKRETARIS PERUSAHAAN DAN DASAR PENGANGKATAN

### COMPANY SECRETARY

The Corporate Secretary has an important role as a liaison that facilitates communication between company organs, starting from the GMS, the Board of Commissioners, the Board of Directors and employees. The Corporate Secretary is one of the Company's organs that supports the maintenance of good relations with external parties including the Government of Indonesia, regulators, and the public. The Company appoints a Corporate Secretary (Corporate Secretary) to ensure the fulfillment of good relations within the internal and external scope.

### THE PARTY THAT APPOINTS AND DISMISSES THE CORPORATE SECRETARY

The Corporate Secretary is appointed by the President Director with the approval of the Board of Commissioners. The Corporate Secretary reports directly to the President Director.

### CORPORATE SECRETARY AND BASIS OF APPOINTMENT

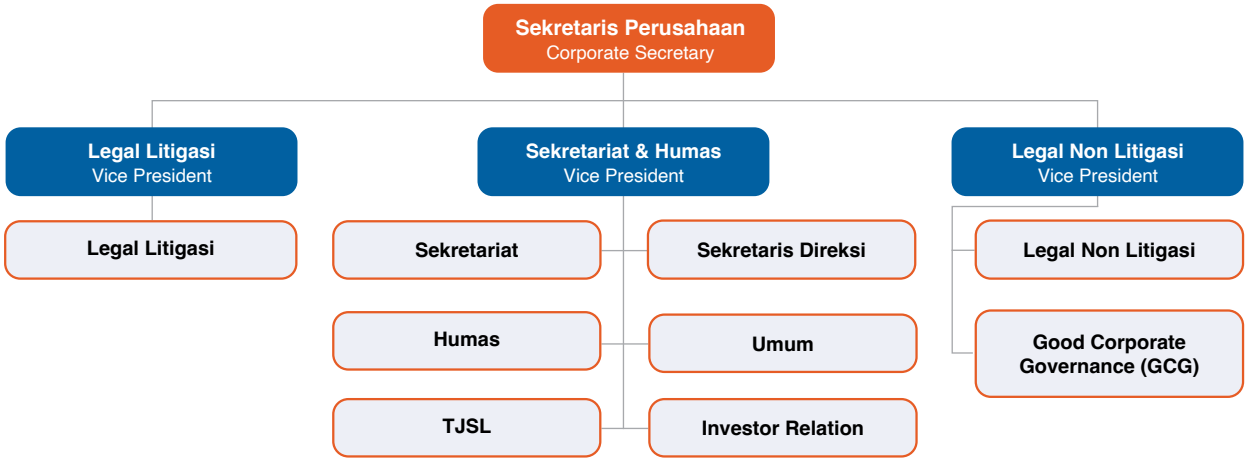
| TAUFIK HIDAYAT | |
|---|---|
| **Kewarganegaraan**<br>Citizenship | Indonesia |
| **Usia, Tempat Tanggal Lahir**<br>Age, Place Date of Birth | 36, Pare Pare/1986-02-23<br>36, Pare Pare/1986-02-23 |
| **Domisili**<br>Domicile | Jakarta<br>Jakarta |
| **Dasar Pengangkatan**<br>Basis of Appointment | 0055/DIRUT/KPTS/DHC/05/2021<br>0055/DIRUT/KPTS/DHC/05/2021 |
| **Riwayat Pendidikan**<br>Educational background | S1-Teknik Sipil, Universitas Mercubuana<br>S1-Civil Engineering, Mercubuana University |
| **Riwayat Jabatan**<br>Position History | 2021-Sekretaris Perusahaan<br>2021-VP Pemasaran 3<br>2018-Manager Pemasaran III<br>2021-Company secretary<br>2021-VP of Marketing 3<br>2018-Marketing Manager III |

## KEDUDUKAN DAN ORGANISASI SEKRETARIS PERUSAHAAN

Struktur organisasi Sekretaris Perusahaan ditetapkan berdasarkan Surat Keputusan Direksi PT Nindya Karya Nomor: 0001/DIRUT/KPTS/DHC/01/2022 tanggal 3 Januari 2022 tentang Penetapan Struktur Organisasi Perusahaan PT Nindya Karya, sebagai berikut:

## POSITION AND ORGANIZATION OF THE CORPORATE SECRETARY

The organizational structure of the Corporate Secretary is determined based on the Decree of the Board of Directors of PT Nindya Karya Number: 0001/DIRUT/KPTS/DHC/01/2022 dated January 3, 2022 regarding the determination of the Organizational Structure of PT Nindya Karya, as follows:




Hingga akhir tahun 2022, jumlah karyawan yang tergabung dalam unit Sekretariat Perusahaan sebanyak 29 orang.

Until the end of 2022, the number of employees who are members of the Corporate Secretary unit is 29 people.

| No | Fungsi/Jabatan<br>Function/Position | Nama<br>Name |
|---|---|---|
| 1 | Sekretaris Perusahaan<br>Corporate Secretary | Taufik Hidayat |
| 2 | Vice President Legal Litigasi<br>Vice President Legal Litigation | Mohamad Ibrahim |
| 3 | Vice President Legal Non Litigasi<br>Vice President Legal Non Litigation | Deka Hardiya Putra |
| 4 | Vice President Sekretariat & Humas<br>Vice President Secretary & Public Relations | Muhammad Maududy Ary |
| 5 | Staf Legal Litigasi<br>Litigation Legal Staff | Ridho Syach Wicaksono |
| 6 | Staf Legal Litigasi<br>Litigation Legal Staff | Muhammad Haji Akbar |
| 7 | Staf Legal Litigasi<br>Litigation Legal Staff | Dani Aprinaldo Nainggolan |
| 8 | Staf Legal Litigasi<br>Litigation Legal Staff | Andi Yuda Prasetyo |
| 9 | Staf Legal Litigasi<br>Litigation Legal Staff | Yohana Nauli |
| 10 | Staf Legal Non Litigasi<br>Non Litigation Legal Staff | Raden Mas Dama Aditya Satguna |
| 11 | Staf Legal Non Litigasi<br>Non Litigation Legal Staff | Muhammad Rifqi Fauzi |
| 12 | Staf Legal Non Litigasi<br>Non Litigation Legal Staff | Febry Rendragraha Prajasmoro |
| 13 | Staf Legal Non Litigasi<br>Non Litigation Legal Staff | Eldira Amany |
| 14 | Staf Legal Non Litigasi<br>Non Litigation Legal Staff | Sherin Mayadika |
| 15 | Staf GCG<br>GCG Staff | Eka Netti Rochiswarti |
| 16 | Staf GCG<br>GCG Staff | Saikin |

| No | Fungsi/Jabatan<br>Function/Position | Nama<br>Name |
|---|---|---|
| 17 | Staf GCG<br>GCG Staff | Kartika Purnamasari |
| 18 | Staf Sekretariat<br>Secretary Staff | Reza Febriansyah |
| 19 | Sekretaris Direksi<br>Secretary of The BoD | Beti Yulia Harwintari |
| 20 | Sekretaris Direksi<br>Secretary of The BoD | Idha Dwi Prasetyo |
| 21 | Staf Humas<br>Public Relation Staff | Yulian Fauzi |
| 22 | Staf Humas<br>Public Relation Staff | Ajeng Ayuning Pertiwi |
| 23 | Staf Humas<br>Public Relation Staff | Abd. Fatir Kasim |
| 24 | Staf Investor Relation<br>Investor Relation Staff | Mesa Fitika |
| 25 | Staf TJSL<br>TJSL Staff | Rizky Aidzin Fitri |
| 26 | Staf TJSL<br>TJSL Staff | Sofi Jihan Nabilah |
| 27 | Staf Umum<br>General Staff | Asep Khusna Hidayat |
| 28 | Staf Umum<br>General Staff | Adi Riyanto |
| 29 | Staf Umum<br>General Staff | Ade Lia |

## PEDOMAN KERJA SEKRETARIS PERUSAHAAN

Sebagai salah satu organ pendukung Perusahaan, Sekretaris Perusahaan dibekali dengan pedoman kerja yang tercantum dalam *Code of Corporate Governance* yang mengacu pada perangkat regulasi serta peraturan dan perundang-undangan yang berlaku bagi Perseroan Terbatas maupun Badan Usaha Milik Negara (BUMN).

## CORPORATE SECRETARY WORK GUIDELINES

As one of the Company's supporting organs, the Corporate Secretary is equipped with work guidelines listed in the Code of Corporate Governance which refers to regulatory instruments as well as rules and laws that apply to Limited Liability Companies and State-Owned Enterprises (BUMN).

## FUNGSI, TUGAS DAN TANGGUNG JAWAB SEKRETARIS PERUSAHAAN

Fungsi, Tugas dan Tanggung Jawab Sekretaris Perusahaan ditetapkan berdasarkan Surat Keputusan Direksi PT Nindya Karya Nomor: 0003/DIRUT/KPTS/DHC/01/2021 Tanggal 5 Januari 2021 tentang Perubahan Uraian Jabatan Di Lingkungan PT Nindya Karya

## FUNCTIONS, DUTIES AND RESPONSIBILITIES OF THE CORPORATE SECRETARY

The functions, duties and responsibilities of the Corporate Secretary are determined based on the Decree of the Board of Directors of PT Nindya Karya Number: 0003/DIRUT/KPTS/DHC/01/2021 January 5, 2021 concerning Changes to Position Descriptions within PT Nindya Karya

| No | Peran<br>Role | Output<br>Output | Ukuran Keberhasilan<br>Size Success |
|---|---|---|---|
| 1 | Mengarahkan, memonitor dan mengevaluasi penyusunan laporan perusahaan<br>Directing, monitoring and evaluating the preparation of company reports | Hasil konsolidasi laporan manajemen (dashboard management) dan laporan tahunan perusahaan<br>Consolidated results of management reports (management dashboard) and company annual reports | Konsolidasi laporan Manajemen (dashboard management) dan laporan tahunan perusahaan dilakukan secara akurat, lengkap dan tepat waktu<br>Consolidation of management reports (management dashboards) and company annual reports are carried out in an accurate, complete and timely manner |

| No | Peran<br>Role | Output<br>Output | Ukuran Keberhasilan<br>Size Success |
|---|---|---|---|
| 2 | Mengkoordinir kegiatan dokumen tender<br>Coordinate tender document activities | Tinjauan dokumen tender<br>Tender document review | Tinjauan dokumen tender dilakukan secara akurat dan sesuai dengan rencana strategis perusahaan<br>Review of tender documents is carried out accurately and in accordance with the company's strategic plan |
| | | Monitoring hasil kelulusan seleksi dokumen tender<br>Monitoring the results of passing the tender document selection | Monitoring hasil kelulusan seleksi dokumen tender dilakukan secara akurat dan sesuai dengan rencana strategis perusahaan<br>Monitoring the results of passing the tender document selection is carried out accurately and in accordance with the company's strategic plan |
| 3 | Mengarahkan, memonitor dan mengevaluasi kegiatan terkait hubungan dengan stakeholders (Pemerintah (Legislatif, Eksekutif, Asosiasi, Kejaksaan,TNI/ Polri), Masyarakat/ Institusi Pendidikan/ NGO/LSM)<br>Directing, monitoring and evaluating activities related to the relationship with stakeholders (Government (Legislature, Executive, Association, Attorney, TNI/ Police), Community/ Educational Institution/ NGO/NGO) | Terlaksananya kegiatan relasi dengan stakeholders<br>Implementation of relationship activities with stakeholders | Kegiatan relasi dengan stakeholders dilakukan secara akurat, tepat waktu dan sesuai kebijakan dan tujuan perusahaan<br>Relation activities with stakeholders are carried out accurately, on time and in accordance with company policies and objectives |
| 4 | Mengarahkan, memonitor dan mengevaluasi kegiatan terkait hubungan dengan pelanggan<br>Directing, monitoring and evaluating activities related to customer relations | Monitoring status keluhan pelanggan<br>Monitoring the status of customer complaints | Monitoring status keluhan pelanggan dilakukan secara akurat dan sesuai dengan rencana strategis perusahaan<br>Monitoring the status of customer complaints is carried out accurately and in accordance with the company's strategic plan |
| | | Evaluasi dan rekomendasi tindak lanjut berikutnya<br>Follow-up evaluation and recommendations | Evaluasi dan rekomendasi tindak lanjut berikutnya sesuai dengan strategi perusahaan<br>Follow-up evaluation and recommendations in accordance with the company's strategy |
| | | Implementasi program pembinaan relasi dengan pelanggan<br>Implementation of customer relationship development program | Implementasi program pembinaan relasi dengan pelanggan dilakukan sesuai dengan program pembinaan<br>The implementation of the customer relationship development program is carried out in accordance with the coaching program |
| | | Pengelolaan Aktivitas Program Pendanaan UMK<br>Management of SME (Small Medium Enterprise) Program Activities | Pengelolaan Aktivitas Program Pendanaan UMK dilaksanakan sesuai dengan rencana strategis perusahaan<br>SME (Small Medium Enterprise) Program funding is carried out accordingly with the company's strategic plan |
| 5 | Mengarahkan, memonitor dan mengevaluasi kegiatan terkait program Pendanaan UMK<br>Directing, monitoring and evaluating activities related to SME (Small Medium Enterprise) program | Rancangan program Pendanaan UMK<br>SME (Small Medium Enterprise) Program Plan | Rancangan program Pendanaan UMK disusun sesuai dengan kebutuhan dan rencana strategis perusahaan<br>SME (Small Medium Enterprise) program is prepared according to the company's needs and strategic plan |
| | | Monitoring dan pembinaan program Pendanaan UMK<br>Monitoring and fostering SME (Small Medium Enterprise) program | Monitoring dan pembinaan program Pendanaan UMK dilaksanakan secara akurat dan sesuai dengan rencana strategis perusahaan<br>Monitoring and fostering SME (Small Medium Enterprise) program is carried out accurately and in accordance with the company's strategic plan |
| 6 | Mengarahkan, memonitor dan mengevaluasi kegiatan terkait program Tanggung Jawab Sosial dan Lingkungan (TJSL)<br>Directing, monitoring and evaluating activities related to corporate social responsibility | Analisa kelayakan calon penerima bantuan program TJSL<br>Eligibility analysis of potential recipients of corporate social responsibility | Analisa kelayakan calon penerima bantuan program TJSL<br>Eligibility analysis of potential recipients of corporate social responsibility |
| | | Evaluasi dan rekomendasi program TJSL<br>Evaluation and recommendation of corporate social responsibility | Evaluasi dan rekomendasi program TJSL sesuai dengan strategi perusahaan<br>Evaluation and recommendation of corporate social responsibility in accordance with the company's strategy |

| No | Peran<br>Role | Output<br>Output | Ukuran Keberhasilan<br>Size Success |
|---|---|---|---|
| 7 | Mengarahkan, memonitor dan mengevaluasi kegiatan corporate relation<br>Directing, monitoring and evaluating corporate activities relations | Rencana program partnership<br>Partnership program plan | Citra perusahaan sesuai dengan visi, misi dan values<br>Image the company in accordance with the vision, mission and values |
| | | Implementasi program partnership<br>Implementation of partnership program | Implementasi program partnerhsip dilaksanakan sesuai dengan rencana perusahaan<br>The implementation of the partnership program is carried out in accordance with the company 's plan |
| | | Tindak lanjut program partnership<br>Follow-up to the partnership program | Tindak lanjut program partnership dilaksanakan sesuai dengan kebijakan dan tujuan perusahaan<br>The follow-up to the partnership program is carried out in accordance with company policies and objectives |
| 8 | Mengarahkan, memonitor dan mengevaluasi kegiatan corporate communication<br>Directing, monitoring and evaluating corporate activities communication | Terbangunnya image baik perusahaan<br>Build a good image company | Citra perusahaan sesuai dengan visi, misi dan values<br>Image the company in accordance with the vision, mission and values |
| | | Terlaksananya komunikasi internal dan eksternal perusahaan<br>Implementation of internal and external communication of the company | Pelaksanaan komunikasi internal dan eksternal perusahaan sesuai dengan kebutuhan perusahaan<br>Implementation of the company's internal and external communications in accordance with company need |
| 9 | Mengarahkan, memonitor dan mengevaluasi kegiatan terkait compliance dan legal<br>Directing, monitoring and evaluating activities related to compliance and legal | Terlaksananya program compliance dan GCG assessment<br>Implementation of compliance program and GCG assessment | Program compliance dan GCG assessment dilaksanakan secara akurat, lengkap dan tepat waktu<br>Compliance programs and GCG assessments are carried out accurately, completely and on time |
| | | Terlaksananya kegiatan legal<br>Implementation of legal activities | Pelaksanaan kegiatan legal sesuai dengan rencana perusahaan<br>Implementation of legal activities in accordance with company plan |
| 10 | Mengarahkan, memonitor dan mengevaluasi, terkait corporate secretarial<br>Directing, monitoring and evaluating, related to corporate secretarial | Terlaksananya pengelolaan dokumen dan literatur perusahaan<br>Implementation of the management of company documents and literature | Dokumen dan literatur perusahaan dikelola secara akurat, lengkap dan tepat waktu<br>Company documents and literature are managed accurately, completely and on time |
| | | Terlaksananya aktvitas perusahaan<br>Implementation of company activities | Aktvitas perusahaan dilakukan secara akurat dan sesuai dengan kebutuhan operasional perusahaan<br>Company activities are carried out accurately and in accordance with the company's operational needs |
| 11 | Mengarahkan, memonitor dan mengevaluasi, kegiatan layanan umum<br>Directing, monitoring and evaluating, public service activities | Pelaksanaan layanan umum<br>Implementation general affair | Layanan umum dilaksanakan secara akurat, lengkap, dan tepat waktu<br>General Affair held by accurate, complete, and precise time |

## PROGRAM PENGEMBANGAN KOMPETENSI

Perseroan memiliki kebijakan terkait program pengembangan kompetensi bagi Sekretaris Perusahaan, khususnya pada beberapa bidang yang dapat memberikan peningkatan kompetensi dalam pelaksanaan tugas dan fungsi Sekretaris Perusahaan. Tentang program peningkatan kompetensi yang diikuti Sekretaris Perusahaan di sepanjang tahun 2022 dapat dilihat pada bab Profil Perusahaan dalam laporan tahunan ini.

## COMPETENCY DEVELOPMENT PROGRAM

The company has policies related to the program competency development for secretaries Companies, especially in several fields which can provide increased competence in carrying out the duties and functions of the Secretary Company. About upgrade program competencies followed by the Corporate Secretary throughout the year 2022 can be seen in chapter Company Profile in this annual report.

## LAPORAN SINGKAT PELAKSANAAN TUGAS DAN TANGGUNG JAWAB SEKRETARIS PERUSAHAAN TAHUN 2022

Seluruh aktivitas terkait kesekretariatan, layanan umum, humas, legal dan compliance, tanggung jawab sosial dan lingkungan serta koordinasi terkait penyusunan visi, misi perusahaan dan penilaian kinerja perusahaan dilakukan secara akurat dan sesuai dengan rencana strategis perusahaan sehingga tercapai tujuan perusahaan.

## PENILAIAN KINERJA SEKRETARIS PERUSAHAAN

Dalam rangka menciptakan kualitas kinerja unggul, Sekretaris Perusahaan memiliki Key Performance Indicator (KPI) sebagai media dalam melakukan pengukuran efektivitas dan ketercapaian target kinerja.

Sebagai dasar penilaian KPI Sekretaris Perusahaan, antara lain:

A. Nilai Kinerja Spesifik
   1. Disetujuinya laporan tahunan perusahaan (*Annual Report* dan *Sustainability Report*)
   2. *Share of Voice*
   3. *Corporate image index*
   4. Skor GCG
   5. Presentase terbitnya pengajuan lisensi/izin terkait kegiatan investasi perusahaan
   6. Tingkat kepuasan karyawan terkait layanan konseling hukum perusahaan
   7. Realisasi Penyaluran Dana TJSL
   8. Program Bina Lingkungan/ TJSL yang berkelanjutan
   9. Pengisian Portal BUMN (Portal Publik dan TJSL)

B. Nilai Kinerja Generik
   1. Kepatuhan terhadap tindakan anti penyuapan di lingkungan perusahaan
   2. % Mitigasi risiko yang dijalankan
   3. % Partisipasi dalam program internalisasi budaya perusahaan

Pencapaian antara target dan realisasi KPI Sekretaris Perusahan melebihi dari yang disepakati yaitu dengan nilai 105,66% dari target 100%.

Selain KPI, organ Sekretaris Perusahaan juga menjadi salah satu objek dalam assessment GCG Perusahaan. Dengan adanya media pengukuran tersebut, kinerja organ Sekretaris Perusahaan akan senantiasa terpantau dan terevaluasi sehingga menciptakan kinerja keberlanjutan di masa depan.

## BRIEF REPORT ON THE IMPLEMENTATION OF DUTIES AND RESPONSIBILITIES OF THE CORPORATE SECRETARY IN 2022

All related activities secretarial service _ public relations, public relations, legal and compliance, corporate social responsibility as well as coordination related composing vision. mission company and appraisal performance company conducted by accurate and appropriate with plan strategic company so that achieved destination company.

## CORPORATE SECRETARY PERFORMANCE ASSESSMENT

In order to create superior performance quality, the Corporate Secretary has a Key Performance Indicator (KPI) as a medium for measuring the effectiveness and achievement of performance targets.

As a basis for assessing the Corporate Secretary's KPIs, among others:

A. Specific Performance Score
   1. Approval of the company's annual report (Annual Report dan Sustainability Report)
   2. Share of Voice
   3. Corporate image index
   4. Score GCG
   5. Percentage of applications for licenses/permits issued related to the company's investment activities
   6. Level of employee satisfaction related to legal counseling services of the Company
   7. Realization Corporate Social Responsibility
   8. Sustainable Development /Corporate social responsibility
   9. Input Portal BUMN (Portal Publik dan TJSL)

B. Generic Performance Score
   1. Compliance with anti-bribery measures within the company
   2. % Risk Management Implementation
   3. % Participation in the corporate culture internalization program

The achievement of the target and realization of the Corporate Secretary's KPI exceeded what was agreed upon, with a value of 105.66% of target 100%.

In addition to KPI, the Corporate Secretary organ is also one of the objects in the Company's GCG assessment. With this measurement media, the performance of the Corporate Secretary's organs will always be monitored and evaluated so as to create sustainable performance in the future.

# **Audit Internal/**Satuan Pengawasan Intern
## Internal audit/Internal Oversight Unit

Sebagai pemenuhan atas prinsip akuntabilitas dan tanggung jawab dalam pengelolaan Perusahaan, Perusahaan memiliki organ Satuan Pengawasan Intern (SPI) yang bertanggung jawab secara langsung kepada Direksi.

Organ ini memiliki fungsi untuk melakukan kegiatan dalam rangka membantu Direksi dalam melakukan tugastugas pengendalian prosedur, perundangan, peraturan perusahaan, manajemen dan dapat terciptanya 3E, yaitu efektif, efisien dan ekonomis dalam penyelesaian setiap pekerjaan serta terciptanya budaya perusahaan (*corporate culture*) yang baik, sehingga terjadi kesatuan yang kuat untuk bersaing dan bertahan. pengawasan, pencegahan, mitigasi serta penanganan atas segala bentuk praktikpraktik penyimpangan yang terjadi.

As a fulfillment of the principles of accountability and responsibility in managing the Company, the Company has an Internal Supervisory Unit (SPI) which is directly responsible to the Board of Directors.

This organ has a function to carry out activities in order to assist the Board of Directors in carrying out the tasks of controlling procedures, laws, company regulations, management and the creation of 3E, namely effective, efficient and economical in completing each job as well as creating a good corporate culture.. so that there is a strong unity to compete and survive. supervision, prevention, mitigation and handling of all forms of irregular practices that occur.

### PIHAK YANG MENGANGKAT DAN MEMBERHENTIKAN KEPALA SATUAN PENGAWASAN INTERN

Kepala SPI diangkat oleh Direktur Utama dengan persetujuan dari Dewan Komisaris. Kepala SPI bertanggung jawab langsung kepada Direktur Utama.

### THE PARTY THAT APPOINTS AND DISMISSES THE HEAD OF THE INTERNAL AUDIT UNIT

The Head of SPI is appointed by the President Director with the approval of the Board of Commissioners. The Head of SPI reports directly to the President Director.

### KEPALA SATUAN PENGAWASAN INTERN DAN DASAR PENGANGKATAN

### HEAD OF INTERNAL CONTROL UNIT AND BASIS OF APPOINTMENT

| **BROTO HARIADI** | | | | |
|---|---|---|---|---|
| **Kewarganegaraan**<br>Citizenship | Indonesia | | Indonesian | |
| **Usia, Tempat Tanggal Lahir**<br>Age, Place Date of Birth | 51, Salatiga/1970-11-29 | | 51, Salatiga/1970-11-29 | |
| **Domisili**<br>Domicile | Jakarta | | Jakarta | |
| **Dasar Pengangkatan**<br>Basis of Appointment | 0002/DIRUT/KPTS/KDS/01/2021 | | 0002/DIRUT/KPTS/KDS/01/2021 | |
| **Riwayat Pendidikan**<br>Educational background | S2-Ekonomi Akuntansi, Universitas Diponegoro<br>S1-Ekonomi Akuntansi, Universitas Diponegoro | | S2-Accounting Economics, Diponegoro University<br>S1-Accounting Economics, Diponegoro University | |
| **Riwayat Jabatan**<br>Position History | 2021<br>2020<br>2018 | Kepala Satuan Pengawasan Intern<br>Kepala Departemen Keuangan<br>Kepala Departemen Akuntansi | 2021<br>2020<br>2018 | Head of Internal Audit Unit<br>Head of the Ministry of Finance<br>Head of Accounting Department |

Kepala SPI memiliki tugas dan tanggung jawab sebagai mana diatur dalam Surat Keputusan Direksi PT Nindya Karya No. 0815/DIRUT/KPTS/KDS/08/2019 tanggal 30 Agustus 2019 tentang Penetapan Uraian Jabatan Di Lingkungan PT Nindya Karya adalah sebagai berikut:

1. Mengarahkan, memonitor, dan mengevaluasi kegiatan penyusunan strategi audit
2. Mengarahkan, memonitor, dan mengevaluasi seluruh kegiatan audit execution di lingkungan Perseroan (kantor, proyek gudang bangunan, bengkel, dll) termasuk melakukan entry dan exit meeting

The Head of SPI has the duties and responsibilities as stipulated in the Decree of the Board of Directors of PT Nindya Karya No. 0815/DIRUT/KPTS/KDS/08/2019 dated August 30, 2019 regarding the Determination of Position Descriptions within PT Nindya Karya are as follows:

1. Directing, monitoring, and evaluating audit strategy preparation activities
2. Directing, monitoring, and evaluating all audit execution activities in the environment The company (offices, warehouse building projects, workshops, etc.) includes entry and exit meeting

3. Mengarahkan, memonitor, dan mengevaluasi kegiatan advisory service terkait kecukupan pengendalian dan permasalahan lainnya untuk seluruh fungsi di Perseroan
4. Mengarahkan, memonitor, dan mengevaluasi seluruh proses pendampingan audit eksternal
5. Mengevaluasi dan mengkoordinasikan kegiatan terkait Laporan Harta Kekayaan Pejabat Perusahaan (LHKPN) kepada KPK dan Kementerian BUMN
6. Melaporkan kinerja SMAP ke Direksi/Dewan Pengarah

3. Directing, monitoring, and evaluating advisory service activities related to adequacy control and other problems for all functions in the Company
4. Directing, monitoring, and evaluating the entire process of external audit assistance Evaluate and coordinate activities related to Wealth Report
5. Company Officials (LHKPN) to the KPK and the Ministry of SOEs
6. Reporting SMAP performance to the Board of Directors/ Steering Committee

## KEDUDUKAN DAN ORGANISASI SATUAN PENGAWAS INTERNAL

Secara alur koordinasi, SPI berkoordinasi langsung dengan Direktur Utama dan jajaran Direksi lainnya. organ ini dipimpin oleh seorang Kepala yang keberadaannya satu tingkat di bawah Direksi dan membawahi auditor-auditor. Dalam tugasnya SPI bertanggung jawab langsung kepada Direktur Utama dan bertindak sebagai mitra kerja Komite Audit (Dewan Komisaris) dalam melaksanakan fungsi pengawasannya. SPI juga diberi kewenangan seluas-luasnya oleh Direktur Utama untuk mengumpulkan data, fakta dan informasi, baik secara lisan, tertulis dan kondisi riil lapangan serta berkewajiban menyampaikan laporan hasil audit kepada Direktur Utama dengan tembusan kepada Komite Audit (Dewan Komisaris).

Posisi SPI dalam struktur organisasi digambarkan dalam bagan berikut:

Berdasarkan Surat Keputusan 0002/DIRUT/KPTS/KDS/DHC/01/2021 menetapkan Broto Hariadi sebagai Kepala SPI PT Nindya Karya.

Hingga akhir tahun 2022, SPI memiliki 9 karyawan dengan rincian penempatan dan pelaksanaan tugas sebagai berikut:

## POSITION AND ORGANIZATION OF THE INTERNAL OVERSIGHT UNIT

In terms of coordination, SPI coordinates directly with the President Director and other members of the Board of Directors. This organ is led by a Head who is one level below the Board of Directors and oversees the auditors. In its duties, SPI is directly responsible to the President Director and acts as a partner of the Audit Committee (Board of Commissioners) in carrying out its supervisory function. SPI is also given the broadest authority by the President Director to collect data, facts and information, both orally, in writing and on real field conditions and is obliged to submit an audit report to the President Director with a copy to the Audit Committee (Board of Commissioners).

The position of SPI in the organizational structure is depicted in the following chart:

Based on Decree 0002/DIRUT/KPTS/KDS/DHC/01/2021, Broto Hariadi was appointed as Head of SPI for PT Nindya Karya.

Until the end of 2022, SPI has 9 employees with details on the placement and implementation of tasks as follows:

| Jabatan<br>Position | Nama<br>Name |
|---|---|
| Kepala SPI I Head of SPI | Broto Hariadi |
| Auditor Utama I Main Auditor | Bambang Sutrisno |
| Auditor Madya I Associate Auditor | Aryadi Sapta Harjanto |
| Auditor Madya I Associate Auditor | Khairul Fitri |
| Auditor Muda I Young Auditor | Redy Mulyana Setriady |
| Auditor Muda I Young Auditor | Sapta Dewangga Ariadiningrat |
| Auditor Muda I Young Auditor | Satriyo Fajar Dewantoro |
| Auditor Muda I Young Auditor | Ihsanul Rasyid |
| Auditor Muda I Young Auditor | Widyawati Utami |

## Sertifikasi Profesi Satuan Pengawasan Internal

Sertifikasi profesi menjadi sebuah aspek penting bagi auditor untuk memahami perkembangan audit, khususnya terkait kepatuhan terhadap peraturan serta perkembangan industri. Berikut disampaikan sertifikasi profesi yang dimiliki karyawan SPI hingga akhir tahun 2022.

## Internal Control Unit Professional Certification

Professional certification is an important aspect for auditors to understand audit developments, particularly related to regulatory compliance and industry developments. Following are the professional certifications held by SPI employees until the end of 2022.

| Sertifikasi<br>Certification | Jumlah Karyawan<br>Total of Employee |
|---|---|
| Dasar-Dasar Audit<br>Auditing Fundamentals | 9 |
| Audit Operasional<br>Operational Audit | 9 |
| Komunikasi dan Psikologi<br>Communication and Psychology | 5 |
| Audit Kecurangan<br>Fraud Audit | 5 |
| Pengelolaan Tugas-Tugas Audit<br>Management of Audit Tasks | 5 |
| Profesional Internal Auditor (PIA)<br>Professional Internal Auditor (PIA) | 5 |
| Chartered Accountant (CA)<br>Chartered Accountant (CA) | 2 |
| Certified Audit Executive (CIAE)<br>Certified Audit Executive (CIAE) | 2 |
| Certified Internal Audit Professional (CIAP)<br>Certified Internal Audit Professional (CIAP) | 1 |
| Certified Risk Management Professional (CRMP)<br>Certified Risk Management Professional (CRMP) | 1 |
| Quality Risk Management Officer (QRMO)<br>Quality Risk Management Officer (QRMO) | 1 |
| **Jumlah**<br>**Total** | **45** |

Jumlah karyawan SPI yang memiliki sertifikasi profesi sebanyak 5 orang atau 55,56% jumlah keseluruhan karyawan SPI. Perseroan berkomitmen untuk meningkatkan level sertifikasi profesi bagi karyawan SPI, baik bagi karyawan yang telah memiliki sertifikasi profesi maupun yang belum memiliki.

## PIAGAM SATUAN PENGAWASAN INTERN

Pola Organisasi dan Pedoman Kerja bagi SPI diatur dalam Internal Audit Charter yang telah ditetapkan oleh Direksi dan Dewan Komisaris, atas Internal Audit Charter Revisi Ke-6 terbit pada 01 Desember 2021.

Piagam Audit SPI berisi ketentuan-ketentuan yang dapat menjamin hasil pemeriksaan yang bermutu agar SPI dapat menyelenggarakan fungsinya dengan baik. Internal Audit Charter dipublikasikan ke seluruh Unit Kerja untuk terjalin kerja sama yang baik dalam mewujudkan tujuan Perseroan.

## TUGAS, TANGGUNG JAWAB DAN WEWENANG SPI

Tugas dan tanggung jawab SPI sebagaimana tercantum dalam Piagam SPI adalah:

1. Menyusun Program Kerja Audit Tahunan (PKAT) berikut anggarannya
2. Melaksanakan pemeriksaan rutin sesuai PKAT atas tugas dan persetujuan Direktur Utama, dengan cara:
   a. Melakukan evaluasi atas efektifitas pelaksanaan pengendalian intern dan manajemen risiko.
   b. Melakukan analisis dan evaluasi terhadap sistem dan prosedur serta operasi Perseroan pada unit kerja baik Kantor Pusat, Wilayah maupun Divisi.

The number of SPI employees who have professional certification is 5 people or 55.56% of the total SPI employees. The Company is committed to increasing the level of professional certification for SPI employees, both for employees who already have professional certification and those who do not.

## INTERNAL AUDIT UNIT CHARTER

The Organizational Pattern and Work Guidelines for SPI are regulated in the Internal Audit Charter which has been determined by the Board of Directors and the Board of Commissioners, on the 6th Revision Internal Audit Charter issued on December 01, 2021.

The SPI Audit Charter contains provisions that can guarantee quality inspection results so that SPI can carry out its functions properly. The Internal Audit Charter is published to all Work Units to establish good cooperation in realizing the Company's goals.

## SPI DUTIES, RESPONSIBILITIES AND AUTHORITIES

The duties and responsibilities of the SPI as stated in the SPI Charter are:

1. Prepare the Annual Audit Work Program (PKAT) along with the budget
2. Carry out routine inspections according to the PKAT on the duties and approval of the President Director, by:
   a. Evaluating the effectiveness of the implementation of internal control and risk management.
   b. Conduct analysis and evaluation of the Company's systems and procedures as well as operations at work units, both Head Office, Regional and Division.

c. Melakukan evaluasi terhadap efektivitas dan efisiensi sumber daya yang digunakan.
d. Melakukan pengawasan dan pemeriksaan atas kegiatan yang dilakukan dalam bidang:
   i. Administrasi dan keuangan
   ii. Operasional dan pemasaran SDM dan organisasi·
   iii. Kegiatan perusahaan lainnya
e. Melakukan penilaian dan memastikan agar kegiatan dari setiap unit kerja Perseroan telah dilaksanakan sesuai dengan tujuan Perseroan yang telah ditetapkan.
f. Memantau tindakan turun tangan dari objek Audit atas Permintaan Tindak lanjut Direktur Utama sampai dengan seluruh rekomendasi dinyatakan selesai/ *close*.
g. Meningkatkan kompetensi auditor melalui pendidikan dan pelatihan.
h. Memberikan pendapat, masukan dan pertimbangan maupun jasa konsultasi yang objektif kepada manajemen dan unit kerja lain terkait dengan fungsi pengawasan.
i. Menyampaikan laporan seluruh hasil kegiatan SPI kepada Komisaris melalui Komite Audit.
j. Melaksanakan tugas khusus dari Direktur Utama terkait dengan fungsi SPI.
k. Mendokumentasikan seluruh catatan mutu kegiatan SPI.

c. Evaluate the effectiveness and efficiency of the resources used.
d. Supervise and examine activities carried out in the fields of:
   i. Administration and finance
   ii. HR operations and marketing and organization·
   iii. Other company activities
e. Assess and ensure that the activities of each of the Company's work units have been carried out in accordance with the Company's stated objectives.
f. Monitor the intervention actions of the Audit object on the President Director's Follow-up Request until all recommendations are declared closed.
g. Improving the competence of auditors through education and training.
h. Provide opinions, input and considerations as well as objective consulting services to management and other work units related to the supervisory function.
i. Submit reports on all the results of SPI activities to the Commissioners through the Audit Committee.
j. Carry out special duties from the President Director related to the SPI function.
k. Document all quality records of SPI activities.

## PELATIHAN AUDIT INTERNAL

## INTERNAL AUDIT TRAINING

| Nama Pelatihan<br>Training Name | Tanggal<br>Dated | Penyelenggara<br>Organizer | Peserta<br>Participant |
|---|---|---|---|
| Dasar – Dasar Audit<br>Basics of Audit | 17 - 27 Januari 2022<br>January 17th - 27th, 2022 | PPA&K | Sapta Dewangga A, Ihsanul Rasyid, Satriyo Fajar D |
| Quality Risk Management Officer (QRMO) & Sertifikasi QRMO<br>Quality Risk Management Officer (QRMO) & QRMO Certification | 15 - 17 Februari 2022<br>February 15th - 17th, 2022 | LSP MKS | Redy Mulyana S |
| Certified Internal Audit Profesional (CIAP)<br>Certified Internal Audit Profesional (CIAP) | 11 - 16 April 2022<br>April 11th - 16th, 2022 | LPKN | Aryadi Sapta H |
| Audit Operasional<br>Operational Audit | 15 - 25 Agustus 2022<br>August 15th - 25th, 2022 | PPA&K | Widyawati Utami, Sapta Dewangga A, Ihsanul Rasyid, Satriyo Fajar D |
| Certified Audit Executive (CIAE)<br>Certified Audit Executive (CIAE) | 10 Oktober - 9 November 2022<br>October 15th - November 9th, 2022 | BPKP | Broto Hariadi, Aryadi Sapta H |

## LAPORAN SINGKAT PELAKSANAAN TUGAS DAN TANGGUNG JAWAB SPI TAHUN 2022

Pelaksanaan audit selama 141 (seratus empat puluh satu) hari, dilanjutkan dengan penyusunan laporan dan pemantauan tindak lanjut. Selain itu SPI melaksanakan Counterpart Auditor Eksternal selama bulan Januari-Februari dan November-Desember serta mengikuti pelatihan untuk meningkatkan kompetensi.

## SPI DUTIES AND RESPONSIBILITIES IMPLEMENTATION BRIEF REPORT 2022

The audit is carried out for 141 (one hundred forty-one) days, followed by the preparation of reports and follow-up monitoring. In addition, SPI conducts Counterpart External Auditors during January-February and November-December and participates in training to improve competence.

Rincian realisasi pelaksanaan audit Satuan Pengawasan Intern (SPI) Tahun 2022 sebagai berikut :

The details of the implementation of the 2022 Internal Audit Unit (SPI) audit are as follows:

| No | Realisasi Tahun 2022 Realization in 2022 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Bulan** Month | **Divisi/Unit Bisnis** Division/ Business Unit | **Departemen/ Divisi** Department/ Division | **Sasaran Audit** Audit Target | **Jumlah Auditor** Number of Auditor | **Lama Audit** Audit Duration | **Realisasi Penerbitan Laporan** Reporting Release Realization | **Keterangan** Description |
| 1 | Maret March | PT Nindya Beton | Nindya Beton & Proyek Nindya Beton & Projects | A1 | 8 Orang I People | 9 hari I days | 1 buah I item | |
| 2 | April April | Divisi Infra II Infra II Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 9 hari I days | 1 buah I item | |
| 3 | Mei May | Divisi Gedung Building Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 10 hari I days | 1 buah I item | |
| 4 | Juni June | Divisi Infra I Infra I Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 10 hari I days | 1 buah I item | |
| | | Divisi EPC EPC Division | Divisi & Proyek Divisions and Projects | A2 & A4 | 8 Orang I People | 9 hari I days | 2 buah I item | |
| 5 | Juli July | PT Nindya Tirta Unggul | Nindya Tirta Unggul | A1 | 8 Orang I People | 5 hari I days | 1 buah I item | |
| 6 | September September | Kantor Pusat Head Office | Departemen | A3 | 8 Orang I People | 10 hari I days | 1 buah I item | |
| | | Divisi Infra II Infra II Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 10 hari I days | 1 buah I item | |
| 7 | Oktober October | Divisi Gedung Building Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 10 hari I days | 1 buah I item | |
| | | Divisi Peralatan Equipment Division | Divisi Divisions | A2 | 8 Orang I People | 6 hari I days | 1 buah I item | |
| 8 | November November | Divisi Infra I Infra I Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 10 hari I days | 1 buah I item | |
| | | Divisi EPC EPC Division | Divisi & Proyek Divisions and Projects | A2 & A4 | 8 Orang I People | 10 hari I days | 2 buah I item | |
| | | Proyek JO/ KSO JO/KSO Project | Proyek Projects | A4 | 8 Orang I People | 15 hari I days | 3 buah I item | |
| 9 | Desember December | Divisi Properti Property Division | Divisi & Proyek Divisions and Projects | A2 | 8 Orang I People | 9 hari I days | 1 buah I item | |

**Keterangan I** Description :
**Sasaran Audit I** Audit Objectives

A1 = Audit Keuangan, Operasional dan Sistem Anak Perusahaan I Financial, Operational and System Audit of Subsidiaries
A2 = Audit Keuangan, Operasional dan Sistem Divisi dan Proyek Non JO I Audit of Financial, Operational and System Division and Non JO Projects
A3 = Audit Sistem Terintegrasi Kantor Pusat I Head Office Integrated System Audit
A4 = Audit Keuangan, Operasional dan Sistem Divisi dan Proyek JO/KSO I Financial, Operational and System Audit of JO/KSO Divisions and Projects

# **Informasi tentang** Organ/Komite Lainnya di Bawah Direksi

## Information about Other Organs/Committees Under the Board of Directors

Secara keorganisasian, Direksi tidak memiliki organ dan/ atau komite lainnya selain Sekretaris Perusahaan dan Satuan Pengawasan Intern. Namun demikian, Direksi memiliki fungsi pendukung sebagai bagian dari pengelolaan Perusahaan, yaitu Perencanaan Strategis dan Pengelolaan Investasi.

### AUDIT EKSTERNAL/AKUNTAN PUBLIK

Akuntan publik merupakan organ eksternal Perseroan yang berfungsi memberikan opini terkait kesesuaian penyajian laporan keuangan Perusahaan terhadap Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia.

### Kepatuhan terhadap Standar Akuntansi Keuangan Indonesia

Manajemen bertanggung jawab terhadap penyajian laporan keuangan Perseroan dan patuh terhadap SAK yang berlaku di Indonesia yang ditetapkan oleh Ikatan Akuntan Indonesia (IAI).

### Prosedur Audit Eksternal dan Standar Audit

1. Audit atas laporan keuangan Perusahaan dilakukan sesuai dengan standar professional Akuntan Publik yang mencakup seluruh prosedur audit yang dipandang perlu sesuai dengan keadaan.
2. Audit meliputi pengujian dan evaluasi terhadap sistem pengendalian intern, serta pemeriksaan, atas dasar pengujian, buktibukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit juga akan meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian atas penyajian laporan keuangan secara keseluruhan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang dikeluarkan oleh IAI.
3. Sebagai bagian dari proses audit, Kantor Akuntan Publik (KAP) juga melakukan tanya jawab kepada manajemen mengenai pernyataan manajemen yang disajikan dalam laporan keuangan.
4. Audit mengandung risiko inheren bahwa jika terdapat kekeliruan dan ketidak beresan yang material. Jika terdapat hal tersebut, KAP akan menyampaikan kepada manajemen.
5. Manajemen menyetujui kertas kerja pemeriksaan KAP atas perusahaan untuk direview oleh badan atau otoritas terkait. Audit dilaksanakan berdasarkan Standar Profesional Akuntan Publik yang diterbitkan oleh Institut Akuntan Publik Indonesia (IAPI). Jika terdapat bantuan keuangan Pemerintah RI, maka audit dilaksanakan berdasarkan Standar Pemeriksaan Keuangan Negara (SPKN) yang diterbitkan oleh Badan Pengawasan Keuangan (BPK) RI.

Organizationally, the Board of Directors does not have other organs and/or committees other than the Corporate Secretary and the Internal Audit Unit. However, the Board of Directors has various supporting functions as part of managing the Company, namely Strategic Planning and Investment Management.

### EXTERNAL AUDIT/PUBLIC ACCOUNTANT

A public accountant is an external organ of the Company whose function is to provide opinions regarding the suitability of the presentation of the Company's financial statements against the Financial Accounting Standards (SAK) applicable in Indonesia.

### Compliance with Indonesian Financial Accounting Standards

Management is responsible for the presentation of the Company's financial statements and complies with SAK applicable in Indonesia set by the Indonesian Institute of Accountants (IAI).

### External Audit Procedures and Auditing Standards

1. The audit of the Company's financial statements is carried out in accordance with the professional standards of the Public Accountant which includes all audit procedures deemed necessary in accordance with the circumstances.
2. The audit includes testing and evaluation of the internal control system, as well as examining, on a test basis, the evidence supporting the amounts and disclosures in the financial statements. The audit will also include an assessment of the accounting principles used and significant estimates made by management, as well as an assessment of the overall presentation of the financial statements in accordance with the Statement of Financial Accounting Standards (PSAK) issued by IAI.
3. As part of the audit process, the Public Accounting Firm (KAP) also conducts questions and answers to management regarding management statements presented in the financial statements.
4. The audit contains an inherent risk that if there are material errors and irregularities. If this is the case, the KAP will report it to management.
5. Management approves KAP audit work papers on the company to be reviewed by the relevant agency or authority. The audit is carried out based on the Professional Standards of Public Accountants issued by the Indonesian Institute of Certified Public Accountants (IAPI). If there is financial assistance from the Government of Indonesia, the audit is carried out based on the State Financial Audit Standards (SPKN) issued by the Indonesian Financial Supervisory Agency (BPK).

## Mekanisme Penunjukan Akuntan Publik

Tahapan mekanisme penunjukan KAP:

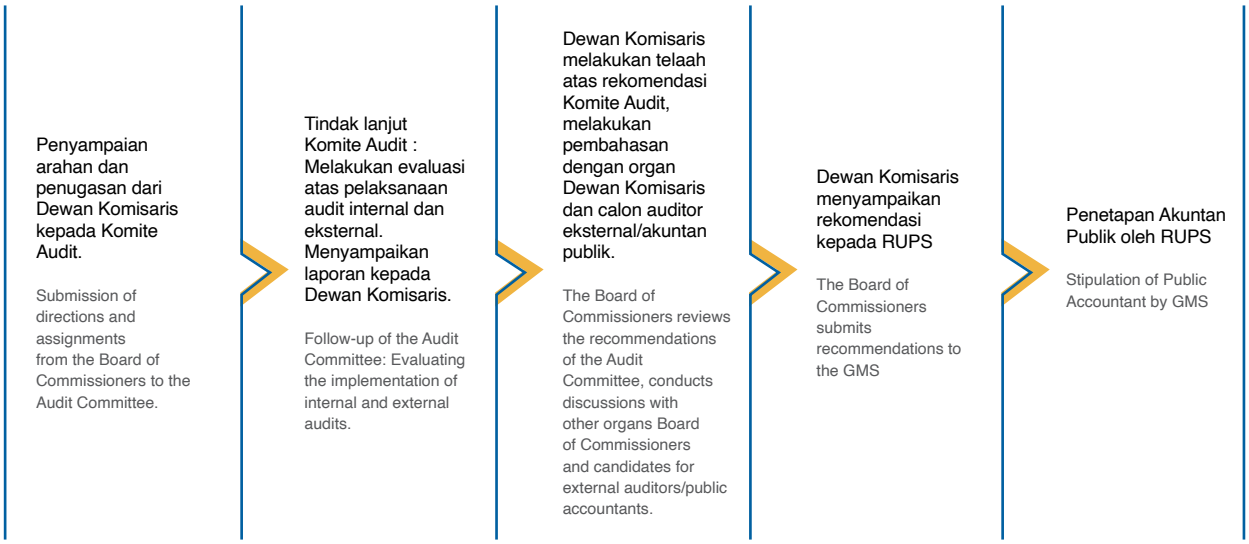
1. Dewan Komisaris melalui Komite Audit melakukan proses penunjukan calon Auditor eksternal dengan meminta bantuan Direksi dalam proses penunjukannya sesuai dengan ketentuan pengadaan barang/jasa.
2. Dewan Komisaris dapat melakukan penunjukan kembali auditor eksternal dengan berdasarkan pada hasil evaluasi atas kinerja auditor eksternal untuk melakukan audit atas laporan keuangan.
3. Dewan Komisaris menyampaikan alasan pencalonan tersebut kepada pemegang saham dan besarnya honorarium/imbalan jasa yang diusulkan untuk eksternal auditor tersebut.
4. Usulan tersebut dapat disampaikan melalui surat tersendiri yang merupakan bagian dari surat tanggapan Dewan Komisaris atas kinerja tahunan Perseroan.
5. Dewan Komisaris mengevaluasi kinerja auditor eksternal melalui Komite Audit sesuai dengan ketentuan dan standar yang berlaku.
6. Untuk proses penunjukan calon auditor eksternal dan atau penunjukan kembali auditor eksternal yang dilakukan oleh RUPS, Dewan Komisaris cukup memberikan kuasa kepada RUPS untuk menetapkan auditor tersebut.

## Public Accountant Appointment Mechanism

The stages of the KAP appointment mechanism:

1. The Board of Commissioners through the Audit Committee conducts the process of appointing a candidate for the external auditor by requesting the assistance of the Board of Directors in the appointment process in accordance with the provisions for the procurement of goods/services.
2. The Board of Commissioners may re-appoint the external auditor based on the evaluation results of the external auditor's performance to audit the financial statements.
3. The Board of Commissioners conveys the reasons for the nomination to the shareholders and the amount of the proposed fee/reward for the external auditor.
4. The proposal can be submitted through a separate letter which is part of the response letter from the Board of Commissioners on the Company's annual performance.
5. The Board of Commissioners evaluates the performance of the external auditor through the Audit Committee in accordance with applicable regulations and standards.
6. For the process of appointing the external auditor candidate and or reappointing the external auditor conducted by the GMS, the Board of Commissioners is sufficient to grant power to the GMS to determine the auditor.

### Mekanisme Penunjukan Hingga Penetapan Akuntan Publik
**Mechanism of Appointment To Appointment of Public Accountant**



## Akuntan Publik Tahun 2022
**2022 Public Accountant Year**

| Tahun Buku<br>Fiscal Year | Kantor Akuntan Publik<br>Public Accounting Firm | Akuntan<br>Accountant | Jenis & Bentuk Jasa<br>Service Type & Form | Opini<br>Opinion |
|---|---|---|---|---|
| 2022 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |

## DAFTAR AKUNTAN PUBLIK

Guna kepentingan transparansi, berikut disajikan Auditor Publik laporan Keuangan Perusahaan 6 (enam) tahun berturut-turut, untuk tahun buku 2017 hingga 2022 seperti yang dapat dilihat pada tabel di bawah ini:

## LIST OF PUBLIC ACCOUNTANTS

For the sake of transparency, the following is the Public Auditor of the Company's Financial Statements for 6 (six) consecutive years, for the financial year 2016 to 2022 as can be seen in the table below:

| Tahun<br>Year | Akuntan<br>Accountant | Kantor Akuntan Publik<br>Accounting Firm Public | Ruang Lingkup Jasa<br>Scope of Service | Opini<br>Opinion |
|---|---|---|---|---|
| 2022 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br>Audit of Consolidated Financial Statements and testing of the Company's compliance with certain laws and internal controls based on State Auditing Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |
| 2021 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br>Consolidated Financial Statement audits and testing of the Company's compliance with certain laws and internal controls based on State Audit Standards issued by the Supreme Audit Agency of the Republic of Indonesia Indonesia and the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |
| 2020 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |
| 2019 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |
| 2018 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |

| Tahun<br>Year | Akuntan<br>Accountant | Kantor Akuntan Publik<br>Accounting Firm Public | Ruang Lingkup Jasa<br>Scope of Service | Opini<br>Opinion |
|---|---|---|---|---|
| 2017 | Benny Andria | Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM)<br>Amir Abadi Jusuf, Aryanto, Mawar & Partner (RSM) | Audit Laporan Keuangan Konsolidasian dan pengujian atas kepatuhan Perusahaan terhadap perundang-undangan tertentu serta pengendalian internal berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.<br><br>Consolidated Financial Statement audits and testing of the Company's compliance with certain laws and internal controls based on State Audit Standards issued by the Supreme Audit Agency of the Republic of Indonesia and the Audit Standards set by the Indonesian Institute of Certified Public Accountants | Wajar dalam semua hal yang material<br>Reasonable in all the things that are material |



Asrama Mahasiswa Nusantara Surabaya

# **Manajemen** Risiko
## Risk Management

Perseroan menyadari bahwa jalannya operasional tidak terlepas dari berbagai risiko, baik risiko yang berada di bawah kendali maupun risiko yang berada di luar kendali Perusahaan. Oleh karena itu Perseroan memandang akan pentingnya pengelolaan risiko Perusahaan secara terintegrasi, optimal dan berkesinambungan.

The Company realizes that the operations are inseparable from various risks, both risks that are under the control and risks that are beyond the control of the Company. Therefore, the Company views the importance of managing the Company's risk in an integrated, optimal and sustainable manner.

### STRUKTUR MANAJEMEN RISIKO

Seiring dengan perkembangan bisnis yang sangat pesat, Perseroan menyadari bahwa kegiatan usaha dihadapkan pada berbagai risiko yang semakin kompleks, baik risiko yang berasal dari lingkungan internal maupun eksternal Perusahaan. Pada tahun 2022, Perusahaan membentuk Departemen Manajemen Risiko & Sistem melalui Surat Keputusan Direksi Nomor 0001/DIRUT/KPTS/DHC/01/2022 tanggal 3 Januari 2022, tentang Penetapan Struktur Organisasi Perusahaan. Dibentuknya Manajemen Risiko menjadi Unit Kerja/Departemen yang berada di bawah Direktur Keuangan, SDM & Manajemen Risiko ini merupakan salah satu wujud dari komitmen dan keseriusan Perusahaan terhadap pentingnya mengelola risiko.

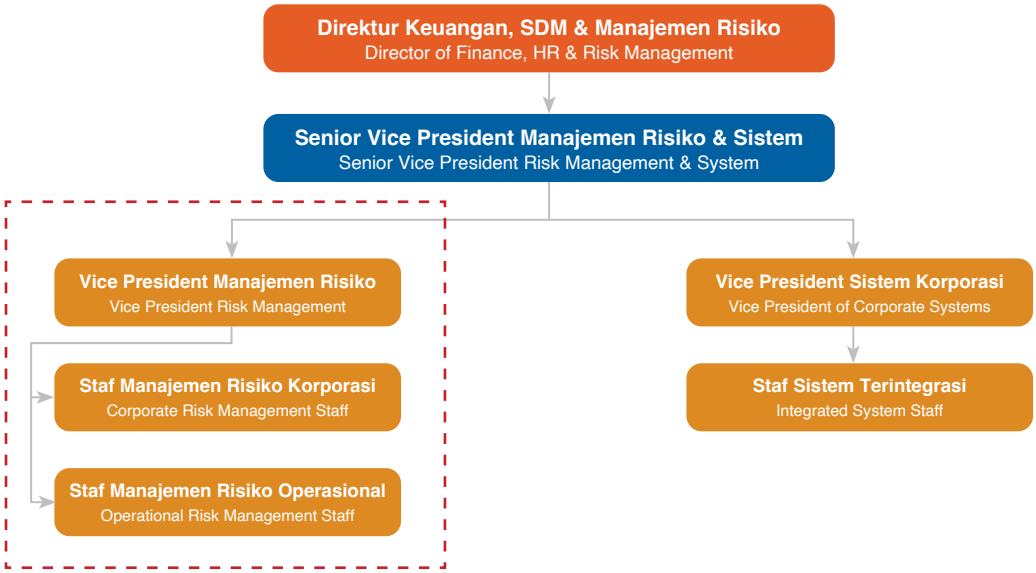
Departemen Manajemen Risiko & Sistem ini terdiri dari Bagian Manajemen Risiko dan Bagian Sistem Korporasi yang masing-masing memiliki fungsi yang telah dipetakan dalam Proses Bisnis & Diagram Konteks Perusahaan. Sebagai pengelola risiko di Perusahaan, Departemen Manajemen Risiko & Sistem, khususnya di Bagian Manajemen Risiko, bertanggung jawab dalam mengkoordinasikan seluruh kegiatan manajemen risiko Perusahaan agar pengelolaan risiko Perusahaan dapat berjalan lebih efektif dan efisien.

### RISK MANAGEMENT STRUCTURE

Due to the rapid business development, the Company realizes that business activities encounter various risks that are increasingly complex, both risks originating from the Company's internal and external environment. In 2022, the Company established the Risk Management & Systems Department through Board of Directors Decree Number 0001/DIRUT/KPTS/DHC/01/2022 on January 3rd, 2022, concerning the Determination of the Company's Organizational Structure. The establishment of Risk Management as a Work Unit/Department under the Director of Finance, HC & Risk Management is a manifestation of the Company's commitment and seriousness towards the importance of managing risk.

The Risk & System Management Department consists of the Risk Management Section and Corporate System Section, each a function mapped in the Company's Business Process & Context Diagram. As the risk manager in the Company, the Risk Management & Systems Department, especially in the Risk Management Section, is responsible for coordinating all risk management activities of the Company so that the Company's risk management can run more effectively and efficiently.

**Struktur Organisasi Departemen Manajemen Risiko & Sistem**
**Risk Management & Systems Department Organizational Structure**



## GAMBARAN UMUM SISTEM MANAJEMEN RISIKO DAN KERANGKA KERJA MANAJEMEN RISIKO PERUSAHAAN

Sistem manajemen risiko yang diterapkan Perseroan telah dimuat dalam Pedoman Sistem Manajemen. Substansi yang termuat dalam pedoman tersebut meliputi:

1. Prinsip-Prinsip Umum Manajemen Risiko Kaidah-kaidah dasar yang harus dipatuhi dalam penerapan manajemen risiko Perseroan adalah sebagai berikut:
   a. Komitmen Pimpinan
      Pimpinan Perseroan berkomitmen dan terlibat aktif dalam penerapan manajemen risiko dengan membangun dan memelihara lingkungan Internal di mana semua insan perusahaan dapat sepenuhnya terlibat dalam pencapaian tujuan perusahaan, termasuk tujuan manajemen risiko.

   b. Keterlibatan Seluruh Insan Perseroan
      Seluruh insan perusahaan terlibat aktif dalam penerapan manajemen risiko sesuai wewenang dan tanggung jawab masingmasing.

   c. Adanya Pendekatan yang Sistematis, Terstruktur, dan Tepat Waktu
      Pendekatan sistematis, terstruktur, dan tepat waktu dilaksanakan untuk penerapan manajemen risiko yang hasilnya secara berkesinambungan memberikan kontribusi terhadap efisiensi dan hasil yang konsisten, dapat dibandingkan, serta andal.

   d. Integrasi
      Penerapan manajemen risiko diintegrasikan kedalam proses bisnis perusahaan, kedalam proses pengambilan keputusan bisnis oleh manajemen, dan ke dalam nilai dan budaya perusahaan.

   e. Tanggung Jawab Berjenjang
      Pertimbangan dan tanggung jawab atas risiko selalu melekat dan menjadi bagian integral dalam proses pengambilan keputusan pada semua jenjang manajemen perusahaan.

   f. Komprehensivitas
      Penerapan manajemen risiko mencakup seluruh kegiatan operasi perusahaan, di mana prinsip portofolio diterapkan dalam strategi mitigasi risiko.

   g. Keseimbangan Antara Biaya dan Manfaat
      Dalam penerapan manajemen risiko, manajemen tetap memperhitungkan perimbangan antara biaya yang harus dikeluarkan dengan manfaat yang kemungkinan diperoleh.

   h. Keyakinan Memadai, Bukan Keyakinan Mutlak
      Adanya kesadaran penuh dari seluruh insan perusahaan bahwa manajemen risiko hanya dapat memberikan keyakinan memadai (*reasonable assurance*) dan bukan keyakinan mutlak (*absolute assurance*).

## RISK MANAGEMENT SYSTEM OVERVIEW AND ENTERPRISE RISK MANAGEMENT FRAMEWORK

The risk management system implemented by the Company is contained in the Management System Guidelines. The substances contained in the guidelines include:

1. General Principles of Risk Management The basic principles that must be adhered to in the implementation of the Company's risk management are as follows:
   a. Leadership Commitment
      The Company's leadership is committed and actively involved in the implementation of risk management by building and maintaining an internal environment in which all company personnel can be fully involved in achieving the company's goals, including risk management objectives.

   b. Involvement of All Company Personnel
      All company personnel are actively involved in the implementation of risk management according to their respective authorities and responsibilities.

   c. There is a Systematic, Structured, and Timely Approach A systematic, structured, and timely approach is implemented for the implementation of risk management, the results of which continuously contribute to efficiency and consistent, comparable and reliable results.

   d. Integration
      The application of risk management is integrated into the company's business processes, into the business decision-making process by management, and into the company's values and culture.

   e. Tiered Responsibility
      Consideration and responsibility for risk is always inherent and an integral part of the decision-making process at all levels of the company's management.

   f. Comprehensive
      The application of risk management covers all of the company's operational activities, where the portfolio principle is applied in the risk mitigation strategy.

   g. Balance Between Costs and Benefits
      In implementing risk management, management still takes into account the balance between the costs that must be incurred with the benefits that may be obtained.

   h. Sufficient Confidence, Not Absolute Belief
      There is full awareness of all company personnel that risk management can only provide reasonable assurance and not absolute assurance.

i. Penyempurnaan
Berkesinambungan Rancangan dan penerapan manajemen risiko selalu disempurnakan sesuai kebutuhan perusahaan melalui peningkatan kompetensi dan perbaikan sistem manajemen risiko.

2. Proses Manajemen Risiko Proses yang dilaksanakan dalam penerapan manajemen risiko berlangsung secara terus menerus dalam satu "siklus" yang dijabarkan dalam tujuh tahapan yang harus dikelola dengan baik agar dapat membantu Perseroan untuk mengevaluasi kekuatan dan kelemahan yang dimiliki, sehingga Perseroan dapat tetap bertahan dan berkembang dalam berbagai situasi dan kondisi serta menjadikan Perseroan memiliki struktur bisnis yang kuat dalam menghadapi setiap tantangan yang ada.

Proses manajemen risiko meliputi:
a. Komunikasi dan Konsultasi,
b. Penetapan Konteks,
c. Assesmen Risiko (identifikasi risiko, analisis risiko dan evaluasi risiko)
d. Penanganan Risiko, dan
e. Pemantauan dan Penelaahan.

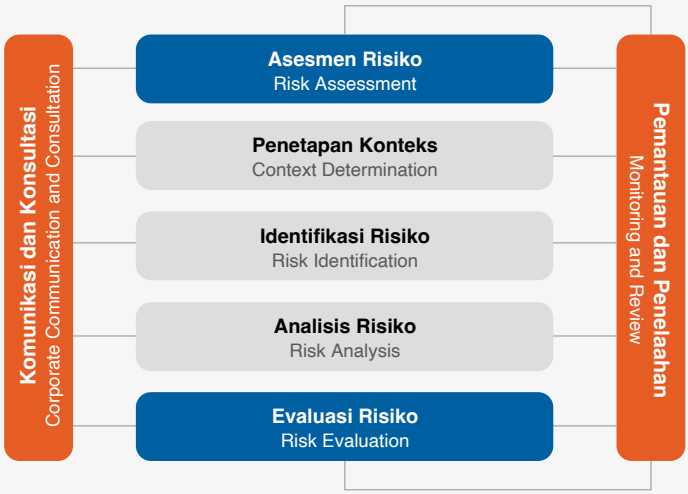
Bagan proses manajemen risiko digambarkan sebagai berikut:

i. Continuous Improvement
The design and implementation of risk management is always refined according to the company's needs through competency improvement and risk management system improvement.

2. Risk Management Process The process carried out in the application of risk management takes place continuously in a "cycle" which is described in seven stages that must be managed properly in order to help the Company evaluate its strengths and weaknesses, so that the Company can survive and thrive in various situations and conditions. and make the Company have a strong business structure in facing any existing challenges.

The risk management process includes:
a. Communication and Consulting,
b. Context Determination,
c. Risk Assessment (risk identification, analysis risk and risk evaluation)
d. Risk Management, and
e. Monitoring and Review.

The risk management process chart is described as follows:




a. Komunikasi dan Konsultasi
Persepsi terhadap risiko dapat bervariasi karena perbedaan nilai, kebutuhan, asumsi, konsep, dan perhatian stakeholder sehubungan dengan risiko atau issue yang didiskusikan. Stakeholder membuat pertimbangan terhadap akseptabilitas suatu risiko berdasarkan persepsi mereka terhadap risiko. Stakeholder memiliki konsekuensi signifikan terhadap keputusan yang diambil, maka sangat penting untuk mengidentifikasi dan mendokumentasikan persepsi mereka terhadap risiko dan manfaatnya serta memahami dan mendalami alasan-alasan yang melandasi persepsi mereka.

a. Communication and Consulting
Perceptions of risk may vary due to different values, needs, assumptions, concepts, and stakeholder concerns regarding the risks or issues being discussed. Stakeholders make judgments about the acceptability of a risk based on their perception of the risk. Stakeholders have significant consequences for the decisions made, so it is very important to identify and document their perceptions of the risks and benefits and understand and explore the reasons that underlie their perceptions.

Komunikasi dan konsultasi merupakan proses penting pada setiap tahapan manajemen risiko. Pada setiap awal tahapan perlu disusun rencana komunikasi dengan stakeholder baik Internal maupun eksternal. Rencana tersebut harus mengarah pada isu-isu yang berkaitan dengan risiko itu sendiri maupun proses untuk mengelolanya.

Komunikasi dan konsultasi adalah dialog dua arah antara pengambil keputusan dengan stakeholder Internal dan eksternal yang tepat pada setiap tahapan dari proses manajemen risiko dan proses secara keseluruhan yang bertujuan untuk mendapatkan persepsi yang sama dan kesepakatan penanganan risiko, serta untuk meyakinkan bahwa penanggung jawab pengimplementasian manajemen risiko dan pihak-pihak lain yang berkepentingan memahami dasar pengambilan keputusan dan mengapa tindakan-tindakan tertentu diperlukan.

Communication and consultation is an important process at every stage of risk management. At the beginning of each stage, it is necessary to develop a communication plan with both internal and external stakeholders. The plan should address issues related to the risks themselves and the processes for managing them.

Communication and consultation is a two-way dialogue between decision makers and appropriate internal and external stakeholders at each stage of the risk management process and the overall process aimed at obtaining the same perception and agreement on risk management, as well as to ensure that the person in charge of implementing risk management and other interested parties understand the basis for decision making and why certain actions are needed.

b. Penetapan Konteks

Tahapan ini dilakukan untuk mendefinisikan variabel-variabel Internal dan eksternal yang akan diperhitungkan dalam mengelola risiko serta mengatur ruang lingkup dan kriteria risiko untuk proses selanjutnya. Konteks harus mencakup variabel Internal dan eksternal yang relevan dengan organisasi yang diperlukan sebagai pedoman bagi keputusan dalam kajian manajemen risiko yang lebih rinci terutama menyangkut keterkaitannya dengan lingkup suatu proses manajemen risiko.

Kegiatan penetapan konteks terdiri dari:

i. Penetapan Konteks Eksternal, meliputi pemahaman lingkup budaya, politik, hukum, peraturan, teknologi, keuangan, ekonomi, alam, pesaing, Issue-Issue yang berdampak pada tujuan organisasi, persepsi dan nilai-nilai para stakeholder. Hasil dari penetapan konteks eksternal ini adalah daftar potensi risiko eksternal untuk mengidentifikasi risiko-risiko eksternal.

b. Context Determination

This stage is carried out to define the internal and external variables that will be taken into account in managing risk and to set the scope and risk criteria for the next process. The context must include internal and external variables relevant to the organization that are needed as a guide for decisions in a more detailed risk management study, especially regarding their relationship to the scope of a risk management process.

The context setting activities consist of:

i. Determination of External Context, including understanding the scope of culture, politics, law, regulations, technology, finance, economy, nature, competitors, issues that have an impact on organizational goals, perceptions and values of stakeholders. The result of establishing this external context is a list of potential external risks to identify external risks.

c. Penetapan konteks internal, meliputi pemahaman:

i. Kebijakan, Tujuan dan Strategi organisasi:
ii. Kapabilitas Sumber Daya;
iii. Pengetahuan (Proses Bisnis) di lingkungan Internal organisasi;
iv. Sistem informasi dan proses pengambilan keputusan;
v. Struktur organisasi dan Pemangku Kepentingan Internal;
vi. Persepsi, Nilai-nilai dan Budaya organisasi. Hasil dari penerapan konteks Internal ini adalah daftar potensi risiko Internal untuk mengidentifikasi risiko-risiko Internal.

c. Determining the internal context, including understanding:

i. Organizational Policies, Objectives and Strategies:
ii. Resource Capability;
iii. Knowledge (Business Process) in the organization's internal environment;
iv. Information systems and decision-making processes;
v. Organizational structure and internal stakeholders;
vi. Perception, Values and Organizational Culture. The result of applying the Internal context is a list Internal risk potential to identify Internal risks.

d. Penetapan konteks manajemen risiko, meliputi:

i. Penentuan Tanggung jawab pada proses manajemen risiko;

d. Determining the context of risk management, including:

i. Determination of responsibility for the risk management process;

ii. Penentuan lingkup serta kedalaman dan keluasan aktivitas manajemen risiko yang mencakup proses, fungsi, proyek, produk, jasa atau asset;
iii. Penentuan hubungan antara suatu proyek atau aktivitas tertentu dengan proyek atau aktivitas organisasi;
iv. Penentuan metodologi penilaian risiko;
v. Penentuan cara evaluasi pengelolaan risiko;
vi. Identifikasi dan spesifikasi keputusan yang harus diambil;
vii. Identifikasi sumber daya yang dibutuhkan. Hasil dari penetapan konteks manajemen risiko ini adalah rencana pelaksanaan identifikasi risiko.

ii. Determination of the scope and depth and breadth of risk management activities covering processes, functions, projects, products, services or assets;
iii. Determination of the relationship between a particular project or activity with an organizational project or activity;
iv. Determination of risk assessment methodology;
v. Determination of how to evaluate risk management;
vi. Identification and specification of decisions to be taken;
vii. Identify the required resources. The results of establishing this risk management context are risk identification implementation plan.

e. Pengembangan Kriteria risiko, meliputi penentuan:
i. Kriteria Tingkat Kemungkinan;
ii. Kriteria Tingkat Akibat
iii. Matriks Tingkat risiko.

e. Development of risk criteria, including the determination of:
i. Likelihood Level Criteria;
ii. Impact Level Criteria
iii. risk level matrix.

## Kriteria Tingkat Kemungkinan

## Possibility of Level Criteria

| Kriteria<br>Criteria | Kemungkinan<br>Possibility | |
|---|---|---|
| | Ancaman<br>Threat | Peluang<br>Opportunity |
| Sangat Rendah<br>Very Low | Hampir tidak pernah terjadi, Tidak terjadi dalam 1 tahun terakhir<br>Almost never occurs, Not occurred in the past 1 year | Bisa dilakukan dalam jangka waktu lebih dari 1 (satu) tahun<br>Can be done for a period of more than 1 (one) year |
| Rendah<br>Low | Jarang terjadi, Pernah terjadi 1(satu) kali kejadian dalam 1 tahun<br>Rarely happens, Occurs 1 (one) time in 1 year | Bisa dilakukan dalam jangka waktu lebih 6 (enam) bulan sampai dengan satu tahun<br>Can be done in a period of more than 6 (six) months up to one year |
| Sedang<br>Medium | Kadang-kadang terjadi, 1 (satu) kali dalam 3 bulan<br>Occasionally occurs, 1 (one) time in 3 months | Bisa dilakukan dalam jangka antara 3 - 6 bulan<br>Can be done in a period between 3 - 6 months |
| Tinggi<br>High | Sering terjadi, Pernah terjadi 1(satu) kali kejadian dalam 1 bulan<br>Occurs frequently, Occurs 1 (one) time in 1 month | Bisa dilakukan dalam jangka antara 1 - 3 bulan<br>Can be done in between 1 - 3 months |
| Sangat Tinggi<br>Very High | Sangat sering terjadi, Minimal 1 (satu) kali kejadian per minggu<br>Very frequent, at least 1 (one) occurrence per week | Bisa dilakukan dalam jangka waktu kurang dari 1 bulan<br>Can be done in a period of less than 1 month |

## Kriteria Tingkat Dampak

## Impact Level Criteria

| Kriteria<br>Criteria | Kemungkinan<br>Possibility | |
|---|---|---|
| | Ancaman<br>Threat | Peluang<br>Opportunity |
| Sangat Kecil<br>Very Small | • Tidak mempengaruhi kinerja dan sasaran,<br>• Tidak berpengaruh terhadap keuangan Perusahaan,<br>• Tidak berpengaruh terhadap reputasi Perusahaan.<br><br>• Does not affect performance and goals,<br>• No effect on the Company's finances,<br>• No impact on the Company's reputation. | • Tidak ada perubahan,<br>• Tidak berpengaruh terhadap keuangan Perusahaan,<br>• Tidak berpengaruh terhadap reputasi Perusahaan<br><br>• There is no change,<br>• No effect on finance Company,<br>• No effect on reputation Company |

| Kriteria<br>Criteria | Kemungkinan<br>Possibility | |
|---|---|---|
| | **Ancaman**<br>Threat | **Peluang**<br>Opportunity |
| Kecil<br>Small | • Kinerja cukup,<br>• Tidak terlalu mempengaruhi sasaran Perusahaan,<br>• Hampir tidak berpengaruh terhada keuangan Perusahaan,<br>• Sedikit mempengaruhi reputasi Perusahaan namun tidak menurunkan tingkat eksistensi.<br><br>• Sufficient performance,<br>• Does not greatly affect the company's goals,<br>• Has almost no effect on the company's finances,<br>• Slightly affects the company's reputation but does not reduce the level of existence. | • Ada perubahan tetapi tidak signifikan,<br>• Hampir tidak berpengaruh terhadap keuangan Perusahaan,<br>• Sedikit mempengaruhi reputasi Perusahaan namun tidak meningkatkan eksistensi<br><br>• There is a change but not significant,<br>• Almost no effect on the Company's finances,<br>• Slightly affects the Company's reputation but does not increase its existence |
| Sedang<br>Medium | • Penyimpangan kecil terhadap sasaran yang dapat diabaikan (mudah diperbaiki kembali),<br>• Mempengaruhi beberapa sasaran,<br>• Berpengaruh terhadap keuangan Perusahaan namun tidak signifikan,<br>• Mempengaruhi reputasi Perusahaan dan menurunkan eksistensi<br><br>• Minor deviations from goals that can be ignored (easily corrected),<br>• Affect some objectives,<br>• Affect the Company's finances but not significantly,<br>• Affect the Company's reputation and reduces its presence | • Cukup signifikan,<br>• Berpengaruh terhadap keuangan Perusahaan,<br>• Mempengaruhi reputasi Perusahaan dan meningkatkan eksistensi<br><br>• Sufficiently significant,<br>• Affect the Company's finances,<br>• Affect the Company's reputation and increases its presence |
| Besar<br>Large | • Kinerja buruk,<br>• Sasaran Perusahaan tidak tercapai,<br>• Berpengaruh terhadap keuangan Perusahaan, kenaikan < 0,5% dan berpengaruh terhadap cashflow,<br>• Berpengaruh pada reputasi Perusahaan dan hilangnya eksistensi untuk jangka pendek<br><br>• Poor performance,<br>• Company goals not achieved,<br>• Affect the Company's finances, increases <0.5%, and affects cash flow,<br>• Affect the Company's reputation and loss of existence in the short term | • Signifikan,<br>• Sasaran tercapai,<br>• Berpengaruh terhadap keuangan Perusahaan dan cashflow,<br>• Berpengaruh pada reputasi Perusahaan dan meningkatnya eksistensi untuk jangka pendek<br><br>• Significant,<br>• Goal achieved,<br>• Affect the Company's finances and cashflow,<br>• Affect the Company's reputation and increased presence in the short term |
| Sangat Besar<br>Very Large | • Kinerja sangat buruk,<br>• Sasaran Utama Perusahaan tidak dapat tercapai,<br>• Berpengaruh terhadap keuangan Perusahaan, kenaikan > 0,5%, mengganggu cash flow dan dapat menghentikan operasional Perusahaan,<br>• Berpengaruh besar pada reputasi Perusahaan, kehilangan eksistensi dan kepercayaan untuk jangka panjang<br><br>• Very poor performance,<br>• The company's main objectives cannot be achieved,<br>• Affect the Company's finances, increases> 0.5%, disrupts cash flow, and can stop the Company's operations,<br>• Great impact on the Company's reputation, loss of existence, and trust for the long term | • Sangat signifikan,<br>• Sasaran tercapai,<br>• Berpengaruh terhadap keuangan Perusahaan dan cashflow,<br>• Meningkatkan laba dan efisiensi operasional,<br>• Berpengaruh besar pada reputasi Perusahaan, Menambah eksistensi dan kepercayaan untuk jangka panjang<br><br>• Very significant,<br>• Goal achieved,<br>• Affects the Company's finances and cashflow,<br>• Increase profit and operational efficiency,<br>• Great impact on the Company's reputation, Increased existence and trust for the long term. |

1. Penilaian risiko

**a. Identifikasi Risiko**

Langkah ini dilakukan dengan mengidentifikasi peristiwa risiko, penyebabnya serta konsekuensi potensialnya. Tujuan tahapan ini adalah untuk menghasilkan suatu daftar risiko yang komprehensif berdasarkan peristiwa-peristiwa yang dapat meningkatkan, menghalangi, mengurangi, atau menunda pencapaian tujuan. Penting juga untuk mengidentifikasi risiko yang terkait dengan kegagalan memanfaatkan peluang. Identifikasi komprehensif sangat kritis karena risiko yang tidak teridentifikasi pada tahap ini tidak akan dianalisis lebih lanjut.

Identifikasi komprehensif dilakukan dengan menggunakan proses sistematis dan terstruktur, mencakup semua risiko, baik risiko yang berada dalam kendali perusahaan maupun risiko yang di luar kendali perusahaan. Risiko yang berada dalam kendali perusahaan dapat diidentifikasi dengan pendekatan rantai nilai (value chain) atau saling keterkaitan antar tiap proses/aktivitas/ fungsi. Sedangkan risiko yang berada diluar kendali perusahaan diidentifikasi dengan pendekatan kerangka analisis operasi. Perusahaan menerapkan perangkat dan teknik identifikasi yang cocok dengan tujuan dan kapabilitasnya terhadap risiko yang dihadapi. Pada intinya, langkah identifikasi risiko dilakukan untuk menggali dan menemukan jawaban terhadap dua pertanyaan: “apa yang dapat terjadi yang memengaruhi pencapaian tujuan perusahaan?” dan “mengapa dan bagaimana hal itu terjadi?”

Informasi yang relevan dan terkini sangat penting dalam mengidentifikasi risiko. Semua unit kerja perusahaan harus dilibatkan dalam mengidentifikasi risiko. Proses identifikasi risiko menghasilkan suatu peristiwa yang mungkin terjadi, juga menaksir penyebab yang mungkin dan konsekuensi yang dapat timbul. Semua penyebab yang penting harus diperhitungkan.

**b. Analisis Risiko**

Analisis risiko menjadi dasar untuk kegiatan evaluasi risiko serta keputusan penanganan risiko, strategi yang diperlukan dan metode penanganan risiko yang paling tepat. Analisis risiko melibatkan pertimbangan mengenai penyebab dan sumber risiko, konsekuensi positif dan negatif, serta kemungkinan konsekuensi tersebut dapat timbul. Risiko di analisis dengan mengkombinasikan estimasi terhadap konsekuensi dan likelihood, serta sifat-sifat lain dari risiko. Suatu peristiwa risiko dapat memiliki berbagai konsekuensi dan dapat memengaruhi berbagai tujuan. Pengendalian yang ada dan efektivitasnya juga harus diperhitungkan.

1. Risk assessment

**a. Risk Identification**

This step is carried out by identifying risk events, their causes and potential consequences. The purpose of this stage is to produce a comprehensive risk list based on events that can increase, hinder, reduce, or delay the achievement of objectives. It is also important to identify the risks associated with failing to take advantage of opportunities. Comprehensive identification is critical because risks not identified at this stage will not be analyzed further.

Comprehensive identification is carried out using a systematic and structured process, covering all risks, both risks that are within the control of the company and those that are beyond the control of the company. Risks that are within the company’s control can be identified by using a value chain approach or the interrelationships between each process/activity/ function. Meanwhile, risks that are beyond the company’s control are identified using an operations analysis framework approach. The company applies identification tools and techniques that match its objectives and capabilities to the risks it faces. In essence, the risk identification step is carried out to explore and find answers to two questions: “what can happen that affects the achievement of company goals?” and “why and how did it happen?”

Relevant and up-to-date information is very important in identifying risks. All company work units must be involved in identifying risks. The risk identification process produces an event that may occur, as well as assessing the possible causes and consequences that may arise. All important causes must be taken into account.

**b. Risk Analysis**

Risk analysis becomes the basis for risk evaluation activities as well as risk management decisions, the strategies needed and the most appropriate risk management methods. Risk analysis involves considering the causes and sources of risk, positive and negative consequences, and the likelihood that these consequences may arise. Risk is analyzed by combining estimates of consequences and likelihood, as well as other properties of risk. A risk event can have multiple consequences and can affect multiple objectives. Existing controls and their effectiveness must also be taken into account.

Cara menentukan tingkat kemungkinan (likelihood) dan akibat (konsekuensi) serta pengkombinasian likelihood dan konsekuensi untuk memperoleh suatu tingkatan (level) risiko dapat bervariasi tergantung pada tipe risiko dan informasi yang tersedia. Penentuan tingkat risiko harus konsisten sesuai dengan kriteria yang telah ditetapkan.

Analisis risiko dapat berupa Analisis kualitatif, semi kuantitatif, kuantitatif atau kombinasi di antaranya, tergantung pada informasi risiko dan data yang tersedia. Analisis kuantitatif memiliki tingkat kerumitan yang lebih tinggi dan membutuhkan biaya yang lebih besar dibandingkan dengan analisis semi-kuantitatif dan kualitatif. Praktiknya, analisis kualitatif sering digunakan pertama kali untuk mendapatkan indikasi umum mengenai level risiko. Selanjutnya dilakukan analisis kuantitatif yang lebih spesifik.

Jenis-jenis analisis risiko tersebut adalah sebagai berikut:

i. Analisis Kualitatif Analisis kualitatif menggunakan istilah atau skala deskriptif untuk menggambarkan besaran konsekuensi yang potensial dan tingkat kemungkinan (likelihood) jika peristiwa risiko terjadi.
   Analisis kualitatif yang digunakan:
   - Sebagai suatu aktivitas penyaringan awal untuk mengidentifikasi risiko-risiko yang memerlukan Analisis yang lebih rinci;
   - Ketika level risiko tidak memungkinkan dilakukannya analisis yang lebih detail karena faktor waktu dan sumber daya; atau
   - Ketika data numerik tidak memadai untuk tujuan Analisis kuantitatif.

ii. Analisis Semi Kuantitatif
   Analisis risiko semi kuantitatif mengambil satu langkah lebih jauh dibanding Analisis kualitatif yaitu dengan pemberian atribut nilai atau pengali kepada besaran likelihood dan konsekuensi. Angka yang dialokasikan kepada masing-masing uraian tidak harus mengandung hubungan yang akurat dengan besaran aktual dari konsekuensi dan likelihood. Nilai yang digunakan untuk menggambarkan konsekuensi mencerminkan besaran relatif dan bukan besaran atau ukuran absolut. Sedangkan nilai yang digunakan untuk besaran likelihood adalah nilai-nilai subyektif dan variabel sesuai kondisi peristiwa risiko yang dianalisis. Tujuannya untuk memperoleh prioritisasi yang lebih detail dari pada yang biasanya diperoleh dalam analisis kualitatif. Kadang-kadang likelihood terdiri dari dua elemen, yaitu frekuensi eksposur dan probabilitas atas suatu kejadian peristiwa risiko. Frekuensi eksposur adalah luasnya area di mana

How to determine the level of likelihood and consequence as well as the combination of likelihood and consequence to obtain a level of risk may vary depending on the type of risk and the information available. Determination of the level of risk must be consistent with the criteria that have been set.

Risk analysis can be in the form of qualitative, semiquantitative, quantitative analysis or a combination of these, depending on the risk information and data available. Quantitative analysis has a higher level of complexity and costs more than semi-quantitative and qualitative analysis. In practice, qualitative analysis is often used first to get a general indication of the level of risk. Furthermore, a more specific quantitative analysis was carried out.

The types of risk analysis are as follows:

i. Qualitative Analysis Qualitative analysis uses descriptive terms or scales to describe the magnitude of the potential consequences and the likelihood (likelihood) if a risk event occurs.

   Qualitative analysis used:
   - As an initial screening activity to identify risks that require a more detailed analysis;
   - When the level of risk does not allow for a more detailed analysis due to time and resource factors; or
   - When numerical data are insufficient for the purpose of quantitative analysis.

ii. Semi Quantitative Analysis
   Semi-quantitative risk analysis takes one step further than qualitative analysis, namely by assigning a value attribute or a multiplier to the magnitude of likelihood and consequence. The number allocated to each description does not have to contain an accurate relationship to the actual magnitude of the consequences and likelihood. Values used to describe consequences reflect relative magnitudes and not absolute magnitudes or measures. Meanwhile, the values used for likelihood are subjective and variable values according to the conditions of the risk event being analyzed. The aim is to obtain a more detailed prioritization than is usually obtained in a qualitative analysis. Sometimes likelihood consists of two elements, namely the frequency of exposure and the probability of an occurrence of a risk event. The frequency of exposure is the extent of the area where the risk source is present, while

sumber risiko terdapat, sedangkan probabilitas adalah kemungkinan kesempatan sumber risiko terjadi. Perhatian harus dipusatkan ketika terjadi situasi di mana hubungan antara kedua elemen tidak sepenuhnya independen, misalnya terdapat hubungan yang kuat antara frekuensi eksposur dengan probabilitas.

iii. Analisis Kuantitatif
Analisis kuantitatif menggunakan nilai angka (tidak menggunakan skala deskriptif seperti digunakan dalam Analisis kualitatif dan semi kuantitatif), baik untuk konsekuensi maupun liketihood, dengan menggunakan data dari berbagai sumber yang tersedia. Kualitas analisis tergantung pada akurasi dan kelengkapan nilai numerik yang digunakan. Konsekuensi dapat diestimasi dengan pembuatan model outcome dari suatu atau beberapa peristiwa, atau dengan ekstrapolasi hasil kajian eksperimen atau data masa lalu. Konsekuensi dapat dinyatakan dalam satuan moneter (mata uang), kriteria teknik (satuan pengukuran) atau manusia (kematian/cedera) atau kriteria lainnya. Dalam beberapa kasus, diperlukan lebih dari satu nilai numerik untuk menentukan konsekuensi pada waktu, tempat, kelompok atau situasi yang berbeda.

Pada akhir tahapan analisis risiko ini diharapkan diperoleh:
- Besaran tiap-tiap risiko (level of single risk)
- Peta Risiko.

**c. Evaluasi risiko**
Evaluasi risiko merupakan pembandingan antara level risiko yang ditemukan selama proses analisis dengan kriteria risiko yang ditetapkan sebelumnya. Dalam evaluasi risiko, level risiko dan kriteria risiko harus diperbandingkan dengan menggunakan basis yang sama. Evaluasi kualitatif mencakup pembandingan level risiko kualitatif terhadap kriteria kualitatif, dan evaluasiku antitatif mencakup pembandingan level risiko numerik terhadap kriteria yang dapat dinyatakan dalam angka tertentu, seperti kematian, frekuensi atau nilai uang. Demikian juga perbandingan level risiko semi kuantitatif.

Hasil dari Evaluasi Risiko adalah:
i. Daftar risiko yang dapat diterima atau tidak dapat diterima untuk pengambilan tindakan lebih lanjut.
ii. Prioritas risiko.
iii. Jika risiko-risiko masuk dalam kategori rendah atau risiko yang dapat diterima, maka

the probability is the probability of the risk source occurring. Attention should be paid to situations where the relationship between the two elements is not completely independent, for example, there is a strong relationship between exposure frequency and probability.

iii. Quantitative Analysis
Quantitative analysis uses numerical values (not using a descriptive scale as used in qualitative and semi-quantitative analysis), both for consequences and likelihood, using data from various available sources. The quality of the analysis depends on the accuracy and completeness of the numerical values used. Consequences can be estimated by modeling the outcome of an event or events, or by extrapolating the results of experimental studies or past data. Consequences can be expressed in monetary units (currency), technical criteria (units of measurement) or human (death/injury) or other criteria. In some cases, more than one numerical value is required to determine consequences at different times, places, groups or situations.

At the end of this risk analysis stage, it is expected to obtain:
- The amount of each risk (level of single risk)
- Risk Map.

**c. Risk evaluation**
Risk evaluation is a comparison between the level of risk found during the analysis process with the risk criteria set previously. In risk evaluation, risk levels and risk criteria must be compared using the same basis. Qualitative evaluation includes comparing the qualitative risk level against qualitative criteria, and anti-tative evaluation includes comparing the numerical risk level against criteria that can be expressed in a certain number, such as mortality, frequency or value for money. Likewise, the comparison of semi-quantitative risk levels.

The results of the Risk Evaluation are:
i. List of acceptable or unacceptable risks for further action taking.
ii. Risk priority.
iii. If the risks fall into the category of low or acceptable risks, then the risks are accepted

risikorisiko tersebut diterima dengan atau tanpa perlakuan/penanganan lebih lanjut. Tetapi jika risiko-risiko adalah menengah atau tinggi, maka harus diambil tindakan perlakuan lebih lanjut. Keputusan penanganan risiko harus dibuat sesuai dengan persyaratan hukum, peraturan, dan persyaratan lainnya.

with or without further treatment. But if the risks are medium or high, then further action should be taken. Risk treatment decisions must be made in accordance with legal, regulatory and other requirements.

2. Penanganan risiko

Penanganan risiko adalah proses pengembangan, pemilihan dan pengimplementasian pengendalian risiko.
Penanganan risiko dapat berupa:

a. Menghindari risiko dengan menghentikan aktivitas yang menimbulkan risiko;
b. Mengambil peluang dari aktivitas yang berisiko;
c. Memindahkan sumber risiko;
d. Mengubah sifat dan besaran liketihood;
e. Mengubah konsekuensi;
f. Mentransfer risiko misalanya dengan asuransi;
g. Menerima risiko.

Penanganan risiko yang berhubungan dengan akibat (konsekuensi) negatif seringkali disebut juga mitigasi risiko, eliminasi risiko, pencegahan risiko, pengurangan risiko, penekanan risiko dan koreksi risiko.

Penanganan risiko meliputi identifikasi opsi untuk menangani risiko, menaksir opsi, menyiapkan rencana penanganan risiko, dan implementasi rencana penanganan risiko. Opsi penanganan risiko dapat berupa menghindari risiko dengan memutuskan untuk tidak melakukan aktivitas yang menimbulkan risiko, mencari peluang dengan memutuskan untuk melakukan aktivitas yang akan menghasilkan atau meningkatkan risiko, menghilangkan sumber risiko, mengurangi likelihood, mengurangi konsekuensi, memindahkan atau membagi risiko, dan menerima risiko. Jika pilihan penanganan risiko berdampak pada risiko di bagian lain perusahaan, maka bagian yang terkena dampak penanganan harus dilibatkan dalam pengambilan keputusan.

Jika sumber daya untuk penanganan risiko terbatas, maka rencana penanganan harus jelas dengan memprioritaskan penanganan risiko yang perlu didahulukan. Perusahaan harus menyadari sifat dan lingkup sisa risiko (residual risk) setelah penanganan risiko. Sisa risiko residual harus didokumentasikan, menjadi subjek pemantauan, penelaahan, dan jika diperlukan dilakukan penanganan lebih lanjut.

3. Pemantauan dan Penelaahan

Pemantauan dan penelaahan risiko merupakan suatu bagian terencana dari proses manajemen risiko. Tanggung jawab terhadap kegiatan ini harus ditentukan dengan jelas. Proses pemantauan dan penelaahan risiko mencakup segala aspek proses manajemen risiko dengan tujuan:

2. Risk management

Risk management is the process of developing, selecting and implementing risk controls.

Risk management can be in the form of:

a. Avoid risk by stopping activities that pose a risk;
b. Take advantage of risky activities;
c. Transferring risk sources;
d. Changing the nature and magnitude of likelihood;
e. Changing consequences;
f. f. Transferring risk for example by insurance;
g. g. Accept the risk.

Management of risks associated with negative consequences is often referred to as risk mitigation, risk elimination, risk prevention, risk reduction, risk suppression and risk correction.

Risk management includes identifying options for dealing with risks, assessing options, preparing risk management plans, and implementing risk management plans. Risk management options can be in the form of avoiding risk by deciding not to carry out activities that pose a risk, seeking opportunities by deciding to perform activities that will generate or increase risk, eliminate sources of risk, reduce likelihood, reduce consequences, transfer or share risk, and accept risk. If the choice of risk treatment has an impact on risk in other parts of the company, then the part affected by the treatment must be involved in decision making.

If the resources for risk management are limited, then the treatment plan must be clear by prioritizing the risk management that needs to be prioritized. The company must be aware of the nature and scope of the residual risk after handling the risk. The remaining residual risk must be documented, be the subject of monitoring, review, and if necessary further treatment.

3. Monitoring and Review

Risk monitoring and review is a planned part of the risk management process. Responsibilities for these activities should be clearly defined. The risk monitoring and review process covers all aspects of the risk management process with the objectives of:

a. Analisis dan pembelajaran dari peristiwa, perubahan dan tren risiko;
b. Mendeteksi perubahan dalam konteks eksternal dan Internal perusahaan termasuk perubahan pada risiko itu sendiri yang dapat menuntut adanya revisi atau penanganan dan prioritas risiko;
c. Memastikan bahwa proses pengendalian dan cara penanganan risiko efektif, baik dari segi desain maupun operasi;
d. Mengidentifikasi risiko-risiko baru.

Pemantauan dan penelahaan yang dilakukan secara periodik sangat penting untuk meyakinkan bahwa rencana manajemen masih tetap relevan dan hasil pemantauan dan penelaahan telah dicatat, serta dilaporkan secara Internal atau eksternal sesuai kebutuhan, sebagai bahan masukan untuk tinjauan terhadap kerangka manajemen risiko.

## Jenis-Jenis Risiko Perusahaan dan Pengelolaannya

1. **Risiko Persaingan Usaha dan Pemasaran**
   Jenis risiko ini merupakan risiko yang dihadapi perusahaan terkait daya saing dalam melakukan persaingan usaha yang menyebabkan kinerja pemasaran tidak berjalan dengan baik.

2. **Risiko Pembayaran**
   Tertundanya atau tidak dibayarnya biaya proyek oleh pemberi kerja merupakan jenis risiko yang disebabkan adanya penundaan pembayaran dan/atau tidak dibayarnya jasa atau penjualan dari pihak Pemberi Kerja/Konsumen yang disebabkan oleh berbagai faktor dan berakibat pada timbulnya kerugian dari Perseroan.

3. **Risiko Fluktuasi Nilai Tukar mata Uang**
   Merupakan salah satu jenis risiko yang disebabkan adanya fluktuasi nilai tukar mata uang yang berpengaruh pada pembelian bahan baku produksi atau perubahan nilai transaksi terhadap suatu pekerjaan yang berakibat pada pembengkakan biaya produksi.

4. **Risiko Ketidakpastian/Kenaikan harga**
   Sama halnya dengan risiko fluktuasi nilai tukar, risiko ketidakpastian/kenaikan harga disebabkan adanya ketidakpastian atas harga bahan baku pokok yang berasal dari luar maupun dalam negeri yang berakibat pada pembengkakan biaya produksi.

5. **Risiko adanya Perubahan regulasi Pengadaan Barang dan Jasa**
   Pasal 89 ayat (2a)-Pembayaran untuk Pekerjaan Konstruksi dilakukan senilai pekerjaan yang telah terpasang.

6. **Risiko Kurangnya Tenaga Kerja Inti Proyek**
   Jenis risiko ini disebabkan oleh tidak seimbangnya jumlah tenaga kerja inti perusahaan dengan jumlah proyek yang dikerjakan.

a. Analysis and learning of risk events, changes and trends;
b. Detect changes in the external and internal context of the company including changes to the risk itself that may require revision or risk management and priority;
c. Ensuring that the control process and risk management methods are effective, both in terms of design and operation;
d. Identify new risks.

Periodic monitoring and review is very important to ensure that the management plan is still relevant and the results of the monitoring and review have been recorded, and reported internally or externally as needed, as input for a review of the risk management framework.

## Types of Company Risk and Its Mitigation

1. **Business Competition and Marketing Risk**
   This type of risk is a risk faced by companies related to competitiveness in conducting business competition which causes marketing performance to not work well.

2. **Payment Risk**
   Delayed or non-payment of project costs by the employer is a type of risk caused by delays in payment and/or non-payment of services or sales from the Employer/Consumer caused by various factors and results in losses from the Company.

3. **Risk of Currency Exchange Rate Fluctuations**
   Is a type of risk caused by fluctuations in currency exchange rates that affect the purchase of production raw materials or changes in the transaction value of a job which results in an increase in production costs.

4. **Risk of Uncertainty/Increase in price**
   Similar to the risk of exchange rate fluctuations, the risk of uncertainty/price increases is due to uncertainty over the prices of basic raw materials originating from outside and within the country which results in an increase in production costs.

5. **Risk of Changes in the regulation of the Procurement of Goods and Services**
   Article 89 paragraph (2a)-Payment for Construction Works is made in the amount of the work that has been installed.

6. **Risk of Lack of Project Core Workforce**
   This type of risk is caused by an imbalance in the number of the company's core workforce with the number of projects being worked on.

## Risiko-Risiko Utama yang Dihadapi Perusahaan dan Upaya Pengelolaannya
**Key Risks Facing the Company and Its Management**

| Risiko<br>Risk | Upaya Pengelolaan Risiko<br>Risk Management Effort |
|---|---|
| **Risiko Korporasi**<br>**Corporate Risk** | |
| Gagal dalam Lelang/Tender<br>Failure to Bid/Tender | • Evaluasi harga penawaran lebih detail<br>• Fokus seleksi pasar dan mencari target pengganti yang hasil evaluasi Manajemen Risiko feasible untuk diambil<br>• Implementasi Aplikasi Bank Data Harga Satuan dan Metode Kerja<br><br>• More detailed evaluation of bid prices<br>• Focus on market selection and look for replacement targets that the Risk Management evaluation results are feasible to take<br>• Implementation of Unit Price and Work Method Data Bank Application |
| Kenaikan biaya konstruksi<br>Increase in construction costs | • Monitoring progres secara intensif.<br>• Mencari peluang Value Engineering<br>• Evaluasi dan monitoring Supplier/Subkon minimal 3 rekanan<br>• Menerbitkan PO/Kontrak kepada Supplier yang sesuai dengan RBK/PPP awal<br><br>• Intensive progress monitoring.<br>• Look for Value Engineering opportunities<br>• Evaluation and monitoring of Suppliers / Subcontractors of at least 3 partners<br>• Issue POs/Contracts to Suppliers that are by the initial RBK/PPP |
| Tidak lulus Prakualifikasi Lelang/ Tender<br>Did not pass Bid/Tender Prequalification | • Bekerja sama dengan pihak terkait untuk pemenuhan Sertifikat Keahlian (SKA) dan Sertifikat Keterampilan (SKT)<br>• Melakukan program investasi peralatan dalam RKAP serta melakukan MOU sewa beli peralatan<br>• Melakukan Joint Operation (JO)/Kerjasama Operasional (KSO) dengan Perusahaan lain untuk menambah pengalaman Perusahaan<br>• Fokus seleksi pasar dan mencari target pengganti yang hasil evaluasi Manajemen Risiko feasible untuk diambil<br><br>• Cooperate with related parties to fulfill Certificates of Expertise (SKA) and Certificates of Skills (SKT).<br>• Conduct an equipment investment program in the RKAP and conduct equipment lease purchase MOUs<br>• Conduct Joint Operation (JO)/Operational Cooperation (KSO) with other companies to increase the Company's experienced<br>• Focus on market selection and look for replacement targets that the Risk Management evaluation results are feasible to take |
| Salah hitung RAB (Rencana Anggaran Biaya)<br>Miscalculating the RAB (Budget Plan) | • Meningkatkan kompetensi Tim Estimating dalam memahami dokumen tender<br>• Membuat checklist kelengkapan dokumen sebelum upload<br>• Membuat bank data metode kerja dan analisa harga satuan<br>• Melakukan Value Engineering pada Proyek salah hitung RAB (Protektif)<br><br>• Improve the competence of the Estimating Team in understanding tender documents<br>• Create a checklist of document completeness before uploading<br>• Create a data bank of work methods and unit price analysis<br>• Perform Value Engineering on the Project miscalculated RAB (Protective) |
| Kecelakaan kerja dan pencemaran lingkungan<br>Occupational accidents and environmental pollution | • Implementasi K3L secara tegas dan konsisten<br>• Tertib APD dan rambu-rambu K3<br>• Meningkatkan kompetensi Inspektur HSE<br>• Meningkatkan pengawasan kerja<br>• Serta mengelola limbah konstruksi dengan baik agar tidak mencemari lingkungan<br>• Penggunaan aplikasi SIM HSE<br>• Penggunaan aplikasi Manajemen Risiko<br><br>• Firm and consistent implementation of HSE<br>• Orderly PPE and HSE signs<br>• Improve the competence of HSE Inspectors<br>• Improve work supervision<br>• And manage construction waste properly so as not to pollute the environment<br>• Use of HSE SIM application<br>• Use of Risk Management application |
| Perputaran Cash Flow perusahaan buruk<br>The company's cash flow turnover is bad | • Melakukan koordinasi dengan Owner untuk segera melakukan pembayaran sesuai dengan progres yang sudah dikerjakan<br>• Melakukan monitoring atas tagihan bruto dan piutang usaha<br>• Mencari/menyediakan alternatif pembiayaan ke Perbankan untuk pengerjaan Proyek sesuai schedule<br><br>• Coordinate with the Owner to immediately make payments by the progress that has been done<br>• Monitor gross bills and accounts receivable<br>• Seek/provide alternative financing to banks for project work according to the schedule |

| Risiko<br>Risk | Upaya Pengelolaan Risiko<br>Risk Management Effort |
|---|---|
| Perusahaan tidak mampu mengcover *cost of fund* MTN yang lebih tinggi dari bunga bank<br>The company is unable to cover the MTN cost of funds which is higher than bank interest rates | • Melakukan monitoring inflow secara rutin<br>• Mencadangkan dana secara terjadwal dari penerimaan termin selama 6 bulan sebelum MTN jatuh tempo<br>• Mencari/menyediakan alternatif pendanaan melalui perbankan<br><br>• Conduct regular monitoring of inflow<br>• Reserve funds on a scheduled basis from term receipts for 6 months before MTN matures<br>• Seek/provide alternative funding through banks |
| Tenaga Kerja tidak kompeten di bidangnya<br>Labor is not competent in their field | • Pemetaan jenis pelatihan/pengembangan sesuai dengan kompetensi yang diharapkan<br>• Pelaksanaan pelatihan dan peningkatan kompetensi Karyawan<br>• Meningkatkan peran Nindya Learning Center (NLC) sebagai penyedia pelatihan internal Perusahaan<br>• Untuk pelaksanaan tugas yang mempunyai dampak signifikan terhadap kinerja Perusahaan dilakukan kerja sama dengan Konsultan/ tenaga profesional<br><br>• Mapping of training/development types by expected competencies<br>• Implementation of training and competency improvement for employees<br>• Enhancing the role of Nindya Learning Centre (NLC) as the Company's internal training provider.<br>• For the implementation of tasks that have a significant impact on the Company's performance, cooperation with consultants/professionals is carried out. |
| Kurangnya jumlah tenaga kerja<br>Lack of labor | • Melakukan analisa kebutuhan tenaga kerja dan menambah tenaga kerja sesuai dengan kebutuhan<br>• Melakukan evaluasi kinerja serta minat dan bakat dari Karyawan<br>• Rekrutmen tenaga profesional<br><br>• Analyze labor needs and increase the workforce as needed.<br>• Evaluate the performance and interests and talents of employees<br>• Recruitment of professionals |
| Gagalnya pelaksanaan Investasi & *Financial Close* untuk Proyek Investasi<br>Failure to implement Investment & Financial Close for Investment Projects | • Koordinasi dan Konsorsium yang baik dengan Lender yang kredibel dan potensial<br>• Menggunakan skema pinjaman *Joint Borrowing*, Pinjaman Korporasi, atau *Full Equity* melalui *Equity Call*.<br>• Seleksi *Equity Partner* yang kompeten dalam menjalankan Proyek sejenis.<br>• Mengkaji dan mencari skema kerja sama yang menarik bagi calon *Equity Partner*.<br><br>• Good coordination and Consortium with credible and potential Lenders<br>• Using Joint Borrowing, Corporate Loan, or Full Equity through Equity Call.<br>• Selection of Equity Partners who are competent in running similar projects.<br>• Review and look for attractive cooperation schemes for prospective Equity Partners. |
| **Risiko Operasional Proyek**<br>**Project Operational Risk** | |
| Kenaikan biaya konstruksi<br>Increase in construction costs | • Monitoring progres secara intensif<br>• Bekerja sama dengan rekanan dengan harga terbaik<br>• Melakukan kontrak payung dengan rekanan untuk meminimalisir kenaikan harga<br>• Menggunakan metode kerja yang tepat / sesuai dengan kondisi lapangan<br>• Mengajukan klaim adanya perubahan volume pekerjaan dan metode kerja<br>• Melakukan peningkatan pengawasan kerja untuk meminimalisir *rework*<br><br>• Intensive progress monitoring<br>• Work with partners at the best price<br>• Conduct umbrella contracts with partners to minimize price increases<br>• Using appropriate work methods / by field conditions<br>• Submit claims for changes in work volume and work methods<br>• Increase work supervision to minimize re-work |
| Ketidaklancaran supply material dan peralatan<br>Unreliable supply of materials and equipment | • Berkoordinasi dengan Konsultan dan Owner untuk mengganti material yang sulit didapat<br>• Melakukan koordinasi dengan bagian procurement Divisi dan Pusat<br>• Mendatangkan material dari luar daerah<br>• Mencari alternatif supplier/vendor<br>• Melakukan PO material minimal 2 minggu sebelum pelaksanaan pekerjaan<br><br>• Coordinate with the Consultant and Owner to replace materials that are difficult to obtain.<br>• Coordinate with Division and Centre procurement department<br>• Bring in materials from outside the region<br>• Look for alternative suppliers/vendors<br>• Make a PO for materials at least 2 weeks before the work implementation |
| Keterlambatan Termin & Dropping dana<br>Late Term & Dropping funds | • Melakukan koordinasi dengan Owner dan pihak terkait lainnya untuk mempercepat proses pembayaran<br>• Mengejar progres agar dapat menagih termin secara tepat waktu<br>• Melakukan MoU dengan Owner terkait proses pembayaran<br><br>• Coordinate with the Owner and other related parties to accelerate the payment process<br>• Pursue progress to collect the term promptly<br>• Conduct MoU with Owner regarding the payment process |

| Risiko<br>Risk | Upaya Pengelolaan Risiko<br>Risk Management Effort |
|---|---|
| Kecelakaan kerja dan pencemaran lingkungan<br>Occupational accidents and environmental pollution | • Implementasi K3L secara tegas dan konsisten<br>• Tertib APD dan rambu-rambu K3<br>• Meningkatkan kompetensi Inspektur HSE<br>• Meningkatkan pengawasan kerja<br>• Serta mengelola limbah konstruksi dengan baik agar tidak mencemari lingkungan<br>• Penggunaan aplikasi SIM HSE<br>• Penggunaan aplikasi Manajemen Risiko<br><br>• Firm and consistent implementation of HSE<br>• Orderly PPE and HSE signs<br>• Improve the competence of HSE Inspectors<br>• Improve work supervision<br>• And manage construction waste properly so as not to pollute the environment<br>• Use of HSE SIM application<br>• Use of Risk Management application |
| Keterbatasan alat dan tenaga kerja<br>Limited equipment and labor | Melakukan analisa dan penambahan jumlah alat dan tenaga kerja sesuai dengan kebutuhan proyek<br>Analyze and increase the number of tools and labor by project needs. |
| Kinerja subkontraktor buruk<br>Bad subcontractor performance | • Memastikan pengadaan barang dan jasa sesuai dengan SOP yang ada (masuk rekanan terseleksi).<br>• Memberikan surat teguran kepada subkon apabila terjadi keterlambatan,<br>• Koordinasi dengan Subkon untuk melakukan penambahan alat sesuai dengan spesifikasi teknis dalam RKS<br><br>• Ensure the procurement of goods and services by existing SOPs (entering selected partners).<br>• Provide a warning letter to the sub-con if there is a delay,<br>• Coordination with the Sub-con to add equipment to the technical specifications in the RKS. |
| Design tidak lengkap<br>Incomplete Design | • Melakukan koordinasi dengan Konsultan Perencana untuk mempercepat penyelesaian DED<br>• Koordinasi dengan Konsultan dan Core Team terkait perubahan design,<br>• Pengajuan MC-0, final design approve dan amandemen kontrak<br><br>• Coordinate with the Planning Consultant to accelerate the completion of the DED.<br>• Coordination with the Consultant and Core Team regarding design changes,<br>• MC-0 submission, final design approval, and contract amendment |
| Pekerja Proyek tertular COVID-19<br>Project Labor infected with COVID-19 | • Menerapkan protokol kesehatan<br>• Melakukan sosialisasi COVID-19<br>• Melakukan sistem kerja Work From Home (WFH)<br>• Pengecekan suhu tubuh tiap hari<br>• Membagikan masker dan vitamin kepada karyawan<br>• Menyediakan hand sanitizer pada area kerja<br>• Rutin melakukan penyemprotan desinfektan pada area kerja<br>• Melakukan rapid/swab test berkala<br>• Melakukan vaksinasi kepada karyawan<br>• Bekerja sama dengan pihak Rumah Sakit<br><br>• Implement health protocols<br>• Socializing COVID-19<br>• Implement a Work From Home (WFH) work system<br>• Daily body temperature checks<br>• Distribute masks and vitamins to employees<br>• Provide hand sanitizer in the work area<br>• Routinely spraying disinfectants in the work area<br>• Conduct periodic rapid/swab tests<br>• Vaccinating employees<br>• Cooperate with the hospital |
| Proyek terkena denda keterlambatan<br>Project subject to delay penalties | • Melakukan percepatan progres dengan menambah sumber daya alat dan tenaga kerja.<br>• Melakukan klaim biaya umum dan perpanjangan waktu kepada Owner apabila keterlambatan progres disebabkan belum tersedianya DED dan lahan kerja<br><br>• Accelerate progress by increasing equipment and labor resources.<br>• Claim the general costs and extension of time to the Owner if the delay in progress is due to the unavailability of DED and working land. |

## Evaluasi Implementasi Manajemen Risiko

Evaluasi Implementasi Manajemen Risiko Risiko-risiko tersebut di atas akan selalu dimonitor dan dievaluasi dengan memperhatikan dinamika kegiatan usaha dan peraturan-peraturan terkait, termasuk memetakan risiko-risiko yang mungkin belum teridentifikasi.

Melalui penerapan sistem manajemen risiko dalam kegiatan operasional, perusahaan memperoleh keakuratan dalam mengidentifikasi risiko industri, keuangan, serta lainnya. Perusahaan juga mampu menjadikan budaya pengelolaan risiko sebagai bagian dari budaya pegawai.

Manajemen risiko telah mewarnai dan berkontribusi positif dalam proses perencanaan, pengambilan keputusan, dan penguatan penerapan GCG di perusahaan. Sistem manajemen risiko yang diterapkan perusahaan mampu meminimalisir dan atau menekan kemungkinan risiko yang akan terjadi. hal ini terlihat dari efektivitas atas kualitas, kuantitas, dan waktu yang tercapai.

Evaluasi implementasi manajemen risiko dilakukan melalui monitoring dan review risiko. Implementasi manajemen risiko yang saat ini telah dijalankan akan disempurnakan dengan membangun sistem manajemen risiko yang mengacu kepada framework atau kerangka kerja CoSo.

Sedangkan evaluasi risiko dilakukan melalui pengelompokkan risiko berdasarkan level risikonya. Pengelompokkan tersebut dimasukkan ke dalam sebuah peta/profil risiko sehingga terlihat risiko yang mana yang lebih tinggi dibandingkan risiko lain.

## Evaluation of Risk Management Implementation

The risks mentioned above will always be monitored and evaluated by taking into account the dynamics of business activities and related regulations, including mapping the risks that may not have been identified.

Through the implementation of a risk management system in operational activities, the company gains accuracy in identifying industrial, financial, and other risks. The company is also able to make risk management culture part of the employee culture.

Risk management has colored and contributed positively to the process of planning, decision making, and strengthening the implementation of GCG in the company. The risk management system implemented by the company is able to minimize and/or suppress the possible risks that will occur. this can be seen from the effectiveness of the quality, quantity, and time achieved.

Evaluation of risk management implementation is carried out through risk monitoring and review. The current implementation of risk management will be improved by building a risk management system that refers to the CoSo framework.

Meanwhile, risk evaluation is carried out through risk grouping based on the level of risk. The grouping is entered into a map/ risk profile so that it can be seen which risk is higher than other risks.

## PERNYATAAN DIREKSI DAN DEWAN KOMISARIS ATAS KECUKUPAN SISTEM MANAJEMEN RISIKO

Direksi dan Dewan Komisaris menilai sistem manajemen risiko di PT Nindya Karya telah sesuai dengan rencana penanganan risiko dan memenuhi kecukupan dari kebijakan serta standar yang dijadikan pedoman. Kecukupan tersebut mencakup antara lain:

1. Kecukupan Informasi dan Analisa Risiko
   Direksi secara aktif dan dibantu oleh Divisi Manajemen Risiko dan sistem melakukan pemantauan serta pemutakhiran data informasi terkait dengan risiko yang dimiliki oleh masing-masing unit kerja (*Risk Owner*) secara *real time*. Informasi yang diterima digunakan sebagai langkah untuk memitigasi risiko yang mungkin timbul dikemudian hari.
2. Kecukupan Proses Identifikasi, Pengukuran, Pemantauan, dan Pengendalian Risiko
   Direksi melalui fungsi Manajemen Risiko dan sistem telah melakukan pemeriksaan, evaluasi, pelaporan, dan/atau rekomendasi perbaikan atas kecukupan dan efektivitas proses manajemen risiko yang kemudian ditindaklanjuti melalui evaluasi oleh Komite Pemantau Manajemen Risiko. Kegiatan ini dilakukan untuk memastikan kecukupan proses manajemen risiko telah dilakukan sesuai dengan pedoman dan ketentuan yang berlaku.

## STATEMENT OF THE BOARD OF DIRECTORS AND BOARD OF COMMISSIONERS ON ADEQUACY OF RISK MANAGEMENT SYSTEM

The Board of Directors and Board of Commissioners assess that the risk management system at PT Nindya Karya is in accordance with the risk management plan and meets the adequacy of the policies and standards used as guidelines. The adequacy includes among others:

1. Adequacy of Information and Risk Analysis
   The Board of Directors actively and assisted by the Risk Management Division and the system monitors and updates information data related to risks owned by each work unit (Risk Owner) in real time. The information received is used as a step to mitigate risks that may arise in the future.
2. Adequacy of Identification, Measurement, Monitoring, and Risk Control Processes
   The Board of Directors through Risk Management and system function performed audit, evaluations, reporting and/ or provided recommendations on the adequacy and effectiveness of the risk management process, which was then followed up through an evaluation by the Risk Monitoring Committee. This activity was performed to ensure that the adequacy of risk management process has been executed in accordance with the applicable guidelines and regulations.

# **Sistem** Pengendalian Intern
## Internal Control System

Sistem Pengendalian Intern (SPI) yang efektif merupakan komponen penting dalam manajemen Perusahaan sehingga menjadi dasar bagi kegiatan operasional Perusahaan untuk meningkatkan efektifitas dan efisiensi operasional Perusahaan, keandalan pelaporan keuangan serta kepatuhan terhadap hukum dan peraturan yang berlaku. Manajemen akan memiliki dasar yang kuat dan tepat untuk meningkatkan kepatuhan perusahaan terhadap ketentuan dan peraturan perundang-undangan yang berlaku; menjamin tersedianya laporan keuangan dan laporan manajemen yang benar, lengkap, dan tepat waktu; dan memenuhi efisiensi dan efektivitas dari kegiatan usaha perusahaan.

An effective Internal Control System (SPI) is a main component in the Company's management so that it becomes the basis for the Company's operational activities to improve the effectiveness and efficiency of the Company operations, the reliability of financial reporting, and compliance with applicable laws and regulations. Management will have a strong and appropriate basis to improve the company's compliance with applicable laws and regulations; ensure the availability of correct, complete, and timely financial statements and management reports; and fulfill the efficiency and effectiveness of the company's business activities.

Dalam rangka meningkatkan akuntabilitas setiap keputusan dan meningkatkan transparansi dan akurasi pencatatan transaksi bisnis, perusahaan mengupayakan pengembangan Sistem pengendalian intern dengan menggunakan pendekatan COSO (*Committee of Sponsoring Organizations of threadway Commissions*).

In order to increase the accountability of every decision and increase the transparency and accuracy of recording business transactions, the company seeks to develop an internal control system using the COSO (Committee of Sponsoring Organizations of threadway Commissions) approach.

Sistem Pengendalian Intern mencakup:

1. Lingkungan pengendalian Internal dalam Perseroan yang disiplin dan terstruktur;
   Manajemen Nindya Karya menekankan pentingnya nilai-nilai integritas dan etika dalam menjalankan usaha Perseroan.
2. Pengkajian dan pengelolaan risiko usaha
   Perseroan terus berupaya memetakan, mengidentifikasi dan menganalisis faktor-faktor yang menimbulkan risiko di kemudian hari, serta merumuskan mitigasi atas risiko-risiko yang sudah dapat diidentifikasi.
3. Aktivitas pengendalian;
   Manajemen telah merancang kebijakan dan prosedur untuk mengidentifikasi resiko tertentu yang dihadapi perusahaan agar mengurangi terjadinya kecurangan. Selain itu, Internal Audit Perseroan bekerja sama dengan External Audit untuk pengendalian fisik serta pemeriksaan kinerja secara independen.
4. Sistem informasi dan komunikasi;
   Perseroan telah menyediakan informasi dan komunikasi melalui rapat kerja, rapat koordinasi, sosialisasi.
5. Monitoring
   Perseroan memantau secara berkala atas implementasi sistem pengendalian intern melalui Internal Audit untuk memastikan tidak terjadi kecurangan dari proses bisnis Perseroan.

Internal Control System includes:

1. Internal control environment within the Company which is disciplined and structured;
   Nindya Karya's management emphasizes the values of integrity and ethics in running the Company's business.
2. Business risk assessment and processing
   The Company continuously strives to map, identify and analyze factors that pose risks in the future, as well as formulate mitigations for the risks that are identified.
3. Control activities;
   Management has developed policies and procedures to identify certain risks encountered by the company to reduce the occurrence of fraud. Therefore, the Company's Internal Audit works closely with External Audit for physical control and independent performance checks.
4. Information and communication systems;
   The Company has provided information and communication through a work meeting, coordination meeting, and socialization.
5. Monitoring
   The Company regularly monitors the implementation of the internal control system by Internal Audits to ensure no fraud occurs from the Company business processes.

## PENGENDALIAN KEUANGAN DAN OPERASIONAL

Sistem pengendalian intern yang diterapkan di Perseroan mencakup aktivitas pengendalian keuangan dan operasional, yaitu:

1. Pengendalian Keuangan
   Sistem pengendalian intern dalam hal keuangan dilakukan guna memberikan jaminan kebenaran informasi keuangan, efektivitas dan efisiensi proses pengelolaan Perseroan serta aspek kepatuhan terhadap peraturan perundang undangan terkait. Direksi harus menetapkan suatu sistem pengendalian intern yang efektif untuk mengamankan investasi dan aset Perseroan.

2. Pengendalian Operasional
   Pengendalian dalam kegiatan operasional yang meliputi kegiatan produksi, penjualan, operasi maupun investasi dilakukan agar tercapainya target Perseroan yang terbebas dari kecurangan dan sesuai dengan peraturan di dalam Perseroan.

## KEPATUHAN PERSEROAN TERHADAP PERATURAN PERUNDANG-UNDANGAN

Dalam kapasitasnya sebagai perusahaan terbuka, Perseroan senantiasa mematuhi seluruh regulasi dan perundang-undangan yang berlaku. Pada prinsipnya, Perseroan secara proaktif mengikuti setiap perubahan ataupun update terkait peraturan di bidang pasar modal, khususnya yang relevan dengan bidang usaha Perseroan. Pada tahun ini, Perseroan telah mengikuti berbagai seminar dan sosialisasi yang berkaitan dengan perundang-undangan.

## EVALUASI TERHADAP EFEKTIVITAS SISTEM PENGENDALIAN INTERN

Sistem pengendalian intern Perusahaan berfokus pada penguatan aspek fundamental, serta aktivitas operasional dan bisnis. Manajemen juga melakukan evaluasi terhadap pelaksanaan sistem pengendalian intern Perusahaan secara berkala, didukung dengan akuntabilitas pencatatan informasi baik keuangan maupun non keuangan.

Hasil evaluasi atas pelaksanaan sistem pengendalian Intern menjadi salah satu dasar manajemen untuk menentukan perbaikan dan penyempurnaan sistem ataupun kebijakan yang memungkinkan manajemen menjalankan kegiatan operasional perusahaan dengan cara yang lebih efektif.

Berikut tahapan evaluasi atas efektivitas pelaksanaan pengendalian intern Perseroan:

1. SPI melakukan evaluasi atas efektivitas pelaksanaan pengendalian intern Perseroan;
2. Direksi menindaklanjuti laporan hasil audit yang dilaksanakan SPI maupun Auditor Eksternal dan melaporkan perkembangan tindak lanjut kepada Komisaris;
3. Komisaris memantau perkembangan tindak lanjut atas laporan hasil audit SPI maupun Auditor Eksternal;

## FINANCIAL AND OPERATIONAL CONTROL

Internal control system implemented by the company covers financial and operational activities:

1. Financial Control
   Internal control system in financial is done to guarantee the validity of financial information, effectiveness and efficiency of the Company process and compliance aspect to the regulations. The Board of Directors must determine an effective internal control system to secure the Company's investment and assets.

2. Operational Control
   Operational control covers a range of production, sales, operations as well as investment activities in order for the Company target to be achieved that is free from fraud and according to regulations of the Company.

## THE COMPANY'S COMPLIANCE ON LAWS AND REGULATIONS

In its capacity as a public company, the Company continuously complies to all prevailing regulations and legislation. In principle, the Company proactively follows all amendments and updated regulations in the stock market, especially those relevant to the Company's business. This year, the Company has participated in various seminars and socialisation in relation to those legislations.

## EVALUATION OF THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM

The Company's internal control system focuses on strengthening fundamental aspects, as well as operational and business activities. Management also evaluates the implementation of the Company's internal control system on a regular basis, supported by accountability for recording information, both financial and non-financial.

The results of the evaluation of the implementation of the Internal control system become one of the management's basis for determining the improvement and refinement of the system or policies that enable the management to carry out the company's operational activities in a more effective manner.

Following are the stages of evaluating the effectiveness of the Company's internal control implementation:

1. SPI evaluates the effectiveness of the Company's internal control implementation;
2. The Board of Directors follows up on reports on audit results carried out by SPI and External Auditors and reports on the progress of follow-up to the Commissioners;
3. The Commissioner monitors the progress of follow-up on the SPI audit report and the External Auditor;

4. Komisaris memberikan penilaian dan masuk terhadap laporan hasil audit SPI dan Auditor Eksternal yang mencakup materi laporan, sasaran audit dan ruang lingkup audit;
5. Komisaris mengawasi dan memantau kepatuhan Direksi dan Tim manajemen dalam menjalankan peraturan perundang-undangan.

Maksud dan Tujuan Evaluasi adalah:

1. Memberikan keyakinan kepada Direksi dalam pemberian pernyataan mengenai efektivitas pengendalian intern untuk selanjutnya memberikan keyakinan kepada stakeholder lain bahwa penerapan Sistem pengendalian intern perusahaan telah cukup memadai dalam mencapai tujuan yang diharapkanya itu kepatuhan terhadap peraturan dan perundang-undangan yang berlaku, tersedianya informasi keuangan dan manajemen yang benar, lengkap dan tepat waktu, dan efisien/efektivitas dari kegiatan usaha perusahaan.

2. Memberikan rekomendasi kepada Direksi menyangkut perbaikan penerapan Sistem Pengendalian Intern Perusahaan di masa yang akan datang (*Areas of Improvement*).

## PENGAWASAN DEWAN KOMISARIS DAN DIREKSI

Dalam upaya memastikan efektivitas sistem pengendalian intern, Direksi dan Dewan Komisaris bersama Unit Internal Audit dan Komite Audit melakukan rapat secara berkala. Rapat membahas pemantauan pengendalian internal dan rencana tindak lanjut atas hal-hal di luar kontrol. Unit Internal Audit/ Komite Audit akan melaporkan kepada Direksi dan Dewan Komisaris hasil pemantauan pengendalian internal.

## PERNYATAAN DIREKSI DAN DEWAN KOMISARIS ATAS KECUKUPAN SISTEM PENGENDALIAN INTERN

Dewan Komisaris dan Direksi memandang bahwa implementasi sistem pengendalian intern yang dilakukan sepanjang tahun 2022 sudah cukup baik. Manajemen berkomitmen untuk terus mengembangkan sistem pengendalian intern agar pelaksanaannya dapat berjalan efektif dan efisien, serta diharapkan dapat mendorong pertumbuhan dan keberlangsungan usaha Perseroan.

4. The Board of Commissioners evaluates and enters into the report on the results of the SPI audit and the External Auditor which includes the report material, audit objectives and audit scope;
5. The Board of Commissioners supervises and monitors the compliance of the Board of Directors and the management team in implementing the laws and regulations.

The Purpose and Objectives of the Evaluation are:

1. Provide confidence to the Board of Directors in providing a statement regarding the effectiveness of internal control to further provide confidence to other stakeholders that the implementation of the company's internal control system is adequate in achieving its expected goals, namely compliance with applicable laws and regulations, availability of financial and management information correct, complete and timely, and efficient/ effectiveness of the company's business activities.

2. Provide recommendations to the Board of Directors regarding the improvement of the Company's Internal Control System implementation in the future (Areas of Improvement).

## SUPERVISION OF BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

To ensure the effectiveness of the Internal Control System, the Board of Directors and the Board of Commissioners together with the Internal Audit Unit and Audit Committee hold regular meetings. The meeting discusses internal control monitoring and follow-up plans for matters beyond control. Internal Audit Unit/Audit Committee reports the outcomes of internal control monitoring to the Board of Directors and the Board of Commissioners.

## STATEMENT OF THE BOARD OF DIRECTORS AND BOARD OF COMMISSIONERS ON THE ADEQUACY OF THE INTERNAL CONTROL SYSTEM

The Board of Commissioners and the Board of Directors consider that the implementation of the internal control system in 2022 has been quite good. Management is committed to continuing to develop the internal control system so that its implementation can run effectively and efficiently and expected to encourage the growth and sustainability of the Company's business.

# **Sekilas** tentang Tanggung Jawab Sosial Perusahaan
## Corporate Social Responsibility at a Glance

Tanggung Jawab Sosial Perusahaan, atau *Corporate Social Responsibility* (CSR) menjadi sebuah wadah bagi perusahaan dalam membangun hubungan yang tumbuh Bersama dengan pemangku kepentingan, baik dari Internal seperti manajemen dan karyawan maupun dari eksternal seperti masyarakat sekitar lokasi usaha dan konsumen. Terkait pelaksanaan CSR, Perusahaan membaginya ke dalam 4 (empat) aspek.

Corporate Social Responsibility (CSR) is a forum for companies to build growing relationships with stakeholders, both internally such as management and employees, as well as from external parties such as the community around the business location and consumers. Regarding the implementation of CSR, the Company divides it into 4 (four) aspects.

01 *Corporate Social Responsibility* yang terkait dengan lingkungan hidup
Corporate Social Responsibility related to the environment

02 *Corporate Social Responsibility* yang terkait dengan ketenagakerjaan, kesehatan dan keselamatan kerja
Corporate Social Responsibility related to labor, health, and safety

03 *Corporate Social Responsibility* yang terkait dengan pengembangan sosial dan kemasyarakatan
Corporate Social Responsibility related to social and community development

04 *Corporate Social Responsibility* yang terkait dengan tanggung jawab kepada produk/ konsumen
Corporate Social Responsibility related to product/ consumer responsibility

# **Perkara Penting** dan Permasalahan Hukum
## Important Matters and Legal Issues

Perkara hukum yang dihadapi Perseroan, entitas anak, serta anggota Dewan Komisaris dan Direksi di sepanjang tahun 2022 adalah sebagai berikut :

Pada tanggal 21 Februari 2018, Komisi Pemberantasan Korupsi (“KPK”) bersurat kepada PT Nindya Karya (“Nindya”) melalui surat nomor: B/98/DIK.00/23/02/2018, yang isinya pemberitahuan dimulainya penyidikan perkara Tindak Pidana Korupsi Pembangunan Dermaga Bongkar pada Kawasan Perdagangan Bebas dan Pelabuhan Bebas Sabang yang dibiayai Anggaran Pendapatan dan Belanja Negara (APBN) TA. 2006 s/d 2011 (“Proyek”) yang diduga dilakukan oleh Nindya bersama-sama dengan PT Tuah Sejati. Penyidikan tersebut berlangsung dari tanggal ditetapkannya Nindya sebagai Tersangka tersebut sampai dengan Januari Tahun 2022.

The legal cases faced by the Company, its subsidiaries, and members of the Board of Commissioners and Directors throughout 2022 are as follows:

On February 21, 2018, the Corruption Eradication Commission (“KPK”) wrote to PT Nindya Karya (“Nindya”) through letter number: B/98/DIK.00/23/02/2018, which contained a notification of the commencement of investigation into the case of Corruption in the Construction of Unloading Jetty at Sabang Free Trade and Free Port Area financed by the State Budget (APBN) Year 2006 to 2011 (“Project”) allegedly committed by Nindya together with PT Tuah Sejati. The investigation lasted from the date Nindya was named as a suspect until January 2022.

Adapun Perkara tersebut merupakan pengembangan dari perkara yang telah terjadi karena adanya Tindak Pidana Korupsi terhadap Proyek dimaksud yang diduga dilakukan oleh karyawan Nindya selaku Kepala Cabang Nindya Cabang Sumatera Utara dan NAD merangkap Kuasa Nindya - Sejati JO (kerjasama yang dibentuk antara Nindya dengan PT Tuah Sejati untuk menjalankan proyek tersebut).

The case is a development of a case that has occurred because of the Corruption Crime against the Project in question which was allegedly committed by Nindya employees as Branch Manager of Nindya North Sumatra Branch and NAD concurrently Authorized Nindya - Sejati JO (a collaboration formed between Nindya and PT Tuah Sejati to run the project).

Selanjutnya, setelah adanya surat panggilan terdakwa nomor : 366/TUT.01.08/24/01/2022 dari KPK kepada Nindya tanggal 26 Januari 2022, status Nindya berubah dari Tersangka menjadi terdakwa. Dalam surat tersebut juga disampaikan perihal tanggal sidang pertama yang akan diadakan pada tanggal 31 Januari 2022.

Furthermore, after a summons letter number: 366/TUT.01.08/24/01/2022 from the KPK to Nindya on January 26th, 2022, Nindya's status changed from suspect to defendant. The letter also conveyed the date of the first hearing which will be held on January 31, 2022.

Pada tanggal 4 Agustus 2022 telah dibacakan tuntutan terhadap Nindya, yang berbunyi sebagaimana berikut:

1. Menyatakan Terdakwa I (PT NINDYA KARYA) dan Terdakwa II (PT TUAH SEJATI) telah terbukti secara sah dan meyakinkan menurut hukum bersalah melakukan Tindak Pidana Korupsi sebagaimana diatur dan diancam pidana dalam Pasal 2 ayat (1) jo. Pasal 18 UU No. 31/1999 tentang Pemberantasan Tindak Pidana Korupsi sebagaimana telah diubah dengan UU No. 20/2001 Tentang Perubahan atas UU No. 31/1999 jo. Pasal 55 ayat (1) ke1 KUHP jo. Pasal 65 ayat (1) KUHP sebagaimana dalam Dakwaan Primair;

2. Menjatuhkan pidana terhadap Terdakwa I dan Terdakwa II berupa pidana denda masing-masing sebesar Rp. 900.000.000 dengan ketentuan jika Para Terpidana tidak membayar denda paling lama 1 bulan setelah putusan memperoleh kekuatan hukum tetap dan apabila terdapat alasan yang kuat jangka waktu diperpanjang lagi paling lama 1 bulan, Para Terpidana tidak membayar uang denda dimaksud, maka harta bendanya dapat disita oleh Jaksa dan dilelang untuk membayar denda tersebut;

3. Menghukum Terdakwa I dengan pidana tambahan berupa pembayaran uang pengganti kepada negara sebesar Rp. 44.681.053.100;

4. Menetapkan uang sebesar Rp. 44.681.053.100 yang telah disita dari Terdakwa I diperhitungkan sebagai pembayaran uang pengganti.

On August 4th, 2022, the charges against Nindya were read out, which read as follows:

1. Stated Defendant I (PT NINDYA KARYA) and Defendant II (PT TUAH SEJATI) have been proven legally and convincingly according to the law guilty of committing the Crime of Corruption as regulated and punishable in Article 2 paragraph (1) jo. Article 18 of Law No. 31/1999 on the Eradication of Corruption as amended by Law No. 20/2001 on the Amendment to Law No. 31/1999 jo. Article 55 paragraph (1) to 1 of the Criminal Code jo. Article 65 paragraph (1) of the Criminal Code as in the Primair Indictment;

2. To impose a penalty against Defendant I and Defendant II in the form of a fine of Rp900,000,000 each, provided that if the Defendants do not pay the fine within 1 month after the decision becomes legally binding and if there is a strong reason for the period to extended for another 1 month, the Defendants do not pay the fine, then their assets may be confiscated by the Prosecutor and auctioned to pay the fine;

3. Punish Defendant I with additional punishment in the form of payment of restitution to the state in a total of Rp44,681,053,100;

4. Determine that the money of Rp44,681,053,100 that has been confiscated from Defendant I shall be calculated as payment of the restitution.

I. Pada tanggal tanggal 22 September 2022, Masing masing Terdakwa didampingi oleh masing-masing Penasehat Hukumnya. Majelis Hakim membacakan putusan dengan amar yang pada pokoknya sebagai berikut :

I. On September 22nd, 2022, each of the Defendants was represented by their respective legal counsels. The Panel of Judges read out the decision with the following main points:

## MENGADILI

1. Menyatakan Terdakwa I PT Nindya Karya yang dalam hal ini diwakili oleh Haedar A. Karim dan Terdakwa II PT Tuah Sejati yang diwakili oleh M. Taufik Reza terbukti secara sah dan meyakinkan bersalah melakukan Tindak Pidana Korupsi yang dilakukan secara bersama-sama sebagaimana dalam Dakwaan Primair;

2. Menjatuhkan pidana terhadap Terdakwa I PT Nindya Karya dan Terdakwa II PT Tuah Sejati berupa pidana denda masing-masing sebesar Rp 900.000.000,- (Sembilan ratus juta Rupiah) dengan ketentuan jika Para Terpidana tidak membayar denda paling lama 1 (satu) bulan setelah putusan memperoleh kekuatan hukum tetap dan apabila terdapat alasan yang kuat jangka waktu sebagaimana dimaksud telah diperpanjang lagi paling lama 1 (satu) bulan, Para Terpidana tidak membayar uang denda dimaksud, maka harta bendanya dapat disita oleh Jaksa dan dilelang untuk membayar denda tersebut;

3. Menghukum Terdakwa I PT Nindya Karya dengan pidana tambahan berupa pembayaran uang pengganti kepada negara sebesar Rp 44.681.053.100,- (Empat puluh empat miliar enam ratus delapan puluh satu juta lima puluh tiga ribu seratus Rupiah) dikompensasikan dengan uang yang telah disita dari Terdakwa I PT Nindya Karya sebesar Rp 44.681.053.100,- (Empat puluh empat miliar enam ratus delapan puluh satu juta lima puluh tiga ribu seratus Rupiah) selanjutnya dirampas untuk negara dan diperhitungkan sebagai pembayaran uang pengganti kerugian keuangan negara;

4. Menetapkan agar barang bukti No.1 s/d No. 1507 dikembalikan kepada pihak-pihak terkait;

5. Menetapkan biaya perkara masing-masing sebesar Rp7.500,- (Tujuh ribu lima ratus Rupiah).”

## PENGARUH YANG DITERIMA OLEH PERSEROAN

Bahwa terhadap putusan tersebut Nindya menyerahkan uang pengganti sebesar Rp44.681.053.100,- (Empat puluh empat miliar enam ratus delapan puluh satu juta lima puluh tiga ribu seratus Rupiah) ke kas negara sesuai Berita Acara Penyerahan Uang Pengganti Nomor BA-106/26.EK.3/11/2022 tanggal 2 November 2022 dan Nindya telah melakukan pembayaran uang denda sebesar Rp900.000.000 (sembilan ratus juta rupiah) ke kas negara sesuai Berita Acara Penerimaan Nindya Nomor BA-0426.ek.2A/10/2022 Tanggal 13 Oktober 2022. Dengan demikian, Nindya telah melaksanakan putusan perkara tersebut dan telah menyelesaikan sanksi pidananya.

## JUDGE

1. Stated that Defendant I PT Nindya Karya, represented by Haedar A. Karim, and Defendant II PT Tuah Sejati, represented by M. Taufik Reza, have been legally and convincingly proven guilty of committing the crime of corruption jointly as charged in the Primair Indictment;

2. To impose a fine of Rp900,000,000 (nine hundred million Rupiah) each against the Defendant I of PT Nindya Karya and the Defendant II of PT Tuah Sejati, provided that if the Defendants do not pay the fine within 1 (one) month after the verdict becomes final and if there is a strong reason that the period of time referred to has been extended for another 1 (one) month, the Defendants do not pay the fine, then their assets may be confiscated by the Prosecutor and auctioned to pay the fine;

3. Punish Defendant I of PT Nindya Karya with additional punishment in the form of payment of restitution to the state in the amount of Rp44,681,053,100, - (Forty-four billion six hundred eighty-one million fifty-three thousand one hundred Rupiah) compensated with the money confiscated from Defendant I of PT Nindya Karya in the amount of Rp44,681,053,100, - (Forty-four billion six hundred eighty-one million fifty-three thousand one hundred Rupiah) shall be confiscated to the state and calculated as payment of restitution of state financial losses;

4. Stipulate that evidence No.1 to No. 1507 be returned to the relevant parties;

5. Determine the cost of each case in the amount of Rp7,500, - (Seven thousand five hundred Rupiah).”

## IMPACT RECEIVED BY THE COMPANY

That against the verdict Nindya submitted a compensation of Rp44,681,053,100, - (Forty-four billion six hundred eighty-one million fifty-three thousand one hundred Rupiah) to the state treasury by the Minutes of Submission of Replacement Money Number BA-106/26.ek.3/11/2022 on November 2nd, 2022, and Nindya has paid a fine of Rp900,000,000 (nine hundred million rupiahs) to the state treasury by the Minutes of Receipt of Nindya Number BA-0426.ek.2A/10/2022 on October 13th, 2022. Thus, Nindya has implemented the verdict of the case and has completed its criminal sanctions.

# **Akses Informasi** dan Data Perusahaan: Tata Kelola Keterbukaan Informasi

## Access to Company Information and Data: Information Disclosure Governance

Implementasi terhadap prinsip transparansi dalam pengelolaan Perseroan, Perseroan menyediakan akses informasi data perusahaan dengan jenis informasi dan media yang beragam.

Di sepanjang tahun 2022, Perusahaan menjalankan komitmennya mengenai transparansi dan pengungkapan melalui berbagai media pelaporan sebagai berikut:

1. Situs resmi Perusahaan: www.nindyakarya.co.id.
2. Media sosial: Instagram, Facebook, Twitter, Youtobe
3. Newsletter internal
4. Mengikuti event nasional dan internasional
5. Media komunikasi internal
6. Town Hall Meeting

Implementation of the principle of transparency in the management of the Company, the Company provides access to information on company data with various types of information and media.

Throughout 2022, the Company carried out its commitments regarding transparency and disclosure through various reporting media as follows:

1. Company's official website: www.nindyakarya.co.id.
2. Social media: Instagram, Facebook, Twitter, Youtube
3. Internal newsletter
4. Participate in national and international events
5. Internal communication media
6. Town Hall Meeting

### MEDIA PENYAMPAIAN INFORMASI

### INFORMATION DELIVERY MEDIA

| **Jenis Media**<br>Media Type | **Akses**<br>Access |
|---|---|
| **Situs**<br>Site | **www.nindyakarya.co.id** |
| **Media Sosial**<br>Social media | **Twitter: @nindyakarya**<br>**Facebook: PT NindyaKarya (Persero)**<br>**Instagram: @nindyakarya**<br>**Youtube : Nindya Karya**<br>**Tiktok : nindyakarya** |
| **Contact Center**<br>Contact Center | **(021) 8093276** |

Sebagai portal utama akses informasi Perseroan, website Perseroan menyajikan beragam materi terkini tentang kegiatan usaha yang dijalankan dengan menggunakan bahasa Indonesia dan Inggris. Dalam situs tersebut, telah memuat berbagai informasi mengenai profil Perusahaan, produk dan jasa, serta informasi korporasi lainnya. Selain itu, Perusahaan juga menyediakan sarana penyampaian informasi dengan menghubungi kantor pusat Perusahaan secara langsung dengan alamat sebagai berikut:

As the main portal for accessing the Company's information, the Company's website presents a variety of the latest material on business activities carried out using Indonesian and English languages. The site contains various information regarding the Company's profile, products and services, as well as other corporate information. In addition, the Company also provides a means of delivering information by contacting the Company's head office directly at the following address:

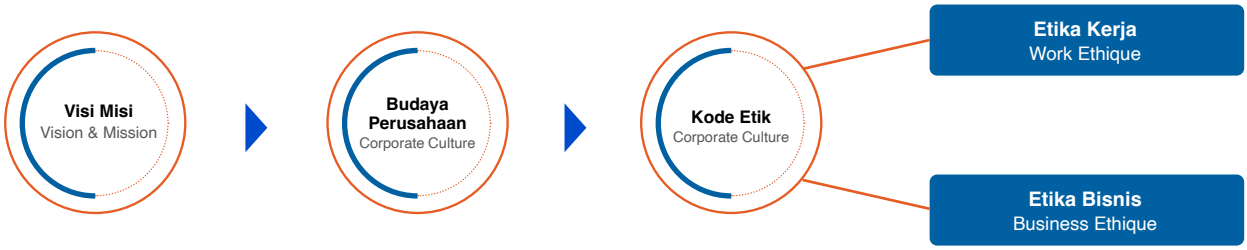
**Kantor Pusat**
**Head Office**

PT Nindya Karya
Jl. Letjend MT. Haryono, Kav. 22 Jakarta Timur 1360 DKI Jakarta, Indonesia
Telepon +6221 809 3276 (Hunting)
Fax +6221 809 3105
Email nindyakarya@nindyakarya.

# Kode Etik
## Code of Ethics

Agar visi, misi dan nilai inti serta budaya Perusahaan dapat diterapkan secara lebih nyata, diperlukan sebuah perangkat yang bersifat artikulatif serta memiliki mekanisme reward & punishment. Perseroan telah menyusun Kode Etik atau Code of Conduct yang berfungsi sebagai pedoman standar perilaku bagi seluruh insan Nindya Karya dalam berinteraksi dengan pihak dalam dan pihak luar. Kode Etik Perusahaan diperkenalkan ke seluruh tingkatan di dalam perusahaan.

In order for the vision, mission and core values as well as the Company's culture to be implemented more realistically, a tool that is articulate and has a reward & punishment mechanism is needeThe Company has compiled a Code of Ethics or Code of Conduct which serves as a guideline for standard behavior for all Nindya Karya employees in interacting with internal and external parties. The Company's Code of Conduct is introduced to all levels within the company.




## PENETAPAN KODE ETIK DAN PEMBERLAKUKAN BAGI SELURUH INSAN NINDYA KARYA

Kode Etik perusahaan sebagaimana yang disahkan dalam Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0494/DIRUT/KPTS/SEKPER/11/2020 dan 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya memuat pernyataan, ditujukan dan berlaku bagi seluruh insan Nindya Karya tanpa terkecuali.

## DETERMINATION OF THE CODE OF ETHICS AND ENFORCEMENT FOR ALL INSAN NINDYA KARYA

The company's code of ethics as ratified in the Joint Decree of the Board of Commissioners and the Board of Directors of PT Nindya Karya No. 0494/DIRUT/KPTS/ SEKPER/11/2020 and 107/Kom/11/2020 dated November 16, 2020 regarding Guidelines for the Implementation of Good Corporate Governance (GCG) PT Nindya Karya contains a statement, intended and applicable to all Nindya Karya employees without exception.

## ISI POKOK-POKOK KODE ETIK

### Etika Kerja

**Ruang Lingkup Etika Kerja**

Kinerja dan citra perusahaan sebagai faktor yang memengaruhi dan menentukan kelancaran usaha dan kelangsungan bisnis perusahaan sangat berkaitan dengan perilaku seluruh insan perusahaaUntuk mewujudkan kinerja ekselen dan citra yang baik diperlukan etika kerja yang mengatur hubungan antar individu baik di dalam maupun di luar perusahaan.

### Nilai-Nilai Utama Budaya Perusahaan

Dalam rangka mewujudkan komitmen Perusahaan terhadap para pemangku kepentingan (*Stakeholders*), maka seluruh Insan NINDYA memiliki nilai-nilai utama budaya (*Core Values*) sebagai berikut:

## CONTENTS OF THE CODE OF ETHICS

### Work Ethics

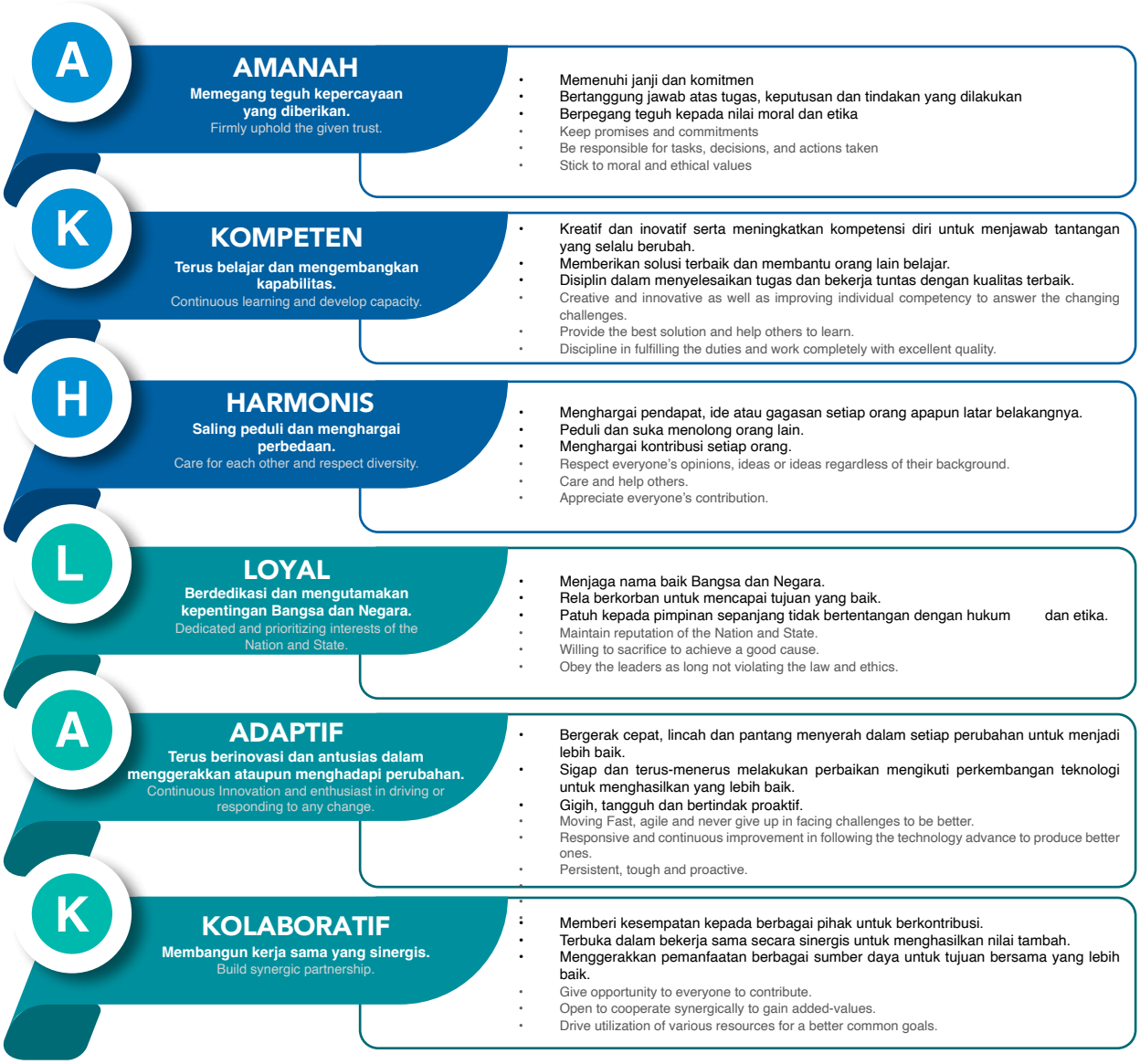
**Scope of Work Ethics**

Performance and corporate image as factors that influence and determine the smooth running of the company's business and business continuity are closely related to the behavior of all company personneTo realize excellent performance and a good image, it is necessary to have a work ethic that regulates relationships between individuals both inside and outside the company.

### Core Values of Corporate Culture

In order to realize the Company's commitment to stakeholders, all NINDYA personnel have the following core values:

# AKHLAK




## ETIKA BISNIS

Etika bisnis merupakan sikap dasar perusahaan dalam berbisnis dengan semua *Stakeholders*. Perusahaan mempunyai komitmen untuk secara terus menerus membangun hubungan jangka panjang dan saling menguntungkan serta menciptakan nilai tambah (*value creation*) bagi perusahaan dan *Stakeholders*.

**1. Hubungan dengan Pemegang Saham**

Etika hubungan kepada Pemegang Saham adalah:

a. Senantiasa berusaha meningkatkan secara optimal dan berkesinambungan nilai Pemegang Saham (*Shareholder Value*), seperti tingkat laba, tingkat pertumbuhan dan kepentingan lain.

## BUSINESS ETHICS

Business ethics is the company's basic attitude in doing business with all stakeholders. The company is committed to continuously building long-term and mutually beneficial relationships and creating value for the company and stakeholders.

**1. Relationship with Shareholders**

The ethics of the relationship to the Shareholders are:

a. Always strive to optimally and sustainably increase Shareholder Value, such as profit levels, growth rates and other interests.

b. Menciptakan dan mengembangkan peluang-peluang bisnis guna meningkatkan kemajuan perusahaan.
c. Menerapkan dengan sungguh-sungguh prinsipprinsip tata kelola perusahaan yang baik (*Good Corporate Governance*).
d. Menjamin agar setiap Pemegang Saham mendapatkan hak-haknya sesuai ketentuan Anggaran Dasar Perusahaan, semua keputusan yang diambil secara sah dalam RUPS serta peraturan perundang-undangan yang berlaku
e. Memberikan informasi material yang lengkap dan akurat mengenai Perusahaan kepada setiap Pemegang Saham sesuai dengan Peraturan Perundang-undangan yang berlaku;
f. Tidak melakukan suatu perbuatan untuk mencari keuntungan bagi pribadi dan pihak lain dengan menggunakan informasi perusahaan yang bukan untuk kepentingan umum atau yang dapat menimbulkan konflik kepentingan;
g. Senantiasa menjamin bahwa informasi material mengenai perusahaan selalu diberikan dengan sejujur-jujurnya, tepat waktu dan teratur kepada Pemegang Saham sesuai ketentuan/peraturan perundangundangan yang berlaku.

**2. Hubungan dengan Rekanan/Pemasok Barang dan Jasa**

Etika hubungan kepada rekanan/pemasok barang dan jasa adalah:

a. Memelihara komunikasi yang baik dengan pemasok atau rekanan sebagai mitra strategis yang berperan menjamin ketersediaan pasokan barang dan jasa yang dibutuhkan untuk kelancaran operasi Perseroan.
b. Memberikan perlakuan yang sama terhadap seluruh pemasok atau rekanan.
c. Bersikap jujur dan adil serta beretika dalam berbisnis dengan pemasok atau rekanan.
d. Melaksanakan pengadaan barang dan jasa secara transparan dan sesuai ketentuan yang berlaku.
e. Memilih calon pemasok atau rekanan yang mempunyai reputasi, kompetensi dan catatan kerja/ prestasi (track record) yang baik.
f. Menghindari bisnis dengan pemasok atau rekanan yang mempunyai benturan kepentingan dengan pejabat dan atau perusahaan yang patut diduga menimbulkan korupsi, kolusi dan nepotisme.
g. Membuat perjanjian/kontrak secara tertulis dan menjalankan hak dan kewajiban masing-masing pihak sesuai dengan perjanjian.

**3. Hubungan dengan Karyawan**

Etika hubungan dengan karyawan adalah:

a. Menghargai karyawan sebagai aset perusahaan yang bermartabat tanpa melihat ras, warna kulit, agama, asal-usul, hambatan fisik, gender dan usia, yang kapasitasnya terus ditingkatkan melalui pendidikan dan pelatihan secara konsisten.

b. Creating and developing business opportunities to improve the company's progress.
c. Seriously apply the principles of good corporate governance.
d. Ensuring that every shareholder gets his rights in accordance with the provisions of the Company's Articles of Association, all decisions taken legally at the GMS and the applicable laws and regulations
e. Provide complete and accurate material information about the Company to each Shareholder in accordance with the prevailing laws and regulations;
f. Not taking any action to seek personal gain and other parties by using company information that is not in the public interest or which may cause a conflict of interest;
g. Always ensure that material information about the company is always provided honestly, timely and regularly to Shareholders in accordance with the applicable laws and regulations.

**2. Relationship With Partners/Suppliers of Goods and Services**

The ethics of relations with partners/suppliers of goods and services are:

a. Maintaining good communication with suppliers or partners as strategic partners whose role is to ensure the availability of supplies of goods and services needed for the smooth operation of the Company.
b. Provide equal treatment to all suppliers or partners.
c. Be honest and fair and ethical in doing business with suppliers or partners.
d. Carry out the procurement of goods and services transparently and in accordance with applicable regulations.
e. Choose a potential supplier or partner who has a good reputation, competence and track record.
f. Avoid business with suppliers or partners who have conflicts of interest with officials and or companies that are reasonably suspected of causing corruption, collusion and nepotism.
g. Make written agreements/contracts and carry out the rights and obligations of each party in accordance with the agreement.

**3. Relationship With Employees**

The ethics of relations with employees are:

a. Appreciate employees as dignified company assets regardless of race, color, religion, origin, physical barriers, gender and age, whose capacity continues to be improved through consistent education and training.

b. Memberlakukan sistem rekrutmen, promosi dan pengembangan karier secara adil/wajar dan konsisten berdasarkan kompetensi sesuai dengan kebutuhan perusahaaKompensasi dan hak karyawan diberikan berdasarkan kinerja serta sesuai ketentuan yang berlaku.
c. Menciptakan kesempatan yang sama untuk mendapatkan pekerjaan dan promosi kepada seluruh karyawan tanpa membedakan senioritas, gender, suku, ras, agama dan golongan.
d. Menyediakan tempat, sarana kerja yang layak dan memelihara lingkungan secara harmonis.
e. Menyediakan lingkungan kerja yang bebas dari segala bentuk tekanan (pelecehan) yang mungkin timbul sebagai akibat perbedaan watak, keadaan pribadi dan latar belakang kebudayaan seseorang.
f. Selalu menjunjung kesetaraan kerja termasuk di dalamnya larangan terhadap segala bentuk diskriminasi termasuk memberikan perlakuan yang sama kepada pekerja penyandang disabilitas. Perusahaan memberikan kesempatan yang sama dan setara serta perlakuan yang adil kepada seluruh karyawan.
g. Menyediakan informasi yang relevan tentang kebijakan, rencana dan kemajuan perusahaan kepada karyawan.
h. Menjaga kebebasan karyawan untuk menyampaikan pendapat dan aspirasi kepada perusahaan tentang kebijakan dan praktek-praktek perusahaan dengan cara yang beretika dan sesuai dengan peraturan.
i. Memberikan penghargaan kepada karyawan yang berprestasi dan mengenakan sanksi yang tegas terhadap yang melalaikan tugasnya atau melanggar ketentuan perusahaan.
j. Menghormati dan menjaga kerahasiaan catatan maupun informasi pribadi karyawan.
k. Kompensasi dan hak karyawan diberikan berdasarkan kinerja serta sesuai ketentuan yang berlaku.

**4. Hubungan dengan Pemberi Tugas/Pelanggan**

Etika hubungan kepada pemberi tugas/pelanggan adalah:

a. Menempatkan pelanggan sebagai mitra strategis.
b. Menyediakan produk dan layanan dengan mutu yang baik serta penyerahan tepat waktu sesuai kontrak kepada pelanggan.
c. Mengutamakan sikap jujur dan beretika dalam berbisnis dengan pelanggan.
d. Memperhatikan keluhan dan masukan dari pelanggan serta memberikan tanggapan sesegera mungkin.
e. Melakukan perikatan bisnis yang jelas dan saling menguntungkan secara tertulis hanya dengan mitra usaha yang memiliki reputasi yang baik.
f. Menjaga kualitas hubungan dan tidak melakukan kerja sama yang dapat merugikan perusahaan, pelanggan maupun masyarakat.
g. Menyediakan layanan pengaduan bagi pelanggan yang mudah diakses dan tanpa ada diskriminasi.

b. Implement a fair/fair and consistent recruitment, promotion and career development system based on competence according to company needs. Compensation and employee rights are given based on performance and in accordance with applicable regulations
c. Creating equal opportunities for employment and promotion to all employees regardless of seniority, gender, ethnicity, race, religion and class.
d. Provide a place, proper working facilities and maintain a harmonious environment.
e. Provide a work environment that is free from all forms of pressure (harassment) that may arise as a result of differences in one's character, personal circumstances and cultural background.
f. Always upholding work equality, including the prohibition against all forms of discrimination, including giving equal treatment to workers with disabilities. The company provides equal and equal opportunities and fair treatment to all employees.
g. Provide relevant information about company policies, plans and progress to employees.
h. Maintain employee freedom to express opinions and aspirations to the company regarding company policies and practices in an ethical manner and in accordance with regulations.
i. Give awards to employees who excel and impose strict sanctions on those who neglect their duties or violate company regulations.
j. Respect and maintain the confidentiality of employee records and personal information.
k. Compensation and employee rights are given based on performance and in accordance with applicable regulations.

**4. Relationship With Task Owner/Customer**

The ethics of the relationship to the assignor/customer are:

a. Placing customers as strategic partners.
b. Provide products and services with good quality and timely delivery according to the contract to customers.
c. Prioritizing honest and ethical attitudes in doing business with customers.
d. Pay attention to complaints and input from customers and provide feedback as soon as possible.
e. Perform clear and mutually beneficial business engagements in writing only with business partners who have a good reputation.
f. Maintain the quality of the relationship and do not cooperate that can harm the company, customers and society.
g. Provide complaint services for customers that are easily accessible and without discrimination.

h. Melaksanakan promosi yang berkesinambungan secara sehat, wajar (*fair*), jujur, mudah dipahami serta diterima oleh norma-norma masyarakat.

**5. Hubungan dengan Masyarakat Sekitar, Mitra Binaan dan Lingkungan**

Etika hubungan kepada masyarakat sekitar, Mitra Binaan dan lingkungan adalah:

a. Menjaga hubungan yang kondusif dan harmonis dengan masyarakat sekitar dan memperhatikan adat istiadat serta aspek sosial masyarakat sekitar.
b. Menerima dan memanfaatkan tenaga kerja sekitar operasional perusahaan tanpa mengabaikan kualifikasi yang dibutuhkan.
c. Proses kegiatan pembangunan dilakukan tanpa memberikan dampak negatif kepada masyarakat sekitar dengan implementasi metode yang aman dan ramah lingkungan.
d. Mengalokasikan dana untuk pengembangan mitra binaan dan lingkungan sesuai ketentuan yang berlaku serta melakukan evaluasi terhadap keberhasilan mitra binaan dengan membuat rekaman dan sistem pelaporan.
e. Memperhatikan dan memberikan kontribusi sosial yang bermanfaat bagi masyarakat sekitar perusahaan sesuai kemampuan perusahaan.
f. Menyalurkan pinjaman pada industri kecil dan koperasi (kemitraan) melalui TJSL sesuai dengan keputusan RUPS.
g. Melalui TJSL memberikan berbagai bantuan kepada masyarakat sebagai rasa tanggung jawab sosial perusahaan yang berupa bantuan korban bencana alam, bantuan pendidikan dan latihan, bantuan peningkatan kesehatan, bantuan prasarana dan sarana umum serta bantuan sarana ibadah sesuai dengan yang dialokasikan oleh RUPS.
h. Memberikan informasi-informasi relevan yang diperlukan masyarakat sekitar pekerjaan mengenai dampak selama pelaksanaan pekerjaan.
i. Peka dan peduli terhadap masalah social dan ekonomi yang terjadi di lingkungan.
j. Menghindari segala perkataan, Tindakan yang mengarah kepada diskriminasi masyarakat berdasar hukum agama, ras dan golongan.
k. Senantiasa menjaga lingkunan hidup dengan meminimalkan dampak lingkungan dan mempertahankan keseimbangan ekosistem yang ada serta melaksanakan pemberdayaan masyarakat dalam rangka pembangunan yang berkelanjutan.

**6. Hubungan dengan Pemerintah**

Etika hubungan kepada pemerintah adalah:

a. Mematuhi dan mendukung peraturan perundangundangan yang terkait dengan operasi perusahaan, termasuk di dalamnya ketaatan terhadap pembayaran pajak, retribusi, masalah ketenagakerjaan dan lingkungan hidup.

h. Carry out sustainable promotions in a healthy, fair, honest, easy to understand and accepted manner by the norms of society

**5. Relationship With the Neighborhood Community, Development Partner and the Environment**

The ethics of relations to the surrounding community, fostered partners and the environment are:

a. Maintain a conducive and harmonious relationship with the surrounding community and pay attention to customs and social aspects of the surrounding community.
b. Receive and utilize workers around the company's operations without neglecting the required qualifications.
c. The process of development activities is carried out without giving a negative impact to the surrounding community by implementing safe and environmentally friendly methods.
d. Allocate funds for the development of the fostered partners and the environment in accordance with applicable regulations and evaluate the success of the fostered partners by making records and reporting systems.
e. Pay attention to and provide social contributions that are beneficial to the community around the company according to the company's capabilities.
f. Distributing loans to small industries and cooperatives (partnerships) through TJSL in accordance with the decision of the GMS.
g. Through TJSL, it provides various assistance to the community as a sense of corporate social responsibility in the form of assistance for victims of natural disasters, education and training assistance, assistance for improving health, assistance for infrastructure and public facilities as well as assistance for religious facilities as allocated by the GMS.
h. Provide relevant information needed by the community around the work regarding the impact during the implementation of the work.
i. Sensitive and concerned about social and economic problems that occur in the environment.
j. Avoid all words, actions that lead to community discrimination based on religious law, race and class.
k. Always maintain the environment by minimizing environmental impacts and maintaining the balance of the existing ecosystem as well as implementing community empowerment in the context of sustainable development.

**6. Relationship With Government**

The ethics of relations with the government are:

a. Comply and support the laws and regulations related to the company's operations, including compliance with the payment of taxes, levies, labor and environmental issues.

b. Mendukung program nasional maupun regional khususnya di bidang teknologi, pendidikan, sosial, ekonomi dan budaya.
c. Tidak memanfaatkan hubungan baik dengan Pemerintah untuk memperoleh kesempatan bisnis dengan cara yang tidak etis.
d. Senantiasa berkomunikasi dan menjaga hubungan yang beretika dengan pemerintah, sehingga setiap kebijakan pemerintah dapat diantisipasi dengan baik demi kemajuan dan kelangsungan Perseroan.
e. Menghindari praktek korupsi, kolusi dan nepotisme (KKN) dalam berhubungan dengan Pemerintah/ Regulator.
f. Membina hubungan yang sehat, harmonis dan konstruktif dengan regulator, legislator dan instansi terkait lainnya baik dari Pemerintah Pusat maupun Pemerintah Daerah.
g. Senantiasa mematuhi peraturan perundangundangan yang berlaku.
h. Menghindari penyalahgunaan hubungan kemitraan antara lain dengan memberikan jamuan dan hadiah untuk kepentingan pribadi.

**7. Hubungan dengan Kreditur dan Bank**

Etika hubungan kepada Kreditur dan Bank adalah:
a. Melakukan pinjaman dengan kreditur yang resmi dan memiliki reputasi baik, serta tidak mempunyai benturan kepentingan dengan Perseroan.
b. Mematuhi kewajiban sesuai perjanjian.
c. Menjamin setiap pinjaman dengan agunan yang memadai dan legal.
d. Mengelola dana pinjaman secara efektif sesuai peruntukannya.
e. Menuangkan kesepakatan dalam dokumen tertulis yang disusun berdasarkan itikad baik dan saling menguntungkan.
f. Memberikan informasi yang aktual dan prospektif kepada calon kreditur dan bank.

**8. Hubungan dengan Pesaing**

Etika hubungan dengan pesaing adalah:
a. Memperhatikan kaidah-kaidah persaingan yang sehat dan beretika, sesuai ketentuan perusahaan dan peraturan perundangundangan.
b. Menjadikan pesaing sebagai pembanding (*benchmark*) guna meningkatkan kinerja Perseroan.
c. Menghormati keberadaan seluruh pesaing dan menjaga hubungan yang baik dan saling menghormati.

**9. Hubungan dengan Auditor**

Etika hubungan dengan Auditor adalah:
a. Menjamin kebebasan auditor dalam melaksanakan tugasnya sesuai standar profesi dan kode etik.
b. Menetapkan penunjukan auditor eksternal sesuai dengan ketentuan yang berlaku.
c. Membuat perikatan penugasan audit dengan auditor eksternal secara tertulis.

b. b. Support national and regional programs, especially in the fields of technology, education, social, economy and culture.
c. Not taking advantage of good relations with the Government to obtain business opportunities in an unethical manner.
d. Always communicate and maintain an ethical relationship with the government, so that every government policy can be anticipated properly for the progress and sustainability of the Company.
e. Avoiding the practice of corruption, collusion and nepotism (KKN) in dealing with the Government/ Regulators.
f. Fostering healthy, harmonious and constructive relationships with regulators, legislators and other relevant agencies from both the Central Government and Regional Governments.
g. Always comply with the applicable laws and regulations.
h. Avoiding misuse of partnership relationships, among others, by providing entertainment and gifts for personal gain.

**7. Relationship With Creditors and Bank**

The ethics of relations with Creditors and Banks are:
a. Make loans with creditors who are official and have a good reputation, and do not have a conflict of interest with the Company.
b. Comply with obligations under the agreement.
c. Guarantee every loan with adequate and legal collateral.
d. Manage loan funds effectively according to their designation.
e. Pouring out the agreement in a written document that is prepared in good faith and mutually beneficial.
f. Provide actual and prospective information to prospective creditors and banks.

**8. Relationship With Competitors**

The ethics of relations with competitors are:
a. Observing the rules of fair and ethical competition, in accordance with company regulations and laws and regulations.
b. Make competitors as benchmarks to improve the Company's performance.
c. Respect the existence of all competitors and maintain a good relationship and mutual respect.

**9. Relationship With Auditors**

The ethics of the relationship with the Auditor are:
a. Guarantee the freedom of auditors in carrying out their duties according to professional standards and codes of ethics.
b. Determine the appointment of an external auditor in accordance with applicable regulations.
c. Making audit engagement engagements with external auditors in writing.

d. Memperhatikan serta melaksanakan rekomendasi dan saran yang diberikan auditor.

**10. Hubungan dengan Serikat Pekerja**

Etika hubungan dengan Serikat Pekerja adalah:

a. Menempatkan Serikat Pekerja sebagai mitra Perseroan dalam usaha mencapai tujuan perusahaan demi terciptanya hubungan industrial yang dinamis dan harmonis.
b. Memperhatikan dengan sungguhsungguh aspirasi Serikat Pekerja yang ada hubungannya dengan kepentingan karyawan dan perusahaan.
c. Tidak melayani perwakilan atau pihak yang mengatasnamakan Serikat Pekerja yang melakukan aktivitas untuk kepentingan pribadi atau bertentangan dengan hokum dan norma kepatutan.
d. Memberikan informasi yang relevan tentang kebijakan dan aktivitas perusahaan secara terbuka kepada Serikat Pekerja yang sepenuhnya untuk kemajuan Perseroan.

**11. Hubungan dengan Anak Perusahaan**

Etika hubungan dengan Anak Perusahaan adalah:

a. Memastikan bahwa *Good Corporate Governance* (GCG) juga dilaksanakan dengan konsisten di tingkat anak Perusahaan
b. Senantiasa menjalin hubungan baik dengan Anak Perusahaan dalam upaya membangun sinergi dan meningkatkan citra Perusahaan dan kelompok usahanya.
c. Setiap hubungan dengan Anak Perusahaan dilaksanakan dalam kerangka hubungan bisnis yang wajar dan saling menguntungkan.

**12. Hubungan dengan Mitra Usaha**

Etika hubungan dengan Mitra Usaha adalah:

a. Menghindari Kerjasama dengan mitra usaha yang melakukan praktek usaha yang tidak etis
b. Selalu menjaga hubungan baik, setara, transparan dan saling menguntungkan dalam bekerja sama dengan mitra usaha
c. Senantiasa memenuhi hak dan kewajibannya masing-masing sesuai dengan kontrak
d. Mitra Usaha wajib mematuhi semua ketentuan Internal yang berlaku di Perusahaan
e. Mengedepankan asas manfaat dengan memilih mitra usaha yang memberikan sinergi terbaik pada perusahaan dan bebas korupsi, kolusi dan nepotisme (KKN).

**13. Hubungan dengan Media Massa**

Etika hubungan dengan Media Massa adalah:

a. Senantiasa berusaha memberikan informasi yang benar, relevan, berimbang dan bersifat edukatif kepada masyarakat dalam pemahaman terhadap usaha perusahaan
b. Menerima dan menindaklanjuti kritik-kritik membangun yang disampaikan melalui media massa dengan tetap memperhatikan aspek risiko dan biaya

d. Observe and implement recommendations and suggestions given by the auditor.

**10. Relations With Unions**

The ethics of relations with Trade Unions are:

a. Placing the Labor Union as the Company's partner in an effort to achieve the company's goals for the creation of dynamic and harmonious industrial relations.
b. Paying serious attention to the aspirations of the Trade Unions that have to do with the interests of employees and the company.
c. Do not serve representatives or parties on behalf of the Trade Union who carry out activities for personal interests or contrary to law and decency norms.
d. Provide relevant information about company policies and activities openly to the Labor Union which is entirely for the advancement of the Company.

**11. Relationship With Subsidiaries**

The ethics of the relationship with the Subsidiaries are:

a. Ensuring that Good Corporate Governance (GCG) is also implemented consistently at the subsidiary level
b. Always maintain good relations with Subsidiaries in an effort to build synergies and improve the image of the Company and its business groups
c. Every relationship with Subsidiaries is carried out within the framework of a fair and mutually beneficial business relationship.

**12. Relationship With Business Partner**

The ethics of relations with Business Partners are:

a. Avoid Cooperation with business partners who carry out unethical business practices
b. Always maintain good, equal, transparent and mutually beneficial relationships in cooperating with business partners
c. Always fulfill their respective rights and obligations in accordance with the contract
d. Business Partners must comply with all applicable Internal provisions in the Company
e. Prioritizing the principle of benefit by choosing business partners who provide the best synergy to the company and are free from corruption, collusion and nepotism (KKN).

**13. Relationship With Mass Media**

The ethics of relations with the Mass Media are:

a. Always trying to provide correct, relevant, balanced and educative information to the public in understanding the company's business
b. Receive and follow up on constructive criticism submitted through the mass media while taking into account the risk and cost aspects

c. Memperlakukan media massa sebagai mitra usaha untuk menyampaikan informasi mengenai perusahaan secara terbuka dan bertanggung jawab dalam kerangka membangun citra perusahaan yang positif dengan tetap menghormati kode etik jurnalistik.

**14. Komitmen atas Hal-Hal Khusus**

Pengelolaan catatan, dokumen, informasi dan penyusunan laporan catatan, dokumen, informasi dan penyusunan laporan perusahaan harus dapat dipertanggungjawabkan, akurat dan tepat waktu. Oleh karena itu setiap insan Perseroan:

a. Wajib memelihara dan melindungi catatan, dokumen dan informasi dari penggunaan di luar kepentingan perusahaan.
b. Dilarang memalsukan catatan, dokumen dan informasi perusahaan.
c. Harus mendapat persetujuan dari pejabat yang berwenang untuk penggunaan/penyebaran dan pemusnahan catatan, dokumen dan informasi.
d. Karena kedudukan dan profesinya tidak dibenarkan menggunakan catatan, dokumen dan informasi perusahaan untuk kepentingan pribadi dan berpotensi merugikan perusahaan dan stakeholders lainnya.
e. Hanya memberikan data yang dapat dipertanggungjawabkan.
f. Mencatat data dan menyusun laporan berdasarkan sumber yang benar, diverifikasi keakuratannya dan dapat dipertanggungjawabkan.
g. Menyampaikan laporan secara benar, lengkap, singkat, jelas, tepat isi dan tepat waktu, serta relevan untuk proses pengambilan keputusan.
h. Tidak menyembunyikan data dan dokumen Perseroan, baik ketika menjabat ataupun setelah selesai masa tugas/jabatannya.
i. Tidak membiarkan catatan yang tidak benar atau transaksi yang melanggar hukum.
j. Menyimpan semua dokumen, laporan dan berkasberkas Perseroan dengan tertib sehingga senantiasa mudah ditemukan dan digunakan sewaktu-waktu oleh semua pihak yang berkepentingan.
k. Melakukan dokumentasi laporan sesuai kebijakan Internal Perseroan.
l. Melindungi informasi rahasia, bukan hanya insan NINDYA yang masih aktif bekerja tetapi juga berlaku bagi insan NINDYA yang sudah tidak bekerja selama waktu tertentu sesuai dengan peraturan perundangan yang berlaku.
m. Pengaturan mengenai kewenangan dan lingkup tugas insan NINDYA yang dapat melakukan akses terhadap informasi Perusahaan yang diperlukan, baik yang bersifat umum atau khusus.
n. Penjelasan mengenai pengungkapan atau penggunaan informasi perusahaan yang bersifat rahasia berupa ucapan maupun tulisan ke atau oleh pihak manapun, baik perorangan, perusahaan, asosiasi, atau badan hukum lainnya, hanya dapat dilakukan oleh pejabat yang ditunjuk perusahaan.

c. Treating the mass media as business partners to convey information about the company openly and responsibly within the framework of building a positive corporate image while respecting the journalistic code of ethics.

**14. Commitment to Special Things**

Management of records, documents, information and preparation of reports. Records, documents, information and preparation of company reports must be accountable, accurate and timely. Therefore, every employee of the Company:

a. Obligation to maintain and protect records, documents and information from use outside the interests of the company.
b. It is forbidden to falsify company records, documents and information.
c. Must obtain approval from the competent authority for the use/distribution and destruction of records, documents and information.
d. Because of his position and profession, he is not allowed to use company records, documents and information for personal interests and has the potential to harm the company and other stakeholders.
e. Only provide reliable data.
f. Recording data and compiling reports based on correct sources, verified for accuracy and can be accounted for.
g. Submit reports in a correct, complete, concise, clear, precise and timely manner, as well as relevant for the decision-making process.
h. Do not hide the Company's data and documents, either while in office or after the completion of his/ her term of office.
i. Do not allow improper records or unlawful transactions.
j. Store all Company documents, reports and files in an orderly manner so that they are always easy to find and use at any time by all interested parties.
k. Document reports in accordance with the Company's Internal policies.
l. Protecting confidential information, not only NINDYA personnel who are still actively working but also applies to NINDYA personnel who have not worked for a certain time in accordance with applicable laws and regulations.
m. Arrangements regarding the authority and scope of duties of NINDYA personnel who can access the required Company information, either general or specific.
n. Explanations regarding the disclosure or use of confidential company information in the form of speech or writing to or by any party, whether individuals, companies, associations, or other legal entities, can only be made by officials appointed by the company.

o. kewajiban menjaga kerahasiaan ini dikecualikan untuk: tujuan perusahaan, penagihan piutang perusahaan yang telah dilimpahkan kepada Badan urusan Piutang dan Lelang Negara/Panitia Urusan Piutang Negara, tujuan hukum persidangan atas kasus pidana, tujuan pengadilan dalam kasus antara Perusahaan dengan mitra usahanya, pertukaran informasi antar perusahaan, permintaan tertulis tentang persetujuan yang diberikan oleh Stakeholders kepada perusahaan.

**15. Pengamanan Harta Perusahaan**

Tanggung jawab pengamanan harta perusahaan merupakan kewajiban setiap insan perusahaan, untuk itu setiap insan perusahaan:

a. Menjaga, melindungi, memelihara dan menggunakan harta benda perusahaan dengan cara yang sebaikbaiknya sesuai ketentuan.
b. Tidak menggunakan dan memanfaatkan harta perusahaan untuk kepentingan di luar kepentingan Perusahaan.
c. Menjaga dan menghargai hak milik intelektual (intellectual property rights) yang dimiliki dan digunakan Perusahaan.
d. Menjaga rahasia-rahasia Perusahaan yang meliputi: desain, dokumen atau informasi sensitif yang merupakan milik perusahaan.
e. Tidak dibenarkan dengan sengaja atau karena kecerobohannya merusak harta benda perusahaan.

**16. Benturan Kepentingan**

Benturan kepentingan (Conflict of Interest) didefinisikan sebagai situasi atau kondisi dimana Insan NINDYA yang karena jabatan/posisinya, memiliki kewenangan yang berpotensi dapat disalahgunakan baik sengaja maupun tidak sengaja untuk kepentingan lain sehingga dapat mempengaruhi kualitas keputusannya serta kinerja hasil keputusan tersebut bagi perusahaan.

Setiap Insan NINDYA berkewajiban untuk mendahulukan kepentingan perusahaan dan menghindari timbulnya benturan kepentingan dalam berbagai bentuk dengan perusahaan, untuk itu:

a. Tidak diperkenankan untuk memegang jabatan rangkap apapun di luar perusahaan yang dapat menimbulkan benturan kepentingan bisnis dengan perusahaan, kecuali dalam hubungannya dengan koperasi karyawan sebagaimana diatur dalam peraturan perundang-undangan
b. Tidak diperkenankan untuk melakukan ikatan bisnis secara pribadi maupun melibatkan keluarga, dengan pihak lain yang dapat menimbulkan benturan kepentingan bisnis dengan perusahaan
c. Anggota Komisaris/Dewan Komisaris, Komite Audit dan Anggota Direksi dilarang melakukan transaksi yang mempunyai benturan kepentingan dan mengambil keuntungan dari kegiatan BUMN yang dikelolanya selain gaji dan fasilitas sebagai Anggota

o. This obligation to maintain confidentiality is excluded for: company purposes, collection of company receivables that have been delegated to the State Receivables and Auction Agency/State Accounts Receivable Committee, legal purposes of trial in criminal cases, court purposes in cases between the Company and its business partners, exchange of information between companies. a written request for approval given by the Stakeholders to the company.

**15. Security of Company Property**

The responsibility for safeguarding the company's assets is the obligation of every employee of the company, for that every employee of the company:

a. Safeguard, protect, maintain and use company assets in the best possible way according to the provisions.
b. Not using and exploiting company assets for interests other than the interests of the company.
c. Maintain and respect the intellectual property rights owned and used by the Company.
d. Maintain Company secrets which include: designs, documents or sensitive information belonging to the company.
e. It is not justified to intentionally or because of carelessness damage company property.

**16. Conflict of Interest**

Conflict of interest is defined as a situation or condition in which NINDYA Personnel, because of their position/position, have the potential to be misused either intentionally or unintentionally for other interests so as to affect the quality of their decisions and the performance of the results of these decisions for the company.

Every NINDYA Personnel is obliged to put the company's interests first and avoid conflicts of interest in various forms with the company, for that:

a. It is not allowed to hold any concurrent positions outside the company that may cause a conflict of business interest with the company, except in relation to employee cooperatives as regulated in the laws and regulations.
b. It is not allowed to conduct business ties personally or involve family, with other parties that may cause a conflict of business interest with the company
c. Members of the Commissioners/Board of Commissioners, Audit Committees and Members of the Board of Directors are prohibited from conducting transactions that have conflicts of interest and taking advantage of the activities of the BUMN they manage

Komisaris, Komite Audit dan Anggota Direksi, yang ditentukan oleh RUPS/Pemilik Modal.

d. Anggota Komisaris/Dewan Komisaris dan Anggota Direksi wajib membuat surat pernyataan mengenai benturan kepentingan, sehingga dapat bertindak secara independent dalam arti tidak mempunyai kepentingnan yang dapat mengganggu kemampuannya untuk melaksanakan tugasnya secara mandiri dan kritis
e. Anggota Komisaris/Dewan Komisaris dan Anggota Direksi wajib melaporkan kepada Perusahaan mengenai kepemilikan sahamnya dan atau keluarganya pada perusahaan dan perseroan lain, termasuk setiap perubahannya
f. Apabila Insan NINDYA yang dirinya berpotensi dan atau telah berada dalam situasi Benturan Kepentingan (*Conflict of Interest*) DILARANG untuk meneruskan kegiatan/melaksanakan tugas dan tanggung jawab yang terkait dengan situasi Benturan Kepentingan (*Conflict of Interest*) tersebut. Untuk selanjutnya yang bersangkutan dapat mengundurkan diri dari tugas yang berpotensi terdapat Benturan Kepentingan (*Conflict of Interest*) tersebut atau memutuskan untuk tidak terlibat dalam proses pengambilan keputusan terkait dengan kegiatan yang terdapat Benturan Kepentingan (*Conflict of Interest*) sebagaimana dimaksud, kecuali apabila dengan pertimbangan tertentu yang semata-mata untuk kepentingan perusahaan, maka Direksi dapat meminta yang bersangkutan untuk tetap menjalankan tugas dan tanggung jawabnya dalam kegiatan tersebut
g. Perangkapan jabatan yang berpotensi Benturan Kepentingan (*Conflict of Interest*) oleh Insan NINDYA dimungkinkan untuk dilaksanakan selama terdapat kebijakan dan peraturan perusahaan yang mengatur mengenai hal tersebut
h. Insan NINDYA yang berpotensi dan atau telah berada dalam benturan kepentingan (*Conflict of Interest*) wajib membuat Surat Pernyataan Potensi Benturan Kepentingan terhadap kondisi tersebut kepada atasan langsung
i. Insan NINDYA juga wajib membuat Surat Pernyataan Potensi Benturan Kepentingan apabila memiliki hubungan sedarah dalam hubungan keluarga inti dengan anggota Direksi dan/atau anggota Dewan Komisaris Perusahaan.

**17. Komitmen Pengendalian Gratifikasi**

Gratifikasi yaitu pemberian dan/atau penerimaan hadiah/ cinderamata dalam arti luas yakni meliputi uang, barang, rabat, komisi pinjaman tanpa bunga, tiket perjalanan, fasilitas penginapan, perjalanan wisata, pengobatan cuma-cuma, dan fasilitas lainnya, baik yang dilakukan di dalam negeri maupun di luar negeri, dengan menggunakan sarana elektronik atau tanpa sarana elektronik yang

other than salaries and facilities as Members of the Commissioners, Audit Committees and Members of the Board of Directors, which are determined by the GMS/ Capital Owners.

d. Members of the Board of Commissioners/Board of Commissioners and Members of the Board of Directors are required to make a statement regarding conflicts of interest, so that they can act independently in the sense that they do not have interests that can interfere with their ability to carry out their duties independently and critically.
e. Members of the Board of Commissioners/Board of Commissioners and Members of the Board of Directors are required to report to the Company regarding their share ownership and or their families in other companies and companies, including any changes thereto.
f. If NINDYA Personnel who have the potential and/ or are already in a Conflict of Interest situation, it is PROHIBITED to continue activities/carry out duties and responsibilities related to the Conflict of Interest situation. Henceforth, the person concerned may resign from his/her duties with the potential for a Conflict of Interest or decide not to be involved in the decision-making process related to activities that involve a Conflict of Interest as referred to, unless with certain considerations that solely for the benefit of the company, the Board of Directors may ask the person concerned to continue to carry out his duties and responsibilities in these activities
g. Multiple positions with the potential for a Conflict of Interest by NINDYA Personnel are possible to be carried out as long as there are company policies and regulations governing this matter.
h. NINDYA personnel who have the potential and or have been in a conflict of interest (Conflict of Interest) are required to make a Statement Letter of Potential Conflict of Interest regarding this condition to their direct supervisor.
i. NINDYA personnel are also required to make a Statement of Potential Conflict of Interest if they have a blood relationship in a nuclear family relationship with members of the Board of Directors and/or members of the Company's Board of Commissioners.

**17. Gratification Control Commitment**

Gratification is the giving and/or receiving of gifts/ souvenirs in a broad sense which includes money, goods, rebates, interest-free loan commissions, travel tickets, lodging facilities, tour trips, free medical treatment, and other facilities, both domestically and abroad, using electronic means or without electronic means carried out by NINDYA Personnel (Board of Commissioners, Directors and

dilakukan oleh Insan NINDYA (Dewan Komisaris, Direksi dan karyawan) terkait dengan jabatan, wewenang dan tugasnya di Perusahaan.

Komitmen Dewan Komisaris dan Direksi PT Nindya Karya dalam mengendalikan Gratifikasi dituangkan di dalam Kebijakan Gratifikasi:

a. DILARANG memberikan dan/atau menawarkan dan/atau menerima, baik langsung maupun tidak langsung, sesuatu yang berharga kepada dan/ atau dari pelanggan dan/atau Pegawai Negeri dan/ atau Penyelenggara Negara untuk mempengaruhi atau sebagai imbalan atas apa yang telah dilakukannya dan tindakan lainnya yang dapat menimbulkan benturan kepentingan, mempengaruhi independensi, objektifitas maupun profesionalitas, sesuai ketentuan peraturan perundang-undangan.
b. Penerimaan barang yang cepat kadaluarsa (misal: makanan dan minuman) wajib segera diserahkan kepada Lembaga Sosial dengan menyampaikan bukti tanda penyerahan kepada Tim Unit Pengendalian Gratifikasi (UPG) selambat-lambatnya 14 (empat belas) hari setelah tanggal penerimaan.
c. Apabila Insan NINDYA terpaksa dan/atau tidak terhindarkan menerima Gratifikasi Ilegal, maka wajib segera melaporkan penerimaan tersebut kepada atasan langsung selambat-lambatnya 7 (tujuh) hari sejak tanggal penerimaan.
d. Bagi atasan yang menerima laporan Gratifikasi Ilegal agar segera berkoordinasi dengan Tim Unit Pengendalian Gratifikasi (UPG) untuk direkapitulasi kemudian dilaporkan kepada Komisi Pemberantasan Korupsi (KPK) selambat-lambatnya 30 (tiga puluh) hari sejak tanggal penerimaan.
e. Pelanggaran terhadap ketentuan dalam Kebijakan Gratifikasi ini akan dikenakan sanksi sesuai dengan ketentuan dan peraturan yang berlaku di Perusahaan.

**18. Aktivitas Politik dan Sosial**

a. Tidak memanfaatkan nama, asset, dan potensi perusahaan untuk tujuan politik tertentu
b. Tidak mengatasnamakan perusahaan atau memberikan kontribusi atas nama perusahaan kepada Partai Politik manapun
c. Tidak membuat kesepahaman, perikatan, pernyataan baik secara langsung maupun tidak langsung yang dapat menunjukkan bahwa perusahaan memiliki keterikatan dengan partai politik manapun
d. Melakukan setiap aktivitas untuk menyalurkan aspirasi politik dan kegiatan social diluar jam kerja dan tidak menggunakan atribut Perusahaan
e. Mengajukan pengunduruan diri dari Perusahaan, apabila menduduki jabatan di partai politik atau kegiatan politik yang akan mengganggu tugasnya di Perusahaan
f. Tidak melaksanakan aktivitas politik baik langsung maupun tidak langsung di lingkungan perusahaan

employees) related to their position, authority and duties in the Company.

The commitment of the Board of Commissioners and Board of Directors of PT Nindya Karya in controlling Gratification is stated in the Gratification Policy:

a. PROHIBITED to give and/or offer and/or receive, either directly or indirectly, anything of value to and/or from customers and/or Civil Servants and/or State Administrators to influence or in return for what they have done and other actions that have been taken. may cause a conflict of interest, affect independence, objectivity and professionalism, in accordance with the provisions of the laws and regulations.
b. Receipt of goods that are quickly expired (eg food and drinks) must be immediately submitted to Social Institutions by submitting proof of submission to the Gratification Control Unit (UPG) Team no later than 14 (fourteen) days after the date of receipt.
c. If NINDYA Personnel are forced and/or unavoidably to accept Illegal Gratification, then they are obliged to immediately report the receipt to their immediate supervisor no later than 7 (seven) days from the date of receipt.
d. For superiors who receive Illegal Gratification reports, they must immediately coordinate with the Gratification Control Unit (UPG) Team for recapitulation and then report to the Corruption Eradication Commission (KPK) no later than 30 (thirty) days from the date of receipt.
e. Violation of the provisions in this Gratification Policy will be subject to sanctions in accordance with the applicable provisions and regulations in the Company

**18. Political and Social Activities**

a. Do not take advantage of the company's name, assets, and potential for certain political purposes
b. Not on behalf of the company or making contributions on behalf of the company to any Political Party
c. Do not make any understanding, engagement, statement either directly or indirectly which can show that the company has ties to any political party
d. Carry out every activity to channel political aspirations and social activities outside of working hours and do not use Company attributes
e. Submitting resignation from the Company, if holding a position in a political party or political activity that will interfere with his duties at the Company
f. Not carrying out political activities either directly or indirectly within the company

g. Tidak menggunakan atribut partai politik atau organisasi social kemasyarakatan yang terafiliasi dengan partai politik dalam lingkungan kerja Perusahaan.

**19. Kepatuhan terhadap Hukum, Peraturan Perundang-Undangan dan Ketentuan Lainnya**

a. Patuh dan tunduk terhadap hukum yang berlaku dan melaksanakannya secara konsisten.
b. Menghindari setiap tindakan dan perilaku yang dapat menimbulkan pelanggaran terhadap hukum dan kesusilaan.
c. Mengedepankan penyelesaian melalui jalur musyawarah untuk mufakat dalam setiappermasalahan dan apabila tidak mencapai kesepakatan maka selanjutnya akan digunakan jalur hukum dan berkewajiban untuk menghormati proses hukum yang sedang berjalan maupun keputusan yang dihasilkan.
d. Tidak melakukan kerja sama yang melawan hukum dengan pihak lain yang merugikan Perseroan.

**20. Menghindari Terjadinya Konflik Kepentingan Pribadi (*Insider Trading*)**

Insan Nindya Karya yang memiliki akses informasi material tidak boleh menyalahgunakan jabatan dan pekerjaannya dalam mengungkapkan informasi material yang dapat memengaruhi keputusan investor.

Informasi material adalah informasi yang belum dipublikasikan secara luas yang dapat mendorong seseorang untuk membeli, menjual atau menahan saham Perseroan.

**21. Kewajiban Laporan Harta Kekayaan Penyelenggara Negara (LHKPN)**

Setiap Insan NINDYA maupun anak Perusahaannya yang telah memenuhi kriteria sebagai karyawan yang wajib melaporkan LHKPN harus melaksanakan ketentuan tersebut sebagaimana amanat peraturan perundangundangan yang berlaku, sebagai sikap patuh dan Tindakan untuk menjauhkan persepsi negative terhadap PerusahaaKetentuan tentang LHKPN di atur dalam Surat Keputusan Direksi PT Nindya Karya.

**22. Anti Suap dan Donasi**

a. Insan NINDYA harus tunduk pada UndangUndang anti penyuapan (anti korupsi) dan tidak diperbolehkan untuk meminta, menerima, menawarkan, menjanjikan atau membayar suap
b. Antisuap merupakan kebijakan untuk menjadikan Perusahaan sebagai suatu Perusahaan Antisuap dalam arti tidak melakukan praktik suap dalam menjalankan usaha

g. Not using the attributes of political parties or social organizations affiliated with political parties within the Company's work environment.

**19. Compliance With Laws, Laws and Other Provisions**

a. Obey and comply with applicable laws and implement them consistently.
b. Avoid any actions and behavior that can cause violations of law and decency.
c. Prioritize settlement through deliberation to reach consensus on every issue and if no agreement is reached, then legal channels will be used and are obliged to respect the ongoing legal process and the resulting decisions.
d. Do not cooperate against the law with other parties that are detrimental to the Company.

**20. Avoiding Insider Trading Conflicts of Interest**

Nindya Karya employees who have access to material information may not abuse their position and work in disclosing material information that can influence investors' decisions.

Material information is information that has not been widely published that can encourage someone to buy, sell or hold the Company's shares.

**21. Obligation of State Administrative Assets Report (LHKPN)**

Every NINDYA Personnel and its subsidiaries who have met the criteria as employees who are required to report LHKPN must implement these provisions as mandated by the applicable laws and regulations, as an attitude of obedience and action to distance negative perceptions of the Company. Provisions regarding LHKPN are regulated in the Decree of the Board of Directors of PT Nindya Karya.

**22. Anti-Bribery and Donation**

a. NINDYA personnel must comply with anti-bribery (anti-corruption) laws and are not allowed to request, accept, offer, promise or pay bribes
b. Anti-bribery is a policy to make the Company an Anti-bribery Company in the sense of not engaging in bribery practices in running the business

c. Anti suap merupakan kebijakan untuk mencegah dan menghilangkan peluang bagi berkembangnya korupsi. Pencegahan yang dimaksud untuk meningkatkan kesadaran Insan NINDYA agar tidak melakukan korupsi dan menyelamatkan uang dan aset Negara. Peluang bagi berkembangnya korupsi dapat dihilangkan dengan melakukan perbaikan pada sistem yang berjalan.
d. Pemberian/penerimaan donasi dalam bentuk penghargaan, sumbangan sosial, peristiwa bencana, bantuan kemanusiaan, Pendidikan, organisasi.

**23. Mekanisme Pelaporan Pelanggaran *Code of Conduct***

a. Pelaksanaan *Code of Conduct* merupakan komitmen dan tanggung jawab seluruh insan Perseroan apabila terjadi penyimpangan atau pelanggaran, maka insan NINDYA wajib melaporkannya kepada:
   ii. Tim Pemantau Pelaksanaan *Good Corporate Governance* (Tim GCG)
   iii. Atasan Langusng
   iv. Tim Pemantau Pelaksanaan *Whistle Blowing* Sistem (WBS)
   v. Tim Unit Pengendalian Gratifikasi (UPG)
b. Pengungkapan harus dengan itikad baik dan bukan merupakan suatu keluhan pribadi atas suatu kebijakan Perusahaan tertentu (*grievance*) ataupun didasari kehendak buruk/fitnah.
c. Perseroan wajib menindaklanjuti pelaporan yang berpotensi merugikan secara materiil dan dapat merusak citra Perseroan yang antara lain disebabkan oleh penyimpangan, manipulasi dan lain sebagainya.
d. Pelapor wajib mencantumkan identitasnya dengan jelas pada laporan yang dibuat. Khusus untuk pelaporan pelanggaran melalui *Whistle Blowing System*, pelapor dapat membuat pelaporan menggungakan nama anonim, namun demikian untuk memudahan tindak lanjut pelaporan disarankan mencantumkan identitas pelapor dengan jelas. ‘
e. Pelaporan pelanggaran disertai dengan bukti pendukung yang relevan
f. Penerima laporan wajib merahasiakan identitas pelapor
g. Perusahaan wajib menindaklanjuti setiap laporan yang diterima sesuai dengan prosedur dan mekanisme yang berlaku
h. Perusahaan juga akan menyediakan perlindungan hukum sebagaimana ketentuan peraturan perundangan yang berlaku.

## RUANG LINGKUP KODE ETIK

Kode Etik ini berlaku untuk seluruh jajaran Komisaris, Direksi dan Karyawan Perseroan *Code of Conduct* ini diumumkan untuk diketahui dan dilaksanakan sebagaimana mestinya.

c. Anti-bribery is a policy to prevent and eliminate opportunities for corruption to develop. Prevention is intended to increase the awareness of NINDYA personnel so that they do not commit corruption while savekeeping the state’s funds and assets. Opportunities for corruption to develop can be eliminated by improving the current system.

d. Giving/receiving donations in the form of awards, social donations, disaster events, humanitarian assistance, education, organizations.

**23. Code of Conduct Violation Reporting Mechanism**

a. The implementation of the Code of Conduct is a commitment and responsibility of all Company personnelf there is a deviation or violation, then NINDYA personnel must report it to:
   ii. Good Corporate Governance Implementation Monitoring Team (GCG Team)
   iii. Direct Boss
   iv. Whistle Blowing System (WBS) Implementation Monitoring Team
   v. Gratification Control Unit (UPG) Team
b. Disclosure must be in good faith and not a personal complaint against a certain company policy (grievance) or based on bad will/slander.

c. The Company is required to follow up on reports that have the potential to be materially detrimental and may damage the Company’s image, among others caused by irregularities, manipulation and so on.
d. The reporter must clearly state his/her identity on the report madSpecifically for reporting violations through the Whistle Blowing System, the reporter can make a report using an anonymous name, however, to facilitate follow-up reporting, it is advisable to clearly state the identity of the reporter.

e. Reports of violations are accompanied by relevant supporting evidence
f. The recipient of the report must keep the identity of the reporter confidential
g. The company is obliged to follow up on every report received in accordance with applicable procedures and mechanisms
h. The company will also provide legal protection in accordance with the applicable laws and regulations.

## SCOPE OF THE CODE OF CONDUCT

This Code of Conduct applies to all levels of the Company’s Commissioners, Directors and Employees. This Code of Conduct is announced to be known and implemented properly.

## PENYEBARLUASAN KODE ETIK

Penyebaran dan Sosialisasi Code of Conduct kepada seluruh karyawan dilakukan dengan kewajiban membaca pedoman yang telah ditetapkan dan membuat pernyataan kepatuhan bahwa telah membaca dan memahaminya serta untuk selanjutnya diimplementasikan dengan dikoordinir oleh Sekretariat Perusahaan.

Sebagai wujud kepatuhan dan integritas sekaligus sebagai implementasi dari komitmen terhadap pelaksanaan Pedoman Code of Conduct ini, maka menjadi kewajiban individu untuk menandatangani pernyataan kepatuhan dan integritas atas pedoman ini.

## SANKSI ATAS PELANGGARAN KODE ETIK

1. Pemberian sanksi atas pelanggaran Code of Conduct yang dilakukan oleh karyawan diberikan oleh Direksi atau pejabat yang berwenang sesuai ketentuan yang berlaku.
2. Pemberian sanksi atas pelanggaran yang dilakukan oleh Direksi dan Dewan Komisaris diputuskan oleh Pemegang Saham.
3. Pemberian sanksi dilakukan setelah ditemukan bukti nyata terhadap terjadinya pelanggaran pedoman ini.
4. Apabila mitra kerja atau (Stakeholders) lain yang melakukan pelanggaran, maka akan dikenakan ketentuan sebagaimana yang tertuang dalam kontraApabila terkait dengan tindak pidana dapat diteruskan kepada pihak yang berwajib.

## JUMLAH PELANGGARAN KODE ETIK

Sebagai realisasi penegakan Standar Etika Perusahaan, berikut rincian sanksi yang dikenakan terkait penegakan Kode Etik selama tahun 2022 dan perbandingannya dengan tahun 2021.

## DISSEMINATION OF CODE OF CONDUCT

Dissemination and socialization of the Code of Conduct to all employees is carried out with the obligation to read the guidelines that have been set and make a statement of compliance that has read and understood them and to be further implemented in coordination with the Company Secretariat.

As a form of compliance and integrity as well as the implementation of a commitment to the implementation of the Code of Conduct Guidelines. it is the individual's obligation to sign a statement of compliance and integrity with these guidelines.

## SANCTIONS FOR VIOLATION OF CODE OF CONDUCT

1. Sanctions for violations of the Code of Conduct committed by employees are given by the Board of Directors or authorized officials in accordance with applicable regulations.
2. The sanctions for violations committed by the Board of Directors and the Board of Commissioners shall be decided by the Shareholders.
3. Sanctions are given after real evidence is found of a violation of this guideline.
4. If a work partner or other (Stakeholders) commits a violation, it will be subject to the provisions as stated in the contract. If it is related to a criminal act, it can be forwarded to the authorities.

## NUMBER OF CODE OF CONDUCT VIOLATIONS

As a realization of the enforcement of the Company's Ethical Standards, here are the details of the sanctions imposed related to the enforcement of the Code of Ethics during 2022 and their comparison with 2021.

| Sanksi<br>Penalty | 2022 | 2021 |
|---|---|---|
| Tindakan Disiplin Ringan<br>Mild Disciplinary Action | Nihil<br>None | Nihil<br>None |
| Tindakan Disiplin Sedang<br>Moderate Disciplinary Action | Nihil<br>None | Nihil<br>None |
| Tindakan Disiplin Berat<br>Heavy Disciplinary Action | Nihil<br>None | Nihil<br>None |
| **Jumlah**<br>**Total** | Nihil<br>None | Nihil<br>None |

## PAKTA INTEGRITAS

Seluruh insan Nindya Karya senantiasa menjaga integritas dalam menjalankan kegiatan usaha dengan berpedoman pada Kode Etik dan regulasi yang berlaku. Komitmen tersebut dituangkan dalam bentuk pernyataan atas kepahaman substansi aturan yang tersaji di dalam Kode Etik Perusahaan yang ditandatangani oleh masingmasing individu serta bertanggung jawab atas setiap bentuk pelanggaran yang dilakukan.

## INTEGRITY PACT

All Nindya Karya people always maintain integrity in carrying out business activities based on the Code of Ethics and applicable regulations. This commitment is stated in the form of a statement of understanding of the substance of the rules presented in the Company's Code of Ethics which is signed by each individual and is responsible for every form of violation committed.

## KEBIJAKAN ANTI KORUPSI

Dalam meminimalisasi potensi terjadinya tindak pidana korupsi dalam menjalankan kegiatan usaha, Perseroan telah melakukan beberapa upaya pencegahan meliputi:

1. Infomasi ketentuan etika kerja dan etika bisnis seluruh insan Nindya Karya agar terhindar dari prilaku penyimpangan khususnya tindak pidana korupsi dalam kode etik Perusahaan yang disahkan dalam Surat Keputusan Bersama Dewan Komisris dan Direksi PT Nindya Karya nomor: 0494/DIRUT/SEKPER/11/2020 dan 107/Kom/11/2020 tanggal 16 November 2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya.

2. Ketentuan mengenai kebijakan gratifikasi yang menimbulkan potensi terjadinya tindak pidana korupsi yang disahkan dalam Undang-Undang N20 Tahun 2001 Perubahan atas Undang-Undang No.31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi dan Peraturan Perusahaan yang tercantum dalam Keputusan Kesepakatan Penerapan Pedoman Gratifikasi Perusahaan Pada tanggal 15 September 2020 yang telah disahkan dalam Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya No. 0489/DIRUT/ KPTS/ SEKPER/09/2020 dan 87/Kom/09/2020 tentang Pedoman Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya dengan memberlakukan Pedoman Penanganan Gratifikasi Revisi 0.2

## ANTI-CORRUPTION POLICY

In minimizing the potential for criminal acts of corruption in carrying out business activities, the Company has taken several preventive measures including:

1. Information on the provisions of work ethics and business ethics for all Nindya Karya employees to avoid deviant behavior, especially corruption in the Company's code of ethics which was ratified in the Joint Decree of the Board of Commissioners and the Board of Directors of PT Nindya Karya No. 0494/DIRUT/SEKPER/11/2020 and 107/Kom/11/2020 dated November 16, 2020 regarding Guidelines for the Implementation of Good Corporate Governance (GCG) of PT Nindya Karya.

2. Provisions regarding the gratification policy that raises the potential for criminal acts of corruption to be ratified in Law No. 20 of 2001 Amendments to Law No. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption and Company Regulations as stated in the Decision on the Agreement to Implement the Company Gratification Guidelines on September 15, 2020 which has been ratified in the Joint Decree of the Board of Commissioners and the Board of Directors of PT Nindya Karya) No. 0489/ DIRUT/ KPTS/SEKPER/09/2020 and 87/Kom/09/2020 concerning Guidelines for the Implementation of Good Corporate Governance (GCG) of PT Nindya Karya by enforcing the Guidelines for Handling Gratification Revision 0.2

## PEMENUHAN HAK-HAK POLITIK DAN KETERLIBATAN PERUSAHAAN DALAM KEGIATAN POLITIK

Sikap perusahaan terhadap aktivitas social dan politik tercantum dalam pedoman Code of Conduct Perseroan yang berisi:

1. Tidak memanfaatkan nama, aset, dan potensi Perseroan untuk tujuan politik tertentu.
2. Tidak mengatasnamakan Perseroan atau memberikan konstribusi atas nama Perseroan kepada partai politik.
3. Tidak membuat kesepahaman, perikatan, pernyataan baik secara langsung maupun tidak langsung yang dapat menunjukan bahwa Perseroan memiliki keterikatan dengan partai politik manapun.
4. Melakukan setiap aktivitas untuk menyalurkan aspirasi politik dan kegiatan sosial di luar jam kerja dan tidak menggunakan atribut Perseroan.
5. Mengajukan pengunduran diri dari Perseroan, apabila menduduki jabatan di partai politik atau kegiatan politik yang mengganggu tugasnya di Perseroan.
6. Tidak melaksanakan aktivitas politik baik langsung maupun tidak langsung di lingkungan Perseroan.
7. Tidak menggunakan atribut partai politik atau organisasi sosial kemasyarakatan yang terafiliasi dengan partai politik dalam lingkungan kerja Perseroan.

## FULFILLMENT OF POLITICAL RIGHTS AND COMPANY INVOLVEMENT IN POLITICAL ACTIVITIES

The company's attitude towards social and political activities is stated in the Company's Code of Conduct guidelines which contain:

1. Not taking advantage of the name, assets and potential of the Company for certain political purposes.
2. Not on behalf of the Company or making contributions on behalf of the Company to political parties.
3. Not making any understanding, engagement, statement either directly or indirectly which can show that the Company has an attachment to any political party.
4. Carry out every activity to channel political aspirations and social activities outside of working hours and do not use the Company's attributes.
5. Submitting resignation from the Company, if holding a position in a political party or political activity that interferes with his duties in the Company.
6. Not carrying out political activities, either directly or indirectly within the Company.
7. Do not use the attributes of political parties or social organizations affiliated with political parties within the Company's work environment.

# **Pengendalian** Gratifikasi
## Gratuity Control

### DEFINISI DAN LATAR BELAKANG

Sebagai salah satu BUMN Kontraktor, PT Nindya Karya mengatur penanganan gratifikasi sebagai kebijakan Perusahaan yang dibuat untuk menjaga reputasi perusahaan sebagai sebuah BUMN, yang mendasarkan setiap tindakan dan keputusannya kepada pertimbangan professional yang taat hukum.

PT Nindya Karya akan terus melaksanakan penerapan prinsip-prinsip *Good Corporate Governance* (untuk selanjutnya disebut "GCG") secara konsisten dan berkesinambungan dalam rangka meningkatkan nilai Perusahaan serta pertumbuhan bisnis jangka panjang Perusahaan yang merupakan salah satu usaha untuk meningkatkan kepercayaan Pemegang Saham dan segenap Pemangku Kepentingan. Dalam pengelolaan bisnis Perusahaan, maka Perusahaan selalu mengutamakan pengelolaan bisnis yang bebas dari Korupsi, Kolusi dan Nepotisme (KKN), yang berarti pengelolaan bisnis Perusahaan bukan hanya untuk mengejar keuntungan Perusahaan saja, namun dengan tetap memperhatikan prinsip-prinsip GCG untuk dapat melaksanakan pengelolaan yang penuh amanah, transparan dan akuntabel.

Dalam pelaksanaan kegiatan bisnis Perusahaan pada umumnya tidak terlepas dari hubungan dan interaksi antara para pihak baik internal maupun eksternal yang saling menjalin kerja sama yang harmonis, serasi dan berkesinambungan dengan tidak melupakan etika dan prinsip-prinsip GCG. Terkait dengan hubungan bisnis, maka hal yang sering terjadi dalam praktek kegiatan kerja seharihari selalu muncul dan tidak terhindarkan adalah adanya gratifikasi dari satu pihak kepada pihak yang lainnya.

Oleh sebab itu untuk menjaga hubungan bisnis dengan para pemangku kepentingan, maka perlu diatur hal-hal yang terkait dengan gratifikasi dan tata cara atau mekanisme pelaporannya di lingkungan Perusahaan.

Dalam rangka mewujudkan pengelolaan bisnis Perusahaan yang amanah, transparan dan akuntabel, maka Perusahaan menyadari pentingnya pelaksanaan sikap yang tegas terhadap penanganan Gratifikasi yang melibatkan Insan NINDYA, meskipun dalam kegiatan usaha Perusahaan, Gratifikasi merupakan hal yang mungkin sulit dihindari oleh Insan NINDYA. Hal ini penting untuk dibudidayakan di lingkungan PT Nindya Karya sebagai suatu proses pembelajaran bagi Insan NINDYA yang mempunyai harkat, martabat dan citra yang tinggi dalam hubungan bisnis dengan para Pemangku Kepentingan. Untuk menangani hal tersebut, maka disusunlah Pedoman Penanganan Gratifikasi yang selaras dengan Pedoman Tata Kelola Perusahaan (*Code of Corporate Governance*) dan Pedoman Perilaku Etika (*Code of Conduct*) serta nilai-nilai yang berlaku di Perusahaan.

### DEFINITION AND BACKGROUND

As one of the state-owned contractors. PT Nindya Karya regulates handling gratuity as Company policy made for guard reputation company as a state-owned enterprise, which bases every actions and decisions to obedient professional judgment law.

PT Nindya Karya will Keep going doing application principles good Corporate Governance (for next called "GCG") by consistent and sustainable in skeleton increase Company value as well as growth business period length of the company which is one of the effort for increase trust Shareholders and all Stakeholder interests. In management the Company's business. the Company always prioritize management free business _ from Corruption. Collusion and Nepotism (KKN), which means management Company business not only for chase only company profit. however with permanent notice GCG principles for could doing full management _ trustworthy. transparent and accountable.

In the implementation of the Company's business activities, in general, it cannot be separated from the relationship and interaction between internal and external parties who cooperate with each other in a harmonious, harmonious and sustainable manner without forgetting the ethics and principles of GCG. Related to business relationships, what often happens in the practice of daily work activities always appears and is unavoidable is the existence of gratification from one party to another.

Therefore, in order to maintain business relationships with stakeholders, it is necessary to regulate matters related to gratuities and the procedures or reporting mechanisms within the Company.

In skeleton realize management company's business that is trustworthy. transparent and accountable. then the company realizes importance implementation firm attitude _ to handling Gratuities involving _ NINDYA people, though in activity Company business. Gratuities is possible thing _ difficult avoided by NINDYA Personnel. This thing important for cultivated in the environment of PT Nindya Karya as a a learning process for NINDYA people who have honor. dignity and high image _ in connection business with Stakeholders _ interests. For handle Thing that. then arrange Guidelines Handling Consistent gratuities _ with Corporate Governance Guidelines (Code of Corporate Governance) and Guidelines Ethical Behavior (Code of Conduct) as well as applicable values _ at the company.

## PRINSIP DASAR

1. Penolakan Gratifikasi
   Insan NINDYA apabila ditawarkan/diberikan Gratifikasi yang tidak sesuai dengan ketentuan yang diatur dalam Pedoman ini, wajib MELAKUKAN PENOLAKAN dengan cara yang santun terhadap tawaran/pemberian dimaksud, dengan memberikan penjelasan terhadap kebijakan dan aturan ini kepada pihak pemberi dan WAJIB MELAPORKAN PENOLAKAN atas Gratifikasi tersebut, kepada Unit Pengendalian Gratifikasi Perusahaan atau Unit Pengendali Gratifikasi Komisi Pemberantasan Korupsi.

   Insan NINDYA yang bersangkutan juga dapat meminta kepada Unit Pengendali Gratifikasi untuk membantu menjelaskan mengenai Pedoman ini sebagai bentuk sosialisasi kepada pihak yang menawarkan/ memberikan Gratifikasi.

2. Pemberian Gratifikasi
   Semua Insan NINDYA DILARANG baik secara langsung atau tidak langsung menjanjikan dan/atau memberikan Gratifikasi kepada setiap pihak yang memiliki hubungan bisnis atau pesaing PT Nindya Karya yang bertujuan untuk mendapatkan informasi, atau sesuatu hal yang tidak dibenarkan oleh ketentuan perundangundangan yang berlaku, atau untuk mempengaruhi pihak dimaksud untuk melakukan dan/atau tidak melakukan suatu hal berkaitan dengan kedudukan/ jabatannya.

3. Penerimaan Gratifikasi
   Semua Insan NINDYA yang karena jabatannya dan/ atau anggota keluarganya (keluarga inti), DILARANG untuk menerima atau meminta baik secara langsung atau tidak langsung Gratifikasi dari setiap pihak yang memiliki hubungan bisnis atau pesaing PT Nindya Karya, yang bertujuan untuk mendapatkan informasi, atau sesuatu hal yang tidak dibenarkan oleh ketentuan perundang-undangan yang berlaku, atau untuk mempengaruhi Insan NINDYA untuk melakukan dan/atau tidak melakukan suatu hal berkaitan dengan kedudukan/jabatannya, serta menerima apapun dari pihak lain yang bersifat menyimpang dari ketentuan peraturan Undang-Undang dan Peraturan Perusahaan yang berlaku.

## Gratifikasi yang Dianggap Suap

Suatu Gratifikasi akan berubah menjadi tindak pidana Suap/ Gratifikasi Ilegal apabila memenuhi unsur-unsur sebagai berikut:

1. Gratifikasi tersebut berhubungan dengan wewenang/ jabatan Insan NINDYA di Perusahaan, sehingga dapat menimbulkan benturan kepentingan yang mempengaruhi independensi, objektivitas, maupun profesionalisme Insan NINDYA.
2. Gratifikasi tersebut tidak dilaporkan dalam jangka waktu 30 (tiga puluh) hari kerja kepada Komisi Pemberantasan Korupsi (KPK) sejak tanggal penerimaan Gratifikasi.

## BASIC PRINCIPLES

1. Denial Gratification
   NINDYA people when offered/given Gratuities that don't in accordance with regulated conditions _ in Guidelines this. it is mandatory to DO REJECTION with polite way _ to offer/gift meant. with give explanation to policies and rules this to party giver and MUST REPORT REJECTION of Gratification. to the Control Unit Company or Controlling Unit Gratification Gratification Commission Eradication Corruption.

   NINDYA personnel concerned can also ask to the Control Unit Gratification for help explain about Guidelines this as form socialization to the party who offers/gives Gratification.

2. Giving Gratification
   All NINDYA PERSON IS PROHIBITED good by direct or no direct promising and/or give Gratification to every the party who owns connection business or competitor of PT Nindya Karya which aims to: for get information. or something things that are not justified by the provisions applicable laws and regulations. or for influence party meant for do and/or no To do something Thing related with position/position.

3. Reception Gratification
   All NINDYA people who because of position and/or member his family (nuclear family). PROHIBITED for accept or ask good by direct or no direct Gratification from every party who has connection business or competitor of PT Nindya Karya, which aims to: for get information. or something things that are not justified by the provisions applicable laws and regulations. or for influence NINDYA people for do and/ or no To do something Thing related with position/ position. and accept whatever from other parties who are deviate from provision regulation Applicable Company Laws and Regulations.

## Gratuities that are Considered Bribes

Something Gratification will changed Becomes act criminal Bribes/Gratuities Illegal if Fulfill elements as following :

1. Gratification the relate with authority/position NINDYA Personnel in the Company, so that could cause collision influencing interests _ independence. objectivity. and professionalism NINDYA people.
2. Gratification the no reported in period time 30 (three twenty) days work to Commission Eradication Corruption (KPK) since date reception Gratification.

Beberapa jenis Gratifikasi akan berubah menjadi tindak pidana suap apabila memenuhi kriteria sebagai berikut:

1. Uang atau setara uang yang diberikan kepada Insan NINDYA sebagai ucapan terima kasih dari pihak lain, sehubungan dengan telah terpilihnya atau telah selesainya suatu pekerjaan atau kegiatan lainnya dalam rangka pelaksanaan tugas dan jabatan Insan NINDYA yang bersangkutan.
2. Pemberian tidak resmi dalam bentuk uang atau setara uang sebagai tanda terima kasih yang diterima Insan NINDYA dari pihak lain terkait dengan proses pemeriksaan kelayakan pekerjaan atau proses persetujuan atau pemantauan atas pekerjaan pihak lain tersebut.
3. Pemberian dalam bentuk apapun dari pihak lain sehubungan dengan kenaikan pangkat dan jabatan baru Insan NINDYA yang biasanya dilakukan sebagai tanda perkenalan.
4. Pinjaman dari Bank atau Lembaga Keuangan lainnya yang diterima karena hubungan pribadi, jabatan dan kewenangan dari Insan NINDYA yang bersangkutan dan tidak berlaku bagi masyarakat umum.
5. Kesempatan atau keuntungan termasuk jumlah/ prosentase bunga khusus atau diskon komersial yang diterima Insan NINDYA karena hubungan pribadi atau jabatan dan tidak berlaku bagi masyarakat umum.
6. Makanan, minuman dan hiburan yang diberikan secara khusus, dikarenakan jabatan atau kewenangan Insan NINDYA yang bersangkutan, yang dilakukan di luar dan tidak berhubungan dengan tugas kedinasan.
7. Pemberian fasilitas transportasi, akomodasi, uang atau setara uang sehubungan dengan pelaksanaan tugas dan kewajiban Insan NINDYA yang bersangkutan di Perusahaan pihak lain, yang dilakukan berdasarkan pada penunjukkan langsung atau undangan dari pihak lain.
8. Pemberian hiburan, paket wisata, voucher, yang dilakukan terkait dengan pelaksanaan tugas dan kewajiban Insan NINDYA di Perusahaan pihak lain, yang tidak relevan atau tidak ada hubungannya dengan maksud penugasan Insan NINDYA tersebut.
9. Jamuan makan, akomodasi dan fasilitas lainnya yang diberikan kepada Insan NINDYA oleh pihak lain pada saat melakukan pemeriksaan kerja pihak lain oleh tim yang ditugaskan oleh PT Nindya Karya.
10. Akomodasi, fasilitas, perlengkapan dan/atau voucher termasuk dan namun tidak terbatas pada tiket pesawat, voucher hotel, olahraga, voucher hiburan yang dilakukan terkait dengan pelaksanaan tugas dan kewajiban Insan NINDYA di Perusahaan pihak lain yang tidak relevan/ tidak berhubungan dengan maksud penugasan Insan NINDYA tersebut.
11. Pemberian fasilitas biaya pengobatan gratis pada saat Insan NINDYA yang bersangkutan berobat ke salah satu rumah sakit yang oleh pihak lain yang dilakukan pada saat pelaksanaan tugas dan kewajiban penugasannya.
12. Pemberian kepada Insan NINDYA, sehubungan dengan suatu perayaan, termasuk namun tidak terbatas pada perayaan ulang tahun, pernikahan, kelulusan, khitanan dan lainnya, yang diberikan oleh Pihak lain, dengan

A number of type Gratification will changed Becomes act criminal bribe if Fulfill criteria as following :

1. money or the equivalent of the money given to NINDYA people as saying accept love from party other. in connection with has chosen or has finish something profession or activity other in skeleton implementation duties and positions The relevant NINDYA personnel.
2. Giving no official in form of money or money equivalent as sign accept love received _ NINDYA people from other related parties with the inspection process appropriateness profession or approval process or monitoring on profession the other party.
3. Giving in form whatever from other parties in connection with increase rank and position new The usual NINDYA people conducted as sign introduction.
4. Loan from a Bank or Financial Institution other accepted _ because connection personal. position and authority from NINDYA personnel concerned and not apply for Public general.
5. Opportunity or profit including amount/percentage flower special or discount accepted commercial _ NINDYA people because connection personal or position and not apply for Public general.
6. Food. drinks and entertainment provided _ by special. because position or authority The relevant NINDYA personnel. which are carried out outside and not relate with Duty work.
7. Giving facility transportation. accommodation. money or equivalent of money in relation with implementation duties and obligations The NINDYA personnel concerned in the third party company others. which are carried out based on the appointment of direct or invitation from party another.
8. Giving entertainment. packages tours. vouchers. done related with implementation duties and obligations NINDYA Personnel at the company party others. which are not relevant or no there is relationship with meaning assignment The NINDYA person.
9. dinner Meals. accommodation and facilities other given to NINDYA personnel by other parties at the time To do inspection work other parties by a team assigned by PT Nindya Karya.
10. Accommodation. facilities. equipment and/or vouchers are included and however no limited to tickets flights. hotel vouchers, sports. entertainment vouchers carried out related with implementation duties and obligations NINDYA personnel in other party companies who do not relevant/ not relate with meaning assignment The NINDYA person.
11. Giving facility cost free treatment at the moment The NINDYA person concerned treatment to one _ house pain caused by the other party carried out at the time implementation duties and obligations the assignment.
12. Giving to NINDYA people, regarding with something celebrations. including however no limited to celebrations repeat years. marriages. graduations. circumcisions and others. given by the Parties other. with score the material

nilai materiilnya dalam mata uang Rupiah melebihi Rp1.000.000,-(Satu Juta Rupiah).

13. Pemberian fasilitas berupa jasa boga/catering dari pihak lain pada saat Insan NINDYA yang bersangkutan menggelar perayaan, termasuk namun tidak terbatas pada perayaan pernikahan, ulang tahun dan kelulusan, khitanan dan lainnya.
14. Pemberian bingkisan/Parsel dalam bentuk apapun kepada Insan NINDYA dari pihak lain sehubungan dengan perayaan hari raya keagamaan.

Setiap Gratifikasi yang menurut Pedoman ini dianggap sebagai SUAP harus DITOLAK, kecuali jika situasi pada saat itu tidak memungkinkan bagi Insan NINDYA yang bersangkutan untuk menolaknya. Yang termasuk dalam situasi yang tidak memungkinkan untuk menolak adalah sebagai berikut:

1. Jika Insan NINDYA tersebut tidak mengetahui pelaksanaan pemberiannya, waktu dan lokasi diberikannya Gratifikasi, serta tidak mengetahui identitas dan alamat pemberi.
2. Jika menurut pertimbangan logika yang wajar pada umumnya, tindakan penolakan dapat menyebabkan terganggunya hubungan baik antara PT Nindya Karya dengan pemberi, dimana pemberian tersebut bukan dalam bentuk uang dan/atau setara uang dan/ atau surat berharga yang nilainya tidak melebihi Rp1.000.000,-(Satu Juta Rupiah), dari masing-masing pemberi.

## UNIT PENGENDALIAN GRATIFIKASI (UPG)

Unit Pengendalian Gratifikasi, yaitu Unit Satuan Pengawasan Intern yang bertugas untuk mengelola pelaporan Gratifikasi di Perusahaan sesuai surat keputusan Direksi PT Nindya Karya tentang Tim Unit Pengendalian Gratifikasi (UPG) PT Nindya Karya.

in Rupiah currency exceeding Rp1,000,000,-(One Million Rupiah).

13. Giving facility in the form of service catering/catering from the other party at the time The NINDYA person concerned roll out celebrations. including however no limited to celebrations wedding. birthday year and graduation. circumcision and others.
14. Giving gifts/parcels in form whatever to NINDYA people from other parties in connection with celebration day raya religious

Every Gratification according to Guidelines this considered as a BRIBERY must be REJECTED, unless if situation at the time that no allow for The NINDYA person concerned for reject it. Included _ in the situation is not allow for reject is as following :

1. If the NINDYA Person no knowing implementation delivery. time and location give it Gratuities. as well as no knowing identity and address giver.
2. If according to consideration common sense logic, action _ _ denial could cause the disturbance connection good between PT Nindya Karya and giver, where gift the no in form of money and/or money equivalent and/or letter worth the value no exceeds Rp1,000,000,- (One Million Rupiah), from each giver.

## GRATIFICATION CONTROL UNIT (UPG)

Control Unit Gratification. i.e. Units _ Internal Control on duty for manage reporting Gratuities at the Company are appropriate letter decision Directors of PT Nindya Karya regarding the Control Unit Team Gratification (UPG) of PT Nindya Karya.

Alamat Unit Pengendalian Gratifikasi:
UNIT PENGENDALIAN GRATIFIKASI
PT Nindya Karya
Satuan Pengawasan Intern
Kantor Pusat PT Nindya Karya
Jln. Letjend. Haryono MT Kav. 22
Jakarta Timur 13630
Telp. 021-809 3276
Fax. 021-809 3105
Email: nindyakarya@nindyakarya.co.id

## MEKANISME PELAPORAN GRATIFIKASI

Apabila terdapat penerimaan Gratifikasi dan atau hiburan di luar batasan yang sudah diatur dalam pedoman ini, maka Insan NINDYA wajib melaporkan hal tersebut melalui Unit Pengendalian Gratifikasi dengan tata cara sebagai berikut:

1. Pelaporan melalui UPG yang dilakukan oleh Insan NINDYA yang menerima Gratifikasi wajib disampaikan selambat-lambatnya 7 (tujuh) hari kerja sejak tanggal penerimaan Gratifikasi oleh Insan NINDYA, dengan menggunakan form pelaporan sebagaimana diatur dalam Pedoman ini;

## GRATIFICATION REPORTING MECHANISM

Should there be acceptance of Gratification and or entertainment beyond the limits set forth in this guideline, NINDYA Personnel are required to report the matter through the Gratification Control Unit in the following manner:

1. Reports through the UPG conducted by NINDYA Personnel who receive Gratification must be submitted no later than 7 (seven) working days from the date of receipt of Gratification by NINDYA Personnel, using the reporting form as regulated in this Guideline;

2. Untuk penerimaan yang merupakan barang yang cepat kadaluwarsa (contoh: makanan dan minuman), maka dapat diserahkan kepada lembaga sosial dengan menyampaikan bukti tanda terima dari lembaga sosial tersebut kepada UPG;
3. Untuk penerimaan yang merupakan barang yang tidak cepat kadaluwarsa (contoh: emas, uang, dan lainnya), wajib disimpan terlebih dahulu di UPG lingkungan kerja Insan NINDYA yang bersangkutan, sampai dengan ditentukannya status kepemilikan atas penerimaan tersebut oleh pihak Komisi Pemberantasan Korupsi (KPK), dengan menyampaikan bukti tanda penyimpanan kepada UPG;
4. UPG membuat rekapitulasi penerimaan Gratifikasi, serta melaporkannya kepada Komisi Pemberantasan Korupsi (KPK) selambat-lambatnya 7 (tujuh) hari kerja sejak tanggal diterimanya pelaporan Gratifikasi oleh UPG secara lengkap;
5. Setelah disampaikannya rekapitulasi penerimaan Gratifikasi oleh UPG kepada Komisi Pemberantasan Korupsi (KPK), maka untuk proses penentuan atas Status kepemilikan penerimaan Gratifikasi tersebut, Perusahaan akan mengikuti mekanisme/prosedur yang ditetapkan oleh Komisi Pemberantasan Korupsi (KPK).

Di tahun 2022, tidak terdapat adanya pemberian dari pihak luar yang dianggap gratifikasi.

2. For receipts which are goods that expire quickly (e.g. food and beverages), they can be submitted to a social institution by submitting a receipt from the social institution to the UPG;
3. For receipts that are goods that do not expire quickly (example: gold, money, etc.), must be stored in the UPG of the working environment of the NINDYA personnel concerned, until the ownership status of the receipt is determined by the Corruption Eradication Commission (KPK), by submitting proof of storage to UPG;
4. UPG makes a recapitulation of Gratification receipts, and reports it to the Corruption Eradication Commission (KPK) no later than 7 (seven) working days from the date of receipt of a complete Gratification report by UPG;
5. After submitting the recapitulation of Gratification receipts by UPG to the Corruption Eradication Commission (KPK), then for the process of determining the ownership status of the Gratification receipts, the Company will follow the mechanism/procedure established by the Corruption Eradication Commission (KPK).

In 2022, there are no gifts from outside parties that are considered gratuities.

# **Informasi** tentang Sanksi Administratif
## Information on Administrative Sanction

Pada tahun 2022, Perseroan, Dewan Komisaris dan Direksi tidak mendapatkan sanksi administratif dari regulator atau institusi terkait lainnya yang berkaitan dengan pelanggaran atau perbuatan melanggar hukum dan peraturan yang berlaku.

In 2022, the Company, the Board of Commissioners and the Board of Directors did not receive any administrative sanctions from regulators or other related institutions regarding violations or unlawful act that offend applicable regulations and laws.

# **Kebijakan** Pengadaan Barang dan Jasa
## Goods and Services Procurement Policy

### PRINSIP DAN KEBIJAKAN

Kegiatan usaha Perusahaan yang bergerak dalam industry jasa konstruksi tidak terlepas dari kebutuhan akan pengadaan barang dan jasa dalam mendukung kinerja usaha. Kegiatan pengadaan barang dan jasa senantiasa dikelola dengan baik dengan mempersiapkan infrastruktur Unit Kerja yang bertugas dalam menjalankan dan mengawasi aktivitas tersebut.

Sebagai bentuk komitmen pelaksanaan prinsip GCG di setiap aspek, mekanisme pengadaan barang dan jasa yang dilaksanakan Perseroan mengacu pada Peraturan Presiden RI No. 70 Tahun 2012 Tentang Perubahan Kedua Atas Peraturan Presiden No. 54 Tahun 2010 Tentang Pengadaan Barang/Jasa Pemerintah, dan Peraturan Kepala LKPP No. 6 Tahun 2012 Tentang Petunjuk Teknis Peraturan Presiden No. 70 Tahun 2012 Tentang Perubahan Kedua Atas Peraturan Presiden No. 54 Tahun 2010 tentang Pengadaan Barang/Jasa Pemerintah. Kegiatan pengadaan harus dilaksanakan dengan prosedur yang berlaku serta dikerjakan secara disiplin. Hal tersebut dilakukan Perusahaan untuk meminimalisasi terjadinya risiko-risiko fraud dalam proses yang dapat mencederai implementasi GCG di lingkungan Perseroan seperti praktik Korupsi, Kolusi dan Nepotisme serta persaingan usaha tidak sehat.

### PROSEDUR DAN TATA CARA PENGADAAN

Tata cara pengadaan barang dan jasa di Perseroan yaitu:

1. Adanya pengajuan dari proyek ke Divisi;
2. Sebelum proses dilanjutkan, Manager Proyek, *General Manager*, *Deputy General Manager*/ Divisi memberikan disposisi kepada SEM/Manager Procurement untuk melakukan identifikasi dan meninjau ketepatan pengadaan barang dan jasa berdasarkan risiko;
3. Untuk pengadaan di Kantor Pusat ditetapkan adanya: Kontrak Payung, atas persetujuan Direksi.
4. Meminta penawaran minimal dari 3 (tiga) calon rekanan, diutamakan yang ada di dalam DRT (Daftar Rekanan Terseleksi);
5. Melakukan klarifikasi dan negosiasi menggunakan form perbandingan penawaran harga barang dan jasa;
    a. Spesifikasi Teknis/Mutu
    b. Waktu Pelaksanaan&Pengadaan
    c. Garansi Masa Pemeliharaan
    d. Harga Penawaran
    e. Untuk Subkon/Supplier wajib melampirkan pengalaman kerja 3 tahun terakhir sesuai bidang yang ditawarkan dan sumber daya yang memadai serta peduli terhadap K3 (OHS)

### PRINCIPLES AND POLICIES

The Company's business activities in the construction service industry are inseparable from the need for the procurement of goods and services to support business performance. Procurement of goods and services is always managed properly by preparing the infrastructure of the Work Unit in charge of carrying out and supervising these activities.

As a form of commitment to implementing GCG principles in every aspect, the mechanism for the procurement of goods and services carried out by the Company refers to the Presidential Regulation of the Republic of Indonesia No. 70 of 2012 concerning the Second Amendment to Presidential Regulation No. 54 of 2010 concerning Government Procurement of Goods/ Services, and Regulation of the Head of LKPP No. 6 of 2012 concerning Technical Instructions for Presidential Regulation No. 70 of 2012 concerning the Second Amendment to Presidential Regulation No. 54 of 2010 concerning Government Procurement of Goods/ Services. Procurement activities must be carried out in accordance with applicable procedures and carried out in a disciplined manner. This is done by the Company to minimize the occurrence of fraud risks in the process that can injure the implementation of GCG within the Company, such as the practice of Corruption, Collusion and Nepotism as well as unfair business competition.

### PROCUREMENT PROCEDURES AND PROCEDURES

The procedures for the procurement of goods and services in the Company are:

1. There is a proposal from the project to the Division;
2. Before the process is continued, the Project Manager, General Manager, Deputy General Manager /Division give disposition to the SEM/ Procurement Manager to identify and reviewing the accuracy of the procurement of goods and services based on risk;
3. For procurement at the Head Office, there are: Umbrella Contracts, with the approval of the Board of Directors.
4. Request a minimum offer from 3 (three) potential partners, preferably those in the DRT (Selected Partner List);
5. Clarifying and negotiating using the form for the comparison of price offers for goods and services;
    a. Technical Specifications/Quality
    b. Implementation & Procurement Time
    c. Maintenance Period Guarantee
    d. Bid price
    e. For Subcontractors/Suppliers, they must attach the last 3 years of work experience according to the field offered and adequate resources and care about K3 (OHS)

f. Cara pembayarannya.
g. Untuk rekanan yang belum terdaftar dalam DRT, diimbau untuk menjadi rekanan terseleksi dengan meminta/memenuhi persyaratan yang diperlukan.
h. Untuk rekanan khusus, Institusi Negara/Pemerintah seperti PIN, TELKOM, TNI, POLRI, PERTAMINA dan sejenisnya tidak perlu menyertakan data kecuali anak usahanya.

6. Sebelum menetapkan pemenang, rekanan yang akan ditunjuk sebegai pemenang harus dipastikan telah masuk DRT dengan nilai total 60 (enam puluh) atau cukup, untuk rekanan subkon diutamakan yang punya pengalaman kerja 3 tahun terakhir berturut-turut dan telah di konfirmasi kebenarannya.;
7. Sebelum melakukan penandatanganan order/SPK/ kontrak untuk rencana penggunaan SKBDN dan SCF dengan ketentuan sebagai berikut:
   a. Divisi mengajukan permohonan izin untuk penggunaan SKBDN/SCF dan mengusulkan rekanan yang akan ditunjuk dengan penawaran terbaik ke Direksi, tembusan ke Kepala Departemen Produksi dan Kepala Departemen Keuangan untuk dilakukan evaluasi.
   b. Mendapatkan persetujuan/penolakan dari Kepala Departemen Produksi minimal 5 (lima) hari kerja dari tanggal penerimaan pengajuan lengkap dan benar.
   c. Menyampaikan hasil keputusan Kepala Departemen Produksi ke wilayah/divisi untuk menyiapkan dan menyampaikan dokumen penerbitan secepatnya.
   d. Untuk SCF dilanjutkan ke prosedur akseptasi SCF oleh Direktur Keuangan & SDM.
8. Untuk kontrak payung, persetujuan Direksi paling lama 4 (empat) hari kerja dari tanggal pengajuan dengan lengkap dan benar oleh Kepala Departemen Produksi.
9. Penandatanganan kontrak/order.
10. Memberitahukan secara tertulis rekanan pemenang dengan mencantumkan harga satuan serta catatan lainnya kepada seluruh penawar paling lambat 3 (tiga) hari kerja terhitung sejak tanggal kontrak atau *purchase order* (PO).
11. Melakukan penilaian atas kinerja rekanan secara periodik di akhir bulan Juni dan akhir bulan Desember dan setelah selesai penyerahan barang/pekerjaan.
12. Memasukkan penilaian rekanan ke dalam form evaluasi rekanan dan hasil penilaiannya diinput di SIM pengadaan.
13. Sebagian langkah prosedur di atas sudah menggunakan SIM pengadaan.
14. Menyimpan catatan mutu.

f. Payment method.
g. For partners who have not been registered in DRT, are encouraged to become selected partners by requesting/fulfilling the necessary requirements.
h. For special partners, State/Government Institutions such as PLN, TELKOM, TNI, POLRI, PERTAMINA and the like do not need to include data except for their subsidiaries.

6. Before determining the winner, the partner who will be appointed as the winner must be confirmed to have entered the DRT with a total score of 60 (sixty) or sufficient, for subcontract partners, the priority is those who have work experience for the last 3 consecutive years and have confirmed the truth;
7. Before signing the order/SPK/contract for the planned use of SKBDN and SCF with the following conditions:
   a. Regions/divisions apply for permits for the use of SKBDN/SCF and propose partners to be appointed with the best offer to the Board of Directors, copies to the Head of the Production Department and the Head of the Finance Department for evaluation.
   b. Obtain approval/rejection from the Head of the Production Department at least 5 (five) working days from the date of receipt of a complete and correct application.
   c. Submitting the results of the decision of the Head of the Production Department to the regions/ divisions to prepare and submit publishing documents as soon as possible.
   d. For SCF, proceed to the SCF acceptance procedure by the Director of Finance & HR.
8. For umbrella contracts, the approval of the Board of Directors is no later than 4 (four) working days from the date of submission completely and correctly by the Head of the Production Department.
9. Signing of contracts/orders.
10. Notify the winning partner in writing by including the unit price and other notes to all bidders no later than 3 (three) working days from the date of the contract or purchase order (PO).
11. Assessing the performance of partners periodically at the end of June and the end of December and after the completion of the delivery of goods/work.
12. Entering the partner's assessment into the partner's evaluation form and the results of the assessment are inputted in the procurement SIM.
13. Some of the above procedure steps already use a procurement SIM.
14. Maintain quality records

# **Whistleblowing** System
## Whistleblowing System

Perseroan menyadari pentingnya pengendalian internal terhadap penyimpangan atau kecurangan yang berindikasi merugikan perusahaan sehingga dibentuklah *Whistleblowing System* (WBS) yang merupakan sistem dan prosedur yang dirancang untuk mengelola pengaduan/penyingkapan mengenai perilaku melawan hukum, perbuatan tidak etis yang pada dasarnya melanggar Kode Etik atau *Code of Conduct* Perseroan.

PT Nindya Karya memiliki komitmen untuk menjalankan perusahaan secara professional dengan berlandaskan pada perilaku perusahaan yang sesuai dengan nilai-nilai utama budaya (*core values*) yaitu amanah, kompeten, harmonis, loyal, adaptif, kolaboratif yang disebut juga dengan AKHLAK dan slogan :"*Toward the excellent*"

Dalam rangka mempertahankan dan meningkatkan reputasi dan citra perusahaan, PT Nindya Karya mendorong partisipasi Dewan Komisaris, Direksi dan karyawan PT Nindya Karya serta pihak eksternal perusahaan untuk memanfaatkan jalur penyelesaian Internal dalam pelaporan pelanggaran di lingkungan perusahaan serta memertimbangkan secara seksama sebelum memutuskan untuk melakukan pemanfaatan jalur eksternal.

Untuk mewujudkan hal-hal tersebut di atas, PT Nindya Karya menyediakan sarana pelaporan pelanggaran yang bersifat independent dan rahasia serta memiliki mekanisme perlindungan pelapor.

### DASAR PELAKSANAAN SISTEM PELAPORAN PELANGGARAN DI LINGKUP PERUSAHAAN

Penerapan WBS di lingkup Perusahaan didasarkan pada Keputusan Bersama Dewan Komisaris dan Direksi PT Nindya Karya Nomor 0489/DIRUT/KPTS/SEKPER/09/2020 Tentang Penerapan *Good Corporate Governance* (GCG) PT Nindya Karya.

### LINGKUP PENGADUAN/PENGUNGKAPAN

Lingkup pengaduan/penyingkapan yang akan ditindaklanjuti oleh WBS adalah tindakan yang dapat merugikan Perusahaan, meliputi sebagai berikut:

1. Penyimpangan dari peraturan dan perundangan yang berlaku.
2. Penyalahgunaan jabatan untuk kepentingan lain di luar Perusahaan.
3. Pemerasan.
4. Perbuatan curang.
5. Benturan kepentingan.
6. Gratifikasi.
7. Pencurian.
8. Korupsi.
9. Suap.

The Company is aware of the importance of internal control against irregularities or fraud that indicate harm to the company so that a Whistleblowing System (WBS) was formed which is a system and procedure designed to manage complaints/ disclosures regarding unlawful behavior, unethical acts which basically violate the Code of Ethics or the Code of Conduct.

PT Nindya Karya is committed to running the company in a professional manner based on company behavior that is in accordance with core cultural values, namely trustworthy, competent, harmonious, loyal, adaptive, collaborative which is also known as AKHLAK and the slogan: "Toward the excellent"

In order to maintain and improve the reputation and image of the company, PT Nindya Karya encourages the participation of the Board of Commissioners, Directors and employees of T Nindya Karya as well as external parties of the company to take advantage of the Internal settlement line in reporting violations within the company and consider carefully before decided to make use of the external route.

To realize the things mentioned above, PT Nindya Karya provides a means of reporting violations that are independent and confidential and has a whistleblower protection mechanism.

### BASIS FOR IMPLEMENTING A VIOLATION REPORTING SYSTEM AT THE COMPANY'S SCOPE

The implementation of WBS within the Company is based on the Joint Decree of the Board of Commissioners and Directors of PT Nindya Karya Number 0489/DIRUT/KPTS/ SEKPER/09/2020 concerning the Implementation of Good Corporate Governance (GCG) of PT Nindya Karya.

### SCOPE OF COMPLAINT/DISCLOSURE

The scope of complaints/disclosures that will be followed up by WBS are actions that can harm the Company, including the following:

1. Deviations from the applicable laws and regulations.
2. Misuse of position for other interests outside the Company.
3. Blackmail.
4. Cheating.
5. Conflict of interest.
6. Gratification.
7. Theft.
8. Corruption.
9. Bribes.

## PRINSIP DASAR

1. Pelapor wajib memberikan indikasi awal yang dapat dipertanggungjawabkan, meliputi:
   a. Pelanggaran yang diadukan, meliputi jumlah kerugian (apabila dapat ditentukan). 1 (satu) pengaduan/ penyingkapan sebaiknya hanya untuk 1 (satu) pelanggaran agar penanganannya dapat lebih fokus.
   b. Pihak yang terlibat, yaitu siapa yang seharusnya bertanggung jawab atas pelanggaran tersebut, termasuk saksi-saksi dan pihak yang diuntungkan atau dirugikan atas pelanggaran tersebut
   c. Lokasi pelanggaran, yaitu meliputi nama, tempat, atau fungsi terjadinya pelanggaran tersebut
   d. Waktu pelanggaran, yaitu periode pelanggaran baik berupa hari, minggu, bulan, tahun atau tanggal tertentu pada saat pelanggaran tersebut terjadi.
   e. Bagaimana terjadinya pelanggaran tersebut dan apakah terdapat bukti-bukti pendukung telah terjadinya pelanggaran
   f. Apakah pelanggaran tersebut pernah dilaporkan kepada pihak lain
   g. Apakah pelanggaran tersebut pernah terjadi sebelumnya
   h. Pelaporan harus didasari itikad baik dan bukan merupakan suatu keluhan pribadi ataupun didasari kehendak buruk/fitnah
2. Untuk mempercepat dan mempermudah proses tindak lanjut pengaduan/penyingkapan, maka pelapor dianjurkan untuk memberikan informasi mengenai data diri, yang sekurang-kurangnya memuat alamat/nomor telepon/ handphone/faksimili/email

## PERLINDUNGAN TERHADAP PELAPOR DAN KERAHASIAAN

1. Identitas pelapor dan isi laporan yang disampaikan dijamin kerahasiaannya oleh Perusahaan
2. Perusahaan menjamin perlindungan terhadap pelapor dari segala bentuk ancaman, intimidasi, ataupun tindakan tidak menyenangkan dari pihak manapun selama pelapor menjaga kerahasiaan pelanggaran yang diadukan kepada pihak manapun
3. Perlindungan terhadap pelapor juga berlaku bagi para pihak yang melaksanakan investigasi maupun pihakpihak yang memberikan informasi terkait dengan pengaduan/ penyingkapan tersebut.
4. Dalam melakukan proses tindak lanjut atas setiap pengaduan/penyingkapan wajib mengedepankan kerahasiaan, asas praduga tidak bersalah dan profesionalisme
5. Insan Nindya yang melanggar prinsip kerahasiaan akan diberikan sanksi yang berat sesuai ketentuan yang berlaku di Perusahaan.

## BASIC PRINCIPLES

1. The Whistleblower is required to provide an initial indication that can be accounted for, including:
   a. The violation that is complained of, includes the amount of the loss (if it can be determined). 1 (one) complaint/disclosure should only be for 1 (one) violation so that the handling can be more focused.
   b. The parties involved, namely who should be responsible for the violation, including the witnesses and the parties who benefited or were harmed by the violation
   c. The location of the violation, which includes the name, place, or function of the occurrence of the violation
   d. Time of violation, namely the period of violation in the form of days, weeks, months, years or a certain date when the violation occurred.
   e. How did the violation occur and is there any supporting evidence that a violation has occurred.
   f. Has the violation been reported to other parties.
   g. Has the violation happened before
   h. Reporting must be based on good faith and not a personal complaint or based on bad intentions/ slander
2. In order to speed up and simplify the follow-up process for complaints/disclosures, the complainant is recommended to provide information regarding personal data, which at least contains the address/ phone number/mobile phone/ facsimile/email

## PROTECTION AGAINST WHISTLEBLOWERS AND CONFIDENTIALITY

1. The identity of the reporter and the contents of the report submitted are guaranteed by the Company to be kept confidential
2. The Company guarantees the protection of the whistleblower from all forms of threats, intimidation, or unpleasant actions from any party as long as the complainant maintains the confidentiality of the reported violation to any party.
3. The protection of the whistleblower also applies to the parties conducting the investigation as well as the parties providing information related to the complaint/ disclosure.
4. In carrying out the follow-up process for each complaint/ disclosure, it is obligatory to prioritize confidentiality, the principle of presumption of innocence and professionalism.
5. Nindya personnel who violate the confidentiality principle will be given severe sanctions in accordance with applicable regulations in the Company.

## KEWENANGAN PENANGANAN LAPORAN

1. Pengaduan/Penyingkapan pelanggaran terlebih dahulu akan di review dan dikonfirmasi laporannya oleh ketua Tim WBS
2. Ketua Tim WBS menginstruksikan anggota tim WBS untuk menganalisa dan memverifikasi atas laporan tersebut, untuk kemudian dilaporkan kembali kepada ketua tim WBS
3. Ketua Tim WBS melaporkan Analisa dan verifikasi laporan yang masuk ke direksi untuk di proses sesuai aturan yang berlaku di perusahaan
4. Pengaduan/penyingkapan pelanggaran yang berkaitan dan atau dilakukan oleh Tim Reward & Punishment akan ditindaklanjuti oleh Direksi.
5. Pengaduan/penyingkapan pelanggaran yang berkaitan dan atau dilakukan oleh Direksi akan ditindaklanjuti oleh Dewan Komisaris
6. Pengaduan/penyingkapan pelanggaran yang berkaitan dan atau dilakukan oleh Dewan Komisaris akan ditindaklanjuti oleh Direksi

## APRESIASI BAGI PELAPOR

Setiap pelapor yang telah berjasa dalam usaha membantu upaya pencegahan terjadinya pelanggaran yang dapat merugikan perusahaan berhak mendapat penghargaan sesuai dengan ketentuan dan peraturan yang berlaku di Perusahaan.

## SANKSI BAGI PELAPOR YANG MENYALAHGUNAKAN SISTEM PELAPORAN

Pelanggaran pelapor yang mengirimkan laporan yang berupa fitnah atau laporan palsu akan memperoleh sanksi dan tidak memperoleh jaminan kerahasiaan maupun perlindungan pelapor. Sanksi yang dikenakan sesuai dengan ketentuan dan peraturan yang berlaku di Perusahaan

## LAPORAN TIM PEMANTAU PELAKSANAAN GCG

Tim WBS menyampaikan kepada Tim Pemantau Pelaksanaan *Good Corporate Governance* (Tim GCG) atas ada dan/ tidaknya pelaporan pelanggaran dan dibuat laporan secara berkala yaitu setiap 6 (enam) bulan sekali, yang disampaikan selambat-lambatnya minggu ketiga bulan berikutnya, yang meliputi jumlah pengaduan/penyingkapan, kategori pengaduan/penyingkapan serta media yang digunakan oleh pelapor dan penyampaiannya kepada Direksi

## JUMLAH PENGADUAN YANG MASUK DAN DIPROSES PADA TAHUN 2022

Per 31 Desember 2022, Perusahaan tidak menerima pelaporan pelanggaran melalui saluran *whistleblowing system* baik yang berasal dari pihak eksternal maupun internal.

## REPORT HANDLING AUTHORITY

1. Complaints/Disclosure of violations will first be reviewed and the report confirmed by the WBS Team leader.
2. The WBS Team Leader instructs the WBS team members to analyze and verify the report, and then report back to the WBS team leader .
3. The WBS Team Leader reports Analysis and verification of reports that go to the board of directors to be processed according to the rules that apply in the company.
4. Complaints/disclosure of violations related to and or committed by the Reward & Punishment Team will be followed up by the Board of Directors.
5. Complaints/disclosure of violations related to and or committed by the Board of Directors will be followed up by the Board of Commissioners
6. Complaints/disclosure of violations related to and or committed by the Board of Commissioners will be followed up by the Board of Directors

## APPRECIATION FOR WHISTLEBLOWERS

Every reporter who has contributed to the effort to help prevent violations that can harm the company is entitled to an award in accordance with the provisions and regulations that apply in the company

## SANCTIONS FOR REPORTERS WHO ABUSE THE WHISTLEBLOWING SYSTEM

The reporter who sends a report in the form of slander or false report will be subject to sanctions and will not receive any guarantee of confidentiality or protection of the reporter. Sanctions are imposed in accordance with the provisions and regulations that apply in the Company

## GCG IMPLEMENTATION MONITORING TEAM REPORT

The WBS Team conveys to the Monitoring Team for the Implementation of Good Corporate Governance (GCG Team) on the presence and/or absence of reporting violations and reports are made periodically, i.e. every 6 (six) months, which is submitted no later than the third week of the following month, which includes the number of complaints/disclosure, category of complaint/disclosure as well as the media used by the reporter and its submission to the Board of Directors.

## NUMBER OF COMPLAINTS SUBMITTED AND PROCESSED IN 2022

As of December 31, 2022, the Company did not receive any reports of violations through the whistleblowing system, whether from external or internal parties.

# **Laporan** Harta Kekayaan Penyelenggara Negara (LHKPN)
## State Administrator Wealth Report (LHKPN)

Prinsip Dasar Laporan Harta Kekayaan Penyelenggara Negara Sebagai entitas BUMN yang dimiliki oleh Negara melalui Pemerintah Republik Indonesia, Perusahaan wajib mentaati peraturan perundang-undangan yang mengikat. Salah satu bentuk peraturan perundang-undangan yang dilandasi oleh semangat pemberantasan korupsi dan tindakan penyimpangan internal adalah kewajiban Laporan Harta Kekayaan Penyelenggara Negara (LHKPN).

LHKPN merupakan daftar seluruh Harta Kekayaan Penyelenggara Negara yang dituangkan dalam formulir LHKPN yang ditetapkan oleh Komisi Pemberantasan Korupsi (KPK) sebagaimana yang diatur dalam keputusan KPK No. KEP 07/KPK/02/2005 tentang Tata Cara Pendaftaran, Pemeriksaan dan Pengumuman Laporan Harta Kekayaan Penyelenggara Negara. Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi menegaskan wewenang KPK melaksanakan langkah atau upaya pencegahan korupsi antara lain 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 sebelum dan setelah menjabat. 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 termasuk Dewan Komisaris, Direksi, dan pejabat struktural lainnya pada Badan Usaha Milik Negara (BUMN) dan Badan Usaha Milik Daerah (BUMD).

Pemeriksaan LHKPN yang disampaikan kepada KPK bertujuan untuk mewujudkan Penyelenggara Negara yang mentaati asasasas umum penyelenggara negara yang bebas dari praktik korupsi, kolusi, dan nepotisme, serta perbuatan tercela lainnya. Setiap Penyelenggara Negara dituntut untuk melaporkan kekayaanya melalui formulir LHKPN yang telah disediakan KPK untuk diisi secara jujur, benar dan lengkap, agar KPK dapat menganalisis, mengevaluasi, serta menilai atas seluruh jumlah, jenis dan nilai harta kekayaan yang dilaporkan, secara benar, cepat, tepat, akurat dan bertanggung jawab.

Basic Principles of State Administrators Wealth Reports As an SOE entity owned by the State through the Government of the Republic of Indonesia, the Company is required to comply with binding laws and regulations. One form of legislation that is based on the spirit of eradicating corruption and acts of internal irregularities is the obligation of the State Administrators Wealth Report (LHKPN).

LHKPN is a list of all State Administrators' Assets as outlined in the LHKPN form determined by the Corruption Eradication Commission (KPK) as regulated in KPK's decision No. KEP 07/KPK/02/2005 concerning Procedures for Registration, Examination and Announcement of State Administrators Wealth Reports. Law No. 30 of 2002 concerning the Corruption Eradication Commission confirms the authority of the KPK to carry out steps or efforts to prevent corruption, among others through registration and examination of LHKPN.

In addition, Law No. 28 of 1999 concerning State Administrators that are Clean and Free from Corruption, Collusion, and Nepotism, mandates that every administrator is obliged to report and announce his assets before and after taking office and is willing to have his wealth checked before and after taking office. In Law No. 28 of 1999 article 2 (7) along with its explanation, it is explained that other officials who have strategic functions in relation to state administrators include the Board of Commissioners, Directors, and other structural officials in State-Owned Enterprises (BUMN) and Regional-Owned Enterprises (BUMD).

The LHKPN examination submitted to the KPK aims to create a State Administrator who adheres to the general principles of state administrators who are free from practices of corruption, collusion, and nepotism, as well as other disgraceful acts. Every State Administrator is required to report his wealth through the LHKPN form provided by the KPK to be filled out honestly, correctly and completely, so that the KPK can analyze, evaluate, and assess the entire amount, type and value of reported assets, correctly, quickly, accurately.. accurate and responsible

## DASAR HUKUM DAN PERATURAN DALAM MENERAPKAN LHKPN DI PERUSAHAAN

Dalam menerapkan LHKPN, Perusahaan menimbang beberapa dasar hukum dan peraturan sebagai landasan cara pandang penerapan LHKPN di lingkungan Perusahaan. Dasar hokum tersebut yaitu:

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 Negara BUMN No. PER-01/ BUMN/2011 tentang Penerapan Tata Kelola Perusahaan yang Baikpada BUMN, dan perubahannya.
4. Keputusan Sekretaris Menteri BUMN No. SK-16/S. MBU/2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan GCG yang baik.

## PELAKSANAAN LHKPN DI LINGKUP PERUSAHAAN

Perseroan telah memiliki pedoman pelaksanaan LHKPN yang telah disahkan melalui Keputusan Direksi No. 1465/ DIRUT/ KPTS/SEKPER/10/2017 tanggal 5 Oktober 2017 tentang Kewajiban Penyampaian Laporan Harta Kekayaan Pejabat Perusahaan dan Pembentukan Unit Pengelola Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) di Lingkungan PT Nindya Karya tentang Kewajiban Penyampaian Laporan Harta Kekayaan Pejabat Perusahaan di lingkungan PT Nindya Karya.

Berdasarkan peraturan tersebut, pihak di lingkup Perseroan yang wajib menyerahkan LHKPN kepada KPK adalah sebagai berikut:

1. Dewan Komisaris
2. Direksi
3. Pejabat 1 (satu) tingkat di bawah Direksi.

Unit pengelola pelaksanaan LHKPN di lingkup Perseroan dilakukan oleh Kepala Satuan Pengawasan Intern (SPI) sebagai admin instansi pengelola Laporan Harta Kekayaan Pejabat Perusahaan di lingkungan PT Nindya Karya dan Manager Operasional Departemen Sumber Daya Manusia sebagai Admin Unit Kerja.

Agar pelaksanaan LHKPN menjadi kesadaran pihak di lingkup perusahaan yang terkait wajib lapor, Perseroan melakukan sosialisasi melalui Zoom Meeting e-LHKPN pada tanggal 14 Januari 2022.

## LEGAL BASIS AND REGULATIONS IN IMPLEMENTING LHKPN IN COMPANIES

In implementing LHKPN, the Company considers several legal and regulatory bases as the basis for the perspective of implementing LHKPN within the Company. The legal basis are:

1. Law No. 28 of 1999 concerning State Administrators that 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 No. PER-01/BUMN/2011 concerning the Implementation of Good Corporate Governance in BUMN, and its amendments.
4. Decree of the Secretary of the Minister of SOEs No. SK16/S.MBU/2012 concerning Indicators/Parameters of Assessment and Evaluation of Good GCG Implementation.

## IMPLEMENTATION OF LHKPN IN THE CORPORATE SCOPE

The Company already has guidelines for the implementation of LHKPN which have been ratified through the Decree of the Board of Directors No. 1465/DIRUT/KPTS/SEKPER/10/2017 dated October 5th, 2017 regarding the Obligation to Submit Wealth Reports for Company Officials and the Establishment of the Management Unit for State Administrators Wealth Reports (LHKPN) within PT Nindya Karya regarding Obligations for Submission of Official Wealth Reports Company within PT Nindya Karya.

Based on these regulations, the parties within the scope of the Company who are required to submit LHKPN to the KPK are as follows:

1. Board of Commissioners
2. Directors
3. Officer 1 (one) level below the Board of Directors.

The unit for managing the implementation of LHKPN within the Company is carried out by the Head of the Internal Control Unit (SPI) as the admin of the agency managing the Asset Report of Company Officials within PT Nindya Karya and the Operational Manager of the Human Resources Department as the Admin of the Work Unit.

In order for the implementation of the LHKPN to become aware of the parties in the scope of the company concerned, the Company must conduct socialization through the e-LHKPN Zoom Meeting on January 14th, 2022.

## TRANSPARANSI LHKPN PEJABAT PERUSAHAAN TAHUN 2022

Di bawah ini disampaikan transparansi penyampaian LHKPN pejabat Perseroan wajib lapor per 31 Desember 2022

## COMPANY OFFICIALS LHKPN TRANSPARENCY IN 2022

Below is conveyed the transparency of the submission of LHKPN, the Company's officials are required to report as of December 31st, 2022

| Pejabat Wajib LHKPN<br>Official Mandatory LHKPN | Jumlah Wajib Lapor<br>Number of Mandatory Report | Telah Melaporkan<br>Have Reported | |
|---|---|---|---|
| | | Jumlah<br>Total | % |
| Dewan Komisaris<br>Board of Commissioners | 4 | 4 | 100% |
| Direksi<br>Board of Directors | 4 | 4 | 100% |
| Pejabat 1 (satu) tingkat di bawah Direksi<br>Officer 1 (one) level below the Board of Directors | 17 | 17 | 100% |
| **Jumlah**<br>**Total** | **27** | **27** | **100%** |

# **Transparansi** Praktik Bad Governance

## Transparency of Bad Governance Practices

## LAPORAN ATAS AKTIVITAS PERUSAHAAN YANG MENCEMARI LINGKUNGAN

Sepanjang tahun 2022, tidak terdapat laporan atas aktivitas perusahaan yang mencemari lingkungan. Dalam menjalankan usahanya, Perseroan senantiasa mematuhi regulasi yang berlaku dan AMDAL sebagai bentuk komitmen terhadap lingkungan.

## REPORT ON COMPANY ACTIVITIES POLLUTING THE ENVIRONMENT

Throughout 2022, there were no reports of company activities that pollute the environment. In running its business, the Company always complies with applicable regulations and AMDAL as a form of commitment to the environment.

## PENGUNGKAPAN PEMENUHAN KEWAJIBAN PERPAJAKAN

Perseroan berkomitmen untuk mematuhi seluruh peraturan yang berlaku, termasuk perpajakan. Komitmen perpajakan yang dilakukan Perseroan juga menjadi bagian dari kontribusi Perseroan terhadap negara. Di sepanjang tahun 2022, Perseroan telah menyetorkan pajak sebesar Rp732,31 miliar, mengalami penurunan dibandingkan tahun 2021 sebesar Rp763,81 miliar. Pajak ini mencakup pajak di Pusat dan pajak proyek di Daerah.

## DISCLOSURE OF FULFILLMENT OF TAX OBLIGATIONS

The Company is committed to complying with all applicable regulations, including taxation. The tax commitment made by the Company is also part of the Company's contribution to the country. Throughout 2022, the Company has deposited taxes of Rp732.31 billion, a decrease compared to 2021 of Rp763.81 billion. This tax includes taxes at the Center and project taxes at the Regions.

## KETIDAKSESUAIAN PENYAJIAN LAPORAN TAHUNAN DAN LAPORAN KEUANGAN DENGAN PERATURAN YANG BERLAKU DAN STANDAR AKUNTASI KEUANGAN (SAK)

Seluruh penyajian informasi dalam laporan tahunan ini, khususnya terkait kinerja keuangan dan hal-hal lainnya, mengacu pada laporan keuangan untuk tahun-tahun yang berakhir 31 Desember 2022 dan 31 Desember 2021 yang telah diaudit oleh Kantor Akuntan Publik Amir Abadi Jusuf, Aryanto, Mawar & Rekan.

Penyajian dan pengungkapan laporan keuangan konsolidasian perusahaan disusun dan disajikan sesuai Standar Akuntansi Keuangan di Indonesia, yaitu Pernyataan Standar Akuntansi Keuangan (PSAK), yang diterbitkan oleh Ikatan Akuntan Indonesia (IAI).

## KASUS TERKAIT DENGAN BURUH DAN KARYAWAN

Sepanjang tahun 2022 Perseroan tidak memiliki kasus terkait buruh dan karyawan. Perseroan senantiasa menjunjung tinggi hak dan kewajiban antara Perseroan dengan karyawan sesuai dengan perundang-undangan yang berlaku dan anggaran dasar Perseroan

## PENGUNGKAPAN SEGMEN OPERASI PADA LAPORAN KEUANGAN

Hingga akhir tahun 2022, laporan Keuangan Konsolidasian Perusahaan belum menerapkan PSAK 5 tentang segmen operasi. Perseroan bukanlah entitas usaha yang menerbitkan sahamnya kepada publik dan berstatus perusahaan terbuka (Tbk.), dengan demikian tidak memiliki kewajiban untuk menerapkan segmen operasi pada laporan Keuangannya.

## KESESUAIAN LAPORAN TAHUNAN HARDCOPY DAN SOFTCOPY

Perseroan menjamin bahwa isi laporan tahunan dalam bentuk hardcopy dan softcopy telah sesuai dan tidak terdapat adanya perbedaan.

## INCONSISTENCY IN THE PRESENTATION OF ANNUAL REPORTS AND FINANCIAL STATEMENTS WITH APPLICABLE REGULATIONS AND FINANCIAL ACCOUNTING STANDARDS (SAK)

All information presented in this annual report, particularly related to financial performance and other matters, refers to the financial statements for the years ended December 31, 2022 and December 31st, 2021 which have been audited by the Public Accounting Firm of Amir Abadi Jusuf, Aryanto, Mawar & partner.

The presentation and disclosure of the company's consolidated financial statements are prepared and presented in accordance with 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

Throughout 2022 the Company did not have any cases related to workers and employees. The Company always upholds the rights and obligations between the Company and its employees in accordance with applicable laws and the Company's articles of association.

## DISCLOSURE OF OPERATING SEGMENTS IN FINANCIAL STATEMENTS

Until the end of 2022, the Company's Consolidated Financial statements have not implemented PSAK 5 regarding operating segments. The Company is not a business entity that issues its shares to the public and has the status of a public company (Tbk.), thus it has no obligation to apply operating segments to its financial statements.

## COMPATIBILITY OF HARDCOPY AND SOFTCOPY ANNUAL REPORTS

The Company guarantees that the contents of the annual report in the form of hardcopy and softcopy are appropriate and there are no differences.














07

# Tanggung Jawab Sosial Lingkungan

Environmental Social Responsibility


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NINDYA PEDULI


NINDYA
NINDYA PEDULI


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BUMN
SOHO BUMN
BANTUAN BENCANA GEMPA
CIANJUR, SINERGI BUMN
HOLDING BANAREKSA



# **Tanggung Jawab Sosial** dan Lingkungan Perusahaan untuk Pembangunan Berkelanjutan

## Corporate Social and Environmental Responsibility for Sustainable Development

Perusahaan senantiasa berupaya mendukung pencapaian Tujuan Pembangunan Berkelanjutan/Sustainable Development Goals (TPB/SDGs) Agenda 2030, yang merupakan kesepakatan pembangunan berkelanjutan bersama pembangunan negara-negara lintas pemerintahan hingga tahun 2030. Di dalam SDGs sendiri terdiri dari 17 tujuan dengan 169 capaian yang terukur dan tenggat yang telah ditentukan oleh PBB sebagai agenda dunia pembangunan untuk kemaslahatan manusia dan planet bumi.

The company always strives to support the achievement of the 2030 Agenda Sustainable Development Goals (TPB/SDGs), which is a sustainable development agreement with the development of cross-governmental countries until 2030. The SDGs themselves consist of 17 goals with 169 measurable achievements and the deadline that has been determined by the United Nations as the world's development agenda for the benefit of humans and planet earth.

Perusahaan mempraktikkan pembangunan berkelanjutan melalui pendekatan pengembangan yang bertanggung jawab sejalan dengan visi, misi, dan nilai-nilai perusahaan dan dibuat berlandaskan pada keseimbangan antara aspek-aspek triple bottom line (people, profit, planet). Melalui prinsip 3P ini Perusahaan percaya bahwa perusahaan yang baik bukan hanya yang berhasil mencapai target profit yang dicanangkan, tetapi juga mampu menterjemahkan menjadi program yang dirasakan manfaatnya bagi masyarakat.

The company practices sustainable development through a responsible development approach in line with the company's vision, mission and values and is based on a balance between the aspects of the triple bottom line (people, profit, planet). Through this 3P principle, the Company believes that a good company is not only one that succeeds in achieving the profit target that has been set, but is also able to translate it into a program that benefits the community.

Terlebih Badan Perencanaan Pembangunan Nasional (Bappenas) juga terus mendorong pencapaian SDGs yang disederhanakan ke dalam 4 pilar utama, yaitu Pilar Pembangunan Sosial, Pilar Pembangunan Ekonomi, Pilar Pembangunan Lingkungan dan Pilar Pembangunan Hukum dan Tata Kelola.

Moreover, the National Development Planning Agency (Bappenas) also continues to push for the achievement of the SDGs which is simplified into 4 main pillars, namely the Social Development Pillar, the Economic Development Pillar, the Environmental Development Pillar and the Legal Development Pillar and Governance.

Melalui referomasi bisnis yang dilakukan Perusahaan di tahun 2014 silam, Perusahaan mulai melakukan pembenahan-pembenahan yang diperlukan salah satunya mempersiapkan infrastruktur yang diperlukan dalam rangka mengadopsi konsep pembangunan berkelanjutan dari pedoman-pedoman yang berlaku.

Through the business reform carried out by the Company in 2014, the Company began to make necessary improvements, one of which was preparing the necessary infrastructure in order to adopt the concept of sustainable development from the applicable guidelines.

Oleh karena itu, dalam menjalankan program pembangunan berkelanjutan Perusahaan tidak bersandar hanya pada kegiatan-kegiatan yang bersifat filantropi semata namun merancang program-program yang lebih strategis dan terintegrasi.

Therefore, in carrying out sustainable development programs, the Company does not rely solely on philanthropic activities but designs programs that are more strategic and integrated.

Perusahaan menggagas pemahaman bahwa kontribusi perusahaan dalam kaitannya dengan aspek sosial dan lingkungan dapat dilihat dari bagaimana proyek-proyek yang Perusahaan jalankan ramah terhadap lingkungan, membawa manfaat bagi masyarakat secara luas serta terhindar dari konflik-konflik sosial yang timbul mulai dari pra, pembangunan dan pasca pembangunan suatu proyek.

The company initiated an understanding that the company's contribution in relation to social and environmental aspects can be seen from how the projects that the Company runs are friendly to the environment, bring benefits to the community at large and avoid social conflicts that arise from pre, development and post development. a project.

Selain itu, Perusahaan senantiasa berperan aktif untuk mendorong terbentuknya perekonomian rakyat yang kuat melalui pemberian bantuan pinjaman permodalan yang bernilai tambah. Peran aktif tersebut merupakan kewajiban Perusahaan sebagai bagian dari Badan Usaha Milik Negara (BUMN), untuk menjalankan program pemberdayaan Usaha Mikro Kecil (UMK) sebagaimana yang diamanatkan oleh Kementerian BUMN.

## KOMITMEN PENERAPAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN PERUSAHAAN

Komitmen Perusahaan dalam mendukung pembangunan berkelanjutan salah satunya diwujudkan dalam program Tanggung Jawab Sosial Perusahaan (TJSL). Melalui program TJSL Perusahaan berupaya untuk memberikan manfaat yang sebesar-besarnya kepada para pemangku kepentingan, khususnya masyarakat di sekitar lingkungan Perusahaan beroperasi, maupun di wilayah lain di seluruh Indonesia. TJSL adalah kegiatan yang merupakan komitmen Perusahaan terhadap pembangunan yang berkelanjutan dengan memberikan manfaat pada ekonomi, sosial, lingkungan serta hukum dan tata kelola dengan prinsip yang lebih terintegrasi, terarah, terukur dampaknya serta dapat dipertanggungjawabkan dan merupakan bagian dari pendekatan bisnis perusahaan.

Selain itu, dukungan pada pencapaian Tujuan Pembangunan Berkelanjutan, diwujudkan Perusahaan melalui program pemberdayaan UMK, dalam objektif yang sama dengan negara terkait penciptaan lapangan dan kesempatan kerja, yang akan berdampak signifikan bagi upaya mengentaskan kemiskinan. Melalui program ini, Perusahaan dapat terus mendukung pertumbuhan ekonomi yang inklusif dan berkelanjutan, dan penyediaan lapangan pekerjaan yang layak bagi semua.

Perusahaan berkeyakinan, perubahan positif yang dibuat dalam masyarakat akan mempunyai dampak berkelanjutan bagi generasi mendatang, dan dapat mewujudkan pertumbuhan usaha yang baik serta memberikan kontribusi yang positif terhadap lingkungan dan sosial masyarakat.

## DASAR HUKUM PENERAPAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN PERUSAHAAN

Sebagai Perseroan Terbatas yang dimiliki oleh Negara Republik Indonesia, dasar pelaksanaan program TJSL Perusahaan berlandaskan pada beberapa aspek hukum, 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. 13 tahun 2003 tentang Ketenagakerjaan.
5. Undang-Undang No. 19 tahun 2003 tentang Badan Usaha Milik Negara (BUMN), sebagai berikut:
   a. Pasal 2: salah satu maksud dan tujuan pendirian BUMN adalah turut aktif memberikan bimbingan dan bantuan kepada pengusaha golongan ekonomi lemah, koperasi, dan masyarakat.

In addition, the Company continues to play an active role in encouraging the formation of a strong people's economy through the provision of value-added capital loans. This active role is the Company's obligation as part of the State-Owned Enterprises (SoE), to carry out the Micro Small Business (SMB) empowerment program as mandated by the Ministry of SOEs.

## COMMITMENT TO IMPLEMENTING CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

One of the Company's commitments to support sustainable development is manifested in the Corporate Social Responsibility (TJSL) program. Through the CSR program, the Company strives to provide the maximum benefit to stakeholders, especially the communities in which the Company operates, as well as in other areas throughout Indonesia. CSR is an activity that is the Company's commitment to sustainable development by providing economic, social, environmental and legal benefits and governance with more integrated, targeted, measurable and accountable principles and is part of the company's business approach.

In addition, support for the achievement of the Sustainable Development Goals is realized by the Company through the MSE empowerment program, in the same objective as the state regarding the creation of jobs and employment opportunities, which will have a significant impact on efforts to alleviate poverty. Through this program, the Company can continue to support inclusive and sustainable economic growth, and the provision of decent jobs for all.

The company believes that positive changes made in society will have a sustainable impact on future generations, and can realize good business growth and make a positive contribution to the environment and social community.

## LEGAL BASIS FOR IMPLEMENTING CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

As a Limited Liability Company owned by the Republic of Indonesia, the basis for implementing the Company's CSR program is based on several legal aspects, including:

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. 13 of 2003 concerning Manpower.
5. Law No. 19 of 2003 concerning State-Owned Enterprises (BUMN), as follows:
   a. Article 2: One of the aims and objectives of establishing BUMN is to actively participate in providing guidance and assistance to entrepreneurs from economically weak groups, cooperatives, and the community.

b. Pasal 88: BUMN dapat menyisihkan sebagian laba bersihnya untuk keperluan pembinaan usaha kecil/ koperasi serta pembinaan masyarakat sekitar BUMN.

6. Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas.
7. Undang-Undang No. 25 tahun 2007 tentang Penanaman Modal.
8. Undang-Undang No. 32 tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup.
9. Undang-Undang No. 36 tahun 2009 tentang Kesehatan.
10. Undang-Undang No. 13 tahun 2011 tentang Penanganan Fakir Miskin.
11. Undang-Undang No. 24 tahun 2011 tentang Badan Penyelenggara Jaminan Sosial.
12. Undang-Undang No. 2 tahun 2017 tentang Jasa Konstruksi.
13. Peraturan Pemerintah No. 27 tahun 2012 tentang Izin Lingkungan.
14. Peraturan Pemerintah No. 47 tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas.
15. Peraturan Pemerintah No. 50 tahun 2012 tentang Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja.
16. Peraturan Menteri Tenaga Kerja No. 05/Men/1996 tentang Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3).
17. Peraturan Menteri BUMN Nomor: PER-06/MBU/09/2022 tanggal 15 September 2022 tentang Perubahan Atas Peraturan Menteri Badan Usaha Milik Negara Nomor: PER-05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara

## TUJUAN DAN SASARAN PENERAPAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN PERUSAHAAN

Tujuan dari Tanggung Jawab Sosial dan Lingkungan (TJSL) adalah keberlanjutan usaha (*Business Sustainability*). Sebagai Badan Usaha Milik Negara (BUMN) konstruksi yang menjalankan usaha di bidang jasa konstruksi, *Engineering, Procurement* dan *Construction*/EPC dan Investasi. Nindya Karya mengemban amanah untuk melaksanakan Tujuan Pembangunan Berkelanjutan (TPB) sebagaimana diatur dalam Peraturan Presiden No. 59 Tahun 2017 tentang Pelaksanaan Pencapaian Tujuan Pembangunan Berkelanjutan (TPB) yang diinisiasi dari kesepakatan bersama 193 Kepala Negara termasuk Indonesia dalam Sidang Umum PBB ke-70 tahun 2015 untuk melaksanakan *Sustainable Development Goals* (SDGs).

Tujuan Pembangunan Berkelanjutan (TPB) tersebut diatur dalam Peraturan Menteri BUMN No. PER-05/MBU/04/2021 tanggal 8 April 2021 tentang Program Tanggung Jawab Sosial Dan Lingkungan Badan Usaha Milik Negara yang menyempurnakan Program Kemitraan dan Bina Lingkungan (PKBL) serta Program *Corporate Social Responsibility* (CSR) menjadi Program Tanggung Jawab Sosial & Lingkungan (TJSL)

b. Article 88: BUMN may set aside a portion of its net profit for the purposes of fostering small businesses/ cooperatives as well as fostering the community around BUMN.

6. Law No. 40 of 2007 concerning Limited Liability Companies.
7. Law No. 25 of 2007 concerning Investment.
8. Law No. 32 of 2009 concerning Environmental Protection and Management.
9. Law No. 36 of 2009 concerning Health.
10. Law No. 13 of 2011 concerning Treatment of the Poor.
11. Law No. 24 of 2011 concerning the Social Security Administering Body.
12. Law No. 2 of 2017 concerning Construction Services.
13. Government Regulation No. 27 of 2012 concerning Environmental Permits.
14. Government Regulation No. 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies.
15. Government Regulation No. 50 of 2012 concerning the Implementation of Occupational Health and Safety Management Systems.
16. Regulation of the Minister of Manpower No. 05/Men/1996 concerning Occupational Health and Safety Management System (SMK3).
17. Minister of SOE Regulation Number: PER-06/MBU/09/2022 dated 15 September 2022 concerning Amendment to the Minister of State-Owned Enterprises Regulation Number: PER-05/MBU/04/2021 concerning Social and Environmental Responsibility Programs for State-Owned Enterprises

## OBJECTIVES AND TARGETS OF THE IMPLEMENTATION OF THE CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM

The objective of Social and Environmental Responsibility (TJSL) is business sustainability. As a construction State-Owned Enterprise (BUMN) that runs business in the fields of construction services, Engineering, Procurement and Construction/EPC and Investment. Nindya Karya has the mandate to implement the Sustainable Development Goals (TPB) as regulated in Presidential Regulation No. 59 of 2017 concerning the Implementation of the Achievement of Sustainable Development Goals (TPB) which was initiated from a joint agreement with 193 Heads of State including Indonesia at the 70th UN General Assembly in 2015 to implement the Sustainable Development Goals (SDGs).

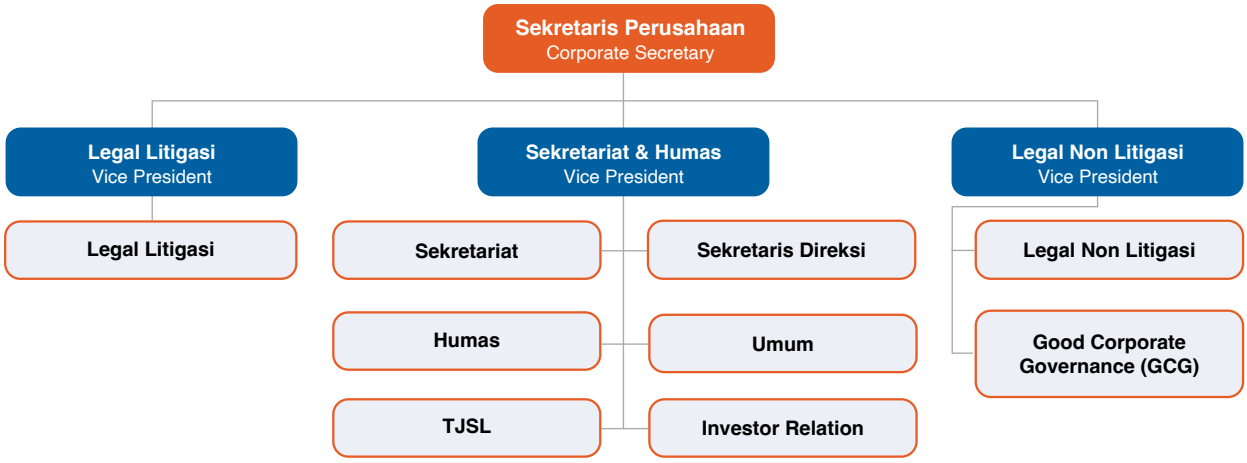
The Sustainable Development Goals (TPB) are regulated in the Regulation of the Minister of SOE No. PER-05/MBU/04/2021 dated April 8, 2021 concerning the Social and Environmental Responsibility Program of State-Owned Enterprises which enhances the Partnership and Community Development Program (PKBL) and Program Corporate Social Responsibility (CSR) is a Social & Environmental Responsibility Program

yang harus dilaksanakan oleh seluruh BUMN dalam 4 (empat) pilar Tujuan Pembangunan Berkelanjutan (TPB), yaitu: Pilar Sosial, Pilar Ekonomi, Pilar Lingkungan dan Pilar Hukum & Tata Kelola. Program TJSL BUMN merupakan penyempurnaan Program Kemitraan dan Bina Lingkungan (PKBL) dan Program *Corporate Social Responsibility* (CSR) yang selama ini sudah dijalankan oleh BUMN.

(TJSL) that must be implemented by all SOEs in the 4 (four) pillars of the Sustainable Development Goals (TPB), namely: Social Pillar, Economic Pillar, Environmental Pillar and Law & Governance Pillar Manage. The BUMN TJSL program is a refinement of the Partnership and Community Development Program (PKBL) and the Corporate Social Responsibility (CSR) Program that has been carried out by BUMN so far.

## ORGANISASI, PENANGGUNG JAWAB DAN PENGELOLA PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN PERUSAHAAN

## ORGANIZATION, RESPONSIBLE AGENCY AND CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM MANAGER




## PEMBIAYAAN DAN ANGGARAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN PERUSAHAAN

Pembiayaan dan anggaran program Tanggung Jawab Sosial dan Lingkungan Perusahaan diselaraskan dengan Tujuan Pembangunan Berkelanjutan Lingkungan mencakup 4 (empat) pilar utama yaitu (1) Pilar Sosial, (2) Pilar Ekonomi, (3) Pilar Lingkungan, (4) Pilar Hukum dan Tata Kelola.

Jumlah realisasi penyaluran Program TJSL di tahun 2022 adalah sebesar Rp1.585.689.750,-. Jumlah terdiri dari:

## CORPORATE SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM FINANCING AND BUDGET

The financing and budget of the Corporate Social and Environmental Responsibility program are aligned with the Environmentally Sustainable Development Goals covering 4 (four) main pillars, namely (1) Social Pillar, (2) Economic Pillar, (3) Environmental Pillar, (4) Law and Governance Pillar

The total realization of the distribution of the TJSL Program in 2022 is Rp1,585,689,750,-. The amount consists of:

| No. | Keterangan<br>Description | RKA 2022<br>(Rp) | Realisasi 2022<br>(Rp) | % |
|---|---|---|---|---|
| 1 | Pilar Pembangunan Ekonomi<br>Pillars of Economic Development | 955.000.000 | 608,798,097 | 63,75 |
| 2 | Pilar Pembangunan Sosial<br>Pillars of Social Development | 330.000.000 | 330.000.000 | 100,00 |
| 3 | Pilar Pembangunan Lingkungan<br>Pillars of Environment Development | 620.000.000 | 596.891.653 | 96,27 |
| 4 | Pilar Pembangunan Hukum dan Tata Kelola<br>Pillars of Legal Development and Governance | 50.000.000 | 50.000.000 | 100,00 |
| | **Jumlah**<br>**Total** | 1.955.000.000 | 1.585.689.750 | 81,11 |

# Tanggung Jawab Perusahaan Bidang Lingkungan Hidup
Environmental Company Responsibility

## KOMITMEN DAN KEBIJAKAN

Menyadari manfaat dari pelaksanaan tanggung jawab di bidang lingkungan hidup bagi pertumbuhan kinerja berkelanjutan, Perusahaan telah menginternalisasi hal tersebut dalam bentuk komitmen yang tertuang dalam Kebijakan PT Nindya Karya tentang Keselamatan Kesehatan Kerja & Lingkungan, prosedur HSE No.P-NK-HSE-14 tentang penanganan limbah, dan sertifikat ISO 14001:2015.

Perusahaan juga telah menjalankan penggunaan material ramah lingkungan yang diwujudkan dalam program kegiatan TJSL. Hal tersebut sejalan dengan komitmen Perusahaan dalam pemenuhan kriteria Go Green Construction pada tiap-tiap proyek yang dikerjakan. Perusahaan memiliki sertifikasi tersebut dan diperoleh perjanjian sertifikasi Greenship yang telah ditandatangani pada tanggal 24 Januari 2017.

## COMMITMENTS AND POLICIES

Realizing the benefits of implementing environmental responsibility for sustainable performance growth, the Company has internalized this in the form of a commitment contained in PT Nindya Karya Policy on Occupational Health & Safety, HSE procedure No. P-NK-HSE-14 on waste management, and ISO 14001:2015 certificate.

The company has also implemented the use of environmentally friendly materials which are realized in the TJSL activity program. This is in line with the Company's commitment to fulfilling the Go Green Construction criteria for each project undertaken. The company has this certification and obtained a Greenship certification agreement which was signed on January 24th, 2017.

## DAMPAK DAN RISIKO LINGKUNGAN TERKAIT OPERASI DAN BISNIS PERUSAHAAN

Dengan memperhatikan lingkungan hidup, maka Perusahaan dapat meminimalisir dampak dan risiko lingkungan penting yang berhubungan dengan kegiatan Perusahaan. Dampak dan risiko lingkungan dari aktivitas kegiatan bisnis Perusahaan yang berpotensi muncul, yakni limbah material proyek, kebisingan, polusi udara, dan perubahan kontur tanah. Namun risiko tersebut telah dimitigasi dengan baik melalui penanganan limbah, penggunaan alat ramah lingkungan dan pemasangan pengaman sesuai standar keamanan, keselamatan dan kesehatan kerja agar para pekerja, masyarakat sekitar serta lingkungan tetap terjaga.

## ENVIRONMENTAL IMPACTS AND RISKS RELATED TO THE COMPANY'S OPERATIONS AND BUSINESS

By paying attention to the environment, the Company can minimize significant environmental impacts and risks related to the Company's activities. Potential environmental impacts and risks from the Company's business activities, namely project material waste, noise, air pollution, and changes in land contours. However, these risks have been mitigated properly through waste management, use of environmentally friendly tools and installation of safety equipment according to occupational safety, health and safety standards so that workers, the surrounding community and the environment are maintained.

## RENCANA DAN PROGRAM KEGIATAN DI TAHUN 2022

Dalam rangka pemenuhan persyaratan Standar Mutu, Keselamatan & Kesehatan Kerja dan lingkungan di perusahaan, Nindya Karya senantiasa berupaya melakukan penerapan Sistem Manajemen Lingkungan dengan mengacu pada Sistem Manajemen Mutu, K-3 dan Lingkungan yang terintegrasi. Dengan demikian, Perusahaan berharap bisa menciptakan proses kerja yang ramah lingkungan dan mencegah pencemaran.

Sebagai pelaku usaha di bidang konstruksi, Perusahaan menggunakan berbagai sumber daya alam atau material tak terbarukan yaitu pasir, batu belah, semen, dan besi beton. Sedangkan sumber daya alam atau material terbarukan yang digunakan antara lain berupa kayu. Volume penggunaan material sangat dipengaruhi oleh jumlah proyek yang ditangani Perusahaan. Per 31 Desember 2022, volume atau berat total material yang dipakai Perusahaan berdasarkan data dari Wilayah 1, 2, 3, 4, dan 5 dapat dilihat pada tabel di bawah ini.

## PLANS AND PROGRAMS OF ACTIVITIES IN 2022

In order to fulfill the requirements of Quality Standards, Occupational Safety & Health and the environment in the company, Nindya Karya always strives to implement an Environmental Management System with reference to an integrated Quality, K-3 and Environmental Management System. Thus, the Company hopes to create an environmentally friendly work process and prevent pollution.

As a business actor in the construction sector, the Company uses a variety of natural resources or non-renewable materials, namely sand, crushed stone, cement, and iron-concrete. Meanwhile, natural resources or renewable materials used include wood. The volume of material usage is strongly influenced by the number of projects handled by the Company. As of December 31st, 2022, the volume or total weight of the materials used by the Company based on data from Regions 1, 2, 3, 4, and 5 can be seen in the table below.

## Pemakaian Material/Bahan Baku Tahun 2022
### Use of Materials/Raw Materials in 2022

| Uraian<br>Description | | Satuan<br>Unit | Volume | |
|---|---|---|---|---|
| | | | 2022 | 2021 |
| Material Terbarukan<br>Renewable Material | Besi Beton<br>Steel bar | Ton<br>Tonnes | 22.199 | 26.825 |
| | Semen<br>Cement | Ton<br>Tonnes | 28.868 | 77.310 |
| Material Tidak Terbarukan<br>Non-Renewable Material | Tanah Merah<br>Laterite | $m^3$ | 639.126 | 555.127 |
| | Agregat<br>Agregate | $m^3$ | 297.149 | 213.550 |

Sebagai bentuk kepedulian terhadap lingkungan, dalam penggunaan bahan baku material, Perusahaan berupaya semaksimal mungkin untuk memperhatikan aspek dan dampak lingkungan sesuai dengan peraturan-peraturan yang dikeluarkan oleh Pemerintah di bidang lingkungan hidup. Untuk mendapatkan material berupa agregat halus, agregat kasar dan tanah timbunan misalnya, maka lokasi pengambilannya harus sudah memenuhi syarat-syarat mengenai Analisis mengenai dampak lingkungan, serta memiliki izin IUP (Izin Usaha Produksi). Selain itu, lokasi tersebut juga tidak berada di area atau wilayah yang berdekatan dengan kawasan lindung atau dengan nilai keanekaragaman hayati tinggi.

As a form of concern for the environment, in the use of raw materials, the Company makes every effort to pay attention to environmental aspects and impacts in accordance with the regulations issued by the Government in the environmental sector. To obtain material in the form of fine aggregate, coarse aggregate and embankment soil, for example, the location for collection must meet the requirements regarding environmental impact analysis, and have an IUP (Production Business Permit) permit. In addition, the location is also not in an area or area adjacent to a protected area or with a high biodiversity value.

## Pedoman Penggunaan Bahan Baku Material
### Guidelines for the use of Raw Materials

| Jenis Material<br>Material Type | Persyaratan Yang Harus Dipenuhi<br>Requirements That Needs To Be Met |
|---|---|
| Agregat (Batu Pecah, Batu Belah, Pasir)<br>Aggregate (Broken Stone, Split Stone, Sand) | Memiliki Surat Izin Usaha Pertambangan-Operasi Produksi<br>Have a Mining Business Permit-Production Operation |
| Tanah Timbunan<br>Landfill | Memiliki Surat Izin Usaha Pertambangan-Operasi Produksi<br>Have a Mining Business Permit-Production Operation |
| Kayu<br>Wood | Memiliki Surat Izin Usaha Pemanfaatan Hasil Hutan Kayu<br>Have a Business Permit for the Utilization of Timber Forest Products |
| Besi Beton<br>Steel Bar | Sertifikat SNI, Millsheet, Hasil Tes Lembaga Independen<br>SNI Certificate, Millsheet, Independent Institute Test Results |

Untuk penggunaan energi, Perusahaan menggunakan sumber energi utama berupa listrik dan bahan bakar minyak (BBM). Penggunaan listrik bersumber dari PT PLN (Persero), dan Perusahaan menyiapkan genset sebagai alternatif jika pasokan listrik dari PLN padam. Energi listrik digunakan dalam operasional kantor, seperti penerangan, menghidupkan piranti elektronik penunjang kerja, dan lain-lain. Sementara itu, bahan bakar minyak yang dipakai adalah bensin (Pertamax/Pertalite/Premium) dan solar untuk bahan bakar kendaraan operasional dan genset.

For energy use, the Company uses the main energy sources in the form of electricity and fuel oil (BBM). The use of electricity comes from PT PLN (Persero), and the Company prepares a generator as an alternative if the electricity supply from PLN goes out. Electrical energy is used in office operations, such as lighting, turning on work-supporting electronic devices, and others. Meanwhile, the fuel oil used is gasoline (Pertamax/Pertalite/Premium) and diesel fuel for operational vehicles and generators.

Perusahaan berkomitmen menggunakan energi dan mendorong semua pihak untuk bertanggung jawab dalam proses produksi maupun pemanfaatannya, sehingga dapat berkelanjutan. Hal ini sejalan dengan pelaksanaan dan dukungan pencapaian Tujuan Pembangunan Berkelanjutan, yakni Konsumsi dan Produksi yang Bertanggung Jawab. Oleh karena itu, Perusahaan berkomitmen untuk melakukan penghematan listrik dan BBM, baik untuk operasional di kantor maupun di lokasi proyek.

The company is committed to using energy and encourages all parties to be responsible for the production process and its use, so that it can be sustainable. This is in line with the implementation and support for the achievement of the Sustainable Development Goals, namely Responsible Consumption and Production. Therefore, the Company is committed to saving electricity and fuel, both for operations at the office and at the project site.

Langkah yang dilakukan Perusahaan, diantaranya melakukan sosialisasi penghematan energi, himbauan untuk mematikan lampu dan piranti listrik (komputer, AC, televisi, kipas angin, dan lain-lain) apabila sudah tidak digunakan, dan sebagainya. Selain itu, Perusahaan juga memperbanyak panel kaca pada ruangan perkantoran sehingga pada siang hari bisa memanfaatkan sinar matahari sebagai sumber penerangan. Upaya yang lain adalah mengganti lampu TL (Fluorescent Lamp) dengan lampu LED (Light Emitting Diode) yang lebih hemat energi. Sedangkan upaya penghematan bahan bakar minyak dilakukan, antara lain, dengan mengurangi perjalanan dinas dan mengganti rapat tatap muka dengan telekonferensi.

The steps taken by the Company include socializing energy savings, calls for turning off lights and electrical devices (computers, air conditioners, televisions, fans, etc.) when they are not in use, and so on. In addition, the Company also increases the number of glass panels in the office space so that during the day it can use sunlight as a source of lighting. Another effort is to replace TL (Fluorescent Lamp) lamps with LED (Light Emitting Diode) lamps which are more energy efficient. Meanwhile, efforts to save fuel were carried out, among others, by reducing business trips and replacing in person meetings with teleconferencing.

Penggunaan energi yang dikonsumsi Perusahaan dihitung berdasarkan tagihan Kwh meter dari PLN untuk konsumsi listrik, dan satuan liter yang diperoleh dari Wilayah Perseroan yang mencatat pengeluaran bahan bakar minyak, baik untuk kendaraan operasional maupun genset. Total konsumsi energi yang digunakan oleh Nindya Karya selama tahun 2022 dapat dilihat pada tabel di bawah ini.

The use of energy consumed by the Company is calculated based on the Kwh meter bill from PLN for electricity consumption, and liters obtained from the Company's Area which records the consumption of fuel oil, both for operational vehicles and generators. The total energy consumption used by Nindya Karya during 2022 can be seen in the table below.

### Tabel Volume Konsumsi Energi dalam Organisasi
**Table of Energy Consumption Volume in Organizations**

| Konsumsi Energi<br>Energy Consumption | Satuan<br>Unit | 2022 | 2021 |
|---|---|---|---|
| Listrik<br>Electricity | kWh | 1.127.973.733 | 1.052.356.696 |
| BBM<br>Fuel | liter | 320 | 210 |

## Penggunaan Air

Penggunaan air yang efisien menjadi komitmen bagi pelaku usaha, khususnya Perusahaan. Untuk memenuhi kebutuhan air yang besar, Perusahaan memanfaatkan air PDAM dan air tanah. Berdasarkan data yang diperoleh dari wilayah operasional Perusahaan, volume pengambilan air berdasarkan sumbernya per 31 Desember 2022 dapat dilihat pada tabel di bawah ini.

## Water Usage

Efficient use of water is a commitment for business actors, especially the Company. To meet the large water demand, the Company utilizes PDAM water and groundwater. Based on data obtained from the Company's operational area, the volume of water withdrawal by source as of December 31st, 2022 can be seen in the table below.

| Konsumsi Energi<br>Energy Consumption | Satuan<br>Unit | 2022 | 2021 |
|---|---|---|---|
| Air<br>PDAM Water | $m^3$ | 8,305 | 4.485 |

Standar dan metodologi yang digunakan dalam menghitung pemakaian air adalah:

1. Sumber air PDAM: perhitungan konsumsi air ($m^3$) berdasarkan besarnya tagihan PDAM tiap bulan.
2. Sumber air sumur: perhitungan konsumsi air ($m^3$) dilakukan dengan cara membaca langsung dari alat flowmeter yang ada pada tiap mesin pompa. Pencatatan angka yang tertera pada alat flowmeter sesuai dengan jumlah air yang terpakai setiap bulan.

The standards and methodologies used in calculating water use are:

1. PDAM water source: calculation of water consumption (m3) based on the amount of PDAM bill each month.
2. Source of well water: calculation of water consumption (m3) is done by reading directly from the flowmeter on each pumping machine. Recording the numbers listed on the flowmeter according to the amount of water used every month.

Perusahaan menyadari bahwa air PDAM maupun air tanah ketersediaannya semakin menipis. Bahan baku air yang diolah PDAM semakin buruk kualitasnya karena tercemar sedangkan penggunaan air tanah kian terbatas karena semakin banyak orang atau perusahaan yang mengambilnya. Oleh karena itu, Nindya Karya berkomitmen untuk melakukan efisiensi penggunaan air. Kebijakan yang dilakukan antara lain mengeluarkan himbauan penggunaan air secara bijaksana (hemat), dan melakukan pengecekan secara berkala terhadap instalasi air sehingga bisa dilakukan perbaikan apabila terjadi kerusakan atau kebocoran.

The company realizes that the availability of PDAM water and ground water is running low. The raw materials for water treated by PDAM are of poor quality because they are polluted, while the use of ground water is increasingly limited because more people or companies are taking it. Therefore, Nindya Karya is committed to efficient use of water. The policies implemented include issuing calls for wise (saving) use of water, and conducting regular checks on water installations so that repairs can be made in the event of damage or leakage.

## Pengelolaan Limbah

Dalam kegiatan konstruksi yang dilakukan Perusahaan, limbah yang muncul sebagai sisa-sisa dari kegiatan operasi mencakup limbah B3 dan non B3 perusahaan, cair maupun padat. Pengolahan limbah yang dijalankan Perusahaan telah mengacu pada kerangka ISO 14001:2015 terkait dengan Environmental Management Systems-Requirements with Guidance For Use. Selama penanganan tumpahan, catatan harus dibuat dengan memperhatikan perihal:

1. Lokasi proyek dan lokasi tumpahan
2. Tipe material dan jumlah yang terlepas
3. Orang yang hadir, termasuk mencakup karyawan Perseroan, subcontractor, masyarakat, wartawan, dan sebagainya.
4. Tindakan penanganan, dengan waktu pelaksanaan
5. Pembacaan alat pemantau udara
6. APD yang dipakai oleh personil yang menangani
7. Berbagai paparan atau gejala dilaporkan
8. Berbagai macam informasi mungkin bisa digunakan kemudian untuk memeriksa dampak tumpahan atau evaluasi tindakan penanganan.

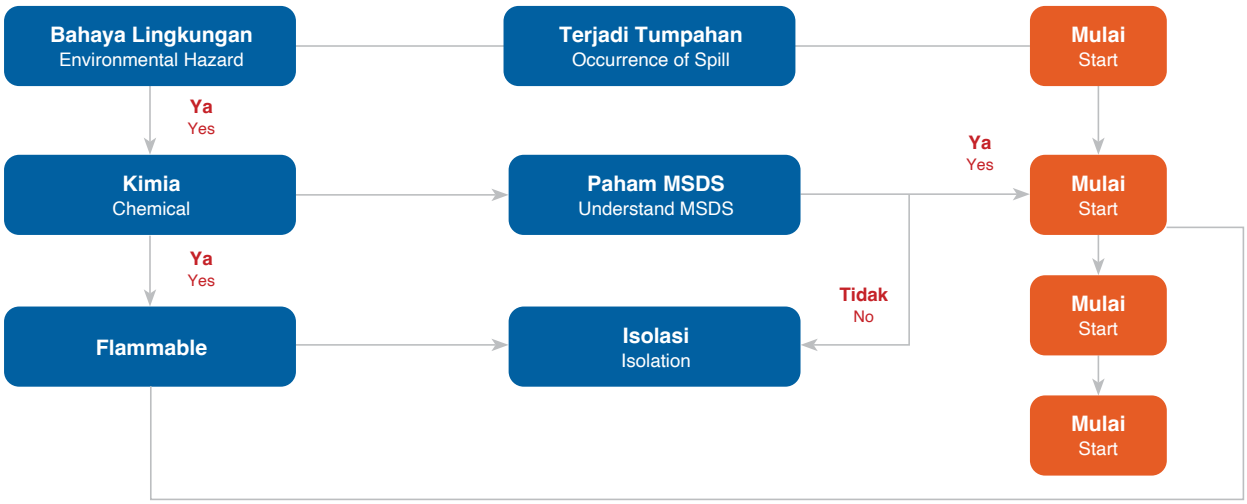
Setelah penanganan tumpahan lengkap, catatan harus ditinjau secara khusus untuk tujuan evaluasi penanganan. Tindakan koreksi harus ditujukan dalam memenuhi pelaksanaan Program Pengendalian Bahaya. Catatan-catatan yang dihasilkan didalam hubungannya terhadap program ini harus dipelihara sesuai dengan pengendalian rekaman mutu. Di bawah ini alur kerja penanganan pembersihan tumpahan B3 dan tumpahan limbah B3:

## Waste Management

In the construction activities carried out by the Company, the waste that appears as remnants of operating activities includes the company's B3 and non-B3 waste, liquid and solid. The waste treatment carried out by the Company has referred to the ISO 14001:2015 framework related to Environmental Management Systems-Requirements with Guidance For Use. During the handling of spills, records must be made with regard to:

1. Project site and spill site
2. Material type and amount released
3. The people who attended included the Company's employees, subcontractors, the public, journalists, and so on.
4. Handling action, with execution time
5. Air monitor reading
6. PPE used by personnel handling
7. Multiple exposures or symptoms reported
8. A wide range of information may be used later to examine the impact of a spill or evaluate response actions.

Once spill handling is complete, records should be reviewed specifically for treatment evaluation purposes. Corrective action shall be aimed at complying with the implementation of the Hazard Control Program. Records produced in connection with this program shall be maintained in accordance with quality control records. Below is the workflow for handling B3 spills and B3 waste spills:



Selain penanganan tumpahan, Nindya Karya juga menghasilkan air limbah, limbah padat dan limbah B3. Di Kantor Pusat misalnya, air limbah domestik yang dihasilkan dari kegiatan mandi cuci dialirkan ke saluran kawasan dan limbah cair kakus dikelola dengan septik tank secara anaerob. Sesuai SK Gub. No.122 Tahun 2005 tentang Pengelolaan Air Limbah Domestik di Provinsi DKI Jakarta mensyaratkan bahwa air limbah domestik tidak boleh diresapkan dalam tanah karena dapat mencemari air tanah sehingga harus diolah terlebih dahulu untuk dapat dibuang ke saluran air permukaan.

Perusahaan secara berkala melakukan pengujian terhadap air limbah yang dibuang ke saluran air permukaan. Dengan demikian dapat diketahui kualitas air limbah sebelum dibuang ke saluran air permukaan.

In addition to handling spills, Nindya Karya also produces waste water, solid waste and B3 waste. At the Head Office, for example, domestic wastewater generated from bathing and washing activities is channeled into regional drains and latrine wastewater is managed in an anaerobic septic tank. According to the Governor's Decree. No.122 of 2005 concerning Domestic Wastewater Management in DKI Jakarta Province requires that domestic wastewater should not be infiltrated into the ground because it can contaminate ground water so it must be treated first to be discharged into surface waterways.

The company periodically conducts tests on wastewater discharged into surface waterways. Thus, the quality of wastewater can be known before being discharged into surface waterways.

### Tabel Uji Limbah Domestik Pembuangan Air Ciliwung Tahun 2022
**Ciliwung Water Disposal Domestic Test Table Year 2022**

| No | Parameter<br>Unit | Satuan<br>Unit | Hasil Uji Test<br>Test Results | Kadar Maksimum<br>Maximum Levels | Spesifikasi Metode<br>Method Specification |
|---|---|---|---|---|---|
| 1 | pH | mg/l | 6.0 | 6-9 | APHA Section 4500 H+ 23rd ED 2017 |
| 2 | BOD | mg/l | 76 | 30 | IKM/7.2.81//MB (BOD Oxydirect) |
| 3 | COD | mg/l | 252.1 | 100 | SNI 6989.73:2009 |
| 4 | TSS | mg/l | 136.7 | 30 | APHA Section 2540 D 23rd ED 2017 |
| 5 | Minyak dan Lemak<br>Oil and fat | mg/l | <0.7912 | 5 | APHA Section 5520 Oil & Grease-F 23rd ED 2017 |
| 6 | Amoniak<br>Ammonia | mg/l | 6.2 | 10 | APHA Section 4500 NH3 B and NH3 F, 23rd ED 2017 |
| 7 | Total Coliform | Total/100 ml | 80 | 3000 | IKM/7.2.37/MB |

Untuk pengelolaan limbah padat domestik,menurut data dari Divisi Properti, Kantor Pusat Nindya Karya menghasilkan timbunan sampah sekitar 1,5 meter kubik per hari. Sampah tersebut berasal dari aktivitas karyawan dan tamu serta kantin. Penanganan sampah dilakukan oleh petugas cleaning service dari setiap lantai dan ditempatkan di Tempat Penampungan Sampah Sementara (TPS) yang berada di belakang area gedung operasional. Penanganan sampah padat sudah dilakukan pemisahan antara sampah anorganik dan organik. TPS berupa bangunan terpisah dari Gedung Nindya Karya. Sampah di TPS selanjutnya dikerjasamakan dengan Suku Dinas Kebersihan Jakarta Timur dengan frekuensi pengangkutan dua kali sepekan.

Adapun pengelolaan limbah B3 di Kantor Pusat, antara lain, berupa lampu TL bekas, lampu ulir bekas, baterai bekas, Perusahaan mengumpulkan limbah tersebut di dekat lokasi TPS domestik. Selanjutnya, limbah tersebut dikerjasamakan dengan pihak ketiga yang berizin. Jenis limbah B3 berupa lampu TL rata-rata sebulan sebanyak 6,4 buah, sedangkan lampu PLS 13,3 buah.

For domestic solid waste management, according to data from the Property Division, the Nindya Karya Head Office produces around 1.5 cubic meters of waste per day. The garbage comes from the activities of employees and guests as well as the canteen. Garbage handling is carried out by cleaning service officers from each floor and placed in a Temporary Waste Shelter (TPS) which is behind the operational building area. Handling solid waste has done the separation between inorganic and organic waste. The TPS is a separate building from the Nindya Karya Building. Garbage at the TPS is then collaborated with the East Jakarta Sanitation Sub-dept. with a frequency of transportation twice a week.

As for the management of B3 waste at the Head Office, among others, in the form of used TL lamps, used screw lamps, used batteries. The Company collects the waste near the location of domestic TPS. Furthermore, the waste is cooperated with a licensed third party. The type of B3 waste in the form of TL lamps is an average of 6.4 units per month, while PLS lamps are 13.3 units.

## PENGADUAN MASALAH LINGKUNGAN

Segala pengaduan terkait masalah lingkungan yang timbul akibat kegiatan operasi yang dijalankan Perusahaan dapat menyampaikan pengaduan atau keluhan kepada proyek dan/atau Kantor Wilayah sebagai perwakilan Perusahaan yang berada di lokasi proyek. Perusahaan juga membuka kemungkinan penyampaian pengaduan maupun keluhan melalui Kantor Pusat.

Informasi Tentang Pengaduan Masalah Lingkungan terkait Operasional Perusahaan dapat disampaikan melalui beberapa cara antara lain :

Telepon : (021) 809 3276
Website : www.nindyakarya.co.id
Email : nindyakarya@nindyakarya.co.id
Media Sosial : @nindyakarya

Hingga akhir tahun 2022, Perusahaan tidak mendapati adanya pengaduan terkait masalah lingkungan yang berdampak cukup signifikan dan berpengaruh terhadap kelangsungan usaha Perusahaan.

## COMPLAINTS OF ENVIRONMENTAL PROBLEMS

All complaints related to environmental problems arising from operational activities carried out by the Company can submit complaints or complaints to the project and/or Regional Office as representatives of the Company at the project site. The company also opens the possibility of submitting complaints or complaints through the Head Office.

Information regarding Complaints about Environmental Problems related to Company Operations can be submitted in several ways, including:

Telepon : (021) 809 3276
Website : www.nindyakarya.co.id
Email : nindyakarya@nindyakarya.co.id
Media Sosial : @nindyakarya

Until the end of 2022, the Company did not find any complaints related to environmental issues that had a significant impact and affected the Company's business continuity.

## MEKANISME PENGADUAN MASALAH LINGKUNGAN

Mekanisme pengaduan permasalahan lingkungan di wilayah operasional Perusahaan adalah dengan menyampaikan langsung permasalahan yang ditemui ke bagian Departemen QHSE dimana keluhan dan permasalahan yang disampaikan akan diteruskan ke bagian terkait untuk dilakukan analisis terhadap permasalahan tersebut untuk kemudian dilakukan tindak lanjut. Berikut merupakan diagram alur dari mekanisme terhadap pengaduan masalah lingkungan:

## MECHANISM FOR ENVIRONMENTAL COMPLAINTS

The complaint mechanism for environmental problems in the Company's operational areas is to directly convey the problems encountered to the QHSE Department where the complaints and problems submitted will be forwarded to the relevant department for analysis of these problems for further follow-up. The following is a flow chart of the mechanism for environmental complaints:

### Mekanisme Laporan Kerusakan Lingkungan
**Environmental Damage Reporting Mechanism**



## PENGHARGAAN DAN SERTIFIKASI DI BIDANG LINGKUNGAN

## ENVIRONMENTAL AWARDS AND CERTIFICATIONS

### Penghargaan di Bidang Lingkungan
**Environmental Award**

| Tanggal<br>Date | Nama Penghargaan/Kategori<br>Award Name/Category | Pemberi Penghargaan<br>Award Given by |
|---|---|---|
| 11 Agustus 2022<br>August 11th, 2022 | TJSL & CSR Award 2022,<br>4 Star Pilar Sosial | BUMN Track |

### Sertifikasi di Bidang Lingkungan
**Environmental Certification**

| Tanggal Dikeluarkannya Sertifikasi<br>Certification Release Date | Jenis Sertifikat<br>Certificate Type | Dikeluarkan oleh<br>Issued by | Masa Berlaku Hingga<br>Validity period Until |
|---|---|---|---|
| 20 April 2020<br>April 20th, 2022 | ISO 14001:2015: Environmental Management System - Requirements with Guidance System for Use | Sucofindo | 20 April 2020 - 19 April 2023<br>April 23rd, 2020 - April 19th, 2023 |

# **Tanggung Jawab Sosial Perusahaan** Bidang Ketenagakerjaan, Kesehatan dan Keselamatan Kerja

## Corporate Social Responsibility in Employment, Occupational Health and Safety

## KOMITMEN DAN KEBIJAKAN

Perusahaan menyadari pentingnya peran dari pegawai, maka dari itu Perusahaan mewujudkan mengimplementasikannya pada sebuah tanggung jawab sosial yang terkait dengan ketenagakerjaan, kesehatan dan keselamatan kerja. Di mana didalamnya meliputi praktik terbaik atas pengelolaan SDM, jaminan kesehatan bagi karyawan, persamaan hak dan kesempatan kerja, sarana dan sosialisasi keselamatan kerja, tingkat kecelakaan kerja serta pendidikan dan pelatihan.

Bagi Perusahaan, keselamatan dan kesehatan kerja memiliki peran yang mendalam guna menjaga keberadaan bisnis Perusahaan dalam bidang konstruksi. Bentuk tanggung jawab perusahaan terhadap K3 terdiri dari kesetaraan di tempat kerja, praktik kesehatan dan keselamatan kerja, serta sistem manajemen mutu K3 dan lingkungan. Hal tersebut juga disesuaikan dengan regulasi terkait K3 yang berlaku yaitu Undang-Undang No. 1 Tahun 1970 tentang Keselamatan dan Kesehatan Kerja.

Pedoman pelaksanaan keselamatan dan kesehatan kerja di lingkungan Perusahaan secara khusus diatur dalam Buku Pedoman Sistem Manajemen Keselamatan dan Kesehatan Kerja serta Lingkungan (SM-K3L). Pedoman tersebut telah ditinjau dan disahkan oleh Direktur Utama melalui Surat Keputusan No.496/DIRUT-I/KDRST/07/2015 tanggal 6 Juli 2015. Pedoman tersebut memuat Standar Operasional Prosedur (SOP) yang meliputi:

## COMMITMENTS AND POLICIES

The Company realizes the importance of the role of employees, therefore the Company realizes its implementation in a social responsibility related to employment, occupational health and safety. This includes best practices in human resource management, health insurance for employees, equal rights and work opportunities, facilities and socialization of work safety, occupational accident rates and education and training.

For the Company, occupational safety and health has a deep role to maintain the Company's business presence in the construction sector. The form of corporate responsibility towards OSH consists of equality in the workplace, occupational health and safety practices, as well as OHS and environmental quality management systems. This is also adjusted to the applicable K3-related regulations, namely Law No. 1 of 1970 concerning Occupational Safety and Health.

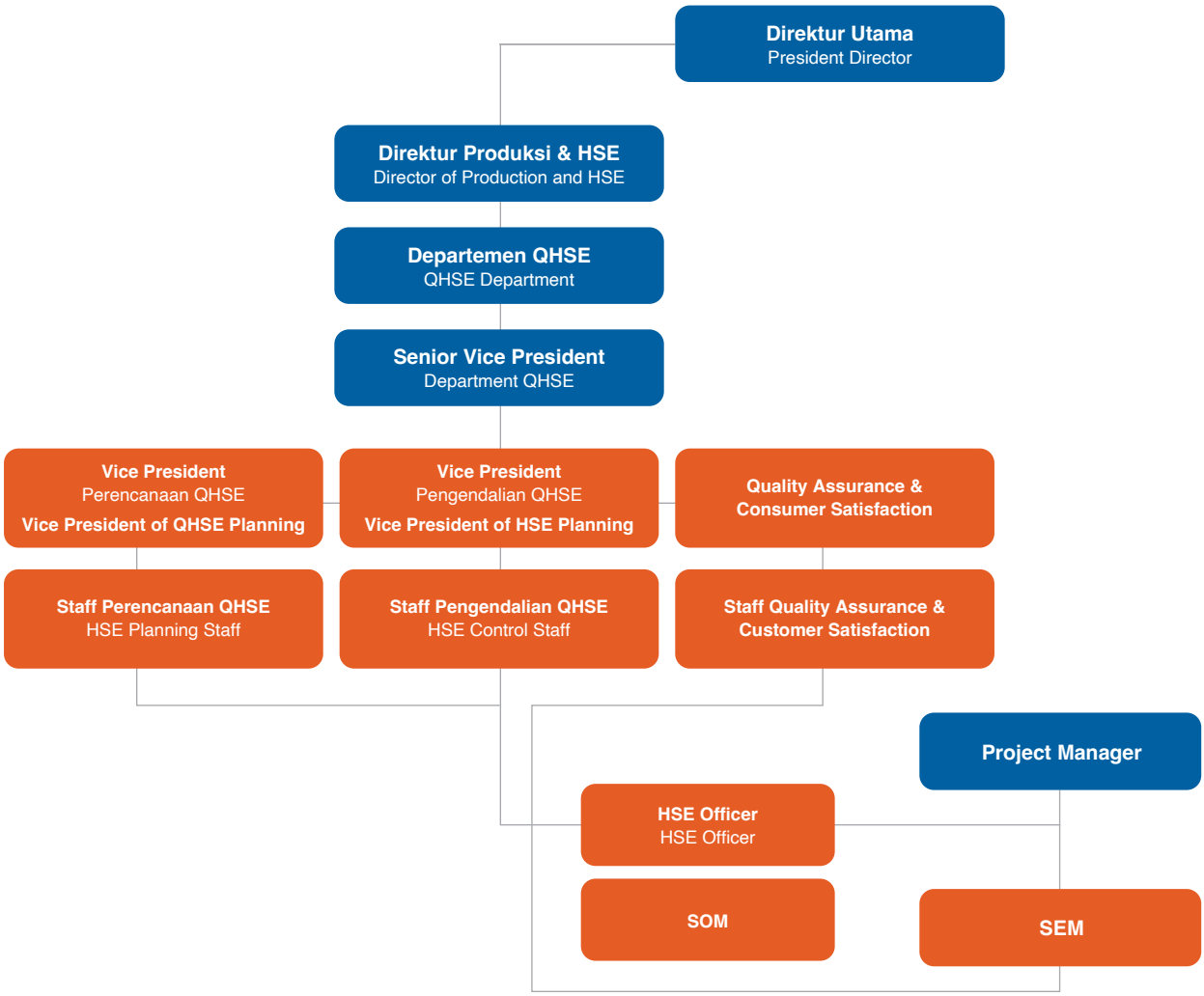
Guidelines for the implementation of occupational safety and health in the Company's environment are specifically regulated in the Occupational and Environmental Health and Safety Management System Manual (SM-K3L). The guidelines have been reviewed and approved by the President Director through Decree No.496/DIRUT-I/KDRST/07/2015 dated 6 July 2015. The guidelines contain Standard Operating Procedures (SOP) which include:

1. Organ pengelola K3L;
2. Standar dan pemenuhan aspek kesehatan pegawai;
3. Standar pemeliharaan peralatan operasional dan pendukung operasional kerja;
4. Pelatihan keselamatan kerja dan mitigasi risiko terhadap kecelakaan kerja melalui kegiatan identifikasi bahaya kecelakaan;
5. Penyediaan alat perlindungan diri;
6. Analisis kecelakan kerja dan statistik;
7. Prosedur tanggap darurat;
8. Sistem izin kerja; dan
9. Program manajemen keselamatan sub kontraktor.
10. Standar dan pemenuhan peraturan perundang-undangan.

Sebagai bentuk perhatian yang besar, Perusahaan memiliki unit khusus di bidang Kesehatan, Keamanan dan Keselamatan Kerja (K3) yang secara khusus memiliki tugas dalam melakukan pemantauan, pencegahan, pengukuran dan penanggulangan atas potensi risiko kecelakaan kerja. Bagan struktur organ K3L Kantor Pusat sampai dengan dan Divisi adalah sebagai berikut:

1. HSE management organ;
2. Standards and fulfillment of employee health aspects;
3. Standards for maintaining operational equipment and supporting work operations;
4. Work safety training and risk mitigation of work accidents through accident hazard identification activities;
5. Provision of personal protective equipment;
6. Accident analysis and statistics;
7. Emergency response procedures;
8. Work permit system; and
9. Sub contractor safety management program.
10. Standards and compliance with laws and regulations.

As a form of great concern, the Company has a special unit in the field of Occupational Health, Security and Safety (K3) which specifically has the task of monitoring, preventing, measuring and overcoming the potential risks of work accidents. The HSE organ structure chart from Head Office to Regions and Divisions is as follows:



## RENCANA DAN TARGET KEGIATAN SERTA REALISASINYA DI TAHUN 2022

Tahun 2022, Perusahaan menekankan K3 sebagai fokus dalam pengembangan bisnis jasa konstruksi yang dijalankan. Perusahaan akan menerapkan K3 sebagai pengendalian mutu dalam pelaksanaan proyek. Beberapa program dan agenda sebagai rencana penerapan K3 adalah:

1. Sosialisasi SM-MK3L di unit kerja/proyek. Menetapkan tata cara komunikasi, konsultasi, dan partisipasi HSE yang baik dan terarah sesuai dengan kebijakan HSE. Dengan pedoman referensi dari ISO 9001 Tahun 2015 tentang Quality Management System element 2.1.1 Clause 7.4 tentang Komunikasi; ISO 14001 Tahun 2015 tentang Environmental Management System element 2.2.1 Clause 7.4 tentang Komunikasi; ISO 45001 Tahun 2018 Occupational Health and Safety Management System element 2.4.1 Clause 7.4 tentang Komunikasi; ISO 37001 Tahun 2016 tentang Anti-Bribery Management System element 2.4.1 Clause 8.4 tentang Pengendalian Non Keuangan; UU No.1 Tahun 1970 tentang Keselamatan Kerja element 2.6.1 Bab V-Pasal 9; PP No. 50 Tahun 2012 tentang Penerapan SMK3 element 2.6.1 Sub Elemen 2.4 informasi K3. Kegiatan pengendalian ini mencakup tata cara komunikasi, konsultasi, partisipasi, dan informasi HSE, meliputi:

## ACTIVITY PLANS AND TARGETS AND THEIR 2022 REALIZATION

In 2022, the Company emphasizes K3 as a focus in developing the construction services business that it operates. The company will implement K3 as quality control in project implementation. Several programs and agendas as plans for implementing OHS are:

1. Socialization of SM-MK3L in work units/projects. Establish good and directed procedures for HSE communication, consultation, and participation in accordance with HSE policies. With reference guidelines from ISO 9001 Year 2015 regarding Quality Management System element 2.1.1 Clause 7.4 concerning Communication; ISO 14001 Year 2015 concerning Environmental Management System element 2.2.1 Clause 7.4 concerning Communication; ISO 45001 Year 2018 Occupational Health and Safety Management System element 2.4.1 Clause 7.4 concerning Communication; ISO 37001 Year 2016 concerning Anti-Bribery Management System element 2.4.1 Clause 8.4 concerning Non-Financial Control; Law No.1 Year 1970 concerning Occupational Safety element 2.6.1 Chapter V-Article 9; PP No. 50 of 2012 concerning the Implementation of SMK3 element 2.6.1 Sub Element 2.4 OHS information. These control activities include procedures for HSE communication, consultation, participation, and information, including:

| | |
|---|---|
| **Kick off Meeting**<br>**Kick off Meeting** | Rapat pembahasan peraturan proyek dan ruang lingkup Pekerjaan sub-kontraktor dan mandor sebelum memulai pekerjaan di proyek.<br>Meeting to discuss project regulations and scope of work of sub-contractors and foremen before starting work on the project. |
| **HSE Induction**<br>**HSE Induction** | Kegiatan untuk menunjukan dan menjelaskan tentang kondisi bahaya yang timbul di area kerja. Tindakan pengamanan dan alat perlindungan yang diwajibkan serta sikap aman yang harus dilakukan di area proyek.<br>Activities to show and explain the hazardous conditions that exist in the work area. The safety measures, protective equipment required, and the safe behaviors to adopt in the project area. |
| **Daily Toolbox Talk**<br>**Daily Toolbox Talk** | Rapat/pertemuan yang dilaksanakan sebelum memulai pekerjaan untuk menyampaikan rencana kerja kepada tenaga kerja. Meliputi perintah kerja, potensi bahaya, cara penanggulangan dan alat perlindungan yang wajib digunakan.<br>Meetings are held before work begins to convey the work plan to the workforce. Includes work orders, potential hazards, countermeasures, and protective equipment that is used. |
| **Weekly Toolbox Talk Meeting**<br>**Weekly Toolbox Talk Meeting** | Kegiatan yang dilaksanakan setiap sabtu minggu dan wajib dihadiri oleh seluruh personil proyek (PT Nindya Karya, Sub Kontraktor, Mandor dan pekerja) untuk menyampaikan rencana kerja kepada tenaga kerja, meliputi perintah kerja, potensi bahaya, cara penanggulangan dan alat perlindungan yang wajib digunakan.<br>Activities carried out every Saturday week and must be attended by all project personnel (PT Nindya Karya, Sub Contractors, Foremen, and workers) to convey work plans to the workforce, including work orders, potential hazards, how to mitigate and protective equipment that must be used. |
| **Papan Informasi HSE**<br>**HSE Information Board** | Media yang digunakan untuk memberikan informasi terkait HSE; Statistik HSE, Risiko pekerjaan, peringatan keselamatan pada minggu berikutnya.<br>Media used to provide HSE-related information; HSE statistics, Occupational risks, and safety alerts for the following week. |
| **Laporan Sumber Bahaya**<br>**Laporan Sumber Bahaya** | Media bagi karyawan dan pekerja dalam melaporkan kegiatan bahaya atau keadaan bahaya yang terlihat di area kerja. Laporan Sumber Bahaya merupakan bagian dari partisipasi karyawan dan pekerja dalam implementasi HSE.<br>A medium for employees and workers to report hazardous activities or hazardous conditions seen in the work area. Hazard Source Reports are part of employee and worker participation in HSE implementation. |
| **Rapat P2K3**<br>**Rapat P2K3** | Kegiatan rapat yang dilakukan secara rutin dan dihadiri oleh ketua P2K3 dan/atau wakil ketua P2K3 dan/atau Sekretaris P2K3 dan Anggota P2K3. Ketentuan rapat P2K3 terdapat dalam prosedur tentang P2K3.<br>Meeting activity that is conducted regularly and attended by the P2K3 chairman or P2K3 vice chairman, or P2K3 Secretary and P2K3 members. P2K3 meeting provisions contained in the procedure on P2K3. |

2. Peningkatan Komitmen implementasi HSE sesuai dengan siklus *Plan, Do, Check & Action* (PDCA).

3. Pelatihan ISO 9001:2015 tentang Sistem Manajemen Mutu, ISO 14001: 2015 tentang Sistem Manajemen Lingkungan, serta ISO 45001:2018 tentang Sistem Manajemen Kesehatan dan Keselamatan Kerja serta SMK3 PP 50 Tahun 2012. Perseroan juga senantiasa melakukan pelatihan dan pengembangan keahlian para auditor.

## PROGRAM DAN KEGIATAN TERKAIT KETENAGAKERJAAN

### Kesetaraan Gender, Kesempatan Kerja yang Sama, dan Pengembangan Karier

Perusahaan senantiasa berupaya memenuhi dalam bidang ketenagakerjaan dengan menjalankan aspek kesetaraan dan kesempatan kerja sesuai pada kepantasan yang mengacu pada regulasi yang berlaku. Perusahaan tidak melihat pemenuhan kesetaraan dan kesempatan dengan latar belakang gender maupun SARA. Beberapa bentuk implementasi lainnya oleh Perusahaan dalam merepresentasikan prinsip kesetaraan, antara lain diwujudkan melalui:

1. Pemberian imbal jasa pekerja yang sesuai dengan jenjang karir, tanggung jawab serta kompetensi.
2. Kesempatan yang sama bagi karyawan dalam mengembangkan karirnya.
3. Kesempatan untuk mendapatkan pelatihan dalam rangka pengembangan kompetensi jabatan.

Perusahaan membuka seluas-luasnya bagi insan Nindya Karya yang berprestasi tanpa memandang latar belakang gender ataupun Suku, Agama, dan Ras (SARA). Di tahun 2022, jumlah karyawan Perusahaan mencapai 768 orang, yang terdiri dari 580 orang karyawan laki-laki dan 188 orang karyawan perempuan. Komposisi ini menunjukkan keterbukaan Perusahaan terhadap rekrutmen karyawan tanpa memandang gender.

2. Increased commitment to HSE implementation in accordance with the Plan, Do, Check & Action (PDCA) cycle.
3. Training on ISO 9001:2015 on Quality Management System, ISO 14001:2015 on Environmental Management System, as well as ISO 45001:2018 on Occupational Health and Safety Management System and SMK3 PP 50 of 2012. The Company also continuously conducts training and expertise development for auditors.

## EMPLOYMENT-RELATED PROGRAMS AND ACTIVITIES

### Gender Equality, Equal Employment Opportunities, and Career Development

The company always strives to fulfill in the field of employment by carrying out aspects of equality and employment opportunities in accordance with appropriateness which refers to the applicable regulations. The company does not see the fulfillment of equality and opportunity with a gender or SARA background. Several other forms of implementation by the Company in representing the principle of equality, among others, are realized through:

1. Provision of employee benefits in accordance with career paths, responsibilities and competencies.
2. Equal opportunities for employees in developing their careers.
3. Opportunity to receive training in the context of developing job competencies.

The company opens the widest possible opportunity for Nindya Karya people who excel regardless of gender or ethnicity, religion, and race (SARA) background. In 2022, the Company's employees will reach 768 people, consisting of 580 male employees and 188 female employees. This composition shows the Company's openness to employee recruitment regardless of gender.

**Komposisi Karyawan Berdasarkan Gender/Jenis Kelamin (Orang)**
**Employee Composition Based on Gender (People)**

| Jenis Kelamin<br>Gender | Jumlah Karyawan<br>Number of Employees | | Kenaikan<br>Increase | |
|---|---|---|---|---|
| | 2022 | 2021 | Selisih<br>Difference | Persentase (%)<br>Percentage (%) |
| Laki-laki<br>Male | 580 | 561 | 19 | 3% |
| Perempuan<br>Female | 188 | 159 | 29 | 15% |
| **Jumlah**<br>**Total** | 768 | 720 | 48 | 6% |

Perusahaan memberikan hak kepada pekerja perempuan berupa hak dasar pekerja, hak kesempatan pengembangan karir dalam perusahaan. Selain itu perusahaan juga memberikan hak-hak perempuan sesuai Undang-Undang Ketenagakerjaan.

The company provides rights to women workers in the form of basic worker rights, the right to career development opportunities in the company. In addition, the company also provides women's rights according to the Manpower Act.

## Pemenuhan Hak Kesejahteraan Karyawan

Keberhasilan dan kemajuan Perusahaan merupakan hasil kerja bersama antara harapan Pemegang Saham, bentuk penasihat dan penyeimbang performance dari Dewan Komisaris dan pengelola yang diwakili oleh Manajemen dengan dukungan utama oleh Insan Nindya Karya. Oleh karena itu, Perusahaan terus berkomitmen dalam meningkatkan kesejahteraan karyawan guna meningkatkan motivasi kinerja dan loyalitas karyawan terhadap Perusahaan. Pemenuhan kesejahteraan karyawan Perusahaan berupa gaji dan upah di tahun 2022 sebesar Rp143 miliar, mengalami penurunan 16% dibandingkan jumlah gaji dan upah yang diberikan kepada karyawan tahun 2021 sebesar Rp166 miliar.

## Fulfillment of Employee Welfare Rights

The success and progress of the Company is the result of joint work between the expectations of the Shareholders, the form of advisory and balancing performance from the Board of Commissioners and the manager represented by the Management with the main support from the Insan Nindya Karya. Therefore, the Company continues to be committed to improving employee welfare in order to increase employee performance motivation and loyalty to the Company. Fulfillment of the Company's employee welfare in the form of salaries and wages in 2022 amounting to Rp143 billion, an decrease of 16% compared to the total salaries and wages provided to employees in 2021 of Rp166 billion.

### Gaji dan Upah
**Salary and Wages**

| Uraian<br>Description | Rp (Miliar)<br>Rp (Billion) | | Kenaikan/Penurunan<br>Increase/Decrease | |
|---|---|---|---|---|
| | 2022 | 2021 | Selisih (Rp Miliar)<br>Difference (Rp Billion) | Persentase (%)<br>Percentage (%) |
| Gaji dan Upah<br>Salary and Wages | 143 | 166 | 23 | 16 |

Pemenuhan kesejahteraan yang dibayarkan Perusahaan kepada karyawan pada tabel diatas menunjukkan komitmen Perusahaan untuk dapat tumbuh Bersama karyawan sejalan dengan kegiatan usaha dan nilai ekonomi Perusahaan yang mengalami perkembangan setiap tahun.

The fulfillment of the welfare paid by the Company to employees in the table above shows the Company's commitment to be able to grow with employees in line with the Company's business activities and economic values which develop every year.

Sebagai bagian dari transparansi informasi, berikut disampaikan rasio gaji/remunerasi tertinggi dan terendah per bulan yang menggambarkan jenjang gaji/remunerasi yang diberlakukan Perusahaan.

As part of the transparency of information, the following is the ratio of the highest and lowest salary/remuneration per month which describes the level of salary/remuneration applied by the Company.

### Rasio Gaji/Remunerasi Tertinggi dan Terendah per Bulan
**Highest and Lowest Salary/Remuneration Ratio per Month**

| Rasio Gaji/Remunerasi<br>Salary Remuneration | Skala Perbandingan<br>Comparison Scale | |
|---|---|---|
| | 2022 | 2021 |
| Rasio gaji karyawan yang tertinggi dan terendah<br>The ratio of the highest and lowest employee salaries | 1:4,93 | 1:0,08 |
| Rasio gaji Direksi yang tertinggi dan terendah<br>The ratio of the highest and lowest salaries of the Board of Directors | 1:0,85 | 1:1,39 |
| Rasio gaji Dewan Komisaris yang tertinggi dan terendah<br>The ratio of the highest and lowest salary of the Board of Commissioners | 1:0,90 | 1:0,66 |
| Rasio gaji Direksi yang tertinggi dan karyawan tertinggi<br>The highest salary ratio of the Board of Directors and the highest employee | 1:3,97 | 1:0,37 |

Yang dimaksud karyawan tertinggi pada tabel di atas adalah Kepala Departemen sementara karyawan terendah adalah Staf.

The highest employee referred in the table above is the Head of the Department while the lowest employee is the Staff.

## Apresiasi

Setiap karyawan Perusahaan memiliki peluang yang sama untuk mendapatkan penghargaan dari Perusahaan atas dasar prestasi dan kinerja tanpa adanya diskriminasi. Penghargaan karyawan tersebut antara lain penghargaan Dwi Windu, Tri Windu, Tri Dasawarsa, serta penghargaan Kinerja Karyawan.

## Appreciation

Every employee of the Company has the same opportunity to receive an award from the Company on the basis of achievement and performance without any discrimination. The employee awards include the Dwi Windu, Tri Windu, Tri Dasawarsa awards, as well as the Employee Performance award.

## Pembentukan Lingkungan Kerja yang Kondusif

Perusahaan memberikan kesempatan seluas-luasnya bagi karyawan untuk membentuk komunitas dengan kegiatan di luar waktu kerja. Berbagai komunitas yang aktif mencakup kegiatan olahraga seperti yoga; kegiatan hobi seperti Nindya Gowes, Paduan Suara, dan Nindya Rider; dan kegiatan keagamaan seperti Badan Koordinasi Dakwah Islam (BKDI) Komisariat PT Nindya Karya. Adanya komunitas di luar waktu kegiatan kerja diharapkan mampu membentuk hubungan non struktural di antara karyawan, yang pada akhirnya akan menciptakan pembentukan lingkungan kerja yang kondusif.

## Establishing a Conducive Work Environment

The company provides the widest opportunity for employees to form a community with activities outside of work time. Active communities include sports activities such as yoga; hobby activities such as Nindya Gowes, Choir, and Nindya Rider; and religious activities such as the Islamic Da'wah Coordinating Board (BKDI) Commissariat of PT Nindya Karya. The existence of a community outside of work activities is expected to be able to form non-structural relationships among employees, which in turn will create a conducive work environment.

## Turnover Karyawan

Rasio turnover karyawan dapat menunjukkan produktivitas dari kinerja Perusahaan. Selain itu, tingkat turnover karyawan juga merupakan refleksi dari budaya dan sistem kerja Perusahaan yang dapat menjadi indikator bagi keberhasilan Perusahaan dalam menciptakan lingkungan kerja yang kondusif.

## Employee Turnover

The employee turnover ratio reflects the productivity of the Company's performance. In addition, the employee turnover rate is also a reflection of the Company's culture and work system which can be an indicator of the Company's success in creating a conducive work environment.

**Perhitungan rasio turnover adalah sebagai berikut:**
**The calculation of the turnover ratio is as follows:**

| Penyebab<br>Reason | 2022 | 2021 |
|---|---|---|
| Pensiun alami<br>Natural retirement | 1 | 5 |
| Pensiun dini<br>Early retirement | 0 | 0 |
| Meninggal<br>Die | 0 | 2 |
| Mengundurkan diri<br>Resign | 16 | 23 |
| Diberhentikan karena melakukan pelanggaran<br>Dismissed for committing a violation | 0 | 0 |
| Jumlah karyawan yang keluar<br>Number of employees leaving | 103 | 103 |
| Jumlah karyawan yang masuk<br>Number of incoming employees | 155 | 157 |
| Jumlah karyawan di awal tahun<br>Number of employees at the beginning of the year | 720 | 666 |
| Jumlah karyawan di akhir tahun<br>Number of employees at the end of the year | 768 | 720 |
| Persentase Turnover<br>Turnover Percentage | 13,98% | 14,86% |

## Kebebasan Berserikat dan Berkumpul: Serikat Pekerja dan Hubungan Industrial

Undang-undang No. 13 Tahun 2003 tentang Ketenagakerjaan, Undang-undang No. 2 Tahun 2004 tentang Penyelesaian Perselisihan Hubungan Industrial, dan Undang-undang No. 1 Tahun 1970 tentang Keselamatan Kerja, serta Perjanjian Kerja Bersama (PKB) antara manajemen dan serikat karyawan, menjadi acuan seluruh kebijakan ketenagakerjaan untuk memastikan kepatuhan terhadap perundang-undangan yang berlaku dan meminimalkan terjadinya pelanggaran terhadap hak asasi manusia dalam hubungan kerja.

## Freedom of Association and Assembly: Trade Unions and Industrial Relations

Law No. 13 of 2003 concerning Manpower, Law No. 2 of 2004 concerning Settlement of Industrial Relations Disputes, and Law No.1 of 1970 concerning Occupational Safety, as well as Collective Labor Agreements (PKB) between management and employee unions, serve as a reference for all employment policies to ensure compliance with applicable laws and minimize violations of human rights in employment relationships.

Terwujudnya hubungan yang berkeadilan dan komunikasi yang hangat antara Pemegang Saham yang diwakili oleh Manajemen dengan Pekerja merupakan aset terpenting bagi Perusahaan dan menjadi hubungan prioritas dalam mencapai visi dan misi Perusahaan.

Perusahaan membangun hubungan industrial melalui jaminan keberadaan serikat pekerja di lingkungan kerja Perusahaan sebagai bagian dari hak berserikat karyawan. Serikat pekerja di lingkungan Perusahaan bernama Serikat Pekerja Nindya Karya yang berdiri sejak 17 Maret 1999.

Seluruh karyawan yang bekerja di Perusahaan beserta entitas dan unit usahanya yang dengan sekaligus telah menjadi anggota serta memenuhi semua persyaratan yang ditentukan dalam AD/ART Serikat Pekerja Nindya Karya. Dengan demikian jumlah anggota Serikat Pekerja Nindya Karya berbanding lurus dengan jumlah karyawan Perusahaan, atau dengan persentase 100%.

Hingga akhir tahun 2022, tercatat tidak ada kasus atau perkara yang melibatkan antara Perusahaan dengan karyawan yang berpengaruh signifikan terhadap kinerja keuangan maupun kinerja operasional Perusahaan. Hal ini menunjukkan bahwa Perusahaan berhasil melakukan pengelolaan hubungan industrial antara karyawan dan Perusahaan.

## Perjanjian Kerja Bersama

Seluruh karyawan Perusahaan dilindungi oleh Perjanjian Kerja Bersama (PKB), yang ditandatangani oleh pihak Manajemen dan Perhimpunan Pegawai. PKB mencakup hak dan kewajiban masing-masing pihak. PKB diperbarui melalui perundingan dan disepakati Bersama setiap 2 (dua) tahun sekali. PKB tersebut telah terdaftar di Kementerian Ketenagakerjaan melalui Surat Keputusan Direktur Jenderal Pembinaan Hubungan Industrial dan Jaminan Sosial Tenaga Kerja No.KEP.280/PHIJSK-PK/PKB/XII/2019 tanggal 31 Desember 2019 tentang Perjanjian Kerja Bersama Antara PT Nindya Karya dengan Serikat Pekerja Nindya Karya (SPNK) periode 2019-2022.

PKB Perusahaan mengatur hal-hal di antaranya:
1. Penerimaan dan pengangkatan karyawan
2. Hari kerja dan jam kerja
3. Kewajiban dan hak karyawan
4. Perawatan dan pengobatan
5. Keselamatan dan kesehatan kerja
6. Jaminan sosial dan kesejahteraan tenaga kerja
7. Pembinaan dan pengembangan serta peningkatan karier karyawan
8. Penghargaan karyawan
9. Penyelesaian masalah dan keluh kesah
10. Pemutusan hubungan kerja dan pembebasan tugas Karyawan

## Survei Kepuasan Karyawan

Perusahaan melakukan survei keterikatan dan kepuasan karyawan untuk dapat memetakan harapan karyawan saat bekerja dibawah sistem yang diberlakukan.

The realization of a fair relationship and warm communication between Shareholders represented by Management and Employees are the most important assets for the Company and become a priority relationship in achieving the Company's vision and mission.

The Company builds industrial relations by guaranteeing the existence of a labor union in the Company's work environment as part of the employee's right to associate. The labor union within the Company is called the Nindya Karya Workers Union which was established on March 17th, 1999.

All employees who work in the Company and its entities and business units who at the same time have become members and fulfill all the requirements specified in the AD/ART of the Nindya Karya Workers Union. Thus, the number of members of the Nindya Karya Labor Union is directly proportional to the number of employees of the Company, or with a percentage of 100%.

Until the end of 2022, there were no cases or cases involving the Company and employees that had a significant impact on the financial performance and operational performance of the Company. This shows that the Company has succeeded in managing industrial relations between employees and the Company.

## Collective Labor Agreement

All of the Company's employees are protected by a Collective Labor Agreement (PKB), which is signed by the Management and the Employee Association. The CLA includes the rights and obligations of each party. The CLA is renewed through negotiations and mutually agreed upon every 2 (two) years. The PKB has been registered with the Ministry of Manpower through the Decree of the Director General of Industrial Relations and Social Security for Workers No.KEP.280/PHIJSK-PK/PKB/XII/2019 dated December 31st, 2019 regarding the Collective Labor Agreement between PT Nindya Karya and the Nindya Karya Workers Union (SPNK) for the 2019-2022 period.

The Company's CLA regulates matters including:
1. Recruitment and appointment of employees
2. Working days and working hours
3. Obligations and rights of employees
4. Care and treatment
5. Occupational safety and health
6. Social security and labor welfare
7. Coaching and development and career improvement of employees
8. Employee awards
9. Problem solving and complaints
10. Termination of employment and release of employee duties

## Employee Satisfaction Survey

The company conducts employee engagement and satisfaction surveys to be able to map employee expectations when working under the system in place.

Survei keterikatan dan kepuasan karyawan dilakukan dengan mengadaptasi alat ukur *Employee Engagement* berdasar Gallup Theory, Munawir dan beberapa perihal tambahan yang disesuaikan dengan kebutuhan Internal. Indikator keterikatan dibagi dalam 40 item pertanyaan, 20 item pertanyaan mengukur kepuasan karyawan. Total item pernyataan yang digunakan dalam survei ini adalah 60 item. Skala pengukuran yang digunakan dalam kuesioner survei ini adalah skala interval 5 *point Likert scale* meliputi:

The employee engagement and satisfaction survey was carried out by adapting the Employee Engagement measurement tool based on Gallup Theory, Munawir and several additional matters tailored to internal needs. The engagement indicator is divided into 40 question items, 20 question items measure employee satisfaction. The total statement items used in this survey are 60 items. The measurement scale used in this survey questionnaire is a 5-point Likert scale interval scale which covers:

| Derajat Keterikatan/Kepuasan<br>Degree of Engagement/Satisfaction | Nilai Interval<br>Score Interval |
|---|---|
| Highly Engaged | 14% |
| Moderately Engaged | 50% |
| Passive | 27% |
| Actively Disengaged | 10% |

Keterikatan karyawan terhadap Perusahaan didefinisikan menjadi 15 aspek yang *representative* mengukur hal tersebut. kelima belas aspek tersebut di antaranya adalah:

Employee engagement with the Company is defined as 15 aspects that are representative of measuring this. These fiveteen aspects include:

| Aspek Keterikatan Karyawan<br>Employee Engagement Aspect | Jumlah (Nilai Keterikatan Karyawan)<br>Total (Employee Engagement Value) |
|---|---|
| Atasan langsung<br>Direct Supersivor | 78% |
| Keanekaragaman & Inklusi<br>Diversity & Inclusion | 77% |
| Kolaborasi<br>Collaboration | 74% |
| Manajemen Kinerja<br>Performance Management | 73% |
| Tugas Kerja<br>Work Tasks | 69% |
| Kepemimpinan<br>Senior Leadership | 68% |
| Fokus Pelanggan<br>Customer Focus | 68% |
| Otonomi Ketenagakerjaan<br>Employement Autonomy | 68% |
| Mengaktifkan Infrastruktur<br>Enabling Infrastructure | 63% |
| Merek<br>Brand | 63% |
| Bakat dan Kepegawaian<br>Talent and Staffing | 60% |
| Pengambilan Keputusan<br>Decision Making | 60% |
| Pengembangan Karir<br>Career & Development | 58% |
| Keseimbangan Kerja/Hidup<br>Work/Life Balance | 58% |
| Kompensasi & Tunjangan Kesejahteraan<br>Reward & Recognition | 41% |
| **Nilai Keterikatan Karyawan**<br>**Employee Engagement Value** | **65%** |

Hasil survei keterikatan dan kepuasan karyawan di tahun 2022 diuraikan sebagai berikut ini.

The results of the employee engagement and satisfaction survey in 2022 are described as follows.

## Tabel Keterikatan Karyawan terhadap Perusahaan
**Table of Employee Engagement to the Company**

| Aspek Keterikatan Karyawan<br>Employee Engagement Aspect | Karyawan<br>Employee |
|---|---|
| Atasan langsung<br>Direct Supersivor | 4,68 |
| Keanekaragaman & Inklusi<br>Diversity & Inclusion | 4,62 |
| Kolaborasi<br>Collaboration | 4,44 |
| Manajemen Kinerja<br>Performance Management | 4,38 |
| Tugas Kerja<br>Work Tasks | 4,14 |
| Kepemimpinan<br>Senior Leadership | 4,08 |
| Fokus Pelanggan<br>Customer Focus | 4,08 |
| Otonomi Ketenagakerjaan<br>Employement Autonomy | 4,08 |
| Mengaktifkan Infrastruktur<br>Enabling Infrastructure | 3,78 |
| Merek<br>Brand | 3,78 |
| Bakat dan Kepegawaian<br>Talent and Staffing | 3,60 |
| Pengambilan Keputusan<br>Decision Making | 3,60 |
| Pengembangan Karir<br>Career & Development | 3,48 |
| Keseimbangan Kerja/Hidup<br>Work/Life Balance | 3,48 |
| Kompensasi & Tunjangan Kesejahteraan<br>Reward & Recognition | 2,46 |
| **Rata - Rata**<br>**Average** | **3,90** |

Berdasarkan data keseluruhan yang terdapat pada tabel Keterikatan Karyawan terhadap Perusahaan tahun 2022 didapati total nilai rata-rata sebesar 3,90 dengan Nilai Employee Engagement Index (EEI) sebesar 65%. Hal ini menunjukan bahwa secara keseluruhan karyawan memiliki keterikatan yang tinggi terhadap Perusahaan. Terutama pada aspek/indikator misi & tujuan mendapatkan nilai rata-rata tertinggi sebesar 4,68 dengan nilai EEI sebesar 78% hal ini menunjukan bahwa karyawan merasa harus bersatu padu mewujudkan misi dan tujuan bersama demi kemajuan Perusahaan. Selain itu pada aspek/indikator kompensasi & tunjangan kesejahteraan mendapatkan nilai rata-rata terendah sebesar 2,46 dengan nilai EEI sebesar 41%. Hal ini menunjukan bahwa karyawan masih memiliki keterikatan yang cukup terhadap Perusahaan, karena karyawan merasa cukup dalam menerima gaji untuk mencukupi kebutuhan sehari-hari, serta merasa gaji yang diterima cukup kompetitif dibandingkan perusahaan lain dengan posisi yang sama.

Based on the overall data contained in the table of Employee Engagement to the Company in 2022, it was found that the total average value was 3.90 with an Employee Engagement Index (EEI) value of 65%. This shows that overall employees have a high attachment to the Company. Especially in the aspects/indicators of mission & goals, the highest average score of 4.68 with an EEI value of 78% shows that employees feel they have to work together to realize a common mission and goals for the progress of the Company. In addition, the aspects/indicators of compensation & welfare benefits get the lowest average score of 2.46 with an EEI value of 41%. This shows that employees still have sufficient attachment to the Company, because employees feel that they are sufficient in receiving a salary to meet their daily needs, and feel that the salary received is quite competitive compared to other companies with the same position.

## PROGRAM DAN KEGIATAN TERKAIT KESEHATAN DAN KESELAMATAN KERJA

### Pembentukan P2K3

Sebagai entitas usaha yang berkomitmen dalam kepatuhan atas norma-norma keselamatan dan kesehatan kerja serta peraturan dan perundang-undangan yang berlaku di indonesia, Perusahaan membentuk panitia pembina Keselamatan dan Kesehatan Kerja (P2K3). Pembentukan organisasi ini mengacu kepada peraturan Menteri tenaga Kerja No. PER.04/MEN/1987 tentang panitia Pembina Keselamatan dan Kesehatan Kerja serta tata Cara penunjukan ahli Keselamatan Kerja.

P2K3 merupakan badan pembantu yang merupakan wadah kerja sama antara perusahaan dan karyawan untuk mengembangkan kerja sama dalam penerapan keselamatan dan kesehatan kerja. Keberadaan P2K3 di antaranya untuk mengimplementasi Kebijakan Sistem Manajemen PT Nindya Karya bersamaan dengan Sistem Manajemen Keselamatan & Kesehatan Kerja dan Sistem Manajemen Lingkungan, mencegah kecelakaan kerja dan penyakit akibat kerja dengan menyediakan tempat kerja yang aman, memperhatikan perlindungan kesehatan untuk semua karyawan dan sub-kontraktor dan menghindari kerusakan lingkungan selama proses produksi di lingkungan PT Nindya Karya. Selain itu, P2K3 juga memberikan perhatian khusus kepada kepatuhan terhadap peraturan pemerintah yang berlaku tentang Keselamatan & Kesehatan Kerja dan Lingkungan.

### Sistem Manajemen Mutu dan Lingkungan

Perusahaan telah menyiapkan standar Mutu, Keselamatan & Kesehatan Kerja dan Lingkungan yang terintegrasi dengan Sistem Manajemen Keselamatan dan Kesehatan Kerja sesuai dengan standar Mutu ISO 9001:2015, dan SMK3 PP No. 50 Th.2012, ISO 14001:2015 serta Sistem Manajemen Lingkungan dengan Standar ISO 14001:2015. Selain itu, Perusahaan juga memiliki sertifikat atas penerapan SMMutu yang terintegrasi dengan SMK3 dan ISO 45001:2018 dan Lingkungan ISO 14001 telah diberikan oleh Badan Sertifikasi kepada Perusahaan untuk ruang lingkup Kantor Pusat dan seluruh Divisi, dan terus menerus di-review baik secara Internal & oleh eksternal/Badan Sertifikasi secara berkesinambungan serta dilakukan pembaruan.

### Sosialisasi Keselamatan dan Kesehatan Kerja

Karyawan yang bertugas di bidang K3 telah mengikuti program-program sosialisasi keselamatan dan kesehatan kerja. Para karyawan K3 tersebut melakukan pengawasan, inspeksi, dan edukasi setiap hari kepada karyawan lainnya.

## PROGRAMS AND ACTIVITIES RELATED TO OCCUPATIONAL HEALTH AND SAFETY

### Formation of P2K3

As a business entity that is committed to complying with occupational safety and health norms as well as applicable laws and regulations in Indonesia, the Company has formed an Occupational Safety and Health Committee (P2K3). The formation of this organization refers to the regulation of the Minister of Manpower No. PER.04/MeN/1987 concerning the Committee for the Trustees of Occupational Safety and Health and the procedures for appointing Occupational Safety experts.

P2K3 is an auxiliary agency which is a forum for cooperation between companies and employees to develop cooperation in the application of occupational safety and health. The existence of P2K3 includes implementing the Management System Policy of PT Nindya Karya together with the Occupational Safety & Health Management System and Environmental Management System, preventing work accidents and occupational diseases by providing a safe workplace, paying attention to health protection for all employees and sub -contractors and avoiding environmental damage during the production process at PT Nindya Karya. In addition, P2K3 also pays special attention to compliance with applicable government regulations regarding Occupational Safety & Health and the Environment.

### Quality and Environmental Management System

The company has prepared Quality, Occupational Health & Health and Environment standards that are integrated with the Occupational Health and Safety Management System in accordance with ISO 9001:2015 Quality standards, and SMK3 PP No. 50 Year 2012, ISO 14001:2015 and Environmental Management System with ISO 14001:2015 Standard. In addition, the Company also has a certificate for the implementation of SM-Quality which is integrated with SMK3 and ISO 45001:2018 and the ISO 14001 Environment has been given by the Certification Body to the Company for the scope of the Head Office and all Divisions, and is continuously reviewed both internally & by external/ Certification Bodies on an ongoing basis and updated.

### Occupational Safety and Health Sosialization

Employees in charge of OHS have participated in occupational safety and health outreach programs. The OHS employees carry out daily supervision, inspection and education to other employees.

## Tabel Sosialisasi K3
### HSE Sosialization Table

| No | Kegiatan<br>Activity | Target Evaluasi<br>Evaluation Targets | Penanggung Jawab<br>Personal in Charge |
|---|---|---|---|
| 1 | Pelatihan HSE Tersertifikasi :<br>Certified HSE Training : | Terlaksana sesuai Matriks Pelatihan HSE<br>Implemented according to the HSE Training Matrix | Perencanaan QHSE<br>QHSE Planning |
| | *Training of Trainer*<br>Training of Trainer | | |
| | *Incident Investigation*<br>Incident Investigation | | |
| | Ahli K3 Umum<br>General K3 Expert | | |
| | Ahli K3 Migas Level Pengawas<br>K3 Oil and Gas Supervisor Level Expert | | |
| | Auditor SMK3 PP 50/2012<br>Auditor SMK3 PP 50/2012 | | |
| | Pengelolaan Lingkungan Hidup<br>Management of the Environment | | |
| 2 | Pelatihan/Sosialisasi Internal HSE<br>HSE Internal Training/Socialization | Terlaksana sesuai Matriks Pelatihan HSE<br>Implemented according to the Training Matrix | Perencanaan QHSE & Pengendalian HSE<br>QHSE Planning & HSE Control |
| | Safe Lifting Operation<br>Safe Lifting Operation | | |
| | Incident Investigation<br>Incident Investigation | | |
| | Keselamatan Scaffolding<br>Scaffolding Safety | | |
| | Keselamatan Pekerjaan Galian<br>Excavation Work Safety | | |
| | Keselamatan Bekerja di Atas air<br>Working Above Water Safety | | |
| | *Awareness Basic Sea Survival*<br>Awareness Basic Sea Survival | | |
| 3 | Seminar HSE<br>HSE Seminars | Sesuai Rencana Pelatihan HSE<br>According to HSE training plan | Perencanaan QHSE<br>QHSE Planning |

## Kontrol Perusahaan terhadap Sub-Kontraktor dan Pemasok Terkait Persyaratan K3

Perusahaan memiliki kebijakan khusus bagi sub-kontraktor dan pemasok terkait persyaratan dan standarisasi K3 atas pekerjaan/produk dan jasa yang diberikan oleh setiap sub-kontraktor dan pemasok. Sesuai Surat Edaran Direktur Produksi dan HSE No. 0155/DPH/SE/KDEH/02/2018 tanggal 28 Februari 2018 tentang Pengendalian Subkontraktor, Supplier, dan Penyedia Tenaga Kerja di Proyek, Perusahaan memastikan seluruh sub-kontraktor dan pemasok untuk:

1. Memastikan komitmen terhadap K3.
2. Sosialisasi tentang syarat kompetensi personel dan kelayakan alat.
3. Melaksanakan seleksi untuk memastikan bahwa kompetensi personel subkon, supplier dan penyedia tenaga kerja telah sesuai dengan yang dipersyaratkan oleh peraturan Perusahaan yang berkaitan dengan K3.
4. Melakukan seleksi untuk memastikan bahwa alat-alat kerja yang digunakan memiliki SILO dan dioperasikan oleh operator yang memiliki SIO yang masih berlaku.

## Company Control of Sub-Contractors and Suppliers Regarding OHS Requirements

The company has a special policy for sub-contractors and suppliers regarding the requirements and standardization of K3 for the work/products and services provided by each sub-contractor and supplier. According to the Circular of the Director of Production and HSE No. 0155/DPH/SE/ KDEH/02/2018 dated February 28, 2018 concerning Control of Subcontractors, Suppliers, and Labor Providers in the Project, the Company ensures all sub-contractors and suppliers to:

1. Ensure commitment to OHS.
2. Dissemination of personnel competency requirements and equipment feasibility.
3. Carry out selections to ensure that the competence of subcontracting personnel, suppliers and labor providers is in accordance with those required by Company regulations relating to K3.
4. Conduct a selection to ensure that the work tools used have a SILO and are operated by operators who have a valid SIO.

## Sarana Keselamatan Kerja dan Pengelolaan K3

Perusahaan menyediakan peralatan keselamatan baik yang dapat diaplikasikan secara langsung pada masing-masing karyawan maupun yang diaplikasikan secara umum. Selain itu, Perusahaan juga melaksanakan kegiatan-kegiatan terkait keselamatan lainnya mulai dari pelatihan terhadap situasi tanggap darurat maupun proses inspeksi dan pemantauan guna memitigasi risiko yang ada. Adapun penyelenggaraan program keselamatan kerja Perusahaan terdiri dari:

## Occupational Safety and K3 Management Facilities

The company provides safety equipment both that can be applied directly to each employee as well as those that are applied in general. In addition, the Company also carries out other safety-related activities starting from training on emergency response situations as well as inspection and monitoring processes to mitigate existing risks. The implementation of the Company's work safety program consists of:

| No | Uraian<br>Description | Keterangan<br>Details |
|---|---|---|
| | **Instalasi Sistem Alarm**<br>**Alarm System Installation** | |
| 1 | Alat/Instalasi Pemadam Api Otomaris (Sprinkler)<br>Automatic Fire Extinguisher Equipment/ Installation (Sprinkler) | Tersedia di setiap lantai di gedung Nindya Karya dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available on every floor in the Nindya Karya building and managed, inspected, and maintained by the Property Division |
| 2 | Alat Pemadam Api RIngan (APAR)<br>Light Fire Extinguisher (APAR) | Tersedia di setiap lantai di gedung Nindya Karya dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available on every floor in the Nindya Karya building and managed, inspected, and maintained by the Property Division |
| 3 | Masker<br>Mask | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |
| 4 | Kacamata Pelindung<br>Protective glasses | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |
| 5 | Hydrant<br>Hydrant | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |
| 6 | Kursi Roda<br>Wheel chair | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |
| 7 | Tandu<br>Stretcher | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |
| 8 | Tabung Oksigen<br>Oxygen tube | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |
| 9 | Baju Tahan Api<br>Fire Resistant Suit | Tersedia di gedung Nindya Karya untuk mitigasi keadaan darurat dan dikelola, diinspeksi, dan dilakukan perawatan oleh Divisi Properti<br>Available in the Nindya Karya building for emergency mitigation and managed, inspected, and maintained by Property Division |

Terpenuhinya keamanan kerja dimulai dari aspek awal suatu pekerjaan seperti keamanan material yang telah teruji, pemenuhan perangkat-perangkat pendukung serta pemenuhan standar yang ada melalui kegiatan inspeksi yang dilaksanakan secara berkala. Dengan terpenuhinya aspek tersebut, Perusahaan dapat meminimalisir terjadinya tingkat kecelakaan kerja yang berasal dari material atau objek fisik dari suatu produk konstruksi

The fulfillment of work security starts from the initial aspects of a job such as material safety that has been tested, the fulfillment of supporting devices and compliance with existing standards through inspection activities that are carried out regularly. With the fulfillment of these aspects, the Company can minimize the occurrence of work accidents originating from the material or physical object of a construction product.

## Program Pengembangan Pelatihan Terkait K3

Perusahaan senantiasa memberikan perhatian terhadap sosialisasi K3, baik bagi Internal maupun eksternal. Selain sosialisasi, Perusahaan memberikan pelatihan K3 kepada karyawan dengan tujuan meningkatkan kesadaran seluruh insan Nindya Karya terkait K3 saat melaksanakan tugasnya. Berikut pelatihan K3 yang diberikan di tahun 2022.

## Training Development Program Related to K3

The company always pays attention to the socialization of K3, both for internal and external. In addition to socialization, the Company provides OHS training to employees with the aim of increasing awareness of all Nindya Karya personnel regarding K3 when carrying out their duties. The following is the K3 training provided in 2022.

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 1 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Raditya Dira Prakasa |
| 2 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Marji Setiawan |
| 3 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Sukma Asmara |
| 4 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Mustika Rahmadayanti |
| 5 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | M Maududy Ary |
| 6 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Tegar Praharanto |
| 7 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Andip Subekti |
| 8 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Fickry Maulana |
| 9 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ardiman |
| 10 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Dodik |
| 11 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Jefri D S |
| 12 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Dwi Syaputra Ibrahim |
| 13 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ganda Piraliyandi |
| 14 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ginting Susila |
| 15 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Reyna Rizky Alivya |
| 16 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | made metta mahartina |
| 17 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | endah fitriani astuti |
| 18 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Suhartono |
| 19 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Prisyanur hartanto |
| 20 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Sri Praba Aditya |
| 21 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Hendra Maulana Sani |
| 22 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Muhamad dahlan |
| 23 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Gamma Syahrial |
| 24 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Damar Oka Esmaya |
| 25 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Arum Sari Trihadiningsih |
| 26 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Febyan putrawijaya i |
| 27 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | I Komang Suastika |
| 28 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Farkhan Nila Utama |
| 29 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | A.A Ngurah surya dharma |
| 30 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Tadeus Satria Ragel |
| 31 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Maemuna |
| 32 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Krisna Angga |
| 33 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Sandi Okta Prayoga |
| 34 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Kartika Hari Purnomo |
| 35 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Edy Elfian |
| 36 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Indra Cahya Purnama |
| 37 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Yossi Dwi Aryono |
| 38 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Hendra Febrianto |
| 39 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | I Komang Tugeh Waisnawa |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 40 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Bambang Aziz Wahyu Dharmawan |
| 41 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Moh. Syaiful Hairy |
| 42 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Fendy Dwi P |
| 43 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Eric Mangiri |
| 44 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Pramadita Rulianthina |
| 45 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Afrizal Adi Nugroho |
| 46 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Tulus M Lay |
| 47 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Anggie Bagus Nugroho |
| 48 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Edden Umaga Dinata |
| 49 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Dufanti Ayu Wardhani |
| 50 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Budi Antono |
| 51 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | A. Devy Muthia Oja |
| 52 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Tsary Adhlia B. Umar |
| 53 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Sarah Insani Salim |
| 54 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Husein Syarif |
| 55 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Veni Mantevani |
| 56 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Lutfi Fauzan Putraaji |
| 57 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Berman |
| 58 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Mulyadi |
| 59 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Winahyu Adi Setiyanto |
| 60 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Wahyudo Budiharto |
| 61 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Andi Pallawarukka HN |
| 62 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Agus Jatmiko |
| 63 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Akhmad Fanani |
| 64 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Adimas |
| 65 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Kurnia agustina alma basit |
| 66 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Juhidden jaingot samosir |
| 67 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Zahrah Esa Yulia |
| 68 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Fauzi Hidayatullah |
| 69 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ade Chandra |
| 70 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Marta kurniawan |
| 71 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ahmad Bernadi |
| 72 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Mahdi Wijaya |
| 73 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Bayu Apriyadi |
| 74 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Rizky Setyawan |
| 75 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Hardiansyah Pratama |
| 76 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Asep Setiawan |
| 77 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Dhani Setyobudi |
| 78 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Arga Santoso |
| 79 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Apriliani Nur Arniati |
| 80 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Nanang santosa |
| 81 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Armansyah |
| 82 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Nindya Nur Pratiwi |
| 83 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Haidir Habu |
| 84 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Sophian Badollahi |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 85 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Adventius Ronald Palisu |
| 86 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ana Marlianasari |
| 87 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Eko Hari Junanda |
| 88 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Muhammad faizal |
| 89 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Andiko Irhash Putra |
| 90 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Sutarno |
| 91 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Bagus pethut ririh s |
| 92 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ni Putu Ayu Diah Saraswati |
| 93 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ameliasary Safina Padmariny |
| 94 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Ramadhian Nasrullah |
| 95 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Adrihadi |
| 96 | *Sharing Session Born HSE Award and How to Get 100% Performance BORN 2022* | Brama Lesmono |
| 97 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Dedikasi Firansyah |
| 98 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Wulan Nur Yulyana |
| 99 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Prasidya Tyanto M P |
| 100 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Hana Fajrianti |
| 101 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Arga Santoso |
| 102 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Fadhilaturrahmah Elfahmi |
| 103 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Juhidden J Samosir |
| 104 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Kartika Hari Purnomo |
| 105 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Pedry Arly Y |
| 106 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Pradana Sahid Akbar |
| 107 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Eliza Zelin |
| 108 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | A Devi Muthia O |
| 109 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Diana Safitri |
| 110 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Ria Rezky R |
| 111 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Arum Musada |
| 112 | Pelatihan *Accident Investigation* Sertifikasi BNSP<br>BNSP Certification Accident Investigation Training | Tia Uniarti Winingsih |
| 113 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Nur Mutakim |
| 114 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Husein Syarif |
| 115 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Rahmad Raharjo |
| 116 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Tia Uniarti W |
| 117 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Hendra Amien |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 118 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Bernadi Yosia Damanik |
| 119 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | A. Devy Muthia Oja |
| 120 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Abdul Rahman |
| 121 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Dedikasi Firansyah |
| 122 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Ardi Irawan |
| 123 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Chairil Anwar |
| 124 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | kurnia agustina alma basit |
| 125 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Riezka aditya |
| 126 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Adventius Ronald Palisu |
| 127 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Fadhilaturrahmah elfahmi |
| 128 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Eko Priyo Purnomo |
| 129 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Abdurrohman Iskandar |
| 130 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Andio Indob Putra |
| 131 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Tulus Muliadi Lay |
| 132 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Ria Rezki Ramadhani Bahar |
| 133 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Dwi Sulistyo |
| 134 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Muhammad Sadikin |
| 135 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Dikki Zulkarnain |
| 136 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Pedry Arly Yohandry Bessy |
| 137 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Armansyah |
| 138 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Ariel Rony Kustanto |
| 139 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Teguh subekti |
| 140 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Alfino Rifqi Fahmi |
| 141 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Andri Dwi Prasetyo |
| 142 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Hermawan Suryo |
| 143 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Tsary Adhlia |
| 144 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Julsye Effidra |
| 145 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Fata Hanifa |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 146 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Ridwan Ansyori |
| 147 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Raden Wendrata Prasetya |
| 148 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Mashudi Agung Wibowo |
| 149 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Borkad Pulungan |
| 150 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Herlianto Muslimin |
| 151 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Fawina Shakila |
| 152 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Sugeng Febry Hariyanto |
| 153 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Cecep Komarudin |
| 154 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Siti Rizka Suryandari |
| 155 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Abustang |
| 156 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Muhammad Ridwan |
| 157 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Andi Pryakin Latadangpare |
| 158 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Prisyanur Hartanto |
| 159 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Hana Fajrianti |
| 160 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Asep Setiawan |
| 161 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Wahyu Widayat, ST |
| 162 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Riawan Prihadi |
| 163 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Irwan Firmansyah |
| 164 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Tadeus Satria Ragel |
| 165 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Mardani Ikhsan |
| 166 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Adisya Bisma Fakhrurrozy |
| 167 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Andi Asmar |
| 168 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Bambang Aziz Wahyu Dharmawan |
| 169 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Sugeng Prastyo |
| 170 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Jefri Dwi Sinarta |
| 171 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Afrizal Adi Nugroho |
| 172 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Teuku Muhammad Zafran Kamal |
| 173 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Sri Praba Aditya |
| 174 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Krisma Adijaya |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 175 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Hari Priyadi |
| 176 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Tegar Praharanto |
| 177 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Amin Nur Kolis Rela Hidayah |
| 178 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Deny Fajar Nur Arma |
| 179 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | A.A Ngr Surya Dharma |
| 180 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Sandi Okta Prayoga |
| 181 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Dedi Suprio |
| 182 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Haidir Habu |
| 183 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Resti Nur'sila |
| 184 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Wulan Nur Yuliana |
| 185 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Kartika Hari Purnomo |
| 186 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Rian Andriawan |
| 187 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Eka saputra |
| 188 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Made artawante |
| 189 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Andre Ristio Amsyar |
| 190 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Dui Natal Sidabutar |
| 191 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Arrahman Jallil |
| 192 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Mulyadi |
| 193 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Reza Bhakti Faidani |
| 194 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Achmad Suroso |
| 195 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Mahdi Wijaya |
| 196 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Evri Yanti Samosir |
| 197 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Trysha Amandania Putri |
| 198 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | I Wayan Badra |
| 199 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Koko Putra Ariadi |
| 200 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Andres Ina Rivai |
| 201 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Muslim Firdaus |
| 202 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Diana Safitri |
| 203 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Zahra Kartika Novandari |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 204 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Fahrizal harahap |
| 205 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Hadyan Rashidi |
| 206 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Juhidden Jaingot Samosir |
| 207 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Eliza Zelin |
| 208 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Nur Fitria Permatasari |
| 209 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | alders dhani ardian |
| 210 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Eric Mangiri |
| 211 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Tiola Pientessa |
| 212 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Husein Syarif |
| 213 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Damar Oka Esmaya |
| 214 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Syahram.mustari |
| 215 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Davied Hamonangan |
| 216 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Ilham Simung |
| 217 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Muhamad Gilang Ramadan |
| 218 | Pelatihan *Safety Lifting Operation* 2022<br>2022 Safety Lifting Operation Training | Eka putra jaya |
| 219 | Pelatihan Ahli Muda K3 konstruksi Sertifikasi Kemenaker RI<br>Training of Young Experts in K3 Construction Ministry of Manpower Certification | Eliza Zelin |
| 220 | Pelatihan Ahli Muda K3 konstruksi Sertifikasi Kemenaker RI<br>Training of Young Experts in K3 Construction Ministry of Manpower Certification | A Devy Muthia O |
| 221 | Pelatihan Ahli Muda K3 konstruksi Sertifikasi Kemenaker RI<br>Training of Young Experts in K3 Construction Ministry of Manpower Certification | Wulan Nur Yuliana |
| 222 | Penerapan *Quality Assurance & Quality Control* Penjaminan & Pengendalian Mutu Jasa Konstruksi | Nur Fitria Permatasari |
| 223 | Penerapan *Quality Assurance & Quality Control* Penjaminan & Pengendalian Mutu Jasa Konstruksi | Catur Widi Endro M |
| 224 | Penerapan *Quality Assurance & Quality Control* Penjaminan & Pengendalian Mutu Jasa Konstruksi | Edy Setiawan |
| 225 | Penerapan *Quality Assurance & Quality Control* Penjaminan & Pengendalian Mutu Jasa Konstruksi | Hari Priyadi |
| 226 | Pelatihan dan Sertifikasi Ahli K3 Umum<br>General K3 Expert Training and Certification | Sugeng Febry Hariyanto |
| 227 | Pelatihan dan Sertifikasi Ahli K3 Umum<br>General K3 Expert Training and Certification | Tia Uniarti W |
| 228 | *Sustainable Concrete in a Marine Environment* | Hari Priyadi |
| 229 | *Sustainable Concrete in a Marine Environment* | Edy Setiawan |
| 230 | *Sustainable Concrete in a Marine Environment* | Catur Widi Endro Mukti |
| 231 | Pelatihan Pengendalian Mutu Pekerjaan Beton<br>Concrete Work Quality Control Training | Hari Priyadi |
| 232 | Pelatihan Pengendalian Mutu Pekerjaan Beton<br>Concrete Work Quality Control Training | Edy Setiawan |

| No | Uraian Pelatihan<br>Training Description | Partisipan<br>Participant |
|---|---|---|
| 233 | Pelatihan Pengendalian Mutu Pekerjaan Beton<br>Concrete Work Quality Control Training | Catur Widi Endro Mukti |
| 234 | Pelatihan Pengendalian Mutu Pekerjaan Beton<br>Concrete Work Quality Control Training | Nur Fitria Permatasari |
| 235 | Pelatihan Pengendalian Mutu Pekerjaan Beton<br>Concrete Work Quality Control Training | Hemas Amanatun Nisa |
| 236 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | A Devy Muthia Oja |
| 237 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Andi Asmar |
| 238 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Angky Putra Librata |
| 239 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Arga Santoso |
| 240 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Arum Musada |
| 241 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Dedikasi Firansyah |
| 242 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Diana Safitri |
| 243 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Eliza Zelin |
| 244 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Fadhilaturrahmah Elhami |
| 245 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Debyan Putrawijaya Infantri |
| 246 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Hana Fajrianti |
| 247 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Juhidden Jaingor Samosir |
| 248 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Pedry Arly Y Bessy |
| 249 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Pradana Sahid Akbar |
| 250 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Rahmatsyah Putra Situmorang |
| 251 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Reza Bhakti Faidani |
| 252 | Pelatihan K3 Migas Sertifikasi BNSP<br>BNSP Certification Oil and Gas K3 Training | Ria Rezeki Ramadhani Bahar |

## Kecelakaan Kerja

Di tahun 2022, tidak terdapat adanya kecelakaan kerja fatal *Severity Rate* (SR) yaitu indicator banyaknya jumlah kehilangan hari kerja akibat kecelakaan kerja untuk per1.000.000 jam kerja orang; dan *Frequency Rate* (FR) sebagai *indicator* pengukuran banyaknya jumlah insiden per1.000.000 jam kerja orang. Berikut disampaikan realisasi SR, FR dan *Fatality* tahun 2021 dibandingkan target.

## Work Accident

In 2022, there were no fatal work incidents Severity Rate (SR) is an indicator of the number of lost working days due to work accidents for every 1,000,000 working hours of people; and Frequency Rate (FR) as an indicator of measuring the number of incidents per 1,000,000 working hours of people. Below is the realization of SR, FR and Fatality in 2021 compared to the target.

| Uraian<br>Description | Realisasi 2022<br>2022 Realization | Realisasi 2021<br>2021 Realization |
|---|---|---|
| Safety Rate (SR) | 0 | 229,86 |
| Freequency Rate (FR) | 0,162 | 0,19 |
| Heavy Accident | 0 | 0 |

## Fasilitas dan Jaminan Kesehatan bagi Karyawan

Perusahaan memberikan fasilitas dan jaminan kesehatan kerja melalui beberapa program dan kegiatan, yaitu:

1. BPJS Kesehatan
2. BPJS Ketenagakerjaan
3. Asuransi Jiwa
4. Klinik di Kantor Pusat
5. Klinik di Proyek
6. *Medical Check Up* 1 kali setahun

## PENGADUAN MASALAH KETENAGAKERJAAN, KESEHATAN DAN KESELAMATAN KERJA

Perusahaan selalu berupaya untuk memenuhi peraturan perundangan yang berlaku, salah satunya adalah Undang-Undang No. 13 Tahun 2003 tentang Ketenagakerjaan, maka Perusahaan menyusun suatu mekanisme pengaduan masalah ketenagakerjaan, keselamatan dan kesehatan kerja. Perusahaan setiap saat siap untuk melakukan tindakan pengendalian terhadap kegiatan-kegiatan, produk dan jasa yang dapat menimbulkan risiko kecelakaan dan penyakit akibat kerja.

Perusahaan terus berupaya untuk mencegah terjadinya kejadian yang tidak diinginkan terhadap kenyamanan, keselamatan, kesehatan, ketertiban, keamanan, kualitas lingkungan dan produktivitas kerja akibat aktivitas kerja dari penggunaan alat, mesin, dan bahan berbahaya dalam lingkungan kerja. Penyelesaian pengaduan masalah ketenagakerjaan, keselamatan dan kesehatan kerja para karyawan merupakan salah satu bentuk tanggung jawab perusahaan dalam rangka menjamin hak-hak para karyawan.

Perusahaan memiliki mekanisme bagi karyawan untuk dapat menyampaikan keluhan maupun pengaduan terkait pelaksanaan K3 yang diatur dalam pedoman komunikasi, konsultasi dan partisipasi HSE No. P-NK-HSE-07-10. Perusahaan juga memiliki Prosedur Tetap terkait penghentian pekerjaan oleh karyawan atas pekerjaan yang memiliki risiko yang dapat menyebabkan kecelakaan kerja, kecelakaan lingkungan, maupun penyakit yang timbul akibat kerja yang diatur dalam pedoman No. P-NKHSE-07-3.

Sepanjang tahun 2022, tidak terdapat pengaduan terkait Keselamatan dan Kesehatan Kerja yang bersifat material dan berpengaruh signifikan terhadap kinerja keuangan maupun kinerja operasional Perusahaan.

## Facilities and Health Insurance for Employees

The company provides facilities and occupational health insurance through several programs and activities, namely:

1. BPJS Kesehatan
2. BPJS Ketenagakerjaan
3. Life Insurance
4. Clinics at Headquarters
5. Clinic on Project
6. Medical Check Up once a year

## EMPLOYMENT, HEALTH AND SAFETY COMPLAINTS

The company always strives to comply with applicable laws and regulations, one of which is Law No. 13 of 2003 concerning Manpower, the Company developed a complaint mechanism for employment, occupational safety and health issues. The Company is ready at all times to take control measures against activities, products and services that may pose a risk of accidents and occupational diseases.

The Company continues to strive to prevent unwanted occurrences of comfort, safety, health, order, security, environmental quality and work productivity due to work activities from the use of tools, machines, and hazardous materials in the work environment. The resolution of complaints regarding employment, occupational safety and health issues for employees is one of the company's responsibilities in order to guarantee the rights of employees.

The company has a mechanism for employees to be able to submit complaints or complaints related to the implementation of K3 which is regulated in the HSE communication, consultation and participation guidelines No. P-NK-HSE-07-10. The company also has a Permanent Procedure regarding the termination of work by employees for work that has risks that can cause work accidents, environmental accidents, or work-related illnesses which are regulated in the guideline No. P-NKHSE-07-3.

Throughout 2022, there were no complaints related to Occupational Safety and Health that were material and had a significant impact on the financial performance and operational performance of the Company

## PENGHARGAAN DAN SERTIFIKASI DI BIDANG K3

Berikut disampaikan sertifikasi K3 yang dimiliki Perusahaan, dan penghargaan atas pemenuhan K3 yang diterima oleh Perusahaan di tahun 2022.

## AWARDS AND CERTIFICATIONS IN THE FIELD OF K3

Following are the K3 certifications owned by the Company, and awards for the fulfillment of K3 received by the Company in 2022.

### Sertifikasi Bidang K3 yang Masih Berlaku di Tahun 2022
**K3 Field Certification that is still valid in 2022**

| No | Jenis Sertifikat<br>Type of Certificate | Tanggal Dikeluarkannya Sertifikat<br>Certificate Issuance Date | Masa Berlaku<br>Validity | Dikeluarkan Oleh<br>Issued By |
|---|---|---|---|---|
| 1 | ISO 45001:2018 | 6 Mei 2019<br>May 6th, 2019 | 3 Tahun I Years | Sucofindo |
| 2 | SNI ISO 9001:2015 | 20 April 2020<br>April 20th, 2020 | 3 Tahun I Years | Sucofindo |
| 3 | SNI ISO 14001:2005 | 20 April 2020<br>April 20th, 2020 | 3 Tahun I Years | Sucofindo |
| 4 | Sistem Manajemen Keselamatan dan Kesehatan Kerja<br>Occupational Health and Safety Management System | 17 September 2020<br>September 17th, 2020 | 3 Tahun I Years | Menteri Ketenagakerjaan Republik Indonesia<br>Minister of Manpower of the Republic of Indonesia |

### Penghargaan di Bidang K3 Tahun 2022
**Award in the Field of K3 2022**

| No | Penghargaan<br>Award | Penerima Penghargaan<br>Award Recipient |
|---|---|---|
| 1 | Penerapan Sistem Manajemen Keselamatan Konstruksi Kategori Sumber Daya Air<br>Implementation of the Construction Safety Management System for the Water Resources Category | PT Nindya Karya, KSO |
| 2 | Sistem Manajemen Keselamatan Kerja (SMK3)<br>Occupational Safety Management System (SMK3) | PT Nindya Karya Proyek Pembangunan Jembatan Sungai Sambas Besar (MYC) |
| 3 | *World Safety Organization* (Gold)<br>World Safety Organization (Gold) | PT Nindya Karya |
| 4 | 2023 ICOHS - FKM UI - Forum - QSHE BUMN Konstruksi, QSHE Concern CEO of SOE<br>2023 ICOHS - FKM UI - Forum - QSHE BUMN Construction, QSHE Concern CEO of SOE | Direktur Produksi & HSE, Firmansyah<br>Director of Production & HSE, Firmansyah |
| 5 | Penghargaan Kecelakaan Nihil<br>Zero Accident Award | PT Nindya Karya - Divisi Gedung<br>PT Nindya Karya - Building Division |
| 6 | Kecelakaan Nihil<br>Zero Accident | PT Nindya Karya Proyek Pembangunan Jembatan Sungai Sambas Besar (MYC) |

# **Tanggung Jawab Sosial Perusahaan** Lingkup Tanggung Jawab terhadap Produk/Jasa Serta Konsumen dan Mitra Kerja

## Corporate Social Responsibility on Responsibility for Products/ Services and Consumers and Work Partners

### KOMITMEN DAN KEBIJAKAN

Perusahaan berkomitmen untuk terus meningkatkan layanan dan melakukan inovasi produk agar sesuai dengan perkembangan zaman, sekaligus sejalan dengan keinginan pelanggan. Komitmen Perusahaan untuk setiap produk dan jasa konstruksi harus memenuhi aspek keamanan sebagaimana diwajibkan dalam undang-undang No. 2 tahun 2017 tentang Jasa Konstruksi. pemenuhan atas aspek keselamatan sendiri telah menjadi komitmen awal perusahaan sesuai porsinya sebagai penyedia jasa.

Di samping kepatuhan terhadap peraturan dan perundang-undangan, komitmen Nindya Karya atas tanggung jawab terhadap konsumen merupakan bagian dari perwujudan pertumbuhan yang berkelanjutan.

Tanggung jawab Perusahaan terhadap produk dan/atau jasa juga bergantung pada hubungan yang baik dan saling menguntungkan dengan mitra kerja. Baik distributor maupun pemasok/vendor/supplier atau kreditur memiliki peran yang cukup besar dalam mempermudah kegiatan Perusahaan, khususnya dalam menghadirkan produk dan/atau jasa yang berkualitas.

### RENCANA DAN TARGET KEGIATAN SERTA REALISASINYA DI TAHUN 2022

Dalam rangka meningkatkan pelayanan kepada pelanggan, Perusahaan merencanakan pembentukan Unit Pelayanan Keluhan Pelanggan di bawah Departemen Produksi.

### PROGRAM DAN KEGIATAN YANG DILAKUKAN DAN DAMPAKNYA

#### Pengendalian Kualitas Produk dan Jasa

Perusahaan memiliki kebijakan pengendalian kualitas produk yang telah disahkan melalui Dokumen Prosedur No. P-NK-MUTU-05 tentang Prosedur Umum Tindakan Pencegahan, Pengendalian Produk yang Tidak Sesuai dan Perbaikan dengan Formulir PTPP yang telah berlaku sejak 1 Juni 2016. Penerapan dokumen prosedural ini bertujuan untuk:

1. Memastikan tindakan pencegahan atas ketidaksesuaian yang mungkin akan terjadi sehingga dapat direncanakan dan dilaksanakan dengan cara yang efektif dan efisien pada produk/jasa, proses, dan Sistem Manajemen Mutu, K3 & Lingkungan.
2. Memberikan penjelasan tentang proses pelaksanaan pengendalian produk yang tidak sesuai untuk menjamin keefektifan tindakan yang diambil.

### COMMITMENTS AND POLICIES

The company is committed to continuously improving services and innovating products to suit the times, as well as in line with customer desires. The Company's commitment to every construction product and service must meet the safety aspects as required by law No. 2 of 2017 concerning Construction Services. fulfillment of the safety aspect itself has become the company's initial commitment according to its portion as a service provider.

In addition to compliance with laws and regulations, Nindya Karya's commitment to responsibility for consumers is part of the realization of sustainable growth.

The Company's responsibility for products and/or services also depends on good and mutually beneficial relationships with business partners. Both distributors and suppliers/ vendors/ suppliers or creditors have a significant role in facilitating the Company's activities, particularly in presenting quality products and/or services.

### ACTIVITY PLANS AND TARGETS AND THEIR REALIZATION IN 2022

In order to improve service to customers, the Company plans to establish a Customer Complaints Service Unit under the Production Department.

### PROGRAMS AND ACTIVITIES CONDUCTED AND THEIR IMPACT

#### Product and Service Quality Control

The company has a product quality control policy that has been approved through Procedure Document No. P-NKMUTU-05 concerning General Procedures for Prevention, Control of Non-Conforming Products and Improvements with PTPP Form which has been in effect since June 1st, 2016. The application of this procedural document aims to:

1. Ensuring preventive actions for non-conformities that may occur so that they can be planned and implemented in an effective and efficient manner on products/ services, processes, and Quality, K3 & Environmental Management Systems.
2. Provide an explanation of the process of implementing non-conforming product controls to ensure the effectiveness of the actions taken.

3. Memberikan penjelasan tentang proses pelaksanaan pelaksanaan tindakan perbaikan untuk menjamin keefektifannya penerapannya dan menghindari terjadinya pengulangan ketidaksesuaian yang sama. Keberadaan dokumen prosedural ini diharapkan mampu memberikan cara dan metode tindakan pencegahan ketidaksesuaian yang mungkin akan terjadi di lingkungan perusahaan yang berkaitan dengan produk dan jasa, proses serta Sistem Manajemen MK3L. Dokumen prosedural ini berlaku untuk sistem mutu yang diterapkan di Kantor Pusat, Wilayah/ Divisi dan Proyek serta pemasokannya.

3. Provide an explanation of the process of implementing the corrective action to ensure the effectiveness of its implementation and avoid the repetition of the same non-conformity. The existence of this procedural document is expected to be able to provide ways and methods of preventing non-conformances that may occur in the company's environment related to products and services, processes and the MK3L Management System. This procedural document applies to the quality system implemented at the Head Office, Region/ Division and Project and its suppliers.

## Survei Kepuasan Pelanggan

Agar Perusahaan memahami keinginan pengguna jasa, Perusahaan melakukan survei kepuasan pelanggan. Survei ini juga menjadi bagian dari Key Performance Indicator (KPI) sesuai Surat Edaran Menteri BUMN RI No. S-08/S.MBU/2013 tanggal 16 Januari 2013 tentang Penyampaian Pedoman Penentuan KPI dan Kriteria Penilaian Kinerja Unggul pada Badan Usaha Milik Negara. Dalam KPI tersebut, kepuasan pelanggan dihitung berdasarkan Jumlah Referensi yang didapatkan dari kuesioner Kepuasan Pelanggan yang Positif dibagi Jumlah Proyek. Hasil survei kepuasan pelanggan selama 5 (lima) tahun terakhir menunjukkan perbaikan terus menerus, seperti yang dapat dilihat pada tabel di bawah ini.

## Customer Satisfaction Survey

In order for the Company to understand the wishes of service users, the Company conducts a customer satisfaction survey. This survey is also part of the Key Performance Indicators (KPI) according to the Circular of the Minister of SOEs of the Republic of Indonesia No. S-08/S.MBU/2013 dated January 16, 2013 concerning Submission of Guidelines for Determining KPIs and Criteria for Assessment of Superior Performance in State-Owned Enterprises. In the KPI, customer satisfaction is calculated based on the number of references obtained from the Positive Customer Satisfaction questionnaire divided by the number of projects. The results of the customer satisfaction survey for the last 5 (five) years show continuous improvement, as can be seen in the table below.

| Tahun<br>Year | Survei Kepuasan Pelanggan (%)<br>Customer Satisfaction Survey (%) |
|---|---|
| 2018 | 89,45 |
| 2019 | 89,68 |
| 2020 | 89,85 |
| 2021 | 90,00 |
| **2022** | **90,09** |

## Pengelolaan Hubungan dengan Mitra Kerja Pemasok/Supplier/Vendor

Dalam membangun hubungan yang mutual dengan mitra kerja pemasok, Perusahaan menerapkan kebijakan pengadaan barang dan jasa serta evaluasi rekanan sebagai bagian dari pengukuran kepuasan pemasok sekaligus bagian dari evaluasi bagi Perusahaan. Kebijakan ini tertuang dalam Dokumen Prosedural No. P-NKPROC-01 tentang Procurement Pengadaan Barang/Jasa dan Evaluasi Rekanan yang telah berlaku sejak 1 Februari 2018. Dokumen ini memberikan penjelasan tentang proses & tata laksana pengadaan barang dan jasa serta penilaiannya atas kinerja rekanan yang ditunjuk. Prosedur ini diterapkan di lingkup Perusahaan untuk Proyek, Wilayah/Divisi serta Kantor Pusat.

## Managing Relationship with Supplier/Supplier/ Vendor Partners

In building mutual relationships with supplier partners, the Company implements a policy of procurement of goods and services and evaluation of partners as part of measuring supplier satisfaction as well as part of the evaluation for the Company. This policy is contained in the Procedural Document No. P-NKPROC-01 regarding Procurement of Goods/Services Procurement and Evaluation of Partners which has been in effect since February 1, 2018. This document provides an explanation of the process & procedure for the procurement of goods and services as well as an assessment of the performance of the appointed partner. This procedure is applied in the scope of the Company for Projects, Regions/ Divisions and Head Office.

## PENGADUAN TERKAIT LAYANAN SERTA PRODUK PERUSAHAAN DAN PENANGANANNYA

Kebijakan mutu Perusahaan juga diwujudkan melalui mekanisme yang memungkinkan bagi pelanggan untuk mengajukan pengaduan terkait layanan serta produk Perusahaan dan penanganannya. Mekanisme ini tertuang dalam Dokumen Prosedural No. P-NK-MUTU-02 tentang Prosedur Umum Penanganan Keluhan Pelanggan Bidang Konstruksi yang diberlakukan sejak 1 Juni 2016. Pengaduan dapat diajukan melalui Kantor Pusat maupun Kantor Wilayah Perusahaan.

## COMPLAINTS RELATED TO THE COMPANY'S SERVICES AND PRODUCTS AND THEIR HANDLING

The Company's quality policy is also realized through a mechanism that allows customers to submit complaints related to the Company's services and products and their handling. This mechanism is contained in the Procedural Document No. P-NK-MUTU-02 concerning General Procedures for Handling Customer Complaints in the Construction Sector which has been in effect since June 1, 2016. Complaints can be submitted through the Head Office or the Company's Regional Office.

## PENGHARGAAN DAN/ATAU SERTIFIKASI DI BIDANG JAMINAN MUTU DAN LAYANAN KONSUMEN

## AWARDS AND/OR CERTIFICATION IN THE FIELD OF QUALITY ASSURANCE AND CONSUMER SERVICE

**Sertifikasi Jaminan Mutu yang Masih Berlaku di Tahun 2022**
**Quality Assurance Certification Still Valid in 2022**

| No | Jenis Sertifikat<br>Type of Certificate | Tanggal Dikeluarkannya Sertifikat<br>Certificate Issuance Date | Masa Berlaku<br>Validity | Dikeluarkan Oleh<br>Issued By |
|---|---|---|---|---|
| 1 | SNI ISO 9001:2015<br>Quality Management System Requirements | 20 April 2020<br>April 20th, 2020 | 3 Tahun I Years | Sucofindo International Certification Services |

# Tanggung Jawab Sosial Perusahaan
## Bidang Pengembangan Sosial dan Kemasyarakatan
## Corporate Social Responsibility on Social and Community Development

## KOMITMEN DAN KEBIJAKAN

Pelaksanaan program tanggung jawab sosial terkait pengembangan sosial dan kemasyarakatan dilakukan dengan tujuan untuk dapat memberikan manfaat bagi masyarakat, sejalan dengan komitmen Perusahaan untuk turut serta memberikan dampak yang positif bagi kehidupan masyarakat khususnya di sekitar lingkungan operasi. Sebagai bentuk tanggung jawab sosial perusahaan yang terkait dengan pengembangan sosial dan kemasyarakatan, Perusahaan selalu menerapkan prinsip partisipasi aktif dalam bantuan pembangunan masyarakat secara berkelanjutan.

Kewajiban Perusahaan dalam melaksanakan tanggung jawab sosial Perusahaan dalam pengembangan sosial dan kemasyarakatan sebagaimana diatur dalam Peraturan Menteri BUMN Nomor: PER-06/MBU/09/2022 tanggal 15 September 2022 tentang Perubahan Atas Peraturan Menteri Badan Usaha Milik Negara Nomor: PER-05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Nega. Bagian dari upaya Perusahaan untuk mewujudkan kepeduliannya terhadap masyarakat adalah dengan melaksanakan program TJSL yang terfokus dalam dalam 4

## COMMITMENTS AND POLICIES

The implementation of social responsibility programs related to social and community development is carried out with the aim of being able to provide benefits to the community, in line with the Company's commitment to participate in providing a positive impact on people's lives, especially around the operating environment. As a form of corporate social responsibility related to social and community development, the Company always applies the principle of active participation in sustainable community development assistance.

The Company's obligation to implement corporate social responsibility in social and community development as stipulated in the Regulation of the Minister of SOEs Number: PER-06/MBU/09/2022 dated September 15th, 2022, concerning Amendments to the Regulation of the Minister of State-Owned Enterprises Number: PER-05/MBU/04/2021 concerning Social and Environmental Responsibility Programs of State-Owned Enterprises. Part of the Company's efforts to realize its concern for the community is by implementing TJSL programs that focus on the 4 (four) pillars of the Sustainable Development Goals

(empat) pilar Tujuan Pembangunan Berkelanjutan (TPB), yaitu: Pilar Sosial, Pilar Ekonomi, Pilar Lingkungan dan Pilar Hukum & Tata Kelola.

## RENCANA DAN TARGET KEGIATAN DI TAHUN 2022

Dalam rangka merumuskan rencana kegiatan TJSL bidang Pengembangan Sosial dan Kemasyarakatan, Perusahaan terlebih dahulu melakukan studi untuk menganalisis isu strategis pengembangan masyarakat di sekitar Perusahaan berdasarkan 4 (empat) pilar Tujuan Pembangunan Berkelanjutan (TPB).

Program TJSL Pilar Ekonomi merupakan program yang memiliki fokus kerja dalam aspek pemberdayaan dan peningkatan ekonomi masyarakat melalui pemberian pinjaman dana kemitraan untuk modal kerja serta bantuan pembinaan berupa bantuan pelatihan manajemen usaha, bantuan pemasaran (promosi/pameran) dan lain-lain. Program ini bertujuan meningkatkan kompetensi Usaha Mikro Kecil (UMK) sehingga menjadi usaha yang unggul dan mandiri serta mampu menciptakan lapangan kerja dan menyerap tenaga kerja baru.

Sementara program Tanggung Jawab Sosial & Lingkungan (TJSL) Pilar Sosial, Lingkungan, Hukum dan Tata Kelola adalah program pembangunan yang menjaga peningkatan kesejahteraan ekonomi masyarakat secara berkesinambungan, pembangunan yang menjaga keberlanjutan kehidupan sosial masyarakat, pembangunan yang menjaga kualitas lingkungan hidup serta pembangunan yang menjamin keadilan dan terlaksananya tata kelola yang mampu menjaga peningkatan kualitas hidup dari satu generasi ke generasi berikutnya

## PROGRAM DAN KEGIATAN YANG DILAKUKAN PERUSAHAAN DAN DAMPAKNYA

### Program *Creating Sharing Value* (CSV)

Program TJSL mendukung pencapaian TPB dan berorientasi pada *Creating Sharing Value* (CSV). Pada tahun 2022, target Nindya Karya untuk program yang mendukung bisnis inti dan menciptakan *Creating Sharing Value* (CSV), yaitu 2 Program Pelestarian & Penataan Lingkungan sebesar Rp300.000.000 dan Program Peningkatan Pemberdayaan Ramah Gender sebesar Rp75.000.000. Adapun realisasi program CSV tahun 2022 sebesar Rp501.450.000 dengan rincian sebagai berikut.

1. **Program Penataan Lingkungan sekitar Proyek Pembangunan Waduk Pondok Ranggon**
   Program ini merupakan pembenahan lingkungan permukiman sekitar Proyek Pembangunan Waduk Pondok Ranggon di Pondok Ranggon, Cipayung, Jakarta Timur. Program pembenahan lingkungan ini masuk dalam Rencana Kerja dan Anggaran TJSL Tahun 2022 dalam Program Pelestarian & Penataan Lingkungan. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/ *Sustainable Development Goals* (SDG's) Pilar Pembangunan Lingkungan Nomor 15, yaitu Menjaga Ekosistem Daratan. Bentuk bantuan yang

(SDGs), namely: Social Pillar, Economic Pillar, Environmental Pillar, and Legal & Governance Pillar.

## PLANS AND TARGET FOR ACTIVITIES IN 2022

In order to formulate a plan for CSR activities in the field of Social and Community Development, the Company first conducts a study to analyze the strategic issues of community development around the Company based on the 4 (four) pillars of the Sustainable Development Goals (TPB).

The Economic Pillar TJSL program is a program that focuses on the aspect of empowering and improving the community's economy through the provision of partnership fund loans for working capital as well as coaching assistance in the form of business management training assistance, marketing assistance (promotions/exhibitions) and others. This program aims to improve the competence of Micro and Small Enterprises (MSMEs) so that they become superior and independent businesses and are able to create jobs and absorb new workers.

Meanwhile, the Social & Environmental Responsibility (TJSL) Pillar of Social, Environment, Law and Governance program is a development program that maintains continuous improvement of the community's economic welfare, development that maintains the sustainability of community social life, development that maintains environmental quality and development that ensures justice. and the implementation of governance that is able to maintain the improvement of the quality of life from one generation to the next.

## PROGRAMS AND ACTIVITIES CONDUCTED BY THE COMPANY AND THEIR IMPACT

### Creating Sharing Value (CSV) Program

The CSR program supports the achievement of SDGs and is oriented toward Creating Sharing Value (CSV). In 2022, Nindya Karya's target for programs that support the core business and create Creating Sharing Value (CSV), namely 2 Environmental Preservation & Arrangement Programs of Rp300,000,000 and Gender Friendly Empowerment Improvement Program of Rp75,000,000. The realization of the CSV program in 2022 amounted to Rp501,450,000 with the following details.

1. **Environmental Management Program around Pondok Ranggon Reservoir Development Project**
   This program is an improvement of the residential environment around the Pondok Ranggon Reservoir Development Project in Pondok Ranggon, Cipayung, East Jakarta. This environmental improvement program is included in the CSR Work Plan and Budget for 2022 in the Environmental Preservation & Arrangement Program. This activity is in line with the Sustainable Development Goals (SDGs) program Environmental Development Pillar Number 15, namely Maintaining the Land Ecosystem. The forms of assistance carried out include 100 Red Pucuk

dilakukan diantaranya 100 Bibit Pucuk Merah, 200 Bibit Mangga, 200 Bibit Jambu Air, 150 Bibit Alpukat, 150 Bibit Durian dan 50 Bibit Anggur.

Perseroan menghabiskan Rp50.000.000 untuk program penataan lingkungan sekitar proyek pembangunan waduk Pondok Ranggon ini.

2. **Program Penataan Lingkungan sekitar Proyek Pembangunan SPAM Kalidendeng Kupang**
Program ini merupakan pembenahan lingkungan sekitar Proyek Pembangunan SPAM Kali Dendeng Kapasitas 150L/dtk Kota Kupang. Pembangunan SPAM merupakan solusi untuk warga Kota Kupang yang sangat sulit mendapatkan air bersih, Untuk itu Pembangunan SPAM Kalidendeng sangat membantu warga kota kupang dalam mendapatkan air bersih. Program pembenahan lingkungan ini masuk dalam Rencana Kerja dan Anggaran TJSL Tahun 2022 dalam Program Pelestarian & Penataan Lingkungan. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/ *Sustainable Development Goals* (SDG's) Pilar Pembangunan Lingkungan Nomor 15, yaitu Menjaga Ekosistem Daratan. Bentuk bantuan yang dilakukan diantaranya 90 Bibit Jati Putih, 40 Bibit Kaliandra, 190 Bibit Sengon, 90 Bibit Flamboyan, 40 Bibit Trembesi, 510 Bibit Tabebuya, dan 40 Bibit Alpukat.

Perseroan menghabiskan Rp58.700.000 untuk Program Penataan Lingkungan sekitar Proyek Pembangunan SPAM Kalidendeng Kupang ini.

3. **Program Kolaborasi TJSL BUMN Untuk Banten – Pembangunan Jembatan di Banten.**
Program Pembangunan Jembatan di Banten bertujuan untuk mempermudah akses warga sekitar, terutama warga yang memiliki kebutuhan hendak pergi ke sawah dan siswa untuk ke sekolah yang harus melalui jembatan. Adanya Kolaborasi Program Pembangunan Jembatan ini dapat memperlancar perekonomian masyarakat dan akses peserta didik untuk menuju sekolahnya. Program Pembangunan Jembatan ini masuk dalam Rencana Kerja dan Anggaran TJSL Tahun 2022 dalam Program Perbaikan/Pembangunan Fasilitas Infrastruktur. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/ *Sustainable Development Goals* (SDG's) Pilar Pembangunan Ekonomi Nomor 9, yaitu Industri, Inovasi dan Infrastruktur.

Perseroan menghabiskan Rp50.000.000 untuk Program Kolaborasi TJSL BUMN Untuk Banten – Pembangunan Jembatan di Banten ini.

Seedlings, 200 Mango Seedlings, 200 Water Guava Seedlings, 150 Avocado Seedlings, 150 Durian Seedlings, and 50 Grape Seedlings.

The Company spent Rp50,000,000 for the environmental arrangement program around the Pondok Ranggon reservoir construction project.

2. **Environmental Management Program around SPAM Kalidendeng Kupang Development Project**
This program is an improvement of the environment around the Kali Dendeng SPAM Development Project with a capacity of 150L/s in Kupang City. The construction of SPAM is a solution for Kupang City residents who are very difficult to get fresh water, for this reason, the Kalidendeng SPAM Development is very helpful for Kupang City residents in getting clean water. This environmental improvement program is included in the CSR Work Plan and Budget for 2022 in the Environmental Preservation & Arrangement Program. This activity is also in line with the Sustainable Development Goals (SDGs) program Environmental Development Pillar Number 15, namely Maintaining Terrestrial Ecosystems. The assistance provided included 90 White Teak Seedlings, 40 Kaliandra Seedlings, 190 Sengon Seedlings, 90 Flamboyant Seedlings, 40 Trembesi Seedlings, 510 Tabebuia Seedlings, and 40 Avocado Seedlings.

The Company spent Rp58,700,000 for the Environmental Improvement Program around the Kalidendeng Kupang SPAM Construction Project.

3. **SOE CSR Collaboration Program for Banten - Bridge Construction in Banten.**
The Bridge Construction Program in Banten aims to facilitate the access of residents, especially residents who need to go to the fields and students to go to school who must go through the bridge. The existence of this Bridge Construction Program Collaboration can facilitate the community's economy and students' access to their schools. The Bridge Construction Program is included in the TJSL Work Plan and Budget for 2022 in the Infrastructure Facilities Repair/Building Program. This activity is in line with the Sustainable Development Goals (SDGs) program of Economic Development Pillar Number 9, namely Industry, Innovation, and Infrastructure.

The Company spent Rp50,000,000 for this Collaborative SOE CSR Program for Banten - Bridge Construction in Banten.

4. **Program Pendidikan Kesetaraan Gender melalui Pengadaan Fasilitas Penunjang Magang PT Nindya Karya.**

   Program Pengadaan Fasilitas Penunjang Magang PT Nindya Karya bertujuan untuk memberikan semangat kepada para peserta magang Politeknik Pekerja Umum khusus Wanita dalam menjalankan tugasnya menjadi peserta magang di lingkungan PT Nindya Karya, para peserta magang diberikan kesempatan yang sama seperti pegawai lainnya sehingga banyak pelajaran yang bisa diambil salah satunya adalah audiensi dengan pihak owner maupun konsultan. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/*Sustainable Development Goals* (SDG's) Pilar Pembangunan Sosial Nomor 5, yaitu Kesetaraan *Gender*.

   Perseroan menghabiskan Rp6.800.000 untuk Program Pendidikan Kesetaraan Gender melalui Pengadaan ini.

5. **Penyediaan Sumber Air Bersih – Pembangunan Sumur Bor Jawa Timur.**

   Program Pembangunan Sumur Bor Madura Jawa Timur secara resmi selesai dan dapat digunakan oleh masyarakat sekitar untuk memberikan akses air bersih secara berkelanjutan sehingga masyarakat sekitar dapat memenuhi kebutuhan sehari-hari, sehingga masyarakat tidak perlu mengeluarkan biaya mahal untuk membeli air. Selain itu, air yang ada juga akan digunakan untuk kegiatan ekonomi di sektor pertanian dan peternakan. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/ *Sustainable Development Goals* (SDG's) Pilar Pembangunan Lingkungan Nomor 6, yaitu Air Bersih dan Sanitasi Layak.

   Perseroan menghabiskan Rp60.000.000 untuk Penyediaan Sumber Air Bersih – Pembangunan Sumur Bor Jawa Timur ini.

6. **Program Pemberdayaan Penyandang Disabilitas berupa Pelatihan Barista Khusus Wanita dan Pemberian Alat Bantu Disabilitas**

   Program Pemberdayaan Penyandang Disabilitas berupa Pelatihan Barista Khusus Wanita dan Pemberian Alat Bantu Disabilitas. Nindya Karya melalui Program TJSL berupaya untuk memberikan kesempatan bagi Penyandang Disabilitas dalam mengembangkan kapasitas dan kapabilitasnya secara mandiri untuk meraih aksesibilitas agar mereka mampu melakukan aktivitas sehari-hari dan juga berdedikasi dalam pasar tenaga kerja yang ada. Melalui Program Pemberdayaan Penyandang Disabilitas diharapkan mampu membantu teman Penyandang Disabilitas dalam mendapatkan pekerjaan dan mampu mandiri secara ekonomi. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/*Sustainability Development Goals* (SDG's) Pilar Pembangunan Sosial Nomor 3, yaitu Kehidupan Sehat dan Sejahtera dan Tujuan Pembangunan Berkelanjutan (TPB)/*Sustainable Development Goals* (SDG's) Pilar Pembangunan Sosial Nomor 5, yaitu Kesetaraan Gender.

4. **Gender Equality Education Program through Procurement of PT Nindya Karya Internship Supporting Facilities.**

   The PT Nindya Karya Internship Supporting Facilities Procurement Program aims to encourage the apprentices of the Women-only Public Worker Polytechnic carrying out their duties as apprentices within PT Nindya Karya, the apprentices given the same opportunities as other employees so that many lessons can be taken, one of which is an audience with the owner and consultant. This activity is also in line with the Sustainable Development Goals (SDGs) program of Social Development Pillar Number 5, namely Gender Equality.

   The Company spent Rp6,800,000 for the Gender Equality Education Program through this Procurement.

5. **Provision of Clean Water Resources - Construction of East Java Borewells.**

   The Madura Borewell Development Program in East Java is officially completed and be used by the surrounding community to provide sustainable access to clean water so that the surrounding community can meet their daily needs and so that the community does not need to spend expensive money to buy water. In addition, the existing water will also be used for economic activities in the agriculture and livestock sectors. This activity is in line with the Sustainable Development Goals (SDGs) program Environmental Development Pillar Number 6, namely Clean Water and Adequate Sanitation.

   The Company spent Rp60,000,000 for the Provision of Clean Water Sources - Construction of East Java Bore Wells.

6. **Empowerment of Persons with Disabilities Program in the form of Women's Special Barista Training and Provision of Disability Aids.**

   Empowerment Program for Persons with Disabilities in the form of Women's Special Barista Training and Provision of Disability Aids. Nindya Karya through the CSR Program strives to provide opportunities for Persons with Disabilities in developing their capacity and capability independently to achieve accessibility so that they can carry out daily activities and also be dedicated to the existing labor market. Through the Empowerment of Persons with Disabilities Program, it is expected to be able to help friends with disabilities get jobs and be able to be economically independent. This activity is in line with the program of Sustainable Development Goals (SDGs) Social Development Pillar Number 3, namely Healthy and Prosperous Life and Sustainable Development Goals (SDGs) Social Development Pillar Number 5, namely Gender Equality.

Perseroan menghabiskan Rp84.650.000 untuk Program Pemberdayaan Penyandang Disabilitas berupa Pelatihan Barista Khusus Wanita dan Pemberian Alat Bantu Disabilitas ini.

The Company spent Rp84,650,000 for the Disability Empowerment Program in the form of Women-only Barista Training and Disability Assistive Devices.

7. **Program Ekonomi Hijau Agropolitan Kampung Buah Desa Kale Ko'mara Makassar**

Adanya proyek Pembangunan Bendungan Pamukulu Paket II yang membuat sebagian lahan produktif bergeser karena adanya pembebasan lahan. Pembebasan lahan dilakukan di Desa Kale Ko'mara, Kecamatan Polombangkeng Utara, Kabupaten Takalar Makassar. Pembebasan lahan perkebunan ini membuat mengurangnya pohon produktif, sehingga mengakibatkan menurunnya hasil panen masyarakat yang dapat mempengaruhi perekonomian masyarakat dalam jangka Panjang. Sebagai perusahaan BUMN, Nindya Karya berkomitmen untuk mengembalikan pohon yang hilang akibat pembebasan lahan, sehingga laju perubahan iklim semakin melambat yang membuat bumi akan menjadi lebih sehat. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/Sustainable Development Goals (SDG's) Pilar Pembangunan Lingkungan Nomor 15, yaitu Ekosistem Daratan.

7. **Green Economy Program Agropolitan Fruit Village Kale Ko'mara Village Makassar**

The existence of the Pamukulu Dam Construction Package II project has made some productive land shift due to land acquisition. Land acquisition was carried out in Kale Ko'mara Village, North Polombangkeng District, Takalar Regency Makassar. This plantation land acquisition has reduced productive trees, resulting in a decrease in community yields which can affect the community's economy in the long term. As a SOE company, Nindya Karya is committed to restoring the trees lost due to land acquisition, so that the rate of climate change will slow down and the earth will become healthier. This activity is also in line with the program of Sustainable Development Goals (SDGs) Environmental Development Pillar Number 15, namely Land Ecosystems.

Perseroan menghabiskan Rp116.300.000 untuk Program Ekonomi Hijau Agropolitan Kampung Buah Desa Kale Ko'mara Makassar ini.

The Company spent Rp116,300,000 for the Green Economy Program of the Agropolitan Fruit Village of Kale Ko'mara Village Makassar.

8. **Program Tanam Pohon Sentra Durian Sukorejo Kolaborasi Holding Danareksa**

Desa Sukorejo merupakan Desa Wisata BETISREJO (Jambeyan, Jetis, Sukorejo) dengan julukan Deworejo (Desa Wisata Organik Sukorejo) dengan produk unggulan Padi Organik. Desa tersebut juga diintegrasikan dengan Pertanian, Peternakan, Perikanan dan Pariwisata. Desa Sukorejo memiliki tingkat kesuburan dan kondisi tanah yang baik untuk dijadikan sebagai sentra durian dan tanaman jail. Adanya Program Tanam Pohon Sentra Durian Sukorejo Kolaborasi Holding Danareksa, secara ekonomi, diharapkan dapat meningkatkan hasil produksi secara berkesinambungan sekaligus meningkatkan penghasilan asli desa oleh BUMNDesa melalui kegiatan ini, serta diharapkan secara kelompok dapat turut berkontribusi dalam pemenuhan kebutuhan pasar lokal maupun luar. Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/ *Sustainable Development Goals* (SDG's) Pilar Pembangunan Lingkungan Nomor 15, yaitu Ekosistem Daratan.

8. **Sukorejo Durian Centre Tree Planting Program Holding Danareksa Collaboration**

Sukorejo Village is a BETISREJO (Jambeyan, Jetis, Sukorejo) Tourism Village with the nickname Deworejo (Sukorejo Organic Tourism Village) with the flagship product of Organic Rice. The village is also integrated with Agriculture, Livestock, Fisheries, and Tourism. Sukorejo Village has a good level of fertility and soil conditions to be used as a durian center and jail plants. The existence of the Sukorejo Durian Center Tree Planting Program, and Danareksa Holding Collaboration, economically, is expected to increase production yields on an ongoing basis while increasing the village's original income by Village SOEs through this activity and is expected as a group to contribute to meeting the needs of local and outside markets. This activity is also in line with the program of Sustainable Development Goals (SDGs) Environmental Development Pillar Number 15, namely Terrestrial Ecosystems.

Perseroan menghabiskan Rp50.000.000 untuk Program Tanam Pohon Sentra Durian Sukorejo Kolaborasi Holding Danareksa ini.

The Company spent Rp50,000,000 for the Sukorejo Durian Centre Tree Planting Program in collaboration with Holding Danareksa.

9. **Gerakan menanam sejuta pohon bersama Kementerian BUMN di Ciwidey**

Memperhatikan arahan Presiden RI bahwa sedianya saat ini dan kedepan bahwa ekspor produk Indonesia tidak boleh lagi dalam bentuk produk primer, Kementerian Pertanian melalui Dirjen Perkebunan telah mempersiapkan model industry kopi yang berbasis korporasi petani. Korporasi petani membentuk PT Java Preanger Lestari Mandiri yang telah ditetapkan sebagai Korporasi Percontohan Nasional dan akan dibangun pusat pengolahan, pemasaran, edukasi dan wisata kopi Indonesia. Melalui komitmen yang dibentuk pada saat Rakernas TJSL di Lampung pada bulan Januari Tahun 2022, salah satu komitmen BUMN adalah dapat memberikan dukungan Tanam 1 Juta Pohon. PT Surveyor Indonesia selaku PIC memberikan rekomendasi untuk dapat melakukan Penanaman Kopi di Rancabali, Cipelah dengan melibatkan lebih dari 6 Kelompok Tani, 329 petani dan 29 Hektar Tanah.

Berkaitan dengan hal tersebut, PT Nindya Karya dengan 20 BUMN lainnya berkomitmen untuk dapat berpartisipasi dalam Program Gerakan Menanam Satu Juta Pohon Kolaborasi TJSL BUMN. Dalam program tersebut, PT Nindya Karya berkomitmen untuk dapat memberikan 5.556 bibit pohon kopi.

Kegiatan ini juga selaras dengan program Tujuan Pembangunan Berkelanjutan (TPB)/ Sustainable Development Goals (SDG's) Pilar Pembangunan Lingkungan Nomor 15, yaitu Ekosistem Daratan.

Perseroan menghabiskan Rp25.000.000 untuk Gerakan menanam sejuta pohon bersama Kementerian BUMN di Ciwidey ini.

9. **9. Movement to plant a million trees with the Ministry of SOEs in Ciwidey**

Considering the direction of the President of the Republic of Indonesia that the export of Indonesian products should no longer be in the form of primary products, the Ministry of Agriculture through the Director General of Agriculture has prepared a coffee industry model based on farmer corporations. The farmer corporation formed PT Java Preanger Lestari Mandiri which has been designated as a National Pilot Corporation and will be built as a center for processing, marketing, education, and Indonesian coffee tourism. Through the commitment formed during the TJSL National Meeting in Lampung in January 2022, one of the SOE commitments is to support for Planting 1 Million Trees. PT Surveyor Indonesia as PIC provides recommendations to be able to plant coffee in Rancabali, Cipelah by involving more than 6 farmer groups, 329 farmers, and 29 hectares of land.

In this context, PT Nindya Karya with 20 other SOEs is committed to participating in the One Million Tree Planting Movement Program of SOE TJSL Collaboration. In the program, PT Nindya Karya is committed to providing 5,556 coffee tree seedlings.

This activity is also in line with the Sustainable Development Goals (SDGs) program Environmental Development Pillar Number 15, namely Terrestrial Ecosystems.

The Company spent Rp25,000,000 for the Million Tree Planting Movement with the Ministry of SOEs in Ciwidey.

## Program Prioritas

Nindya Karya menyalurkan berbagai bantuan ke beberapa pilar sesuai dengan TPB. Dari beragam bantuan yang telah disalurkan, Nindya Karya memiliki program-program prioritas yang berkesinambungan.

Adapun pengelompokan Program Prioritas TJSL menurut RIS RKA Kementerian BUMN Nomor: RIS- 65/DSI.MBU.B/12/2021 pada poin D Bagian 2b RKA Program TJSL Non PUMK Tahun 2022 dijelaskan bahwa Pengelompokan program TJSL dengan Program Prioritas berada di bidang Pendidikan, Lingkungan dan Pengembangan UMK. Dalam pelaksanaan penyaluran Program TJSL realisasi Tahun 2022, terdapat program-program prioritas diantaranya:

## Priority Program

Nindya Karya distributes various assistance to several pillars of the SDGs. From the various assistance that has been distributed, Nindya Karya has sustainable priority programs.

The grouping of CSR Priority Programs according to the RIS RKA of the Ministry of SOEs Number: RIS- 65/DSI.MBU.B/12/2021 at point D Section 2b of the RKA of Non-PUMK CSR Programs for 2022 explains that the grouping of CSR programs with Priority Programs is in the sectors of Education, Environment, and MSE Development. In the implementation of the distribution of the realized CSR Program in 2022, there are priority programs including:

## Program Prioritas Bidang Pendidikan
### Priority Programs for Education

| No | Program Unggulan<br>Featured Program | RKA 2022 (Rp) | Realisasi 2022 (Rp)<br>Realization 2022 (Rp) | Lokasi<br>Location | Status<br>Status |
|---|---|---|---|---|---|
| 1 | Program Penataan Lingkungan sekitar Proyek Pembangunan Waduk Pondok Ranggon<br>Environmental Management Program around Pondok Ranggon Reservoir Construction Project | 50.000.000 | 50.000.000 | DKI Jakarta | Terealisasi<br>Realized |
| 2 | Program Penataan Lingkungan sekitar Proyek Pembangunan SPAM Kalidengdeng Kupang<br>Environmental Management Program around the Project Construction of SPAM Kalidengdeng Kupang | 58.700.000 | 58.700.000 | Kupang | Terealisasi<br>Realized |
| 3 | Program Nindya Peduli Gempa Bumi Banten<br>Nindya's Banten Earthquake Care Program | 10.000.000 | 10.000.000 | Lebak | Terealisasi<br>Realized |
| 4 | Penyediaan Sumber Air Bersih – Pembangunan Sumur Bor di Jawa Timur<br>Provision of Fresh Water Source - Construction of Bore wells in East Java | 50.000.000 | 60.000.000 | Madura | Terealisasi<br>Realized |
| 5 | Program Edukasi Tanggap Bencana Sulawesi<br>Disaster Response Education Program for Sulawesi | 26.300.000 | 26.300.000 | Luwu Utara | Terealisasi<br>Realized |
| 6 | Pembangunan MCK Paud Al Ummi Banten<br>Construction of sanitary facilities for Paud Al Ummi Banten | 55.000.000 | 55.000.000 | Lebak | Terealisasi<br>Realized |
| 7 | Program Ekonomi Hijau Agropolitan Kampung Buah Desa Kale Ko'mora Makassar<br>Village Agropolitan Green Economy Program Fruit Village Kale Ko'mora Makassar | 50.000.000 | 116.300.000 | Takalar | Terealisasi<br>Realized |
| 8 | Program Tanam Pohon Sentra Durian Sukorejo Kolaborasi Holding Danareksa<br>Sukorejo Durian Center Tree Planting Program Holding Danareksa Collaboration | 91.300.000 | 50.000.000 | Sragen | Terealisasi<br>Realized |
| 9 | Program Kolaborasi Holding Danareksa untuk Desa Sriharjo, Bantul, Yogyakarta<br>Holding Danareksa Collaboration Program for Sriharjo Village, Bantul, Yogyakarta | 8.700.000 | 10.591.653 | Yogyakarta | Terealisasi<br>Realized |
| 10 | Gerakan menanam sejuta pohon bersama Kementerian BUMN di Ciwidey<br>The movement to plant a million trees together Ministry of SOEs in Ciwidey | 50.000.000 | 25.000.000 | Bandung | Terealisasi<br>Realized |
| | **Jumlah**<br>**Total** | **450.000.000** | **461.891.653** | | |

## Program Prioritas Bidang Ekonomi
### Priority Programs for Education

| No | Program Unggulan<br>Featured Program | RKA 2022 (Rp) | Realisasi 2022 (Rp)<br>Realization 2022 (Rp) | Lokasi<br>Location | Status<br>Status |
|---|---|---|---|---|---|
| 1 | Program Kolaborasi Festival UMKM BUMN Karya<br>SOE MSME Festival Collaboration Program Works | 30.000.000 | 30.000.000 | DKI Jakarta | Terealisasi<br>Realized |
| 2 | Pelatihan Digital Marketing dan e-Commerce UMK BUMN Holding Danareksa Kerja sama dengan Shopee Indonesia<br>Digital Marketing and e-Commerce Training UMK SOE Holding Danareksa Collaborates with with Shopee Indonesia | 25.000.000 | 24.388.000 | DKI Jakarta | Terealisasi<br>Realized |
| 3 | Program sertifikasi halal gratis Kolaborasi BUMN Holding Danareksa<br>Collaborative free halal certification program SOE Holding Danareksa | 20.000.000 | 11.623.000 | DKI Jakarta | Terealisasi<br>Realized |

| No | Program Unggulan<br>Featured Program | RKA 2022 (Rp) | Realisasi 2022 (Rp)<br>Realization 2022 (Rp) | Lokasi<br>Location | Status<br>Status |
|---|---|---|---|---|---|
| 4 | Pelatihan Perizinan Usaha NIB pelaku UMKM<br>NIB Business Licensing Training for MSME owners | 25.000.000 | 14.635.000 | DKI Jakarta | Terealisasi<br>Realized |
| | **Jumlah**<br>**Total** | **100.000.000** | **80.646.000** | | |

## Program Pendanaan UMK (PUMK)

Nindya Karya melakukan Program Pendanaan UMK dalam rangka pencapaian TPB nomor 8 yang bersumber dari dana bergulir (*revolving*) sampai dengan tahun 2022. Dana program PUMK disalurkan secara mandiri sebesar Rp755.000.000 untuk disalurkan secara kolaborasi melalui Hibah kepada PT Bank Rakyat Indonesia (Persero).

Dana Program Pendanaan UMK yang telah terealisasi sampai dengan akhir Tahun 2022 adalah sebesar Rp428.152.097 dari anggaran yang direncanakan sebesar Rp755.000.000.

## MSE Funding Program (PUMK)

Nindya Karya conducts MSE Funding Program to achieve SDG number 8 sourced from revolving funds until 2022. The PUMK program funds distributed independently amounting to Rp755,000,000 to be distributed collaboratively through a Grant to PT Bank Rakyat Indonesia (Persero).

UMK Funding Program funds that have been realized until the end of 2022 are Rp428,152,097 from the planned budget of Rp755,000,000.

## Penyaluran Dana Program Kemitraan Tahun 2022
**Distribution of Partnership Program Funds in 2022**

| No | Keterangan<br>Description | RKA 2022<br>RKA 2022 | Realisasi 2022<br>2022 Realization | % |
|---|---|---|---|---|
| **I.** | **Dana Tersedia** | | | |
| 1. | Saldo Awal | - | 26.718.631 | - |
| 2. | Penyisihan laba perusahaan sebesar 1% | - | - | - |
| 3. | Pengembalian pokok pinjaman | 710.671.252 | 378.180.011 | 53,21 |
| 4. | Hasil jasa pinjaman | 43.686.751 | 24.000.578 | 54,94 |
| 5. | Hasil jasa giro | 641.997 | 1.334.437 | 207,86 |
| 6. | Hasil deposito | - | - | - |
| | **Jumlah**<br>**Total** | 755.000.000 | 430.233.657 | 56,98 |
| **II.** | **Penyaluran Dana :** | | | |
| 1. | Sektor Industri | - | - | - |
| 2. | Sektor Jasa | - | - | - |
| 3. | Sektor Pertanian | - | - | - |
| 4. | Sektor Perternakan | - | - | - |
| 5. | Sektor perdagangan | - | - | - |
| 6. | Penyaluran melalui BUMN Khusus (Hibah) | 755.000.000 | - | - |
| 7. | Penyaluran melalui Kolaborasi BUMN | - | 428.152.097 | - |
| | **Jumlah**<br>**Total** | 755.000.000 | 428.152.097 | - |
| **III.** | **Beban Pembinaan** | | | |
| | Biaya Administrasi | - | 395.000 | - |
| | **Jumlah**<br>**Total** | 755.000.000 | 428.547.097 | 56,76 |
| | **Saldo Akhir** | - | 1.686.560 | - |

Berikut adalah kinerja Program PUMK sampai dengan akhir tahun 2022:

1. Efektivitas Pinjaman
   Tingkat efektivitas Penyaluran Program Pendanaan UMK di tahun 2022 direncanakan sebesar 99,53% atau dengan skor "3" sedangkan tahun 2022 mencapai 99,52% atau dengan skor "3".

2. Kolektibilitas Pinjaman
   Untuk tingkat kolektibilitas Program Pendanaan UMK di tahun 2022 direncanakan sebesar 85,49% atau dengan skor "3" sedangkan realisasi di triwulan IV 2022 mencapai 72,56% atau dengan skor "3".

3. UMK Naik Kelas
   Jumlah Mitra naik kelas tahun 2022 ditargetkan sebanyak 2 Mitra Binaan. Realisasi sampai dengan Triwulan IV Tahun 2022 terdapat satu Mitra Binaan naik kelas.

4. Pelatihan/Pembinaan
   Selain penyaluran dana Program UMK, dilakukan pula kegiatan pembinaan untuk para mitra binaan yang bertujuan untuk menumbuhkan dan meningkatkan kemampuan mitra binaan menjadi usaha yang tangguh dan mandiri. Sumber dana kegiatan pembinaan berasal dari biaya Program TJSL bukan lagi menjadi beban pembinaan kepada UMK.

   Program pembinaan yang dilakukan oleh PT Nindya Karya yang pertama adalah Pelatihan Digital Marketing Untuk UMK Holding Danareksa. Kegiatan ini dilaksanakan Selasa, 8 Maret 2022 secara online dan dihadiri 91 orang peserta. Pelatihan kedua yaitu "Pelatihan Digital Marketing dan *E-Commerce* UMK Binaan Holding Danareksa". Kegiatan ini dilaksanakan pada Rabu, 27 Juli 2022 secara offline yang diikuti oleh 31 Mitra Binaan di Kampus UMKM Shopee Jakarta. Pelatihan ketiga yaitu "Pelatihan Perizinan Usaha NIB pelaku UMKM". Kegiatan ini dilaksanakan pada Kamis, 20 Oktober 2022 secara offline di Hotel Sofyan Cut Meutia yang diikuti oleh 29 Mitra Binaan.

   Program Pembinaan ini selaras dengan pencapaian *Key Performance Indicator* (KPI) Perusahaan Tahun 2022 dengan skor "6,60" poin yang terdapat di Bagian (A.3) Aspek Sosial; Peningkatan Keterampilan Kerja pada Mitra UMK dengan target skor "6" poin dan dihadiri oleh 60 orang peserta. Adapun realisasi Program Pelatihan dan Pembinaan yang diadakan oleh PT Nindya Karya yaitu dihadiri oleh 151 Mitra Binaan.

The following is the performance of the PUMK Program until the end of 2022:

1. Loan Effectiveness
   The effectiveness level of the MSE Funding Program Distribution in 2022 is planned at 99.53% or with a score of "3" while in 2022 it reached 99.52% or with a score of "3".

2. Loan Collectibility
   For the MSE Funding Program collectibility rate in 2022 is planned at 85.49% or with a score of "3" while the realization in the fourth quarter of 2022 reached 72.56% or with a score of "3".

3. MSEs Upgraded
   The number of Partners upgraded in 2022 is targeted at 2 Assisted Partners. Realization up to the fourth quarter of 2022, there was one Assisted Partner upgraded.

4. Training/Coaching
   In addition to the distribution of MSE Program funds, coaching activities are also carried out for fostered partners which aim to grow and improve the ability of fostered partners to become resilient and independent businesses. The source of funds for coaching activities comes from the cost of the CSR Program and is no longer a coaching burden to MSEs.

   The first coaching program conducted by PT Nindya Karya was Digital Marketing Training for MSEs of Danareksa Holding. This activity was held on Tuesday, March 8, 2022, by online and attended by 91 participants. The second training was "Digital Marketing and E-Commerce Training for MSEs Assisted by Holding Danareksa". This activity was carried out on Wednesday, July 27th, 2022, by offline and attended by 31 Fostered Partners at the Shopee MSME Campus Jakarta. The third training was "NIB Business Licensing Training for MSMEs". This activity was conducted on Thursday, October 20th, 2022, offline at the Sofyan Cut Meutia Hotel which was attended by 29 Fostered Partners.

   This coaching program is in line with the achievement of the Company's Key Performance Indicator (KPI) for 2022 with a score of "6.60" points contained in Section (A.3) Social Aspects; Improving Work Skills in MSE Partners with a target score of "6" points and attended by 60 participants. The realization of the Training and Development Program held by PT Nindya Karya was attended by 151 Fostered Partners.

## SALURAN PENGADUAN TERKAIT BIDANG PENGEMBANGAN SOSIAL DAN KEMASYARAKATAN

Perusahaan berkomitmen untuk terus menjalankan program pengembangan sosial dan kemasyarakatan, untuk itu, Perusahaan menyediakan sarana saluran pengaduan bagi masyarakat, apabila terdapat kendala atau keluhan dalam kegiatan kemasyarakatan, yang dapat dilayangkan langsung ke Perusahaan atau melalui kontak layanan yang tertera di website Perusahaan atau langsung ke kantor pusat.

## COMPLAINT CHANNELS FOR SOCIAL AND COMMUNITY DEVELOPMENT

The Company is committed to continuing to carry out social and community development programs, for this reason, the Company provides a complaint channel for the community, should there are obstacles or complaints in community activities, which can be submitted directly to the Company or through the service contact listed on the Company's website or directly to the office center.

**Kantor Pusat Nindya Karya**
Nindya Karya Head Office

Jl. Letjend. Haryono
MT Kav. 22 Jakarta 13630, Indonesia.
Telepon (021) 809 3276 (Hunting)
Email: nindyakarya@nindyakarya.co.id

Bagian ini memuat informasi mengenai sarana yang tersedia bagi para pemangku kepentingan untuk melaporkan atau menyampaikan pengaduan atas hal-hal yang bertentangan dengan etika, integritas, norma-norma dan dugaan pelanggaran peraturan atau tindakan yang mengganggu lingkungan hidup, dan lainnya.

This section contains information on the means available for stakeholders to report or submit complaints on matters that are contrary to ethics, integrity, norms and alleged violations of regulations or actions that disrupt the environment, and others.

Mekanisme pengaduan masyarakat dapat dilakukan melalui mekanisme pelaporan pelanggaran (whistleblowing system) maupun penyampaian pengaduan melalui email atau telepon hotline. Disamping mengungkapkan mekanisme pengaduan masyarakat, perusahaan juga mengungkapkan jumlah pengaduan yang diterima dan ditindaklanjuti

The public complaint mechanism can be carried out through a violation reporting mechanism (whistleblowing system) or submission of complaints via email or telephone hotline. In addition to disclosing the mechanism for public complaints, the company also discloses the number of complaints received and followed up.

## PENGHARGAAN BIDANG SOSIAL KEMASYARAKATAN

Sepanjang tahun 2022, Perseroan belum dan/atau memiliki penghargaan terkait sosial kemasyarakatan. Kendati demikian, Perseroan senantiasa berkomitmen untuk berjalan harmonis dengan masyarakat dan stakeholder terkait dalam rangka mewujudkan pembangunan berkelanjutan khususnya di wilayah operasional Perseroan.

## AWARDS IN SOCIAL AND COMMUNITY

Throughout 2022, the Company has not and/or has awards related to social society. Nevertheless, the Company is always committed to working in harmony with the community and relevant stakeholders in order to realize sustainable development, especially in the Company's operational areas.

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# **Referensi SEOJK**
# Nomor 16/SEOJK.04/2021
# Tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik

## SEOJK Reference Number 16/SEOJK.04/2021 Concerning the Form and Content of the Annual Report of Issuers or Public Companies

# **Referensi SEOJK** Nomor 16/SEOJK.04/2021: Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik

## SEOJK Reference Number 16/SEOJK.04/2021 Concerning the Form and Content of the Annual Report of Issuers or Public Companies

| Keterangan | Halaman Page | Description |
|---|---|---|
| **I. Ketentuan Umum** | | **I. General Provision** |
| Dalam Surat Edaran Otoritas Jasa Keuangan ini yang dimaksud dengan: | | In this Financial Services Authority Circular Letter what is meant by: |
| a. Laporan Tahunan adalah laporan pertanggungjawaban direksi dan dewan komisaris dalam melakukan pengurusan dan pengawasan terhadap emiten atau perusahaan publik dalam kurun waktu 1 (satu) tahun buku kepada rapat umum pemegang saham yang disusun berdasarkan ketentuan dalam Peraturan Otoritas Jasa Keuangan mengenai Laporan Tahunan emiten atau perusahaan publik. | √ | a. Annual Report is a report on the accountability of the Board of Directors and the Board of Commissioners in managing and supervising issuers or public companies within a period of 1 (one) financial year to the General Meeting of Shareholders based on the provisions of the Financial Services Authority Regulation regarding the Annual Report of Issuers or Public Companies. |
| b. Emiten adalah pihak yang melakukan penawaran umum. | √ | b. Issuers are parties who make public offerings. |
| c. Perusahaan Publik adalah perseroan yang sahamnya telah dimiliki paling sedikit oleh 300 (tiga ratus) pemegang saham dan memiliki modal disetor paling sedikit Rp3.000.000.000,00 (tiga miliar rupiah) atau suatu jumlah pemegang saham dan modal disetor yang ditetapkan oleh Otoritas Jasa Keuangan. | √ | c. Public Company is a company whose shares are owned by at least 300 (three hundred) shareholders and has a paid-up capital of at least Rp. 3,000,000,000.00 (three billion rupiah) or a number of shareholders and paid-up capital as determined by the Financial Services Authority. |
| d. Perusahaan Terbuka adalah Emiten yang telah melakukan penawaran umum efek bersifat ekuitas atau Perusahaan Publik. | √ | d. Public Company is an Issuer that has made a public offering of equity securities or a Public Company. |
| e. Laporan Keberlanjutan (*Sustainability Report*) adalah laporan yang diumumkan kepada masyarakat yang memuat kinerja ekonomi, keuangan, sosial, dan lingkungan hidup suatu lembaga jasa keuangan, Emiten, dan Perusahaan Publik dalam menjalankan bisnis berkelanjutan. | √ | e. A Sustainability Report is a report published to the public that contains the economic, financial, social, and environmental performance of a financial service institution, Issuer, and Public Company in running a sustainable business. |
| f. Direksi: | | f. Board of Directors |
| 1) Bagi Emiten atau Perusahaan Publik berbentuk badan hukum perseroan terbatas adalah Direksi sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan mengenai Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik; dan | √ | 1) for an Issuer or a Public Company in the form of a limited liability company, the Board of Directors as referred to in the Financial Services Authority Regulation concerning the Board of Directors and Board of Commissioners of an Issuer or Public Company; and |
| 2) Bagi Emiten atau Perusahaan Publik berbentuk badan hukum selain perseroan terbatas adalah organ yang melaksanakan pengurusan badan hukum tersebut sebagaimana dimaksud dalam peraturan perundang- undangan mengenai badan hukum tersebut. | √ | 2) for an Issuer or Public Company in the form of a legal entity other than a limited liability company is an organ that runs the management of the legal entity as referred to in the laws and regulations concerning the legal entity. |
| g. Dewan Komisaris: | | g. Board of Commissioners |
| 1) Bagi Emiten atau Perusahaan Publik berbentuk badan hukum perseroan terbatas adalah Dewan Komisaris sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan mengenai Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik; dan | √ | 1) for an Issuer or Public Company in the form of a limited liability company is the Board of Commissioners as referred to in the Financial Services Authority Regulation concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies; and |

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| 2) Bagi Emiten atau Perusahaan Publik berbentuk badan hukum selain perseroan terbatas adalah organ yang melakukan pengawasan badan hukum tersebut sebagaimana dimaksud dalam peraturanperundang- undangan mengenai badan hukum tersebut. | √ | 2) for an Issuer or Public Company in the form of a legal entity other than a limited liability company is the organ that supervises the legal entity as referred to in the laws and regulations concerning the legal entity. |
| h. Rapat Umum Pemegang Saham yang selanjutnya disingkat RUPS: | | h. General Meeting of Shareholders hereinafter abbreviated as GMS: |
| 1) Bagi Emiten atau Perusahaan Publik berbentuk badan hukum perseroan terbatas adalah RUPS sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan mengenai Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka; dan | √ | 1) for an Issuer or Public Company in the form of a limited liability company is the GMS as referred to in the Financial Services Authority Regulation concerning the Plan and Organizing of the General Meeting of Shareholders of a Public Company; and |
| 2) Bagi Emiten atau Perusahaan Publik berbentuk badan hukum selain perseroan terbatas adalah organ yang mempunyai wewenang yang tidak diberikan kepada organ yang melaksanakan fungsi pengurusan dan fungsi pengawasan, dalam batas yang ditentukan dalam peraturan perundang-undangan dan/atau anggaran dasar yang mengatur badan hukum tersebut. | √ | 2) for an Issuer or Public Company in the form of a legal entity other than a limited liability company is an organ that has authority that could not be given to an organ that carries out management and supervisory functions, within the limits specified in the laws and/ or articles of association governing the legal entity. |
| 2. Laporan Tahunan Emiten atau Perusahaan Publik merupakan sumber informasi penting bagi investor atau pemegang saham sebagai salah satu dasar pertimbangan dalam pengambilan keputusan investasi dan sarana pengawasan terhadap Emiten atau Perusahaan Publik. | √ | 2. The Annual Report of a listed company is one of the most important sources as the base for investors or shareholders in making an investment decision, and is a means of monitoring an issuer or public company. |
| 3. Seiring dengan perkembangan pasar modal dan meningkatnya kebutuhan investor atau pemegang saham atas keterbukaan informasi, Direksi dan Dewan Komisaris dituntut untuk menyajikan informasi yang berkualitas, akurat, dan akuntabel melalui Laporan Tahunan Emiten atau Perusahaan Publik. | √ | 3. Along with the development of the Capital Market and the growing needs of investors or shareholders regarding information disclosure, the Board of Directors and the Board of Commissioners are required to improve the quality of information disclosure through an annual report. |
| 4. Laporan Tahunan yang disusun secara teratur dan informatif dapat memberikan kemudahan bagi investor atau pemegang saham dan pemangku kepentingan dalam memperoleh informasi yang dibutuhkan. | √ | 4. Annual Report should be prepared in an orderly manner and should be informative to provide conveniences for the investors or shareholders in getting the information they need. |
| 5. Surat Edaran Otoritas Jasa Keuangan ini merupakan pedoman bagi Emiten atau Perusahaan Publik yang wajib diterapkan dalam menyusun Laporan Tahunan dan Laporan Keberlanjutan. | √ | 5. This Circular Letter of the Financial Service Agency serves guidelines for Issuers or Public Companies that should be applied in preparing their Annual Report. |
| **II. Bentuk Laporan Tahunan** | | **II. Format of Annual Report** |
| 1. Laporan Tahunan disajikan dalam bentuk dokumen cetak dan dokumen elektronik. | √ | 1. Annual Report should be presented in the printed format and in electronic document copy. |
| 2. Laporan Tahunan yang disajikan dalam bentuk dokumen cetak, dicetak pada kertas yang berwarna terang, berkualitas baik, berukuran A4, dijilid, dan dapat diperbanyak dengan kualitas yang baik. | √ | 2. The printed version of the Annual Report should be printed on light-colored paper of fine quality, in A4 size, bound and can be reproduced in good quality. |

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| 3. Laporan Tahunan dapat menyajikan informasi berupa gambar, grafik, tabel, dan/atau diagram dengan mencantumkan judul dan/atau keterangan yang jelas, sehingga mudah dibaca dan dipahami. | √ | 3. Annual Report may present the information in form of images, charts, tables, and diagrams are presented by mentioning the title and/or clear description, that is easy to read and be understood; |
| 4. Laporan Tahunan yang disajikan dalam bentuk dokumen elektronik merupakan Laporan Tahunan yang dikonversi dalam portable document format (PDF). | √ | 4. The Annual Report presented in electronic document format is the Annual Report converted into pdf format. |
| **III. Isi Laporan Tahunan** | | **III. Content of Annual Report** |
| 1. Laporan Tahunan paling sedikit memuat: | | 1. Annual Report should contain at least the following information: |
| a. Ikhtisar data keuangan penting; | **22-24** | a. Summary of key financial information; |
| b. Informasi Saham (jika ada) | **28-29** | b. Stock information (if any); |
| c. Laporan Direksi; | **52-63** | c. The Board of Directors report; |
| d. Laporan Dewan Komisaris; | **42-51** | d. The Board of Commissioners report; |
| e. Profil Emiten atau Perusahaan Publik; | **68-114** | e. Profile of Issuer or Public Company; |
| f. Analisis dan pembahasan manajemen; | **118-171** | f. Management Discussion and Analysis; |
| g. Tata kelola Emiten atau Perusahaan Publik; | **196-370** | g. Corporate governance applied by the Issuer or Public Company; |
| h. Tanggung jawab sosial dan lingkungan Emiten atau Perusahaan Publik; | **374-407** | h. Corporate social and environmental responsibility of the Issuer or Public Company; |
| i. Laporan keuangan tahunan yang telah diaudit; dan | **445-573** | i. Audited annual report; and |
| j. Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan. | **64-65** | j. Statement that the Board of Directors and the Board of Commissioners are fully responsible for the Annual Report |
| 2. Uraian Isi Laporan Tahunan | | 2. Description of Content of Annual Report |
| **a. Ikhtisar Data Keuangan Penting** Ikhtisar data keuangan penting memuat informasi keuangan yang disajikan dalam bentuk perbandingan selama 3 (tiga) tahun buku atau sejak memulai usahanya jika Emiten atau Perusahaan Publik tersebut menjalankan kegiatan usahanya kurang dari 3 (tiga) tahun, paling sedikit memuat: | **22-24** | **a. Summary of Key Financial Information** Summary of Key Financial Information contains financial information presented in comparison with previous 3 (three) fiscal years or since the commencement of business if the Issuers or the Public Company commencing the business less than 3 (three) years, at least contain: |
| 1) Pendapatan/penjualan; | **22** | 1) Income/sales; |
| 2) Laba bruto; | **22** | 2) Gross profit; |
| 3) Laba (rugi); | **22** | 3) Profit (loss); |
| 4) Jumlah laba (rugi) yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali; | **22** | 4) Total profit (loss) attributable to equity holders of the parent entity and non-controlling intere; |
| 5) Total laba (rugi) komprehensif; | **22** | 5) Total comprehensive profit (loss); |
| 6) Jumlah laba (rugi) komprehensif yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali; | **22** | 6) Total comprehensive profit (loss) attributable to equity holders of the parent entity and non controlling interest; |
| 7) Laba (rugi) per saham; | **N.A** | 7) Earning (loss) per share; |
| 8) Jumlah aset; | **23** | 8) Total assets; |
| 9) Jumlah liabilitas; | **23** | 9) Total liabilities; |
| 10) Jumlah ekuitas; | **23** | 10) Total equities; |
| 11) Rasio laba (rugi) terhadap jumlah aset; | **24** | 11) Profit (loss) to total assets ratio; |
| 12) Rasio laba (rugi) terhadap ekuitas; | **24** | 12) Profit (loss) to equities ratio; |
| 13) Rasio laba (rugi) terhadap pendapatan/ penjualan; | **24** | 13) Profit (loss) to income ratio; |
| 14) Rasio lancar; | **24** | 14) Current ratio; |
| 15) Rasio liabilitas terhadap ekuitas; | **24** | 15) Liabilities to equities ratio; |
| 16) Rasio liabilitas terhadap jumlah aset; dan | **24** | 16) Liabilities to total assets ratio; and |
| 17) Informasi dan rasio keuangan lainnya yang relevan dengan Emiten atau Perusahaan Publik dan jenis industrinya. | **24** | 17) Other information and financial ratios relevant to the Issuer or Public Company and type of industry; |

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| **b. Informasi Saham**<br>Informasi saham bagi Perusahaan Terbuka paling sedikit memuat: | 28-29 | **b. Stock Information**<br>Stock Information for Public Company at least contains: |
| 1) Saham yang telah diterbitkan untuk setiap masa triwulan yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit memuat: | N.A | 1) Shares issued for each three-month period in the last 2 (two) fiscal years (if any), at least covering: |
| a) Jumlah saham yang beredar; | N.A | a) Number of outstanding shares; |
| b) Kapitalisasi pasar berdasarkan harga pada bursa efek tempat saham dicatatkan; | N.A | b) Market capitalization based on the price at the Stock Exchange where the shares listed on |
| c) Harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada bursa efek tempat saham dicatatkan; dan | N.A | c) Highest share price, lowest share price, closing share price at the Stock Exchange where the shares listed on; and |
| d) Volume perdagangan pada bursa efek tempat saham dicatatkan. Informasi dalam huruf b), huruf c) dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek; | N.A | d) Share volume at the Stock Exchange where the shares list Information in point b), point c), and point d) only be disclosed if the Issuer is a public company whose shares is listed in the Stock Exchange; |
| Informasi dalam huruf b), huruf c) dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek; | N.A | Information in point b), point c), and point d) only be disclosed if the Issuer is a public company whose shares is listed in the Stock Exchange; |
| 2) Dalam hal terjadi aksi korporasi yang menyebabkan terjadinya perubahan pada saham, seperti pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, serta penambahan dan pengurangan modal, informasi saham sebagaimana dimaksud pada angka 1) ditambahkan penjelasan paling sedikit mengenai: | 28-29 | 2) In the event of corporate actions, including stock split, reverse stock, dividend, bonus share, and change in par value of shares, then the share price referred to in point 1), should be added with explanation on: |
| a) Tanggal pelaksanaan aksi korporasi; | 28 | a) Date of corporate action; |
| b) Rasio pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, jumlah efek konversi yang diterbitkan, dan perubahan nilai nominal saham; | N.A | b) Stock split ratio, reverse stock, dividend, bonus shares, and change in par value of shares; |
| c) Jumlah saham beredar sebelum dan sesudah aksi korporasi; | 29 | c) Number of outstanding shares prior to and after corporate action; and |
| d) Jumlah efek konversi yang dilaksanakan (jika ada); dan | N.A | d) Number of conversion effects performed (if any) |
| e) Harga saham sebelum dan sesudah aksi korporasi; | N.A | e) Share price prior to and after corporate action; |
| 3) Dalam hal terjadi penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) dalam tahun buku, dijelaskan alasan penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) tersebut; dan | N.A | 3) In the event that the company's shares were suspended and/or delisted from trading during the year under review, then the Issuers or Public Company should provide explanation on the reason for the suspension and/or delisting; and |
| 4) Dalam hal penghentian sementara perdagangan saham (*suspension*) sebagaimana dimaksud pada angka 3) dan/atau proses pembatalan pencatatan saham (*delisting*) masih berlangsung hingga akhir periode Laporan Tahunan, dijelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (*suspension*) dan/atau pembatalan pencatatan saham (*delisting*) tersebut. | N.A | 4) In the event that the suspension and/or delisting as referred to in point 3) was still in effect until the date of the Annual Report, then the Issuer or the Public Company should also explain the corporate actions taken by the company in resolving the suspension and/or delisting; |

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| **c. Laporan Direksi**<br>Laporan Direksi paling sedikit memuat uraian singkat mengenai: | 52-63 | **c. The Board of Directors Report**<br>The Board of Directors Report should at least contain the following items: |
| 1) Kinerja Emiten atau Perusahaan Publik, paling sedikit memuat: | 52-63 | 1) The performance of the Issuer or Public Company, at least covering: |
| a) Strategi dan kebijakan strategis Emiten atau Perusahaan Publik; | 57-58 | a) Strategy and strategic policies of the Issuer or Public Company; |
| b) Peranan Direksi dalam perumusan strategi dan kebijakan strategis Emiten atau Perusahaan Publik; | 58 | b) The Board of Directors roles in formulating strategies and strategic policies of Issuers or Public Companies; |
| c) Proses yang dilakukan Direksi untuk memastikan implementasi strategi Emiten atau Perusahaan Publik; | 59 | c) The process carried out by the Board of Directors to ensure the implementation of the Issuer or Public Company strategy; |
| d) Perbandingan antara hasil yang dicapai dengan yang ditargetkan Emiten atau Perusahaan Publik; dan | 59 | d) Comparison between achievement of results and targets by the issuer or Public Company; and |
| e) Kendala yang dihadapi Emiten atau Perusahaan Publik; | 60 | e) Challenges faced by the Issuer or Public Company; |
| 2) Gambaran tentang prospek usaha Emiten atau Perusahaan Publik; dan | 62-63 | 2) Description on business prospects; or Public Company; and |
| 3) Penerapan tata kelola Emiten atau Perusahaan Publik. | 60-61 | 3) Implementation of good corporate governance by Issuer or Public Company; |
| **d. Laporan Dewan Komisaris**<br>Laporan Dewan Komisaris paling sedikit memuat uraian singkat mengenai: | 42-51 | **d. The Board of Commissioners report**<br>The Board of Commissioners Report should at least contain the following items: |
| 1) Penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten atau Perusahaan Publik, termasuk pengawasan Dewan Komisaris dalam perumusan dan implementasi strategi Emiten atau Perusahaan Publik yang dilakukan oleh Direksi; | 45-46 | 1) Assessment of the performance of the Board of Directors in managing the Issuer or the Public Company, including the supervision of the Board of Commissioners in the formulation and implementation of the strategy of the Issuer or Public Company carried out by the Board of Directors; |
| 2) Pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi; dan | 47 | 2) View on the business prospects of the Issuer or Public Company as established by the Board of Directors; |
| 3) Pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik. | 48 | 3) View on the implementation of the corporate governance by the Issuer or Public Company; |
| **e. Profil Emiten atau Perusahaan Publik**<br>Profil Emiten atau Perusahaan Publik paling sedikit memuat informasi: | 68-114 | **e. Profile of the Issuer or Public Company**<br>Profile of the Issuer or Public Company should cover at least: |
| 1) Nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku; | 68 | 1) Name of Issuer or Public Company, including change of name, the reason for the change, and the effective date of the change of name during the year under review |
| 2) Akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi: | 68 | 2) Access to Issuer or Public Company, including branch office or representative office, where the public can have access of information of the Issuer or Public Company, which include: |
| a) Alamat; | √ | a) Address |
| b) Nomor telepon; | √ | b) Telephone number; |
| c) Alamat surat elektronik; dan | √ | c) E-mail address; and |
| d) Alamat situs web; | √ | d) Website address; |
| 3) Riwayat singkat Emiten atau Perusahaan Publik; | 69-71 | 3) Brief history of the Issuer or Public Company; |
| 4) Visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan (*corporate culture*) atau nilai-nilai perusahaan; | 76-77 | 4) Vision and mission of the Issuer or Public Company as well as corporate culture or values |
| 5) Kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/ atau jasa yang dihasilkan; | 72-73 | 5) Line of business according to the latest Articles of Association, and types of products and/or services produced; |

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| 6) Wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan. | 110-111 | 6) The operational area of the Issuer or Public Company; operational area is the area or district for implementing operational activities or the range of the company's operational activities. |
| 7) Struktur organisasi Emiten atau Perusahaan Publik dalam bentuk bagan, paling sedikit sampai dengan struktur 1 (satu) tingkat di bawah Direksi termasuk komite di bawah Direksi (jika ada) dan komite di bawah Dewan Komisaris, disertai dengan nama dan jabatan; | 74-75 | 7) Structure of organization of the Issuer or Public Company in chart form, at least 1 (one) level below the Board of Directors, with the names and titles; |
| 8) Daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan; | 100-103 | 8) A list of industry association memberships both on a national and international scale related to the implementation of sustainable finance; |
| 9) Profil Direksi, paling sedikit memuat: | 84-87 | 9) The Board of Directors profiles include: |
| a) Nama dan jabatan yang sesuai dengan tugas dan tanggung jawab; | √ | a) Name and short description of duties and functions; |
| b) Foto terbaru; | √ | b) Latest photograph; |
| c) Usia; | √ | c) Age; |
| d) Kewarganegaraan; | √ | d) Citizenship |
| e) Riwayat pendidikan dan/atau sertifikasi; | √ | e) Education and/or certification; |
| f) Riwayat jabatan, meliputi informasi: | √ | f) History position, covering information on: |
| (1) Dasar hukum pengangkatan sebagai anggota Direksi pada Emiten atau Perusahaan Publik yang bersangkutan; | √ | (1) Legal basis for appointment as member of the Board of Directors to the said Issuer or Public Company; |
| (2) Rangkap jabatan, baik sebagai anggota Direksi, anggota Dewan Komisaris, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Direksi tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut; dan | √ | (2) Concurrent position, as member of the Board of Directors, member of the Board of Commissioners, and/or member of committee, and other positions both inside and outside the Issuer or Public Company. In the event that a member of the Board of Directors does not have concurrent positions, then this is disclosed; and |
| (3) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (3) Working experience and period in and outside the Issuer or Public Company; |
| g) Hubungan afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi. Dalam hal anggota Direksi tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut; dan | √ | g) Disclosure of affiliation with other members of the Board of Directors, members of the Board of Commissioners, and major or controlling shareholders, either directly or indirectly, to individual owners, including the names of affiliated parties. In the event that a member of the Board of Directors has no affiliation, the Issuer or Public Company shall disclose this matter; and |
| h) Perubahan komposisi anggota Direksi dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut; | √ | h) Changes in the composition of the Board of Directors and the reasons for the changes. In the event that there is no change in the composition of the Board of Directors, this matter shall be disclosed; |
| 10) Profil Dewan Komisaris, paling sedikit memuat: | 79-83 | 10) Profil Dewan Komisaris, paling sedikit memuat: |
| a) Nama dan jabatan; | √ | a) Name and position; |
| b) Foto terbaru; | √ | b) Latest photograph; |
| c) Usia; | √ | c) Age; |
| d) Kewarganegaraan; | √ | d) Citizenship |
| e) Riwayat pendidikan dan/atau sertifikasi; | √ | e) Education and/or certification; |
| f) Riwayat jabatan, meliputi informasi: | √ | f) History position, covering information on: |

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| (1) Dasar hukum pengangkatan sebagai anggota Dewan Komisaris; | √ | (1) Legal basis for appointment as member of the Board of Commissioners |
| (2) Dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen pada Emiten atau Perusahaan Publik yang bersangkutan; | √ | (2) Legal bases for the first appointment as member of the Board of Commissioners who also Independent Commissioner at the said Issuer or Public Company; |
| (3) Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya baik di dalam maupun di luar Emiten atau Perusahaan Publik. Dalam hal anggota Dewan Komisaris tidak memiliki rangkap jabatan, maka diungkapkan mengenai hal tersebut; dan | √ | (3) Concurrent position, as member of the Board of Commissioners, member of the Board of Directors, and/or member of committee, and other positions both inside and outside the Issuer or Public Company. In the event that a member of the Board of Directors does not have concurrent positions, then this is disclosed; and |
| (4) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (4) Working experience and period in and outside the Issuer or Public Company; |
| g) Hubungan afiliasi dengan anggota Dewan Komisaris lainnya, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung sampai kepada pemilik individu, meliputi nama pihak yang terafiliasi; Dalam hal anggota Dewan Komisaris tidak memiliki hubungan afiliasi, maka Emiten atau Perusahaan Publik mengungkapkan hal tersebut; | √ | g) Disclosure of affiliation with other members of the Board of Commissioners, members of the Board of Directors , and major or controlling shareholders, either directly or indirectly, to individual owners, including the names of affiliated parties. In the event that a member of the Board of Directors has no affiliation, the Issuer or Public Company shall disclose this matter; and |
| h) Pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 (dua) periode; dan | √ | h) Statement of independence of Independent Commissioner in the event that the Independent Commissioner has been appointed more than 2 (two) periods; and |
| i) Perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut; | √ | i) Changes in the composition of the Board of Commissioners and the reasons for the changes. In the event that there is no change in the composition of the members of the Board of Commissioners, this matter shall be disclosed; |
| 11) Dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya; | **88** | 11) In the event that there were changes in the composition of the Board of Commissioners and/or the Board of Directors occurring between the period after year-end until the date the Annual Report submitted, then the last and the previous composition of the Board of Commissioners and/or the Board of Directors shall be stated in the Annual Report; |
| 12) Jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/kontrak) dalam tahun buku; Pengungkapan informasi dapat disajikan dalam bentuk tabel. | **89-91** | 12) Number of employees by gender, position, age, education level, and employment status (permanent/contracted) in the financial year; Disclosure of information can be presented in table form. |
| 13) Nama pemegang saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai: | **N.A** | 13) Names of shareholders and ownership percentage at the end of the fiscal year, including: |
| a) Pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten atau Perusahaan Publik; | **N.A** | a) Shareholders having 5% (five percent) or more shares of Issuer or Public Company; |

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| b) Anggota Direksi dan anggota Dewan Komisaris yang memiliki saham Emiten atau Perusahaan Publik. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki saham, maka diungkapkan mengenai hal tersebut; dan | 99 | b) Members of the Board of Directors and the Board of Commissioners who own shares in Issuers or Public Companies. In the event that all members of the Board of Directors and/or all members of the Board of Commissioners do not own shares, then this matter is disclosed; and |
| c) Kelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5% (lima persen) saham Emiten atau Perusahaan Publik; | N.A | c) Groups of public shareholders, or groups of shareholders, each with less than 5% (five percent) ownership shares of the Issuers or Public Company; |
| 14) Persentase kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku, termasuk informasi mengenai pemegang saham yang terdaftar dalam daftar pemegang saham untuk kepentingan kepemilikan tidak langsung anggota Direksi dan anggota Dewan Komisaris; Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik, maka diungkapkan mengenai hal tersebut. | N.A | 14) The percentage of indirect ownership of the shares of the Issuer or Public Company by members of the Board of Directors and members of the Board of Commissioners at the beginning and end of the financial year, including information on shareholders registered in the shareholder register for the benefit of indirect ownership of members of the Board of Directors and members of the Board of Commissioners; In the event that all members of the Board of Directors and/or all members of the Board of Commissioners do not have indirect ownership of the shares of the Issuer or Public Company, this matter shall be disclosed. |
| 15) Jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: | 99 | 15) Number of shareholders and ownership percentage at the end of the fiscal year, based on: |
| a) Kepemilikan institusi lokal; | 99 | a) Ownership of local institutions; |
| b) Kepemilikan institusi asing; | N.A | b) Ownership of foreign institutions; |
| c) Kepemilikan individu lokal; dan | N.A | c) Ownership of local individual; and |
| d) Kepemilikan individu asing; | N.A | d) Ownership of foreign individual; |
| 16) Informasi mengenai pemegang saham utama dan pengendali Emiten atau Perusahaan Publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan; | 98 | 16) Information on major shareholders and controlling shareholders the Issuers of Public Company, directly or indirectly, and also individual shareholder, presented in the form of scheme or diagram; |
| 17) Nama entitas anak, perusahaan asosiasi, perusahaan ventura bersama dimana Emiten atau Perusahaan Publik memiliki pengendalian bersama entitas (jika ada), beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi entitas anak, perusahaan asosiasi, perusahaan ventura bersama; Untuk entitas anak, ditambahkan informasi mengenai alamat entitas anak tersebut. | 100-104 | 17) Name of subsidiaries, associated companies, joint venture controlled by Issuers or Public Company, with entity, percentage of stock ownership, line of business, total assets and operating status of the Issuers of Public Company (if any); For subsidiaries, include the addresses of the said subsidiaries; |
| 18) Kronologis pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama bursa efek dimana saham Emiten atau Perusahaan Publik dicatatkan, termasuk pemecahan saham (*stock split*), penggabungan saham (*reverse stock*), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada); | 98-99 | 18) Chronology of share listing, number of shares, par value, and bid price from the beginning of listing up to the end of the financial year, and name of Stock Exchange where the Issuers of Public Company shares are listed; |

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| 19) Informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18), yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/imbal hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada); | 104 | 19) Other securities listing information other than securities as referred to in number 18), which have not matured in the financial year at least containing the name of the securities, year of issue, interest rate/yield, maturity date, offering value, and rating of securities (if any); |
| 20) Informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/asosiasi/aliansinya meliputi: | 106-107 | 20) Information on public accounting services (AP) and public accounting firms (KAP) and their networks/associations/allies includes: |
| a) Nama dan alamat; | √ | a) Name and address; |
| b) Periode penugasan; | √ | b) Assignment period |
| c) Informasi jasa audit dan/atau non audit yang diberikan; | √ | c) Information on audit and/or non-audit services provided; |
| d) Biaya jasa (*fee*) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku; dan | √ | d) Audit and/or non-audit fee for each assignment given during the financial year; and |
| e) Dalam hal AP dan KAP beserta jaringan/ asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut; dan Pengungkapan informasi penggunaan jasa AP dan KAP beserta jaringan/asosiasi/aliansinya dapat disajikan dalam bentuk tabel. | √ | e) In the event that AP and KAP and their network/association/alliance, which are appointed do not provide non-audit services, then the information is disclosed; and Disclosure of information on AP and KAP services and their networks/associations/allies can be presented in table form. |
| 21) Nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP. | 104-106 | 21) Name and address of capital market supporting institutions and/or professions other than AP and KAP. |
| **f. Analisis dan Pembahasan Manajemen** Analisis dan pembahasan manajemen memuat analisis dan pembahasan mengenai laporan keuangan dan informasi penting lainnya dengan penekanan pada perubahan material yang terjadi dalam tahun buku, yaitu paling sedikit memuat: | 118-171 | **f. Management Discussion and Analysis** Management Analysis and Discussion Annual should contain discussion and analysis on financial statements and other material information emphasizing material changes that occurred during the year under review, at least including: |
| 1) Tinjauan operasi per segmen usaha sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai: | 120-130 | 1) Operational review per business segment, according to the type of industry of the Issuer or Public Company including: |
| a) Produksi, yang meliputi proses, kapasitas, dan perkembangannya; | √ | a) Production, which includes process, capacity and its development; |
| b) Pendapatan/penjualan; dan | √ | b) Income/sales; and |
| c) Profitabilitas; | √ | c) Profitability; |
| 2) Kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 (dua) tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai: | 131-143 | 2) Comprehensive financial performance analysis which includes a comparison between the financial performance of the last 2 (two) fiscal years, and explanation on the causes and effects of such changes, among others concerning: |
| a) Aset lancar, aset tidak lancar, dan total aset; | √ | a) Current assets, non-current assets, and total assets; |
| b) Liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas; | √ | b) Short term liabilities, long term liabilities, total liabilities; |
| c) Ekuitas; | √ | c) Equities; |
| d) Pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; dan | √ | d) Sales/operating revenues, expenses and profit (loss), other comprehensive revenues, and total comprehensive profit (loss); and |
| e) Arus kas; | √ | e) Cash flows; |
| 3) Kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan; | 144 | 3) The capacity to pay debts by including the computation of relevant ratios; |
| 4) Tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan; | 145 | 4) Accounts receivable collectability of the Issuer or Public Company, including the computation of the relevant ratios; |

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| 5) Struktur modal (*capital structure*) dan kebijakan manajemen atas struktur modal (*capital structure*) tersebut disertai dasar penentuan kebijakan dimaksud; | 146 | 5) Capital structure and management policies concerning capital structure, including the basis for determining the said policy; |
| 6) Bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit memuat: | 147 | 6) Discussion on material ties for the investment of capital goods, including the explanation on at least: |
| a) Tujuan dari ikatan tersebut; | √ | a) The purpose of such ties; |
| b) Sumber dana yang diharapkan untuk memenuhi ikatan tersebut; | √ | b) Source of funds expected to fulfill the said ties; |
| c) Mata uang yang menjadi denominasi; dan | √ | c) Currency of denomination; and |
| d) Langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait; | √ | d) Steps taken by the Issuer of Public Company to protect the position of a related foreign currency against risks; |
| 7) Bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit memuat: | 147 | 7) Discussion on investment of capital goods which was realized in the last fiscal year, at least include: |
| a) Jenis investasi barang modal; | √ | a) Type of investment of capital goods; |
| b) Tujuan investasi barang modal; | √ | b) Objective of the investment of capital goods;and |
| c) Nilai investasi barang modal yang dikeluarkan; | √ | c) Value of the investment of capital goods; |
| 8) Informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada); | 148 | 8) Material Information and facts that occurring after the date of the accountant's report (if any); |
| 9) Prospek usaha dari Emiten atau Perusahaan Publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya; | 156-160 | 9) Information on the prospects of the Issuer or the Company in connection with industry,economy in general, accompanied with supporting quantitative data if there is a reliable data source; |
| 10) Perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai: | 150 | 10) Comparison between target/projection at beginning of year and result (realization), concerning: |
| a) Pendapatan/penjualan; | √ | a) Income/sales; |
| b) Laba (rugi); | √ | b) Profit (loss); |
| c) Struktur modal (*capital structure*); atau | √ | c) Capital structure; or |
| d) Hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik; | √ | d) Others that deemed necessary for the Issuer or Public Company; |
| 11) Target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 (satu) tahun mendatang, mengenai: | 151 | 11) Target/projection at most for the next one year of the Issuer or Public Company, concerning: |
| a) Pendapatan/penjualan; | √ | a) Income/sales; |
| b) Laba (rugi); | √ | b) Profit (loss); |
| c) Struktur modal (*capital structure*); | √ | c) Capital structure; |
| d) kebijakan dividen; atau | √ | d) Dividend policy; or |
| e) Hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik; | √ | e) Or others that deemed necessary for the Issuer or Public Company; |
| 12) Aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar; | 161 | 12) Marketing aspects of the company's products and/or services the Issuer or Public Company, among others marketing strategy and market share; |
| 13) Uraian mengenai dividen selama 2 (dua) tahun buku terakhir, paling sedikit: | 153-154 | 13) Description regarding the dividend policy during the last 2 (two) fiscal years, at least: |
| a) Kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih; | √ | a) Dividend policy, which includes information on the percentage of dividends distributed to net income; |

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| b) Tanggal pembayaran dividen kas dan/ atau tanggal distribusi dividen non kas; | √ | c) The date of the payment of cash dividend and/or date of distribution of non-cash dividend; |
| d) jumlah dividen per saham (kas dan/atau non kas); dan | √ | e) Amount of cash per share (cash and/or non cash); and |
| f) jumlah dividen per tahun yang dibayar; Pengungkapan informasi dapat disajikan dalam bentuk tabel. Dalam hal Emiten atau Perusahaan Publik tidak membagikan dividen dalam 2 (dua) tahun terakhir, maka diungkapkan mengenai hal tersebut. | √ | g) The amount of dividends paid per year; Disclosure of information can be presented in table form. In the event that the Issuer or Public Company does not distribute dividends in the last 2 (two) years, this matter shall be disclosed. |
| 14) Realisasi penggunaan dana hasil penawaran umum, dengan ketentuan: | **155** | 14) Use of proceeds from Public Offerings, under the condition of: |
| a) Dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil penawaran umum secara kumulatif sampai dengan akhir tahun buku; dan | **N.A** | a) During the year under review, on which the Issuer has the obligation to report the realization of the use of proceeds, then the realization of the cumulative use of proceeds until the year end should be disclosed; and |
| b) Dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai laporan realisasi penggunaan dana hasil penawaran umum, maka Emiten menjelaskan perubahan tersebut; | **N.A** | c) In the event that there were changes in the use of proceeds as stipulated in the Regulation of the Financial Services Authority on the Report of the Utilization of Proceeds from Public Offering, then Issuer should explain the said changes; |
| 15) Informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi material, transaksi afiliasi, dan transaksi benturan kepentingan, yang terjadi pada tahun buku, paling sedikit memuat: | **155** | 15) Material information (if any), among others concerning investment, expansion, divestment, acquisition, debt/capital restructuring, transactions with related parties and transactions with conflict of interest that occurred during the year under review, along others include: |
| a) Tanggal, nilai, dan objek transaksi; | √ | a) Transaction date, value and object; |
| b) Nama pihak yang melakukan transaksi; | √ | b) Name of transacting parties; |
| c) Sifat hubungan afiliasi (jika ada); | √ | c) The nature of the affiliate relationship (if any); |
| d) penjelasan mengenai kewajaran transaksi; | √ | d) Description of the fairness of the transaction; and |
| e) Pemenuhan ketentuan terkait; dan | √ | e) Compliance with related rules and regulations; |
| f) Dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf a) sampai dengan huruf e), Emiten atau Perusahaan Publik juga mengungkapkan informasi: | √ | f) In the event that there is an affiliation relationship, in addition to disclosing the information as referred to in letter a) to letter e), the Issuer or Public Company also discloses information: |
| (1) Pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arm's length principle*); dan | **166** | (1) A statement from the Board of Directors that the affiliate transaction has conducted through adequate procedures to ensure that the affiliate transaction is in line with generally accepted business practices, among others, by complying with the arm's length principle; and |

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| (2) Peran Dewan Komisaris dan komite audit dalam melakukan prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum antara lain dilakukan dengan memenuhi prinsip transaksi yang wajar (*arm's length principle*); | 166 | (2) The Board of Commissioners and the audit committee roles in carrying out adequate procedures to ensure that affiliate transactions are carried out in accordance with generally accepted business practices, among others, by complying with the arm's length principle; |
| g) Untuk transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan; Dalam hal transaksi afiliasi atau transaksi material dimaksud telah diungkapkan dalam laporan keuangan tahunan, ditambahkan informasi mengenai rujukan pengungkapan dalam laporan keuangan tahunan tersebut. | 162-167 | g) For affiliate transactions or material transactions which are business activities carried out in order to generate business income and are carried out regularly, repeatedly, and/or continuously, an explanation is added that the affiliate transactions or material transactions are business activities carried out in order to generate business income and are carried out regularly, repeatedly, and/or continuously; In the event that the affiliated transactions or material transactions referred to have been disclosed in the annual financial statements, additional information regarding the disclosure reference in the annual financial statements is added. |
| h) Untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui pemegang saham independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi dan/atau transaksi benturan kepentingan tersebut; | 166-167 | h) For disclosure of affiliate transactions and/or conflict of interest transactions resulting from the implementation of affiliate transactions and/or conflict of interest transactions that have been approved by independent shareholders, additional information regarding the date of the GMS which approved the affiliated transactions and/or conflict of interest transactions is added; |
| i) Dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut; | 162-167 | i) In the event that there is no affiliate transaction and/or conflict of interest transaction, then this matter shall be disclosed; |
| 16) Perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada); dan | 168 | 16) Changes in regulation which have a significant effect on the Issuer or Public Company and impacts on the company (if any); and |
| 17) Perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada). | 168 | 17) Changes in the accounting policy, rationale and impact on the financial statement (if any); |
| **g. Tata Kelola Emiten atau Perusahaan Publik** Tata kelola Emiten atau Perusahaan Publik paling sedikit memuat uraian singkat mengenai: | 196-371 | **g. Corporate Governance of the Issuer or Public Company** Corporate Governance of the Issuer or Public Company contains at least: |
| 1) RUPS, paling sedikit memuat: | 222-238 | 1) GMS, at least contains: |
| a) Informasi mengenai keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku meliputi: | 227-238 | a) Information on the resolution from the AGM of the previous 1 (one) year, covering: |
| (1) Keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan | √ | (1) Resolutions of the GMS in the financial year and 1 (one) year before the financial year are realized in the financial year; and |

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| (2) Keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan; | √ | (2) Resolutions of the GMS for the financial year and 1 (one) year prior to the financial year that have not been realized and the reasons for not realizing them; |
| b) Dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut; | N.A | b) In the event that the Issuer or Public Company uses an independent party in GMS to calculate the votes, then this matter shall be disclosed; |
| 2) Direksi, paling sedikit memuat: | 252-259 | 2) Board of Directors, at least contains: |
| a) Tugas dan tanggung jawab masing-masing anggota Direksi; | √ | a) Duties and responsibilities of each member of the Board of Directors; |
| Informasi mengenai tugas dan tanggung jawab masing-masing anggota Direksi diuraikan dan dapat disajikan dalam bentuk tabel. | √ | Information regarding the duties and responsibilities of each member of the Board of Directors is described and can be presented in table. |
| b) Pernyataan bahwa Direksi memiliki pedoman atau piagam (*charter*) Direksi; | √ | b) Statement that the Board of Directors has already have board manual or charter; |
| c) Kebijakan dan pelaksanaan frekuensi rapat Direksi, rapat Direksi bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS; | √ | c) Policies and frequency of Board of Directors meetings, joint meetings of the Board of Directors with the Board of Commissioners, and the attendance of members of the Board of Directors in the meeting including attendance at the GMS; |
| Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel. | 275, 279 | Information on the attendance of members of the Board of Directors at the meeting of the Board of Directors, joint meeting of the Board of Directors with the Board of Commissioners, or the GMS can be presented in table. |
| d) Pelatihan dan/atau peningkatan kompetensi anggota Direksi: | 114-115 | d) Training and/or competency of members of the Board of Directors: |
| (1) Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan | 259 | (1) Policies related to training and/or the competence improvement of members of the Board of Directors, including an orientation program for newly appointed members of the Board of Directors (if any); and |
| (2) Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada); | 114-115 | (2) Training and/or competency improvement attended by members of the Board of Directors in the financial year (if any); |
| e) Penilaian terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat: | √ | e) The Board of Directors' assessment of the committees' performance that support the implementation of the Board of Directors' duties for the financial year shall at least contain: |
| (1) Prosedur penilaian kinerja; dan | √ | (1) Performance appraisal procedures; and |
| (2) Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan | √ | (2) The criteria used such as performance achievements during the financial year, competence and attendance at meetings; and |
| f) Dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut. | √ | f) In the event that the Issuer or Public Company does not have a committee that supports the implementation of the duties of the Board of Directors, then this shall be disclosed. |
| 3) Dewan Komisaris, paling sedikit memuat: | 239-251 | 3) The Board of Commissioners, cover: |
| a) Tugas dan tanggung jawab Dewan Komisaris; | √ | a) Dduties and responsibilities of the Board of Commissioners; |
| b) Pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (*charter*) Dewan Komisaris; | √ | b) Statement that the Board of Commissioner has already have the board manual or charter; |

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| c) Kebijakan dan pelaksanaan frekuensi rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut termasuk kehadiran dalam RUPS; | √ | c) Policies and the frequency of the Board of Commissioners meetings, joint meetings of the Board of Commissioners with the Board of Directors and the attendance of members of the Board of Commissioners at the meeting including attendance at the GMS; |
| Informasi tingkat kehadiran anggota Dewan Komisaris dalam rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi, atau RUPS dapat disajikan dalam bentuk tabel. | √ | Information on the attendance of members of the Board of Commissioners at the meeting of the Board of Commissioners, the meeting of the Board of Commissioners with the Board of Directors, or the GMS can be presented in table. |
| d) Pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris: | 248 | d) Training and/or competency improvement of members of the Board of Commissioners: |
| (1) Kebijakan pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris, termasuk program orientasi bagi anggota Dewan Komisaris yang baru diangkat (jika ada); dan | √ | (1) Policies on training and/or the competency improvement of members of the Board of Commissioners, including orientation programs for newly appointed members of the Board of Commissioners (if any); and |
| (2) Pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Dewan Komisaris dalam tahun buku (jika ada); | √ | (2) Training and/or competency improvement attended by members of the Board of Commissioners in the financial year (if any); |
| e) Penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris, paling sedikit memuat: | 260-269 | e) Performance appraisal of the Board of Directors and the Board of Commissioners as well as each member of the Board of Directors and the Board of Commissioners, at least contain: |
| (1) Prosedur pelaksanaan penilaian kinerja; | √ | (1) Procedure for the implementation of performance assessment; |
| (2) Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan | √ | (2) The criteria used such as performance achievements during the financial year, competence and attendance at meetings; and |
| (3) Pihak yang melakukan penilaian; dan | √ | (3) Assessor; |
| f) Penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi: | 293 | f) The Board of Commissioners' assessment of the Committees' performance that support the implementation of the duties of the Board of Commissioners in the financial year includes: |
| (1) Prosedur penilaian kinerja; dan | √ | (1) Performance appraisal procedures; and |
| (2) Kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; | √ | (2) The criteria used such as performance achievements during the financial year, competence and attendance at meetings; |
| 4) Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat: | 303-305 | 4) The nomination and remuneration of the Board of Directors and the Board of Commissioners shall at least contain: |
| a) Prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan | √ | a) Nomination procedure, including a brief description of the policies and process for nomination of members of the Board of Directors and/or members of the Board of Commissioners; and |
| b) Prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain: | √ | b) Procedures and implementation of remuneration for the Board of Directors and the Board of Commissioners, including: |

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| (1) Prosedur penetapan remunerasi Direksi dan Dewan Komisaris; | √ | (1) The procedure for determining the remuneration of the Board of Directors and the Board of Commissioners; |
| (2) Struktur remunerasi Direksi dan Dewan Komisaris seperti, gaji, tunjangan, tantiem/bonus dan lainnya; dan | √ | (2) The remuneration structure of the Board of Directors and the Board of Commissioners such as salary, allowances, tantiem/bonus and others; and |
| (3) besarnya remunerasi masing-masing anggota Direksi dan anggota Dewan Komisaris; Pengungkapan informasi dapat disajikan dalam bentuk tabel. | √ | (3) The amount of remuneration for each member of the Board of Directors and member of the Board of Commissioners; Disclosure of information can be presented in table. |
| 5) Dewan pengawas syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar, paling sedikit memuat: | N.A | 5) Sharia Supervisory Board, for Issuer or Public Company that conduct business based on sharia law, as stipulated in the articles of association, at least containing: |
| a) Nama; | - | a) Name; |
| b) Dasar hukum pengangkatan dewan pengawas syariah; | - | b) Legal basis of appointment of Sharia Supervisory Board |
| c) Periode penugasan dewan pengawas syariah; | - | c) Term of office of Sharia Supervisory Board |
| d) Tugas dan tanggung jawab dewan pengawas syariah; dan | - | d) Duty and responsibility of Sharia Supervisory Board; and |
| e) Frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan prinsip syariah di pasar modal terhadap Emiten atau Perusahaan Publik; | - | e) Frequency and procedure in providing advice and suggestion, as well as the compliance of Sharia Principles of the Issuer or Public Company in the Capital Market; |
| 6) Komite audit, paling sedikit memuat: | 286-293 | 6) Audit Committee, among others covering: |
| a) Nama dan jabatannya dalam keanggotaan komite; | √ | a) Name and position in the committee; |
| b) Usia; | √ | b) Age; |
| c) Kewarganegaraan; | √ | c) Citizenship; |
| d) Riwayat pendidikan; | √ | d) Education background; |
| e) Riwayat jabatan, meliputi informasi: | √ | e) History of position; including: |
| (1) Dasar hukum penunjukan sebagai anggota komite; | √ | (1) Legal basis for the appointment as member of the committee; |
| (2) Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan | √ | (2) Dual position, as a member of Board of Commissioners, member of Board of Directors, and/or member of committee, and other position (if any); and |
| (3) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (3) Working experience and period in and outside the Issuer or Public Company; |
| f) Periode dan masa jabatan anggota komite audit; | √ | f) Period and terms of office of the member of Audit Committee; |
| g) Pernyataan independensi komite audit; | √ | g) Statement of independence of the Audit Committee; |
| h) Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); | 114-115 | h) Training and competency development participated in during the book year. |
| i) Kebijakan dan pelaksanaan frekuensi rapat komite audit dan tingkat kehadiran anggota komite audit dalam rapat tersebut; dan | √ | i) Policies and implementation of the frequency of meeting of the Audit Committee and attendance of member of Audit Committee; and |

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| j) Pelaksanaan kegiatan komite audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (charter) komite audit; | √ | j) The activities of the Audit Committee in the year under review, in accordance with the Audit Committee Charter; |
| 7) Komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat: | 294-297 | 7) Committee or remuneration and nomination functions of Issuer or Public Company at least contains; |
| a) Nama dan jabatannya dalam keanggotaan komite; | √ | a) Name and position in the committee; |
| b) Usia; | √ | b) Age; |
| c) Kewarganegaraan; | √ | c) Citizenship; |
| d) Riwayat pendidikan; | √ | d) Education background; |
| e) Riwayat jabatan, meliputi informasi: | √ | e) History of position; including: |
| (1) Dasar hukum penunjukan sebagai anggota komite; | √ | (1) Legal basis for the appointment as member of the committee; |
| (2) Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan | √ | (2) Dual position, as a member of Board of Commissioners, member of Board of Directors, and/or member of committee, and other position (if any); and |
| (3) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (3) Working experience and period in and outside the Issuer or Public Company; |
| f) Periode dan masa jabatan anggota komite; | √ | f) Period and terms of office of the member of Audit Committee; |
| g) Pernyataan independensi komite; | √ | g) Statement of independence of the Committee; |
| h) Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); | √ | h) Training and/or competency development participated in during the book year |
| i) Uraian tugas dan tanggung jawab; | √ | i) Description of duty and responsibility; |
| j) Pernyataan bahwa telah memiliki pedoman atau piagam (*charter*) komite; | √ | j) The statement that the Committee has already had the Charter; |
| k) Kebijakan dan pelaksanaan frekuensi rapat dan tingkat kehadiran anggota dalam rapat tersebut; | √ | k) Policies and frequency of meeting of the committee, and attendance of each member of the committee in the said meetings; |
| l) Uraian singkat pelaksanaan kegiatan pada tahun buku; dan | √ | l) Brief description on the activities of the committee; |
| m) Dalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf i) sampai dengan huruf l) dan mengungkapkan: | N.A | m) In the event that nomination and remuneration committee is not formed, the Issuer or Public Company is sufficient to disclose the information as referred to in letter i) to letter l) and disclose: |
| (1) Alasan tidak dibentuknya komite; dan | N.A | (1) The reason why does not form the committee |
| (2) Pihak yang melaksanakan fungsi nominasi dan remunerasi; | N.A | (2) The party who carries out the nomination and remuneration function; |
| 8) Komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi (jika ada) dan/atau komite yang mendukung fungsi dan tugas Dewan Komisaris, paling sedikit memuat: | 298-302 | 8) Other committees owned by the Issuer or Public Company in order to support the functions and duties of the Board of Directors (if any) and/or committees that support the functions and duties of the Board of Commissioners, at least contains; |
| a) Nama dan jabatannya dalam keanggotaan komite; | √ | a) Name and position in the committee; |
| b) Usia; | √ | b) Age; |
| c) Kewarganegaraan; | √ | c) Citizenship; |
| d) Riwayat pendidikan; | √ | d) Education background; |

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| e) Riwayat jabatan, meliputi informasi: | √ | e) History of position; including: |
| (1) Dasar hukum penunjukan sebagai anggota komite; | √ | (1) Legal basis for the appointment as member of the committee; |
| (2) Rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan | √ | (2) Dual position, as a member of Board of Commissioners, member of Board of Directors, and/or member of committee, and other position (if any); and |
| (3) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (3) Working experience and period in and outside the Issuer or Public Company; |
| f) Periode dan masa jabatan anggota komite; | √ | f) Period and terms of office of the member of Audit Committee; |
| g) Pernyataan independensi komite; | √ | g) Statement of independence of the Committee; |
| h) Pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); dan | √ | h) Training and/or Competency Development participated in during the book year; |
| i) Uraian tugas dan tanggung jawab; | √ | i) Description of duty and responsibility; |
| j) Pernyataan bahwa telah memiliki pedoman atau piagam (charter) komite; | √ | j) The statement that the Committee has already had the Charter; |
| k) Kebijakan dan pelaksanaan frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut; dan | √ | k) Policies and frequency of meeting of the committee, and attendance of each member of the committee in the said meetings; |
| l) Uraian singkat pelaksanaan kegiatan komite pada tahun buku; | √ | l) Brief description on the activities of the committee; |
| 9) Sekretaris perusahaan, paling sedikit memuat: | 306-311 | 9) Corporate Secretary, including: |
| a) Nama; | √ | a) Name; |
| b) Domisili; | √ | b) Domicile; |
| c) Riwayat jabatan, meliputi: | √ | c) History of position, including: |
| (1) Dasar hukum penunjukan sebagai sekretaris perusahaan; dan | √ | (1) Legal basis for the appointment as Corporate Secretary; and |
| (2) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (2) Working experience and period in and outside the Issuer or Public Company; |
| d) Riwayat pendidikan; | √ | d) Education background; |
| e) Pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; dan | √ | e) Training and competency development participated in during the book year |
| f) Uraian singkat pelaksanaan tugas sekretaris perusahaan pada tahun buku; | √ | f) Brief description on the implementation of duties of the Corporate Secretary in the year under review; |
| 10) Unit audit internal, paling sedikit memuat: | 312-316 | 10) Internal Audit Unit, among others including: |
| a) Nama kepala unit audit internal; | √ | a) Name of Head of Internal Audit Unit; |
| b) Riwayat jabatan, meliputi: | √ | b) History of position, including: |
| (1) Dasar hukum penunjukan sebagai kepala unit audit internal; dan | √ | (1) Legal basis for the appointment as Head of Internal Audit Unit; and |
| (2) Pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; | √ | (2) Working experience and period in and outside the Issuer or Public Company; |
| c) Kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada); | √ | c) Qualification or certification as internal auditor (if any); |
| d) Pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; | √ | d) Traning and/or Competency Development participated in during the book year |
| e) Struktur dan kedudukan unit audit internal; | √ | e) Structure and position of Internal Audit Unit; |
| f) Uraian tugas dan tanggung jawab; | √ | f) Description of duties and responsibilities; |

| Keterangan | Halaman Page | Description |
|---|---|---|
| g) Pernyataan bahwa telah memiliki pedoman atau piagam (*charter*) unit audit internal; dan | √ | g) Statement that the Internal Audit Unit has already have Internal Audit Unit charter; and |
| h) Uraian singkat pelaksanaan tugas unit audit internal pada tahun buku termasuk kebijakan dan pelaksanaan frekuensi rapat dengan Direksi, Dewan Komisaris, dan/atau komite audit; | √ | h) Brief description of the duties implementation of the internal audit unit in the financial year including the policy and implementation of the frequency of meetings with the Board of Directors, Board of Commissioners, and/or audit committee; |
| 11) Uraian mengenai sistem pengendalian intern (*internal control*) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat: | 336-338 | 11) Description on internal control system adopted by the Issuer or Public Company, at least covering: |
| a) Pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya; | √ | a) Financial and operational control, and compliance to the other prevailing rules; and |
| b) Tinjauan atas efektivitas sistem pengendalian intern; dan | √ | b) Review on the effectiveness of internal control systems; |
| c) Pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian intern; | √ | c) Statement of the Board of Directors and/or Board of Commissioners on the adequacy of the internal control system; |
| 12) Sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat: | 321-335 | 12) Risk management system implemented by the company, at least includes: |
| a) Gambaran umum mengenai sistem manajemen risiko Emiten atau Perusahaan Publik; | √ | a) General description about the company's risk management system the Issuer or Public Company; |
| b) Jenis risiko dan cara pengelolaannya; | √ | b) Types of risk and the management; and |
| c) Tinjauan atas efektivitas sistem manajemen risiko Emiten atau Perusahaan Publik; dan | √ | c) Review the effectiveness of the risk management system applied by the Issuer or Public Company; and |
| d) Pernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko; | √ | d) Statement of the Board of Directors and/or the Board of Commissioners or the audit committee on the adequacy of the risk management system; |
| 13) Perkara hukum yang berdampak material yang dihadapi oleh Emiten atau Perusahaan Publik, entitas anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), paling sedikit memuat: | 339-341 | 13) Legal cases that have a material impact faced by Issuers or Public Companies, subsidiaries, members of the Board of Directors and members of the Board of Commissioners (if any), at least contain: |
| a) Pokok perkara/gugatan; | √ | a) Substance of the case/claim; |
| b) Status penyelesaian perkara/gugatan; dan | √ | b) Status of settlement of case/claim; and |
| c) Pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik; | √ | c) Potential impacts on the condition of the Issuer or Public Company; |
| 14) Informasi tentang sanksi administratif/ sanksi yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan anggota Direksi, oleh Otoritas Jasa Keuangan dan otoritas lainnya pada tahun buku (jika ada); | 362 | 14) Information about administrative sanctions imposed to Issuer or Public Company, members of the Board of Commissioners and the Board of Directors, by the Capital Market Authority and other authorities during the last fiscal year (if any); |
| 15) Informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi: | 343-362 | 15) Information about codes of conduct of the Issuer or Public Company, includes: |
| a) Pokok-pokok kode etik; | √ | a) Key points of the code of conduct; |
| b) Bentuk sosialisasi kode etik dan upaya penegakannya; dan | √ | b) Socialization of the code of conduct and enforcement; and |
| c) Pernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan Emiten atau Perusahaan Publik; | √ | c) Statement that the code of conduct is applicable for the Board of Commissioners, the Board of Directors, and employees of the Issuer of Public Company; |

| Keterangan | Halaman Page | Description |
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| 16) Uraian singkat mengenai kebijakan pemberian kompensasi jangka panjang berbasis kinerja kepada manajemen dan/ atau karyawan yang dimiliki oleh Emiten atau Perusahaan Publik (jika ada), antara lain berupa program kepemilikan saham oleh manajemen (*management stock ownership program*/MSOP) dan/ atau program kepemilikan saham oleh karyawan (*employee stock ownership* program/ESOP); Dalam hal pemberian kompensasi berupa program kepemilikan saham oleh manajemen (*management stock ownership program*/MSOP) dan/atau program kepemilikan saham oleh karyawan (*employee stock ownership program*/ESOP), informasi yang diungkapkan paling sedikit memuat: | 99 | 16) A brief description of the policy for providing long-term performance-based compensation to management and/or employees owned by the Issuer or Public Company (if any), including the management stock ownership program (ESOP) and/or program employee stock ownership (ESOP); In terms of providing compensation in the form of a management stock ownership program (ESOP) and/or employee stock ownership program (ESOP), the information disclosed must at least contain: |
| a) Jumlah saham dan/atau opsi; | - | a) Number of share and/or option; |
| b) Jangka waktu pelaksanaan; | - | b) Period; |
| c) Persyaratan karyawan dan/atau manajemen yang berhak; dan | - | c) The requirement for eligible employee and/or management; and |
| d) Harga pelaksanaan atau penentuan harga pelaksanaan; | - | d) Exercised price; |
| 17) Uraian singkat mengenai kebijakan pengungkapan informasi mengenai: | 98-99 | 17) A brief description of the information disclosure policy regarding: |
| a) Kepemilikan saham anggota Direksi dan anggota Dewan Komisaris paling lambat 3 (tiga) hari kerja setelah terjadinya kepemilikan atau setiap perubahan kepemilikan atas saham Perusahaan Terbuka; dan | - | a) Share ownership of members of the Board of Directors and members of the Board of Commissioners no later than 3 (three) working days after the occurrence of ownership or any change in ownership of shares of a Public Company; and |
| b) Pelaksanaan atas kebijakan dimaksud; | - | b) Implementation of that policy; |
| 18) Uraian mengenai sistem pelaporan pelanggaran (*whistleblowing system*) di Emiten atau Perusahaan Publik, paling sedikit memuat: | 365-371 | 18) A description of the whistleblowing system in the Issuer or Public Company, at least contains; |
| a) Cara penyampaian laporan pelanggaran; | √ | a) Mechanism for violation reporting; |
| b) Perlindungan bagi pelapor; | √ | b) Protection for the whistleblower; |
| c) Penanganan pengaduan; | √ | c) Handling of violation reports; |
| d) Pihak yang mengelola pengaduan; dan | √ | d) Unit responsible for handling of violation report; and |
| e) Hasil dari penanganan pengaduan, paling sedikit: | 367 | e) Results from violation report handling, at least includes: |
| (1) Jumlah pengaduan yang masuk dan diproses dalam tahun buku; dan | - | (1) Number of complaints received and processed during the fiscal year; and |
| (2) Tindak lanjut pengaduan; | - | (2) Follow up of complaints; |
| Dalam hal Emiten atau Perusahaan Publik tidak memiliki sistem pelaporan pelanggaran (*whistleblowing system*), maka diungkapkan mengenai hal tersebut. | - | In the event that the Issuer or Public Company does not have a whistleblowing system, it is disclosed regarding this matter |
| 19) Uraian mengenai kebijakan anti korupsi Emiten atau Perusahaan Publik, paling sedikit memuat: | 357-362 | 19) A description of the anti-corruption policy of the Issuer or Public Company, at least contains; |
| a) Program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (kickbacks), fraud, suap dan/ atau gratifikasi dalam Emiten atau Perusahaan Publik; dan | √ | a) Programs and procedures implemented in overcoming corrupt practices, kickbacks, fraud, bribery and/ or gratuities in Issuers or Public Companies; and |

| Keterangan | Halaman Page | Description |
|---|---|---|
| b) Pelatihan/sosialisasi anti korupsi kepada karyawan Emiten atau Perusahaan Publik; Dalam hal Emiten atau Perusahaan Publik tidak memiliki kebijakan anti korupsi, maka dijelaskan alasan tidak dimilikinya kebijakan dimaksud. | √ | b) Anti-corruption training/socialization to employees of Issuers or Public Companies; In the event that the Issuer or Public Company does not have an anti-corruption policy, the reasons for not having the said policy are explained. |
| 20) Penerapan atas pedoman tata kelola Perusahaan Terbuka bagi Emiten yang menerbitkan efek bersifat ekuitas atau Perusahaan Publik, meliputi: | 199-200 | 20) Implementation of the Guidelines of Corporate Governance for Public Companies for Issuer issuing Equity-based Securities or Public Company, including: |
| a) Pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau | √ | a) Statement regarding the recommendation that has been implemented; and/or |
| b) Penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada). | √ | b) Description of recommendation that has not been implemented, along with the reason and alternatives of implementation (if any); |
| Pengungkapan informasi dapat disajikan dalam bentuk tabel. | √ | Disclosure of information can be presented in table. |
| i. **Laporan Keuangan Tahunan yang Telah Diaudit**<br>Laporan keuangan tahunan yang dimuat dalam Laporan Tahunan disusun sesuai dengan standar akuntansi keuangan di Indonesia dan telah diaudit oleh akuntan publik yang terdaftar di Otoritas Jasa Keuangan. Laporan keuangan tahunan dimaksud memuat pernyataan mengenai pertanggungjawaban atas laporan keuangan sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai tanggung jawab Direksi atas laporan keuangan atau peraturan perundang-undangan di sektor pasar modal yang mengatur mengenai laporan berkala perusahaan efek dalam hal Emiten merupakan perusahaan efek. | 442-573 | i. **Audited Financial Statements**<br>The annual financial statements contained in the Annual Report are prepared in accordance with financial accounting standards in Indonesia and have been audited by a public accountant registered with the Financial Services Authority. The said annual financial report contains a statement regarding the accountability for financial statements as regulated in the Financial Services Authority Regulation regarding the Board of Directors' responsibility for financial reports or the laws and regulations in the capital market sector which regulates the periodic reports of securities companies in the event that the Issuer is a securities company. |
| j. **Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan**<br>Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan disusun sesuai dengan format Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan sebagaimana tercantum dalam Lampiran I yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini. | 64-65 | j. **Letter of Statement of the Board of Directors and the Board of Commissioners regarding the Responsibility for Annual Reporting**<br>Letter of statement of the Board of Directors and the Board of Commissioners regarding the responsibility for Annual Reporting should be prepared according to the format of letter of statement of member of Board of Directors and the Board of Commissioners regarding the responsibility for Annual Reporting as attached in the Attachment, which is an integral part of this Circulation Letter of the Financial Services Authority. |



08

# Laporan Keuangan Konsolidasian

Consolidated Financial Report


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NINDYA

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ASEAN INDONESIA 2023

BUMN UNTUK INDONESIA

NINDYA

Member of Bakrieland



# 2022

# PT NINDYA KARYA DAN ENTITAS ANAK

## Laporan Keuangan Konsolidasian
## Untuk Tahun-tahun yang Berakhir Pada Tanggal 31 Desember 2022 dan 2021

## *Consolidated Financial Statements For The Years Ended December 31, 2022 and 2021*

**PT NINDYA KARYA**
**DAN ENTITAS ANAK**

***PT NINDYA KARYA***
***AND SUBSIDIARIES***

| **Daftar Isi** | **Halaman/ *Page*** | ***Table of Contents*** |
|---|---|---|
| **Surat Pernyataan Direksi** | | ***Directors Statement Letter*** |
| **Laporan Auditor Independen** | | ***Independent Auditor's Report*** |
| **Laporan Keuangan Konsolidasian Untuk Tahun-tahun yang Berakhir Pada Tanggal 31 Desember 2022 dan 2021** | | ***Consolidated Financial Statements For The Years Ended December 31, 2022 and 2021*** |
| Laporan Posisi Keuangan Konsolidasian | 1 | *Consolidated Statements of Financial Position* |
| Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian | 3 | *Consolidated Statements of Profit or Loss and Other Comprehensive Income* |
| Laporan Perubahan Ekuitas Konsolidasian | 4 | *Consolidated Statements of Changes in Equity* |
| Laporan Arus Kas Konsolidasian | 5 | *Consolidated Statements of Cash Flows* |
| Catatan Atas Laporan Keuangan Konsolidasian | 6 | *Notes to the Consolidated Financial Statements* |

PT NINDYA KARYA
▪ GENERAL CONTRACTOR ▪ EPC ▪ INVESTMENT

NINDYA
Member of Danareksa

**PERNYATAAN DIREKSI**
**TENTANG**
**TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN**
**UNTUK TAHUN-TAHUN YANG BERAKHIR 31 DESEMBER 2022 DAN 2021**
**PT NINDYA KARYA DAN ENTITAS ANAK**

***BOARD OF DIRECTOR'S STATEMENT LETTER***
***RELATING TO***
***RESPONSIBILITY ON THE CONSOLIDATED FINANCIAL STATEMENTS***
***FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021***
***PT NINDYA KARYA AND SUBSIDIARY***

Kami yang bertanda tangan dibawah ini / *We, the undersigned:*

1. Nama/*Name* : **Haedar A. Karim**
   Alamat Kantor/*Office Address* : Jalan Letjend. Haryono MT Kav. 22, Jakarta Timur
   Alamat Domisili sesuai KTP/ *Domicile as stated in ID Card* : Pondok Hijau Permai Blok B2/15, RT 001/025, Kelurahan Pengasinan, Kecamatan Rawalumbu, Kota Bekasi
   Jabatan/*Title* : **Direktur Utama/*President Director***

2. Nama/*Name* : **Sri Haryanto**
   Alamat Kantor/*Office Address* : Jalan Letjend. Haryono MT Kav. 22, Jakarta Timur
   Alamat Domisili sesuai KTP/ *Domicile as stated in ID Card* : KP Tengah No. 41 RT/RW 007/001 Kel. Tengah, Kec. Kramat Jati, Kota Jakarta Timur
   Jabatan/*Title* : **Direktur Keuangan, Sumber Daya Manusia & Manajemen Risiko/*Director of Finance, Human Resources & Risk Management***

Menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian;
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. Semua informasi dalam laporan keuangan konsolidasian telah dimuat secara lengkap dan benar;
4. Laporan keuangan konsolidasian tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
5. Kami bertanggung jawab atas sistem pengendalian intern dalam Perusahaan dan entitas anak.

Demikian pernyataan ini dibuat dengan sebenarnya.

*State that:*

1. *We are responsible for the preparation and presentation of the consolidated financial statements;*
2. *The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. *All information contained in the consolidated financial statements is complete and correct;*
4. *The consolidated financial statements do not contain misleading material information or facts, and do not omit information or facts;*
5. *We are responsible for the Company's internal control system within the company and its subsidiary.*

*This statement letter has been made truthfully.*

**Jakarta, 14 Februari 2023 / *Jakarta, February 14, 2023***

| Direktur Utama/ *President Director* | Direktur Keuangan, SDM & Manajemen Risiko/ *Director of Finance, HR & Risk Management* |
|---|---|
| **HAEDAR A. KARIM** | **SRI HARYANTO** |

*Toward The Excellent*

Kantor Pusat : Jl. Letjend. Haryono MT Kav. 22, Jakarta 13630 | Phone: (021) 8093276 | Email: nindyakarya@nindyakarya.co.id | Website: www.nindyakarya.co.id

RSM

# Amir Abadi Jusuf, Aryanto, Mawar & Rekan

Amir Abadi Jusuf, Aryanto, Mawar & Rekan
Registered Public Accountants

RSM Indonesia
Plaza ASIA, Level 10
Jl. Jend. Sudirman Kav. 59
Jakarta 12190 Indonesia

T +62 215140 1340
F +62 215140 1350

www.rsm.id

**Nomor/*Number* : 00126/2.1030/AU.1/03/0181-5/1/II/2023**

## Laporan Auditor Independen/ *Independent Auditor's Report*

Pemegang Saham, Dewan Komisaris dan Direksi/
*The Shareholders, Board of Commissioners, and Directors*

**PT Nindya Karya**

### Laporan Audit atas Laporan Keuangan Konsolidasian

**Opini**

Kami telah mengaudit laporan keuangan konsolidasian PT Nindya Karya dan Entitas Anaknya ("Grup"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2022, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk ikhtisar kebijakan akuntansi signifikan.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2022, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

**Basis Opini**

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya

### *Report on the Audit of the Consolidated Financial Statements*

***Opinion***

*We have audited the consolidated financial statements of PT Nindya Karya and its Subsidiaries ("the Group"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.*

*In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2022, and its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Indonesian Financial Accounting Standards.*

***Basis for Opinion***

*We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Indonesia, and we have*

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berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

*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.*

**Informasi lain**
Manajemen bertanggung jawab atas informasi lain. Informasi lain yang diperoleh pada tanggal laporan auditor ini adalah informasi yang tercantum dalam laporan tahunan, tetapi tidak termasuk laporan keuangan dan laporan auditor kami di dalamnya.

***Other information***
*Management is responsible for the other information. The other information obtained at the date of this auditor's report comprises the information included in the annual report, but does not include the financial statements and, our auditor's report thereon.*

Opini kami atas laporan keuangan tidak mencakup informasi lain, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

*Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.*

Sehubungan dengan audit kami atas laporan keuangan, tanggung jawab kami adalah untuk membaca informasi lain dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

*In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated.*

Jika, berdasarkan pekerjaan yang telah kami laksanakan atas informasi lain yang kami peroleh sebelum tanggal laporan auditor ini, kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material dalam informasi lain tersebut, kami diharuskan untuk melaporkan fakta tersebut. Kami tidak melaporkan apapun terkait hal tersebut.

*If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.*

**Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan Konsolidasian**
Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan konsolidasian yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

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

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

*In preparing the consolidated financial statements, management is responsible for assessing the 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.*

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

*Those charged with governance are responsible for overseeing the Group financial reporting process.*

**Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian**
Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

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

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

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

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*
- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Grup.
- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group internal control.*
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- 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
- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group ability to continue*

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kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.

*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.*

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.
- Memeroleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis Grup untuk menyatakan opini atas laporan keuangan. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

- *Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*
- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.*

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.*

**Laporan Kepatuhan terhadap Peraturan Perundang-Undangan dan Pengendalian Internal**
Kami juga melakukan pengujian atas kepatuhan Entitas Induk terhadap peraturan perundang-undangan tertentu dan pengendalian internal. Kepatuhan terhadap peraturan perundang-undangan tertentu dan pengendalian internal adalah tanggung jawab manajemen. Tanggung jawab kami terletak pada pernyataan kesimpulan atas kepatuhan terhadap peraturan perundang-undangan dan pengendalian internal berdasarkan audit kami. Pengujian atas kepatuhan terhadap peraturan perundang-undangan tertentu dan pengendalian internal tersebut kami laksanakan berdasarkan Standar Pemeriksaan Keuangan Negara yang diterbitkan Badan Pemeriksa Keuangan Republik Indonesia dan Pernyataan Standar Audit No. 62 (Seksi 801) yang ditetapkan oleh Institut Akuntan Publik Indonesia.

***Report on the Compliance to Regulations and Internal Control***
*We also have tested on the Parent Entity compliance with certain regulations and internal controls. The compliance with certain regulations and internal controls are the responsibility of the management. Our responsibility is to express a conclusion on the compliance with certain regulations and internal controls based on our audit. Testing of the compliance with certain regulations and internal controls that we performed were in accordance with State Financial Auditing Standards established by the Supreme Audit Board of the Republic of Indonesia and Statement of Standards on Auditing No. 62 (Section 801) established by the Indonesian Institute of Certified Public Accountants.*

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Laporan kepatuhan terhadap peraturan perundang-undangan dan pengendalian intern disampaikan secara terpisah kepada manajemen, masing-masing dalam laporan kami nomor R/040.AAT/bna/2023 dan R/041.AAT/bna/2023.

*The reports of compliance to laws and regulations and internal controls, are submitted separately to the management, in our reports number R/040.AAT/bna/2023 and R/041.AAT/bna/2023 respectively.*

**Amir Abadi Jusuf, Aryanto, Mawar & Rekan**

***Benny Andria***
Nomor Izin Akuntan Publik: AP.0181/
*Public Accountant License Number: AP.0181*

Jakarta, 14 Februari 2023/*February 14, 2023*

**PT NINDYA KARYA**
**DAN ENTITAS ANAK**
**LAPORAN POSISI KEUANGAN**
**KONSOLIDASIAN**
Pada Tanggal 31 Desember 2022 dan 2021
(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

***PT NINDYA KARYA***
***AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF***
***FINANCIAL POSITION***
*As of December 31, 2022 and 2021*
*(Expressed in Full of Rupiah, Unless Otherwise Stated)*

| | Catatan/ *Notes* | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|---|
| **ASET** | | | | ***ASSETS*** |
| **ASET LANCAR** | | | | ***CURRENT ASSETS*** |
| Kas dan Setara Kas | 4, 41 | 569,408,597,087 | 435,623,369,346 | *Cash and Cash Equivalents* |
| Investasi Jangka Pendek | 5 | 200,000,000,000 | 200,000,000,000 | *Short-Term Investments* |
| Piutang Usaha - Bersih | 6 | | | *Accounts Receivable - Net* |
| Pihak Berelasi | 41 | 56,522,168,595 | 58,428,320,908 | *Related Parties* |
| Pihak Ketiga | | 26,325,516,762 | 64,142,606,525 | *Third Parties* |
| Piutang Retensi - Bersih | 7 | | | *Retention Receivables - Net* |
| Pihak Berelasi | 41 | 29,405,079,787 | 43,766,530,620 | *Related Parties* |
| Pihak Ketiga | | 78,903,504,590 | 119,255,619,083 | *Third Parties* |
| Piutang Ventura Bersama - Bersih | 8 | 406,847,772,707 | 251,105,754,456 | *Joint Ventures Receivables* |
| Piutang Lain-lain | 9 | | | *Other Current Receivables - Net* |
| Pihak Berelasi | 41 | 14,332,428,380 | 12,842,886,561 | *Related Parties* |
| Pihak Ketiga | | 114,732,593 | 517,094,527 | *Third Parties* |
| Tagihan Bruto Pemberi Kerja - Bersih | 10 | | | *Gross Amount Due From Customers - Net* |
| Pihak Berelasi | 41 | 669,917,701,701 | 620,724,288,193 | *Related Parties* |
| Pihak Ketiga | | 725,714,712,549 | 883,828,032,299 | *Third Parties* |
| Persediaan | 11 | 277,130,505,962 | 227,777,210,030 | *Inventories* |
| Pajak Dibayar di Muka | 12.a | 335,365,626,493 | 514,157,149,925 | *Prepaid Taxes* |
| Aset Keuangan dari Proyek Konsesi | | | | *Financial Assets From Concession Arrangement -* |
| Bagian Lancar | 20 | 1,827,797,685 | -- | *Current Portion* |
| Uang Muka | 13 | 36,713,368,241 | 69,097,602,400 | *Advances* |
| Beban Dibayar di Muka | 14 | 39,611,564,706 | 18,258,160,051 | *Prepaid Expenses* |
| Beban Ditangguhkan | 15 | 1,828,210,312 | 2,052,341,181 | *Deferred Expenses* |
| **JUMLAH ASET LANCAR** | | **3,469,969,288,150** | **3,521,576,966,105** | ***TOTAL CURRENT ASSETS*** |
| **ASET TIDAK LANCAR** | | | | ***NON-CURRENT ASSETS*** |
| Investasi Pada Ventura Bersama | 16 | 298,494,200,493 | 346,569,285,715 | *Investment in Joint Ventures* |
| Investasi Jangka Panjang Lainnya | 17 | 4,802,761,600 | 4,802,761,600 | *Other Long-Term Investments* |
| Properti Investasi | 18 | 659,936,383,000 | 555,241,088,000 | *Investment Properties* |
| Aset Pajak Tangguhan | 12.e | 8,358,192,436 | 5,471,867,720 | *Deferred Tax Assets* |
| Aset Tetap | 19 | 351,308,082,866 | 449,412,745,512 | *Property, Plant and Equipment* |
| Aset Keuangan dari Proyek Konsesi | 20 | 50,693,569,481 | 13,321,338,724 | *Financial Assets from Concession Arrangement* |
| Aset Takberwujud | | 786,659,010 | 27,725,839 | *Intangible Assets* |
| Aset Hak Guna | 21 | 1,546,095,663 | -- | *Right of Use Assets* |
| Proyek Dalam Pelaksanaan | | 3,125,429,146 | 3,542,377,397 | *Project on Progress* |
| Aset Lain-lain | | 32,860,000 | 32,860,000 | *Other Assets* |
| **JUMLAH ASET TIDAK LANCAR** | | **1,379,084,233,695** | **1,378,422,050,507** | ***TOTAL NON-CURRENT ASSETS*** |
| **JUMLAH ASET** | | **4,849,053,521,845** | **4,899,999,016,612** | ***TOTAL ASSETS*** |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

*The accompanying notes form an integral part of these consolidated financial statements taken as a whole*

**PT NINDYA KARYA**
**DAN ENTITAS ANAK**
**LAPORAN POSISI KEUANGAN**
**KONSOLIDASIAN (Lanjutan)**
Pada Tanggal 31 Desember 2022 dan 2021
(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

***PT NINDYA KARYA***
***AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF***
***FINANCIAL POSITION (Continued)***
*As of December 31, 2022 and 2021*
*(Expressed in Full of Rupiah, Unless Otherwise Stated)*

| | Catatan/ *Notes* | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|---|
| **LIABILITAS DAN EKUITAS** | | | | ***LIABILITIES AND EQUITY*** |
| **LIABILITAS JANGKA PENDEK** | | | | ***CURRENT LIABILITIES*** |
| Utang Bank dan Non Bank | 23.a | | | *Bank and Nonbank Loans* |
| Pihak Berelasi | 41 | 132,000,000,000 | 175,349,156,786 | *Related Parties* |
| Pihak Ketiga | | 277,000,000,000 | 146,000,000,000 | *Third Parties* |
| Utang Usaha | 22 | | | *Accounts Payable* |
| Pihak Berelasi | 41 | 76,552,386,216 | 45,594,872,631 | *Related Parties* |
| Pihak Ketiga | | 1,276,638,645,086 | 1,229,526,387,674 | *Third Parties* |
| Liabilitas Sewa | 21 | 283,125,242 | -- | *Lease Liabilities* |
| Uang Muka Pemberi Kerja | 24 | | | *Advances from Customers* |
| Pihak Berelasi | 41 | 23,703,750,000 | 21,494,904,519 | *Related Parties* |
| Pihak Ketiga | | 139,941,058,716 | 121,780,729,647 | *Third Parties* |
| Utang Pajak | 12.b | 9,837,245,808 | 15,423,542,272 | *Taxes Payable* |
| Utang Ventura Bersama | 25 | 48,645,568,337 | 55,150,914,339 | *Joint Venture Payables* |
| Pendapatan Diterima di Muka | 26 | 21,827,368,348 | 12,911,405,850 | *Unearned Revenues* |
| Utang Bruto | 27 | 485,143,818,865 | 967,580,686,958 | *Gross Amount Payables* |
| Beban Akrual | 28 | 28,770,642,807 | 15,802,138,638 | *Accruals* |
| Utang Lain-lain | 29 | 221,169,376,376 | 4,949,746,539 | *Other Payables* |
| Utang Bank dan Nonbank Jangka Panjang yang Jatuh Tempo dalam Setahun | 23.b | 209,360,551,427 | 193,362,622,155 | *Current Maturities of Long-Term Bank and Non Bank Loans* |
| **JUMLAH LIABILITAS JANGKA PENDEK** | | 2,950,873,537,228 | 3,004,927,108,008 | ***TOTAL CURRENT LIABILITIES*** |
| **LIABILITAS JANGKA PANJANG** | | | | ***NON-CURRENT LIABILITIES*** |
| Utang Bank dan Non Bank | 23.b | | | *Bank and Non Bank Loans* |
| Pihak Berelasi | 41 | 184,909,039,012 | 76,269,590,438 | *Bank and Non Bank Loans - Related Parties* |
| Uang Muka Kontrak Jangka Panjang | 30 | | | *Long-Term Contract Advances* |
| Pihak Berelasi | 41 | 4,681,699,139 | 10,942,622,952 | *Related Parties* |
| Pihak Ketiga | | 184,561,975,441 | 188,526,724,989 | *Third Parties* |
| Liabilitas Sewa Jangka Panjang | 21 | 1,325,611,530 | -- | *Long-Term Lease Liabilities* |
| Liabilitas Imbalan Pascakerja | 31 | 28,050,982,448 | 21,030,964,649 | *Post-Employment Benefit Liabilities* |
| Liabilitas Pajak Tangguhan | 12.f | 874,936,029 | -- | *Deferred Tax Liabilities* |
| **JUMLAH LIABILITAS JANGKA PANJANG** | | 404,404,243,599 | 296,769,903,028 | ***TOTAL NON-CURRENT LIABILITIES*** |
| **JUMLAH LIABILITAS** | | **3,355,277,780,827** | **3,301,697,011,036** | ***TOTAL LIABILITIES*** |
| **EKUITAS** | | | | ***EQUITY*** |
| Modal Saham - nilai nominal Rp1.000.000 per saham Seri A Dwi Warna, Rp84.882 per saham Seri B, dan Rp1.000.000 per saham Seri C | | | | *Capital Stock - Rp1,000,000 par Value per Share of Seri A Dwi Warna, Rp84,882 per Share of Seri B and Rp1,000,000 per Share of Seri C* |
| Modal Dasar – 7.738.000 saham yang terdiri dari 1 Saham Seri A Dwi Warna, 7.500.000 Saham Seri B dan 237.999 Saham Seri C | | | | *Authorized Capital - 7,738,000 shares consist of 1 Shares of Seri A Dwi Warna, 7,500,000 Shares of Seri B and 237,999 Shares of Seri C* |
| Modal Ditempatkan dan Disetor Penuh (Des 2022) - 5.950.000 saham yang terdiri dari 1 Saham Seri A Dwi Warna, 5.890.500 Saham Seri B dan 59.499 Saham Seri C | 32.a | 559,497,421,000 | 559,497,421,000 | *Subscribed and Paid Up Capital (Des 2022) - 5,950,000 Shares consist of 1 Shares of Seri A Dwi Warna, 5,890,500 Shares of Seri B and 59.499 Shares of Seri C* |
| Modal Ditempatkan dan Disetor Penuh (Des 2021) - 5.950.000 saham yang terdiri dari 59.500 Saham Seri A Dwi Warna dan 5.890.500 Saham Seri B | | | | *Subscribed and Paid Up Capital (Des 2021) - 5,950,000 Shares consist of 59,500 Shares of Seri A Dwi Warna and 5,890,500 Shares of Seri B* |
| Saldo Laba | | 713,543,382,126 | 784,441,607,631 | *Retained Earnings* |
| Komponen Ekuitas Lain: | | | | *Other Equity Components:* |
| Surplus Revaluasi Aset Tetap | 19 | 203,696,502,450 | 251,700,874,450 | *Property, Plant and Equipment Surplus Revaluation* |
| Jumlah Ekuitas yang Diatribusikan kepada | | | | *Total Equity Attributable to* |
| Pemilik Entitas Induk | | 1,476,737,305,576 | 1,595,639,903,081 | *Owners of the Parent* |
| Kepentingan Nonpengendali | 46 | 17,038,435,442 | 2,662,102,495 | *Non-Controlling Interest* |
| **JUMLAH EKUITAS** | | **1,493,775,741,018** | **1,598,302,005,576** | ***TOTAL EQUITY*** |
| **JUMLAH LIABILITAS DAN EKUITAS** | | **4,849,053,521,845** | **4,899,999,016,612** | ***TOTAL LIABILITIES AND EQUITY*** |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

*The accompanying notes form an integral part of these consolidated financial statements taken as a whole*

**PT NINDYA KARYA**
**DAN ENTITAS ANAK**
**LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir
Pada Tanggal 31 Desember 2022 dan 2021
(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

***PT NINDYA KARYA***
***AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF PROFIT OR LOSS***
***AND OTHER COMPREHENSIVE INCOME***
*For the Years Ended*
*December 31, 2022 and 2021*
*(Expressed in Full of Rupiah, Unless Otherwise Stated)*

| | Catatan/ *Notes* | 31 Desember/ *December 31, 2022* | 31 Desember/ *December, 31 2021* | |
|---|---|---|---|---|
| Pendapatan Usaha | 33 | 4,044,635,100,949 | 4,415,364,107,154 | *Revenues* |
| Beban Pokok Pendapatan | 34 | (3,682,873,241,466) | (4,053,477,055,665) | *Cost of Revenues* |
| **Laba Bruto** | | **361,761,859,483** | **361,887,051,489** | ***Gross Profit*** |
| Beban Pemasaran | 36 | (14,972,453,494) | (13,177,729,543) | *Selling Expenses* |
| Beban Umum dan Administrasi | 36 | (225,388,730,618) | (200,687,605,235) | *General and Administrative Expenses* |
| Kerugian Penurunan Nilai | | (46,081,567,496) | (39,326,812,694) | *Impairment Loss* |
| Beban Pajak Penghasilan Final | 38 | (95,566,332,764) | (127,886,299,312) | *Final Income Tax Expenses* |
| Beban Keuangan | | (70,165,493,555) | (75,600,790,417) | *Financial Charges* |
| Bagian Laba Bersih Ventura Bersama | 35 | 174,886,807,188 | 153,417,476,394 | *Equity in Net Income of Joint Ventures* |
| Penghasilan (Beban) Lainnya - Bersih | 37 | 8,092,639,833 | 7,074,636,612 | *Other Income (Expenses) - Net* |
| **Laba Sebelum Pajak** | | **92,566,728,576** | **65,699,927,294** | ***Profit Before Tax*** |
| Manfaat (Beban) Pajak Penghasilan | 12.c | (626,783,213) | 93,781,033 | *Income Tax Benefit (Expenses)* |
| **Laba Tahun Berjalan** | | **91,939,945,363** | **65,793,708,327** | ***Profit for The Year*** |
| **Penghasilan Komprehensif Lain** | | | | ***Other Comprehensive Income*** |
| **Pos-pos yang Tidak Akan Direklasifikasi ke Laba Rugi** | | | | ***Items that Will Not Be Reclassified Subsequently to Profit and Loss*** |
| Surplus Revaluasi Aset Tetap | | 5,655,903,000 | 10,717,194,808 | *Property, Plant and Equipment Revaluation Surplus* |
| Pengukuran Kembali Program Imbalan Pasti | 31 | (5,351,558,805) | 2,891,201,835 | *Remeasurement of Defined Benefit Obligations - Net* |
| Jumlah Penghasilan Komprehensif Lain | | 304,344,195 | 13,608,396,643 | *Total Other Comprehensive Income* |
| **Total Laba Komprehensif Pada Tahun Berjalan** | | **92,244,289,559** | **79,402,104,970** | ***Total Comprehensive Income for The Year*** |
| **Laba yang Dapat Diatribusikan Kepada:** | | | | ***Profit Attributable To:*** |
| Pemilik Entitas Induk | | 97,265,587,024 | 75,560,917,134 | *Owners of the Parent Entity* |
| Kepentingan Non-Pengendali | 46 | (5,325,641,661) | (9,767,208,807) | *Non-Controlling Interest* |
| **Laba Tahun Berjalan** | | **91,939,945,363** | **65,793,708,327** | ***Profit for The Year*** |
| **Jumlah Laba Komprehensif yang Dapat Diatribusikan Kepada:** | | | | ***Total Comprehensive Income for The Year Attributable To:*** |
| Pemilik Entitas Induk | | 97,467,956,612 | 88,513,773,255 | *Owners of the Parent Entity* |
| Kepentingan Non-Pengendali | 46 | (5,223,667,053) | (9,111,668,285) | *Non-Controlling Interest* |
| **Total Laba Komprehensif Pada Tahun Berjalan** | | **92,244,289,559** | **79,402,104,970** | ***Total Comprehensive Income for The Year*** |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

*The accompanying notes form an integral part of these consolidated financial statements taken as a whole*

**PT NINDYA KARYA**
**DAN ENTITAS ANAK**
**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir
Pada Tanggal 31 Desember 2022 dan 2021
(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

***PT NINDYA KARYA***
***AND SUBSIDIARIES***
***CONSOLIDATED STATEMENTS OF CHANGE IN EQUITY***
*For the Years Ended*
*December 31, 2022 and 2021*
*(Expressed in Full of Rupiah, Unless Otherwise Stated)*

| | Catatan/ *Notes* | Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/ *Equity Attributable to the Owners of the Parent* | | | | | Kepentingan Non Pengendali/ *Non Controlling Interest* | Jumlah Ekuitas/ *Total Equity* | |
|---|---|---|---|---|---|---|---|---|---|
| | | Modal Saham/ *Shares Capital* | Surplus Revaluasi Aset Tetap/ *Property, Plant Equipment Revaluation Surplus* | Saldo Laba/ *Retained Earnings* Ditentukan Penggunaannya/ *Appropriated* | Saldo Laba/ *Retained Earnings* Belum Ditentukan Penggunaannya/ *Unappropriated *)* | Jumlah/ *Total* | | | |
| | | Rp | Rp | Rp | Rp | Rp | Rp | Rp | |
| **Saldo per 1 Januari 2021** | | **559,497,421,000** | **336,685,860,847** | **113,608,743,612** | **497,334,104,367** | **1,507,126,129,826** | **10,948,770,780** | **1,518,074,900,606** | ***Balance As of January 1, 2021*** |
| Laba Tahun Berjalan | | -- | – | -- | 75,560,917,134 | 75,560,917,134 | (9,767,208,807) | 65,793,708,327 | *Profit for the Year* |
| Tambahan Modal Disetor Entitas Anak | | -- | – | -- | -- | -- | 825,000,000 | 825,000,000 | *Additional Paid-in Capital of Subsidiaries* |
| Penghasilan Komprehensif Lain Tahun Berjalan | | -- | 9,960,340,902 | -- | 2,992,515,219 | 12,952,856,121 | 655,540,522 | 13,608,396,643 | *Other Comprehensive Income (Losses) for The Year* |
| Reklasifikasi Surplus Revaluasi Aset Tetap | 18 | -- | (94,945,327,299) | -- | 94,945,327,299 | -- | – | – | *Reclassification of Property Plant and equipment Revaluation Surplus* |
| **Saldo per 31 Desember 2021** | | **559,497,421,000** | **251,700,874,450** | **113,608,743,612** | **670,832,864,019** | **1,595,639,903,081** | **2,662,102,495** | **1,598,302,005,576** | ***Balance As of December 31, 2021*** |
| Laba Tahun Berjalan | | -- | – | -- | 97,265,587,024 | 97,265,587,024 | (5,325,641,661) | 91,939,945,363 | *Profit for the Year* |
| Pembentukan Surat Berharga *Perpetual* | 46 | -- | – | -- | -- | -- | 19,600,000,000 | 19,600,000,000 | *Formation of Perpetual Securities* |
| Penghasilan Komprehensif Lain Tahun Berjalan | | -- | 5,655,903,000 | -- | (5,453,533,413) | 202,369,587 | 101,974,608 | 304,344,195 | *Other Comprehensive Income Income for the Year* |
| Reklasifikasi Surplus Revaluasi Aset Tetap | 18 | -- | (53,660,275,000) | -- | 53,660,275,000 | -- | – | – | *Reclassification of Revaluation Surplus* |
| Dividen Interim | 32.b | -- | – | -- | (216,370,554,116) | (216,370,554,116) | – | (216,370,554,116) | *Interim Dividends* |
| **Saldo per 31 December 2022** | | **559,497,421,000** | **203,696,502,450** | **113,608,743,612** | **599,934,638,514** | **1,476,737,305,576** | **17,038,435,442** | **1,493,775,741,018** | ***Balance as of December 31, 2022*** |

**)* Saldo laba termasuk keuntungan (kerugian) aktuarial dari program imbalan pasti

**) Retained earnings includes actuarial gain (loss) arising from defined benefit plan*

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

*The accompanying notes form an integral part of these consolidated financial statements taken as a whole*

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| | Catatan/ *Notes* | 31 Desember/ *December 31, 2022* | 31 Desember/ *December 31, 2021* | |
|---|---|---|---|---|
| **Arus Kas Dari Aktivitas Operasi** | | | | ***Cash Flows From Operating Activities*** |
| Penerimaan Kas dari Pelanggan | | 5,095,122,667,552 | 5,447,425,761,026 | *Cash Receipts from Customers* |
| Pengeluaran Kas kepada Pemasok | | (5,033,548,303,786) | (4,510,438,461,790) | *Cash Paid to Suppliers* |
| Pengeluaran Kas kepada Karyawan dan Direksi | | (165,669,181,478) | (142,899,606,065) | *Cash Paid to Employees and Directors* |
| Pembayaran Beban Keuangan | | (69,422,459,100) | (77,076,658,236) | *Payment for Financial Charges* |
| Pembayaran Pajak Penghasilan | | (98,287,624,829) | (129,609,724,452) | *Payments of Income Tax* |
| Penerimaan Bunga Giro dan Deposito | 37 | 4,283,668,718 | 3,340,547,117 | *Cash Received from Interest and Time Deposits* |
| **Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi** | | **(267,521,232,923)** | **590,741,857,600** | ***Net Cash Provided by (Used in) Operating Activities*** |
| **Arus Kas Dari Aktivitas Investasi** | | | | ***Cash Flows From Investing Activities*** |
| Penerimaan (Penempatan) Deposito | | (40,626,554,666) | -- | *Receipt (Placement) from Time Deposits* |
| Perolehan Aset Takberwujud | | (903,882,000) | -- | *Acquisition of Intangible Assets* |
| Penerimaan (Penempatan) Pencairan Laba Ventura Bersama | | 222,961,892,410 | 49,246,512,050 | *Cash Received (Placement) from Share of the Profit of Joint Venture* |
| Perolehan Aset Tetap | | (6,745,075,740) | (11,646,881,454) | *Acquisition of Property, Plant, and Equipment* |
| Penempatan Investasi pada Jangka Panjang Lainnya | | -- | (774,373,600) | *Placement of Other Long-Term Investment* |
| **Kas Bersih Diperoleh dari Aktivitas Investasi** | | **174,686,380,004** | **36,825,256,996** | ***Net Cash Provided by Investing Activities*** |
| **Arus Kas Dari Aktivitas Pendanaan** | | | | ***Cash Flows From Financing Activities*** |
| Penerimaan Pinjaman Bank dan Non Bank Jangka Pendek | 23 | 3,448,118,846,668 | 3,721,585,971,180 | *Cash Receipts from Current Bank and Non Bank Loans* |
| Penerimaan Pinjaman Bank dan Non Bank Jangka Panjang | 23 | 585,000,000,000 | 300,000,000,000 | *Cash Receipts from Long-Term Bank and Non Bank Loans* |
| Pembayaran Pinjaman Bank dan Non Bank Jangka Pendek | 23 | (3,751,380,611,508) | (3,979,249,095,290) | *Cash Payments for Current Bank and Non Bank Loans* |
| Pembayaran Pinjaman Bank dan Non Bank Jangka Panjang | 23 | (55,000,000,000) | (480,818,000,000) | *Cash Payments for Long-Term Bank and Non Bank Loans* |
| Penerimaan Setoran Modal Entitas Anak | | -- | 825,000,000 | *Receipt of Capital Deposit* |
| Pembayaran Liabilitas Sewa | | (134,582,939) | (162,418,016) | *Payments of Rental Liability* |
| **Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan** | | **226,603,652,221** | **(437,818,542,126)** | ***Net Cash Provided by (Used in) Financing Activities*** |
| **Kenaikan Bersih Kas dan Setara Kas** | | 133,768,799,302 | 189,748,572,470 | ***Net Increase on Cash and Cash Equivalents*** |
| **Keuntungan (Kerugian) Selisih Kurs Yang Belum Direalisasi** | | 16,428,460 | 1,801,623 | ***Unrealized Gain (Loss) On Foreign Exchange Rate*** |
| **Kas dan Setara Kas Pada Awal Tahun** | | 435,623,369,346 | 245,873,000,967 | ***Cash And Cash Equivalents At The Beginning Of Years*** |
| **Kas dan Setara Kas Pada Akhir Tahun** | | **569,408,597,108** | **435,623,375,060** | ***Cash And Cash Equivalents At The End Of Years*** |
| **Rekonsiliasi Jumlah Kas dan Setara Kas** | | | | ***Reconciliation of Total Cash and Cash Equivalents*** |
| Jumlah yang dilaporkan pada laporan arus kas | | 569,408,597,108 | 435,623,375,060 | *Amount as reported in statement of cash flow* |
| Cadangan penyisihan kerugian penurunan nilai kas dan setara kas | 4 | (21) | (5,714) | *Allowance for Impairment Losses of cash and cash equivalent* |
| Jumlah yang dilaporkan pada laporan posisi keuangan | | **569,408,597,087** | **435,623,369,346** | *Amount as reported in statement of financial position* |

Transaksi non kas dan rekonsiliasi liabilitas yang timbul dari aktivitas pendanaan disajikan di catatan 47 dan 48

*Non cash transactions and reconciliation of liabilites arising from financing activities are presented in notes 47 and 48*

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian secara keseluruhan

*The accompanying notes form an integral part of these consolidated financial statements taken as a whole*

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## 1. Umum / *1. General*

### 1.a. Pendirian dan Informasi Umum

PT Nindya Karya ("Perusahaan") didirikan sebagai pengalihan bentuk dari Perusahaan Negara Nindya Karya menjadi Perusahaan Persero sesuai Peraturan Pemerintah Nomor 11 tahun 1972, *juncto* Surat Keputusan Menteri Keuangan Republik Indonesia No. Kep-91/MK/IV/3/1973 tentang penetapan modal PT Nindya Karya (Persero) tanggal 3 Maret 1973. Sebelumnya Perusahaan merupakan sebuah perusahaan jasa konstruksi Belanda bernama *NV Nederlands Annenings Maatschappy (NEDAM)* yang kemudian dinasionalisasi menjadi Perusahaan Negara seperti yang tercantum dalam PP 59/1961.

Anggaran Dasar Perusahaan telah beberapa kali mengalami perubahan, dan terakhir berdasarkan Akta No. 35 tanggal 27 Juni 2022, yang dibuat dihadapan Khairina S.H., Notaris di Jakarta mengenai perubahan nama Perusahaan dan Struktur Pemegang Saham Perusahaan. Perubahan anggaran dasar tersebut telah mendapatkan persetujuan dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia pada tanggal 13 Juli 2022 melalui surat AHU-0048339.AH.01.02 tahun 2022.

Berdasarkan Peraturan Pemerintah No.7 Tahun 2022 tanggal 24 Januari 2022 tentang Penambahan Penyertaan Modal Negara Republik Indonesia kedalam Modal Saham Perusahaan (Persero) PT Danareksa, seluruh saham Seri C milik Negara Republik Indonesia pada Perusahaan sebanyak 59.499 dialihkan ke PT Danareksa (Persero). Pengalihan tersebut menyebabkan status Perusahaan Perseroan (Persero) pada PT Nindya Karya berubah menjadi Perseroan Terbatas.

Induk Perusahaan adalah PT Danareksa (Persero).

Ruang lingkup bidang usaha Perusahaan meliputi jasa konstruksi yang terdiri dari konstruksi sipil, mekanikal elektrikal termasuk jaringannya, radio, telekomunikasi dan instrumentasi perbaikan / pemeliharaan / renovasi bangunan; perencanaan dan pengawasan pekerjaan konstruksi; layanan jasa konsultan manajemen dan rekayasa industri; *building management*; pabrikasi bahan komponen bangunan, komponen dan peralatan konstruksi, barang logam, kayu, karet dan plastik; agro industri; keagenan bahan bangunan

### *1.a. Establishment and General Information*

*PT Nindya Karya ("the Company") was established as a transfer manifestation from Nindya Karya State Company became Limited Liability Entity as the Government Regulation Number 11 of 1972, in conjunction with the Decree of the Finance Minister of the Republic of Indonesia No. Kep-91/MK/IV/3/1973 regarding the capital determination of PT Nindya Karya (Persero) on March 3, 1973. Previously, the Company was a Netherlands construction company called NV Nederlands Annenings Maatschappy (NEDAM) that has been nationalized became State Owned Company as stated in PP 59/1961.*

*The Company's Articles of Association has been amended for several times, and most recently based on Deed No. 35 dated June 27, 2022 which made in presence of Khairina S.H., Notary in Jakarta, regarding change of the Company's name and the Company's Shareholder Structure. Such amendments of article of association has been approved by Ministry of Law and Human Rights of the Republic of Indonesia through letter AHU-0048339.AH.01.02 year 2022 dated July 13, 2022.*

*Based on Government Regulation No.7 year 2022 dated January 24, 2022 regarding Additional State Capital Injection of Republic of Indonesia to Perusahaan Perseroan (Persero) PT Danareksa, all C series shares of the Company owned by the State Republic of Indonesia of 59.499 shares were transferred to PT Danareksa (Persero). Such Transfer change the status of Perusahaan Perseroan (Persero) PT Nindya Karya into limited Company.*

*The Company's parent is PT Danareksa (Persero).*

*The scope of the Company's business areas includes construction services consisting of civil construction, electrical and mechanical including its network, radio, telecommunications and instrumentation repairment / maintenance / renovation of building; planning and supervising of construction works; consulting management services and industrial engineering services; building management; manufacturing of building component materials, construction's components and equipments, metal goods, wood, rubber and plastic; agro industry;*

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dan konstruksi; keagenan penjualan ruangan perkantoran dan hunian (*condominium*); perdagangan umum; penyewaan peralatan komunikasi; pengelolaan kawasan; *system development*; jasa bidang teknologi informasi; peningkatan bidang jasa konstruksi; pengembang.

Perusahaan ini mulai berdiri sejak tanggal 15 Maret 1973 dan memperoleh status badan hukum sejak 20 Agustus 1973.

Perusahaan berkedudukan di Jakarta, dengan kantor pusat beralamat di Jl. Letjend. MT Haryono Kav. 22 Jakarta 13630.

*building's material and construction agency; sales agency of office and residential space (condominium); general trading; communication equipment rental; area management; system development; information technology services; increasing construction services; developer.*

*The Company was established on March 15, 1973 and obtained legal status since August 20, 1973.*

*The Company is domiciled in Jakarta, with head office located at Jl. MT Letjend. Haryono Kav. 22 Jakarta 13630.*

**1.b. Organisasi**

***1.b. Organization***

**Struktur Organisasi**

Berdasarkan Keputusan Para Pemegang Saham Perusahaan di Luar Rapat Umum Pemegang Saham Tentang Pemberhentian, Perubahan Nomenklatur Jabatan dan Pengangkatan Anggota-Anggota Komisaris dan Direktur Perusahaan berdasarkan surat No. SK-137/MPBU/08/2015, KEP-PS 05/PPA/0815, SK-217/MBU/07/2018, KEP-PS 5/PPA/0718 tanggal 24 Juli 2018, No. SK-282/MBU/10/2018 dan SK-65/PPA/2018 tanggal 31 Oktober 2018, pembagian tugas dan wewenang anggota - anggota Direksi ditetapkan Berdasarkan Keputusan Direksi Nomor: SK-060/KOM/07/2016 Tanggal 13 Juli 2016 menetapkan 4 (empat) anggota Direksi yaitu Direktur Utama dan 3 (tiga) orang Direktur.

***Organization Structure***

*According to Decision of Company's Shareholders Outside the General Meeting of Shareholders regarding Termination, Job's Nomenclature Change and Appointment of Members of the Board of Commissioner and Directors of the Company based on No. SK-137/MPBU/08/2015, KEP-PS 05/PPA/0815, SK-217/MBU/07/2018, KEP-PS 5/PPA/0718 dated July 24, 2018, No. SK-282/MBU/10/2018 and SK-65/PPA/2018 dated October 31, 2018, the roles and responsibilities of the Director members are set according to Director's Decree Number: SK-060/KOM/07/2016 dated July 13, 2016 determine 4 (four) members of the Directors, consisting a President Director and 3 (three) Directors.*

**Dewan Komisaris, Direksi dan Karyawan**

Berdasarkan Keputusan Para Pemegang Saham Perusahaan Di Luar Rapat Umum Pemegang Saham tentang Pengalihan Penugasan Sdr. Haedar A. Karim semula sebagai Direktur Pemasaran dan Pengembangan menjadi Direktur Utama Perusahaan, dan juga mengangkat Moeharmein Zein Chaniago sebagai Direktur Pemasaran dan Pengembangan Perusahaan berdasarkan Surat Keputusan Pemegang Saham PT Nindya Karya Nomor: SK-26/MBU/01/2020 dan Kep-PS 03/PPA/0120 tanggal 22 Januari 2020.

Berdasarkan Keputusan Menteri BUMN dan Para Pemegang Saham Perusahaan Di Luar Rapat Umum Pemegang Saham tentang Pengangkatan Sdr. Bambang E. Marsono sebagai Komisaris berdasarkan Surat Keputusan Pemegang Saham PT Nindya Karya Nomor: 192/MBU/09/2022 dan KPPS-

***The Board of Commissioners, Directors and Employees***

*According to the Decision of the Company's Shareholders Outside the General Meeting on Transfer of Assignment i.e Haedar A. Karim originally as Director of Marketing and Business Development Director regarding the Dismissal and Appointment of the President Director and also nominate Moeharmein Zein Chaniago as Director of Marketing and Development of the Company based on shareholders' decrees of Nindya Karya Number: 26/MBU/01/2020 and Kep-PS 03/PPA/0120 on January 22, 2020.*

*Based on the Decree of the Minister of SOEs and The Company's Shareholders Outside the General Meeting of Shareholders regarding the Appointment of Sdr. Bambang E. Marsono as Commissioner based on the Decree of Shareholders of PT Nindya Karya Number: 192 / MBU / 09/2022 and KPPS-46/016/DNRK dated*

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46/016/DNRK tanggal 12 September 2022. Dan telah disahkan Akta Notaris Khairina, S.H. No. 20 tanggal 13 September 2022 dan SK Kemenkumham no AHU-AH.01.09-005439.

*September 12, 2022. And has been ratified Notarial Deed of Khairina, S.H. No. 20 dated September 13, 2022 and Decree of the Ministry of Law and Human Rights no AHU-AH.01.09-005439.*

Berdasarkan Surat Pernyataan Keputusan Para Pemegang Saham Perusahaan Di Luar Rapat Umum Pemegang Saham tentang Pengangkatan Rachman Arief Dienaputra sebagai Komisaris Utama berdasarkan Surat Keputusan Pemegang Saham PT Nindya Karya Nomor: 192/MBU/09/2022 dan KPPS-46/016/DNRK tanggal 12 September 2022.

*Based on the Statement of Decision of the Company's Shareholders Outside the General Meeting of Shareholders regarding the Appointment of Rachman Arief Dienaputra as President Commissioner based on the Decree of Shareholders of PT Nindya Karya Number: 192 / MBU / 09/2022 and KPPS-46/016/DNRK dated September 12, 2022.*

Dewan Komisaris dan Direksi perusahaan pada tanggal 31 Desember 2022 dan 2021 adalah sebagai berikut:

*The Company's Board of Commissioners and Directors Structure as of December 31, 2022 and 2021 are as follows:*

**31 Desember 2022 / *December 31, 2022***

| | | |
|---|---|---|
| **Dewan Komisaris** | | ***Board of Commissioners*** |
| Komisaris Utama | Rachman Arief Dienaputra | *President Commissioner* |
| Komisaris | Rika Kisdawardani | *Commissioner* |
| Komisaris | Andar Perdana Widiastono | *Commissioner* |
| Komisaris | Bambang E. Marsono | *Commissioner* |
| **Direksi** | | ***Directors*** |
| Direktur Utama | Haedar A. Karim | *President Director* |
| Direktur Keuangan, SDM, dan Manajemen Risiko | Sri Haryanto | *Director of Finance, Human Resources, And Risk Management* |
| Direktur Produksi, Health Safety and Environment | Firmansyah | *Director of Production, Health Safety and Environment* |
| Direktur Pemasaran dan Pengembangan | Moeharmein Zein Chaniago | *Director of Marketing and Development* |

**31 Desember 2021 / *December 31, 2021***

| | | |
|---|---|---|
| **Dewan Komisaris** | | ***Board of Commissioners*** |
| Komisaris Utama | Sugiyartanto | *President Commissioner* |
| Komisaris | Rika Kisdawardani | *Commissioner* |
| Komisaris | Andar Perdana Widiastono | *Commissioner* |
| **Direksi** | | ***Directors*** |
| Direktur Utama | Haedar A. Karim | *President Director* |
| Direktur Keuangan, SDM, dan Manajemen Risiko | Sri Haryanto | *Director of Finance, Human Resources, And Risk Management* |
| Direktur Produksi, Health Safety and Environment | Firmansyah | *Director of Production, Health Safety and Environment* |
| Direktur Pemasaran dan Pengembangan | Moeharmein Zein Chaniago | *Director of Marketing and Development* |

**Wilayah Kerja**

Berdasarkan surat keputusan Direksi Nomor 001/DIRUT/KPTS/KDS/01/2021 tanggal 5 Januari 2021 tentang Penetapan Struktur Organisasi Perusahaan, struktur organisasi Perusahaan terbagi menjadi 6 Divisi, sebagai berikut :

***Working Areas***

*According to the Director's Decree Number: 001/DIRUT/KPTS/KDS/01/2021 on January 5, 2021 regarding the Organizational Structure of the Company, it is divided into 6 divisions, as follows :*

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| **Unit Bisnis/** ***Business Unit*** | **Wilayah Operasi/** ***Work Areas*** | **Kedudukan/** ***Location*** |
|---|---|---|
| Divisi Infrastruktur I/ *Infrastructure I Division* | Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek-proyek infrastruktur sipil non jalan dan jembatan seperti bendungan, bangunan air, pelabuhan, dan lain-lain termasuk proyek-proyek investasi dan pengembangan.<br>*Operational area covers the whole area of Indonesia, domiciled in Jakarta to perform its activities in marketing to production for the entire building project for the works of buildings, airports, area development, and others as well as selected investment and development projects.* | Jakarta |
| Divisi Infrastruktur II/ *Infrastructure II Division* | Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek-proyek infratruktur sipil jalan dan jembatan seperti jalan, jembatan, LRT, jalur kereta api, dan lain-lain termasuk proyek-proyek investasi dan pengembangan.<br>*Operational area covers the whole area of Indonesia, domiciled in Jakarta to perform its activities in marketing to production for road and bridge civil infrastructure projects such as road, bridge, LRT, railway, and others as well as selected investment and development projects.* | Jakarta |
| Divisi Gedung/ *Building Division* | Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek gedung, bandara, pengembangan kawasan, dan lain-lain termasuk proyek-proyek investasi dan pengembangan.<br>*Operational area covers the whole area of Indonesia, domiciled in Jakarta to perform its activities in marketing to production for the entire building project for the works of buildings, airports, area development, and others as well as selected investment and development projects.* | Jakarta |
| Divisi EPC/ *EPC Division* | Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan proyek-proyek EPC seperti power plant, industrial plant, smelter, transmisi-distribusi air, listrik, oil dan gas, dan lain-lain termasuk proyek-proyek investasi dan pengembangan.<br>*Operational area covers the whole area of Indonesia, domiciled in Jakarta to perform its activities in marketing to production for EPC projects such as power plant, industrial plant, smelter, transmission-distribution of water, electricity, oil and gas, and others as well as selected investment and development projects.* | Jakarta |
| Divisi Properti/ *Property Division* | Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk mengembangkan usaha properti dan realty.<br>*The operational area covers all of Indonesia, domiciled in Jakarta by carrying out the Company's activities in the marketing to production sectors to develop property and realty businesses.* | Jakarta |
| Divisi Peralatan/ *Equipment Division* | Daerah operasional meliputi seluruh Indonesia, berkedudukan di Jakarta dengan melaksanakan kegiatan Perusahaan dalam bidang pemasaran sampai dengan produksi untuk pekerjaan jasa penyewaan peralatan proyek<br>*The operational area covers all of Indonesia, domiciled in Jakarta by carrying out the Company's activities in the marketing sector to production for project equipment rental service work* | Jakarta |

Jumlah remunerasi jangka pendek yang diterima oleh Dewan Komisaris untuk tahun-tahun yang berakhir pada 31 Desember 2022 dan 2021 masing-masing sebesar Rp4.076.965.571 dan Rp3.352.075.427, sedangkan jumlah remunerasi jangka pendek yang diterima oleh Direksi untuk tahun-tahun yang berakhir pada 31 Desember 2022 dan 2021 masing-masing sebesar Rp10.427.174.429 dan Rp9.370.827.570.

*Total of remuneration received by the Board of Commissioners for the years ended December 31, 2022 and 2021 are amounted to Rp4,076,965,571 and Rp3,084,480,000, respectively, while remuneration received by Directors for the years ended December 31, 2022 and 2021 are amounted to Rp10,427,174,429 and Rp9,370,827,570 respectively.*

Jumlah karyawan Perusahaan pada 31 Desember 2022, dan 2021 masing-masing sebesar 703 dan 720 (tidak diaudit).

*Number of the Company's employees as of December 31, 2022, and 2021 are 703 and 720 respectively (unaudited).*

**1.c. Komite Audit**

Susunan Komite Audit Perusahaan pada tahun 31 Desember 2022, dan 2021 sebagai berikut:

***1.c. Audit Committee***

*The composition of Company's Audit Committee as of December 31, 2022 and 2021 are as follows:*

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| **31 Desember 2022 / *December 31, 2022*** | | |
|---|---|---|
| **Komite Audit** | | ***Audit Committee*** |
| Ketua | Bambang Esti Marsono | *Chairman* |
| Anggota | M. Oki Taufik | *Member* |

| **31 Desember 2021 / *December 31, 2021*** | | |
|---|---|---|
| **Komite Audit** | | ***Audit Committee*** |
| Ketua | Andar Perdana Widiastono | *Chairman* |
| Anggota | Mamat Supangkat | *Member* |

Andar Perdana Widiastono diangkat sebagai Ketua Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No.SK-06/Kom/01/2020 tanggal 6 Januari 2020 tentang Pemberhentian dan Pengangkatan Ketua Komite Audit Perusahaan.

Mamat Supangkat diangkat sebagai Anggota komite Audit berdasarkan Surat Keputusan Dewan Komisaris No.SK-40/Kom/06/2020 tanggal 2 Juni 2020 tentang Pemberhentian dan Pengangkatan Anggota Komite Audit Perusahaan.

Bambang Esti Marsono diangkat sebagai Ketua Komite Audit Dan mengangkat M. Oki Taufik sebagai Anggota Komite Audit dan memberhentikan Mamat Supangkat sebagai anggota komite audit berdasarkan Surat Keputusan Dewan Komisaris No.SK-162/KOM/10/2022 tanggal 1 November 2022 tentang Pemberhentian dan Pengangkatan Ketua Komite Audit Perusahaan.

*Andar Perdana Widiastono was appointed as Chairman of the Audit Committee of the Board of Commissioners pursuant to Decree No.SK-06/Kom/01/2020 dated January 6, 2020 on dismissal and appointment of the Chairman of the Audit Committee of the Company.*

*Mamat Supangkat was appointed as a Member of the Audit committee based on the Decree of the Board of Commissioners No.SK-40 / Kom/06/2020 dated June 2, 2020 concerning Dismissal and Appointment of member the Audit Committee of the Company.*

*Bambang Esti Marsono was appointed as Chairman of the Audit Committee and appointed M. Oki Taufik as a Member of the Audit Committee and dismissed Mamat Supangkat as a member of the audit committee based on the Decree of the Board of Commissioners No.SK-162 / KOM / 10/2022 dated November 1, 2022 concerning the Dismissal and Appointment of the Chairman of the Company's Audit Committee.*

**1.d. Komite Pemantauan Manajemen Risiko**

Susunan Komite Pemantauan Manajemen Risiko Perusahaan pada tahun 31 Desember 2022 sebagai berikut:

***1.d. Risk Management Monitoring Committee***

*The composition of Company's Risk Management Monitoring Committee as of December 31, 2022 :*

| **31 Desember 2022 / *December 31, 2022*** | | |
|---|---|---|
| **Komite Pemantauan Manajemen Risiko** | | ***Risk Management Monitoring Committee*** |
| Ketua | Andar Perdana Widiastono | *Chairman* |
| Anggota | Mamat Supangkat | *Member* |

Andar Perdana Widiastono diangkat sebagai Ketua Komite Pemantauan Manajemen Risiko, serta Mamat Supangkat sebagai Anggota Komite Komite Pemantauan Manajemen Risiko, berdasarkan Surat Keputusan Dewan Komisaris No.SK-163/KOM/10/2022 tanggal 25 Oktober 2022 tentang Pemberhentian dan Pengangkatan Ketua Komite Pemantauan Manajemen Risiko Perusahaan.

*Andar Perdana Widiastono was appointed as Chairman of the Risk Management Monitoring Committee, and Mamat Supangkat as a member of the Risk Management Monitoring Committee, based on the Decree of the Board of Commissioners No.SK-163 / KOM / 10/2022 dated October 25, 2022 concerning the Dismissal and Appointment of the Chairman of the Company's Risk Management Monitoring Committee.*

**1.e. Struktur Entitas Anak**

**PT Nindya Beton**

Perusahaan memiliki pengendalian atas PT Nindya Beton ("PT NB"), entitas anak, dengan persentase kepemilikan saham sebesar 51%.

***1.e. Subsidiary Structure***

***PT Nindya Beton***

*The Company has control over PT Nindya Beton ("PT NB"), a subsidiary with the percentage of ownership of 51%.*

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PT NB didirikan berdasarkan Akta Notaris No. 33 tanggal 19 Februari 2013 yang dibuat dihadapan Notaris dan Pejabat Pembuat Akta Tanah Khairina S.H., di Jakarta dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-10206.AH.01.01 tahun 2013 tanggal 4 Maret 2013.

*PT NB was established based on Notarial Deed No. 33 dated February 19, 2013 made before Khairina S.H., the Notary and Land Deed Officer in Jakarta and has received the validation from the Minister of Law and Human Rights of Republic of Indonesia in Decree No. AHU-10206.AH.01.01 on 2013 dated March 4, 2013.*

Ruang lingkup bidang usaha PT NB meliputi: industri beton pracetak, industri *readymix*, dan usaha-usaha lainnya yang berkaitan dan pabrikasi, yaitu:
- Sistem pabrikasi beton pracetak;
- Pabrikasi bahan dan komponen bangunan;
- Pabrikasi komponen dan peralatan konstruksi;
- Pabrikasi barang logam, kayu, karet dan plastik; dan
- Usaha lainnya yang berkaitan.

*The scope of PT NB business includes: concrete precast industry, readymix industry, and other related businesses and manufacturing, such as:*
- *Precast concrete manufacturing system;*
- *Building materials and components manufacturing;*
- *Components and construction equipments;*
- *Metal, wood, rubber, and plastic manufacturing; and*
- *And others related businesses.*

**Ikhtisar Data Keuangan** / ***Financial Data Summary***

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Jumlah Aset | 120,010,866,957 | 173,616,620,312 | *Total Assets* |
| Jumlah Liabilitas | 107,192,933,526 | 169,758,194,801 | *Total Liabilities* |
| Jumlah Ekuitas | 12,817,933,431 | 3,858,425,511 | *Total Equity* |
| Jumlah Rugi Komprehensif | (10,640,492,081) | (18,486,004,647) | *Total Comprehensive Losses* |

**PT Nindya Tirta Unggul** / ***PT Nindya Tirta Unggul***

Perusahaan memiliki pengendalian atas PT Nindya Tirta Unggul (“PT NTU”), entitas anak, dengan persentase kepemilikan saham sebesar 95%.

*The Company has control over PT Nindya Tirta Unggul ("PT NTU"), a subsidiary with the percentage of ownership of 95%.*

PT NTU didirikan berdasarkan Akta Notaris No. 08 tanggal 3 Mei 2021 yang dibuat dihadapan Notaris Rosida Rajagukguk-Siregar S.H., M.Kn., di Jakarta dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-98.AH.02.02 tanggal 26 Oktober 2021 dimana pemegang saham melakukan setoran modal pada 18 Agustus 2021.

*PT NTU was established based on Notarial Deed No. 08 dated on May 3, 2021 made before Rosida Rajagukguk-Siregar S.H., M.Kn., Notary in Jakarta and has received the validation from the Minister of Law and Human Rights of Republic of Indonesia in decree No. AHU-98.AH.02.02 dated October 26, 2021 where the shareholders make a capital deposit in August 18, 2021.*

Ruang lingkup bidang usaha PT NTU meliputi konstruksi, infrastuktur, dan industri air bersih serta penyediaan dan pengembangan sistem penyediaan air minum.

*The scope of PT NTU's line of business includes construction, infrastructure, and clean water industry as well as the provision and development of drinking water supply systems.*

**Ikhtisar Data Keuangan** / ***Financial Data Summary***

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Jumlah Aset | 59,411,768,390 | 32,311,909,709 | *Total Assets* |
| Jumlah Liabilitas | 44,178,807,217 | 16,882,429,871 | *Total Liabilities* |
| Jumlah Ekuitas | 15,232,961,173 | 15,429,479,838 | *Total Equity* |
| Jumlah Rugi Komprehensif | (196,518,665) | (1,070,520,162) | *Total Comprehensive Losses* |

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Perusahaan dan entitas anak selanjutnya secara bersama-sama disebut sebagai "Grup".

*The Company and subsidiaries hereinafter will be referred as "the Group".*

## 2. Kebijakan Akuntansi Signifikan

## *2. Significant Accounting Policies*

**2.a. Pernyataan Kepatuhan**
Laporan keuangan konsolidasian interim Grup disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia yang meliputi Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan – Ikatan Akuntan Indonesia (DSAK – IAI) dan Dewan Standar Akuntansi Syariah – Ikatan Akuntan Indonesia (DSAS – IAI).

***2.a. Compliance with the Financial Accounting Standards (SAK)***
*The Group's interim consolidated financial statements were prepared and presented in accordance with Indonesian Financial Accounting Standards which include the Statement of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) which issued by the Financial Accounting Standard Board – Indonesian Institute of Accountant (DSAK – IAI) and Islamic Accounting Standard Board – Indonesian Institute of Accountant (DSAS – IAI).*

**2.b. Dasar Pengukuran dan Penyusunan Laporan Keuangan Konsolidasian**
Laporan keuangan konsolidasian disusun dan disajikan berdasarkan asumsi kelangsungan usaha serta atas dasar akrual, kecuali laporan arus kas konsolidasian. Dasar pengukuran dalam penyusunan laporan keuangan konsolidasian ini adalah konsep biaya perolehan, kecuali beberapa akun tertentu yang didasarkan pengukuran lain sebagaimana dijelaskan dalam kebijakan akuntansi masing-masing akun tersebut. Biaya perolehan umumnya didasarkan pada nilai wajar imbalan yang diserahkan dalam pemerolehan aset.

Laporan arus kas konsolidasian disajikan dengan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

Mata uang penyajian yang digunakan dalam penyusunan laporan keuangan konsolidasian ini adalah Rupiah yang merupakan mata uang fungsional Grup. Setiap entitas di dalam Grup menetapkan mata uang fungsional sendiri dan unsur-unsur dalam laporan keuangan dari setiap entitas diukur berdasarkan mata uang fungsional tersebut.

***2.b. The Basis of Measurement and Preparation of Consolidated Financial Statements***
*The consolidated financial statements have been prepared and presented based on going concern assumption and accrual basis of accounting, except for the consolidated statements of cash flows. Basis of measurement in preparation of these consolidated financial statements is the historical costs concept, except for certain accounts which have been prepared on the basis of other measurements as described in their respective policies. Historical cost is generally based on the fair value of the return given in exchange for assets.*

*The consolidated statements of cash flows are presented by using the direct method by classifying cash flows into operating, investing and financing activities.*

*The presentation currency used in the preparation of the consolidated financial statements is Indonesian Rupiah which is the functional currency of the Group. Each entity in the Group determines its own functional currency and items included in the financial statements of each entity are measured using that functional currency.*

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**2.c. Pernyataan dan Interpretasi Standar Akuntansi Baru dan Revisi yang Berlaku Efektif pada Tahun Berjalan**

Berikut amendemen dan penyesuaian atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2022, dengan penerapan dini diperkenankan yaitu:

- PSAK 22 (Amendemen 2019): Kombinasi Bisnis tentang Definisi Bisnis;
- Amandemen PSAK 57: Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi tentang Kontrak Memberatkan - Biaya Memenuhi Kontrak;
- Amandemen PSAK 16: Aset Tetap tentang Hasil Sebelum Penggunaan yang Diintensikan;
- PSAK 69 (Penyesuaian Tahunan 2020): Agrikultur
- PSAK 71 (Penyesuaian Tahunan 2020): Instrumen Keuangan; dan
- PSAK 73 (Penyesuaian Tahunan 2020)

Implementasi dan standar-standar tersebut tidak memiliki dampak yang signifikan terhadap jumlah yang dilaporkan di periode berjalan atau tahun sebelumnya.

***2.c. New and Revised Statements and Interpretation of Financial Accounting Standards Effective in the Current Year***

*The following are amendment and improvements to standards which effective for periods beginning on or after January 1, 2022, with early adoption is permitted, are as follows:*

- *PSAK 22 (Amendment 2019): Business Combinations regarding Definition of Business;*
- *Amandments Amendments PSAK 57: Provisions,Contingent Liabilities, and Contingent Assets regarding Onerous Contracts – Cost of Fulfilling the Contracts;*
- *Amandments PSAK 16: Property, Plant and Equipment regarding Proceeds before Intended Use;*
- *PSAK 69 (Annual Improvement 2020): Agriculture;*
- *PSAK 71 (Annual Improvement 2020): Financial Instruments; and*
- *PSAK 73 (Annual Improvement 2020)*

*The implementation of the above standards had no significant effect on the amounts reported for the current period or prior financial year.*

**2.d. Prinsip – prinsip Konsolidasian**

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas anak seperti disebutkan pada Catatan 1.e.

Entitas anak adalah entitas yang dikendalikan oleh Grup, yakni Grup terekspos, atau memiliki hak, atas imbal hasil variabel dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kemampuan kini untuk mengarahkan aktivitas relevan dari entitas (kekuasaan atas *investee*).

Keberadaan dan dampak dari hak suara potensial dimana Grup memiliki kemampuan praktis untuk melaksanakan (yakni hak substantif) dipertimbangkan saat menilai apakah Grup mengendalikan entitas lain.

Laporan keuangan Grup mencakup hasil usaha, arus kas, aset dan liabilitas dari Perusahaan dan seluruh entitas anak yang secara langsung dan tidak langsung dikendalikan oleh Perusahaan. Entitas anak dikonsolidasikan sejak tanggal efektif akuisisi,

***2.d. Principles of Consolidations***

*The consolidated financial statements include the financial statements of the Company and its subsidiary as described in Note 1.e.*

*A subsidiary is an entity controlled by the Group, ie the Group is exposed, or has rights, to variable returns from its involvement with the entity and has the ability to affect those returns through its current ability to direct the entity's relevant activities (power over the investee).*

*The existence and effect of substantive potential voting rights that the Group has the practical ability to exercise (ie substantive rights) are considered when assessing whether the Group controls another entity.*

*The Group's financial statements consist of the operating results, cash flows, assets and liabilities of the Company and all of its directly and indirectly controlled subsidiaries. Subsidiaries are consolidated from the effective date of acquisition, which is the date*

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yaitu tanggal dimana Grup secara efektif memperoleh pengendalian atas bisnis yang diakuisisi, sampai tanggal pengendalian berakhir.

Entitas induk menyusun laporan keuangan konsolidasian dengan menggunakan kebijakan akuntansi yang sama untuk transaksi dan peristiwa lain dalam keadaan yang serupa. Seluruh transaksi, saldo, penghasilan, beban, dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam kelompok usaha dieliminasi secara penuh.

Grup mengatribusikan laba rugi dan setiap komponen dari penghasilan komprehensif lain kepada pemilik entitas induk dan kepentingan nonpengendali meskipun hal tersebut mengakibatkan kepentingan nonpengendali memiliki saldo defisit. Grup menyajikan kepentingan nonpengendali di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Ketika pengendalian atas entitas anak hilang, bagian kepemilikan yang tersisa di entitas tersebut diukur kembali pada nilai wajarnya dan keuntungan atau kerugian yang dihasilkan diakui langsung dalam ekuitas dan diatribusikan pada pemilik dari entitas induk.

Jika Grup kehilangan pengendalian, maka Grup:
(a) Menghentikan pengakuan aset (termasuk *goodwill*) dan liabilitas entitas anak pada jumlah tercatatnya ketika pengendalian hilang;
(b) Menghentikan pengakuan jumlah tercatat setiap kepentingan nonpengendalian pada entitas anak terdahulu Ketika pengendalian hilang (termasuk setiap komponen penghasilan komprehensif lain yang diatribusikan pada kepentingan nonpengendalian);
(c) Mengakui nilai wajar pembayaran yang diterima (jika ada) dari transaksi, peristiwa, atau keadaan yang mengakibatkan hilangnya pengendalian;
(d) Mengakui sisa investasi pada entitas anak terdahulu pada nilai wajarnya pada tanggal hilangnya pengendalian;

*on which the Group effectively obtains control of the acquired business, until that control ceases.*

*A parent prepares consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances. All intragroup transactions, balances, income, expenses and cash flows relating to transactions between entities of the group are eliminated in full.*

*The Group attributed the profit or loss and each component of other comprehensive income to the owners of the parent and non-controlling interest even though this results in the noncontrolling interests having a deficit balance. The Group presents noncontrolling interest in equity in the consolidated statement of financial position, separately from the equity owners of the parent.*

*Changes in the ownership of the parent entity in the subsidiary that do not result in loss of control is accounted for as equity transactions. When control over a previous subsidiary is lost, the remaining interest in entity is remeasured at fair value and the resulting gain or loss are recognized directly in equity and attributed to the owners of the parent.*

*If the Group loses control, the Group:*

*(a) Derecognizes the assets (including goodwill) and liabilities of the subsidiary at their carrying amounts at the date when control is lost;*
*(b) Derecognizes the carrying amount of any non-controlling interests in the former subsidiary at the date when control is lost (including any components of other comprehensive income attributable to them);*

*(c) Recognizes the fair value of the consideration received (if any) from the transaction, event or circumstances that resulted in the loss of control;*
*(d) Recognizes any investment retained in the former subsidiary at fair value at the date when control is lost;*

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(e) Mereklasifikasi ke laba rugi, atau mengalihkan secara langsung ke saldo laba jika disyaratkan oleh SAK lain, jumlah yang diakui dalam penghasilan komprehensif lain dalam kaitan dengan entitas anak;
(f) Mengakui perbedaan apapun yang dihasilkan sebagai keuntungan atau kerugian dalam laba rugi yang diatribusikan kepada entitas induk.

*(e) Reclassifies to profit or loss, or transfer directly to retained earnings if required by other SAK, the amount recognized in other comprehensive income in relation to the subsidiary;*

*(f) Recognizes any resulting difference as a gain or loss attributable to the parent.*

**2.e. Instrumen Keuangan**

**Pengakuan dan Pengukuran Awal**

Grup mengakui aset keuangan atau liabilitas keuangan dalam laporan posisi keuangan konsolidasian, jika dan hanya jika, Grup menjadi salah satu pihak dalam ketentuan pada kontrak instrumen tersebut. Pada saat pengakuan awal aset keuangan atau liabilitas keuangan, Grup mengukur pada nilai wajarnya. Dalam hal aset keuangan atau liabilitas keuangan tidak diukur pada nilai wajar melalui laba rugi, nilai wajar tersebut ditambah atau dikurang dengan biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan atau penerbitan aset keuangan atau liabilitas keuangan tersebut.

Biaya transaksi yang dikeluarkan sehubungan dengan perolehan aset keuangan dan penerbitan liabilitas keuangan yang diklasifikasikan pada nilai wajar melalui laba rugi dibebankan segera.

**Pengukuran Selanjutnya Aset Keuangan**

Aset keuangan Grup diklasifikasikan sebagai berikut: aset keuangan yang diukur pada biaya perolehan diamortisasi, aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain, aset keuangan yang diukur pada nilai wajar melalui laba rugi.

i. Aset Keuangan yang Diukur pada Biaya Perolehan Diamortisasi
Aset keuangan diukur pada biaya perolehan diamortisasi ketika kedua kondisi berikut terpenuhi:
(1) Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual saja; dan

***2.e. Financial Instrument***

***Initial Recognition and Measurement***

*The Group recognizes a financial asset or a financial liability in the consolidated statement of financial position when, and only when, it becomes a party to the contractual provisions of the instrument. At initial recognition, the Group measures all financial assets and financial liabilites at its fair value. In the case of a financial asset or financial liability not at fair value through profit or loss, fair value plus or minus with the transaction costs that are directly attributtable to the acquisition or issue of the financial asset or financial liability.*

*Transaction costs incurred on acquisition of a financial asset and issue of a financial liability classified at fair value through profit or loss are expensed immediately.*

***Subsequent Measurement of Financial Assets***

*The Group financial assets are classified into the following specified categories: financial assets at amortized costs, financial assets at fair value through other comprehensive income, and financial assets at fair value through profit or loss.*

*i. Financial Assets Measured at Amortized Costs*
*Financial assets are measured at amortized costs if these conditions are met:*
*(1) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and*

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(2) Persyaratan kontraktual dari aset keuangan tersebut memberikan hak pada tanggal tertentu atas arus kas yang semata dari pembayaran pokok dan bunga (*solely payments of principal and interest* - SPPI) dari jumlah pokok terutang.

Aset keuangan ini diukur pada jumlah yang diakui pada awal pengakuan dikurangi dengan pembayaran pokok, kemudian dikurangi atau ditambah dengan jumlah amortisasi kumulatif atas perbedaan jumlah pengakuan awal dengan jumlah pada saat jatuh tempo, dan penurunan nilainya.

Pendapatan keuangan dihitung dengan menggunakan metode suku bunga efektif dan diakui di laba rugi. Perubahan pada nilai wajar diakui di laba rugi ketika aset dihentikan atau direklasifikasi.

Aset keuangan yang diklasifikasikan menjadi aset keuangan yang diukur pada biaya perolehan diamortisasi dapat dijual Ketika terdapat peningkatan risiko kredit. Penghentian untuk alasan lain diperbolehkan namun jumlah penjualan tersebut harus tidak signifikan jumlahnya atau tidak sering.

ii. Aset Keuangan yang Diukur pada Nilai Wajar Melalui Penghasilan Komprehensif Lain (”FVTOCI”)
Aset keuangan diukur pada FVTOCI jika kedua kondisi berikut terpenuhi:
(1) Aset keuangan dikelola dalam model bisnis yang tujuannya akan terpenuhi dengan mendapatkan arus kas kontraktual dan menjual aset keuangan; dan
(2) Persyaratan kontraktual dari aset keuangan tersebut memberikan hak pada tanggal tertentu atas arus kas yang semata dari pembayaran pokok dan bunga (*solely payments of principal and interest* - SPPI) dari jumlah pokok terutang.

*(2) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.*

*The financial asset is measured at the amount recognized at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and any loss allowance.*

*Interest income is calculated using the effective interest method and is recognized in profit or loss. Changes in fair value are recognized in profit and loss when the asset is derecognized or reclassified.*

*Financial assets classified to amortized cost may be sold where there is an increase in credit risk. Disposals for other reasons are permitted but such sales should be insignificant in value or infrequent in nature.*

*ii. Financial Assets Measured at Fair Value Through Other Comprehensive Income (“FVTOCI”)*
*The financial assets are measured at FVTOCI if these conditions are met:*
*(1) The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and*
*(2) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.*

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Aset keuangan tersebut diukur sebesar nilai wajar, dimana keuntungan atau kerugian diakui dalam penghasilan komprehensif lain, kecuali untuk kerugian akibat penurunan nilai dan keuntungan atau kerugian akibat perubahan kurs, diakui pada laba rugi. Ketika aset keuangan tersebut dihentikan pengakuannya atau direklasifikasi, keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain direklasifikasi dari ekuitas ke laba rugi sebagai penyesuaian reklasifikasi.

*The financial assets are measured at fair value. The changes in fair value are recognized initially in other comprehensive income (OCI), except for impairment gains and losses, and a portion of foreign exchange gains and losses, are recognized in profit or loss. When the asset is derecognized or reclassified, changes in fair value previously recognized in other comprehensive income and accumulated in equity are reclassified from equity to profit and loss as a reclassification adjustment.*

iii. Aset Keuangan yang Diukur pada Nilai Wajar Melalui Laba Rugi ("FVTPL")
Aset keuangan yang diukur pada FVTPL adalah aset keuangan yang tidak memenuhi kriteria untuk diukur pada biaya perolehan diamortisasi atau untuk diukur FVTOCI.

*iii. Financial Assets at Fair Value Through Profit or Loss ("FVTPL")*
*Financial assets measured at FVTPL are those which do not meet both criteria for neither amortized costs nor FVTOCI.*

Setelah pengakuan awal, aset keuangan yang diukur pada FVTPL diukur pada nilai wajarnya. Keuntungan atau kerugian yang timbul dari perubahan nilai wajar aset keuangan diakui dalam laba rugi.

*After initial recognition, FVTPL financial assets are measured at fair value. The changes in fair value are recognized in profit or loss.*

Aset keuangan berupa derivatif dan investasi pada instrumen ekuitas tidak memenuhi kriteria untuk diukur pada biaya perolehan diamortisasi atau kriteria untuk diukur pada FVTOCI, sehingga diukur pada FVTPL. Namun demikian, Grup dapat menetapkan pilihan yang tidak dapat dibatalkan saat pengakuan awal atas investasi pada instrumen ekuitas yang bukan untuk diperjualbelikan dalam waktu dekat (*held for trading*) untuk diukur pada FVTOCI. Penetapan ini menyebabkan semua keuntungan atau kerugian disajikan di penghasilan komprehensif lain, kecuali pendapatan dividen tetap diakui di laba rugi. Keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain direklasifikasi ke saldo laba tidak melalui laba rugi.

*Financial assets in form of derivatives and investment in equity instrument are not eligible to meet both criteria for amortized costs or fair value through other comprehensive income FVTOCI. Hence, these are measured at fair value through profit or loss FVTPL. Nonetheless, the Group may irrevocably designate an investment in an equity instrument which is not held for trading in any time soon as FVTOCI. This designation result in gains and losses to be presented in other comprehensive income, except for dividend income on a qualifying investment which is recognized in profit or loss. Cumulative gains or losses previously recognized in other comprehensive income are reclassified to retained earnings, not to profit or loss.*

**Pengukuran selanjutnya Liabilitas Keuangan**
Grup mengklasifikasikan seluruh liabilitas keuangan sehingga setelah pengakuan awal liabilitas keuangan diukur pada biaya perolehan diamortisasi, kecuali:
a) Liabilitas keuangan pada nilai wajar melalui laba rugi. Liabilitas dimaksud, termasuk derivatif yang merupakan liabilitas, selanjutnya akan diukur pada nilai wajar.

***Subsequent Measurement of Financial Liabilities***
*The Group shall classify all financial liabilities as subsequently measured at amortised cost, except for:*

*a) Financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.*

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b) Liabilitas keuangan yang timbul ketika pengalihan aset keuangan yang tidak memenuhi kualifikasi penghentian pengakuan atau ketika pendekatan keterlibatan berkelanjutan diterapkan.
c) Kontrak jaminan keuangan dan komitmen untuk menyediakan pinjaman dengan suku bunga dibawah pasar. Setelah pengakuan awal, penerbit kontrak dan penerbit komitmen selanjutnya mengukur kontrak tersebut sebesar jumlah yang lebih tinggi antara:
   (i) Jumlah penyisihan kerugian; dan
   (ii) Jumlah yang pertama kali diakui dikurangi dengan, jika sesuai, jumlah kumulatif dari penghasilan yang diakui sesuai dengan prinsip PSAK 72.
d) Imbalan kontijensi yang diakui oleh pihak pengakusisi dalam kombinasi bisnis ketika PSAK 22 diterapkan. Imbalan kontijensi selanjutnya diukur pada nilai wajar dan selisihnya dalam laba rugi.

Saat pengakuan awal Grup dapat membuat penetapan yang takterbatalkan untuk mengukur liabilitas keuangan pada nilai wajar melalui laba rugi, jika diizinkan oleh standar atau jika penetapan akan menghasilkan informasi yang lebih relevan, karena:
a) mengeliminasi atau mengurangi secara signifikan inkosistensi pengukuran atau pengakuan (kadang disebut sebagai *"accounting mismatch"*) yang dapat timbul dari pengukuran aset atau liabilitas atau pengakuan keuntungan dan kerugian atas aset atau liabilitas dengan dasar yang berbeda beda; atau
b) sekelompok liabilitas keuangan atau aset keuangan dan liabilitas keuangan dikelola dan kinerjanya dievaluasi berdasarkan nilai wajar, sesuai manajemen risiko atau strategi investasi yang terdokumentasi, dan informasi dengan dasar nilai wajar dimaksud atas kelompok tersebut disediakan secara internal untuk personil manajemen kunci Grup.

**Penurunan Nilai Aset Keuangan**
Grup mengakui kerugian kredit ekspektasian untuk aset keuangan yang diukur pada biaya perolehan diamortisasi, aset keuangan yang diukur pada FVTOCI.

*b) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies.*

*c) Financial guarantee contracts and commitments to provide a loan at a below-market interest rate. After initial recognition, an issuer of such a contract and an issuer of such a commitment shall subsequently measure it at the higher than:*

   *(i) The amount of the loss allowance; and*
   *(ii) The amount initially recognized less, when appropriate, the cumulative amount of income recognized in accordance with the principles of PSAK 72*
*d) Contingent consideration recognized by an acquirer in a business combination to which PSAK 22 applies. Such contingent consideration shall subsequently be measured at fair value with changes recognized in profit or loss.*

*The Group may, at initial recognition, irrevocably designate a financial liability as measured at fair value through profit or loss when permitted by the standard or when doing so results in more relevant information, because either:*
*a) it eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as "an accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; or*

*b) a group of financial liabilities or financial assets and financial liabilities is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the group is provided internally on that basis to the Grup's key management personnel.*

***Impairment of Financial Assets***
*The Group recognize expected credit loss for its financial assets measured at amortized costs and financial assets measured at FVTOCI.*

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Pada setiap tanggal pelaporan, Grup mengukur penyisihan kerugian instrumen keuangan sejumlah kerugian kredit ekspektasian sepanjang umurnya jika risiko kredit atas instrumen keuangan tersebut telah meningkat secara signifikan sejak pengakuan awal. Namun, jika risiko kredit instrumen keuangan tersebut tidak meningkat secara signifikan sejak pengakuan awal, maka mengakui sejumlah kerugian kredit ekspektasian 12 bulan.

*At the end of each reporting date, the Group calculates any impairment provision in financial instruments based on its lifetime expected credit loss if the credit risk of the financial instruments has increased significantly since its initial recognition. However, if credit risk has not increased significantly since initial recognition, then a 12 months expected credit loss is recognized.*

Grup menerapkan metode yang disederhanakan untuk mengukur kerugian kredit ekspektasian tersebut terhadap piutang usaha dan aset kontrak tanpa komponen pendanaan yang signifikan.

*The Group applied a simplified approach to measure such expected credit loss for trade receivables and contract assets without significant financing component.*

Grup menganggap aset keuangan gagal bayar ketika pihak ketiga tidak mampu membayar kewajiban kreditnya kepada Grup secara penuh. Periode maksimum yang dipertimbangkan ketika memperkirakan kerugian kredit ekspektasian adalah periode maksimum kontrak dimana Grup terekspos terhadap risiko kredit.

*The Group considers a financial asset to be in default when the counterparty is unlikely to pay its credit obligations to the Group in full. The maximum period considered when estimating expected credit loss is the maximum contractual period over which the Group is exposed to credit risk.*

Penyisihan kerugian diakui sebagai pengurang jumlah tercatat aset keuangan kecuali untuk aset keuangan yang diukur pada FVTOCI yang penyisihan kerugiannya diakui dalam penghasilan komprehensif lain. Sedangkan jumlah kerugian kredit ekspektasian (atau pemulihan kerugian kredit) diakui dalam laba rugi, sebagai keuntungan atau kerugian penurunan nilai.

*Impairment losses are recognized as a deduction in financial assets' carrying amount, except for financial assets measured at FVTOCI where its impairment is recognized in other comprehensive income. The expected credit loss (or recovery of credit loss) is recognized in profit or loss, as gains or losses of financial asset impairment.*

Pengukuran kerugian kredit ekspektasian dari aset keuangan dilakukan dengan suatu cara yang mencerminkan:

i. Jumlah yang tidak bias dan rata-rata probabilitas tertimbang yang ditentukan dengan mengevaluasi serangkaian kemungkinan yang dapat terjadi;
ii. Nilai waktu uang; dan
iii. Informasi yang wajar dan terdukung yang tersedia tanpa biaya atau upaya berlebihan pada tanggal pelaporan mengenai peristiwa masa lalu, kondisi kini, dan perkiraan kondisi ekonomi masa depan.

*The expected credit loss of financial asset are conducted by a means which reflect:*

*i. An unbiased and probability-weighted amount that reflects a range of possible outcomes;*

*ii. Time value of money; and*
*iii. Reasonable and supportable information that is available without undue cost or effort about past events, current conditions and forecasts of future conditions.*

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Aset keuangan dapat dianggap tidak mengalami peningkatan risiko kredit secara signifikan sejak pengakuan awal jika aset keuangan memiliki risiko kredit yang rendah pada tanggal pelaporan. Risiko kredit pada instrumen keuangan dianggap rendah ketika aset keuangan tersebut memiliki risiko gagal bayar yang rendah, peminjam memiliki kapasitas yang kuat untuk memenuhi kewajiban arus kas kontraktualnya dalam jangka waktu dekat dan memburuknya kondisi ekonomik dan bisnis dalam jangka waktu panjang mungkin, namun tidak selalu, menurunkan kemampuan peminjam untuk memenuhi kewajiban arus kas kontraktualnya. Untuk menentukan apakah aset keuangan memiliki risiko kredit rendah, Grup dapat menggunakan peringkat risiko kredit internal atau penilaian eksternal. Misal, aset keuangan dengan peringkat *"investment grade"* berdasarkan penilaian eksternal merupakan instrumen yang memiliki risiko kredit yang rendah, sehingga tidak mengalami peningkatan risiko kredit secara signifikan sejak pengakuan awal.

*Financial assets may be considered to not having significant increase in credit risk since initial recognition if the financial assets have a low credit risk at the reporting date. Credit risk on financial instrument may be considered be low if there is a low risk of default, the borrower has a strong capacity to meet its contractual cash flow obligations in the near term and adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations. To determine whether a financial asset has a low credit risk, the Group may use internal credit risk rating or external assessment. For example, a financial asset with "investment grade" according to external assessment has a low credit risk rating, thus it does not experience an increase in significant credit risk since initial recognition.*

**Metode Suku Bunga Efektif**
Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari aset atau liabilitas keuangan (atau kelompok aset atau liabilitas keuangan) dan metode untuk mengalokasikan pendapatan bunga atau beban bunga selama periode yang relevan.

***The Effective Interest Method***
*The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.*

Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas masa depan selama perkiraan umur dari instrumen keuangan, atau jika lebih tepat, digunakan periode yang lebih singkat untuk memperoleh jumlah tercatat neto dari aset keuangan atau liabilitas keuangan.

*The effective interest rate is the rate that exactly discount estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability.*

Pada saat menghitung suku bunga efektif, Grup mengestimasi arus kas dengan mempertimbangkan seluruh persyaratan kontraktual dalam instrumen keuangan tersebut, seperti pelunasan dipercepat, opsi beli dan opsi serupa lain, tetapi tidak mempertimbangkan kerugian kredit masa depan. Perhitungan ini mencakup seluruh komisi dan bentuk lain yang dibayarkan atau diterima oleh pihak-pihak dalam kontrak yang merupakan bagian takterpisahkan dari suku bunga efektif, biaya transaksi, dan seluruh premium atau diskonto lain.

*When calculating the effective interest rate, the Group estimates cash flows considering all contractual terms of the financial instrument, for example, prepayment, call and similar option, but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts.*

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**Penghentian Pengakuan Aset Keuangan**
Grup menghentikan pengakuan aset keuangan jika dan hanya jika hak kontraktual atas arus kas yang berasal dari aset berakhir, atau Grup mentransfer aset keuangan dan secara substansial mentransfer seluruh risiko dan manfaat atas kepemilikan aset kepada entitas lain. Jika Grup tidak mentransfer serta tidak memiliki secara substansial atas seluruh risiko dan manfaat kepemilikan serta masih mengendalikan aset yang ditransfer, maka Grup mengakui keterlibatan berkelanjutan atas aset yang ditransfer dan liabilitas terkait sebesar jumlah yang mungkin harus dibayar. Jika Grup memiliki secara substansial seluruh risiko dan manfaat kepemilikan aset keuangan yang ditransfer, Grup masih mengakui aset keuangan dan juga mengakui pinjaman yang dijamin sebesar pinjaman yang diterima.

Saat penghentian pengakuan aset keuangan secara keseluruhan, selisih antara jumlah tercatat aset dan jumlah pembayaran dan piutang yang diterima dan keuntungan atau kerugian kumulatif yang telah diakui dalam penghasilan komprehensif lain dan terakumulasi dalam ekuitas direklasifikasi ke laba rugi.

Saat penghentian pengakuan aset keuangan terhadap satu bagian saja (misalnya ketika Grup masih memiliki hak untuk membeli kembali bagian aset yang ditransfer), Grup mengalokasikan jumlah tercatat sebelumnya dari aset keuangan tersebut pada bagian yang tetap diakui berdasarkan keterlibatan berkelanjutan dan bagian yang tidak lagi diakui berdasarkan nilai wajar relatif dari kedua bagian tersebut pada tanggal transfer. Selisih antara jumlah tercatat yang dialokasikan pada bagian yang tidak lagi diakui dan jumlah dari pembayaran yang diterima untuk bagian yang tidak lagi diakui dan setiap keuntungan atau kerugian kumulatif yang dialokasikan pada bagian yang tidak lagi diakui tersebut yang sebelumnya telah diakui dalam penghasilan komprehensif lain diakui pada laba rugi. Keuntungan dan kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain dialokasikan pada bagian yang tetap diakui dan bagian yang dihentikan pengakuannya, berdasarkan nilai wajar relatif kedua bagian tersebut.

***Derecognition of Financial Assets***
*The Group derecognize a financial asset only when the contractual rights to the cash flows from the asset expire, or when they transfer the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Group neither transfer nor retain substantially all the risks and rewards of ownership and continue to control the transferred asset, the Group recognize their retained interest in the asset and an associated liability for amounts they may have to pay. If the Group retain substantially all the risks and rewards of ownership of a transferred financial asset, the Group continue to recognize the financial asset and also recognize a collateralized borrowing for the proceeds received.*

*On derecognition of a financial asset in its entirety, the difference between the assets carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is reclassified to profit or loss.*

*On derecognition of a financial asset other than in its entirety (e.g., when the Group retain an option to repurchase part of a transferred asset), the Group allocate the previous carrying amount of the financial asset between the part they continue to recognize under continuing involvement and the part they no longer recognize on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognized and the sum of the consideration received for the part no longer recognized and any cumulative gain or loss allocated to it that had been recognized in other comprehensive income is recognized in profit or loss. A cumulative gain or loss that had been recognized in other comprehensive income is allocated between the part that continues to be recognized and the part that is no longer recognized on the basis of the relative fair values of those parts.*

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**Reklasifikasi**
Grup mereklasifikasi aset keuangan ketika Grup mengubah tujuan model bisnis untuk pengelolaan aset keuangan sehingga penilaian sebelumnya menjadi tidak dapat diterapkan.

Ketika Grup mereklasifikasi aset keuangan, maka Grup menerapkan reklasifikasi secara prospektif dari tanggal reklasifikasi. Grup tidak menyajikan kembali keuntungan, kerugian (termasuk keuntungan atau kerugian penurunan nilai), atau bunga yang diakui sebelumnya.

Ketika Grup mereklasifikasi aset keuangan keluar dari kategori pengukuran biaya perolehan diamortisasi menjadi kategori FVTPL, nilai wajarnya diukur pada tanggal reklasifikasi. Keuntungan atau kerugian yang timbul dari selisih antara biaya perolehan diamortisasi sebelumnya dan nilai wajar aset keuangan diakui dalam laba rugi. Pada saat Grup melakukan reklasifikasi sebaliknya, yaitu dari aset keuangan kategori FVTPL menjadi kategori pengukuran biaya perolehan diamortisasi, maka nilai wajar pada tanggal reklasifikasi menjadi jumlah tercatat bruto yang baru.

Pada saat Grup mereklasifikasi aset keuangan keluar dari kategori pengukuran biaya perolehan diamortisasi menjadi kategori FVTOCI, nilai wajarnya diukur pada tanggal reklasifikasi. Keuntungan atau kerugian yang timbul dari selisih antara biaya perolehan diamortisasi sebelumnya dan nilai wajar aset keuangan diakui dalam penghasilan komprehensif lain. Suku bunga efektif dan pengukuran kerugian kredit ekspektasian tidak disesuaikan sebagai akibat dari reklasifikasi. Ketika Grup mereklasifikasi aset keuangan sebaliknya, yaitu keluar dari kategori FVTOCI menjadi kategori pengukuran biaya perolehan diamortisasi, aset keuangan direklasifikasi pada nilai wajarnya pada tanggal reklasifikasi. Akan tetapi keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam penghasilan komprehensif lain dihapus dari ekuitas dan disesuaikan terhadap nilai wajar aset keuangan pada tanggal reklasifikasi. Akibatnya, pada tanggal reklasifikasi aset keuangan diukur seperti halnya jika aset keuangan tersebut selalu diukur pada biaya perolehan diamortisasi. Penyesuaian ini memengaruhi penghasilan komprehensif lain tetapi tidak memengaruhi laba rugi, dan karenanya bukan

***Reclassification***
*The Group reclassifies a financial asset if and only if the Group's business model objective for its financial assets changes so its previous model assessment would no longer apply.*

*If the Group reclassifies a financial asset, it is required to apply the reclassification prospectively from the reclassification date. Previously recognized gains, losses (including impairment gains or losses) or interest are not restated.*

*When the Group reclassifies its financial asset out of the amortized cost into FVTPL, then its fair value is measured at reclassification date. Any gains or losses resulted from the difference between previous amortized cost and its fair value is recognized in profit or loss. Otherwise, if the Group reclassifies its financial asset from FVTPL into amortized cost, then its fair value at the date of reclassification becomes new gross carrying amount.*

*When the Group reclassifies its financial asset out of the amortized cost into FVTOCI, its fair value is measured at the reclassification date. Any gains or losses resulted from the difference between previous amortized cost and fair value is recognized in other comprehensive income. Effective interest rate and expected credit loss measurement are not adjusted as a result of the reclassification. Otherwise, when the Group reclassifies its financial asset out of the FVTOCI into amortized cost, the financial asset is reclassified by its fair value at the reclassification date. However, any cumulative gains or losses previously recognized in other comprehensive income are omitted from equity and adjusted to the financial asset's fair value at the date of reclassification. Consequently, at the reclassification date, the financial asset is measured the same way as if it were amortized cost. This adjustment affects other comprehensive income but not profit or loss, and hence it is not a reclassification adjustment. Effective interest rate and expected credit loss are no longer adjusted as a result of the reclassification.*

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merupakan penyesuaian reklasifikasi. Suku bunga efektif dan pengukuran kerugian kredit ekspektasian tidak disesuaikan sebagai akibat dari reklasifikasi.

Pada saat Grup mereklasifikasi aset keuangan keluar dari kategori pengukuran FVTPL menjadi kategori pengukuran FVTOCI, aset keuangan tetap diukur pada nilai wajarnya. Sama halnya, ketika Grup mereklasifikasi aset keuangan keluar dari kategori FVTOCI menjadi kategori pengukuran FVTPL, aset keuangan tetap diukur pada nilai wajarnya. Keuntungan atau kerugian kumulatif yang sebelumnya diakui di penghasilan komprehensif lain direklasifikasi dari ekuitas ke laba rugi sebagai penyesuaian reklasifikasi pada tanggal reklasifikasi.

*When the Group reclassifies its financial asset out of FVTPL into FVTOCI, the financial asset is measured at its fair value. Similarly, when the Group reclassifies its financial asset out of the FVTOCI into FVTPL, the financial asset is measured at its fair value. Any gains or losses previously recognized in other comprehensive income are reclassified out of the equity to profit or loss as a reclassification adjustment at the date of reclassification.*

**Klasifikasi Sebagai Liabilitas atau Ekuitas**
Liabilitas keuangan dan instrumen ekuitas yang diterbitkan oleh Perusahaan dan entitas anak diklasifikasikan sesuai dengan substansi perjanjian kontraktual dan definisi liabilitas keuangan dan instrumen ekuitas.

***Classification as Liabilities or Equity***
*Financial liabilities and equity instruments issued by the Company and its subsidiaries are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.*

Instrumen Ekuitas
Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset Perusahaan dan entitas anak setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas dicatat sebesar hasil penerimaan bersih setelah dikurangi biaya penerbitan langsung.

*Equity Instruments*
*An equity instrument is any contract that evidences a residual interest in the assets of the Company and its subsidiaries after deducting all of its liabilities. Equity instruments are recorded as the proceeds received, net of direct issue costs.*

Liabilitas Keuangan
Liabilitas keuangan Perusahaan dan entitas anak terutama terdiri dari pinjaman jangka pendek, utang usaha, beban akrual, utang lain-lain, dan pinjaman bank jangka panjang.

*Financial Liabilities*
*The Company and its subsidiaries' financial liabilities mainly consist of short-term loans, account payables, accrued expenses, other payables, and long-term payables*

Pinjaman jangka pendek, utang usaha, beban akrual, utang lain-lain, dan pinjaman bank jangka panjang pada awalnya diukur pada nilai wajar, setelah dikurangi biaya transaksi, dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif, dengan beban bunga diakui berdasarkan metode suku bunga efektif.

*Short-term loans, account payables, accrued expenses, other payables, and long-term payables are initially measured at fair value, net of transaction costs and are subsequently measured at amortized cost, using the effective interest rate method, with interest expense recognized on an effective yield basis.*

Selisih antara hasil emisi (setelah dikurangi biaya transaksi) dan penyelesaian atau pelunasan pinjaman diakui selama jangka waktu pinjaman menggunakan metode suku bunga efektif.

*Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognized over the term of the borrowings using the effective interest rate method.*

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**Penghentian Pengakuan Liabilitas Keuangan**
Grup menghentikan pengakuan liabilitas keuangan, jika dan hanya jika, liabilitas Grup anak telah dilepaskan, dibatalkan atau kadaluarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.

***Derecognition of Financial Liabilities***

*The Group derecognize financial liabilities, if and only if the Group's obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognized and the considerations paid and payable is recognized in profit or loss.*

**Saling Hapus Aset Keuangan dan Liabilitas Keuangan**
Aset keuangan dan liabilitas keuangan disalinghapuskan, jika dan hanya jika, Grup saat ini memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan berintensi untuk menyelesaikan secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara simultan.

***Offsetting a Financial Asset and a Financial Liability***
*A financial asset and financial liability shall be offset when and only when, the Group currently has a legally enforceable right to set off the recognized amount; and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.*

**Pengukuran Nilai Wajar**
Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran.

***Fair Value Measurement***
*Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.*

Nilai wajar aset dan liabillitas keuangan diestimasi untuk keperluan pengakuan dan pengukuran atau untuk keperluan pengungkapan.

*The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.*

Nilai wajar dikategorikan dalam level yang berbeda dalam suatu hirarki nilai wajar berdasarkan pada apakah input suatu pengukuran dapat diobservasi dan signifikansi input terhadap keseluruhan pengukuran nilai wajar:

i. Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik yang dapat diakses pada tanggal pengukuran (Level 1);
ii. Input selain harga kuotasian yang termasuk dalam Level 1 yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung maupun tidak langsung (Level 2);
iii. Input yang tidak dapat diobservasi untuk aset atau liabilitas (Level 3).

*Fair values are categorised into different levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety:*

*i. Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date (Level 1);*
*ii. Inputs other than quoted prices included in Level 1 that are observable for the assets or liabilities, either directly or indirectly (Level 2);*
*iii. Unobservable inputs for the assets or liabilities (Level 3).*

Dalam mengukur nilai wajar aset atau liabilitas, Grup sebisa mungkin menggunakan data pasar yang dapat diobservasi. Apabila nilai wajar aset atau liabilitas tidak dapat diobservasi secara langsung, Grup menggunakan teknik penilaian

*When measuring the fair value of an asset or a liability, the Group uses market observable data to the extent possible. If the fair value of an asset or a liability is not directly observable, the Group uses valuation techniques that*

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yang sesuai dengan keadaannya dan memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

*appropriate in the circumstances and maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs.*

Perpindahan antara level hirarki nilai wajar diakui oleh Grup pada akhir periode pelaporan dimana perpindahan terjadi.

*Transfers between levels of the fair value hierarchy are recognized by the Group at the end of the reporting period during which the change occurred.*

**2.f. Transaksi dan Saldo dalam Mata Uang Asing**

Dalam menyiapkan laporan keuangan, setiap entitas di dalam Grup mencatat dengan menggunakan mata uang dari lingkungan ekonomi utama di mana entitas beroperasi ("mata uang fungsional"). Mata uang fungsional Grup adalah Rupiah.

Transaksi dalam valuta asing dicatat dalam mata uang Rupiah dengan kurs yang berlaku pada saat terjadinya transaksi.

Saldo aset dan liabilitas moneter dalam valuta asing pada tanggal laporan posisi keuangan konsolidasian dijabarkan ke dalam mata uang Rupiah berdasarkan kurs tengah Bank Indonesia pada tanggal posisi keuangan. Selisih kurs yang terjadi dicatat sebagai laba (rugi) selisih kurs tahun yang bersangkutan.

Pada tanggal 31 Desember 2022 dan 2021 nilai kurs yang digunakan adalah sebagai berikut:

***2.f. Transactions and Balances in Foreign Currency***

*In preparing financial statements, each of the entities within the Group record by using the currency of the primary economic environment in which the entity operates ("the functional currency"). The functional currency of the Group is Rupiah.*

*Transactions in foreign currencies are recorded in Rupiah at the prevailing rate at the time of transactions.*

*At the date of the consolidated statement of financial position, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the exchange prevailing middle rates of Bank Indonesia at such date. The resulting exchange differences is recorded as gain (loss) on foreign exchange for the year.*

*As of December 31, 2022 and 2021 the exchange rates used are as rate follows:*

| | **31 Desember/ *December 31, 2022*** **Rp** | **31 Desember/ *December 31, 2021*** **Rp** | |
|---|---|---|---|
| Dolar Amerika Serikat (USD) | 15,731 | 14,269 | *United States Dollar (USD)* |
| Euro | 16,713 | 16,127 | *Euro* |

**2.g. Transaksi dengan Pihak-pihak Berelasi**

Pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor.

1) Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
   i. Memiliki pengendalian atau pengendalian bersama atas entitas pelapor ;
   ii. Memiliki pengaruh signifikan atas entitas pelapor ; atau
   iii. Personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.

***2.g. Transactions with Related Parties***

*Related party represents a person or entity that is related to the reporting entity.*

*1) A person or close member of the person's family is related to a reporting entity if that person:*
   *i. Has control or joint control over the reporting entity;*
   *ii. Has significant influence over the reporting entity; or*
   *iii. Is a member of the key management personnel of the reporting entity or of a parent entity of the reporting entity.*

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2) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut :
   i. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas 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;
   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 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;
   vi. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam angka 1;
   vii. Orang yang diidentifikasi dalam angka 1.i memiliki pengaruh signifikan atas entitas atau merupakan personil 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 personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Entitas yang berelasi dengan pemerintah adalah entitas yang dikendalikan, dikendalikan bersama, atau dipengaruhi oleh pemerintah. Pemerintah mengacu kepada pemerintah,

*2) 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 from the same third party;*
   *iv. One entity is a joint venture of the 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 was controlled or jointly controlled by a person identified in number 1;*
   *vii. A person identified in number 1.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 which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.*

*A government-related entity is an entity that is controlled, jointly controlled or significant influence by a government. Government refers to government, government agencies*

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instansi pemerintah dan badan yang serupa baik lokal, nasional maupun internasional.

Entitas yang berelasi dengan Pemerintah dapat berupa entitas yang dikendalikan atau dipengaruhi secara signifikan oleh Kementerian Keuangan yang merupakan Pemegang Saham entitas, atau entitas yang dikendalikan oleh Pemerintah Republik Indonesia melalui Kementerian BUMN sebagai kuasa pemegang saham.

Seluruh transaksi dan saldo yang signifikan dengan pihak berelasi diungkapkan dalam Catatan yang relevan.

*and similar bodies whether local, national or international.*

*Government-related entity can be an entity which controlled or significantly influenced by the Ministry of Finance that representing as the shareholders of the entity or an entity controlled by the Government of Republic of Indonesia, represented by the SOE'e Ministry as a shareholder's representative.*

*All significant transactions and balances with related parties are disclosed in the relevant Notes.*

**2.h. Kas dan Setara Kas**

Kas dan setara kas termasuk kas, kas di bank (rekening giro), dan deposito berjangka yang jatuh tempo dalam jangka waktu tiga bulan atau kurang pada saat penempatan yang tidak digunakan sebagai jaminan atau tidak dibatasi penggunaannya.

***2.h. Cash and Cash Equivalent***

*Cash and cash equivalent are cash on hand, cash in bank (demand deposit) and time deposits with maturity periods of three months or less at the time of placement that are not used as collateral or are not restricted.*

**2.i. Piutang Retensi**

Piutang retensi merupakan piutang Grup kepada pemberi kerja yang akan dilunasi setelah penyelesaian kontrak atau pemenuhan kondisi yang ditentukan kontrak. Piutang retensi dicatat pada saat pemotongan sejumlah persentase tertentu dari setiap tagihan termin untuk ditahan oleh pemberi kerja sampai suatu kondisi setelah penyelesaian kontrak dipenuhi.

***2.i. Retention Receivables***

*Retention receivable represents receivable from owner of the project which will be paid after completion of the contract or fulfillment of certain condition in the contract. Retention receivable is recorded when certain percentage deduction is applied in every account receivable's claim which retained by the owner of project up to certain condition after completion of the contract has been met.*

**2.j. Tagihan Bruto kepada Pemberi Kerja**

Tagihan bruto kepada pemberi kerja merupakan piutang Grup yang berasal dari pekerjaan kontrak konstruksi yang dilakukan namun pekerjaan yang dilakukan masih dalam pelaksanaan. Tagihan bruto disajikan sebesar selisih antara biaya yang terjadi ditambah laba yang diakui dikurangi dengan kerugian yang diakui dan termin.

Tagihan bruto diakui sebagai pendapatan sesuai dengan metode presentase penyelesaian yang dinyatakan dalam berita acara penyelesaian pekerjaan yang belum diterbitkan faktur karena perbedaan antara tanggal berita acara kemajuan (*progress*) fisik dengan pengajuan penagihan pada tanggal laporan posisi keuangan konsolidasian.

***2.j. Gross amount Due from Customers***

*Gross amount due from customers represents the Group's receivable originated from construction contract in progress. Gross amount due from customers is presented as the net amount of costs incurred plus recognized profits, less the sum of recognized losses and progress billings.*

*Gross amount due from customer is recognized as revenue based on the percentage of completion method which is stated on the certificate of work completion, while the invoice is still unbilled due to the difference between the date of physical progress certificates and the submission of consolidated statement of financial position date.*

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**2.k.Beban Dibayar di Muka**

Beban dibayar di muka adalah biaya yang telah dibayar namun pembebanannya baru akan dilakukan pada periode yang akan datang sesuai dengan masa manfaatnya dengan menggunakan metode garis lurus.

***2.k. Prepaid Expenses***

*Prepaid expenses are the costs which have been paid but will be charged in the future over the periods benefits using straight-line method.*

**2.l. Persediaan**

Persediaan dinyatakan berdasarkan jumlah terendah antara biaya perolehan dan nilai realisasi neto. Biaya persediaan terdiri dari seluruh biaya pembelian, biaya konversi, dan biaya lain yang timbul sampai persediaan berada dalam kondisi dan lokasi saat ini. Biaya perolehan ditentukan dengan metode Masuk Pertama Keluar Pertama (MPKP). Nilai realisasi neto merupakan taksiran harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

Penyisihan Penurunan nilai persediaan dibentuk berdasarkan penelaahan fisik persediaan pada akhir periode.

Setiap penurunan nilai persediaan di bawah biaya perolehan menjadi nilai realisasi neto dan seluruh kerugian persediaan diakui sebagai beban pada periode terjadinya penurunan atau kerugian tersebut. Setiap pemulihan kembali penurunan nilai persediaan karena peningkatan kembali nilai realisasi neto, diakui sebagai pengurangan terhadap jumlah beban persediaan pada periode terjadinya pemulihan tersebut.

***2.l. Inventories***

*Inventories are carried at the lower of cost and net realizable value. The cost of inventories comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is determined using the First In First Out (FIFO) method. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.*

*Allowance for decrease in value of inventory is provided based on physical check of inventory at the end of the period.*

*The amount of any impairment of inventories will be recognized to net realizable value and all losses of inventories shall be recognized as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net property value, is property as a reduction in the amount of inventories recognized as an expense in the period in which the reversal occurs.*

**2.m.Aset Real Estat**

Aset Real Estat terdiri dari tanah belum dikembangkan, bangunan dan tanah sedang dikembangkan, bangunan dan tanah yang siap untuk dijual, bangunan dalam konstruksi, dinyatakan sebesar biaya perolehan atau nilai realisasi bersih, mana yang lebih rendah. Nilai Realisasi bersih merupakan estimasi harga jual dalam kegiatan usaha biasa dikurangkan dengan estimasi biaya penyelesaian dan estimasi biaya penjualan.

Biaya perolehan tanah yang belum dikembangkan meliputi biaya pra-perolehan dan perolehan tanah. Biaya perolehan akan dipindahkan ke tanah yang sedang dikembangkan pada saat pengembangan tanah akan dimulai.

***2.m. Real Estate Assets***

*Real estate assets, which consist of land not yet developed, land under development, buildings and land ready for sale, buildings under construction, are inventories stated at cost or net realizable value whichever is lower. Net realizable value is estimated selling price in the ordinary course of business deducted by estimated costs of completion and estimated selling expenses.*

*The cost of land not yet developed consists of pre-development costs and land acquisition cost. The cost of the land not yet developed is transferred to the land under development account when the development of the land has started.*

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Biaya perolehan tanah yang sedang dikembangkan meliputi biaya perolehan tanah yang belum dikembangkan ditambah dengan biaya pengembangan langsung dan tidak langsung yang dapat diatribusikan pada aset pengembangan real estat serta biaya pinjaman, jika ada. Tanah yang sedang dikembangkan akan dipindahkan ke bangunan yang sedang dikonstruksi pada saat tanah tersebut selesai dikembangkan atau dipindahkan ke tanah siap untuk dijual.

*The cost of land ecognipment consists of cost of land not yet developed, direct and indirect costs related to the development of real estate assets and borrowing costs, if any. The cost of land under development is transferred to the buildings under construction account when the development is completed or transferred to the land available for sale.*

**2.n.Pengaturan Bersama**

Pengaturan bersama adalah pengaturan yang dua atau lebih pihak memiliki pengendalian bersama, yaitu persetujuan kontraktual untuk berbagi pengendalian atas suatu pengaturan, yang ada hanya ketika keputusan mengenai aktivitas relevan mensyaratkan persetujuan dengan suara bulat dari seluruh pihak yang berbagi pengendalian.

Grup mengklasifikasikan pengaturan bersama sebagai sebagai :

i. Operasi Bersama
Merupakan pengaturan bersama yang mengatur bahwa para pihak yang memiliki pengendalian bersama atas pengaturan memiliki hak atas atas aset dan kewajiban terhadap terhadap liabilitas, terkait dengan pengaturan tersebut. Para pihak tersebut operator bersama.
   a) Aset, mencakup bagiannya atas setiap aset yang dimiliki bersama;
   b) Liabilitas, mencakup bagiannya atas liabilitas yang terjadi bersama;
   c) Pendapatan dari penjualan bagiannya atas output yang dihasilkan dari operasi bersama;
   d) Beban dari beban bagiannya atas output yang dihasilkan dari operasi bersama;
   e) Bagiannya atas pendapatan dari penjualan output oleh operasi bersama.

ii. Ventura Bersama
Merupakan pengaturan bersama yang mengatur bahwa para pihak yang memiliki pengendalian bersama atas pengaturan memiliki hak atas aset netto pengaturan tersebut. Para pihak tersebut disebut sebagai ventura bersama.

Ventura bersama mengakui kepentingannya dalam ventura bersama sebagai investasi dan mencatat investasi tersebut dengan menggunakan metode ekuitas.

***2.n. Joint Arrangement***

*Joint arrangement is an arrangement of which two or more parties have joint control, i.e. the contractually agreed sharing of control of an arrangement, which exist only when decisions about the relevant activity require the unanimous consent of the parties sharing control.*

*The Grup classified joint arrangement as :*

*i. Joint Operation*
*Represents joint arrangement whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement. Those parties are called joint operator.*

*a) Its assets, including its share of any assests held jointly;*
*b) Its libilities, including its share of any libilities incurred jointly;*
*c) Its revenue from the sale of its share of the output arising from the joint operation;*
*d) Its expense from the expense of its share of the output arising from the joint operation;*
*e) Its share of the revenue from the sale of the output by the joint operation.*

*ii. Joint Venture*
*Represents joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement, Those parties are called joint venture.*

*A joint venture recognizes its interest in a joint venture as an investment and account for that investment using the equity method.*

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**2.o. Properti Investasi**

Properti investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau kedua-duanya) yang dikuasai oleh pemilik atau penyewa melalui sewa pembiayaan untuk menghasilkan sewa atau untuk kenaikan nilai atau kedua-duanya, dan tidak untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif; atau dijual dalam kegiatan usaha sehari-hari.

Properti investasi diakui sebagai aset jika dan hanya jika besar kemungkinan manfaat ekonomis masa depan yang terkait dengan properti investasi akan mengalir ke entitas; dan biaya perolehan properti investasi dapat diukur dengan andal.

Properti investasi pada awalnya diukur sebesar biaya perolehan, meliputi harga pembelian dan setiap pengeluaran yang dapat diatribusikan secara langsung (biaya jasa aset, pajak pengalihan properti, dan biaya transaksi lain). Biaya transaksi termasuk dalam pengukuran awal tersebut.

Setelah pengakuan awal, Grup memilih menggunakan model nilai wajar dan mengukur seluruh properti investasi berdasarkan nilai wajar. Keuntungan atau kerugian yang timbul dari perubahan nilai wajar properti investasi diakui dalam laba rugi pada periode terjadinya.

Penentuan nilai wajar investasi didasarkan pada penilaian oleh penilai independen yang mempunyai kualifikasi profesional yang telah diakui dan relevan serta memiliki pengalaman terkini di lokasi dan kategori properti investasi yang dinilai.

Grup mengalihkan properti ke, atau dari, properti investasi jika, dan hanya jika, ketika properti memenuhi, atau berhenti memenuhi, definisi properti investasi dan terdapat bukti atas perubahan penggunaan, mencakup:

a. Dimulainya penggunaan oleh pemilik, atau pengembangan untuk pemilik, untuk pengalihan dari properti investasi menjadi properti yang digunakan sendiri;

***2.o. Investment Properties***

*Investment properties are properties (land or a building or part of a building or both) held by the owner or the lessee under a finance lease to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes; or sale in the daily business activities.*

*Investment properties are recognized as asset, if only, it is probable that the future economic benefits that are associated with the investment property will flow to the entity; and the cost of the investment property can be measured reliably.*

*Investment properties, initially, shall be measured initially at its cost, comprises its purchase price and any directly attributable expenditure (professional fees for legal services, property transfer taxes and other transaction costs). Transaction costs are included in the initial measurement.*

*After initial recognition, the Group choose to use fair value model and measure all of its investment property at fair value. A gain or loss arising from a change in the fair value of investment property is recognized in profit or loss for the period in which it arises.*

*The fair value of investment properties is based on a valuation by an independent appraiser who holds a recognized and relevant professional qualification and has recent experience in the location and category of the investment property being valued.*

*The Group shall transfer a property, to, or from investment property when, and only when, there the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use, include:*

*a. Commencement of owner-occupation, or of development with a view to owner-occupation, for a transfer from investment property to owner-occupied property;*

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b. Dimulainya pengembangan untuk dijual, untuk pengalihan dari properti investasi menjadi persediaan;
c. Berakhirnya pemakaian oleh pemilik, untuk pengalihan dari properti yang digunakan sendiri menjadi properti investasi; dan
d. Insepsi sewa operasi kepada pihak lain, untuk pengalihan dari persediaan menjadi properti investasi.

Properti investasi dihentikan pengakuannya pada saat dilepaskan atau ketika tidak digunakan lagi secara permanen dan tidak memiliki manfaat ekonomi masa depan yang diperkirakan dari pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian atau pelepasan ditentukan dari selisih antara hasil neto pelepasan dan jumlah tercatat aset, dan diakui dalam laba rugi pada periode terjadinya penghentian atau pelepasan.

*b. Commencement of development with a view to sale, for a transfer from investment property to inventories;*
*c. End of owner-occupation, for a transfer from owner-occupied property to investment property; and*

*d. Inception of an operating lease to another party, for a transfer from inventories to investment property.*

*An investment property is derecognizes on disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. Gains or losses arising from the retirement or disposal are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in profit or loss in the period of the retirement or disposal.*

**2.p. Aset Tetap**

Aset tetap pada awalnya diakui sebesar biaya perolehan yang meliputi harga perolehannya dan setiap biaya yang dapat diatribusikan langsung untuk membawa aset ke kondisi dan lokasi yang diinginkan agar aset siap digunakan sesuai intensi manajemen.

Apabila relevan, biaya perolehan juga dapat mencakup estimasi awal biaya pembongkaran dan pemindahan aset tetap dan restorasi lokasi aset tetap, kewajiban tersebut timbul ketika aset tetap diperoleh atau sebagai konsekuensi penggunaan aset tetap selama periode tertentu untuk tujuan selain untuk memproduksi persediaan selama periode tersebut.

Setelah pengakuan awal, aset tetap kecuali tanah dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai.

Penyusutan aset tetap dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomis aset sebagai berikut:

***2.p. Property, Plant and Equipment***

*Property, plant and equipment are initially recognized at cost, which comprises its purchase price and any cost directly attributable in bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management.*

*When applicable, the cost may also comprises the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.*

*After initial recognition, property, plant and equipment, except land, are carried at its cost less any accumulated depreciation, and any accumulated allowance for impairment losses.*

*Depreciation of property, plant and equipment starts when its available for use and its computed by using straight-line method based on the estimated useful lives of assets as follows:*

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| | **Tahun/*Years*** | |
|---|---|---|
| Bangunan | 2-20 | *Buildings* |
| Mesin dan Peralatan | 2-8 | *Machineries and Equipment* |
| Kendaraan | 2-5 | *Vehicles* |
| Inventaris Kantor | 2-4 | *Office Equipments* |
| Inventaris Mess | 2-4 | *Dormitory Inventories* |

Grup memilih menggunakan model revaluasi untuk tanah dan bangunan yang nilai wajarnya dapat diukur secara andal, yakni nilai wajar pada tanggal revaluasi.

*The Group choose to use revaluation model for land and building whose fair value can be measured reliably, being its fair value at the date of the revaluation.*

Jika jumlah tercatat aset meningkat akibat revaluasi, maka kenaikan tersebut diakui dalam penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian surplus revaluasi. Akan tetapi, kenaikan tersebut diakui dalam laba rugi hingga sebesar jumlah penurunan nilai aset yang sama akibat revaluasi yang pernah diakui sebelumnya dalam laba rugi.

*If an asset's carrying amount is increased as a result of a revaluation, the increase is property in other comprehensive income and accumulated in equity under the heading of revaluation surplus. However, the increase is recognized in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously in profit or loss.*

Jika jumlah tercatat aset turun akibat revaluasi, maka penurunan tersebut diakui dalam laba rugi. Akan tetapi, penurunan nilai tersebut diakui dalam penghasilan komprehensif lain sepanjang tidak melebihi saldo surplus revaluasi untuk aset tersebut. Penurunan nilai yang diakui dalam penghasilan komprehensif lain tersebut mengurangi jumlah akumulasi dalam ekuitas pada bagian surplus revaluasi.

*If an asset's carrying amount is decreased as a result of a revaluation, the decrease is property in profit or loss. However, the decrease is property in other comprehensive income to the extent of any credit balance existing in the revaluation surplus in respect of that asset. The decrease property in other comprehensive income reduces the amount accumulated in equity under the heading of revaluation surplus.*

Revaluasi dilakukan dengan keteraturan yang cukup regular untuk memastikan bahwa jumlah tercatat tidak berbeda secara material dengan jumlah yang ditentukan dengan menggunakan nilai wajar pada akhir periode pelaporan.

*Revaluations is made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.*

Aset tetap yang dikonstruksi sendiri disajikan sebagai bagian aset tetap sebagai "Aset dalam Penyelesaian" dan dinyatakan sebesar biaya perolehannya. Semua biaya, termasuk biaya pinjaman, yang terjadi sehubungan dengan konstruksi aset tersebut dikapitalisasi sebagai bagian dari biaya perolehan aset tetap dalam konstruksi. Biaya perolehan aset tetap dalam konstruksi tidak termasuk setiap laba internal, jumlah tidak normal dari biaya pemborosan yang terjadi dalam pemakaian bahan baku, tenaga kerja atau sumber daya lain.

*Self-constructed property, plant and equipment are presented as part of the property plant and equipment under "Asset in Settlement" and are stated at its cost. All costs, including borrowing costs, incurred in relation with the construction of these assets are capitalized as part of the cost of assets in construction. Cost of assets in construction shall exclude any internal profits, cost of abnormal amounts of wasted material, labour, or other resources incurred.*

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Akumulasi biaya perolehan yang dipindahkan ke masing-masing pos aset tetap sesuai pada saat aset tersebut selesai dikerjakan/siap digunakan & disusutkan sejak beroperasi.

*The accumulated costs will be transferred to the respective property plant and equipment items at the time the asset is completed or ready for use and is depreciated since the operation.*

Nilai tercatat dari suatu aset tetap dihentikan pengakuannya pada saat pelepasan atau ketika tidak terdapat lagi manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (yang ditentukan sebesar selisih antara jumlah hasil pelepasan neto, jika ada, dan jumlah tercatatnya) dimasukkan dalam laba rugi pada saat penghentian pengakuan tersebut dilakukan.

*The carrying amount of a property, plant and equipment is derecognized on disposal or has no future economic benefits are expected from its use or disposal. Any gain or loss from derecognition (determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item) is included in profit or loss when item is derecognized.*

Pada akhir periode pelaporan, Grup melakukan penelaahan berkala atas masa manfaat, nilai residu, metode penyusutan, dan sisa umur pemakaian berdasarkan kondisi teknis.

*At the end of each reporting period, Group made regular review of the useful lives, residual values, depreciation method and residual life based on the technical conditions.*

**2.q. Aset Keuangan dari Perjanjian Konsesi Jasa**

Grup telah menerapkan ISAK 16, "Perjanjian Konsesi Jasa" (ISAK 16) dan ISAK 22, "Perjanjian Konsesi Jasa: Pengungkapan" (ISAK 22) sehubungan dengan hak konsesi dalam kontrak.

***2.q. Service Concession Arrangement Financial Assets***

*The Group has adopted ISAK 16, "Service Concession Arrangement" (ISAK 16) and ISAK 22, "Service Concession Arrangement: Disclosure" (ISAK 22) related to the concession rights.*

Perjanjian konsesi jasa adalah perjanjian dimana pemerintah atau badan lainnya (pemberi konsesi) memberikan kontrak untuk penyediaan layanan publik ke entitas sektor swasta ("operator"). Perjanjian tersebut sering disebut sebagai perjanjian 'publik-ke-swasta'.

*Service concession arrangements are arrangements whereby a government or other body (the "grantor") grants contracts for the supply of public services to a private sector entity (the "operator"). This is often referred to as a 'public – to – private' arrangement.*

Dalam perjanjian ini, operator membangun infrastruktur yang akan digunakan untuk menyediakan jasa publik dan mengoperasikan serta mengelola infrastruktur tersebut untuk jangka waktu tertentu. Operator dibayar untuk jasa yang dibayarkan selama periode perjanjian. Perjanjian diatur oleh suatu kontrak yang menetapkan standar kinerja, mekanisme penyesuaian harga, dan pengaturan untuk menengahi perselisihan. Dalam beberapa kasus, operator dapat meningkatkan infrastruktur yang ada.

*In this type of arrangement, an operator constructs the infrastructure that will be used to provide the public service and operates and maintains that infrastructure for a specified period of time. The operator is paid for the services over the period of the arrangement. A contract sets out performance standards, pricing mechanisms, and arrangements for arbitrating disputes. In some cases, the operator may upgrade the existing infrastructure.*

Beberapa ciri umum dari perjanjian konsesi jasa meliputi:

*Some common features of service concession arrangements include:*

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- Pemberi konsesi merupakan entitas sektor publik, termasuk badan pemerintah, atau entitas sektor swasta yang telah diberikan tanggung jawab atas layanan tersebut.
- Operator bertanggung jawab setidaknya atas sebagian pengelolaan infrastruktur dan jasa terkait dan tidak hanya bertindak sebagai agen atas kepentingan pemberi konsesi.

Kontrak menetapkan harga awal yang akan dikenakan oleh operator dan mengatur perubahan harga selama periode perjanjian jasa.

Operator diwajibkan untuk menyerahkan infrastruktur kepada pemberi konsesi pada akhir periode perjanjian dalam kondisi yang telah ditentukan, dengan sedikit atau tanpa imbalan tambahan, terlepas dari pihak yang awalnya mendanai infrastruktur.

Dalam ISAK 16 mengatur prinsip umum dalam pengakuan hak dan kewajiban terkait dengan konsesi jasa, Perusahaan tidak mengakui infrastruktur sebagai aset tetap namun mengakui sebagai aset keuangan, karena Perusahaan memiliki hak tanpa syarat untuk menerima kas dari Perumdam Tirta Wijaya melalui pembayaran kapasitas berdasarkan Perjanjian Konsesi. Aset keuangan dicatat sebagai "Aset Keuangan yang Diukur pada Biaya Perolehan Diamortisasi" sesuai dengan PSAK 71, "Instrumen Keuangan".

ISAK 22 memberikan panduan spesifik mengenai pengungkapan yang diperlukan atas perjanjian konsesi jasa.

- *The grantor is a public sector entity, including a governmental body, or a private sector entity to which the responsibility for the service has been devolved.*
- *The operator is responsible for at least some of the management of the infrastructure and related services and does not merely act as an agent on behalf of the grantor.*

*The contract sets the initial prices to be levied by the operator and regulates price revisions over the period of the service arrangement.*

*The operator is obliged to hand over the infrastructure to the grantor in a specified condition at the end of the period of the arrangement, for little or no incremental consideration irrespective of which party initially financed it.*

*Under ISAK 16 determines the general principles in the recognition and measurement of liabilities and rights related to service concession, the Company does not recognize the infrastructure as property, plant and equipment but recognizes it as a financial asset, as the Company has an unconditional right to receive cash from Perumdam Tirat Wijaya through the capacity payments under the Concession Agreement. The financial asset is accounted as a "Financial Assets at amortized Cost" in accordance with PSAK 71, "Financial Instruments"*

*ISAK 22 provides specific guidance for the required disclosures regarding the service concession agreement.*

**2.r. Sewa**

Grup sebagai Penyewa
Pada tanggal insepsi kontrak, Grup menilai apakah kontrak merupakan, atau mengandung sewa. Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Untuk menilai apakah kontrak memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu, Grup menilai apakah salama periode penggunaan, Grup memiliki dua hal berikut:

***2.r. Leases***

*The Group as Lessee*
*At inception of a contract, the Group shall assess whether the 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 for a period of time, the Group shall assess whether, throughout the period of use, the Group has both of the following:*

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(a) hak untuk mendapatkan secara subtansial seluruh manfaat ekonomis dari penggunaan aset identifikasian; dan
(b) hak untuk mengarahkan penggunaan aset identifikasian, yaitu hanya jika:
  (i) Grup memiliki hak untuk mengarahkan bagaimana dan untuk tujuan apa aset digunakan selama periode penggunaan; atau
  (ii) keputusan yang relevan tentang bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya dan:
    - Grup memiliki hak mengoperasikan aset (atau mengarahkan pihak lain untuk mengoperasikan aset dengan cara yang telah ditentukan) selama periode penggunaan, tanpa pemasok memiliki hak untuk mengubah instruksi operasi tersebut; atau
    - Grup mendesain aset (atau aspek tertentu dari aset) dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan selama periode penggunaan

*(a) the right to obtain substantially all of the economic benefits from use of the identified asset; and*
*(b) the right to direct the use of the identified asset, only if either:*
  *(i) the Group has the right to direct how and for what purpose the asset is used throughout the period of use; or*
  *(ii) the relevant decisions about how and for what purpose the asset is used are predetermined and:*
    - *the Group has the right to operate the asset (or to direct others to operate the asset in a manner that it determines) throughout the period of use, without the supplier having the right to change those operating instructions; or*
    - *the Group designed the asset (or specific aspects of the asset) in a way that predetermines how and for what purpose the asset will be used throughout the period of use.*

Pada tanggal permulaan, Grup mengukur aset hak-guna pada biaya perolehan, yang meliputi jumlah pengukuran awal liabilitas sewa, pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi dengan insentif yang diterima, biaya langsung awal yang dikeluarkan oleh Grup, dan estimasi biaya yang akan dikeluarkan oleh Grup dalam membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar ke kondisi yang disyaratkan dan ketentuan sewa, kecuali biaya-biaya tersebut dikeluarkan untuk menghasilkan persediaan.

*At the commencement date, the Group shall measure the right-of-use asset at cost, which includes the amount of the initial measurement of the lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the Group, and an estimate of costs to be incurred by the Group in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.*

Setelah tanggal permulaan, Grup mengukur aset hak-guna dengan menerapkan model biaya, yaitu biaya perolehan dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Aset hak-guna disusutkan dengan menggunakan metode garis lurus.

*After the commencement date, the Group measures the right-of-use asset by applying a cost model, which is cost less accumulated depreciation and accumulated impairment losses, and adjusted for remeasurement of lease liabilities. Right-of-use asset depreciated using straight line method.*

Jika sewa mengalihkan kepemilikan aset pendasar pada akhir masa sewa atau jika biaya perolehan aset hak-guna merefleksikan

*If the lease transfers ownership of the underlying asset to the lessee by the end of the lease term or if the cost of the right-of-use*

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penyewa akan mengeksekusi opsi beli, maka penyewa menyusutkan aset hak-guna dari tanggal permulaan hingga akhir umur manfaat aset pendasar, yang mengacu pada ketentuan masa manfaat aset tetap. Jika tidak, maka aset hak-guna disusutkan dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

*asset reflects that the lessee will exercise a purchase option, the lessee shall depreciate the right-of-use asset from the commencement date to the end of the useful life of the underlying asset, which refers to the terms of the useful life of the fixed asset. Otherwise, the lessee shall depreciate the right-of-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.*

Pada tanggal permulaan, Grup mengukur liabilitas sewa pada nilai kini pembayaran sewa yang belum dibayar pada tanggal tersebut. Pembayaran sewa didiskontokan dengan menggunakan suku bunga implisit dalam sewa, jika suku bunga tersebut dapat ditentukan. Jika suku bunga tersebut tidak dapat ditentukan, maka Grup menggunakan suku bunga pinjaman inkremental Grup.

*At the commencement date, the Group shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group shall use the Group's incremental borrowing rate.*

Setelah tanggal permulaan, Grup mengukur liabilitas sewa dengan:
a. meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa;
b. mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar;
c. mengukur kembali jumlah tercatat untuk merefleksikan penilaian kembali atau modifikasi sewa atau untuk merefleksikan pembayaran sewa tetap secara substansi revisian.

*After the commencement date, the Group shall measure the lease liability by:*
*a. increasing the carrying amount to reflect interest on the lease liability;*
*b. reducing the carrying amount to reflect the lease payments made; and*
*c. remeasuring the carrying amount to reflect any reassessment or lease modifications, or to reflect revised in-substance fixed lease payments.*

Liabilitas sewa diukur kembali ketika ada perubahan pembayaran sewa masa depan yang timbul dari perubahan indeks atau suku bunga, jika ada perubahan estimasi Grup atas jumlah yang diperkirakan akan dibayar dalam jaminan nilai residual, atau jika Grup mengubah penilaiannya apakah akan mengeksekusi opsi beli, perpanjangan atau penghentian.

*Lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group estimate of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.*

Ketika liabilitas sewa diukur kembali dengan cara ini, penyesuaian terkait dilakukan terhadap jumlah tercatat aset hak-guna, atau dicatat dalam laba rugi jika jumlah tercatat aset hak-guna telah berkurang menjadi nol.

*When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use assets, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.*

Grup sebagai pesewa
Grup melakukan perjanjian sewa sebagai pesewa sehubungan dengan beberapa kontrak.

*Group as lessor*
*The Company enters into lease agreements as a lessor with respect to some of contracts.*

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Sewa di mana Grup sebagai pesewa diklasifikasikan sebagai sewa operasi. Ketika persyaratan sewa secara substansial mengalihkan seluruh risiko dan manfaat yang terkait dengan kepemilikan masih di pesewa, kontrak tersebut diklasifikasikan sebagai sewa operasi.

*Leases for which the Group is a lessor are classified as operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership still in the lessor, the contract is classified as a operating leases.*

Penghasilan sewa dari sewa operasi diakui secara garis lurus selama masa sewa yang relevan. Biaya langsung awal yang terjadi dalam menegosiasikan dan mengatur sewa operasi ditambahkan sebagai jumlah tercatat aset sewa dan diakui secara garis lurus selama masa sewa.

*Rental income from operating leases is recognized on a straight-line basis over the terms of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased assets and recognized on a straight-line basis over the lease term.*

**2.s. Aset Takberwujud**

Aset takberwujud merupakan biaya atas perolehan piranti lunak komputer yang tidak terintegrasi dengan piranti keras dikapitalisasi berdasarkan biaya terjadinya untuk mendapatkan dan menyiapkan piranti lunak sampai siap digunakan; diamortisasi menggunakan metode garis lurus selama masa manfaatnya, yaitu tiga tahun.

***2.s. Intangible Asset***

*Intangible aset is the costs associated with the acquisition of computer software which is not integrated with related hardware are recognized based on costs incurred to acquire and prepare the software until ready to use. These costs are amortised using the straight-line method over their estimated useful lives, which is three years.*

**2.t. Penurunan Nilai Aset**

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, Grup mengestimasi jumlah terpulihkan aset tersebut. Jumlah terpulihkan ditentukan atas suatu aset individual, dan jika tidak memungkinkan, Grup menentukan jumlah terpulihkan dari unit penghasil kas dari aset tersebut.

***2.t. Impairment of Assets***

*At the end of each reporting period, the Group assess whether there is any indication that an asset may be impaired. If any such indication exists, the Group shall estimate the recoverable amount of the asset. Recoverable amount is determined for an individual asset, if its is not possible, the Group determines the recoverable amount of the asset's cash-generating unit.*

Jumlah terpulihkan adalah jumlah yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dengan nilai pakainya. Nilai pakai adalah nilai kini dari arus kas yang diharapkan akan diterima dari aset atau unit penghasil kas. Nilai kini dihitung dengan menggunakan tingkat diskonto sebelum pajak yang mencerminkan nilai waktu uang dan risiko spesifik atas aset atau unit yang penurunan nilainya diukur.

*The recoverable amount is the higher of fair value less costs to sell and its value in use. Value in use is the present value of the estimated future cash flows of the asset or cash generating unit. Present values are computed using pre-tax discount rates that reflect the time value of money and the risks specific to the asset or unit whose impairment is being measured.*

Jika, dan hanya jika, jumlah terpulihkan aset lebih kecil dari jumlah tercatatnya, maka jumlah tercatat aset diturunkan menjadi sebesar jumlah terpulihkan. Penurunan tersebut adalah rugi penurunan nilai dan segera diakui dalam laba rugi.

*If, and only if, the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset shall be reduced to its recoverable amount. The reduction is an allowance for impairment losses and is recognized immediately in profit or loss.*

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Rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain *goodwill* dibalik jika, dan hanya jika, terdapat perubahan estimasi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Jika demikian, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Kenaikan ini merupakan suatu pembalikan rugi penurunan nilai.

*An allowance for impairment losses recognized in prior period for an asset other than goodwill is reversed if, and only if, there has been a change in the estimates used to determine the asset's recoverable amount since the last allowance for impairment losses was recognized. If this is the case, the carrying amount of the asset shall be increased to its recoverable amount. That increase is a reversal of an allowance for impairment losses.*

**2.u. Pajak Penghasilan**

Beban pajak adalah jumlah gabungan pajak kini dan pajak tangguhan yang diperhitungkan dalam menentukan laba rugi pada suatu periode. Pajak kini dan pajak tangguhan diakui dalam laba rugi, kecuali pajak penghasilan yang timbul dari transaksi atau peristiwa yang diakui dalam penghasilan komprehensif lain atau secara langsung di ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam penghasilan komprehensif lain atau ekuitas.

Jumlah pajak kini untuk periode berjalan dan periode sebelumnya yang belum dibayar diakui sebagai liabilitas. Jika jumlah pajak yang telah dibayar untuk periode berjalan dan periode-periode sebelumnya melebihi jumlah pajak yang terutang untuk periode tersebut, maka kelebihannya diakui sebagai aset. Liabilitas (aset) pajak kini untuk periode berjalan dan periode sebelumnya diukur sebesar jumlah yang diperkirakan akan dibayar kepada (direstitusi dari) otoritas perpajakan, yang dihitung menggunakan tarif pajak (dan undang-undang pajak) yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan.

Manfaat terkait dengan rugi pajak yang dapat ditarik untuk memulihkan pajak kini dari periode sebelumnya diakui sebagai aset. Aset pajak tangguhan diakui untuk akumulasi rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan sepanjang kemungkinan besar laba kena pajak masa depan akan tersedia untuk dimanfaatkan dengan rugi pajak belum dikompensasi dan kredit pajak belum dimanfaatkan.

Seluruh perbedaan temporer kena pajak diakui sebagai liabilitas pajak tangguhan, kecuali perbedaan temporer kena pajak yang berasal dari :
a) pengakuan awal *goodwill*; atau

***2.u. Income Tax***

*Tax expense is the aggregate amount included in the determinination of profit or loss for the period in respect of current tax and deferred tax. Current tax and deferred tax is recognized in profit or loss, except for income tax arising from transactions or events that are recognized in other comprehensive income or directly in equity. In this case, the tax is recognized in other comprehensive income or equity, respectively.*

*Current tax for current and prior periods shall, to the extent unpaid, be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess shall be recognised as an asset. Current tax liabilities (assets) for the current and prior periods shall be measured at the amount expected to be paid to (recovered from) the taxation authorities, using the tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.*

*Tax benefits relating to tax loss that can be carried back to recover current tax of a previous periods is recognized as an asset. Deferred tax asset is recognized for the carryforward of unused tax losses and unused tax credit to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilized.*

*A deferred tax liability shall be recognised for all taxable temporary differences, except to the extent that the deferred tax liability arises from :*
*a) the initial recognition of goodwill; or*

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b) pengakuan awal aset atau liabilitas dari transaksi yang bukan kombinasi bisnis dan pada saat transaksi tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi pajak).

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer dapat dikurangkan sepanjang kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dimanfaatkan untuk mengurangi laba dimaksud, kecuali jika aset pajak tangguhan timbul dari pengakuan awal aset atau pengakuan awal liabilitas dalam transaksi yang bukan kombinasi bisnis dan pada saat transaksi tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi pajak).

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan aset pajak yang diharapkan berlaku ketika aset dipulihkan atau liabilitas diselesaikan, berdasarkan tarif pajak (dan peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan. Pengukuran aset dan liabilitas pajak tangguhan mencerminkan konsekuensi pajak yang sesuai dengan cara Grup memperkirakan, pada akhir periode pelaporan, untuk memulihkan atau menyelesaikan jumlah tercatat aset dan liabilitasnya.

Jumlah tercatat aset pajak tangguhan ditelaah ulang pada akhir periode pelaporan. Grup mengurangi jumlah tercatat aset pajak tangguhan jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengkompensasikan sebagian atau seluruh aset pajak tangguhan tersebut. Setiap pengurangan tersebut dilakukan pembalikan atas aset pajak tangguhan hingga kemungkinan besar laba kena pajak yang tersedia jumlahnya memadai.

Grup melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika:
a) grup memiliki hak yang dapat dipaksakan secara aset untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini; dan;
b) aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas:

*b) the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss).*

*A deferred tax asset shall be recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised, unless the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction affects neither accounting profit nor taxable profit (tax loss).*

*Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and deferred tax assets shall reflect the tax consequences that would follow from the manner in which the Group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.*

*The carrying amount of a deferred tax asset reviewed at the end of each reporting period. The Group shall reduce the carrying amount of a deferred tax asset to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred tax asset to be utilised. Any such reduction shall be reversed to the extent that it becomes probable that sufficient taxable profit will be available.*

*The Group offset deferred tax assets and deferred tax liabilities if, and only if:*

*a) the Group has a legally enforceable right to set off current tax assets against current tax liabilities; and*

*b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either:*

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i. entitas kena pajak yang sama; atau
ii. entitas kena pajak yang berbeda yang bermaksud untuk memulihkan aset dan liabilitas pajak kini dengan dasar neto, atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan dimana jumlah signifikan atas aset atau liabilitas pajak tangguhan diperkirakan untuk diselesaikan atau dipulihkan.

*i. the same taxable entity; or*
*ii. different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.*

Grup melakukan saling hapus atas aset pajak kini dan liabilitas pajak kini jika dan hanya jika, Grup:
a) memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus atas jumlah yang diakui; dan
b) bermaksud untuk menyelesaikan dengan dasar neto atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

*The Group offset current tax assets and current tax liabilities if, and only if, the Group:*

*a) has legally enforceable right to set off the recognized amounts, and*

*b) intends either to settle on a net basis, or to realize the assets and settle liabilities simultaneously.*

Pajak Penghasilan Final
Beban pajak penghasilan final diakui secara proporsional dengan jumlah pendapatan menurut akuntansi yang diakui selama periode/ tahun berjalan. Selisih antara jumlah pajak penghasilan final yang dibayar dengan jumlah yang dibebankan pada penghitungan laba atau rugi tahun berjalan, diakui sebagai pajak dibayar di muka atau utang pajak. Jika penghasilan telah dikenakan pajak penghasilan final, perbedaan antara nilai tercatat aset dan liabilitas dengan dasar pengenaan pajaknya tidak diakui sebagai aset atau liabilitas pajak tangguhan.

*Final Income Tax*
*Final income tax expense is recognized proportionately with the accounting income recognized during the period/ year. The difference between the final income tax paid and the final tax expense in the profit or loss for the period is recognized as prepaid tax or tax payable. If the income is already subject to final income tax, the differences between the carrying value of existing assets and liabilities and their tax basses are not recognized as deferred tax assets or liabilities.*

Berdasarkan Peraturan Pemerintah Republik Indonesia No. 40 Tahun 2009 mengenai perubahan atas PP No.51 tahun 2008 tentang pajak 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 2009.

*Income tax from construction is computed based on the Government Regulation No. 40 year 2009 concerning amendments of Government Regulation No.51 year 2008 concerning income tax from the construction business which effective starting August 1, 2008, final tax at 3% is applied for contract signed starting August 1, 2009.*

Sesuai dengan Peraturan Pemerintah No. 34 Tahun 2016 tentang pajak penghasilan dari pengalihan Hak atas Tanah atau Bangunan, dan perjanjian pengikatan jual beli atas tanah bangunan dan/atau bangunan beserta perubahannya pasal 2 ayat 1 besaran tarif pajak yang dikenakan adalah sebesar 2,5% untuk selain rumah sederhana atau rumah susun sederhana dan 1% untuk rumah sederhana atau rumah susun sederhana.

*In accordance with Government Regulation No. 34 of 2016 concerning income tax from the transfer of Land or Building Rights, and binding sale and purchase agreements on land and/ or buildings along with amendments to article 2 paragraph 1 the tax rate charged is 2,5% for other than simple houses or simple flats and 1% for simple houses or simple flats.*

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Sesuai dengan Pasal 4 Ayat 2 UU PPh,dari penghasilan Jasa Pengelolaan dan Persewaan Properti dikenakan tarif 10% Final. Penghasilan Perusahaan dari jasa pengelolaan dan persewaan properti sebagian dikenakan tarif 10% final dan sebagian penghasilan dari Jasa Properti atas hotel ada yang tidak dikenakan PPh Final sesuai dengan UU PPh.

Pemerintah telah melakukan perubahan ketentuan perpajakan melalui PP No. 9 Tahun 2022 tentang Perubahan Kedua Pajak Penghasilan (PPh) dari Usaha Jasa Konstruksi yang mulai berlaku efektif sejak 21 Februari 2022. PP No. 9 Tahun 2022 memuat sejumlah perubahan aturan perpajakan khususnya tarif baru 2,65% berlaku untuk pekerjaan konstruksi terintegrasi, artinya gabungan antara pekerjaan konstruksi dan konsultan konstruksi, yang dilakukan oleh penyedia jasa yang memiliki sertifikat badan usaha.

*In accordance with Article 4 Paragraph 2 of the Income Tax Act, of Income and Rental Property Management Services charged at 10% Final. The Company's income from rental property management services and partially charged at 10% final, and some income from the Property Services are not subject to any Final Income Tax in accordance with the Income Tax Act.*

*The government has made changes to the tax provisions through PP No. 9 of 2022 concerning the Second Amendment of Income Tax (PPh) from Contruction Services Business which has been effective since February 21, 2022. PP No 9 of 2022 contains a number of changes to tax rules, especially the new rate of 2.65% applies to integrated construction work, meaning a combination of construction work and construction consulting, which is carried out by service providers who have business entity certificates.*

**2.v. Imbalan Kerja**

Imbalan Kerja Jangka Pendek

Imbalan kerja jangka pendek diakui ketika pekerja telah memberikan jasanya dalam suatu periode akuntansi, sebesar jumlah tidak terdiskonto dari imbalan kerja jangka pendek yang diharapkan akan dibayar sebagai imbalan atas jasa tersebut.

Imbalan kerja jangka pendek mencakup antara lain upah, gaji, bonus dan insentif.

Imbalan Pascakerja

Imbalan pascakerja seperti uang pisah dan uang penghargaan masa kerja dihitung berdasarkan Undang – Undang Ketenagakerjaan No.13 /2003 ("UU 13/2003").

Grup 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.

Grup mencatat tidak hanya kewajiban berdasarkan persyaratan formal program imbalan pasti, tetapi juga kewajiban konstruktif yang timbul dari praktik informal entitas.

***2.v. Employee Benefit***

*Short-term Employee Benefits*

*Short-term employee benefits are recognized when an employee has rendered service during accounting period, at the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service.*

*Short term employee benefits include such as wages, salaries, bonus and incentive.*

*Post-employment Benefits*

*Post-employment benefits such as retirement, severance and service payments are calculated based on Labor Law No. 13/2003 ("Law 13/2003").*

*The Group recognizes the amount of the net defined benefit liability at the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets which calculated by independent actuaries using the Projected Unit Credit method. Present value benefit obligation determine by discounting the benefit.*

*The Group account not only for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices.*

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Biaya jasa kini, biaya jasa lalu dan keuntungan atau kerugian atas penyelesaian, serta bunga neto atas liabilitas (aset) imbalan pasti neto diakui dalam laba rugi.

Pengukuran kembali atas liabilitas (aset) imbalan pasti neto yang terdiri dari keuntungan dan kerugian aktuarial, imbal hasil atas aset program dan setiap perubahan dampak batas atas aset diakui sebagai penghasilan komprehensif lain.

Pesangon
Grup mengakui pesangon sebagai liabilitas dan beban pada tanggal yang lebih awal di antara:
(a) Ketika Grup tidak dapat lagi menarik tawaran atas imbalan tersebut; dan
(b) Ketika Grup mengakui biaya untuk restrukturisasi yang berada dalam ruang lingkup PSAK 57 dan melibatkan pembayaran pesangon.

Grup mengukur pesangon pada saat pengakuan awal, dan mengukur dan mengakui perubahan selanjutnya, sesuai dengan sifat imbalan kerja.

Imbalan Kerja Jangka Panjang Lainnya
Imbalan jangka panjang lain seperti masa persiapan pensiun, cuti dinas lama, dan cinderamata, diukur dengan metode yang sama dengan imbalan pascakerja, kecuali untuk pengukuran kembali liabilitas diakui dalam laba rugi.

*Current service cost, past service cost and gain or loss on settlement, and net interets on the net defined benefit liability (asset) are recognized in profit or loss.*

*The remeasurement of the net defined benefit liability (assets) comprises actuarial gains and losses, the return on plan assets, and any change in effect of the asset ceiling are recognized in other comprehensive income.*

*Termination Benefits*
*The Group recognizes a liability and expense for termination benefits at the earlier of the following dates:*
*(a) When the Group can no longer withdraw the offer of those benefits; and*
*(b) When the Group recognizes costs for a restructuring that is within the scope of PSAK 57 and involves payment of termination benefits.*

*The Group 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*
*Other long-term employee benefits, such as retirement preparation, long service leave and souvenirs, are measured using the same method as post-employment benefits, except for the remeasurement of liabilities which is recognized in profit or loss.*

**2.w. Pengakuan Pendapatan dan Beban**
Dalam menentukan pengakuan pendapatan, Grup melakukan analisa transaksi melalui lima langkah analisa berikut:
1. Mengindentifikasi kontrak dengan pelanggan, dengan kriteria sebagai berikut:
   a. Kontrak telah disetujui oleh pihak-pihak terkait dalam kontrak;
   b. Grup bisa mengidentifikasi hak dari pihak-pihak terkait dan jangka waktu pembayaran dari barang atau jasa yang akan dialihkan;
   c. Kontrak memiliki substansi komersial; dan
   d. Besar kemungkinan entitas akan menerima imbalan atas barang atau jasa yang dialihkan.

***2.w. Revenues and Expenses Recognition***
*An entity shall account for a contract with a customer only when all of the following criteria are met:*
*1. Identify contracts with customers with certain criteria as follows:*
   *a. The contract has been agreed by the parties involved in the contract;*
   *b. The Group can identify the rights of relevant parties and the term of payment for the goods or services to be transferred;*
   *c. The contract has commercial substance; and*
   *d. It is probable that the Group will receive benefits for the goods or services transferred.*

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2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik yang berbeda ke pelanggan.
3. Menentukan harga transaksi, setelah dikurangi diskon, retur, insentif penjualan, pajak penjualan barang mewah, pajak pertambahan nilai dan pungutan ekspor, yang berhak diperoleh suatu entitas sebagai kompensasi atas diserahkannya barang atau jasa yang dijanjikan ke pelanggan.
4. Mengalokasikan harga transaksi kepada setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual dari setiap barang atau jasa yang dijanjikan di kontrak.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi (sepanjang waktu atau pada suatu waktu tertentu).

Kewajiban pelaksanaan dapat dipenuhi dengan cara sebagai berikut:
- Suatu waktu tertentu (umumnya janji untuk menyerahkan barang ke pelanggan); atau
- Sepanjang waktu (umumnya janji untuk menyerahkan jasa ke pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi sepanjang waktu waktu, Grup memilih ukuran penyelesaian yang sesuai untuk penentuan jumlah pendapatan yang harus diakui karena telah terpenuhinya kewajiban pelaksanaan.

Suatu kewajiban pelaksanaan dipenuhi pada suatu waktu tertentu kecuali jika memenuhi salah satu kriteria berikut, dalam hal ini dipenuhi dari sepanjang waktu:
- pelanggan secara bersamaan menerima dan menggunakan manfaat yang diberikan oleh pelaksanaan Grup sebagaimana yang dilakukan Grup;
- pelaksanaan Grup menciptakan atau meningkatkan aset yang dikendalikan pelanggan saat aset itu dibuat atau ditingkatkan; dan
- pelaksanaan Grup tidak menciptakan aset dengan penggunaan alternatif untuk Grup dan Grup memiliki hak yang dapat diberlakukan atas pembayaran untuk pelaksanaan yang diselesaikan hingga saat ini.

Kriteria berikut ini juga harus dipenuhi sebelum pendapatan diakui.

*2. Identify the performance obligations in the contract, to transfer distinctive goods or services to the customer.*

*3. Determine the transaction price, net of discounts, returns, sales incentives, luxury sales tax, value added tax and export duty, which an entity expects to be entitled in exchange for transferring promised goods or services to a customer.*

*4. Allocate the transaction price to each performance obligation on the basis of the selling prices of each goods or services promised in the contract.*
*5. Recognise revenue when performance obligation is satisfied (over time or at a point in time).*

*A performance obligation may be satisfied at the following:*
- *A point in time (typically for promises to transfer goods to a customer); or*
- *Over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, the Group selects an appropriate measure of progress to determine the amount of revenue that should be recognized as the performance obligation is satisfied.*

*A performance obligation is satisfied at a point in time unless it meets one of the following criteria, in which case it is satisfied over time:*

- *the customer simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs;*
- *the Group's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; and*
- *the Group's performance does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.*

*The following recognition criteria must also be met before revenue is recognized.*

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Pendapatan Konstruksi dan Biaya Konstruksi

Pendapatan yang berhubungan dengan kontrak konstruksi diakui sepanjang waktu yang dicatat dengan menggunakan metode persentase penyelesaian. Dengan metode ini, pendapatan yang diakui setara dengan estimasi terbaru dari total nilai kontrak dikalikan dengan tingkat penyelesaian sebenarnya yang ditentukan dengan mengacu pada hasil survei atas pekerjaan yang telah dilaksanakan.

Pendapatan kontrak terdiri dari jumlah pendapatan semula yang disetujui dalam kontrak dan penyimpangan dalam pekerjaan kontrak, klaim, dan pembayaran insentif sepanjang hal ini memungkinkan untuk menghasilkan pendapatan dan dapat diukur dengan andal.

Jika adanya kemungkinan bahwa kontrak akan menghasilkan kerugian pada saat penyelesaian kontrak, penyisihan atas kerugian yang diperkirakan hingga penyelesaian kontrak diakui sebagai penyisihan kini pada laporan keuangan konsolidasian. Kerugian diakui secara penuh ketika dapat diukur secara andal, terlepas dari tingkat penyelesaian.

Biaya kontrak yang tidak mungkin dipulihkan diakui segera sebagai beban tahun berjalan pada laba rugi.

Beban langsung dan beban tidak langsung proyek yang dapat dialokasikan ke suatu proyek tertentu, diakui sebagai beban pada proyek yang bersangkutan, sedangkan beban yang tidak dapat didistribusikan atau tidak dapat dialokasikan ke aktivitas proyek menjadi beban non proyek (beban usaha).

Penjualan Barang
Pendapatan dari penjualan barang diakui pada suatu waktu tertentu saat pengendalian atas barang telah berpindah kepada pelanggan, yaitu pada saat penyerahan barang, atau dalam hal barang disimpan di gudang Grup atas permintaan pelanggan, pada saat diterbitkan faktur.

Penjualan Aset Real Estat
Pendapatan dari penjualan aset real estat diakui pada suatu waktu tertentu saat pengendalian atas aset telah berpindah kepada pelanggan, yaitu saat terjadi penyerahan aset kepada pembeli.

*Construction Revenue and Constructions Costs*
*Revenues related to construction contracts are contracts are recognized over time which accounted for using the percentage of completion method, the revenue recognized equals the latest estimate of the total value of the contract multiplied by the actual completion rate determined by reference to the surveys results of work performed.*

*Contract revenue comprises the initial amount of revenue that agreed in the contract and variations in contract work, claims, and incentive payments to the extent that is probable that it will result in revenue and can be realiably measured.*

*If it is regarded as probable that a contract will generate a loss on completion, a provision for expected losses to completion is recognized as a current provision in the consolidated financial statements. The loss is provided for in full as soon as it is can be reliably measured, irrespective of the completion rate.*

*Contract costs that are not probable of being recovered are recognized as current year expenses in profit or loss.*

*Direct and indirect costs of projects which can be allocated to a particular project, are recognized as an expense on the related projects, while the expenses that cannot be distributed or cannot be allocated to the project activities are recognized as nonproject expenses (operating expenses).*

*Sale of Goods*
*Revenue from the sale of goods is recognized at a point in time when the control of goods has been transferred to the customer, either upon delivery of the goods, or in the case of goods stored in the Group' warehouse at the request of the customer, when issued invoices.*

*Sale of Real Estate Assets*
*Revenue from the sale of real estate asset is recognized at a point in time when the control of asset has been transferred to the customer, ie upon of handover of asset to buyer.*

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Pengakuan Beban
Beban diakui pada saat terjadinya (basis akrual), kecuali merupakan aset yang terkait dengan aktivitas kontrak masa depan.

Biaya yang secara langsung berhubungan dengan kontrak, menghasilkan sumber daya untuk memenuhi kontrak ("biaya untuk memenuhi") atau penambahan untuk mendapatkan kontrak ("biaya untuk memperoleh") dan diharapkan dapat dipulihkan. Beban tersebut dengan demikian memenuhi syarat kapitalisasi berdasarkan PSAK 72: Pendapatan dari Kontrak dengan Pelanggan dan dicatat sebagai aset lancar lainnya. Beban tersebut diamortisasi dengan cara sistematis sejalan dengan penyerahan barang atau jasa yang terkait dengan aset tersebut.

*Expense Recognition*
*Expenses are recognized as incurred (accrual basis), unless they create an asset related to future contract activity.*

*The costs that directly relate to the contract generate resources to satisfy the contract ("cost to fulfill") or is incremental on obtaining a contract ("cost to obtain") and are expected to be recovered. These costs are therefore eligible for capitalization under PSAK 72: Revenue from Contracts with Customers and recognized as other current assets. Such cost will be amortized on a systematic basis that is consistent with the transfer of the goods or services to which such asset relates.*

**2.x. Provisi**
Provisi diakui bila Grup memiliki kewajiban kini (baik bersifat aset maupun konstruktif) sebagai akibat peristiwa masa lalu dan kemungkinan besar penyelesaian kewajiban menyebabkan arus keluar sumber daya serta jumlah kewajiban tersebut dapat diestimasi secara andal.

Jumlah yang diakui sebagai provisi merupakan estimasi terbaik pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan, dengan mempertimbangkan berbagai risiko dan ketidakpastian yang selalu mempengaruhi berbagai peristiwa dan keadaan.

Apabila suatu provisi diukur menggunakan arus kas yang diperkirakan untuk menyelesaikan kewajiban kini, maka nilai tercatatnya adalah nilai kini dari arus kas.

Jika sebagian atau seluruh pengeluaran untuk menyelesaikan provisi diganti oleh pihak ketiga, maka penggantian itu diakui hanya pada saat timbul keyakinan bahwa penggantian pasti akan diterima jika Grup menyelesaikan kewajiban. Penggantian tersebut diakui sebagai aset yang terpisah. Jumlah yang diakui sebagai pengantian tidak boleh melebihi provisi.

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika arus keluar sumber daya untuk menyelesaikan kewajiban kemungkinan besar tidak terjadi, maka provisi dibatalkan.

***2.x. Provision***
*A provision is recognized when the Group has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources will be required to settle the obligation and the amount of the obligation can be estimated reliably.*

*The amount recognized as a provision shall be the best estimate of the expenditure required to settle the present obligation at the end of the reporting period, by taking into account the risks and uncertainties that inevitably surround many events and circumstances.*

*Where a provision is measured using the estimated cash flows to settle the present obligation, its carrying amount is the present value of those cash flows.*

*Where some or all of the expenditure to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognized when, it is virtually certain that reimbursement will be received when the Group settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognized for the reimbursement shall not exceed the amount of the provisions.*

*Provisions are reviewed at each reporting date and adjusted to reflect the most current best estimate. If it is no longer probable that an outflow of resources will be required to settle the obligation, the provision is reversed.*

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## 3. Sumber Ketidakpastian Estimasi dan Pertimbangan Akuntansi yang Kritis

Penyusunan laporan keuangan konsolidasian mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari aset dan liabilitas, dan pengungkapan aset dan liabilitas kontinjensi pada tanggal laporan keuangan konsolidasian serta jumlah pendapatan dan beban selama periode pelaporan.

Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya.

Grup mendasarkan asumsi dan estimasi pada parameter yang tersedia pada saat laporan keuangan disusun.

Asumsi dan situasi mengenai perkembangan masa depan, mungkin berubah akibat perubahan pasar atau situasi diluar kendali Perusahaan. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya.

Asumsi utama masa depan dan sumber utama ketidakpastian estimasi lain pada akhir periode pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk tahun berikutnya, diungkapkan dibawah ini.

**Estimasi dan Asumsi Akuntansi yang Penting**

Pengakuan pendapatan konstruksi dan beban pokok pendapatan

Grup mengakui pendapatan dan beban pokok pendapatan dari proyek yang masih dalam *progress* pembangunan berdasarkan metode persentase penyelesaian. Asumsi yang penting diperlukan adalah dalam menentukan tahap penyelesaian (persentase peyelesaian) dan dan jumlah estimasi pendapatan dan jumlah biaya pembangunan. Dalam membuat asumsi, Grup mengevaluasinya berdasarkan pengalaman di waktu yang lampau dan bantuan dari spesialis. Pendapatan dari proyek diungkapkan dalam Catatan 34 dan beban dari proyek diungkapkan dalam Catatan 35.

## *3. Source of Estimation Uncertainty and Critical Accounting Judgements*

*The preparation of the consolidated financial statements requires management to make judgement estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period.*

*Uncertainty about these assumptions and estimates could result in a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.*

*Group bases its estimates on assumptions and parameters that are available at the time the financial statements are prepared.*

*Assumptions and situation about the future development, may change due to market changes or circumstances beyond the control of the Company. The changes are reflected in the related assumptions at the time of the occurrence.*

*The main assumption of the future and the other major source of estimation uncertainty at the end of the reporting period that have a significant risk of material adjustment to the carrying amounts of assets and liabilities for the year, disclosed below.*

***Accounting Estimates and Assumptions***

*Construction revenue and cost of revenue recognition*

*The Group recognizes revenue and cost of revenue from projects that are still in progress based on the percentage of completion method. Important assumptions needed are in determining the stage of completion (percentage of completion) and the estimated amount of revenue and total construction costs. In making assumptions, the Group evaluates them based on past experience and the assistance of specialists. Revenues from projects are disclosed in Note 34 and expenses from projects are disclosed in Note 35.*

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Estimasi Umur Manfaat Aset Tetap dan Aset Takberwujud
Grup melakukan penelaahan berkala atas masa manfaat ekonomis aset tetap dan aset takberwujud berdasarkan faktor-faktor seperti kondisi teknis dan perkembangan teknologi di masa depan. Hasil operasi di masa depan akan dipengaruhi secara material oleh perubahan estimasi ini yang diakibatkan oleh perubahan faktor yang telah disebutkan di atas.

Perubahan masa manfaat aset tetap dan aset takberwujud dapat mempengaruhi jumlah biaya penyusutan dan biaya amortisasi yang diakui dan penurunan nilai tercatat aset tersebut. Jumlah tercatat aset tetap dan aset takberwujud disajikan pada Catatan 19 dan 20.

Imbalan Pascakerja
Penentuan liabilitas imbalan pascakerja Grup bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian.

Manajemen berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktuari dan perubahan signifikan dalam asumsi yang ditetapkan dapat mempengaruhi secara material liabilitas imbalan kerja dan beban imbalan kerja bersih. Penjelasan lebih rinci diungkapkan dalam Catatan 31.

Nilai Wajar Properti Investasi dan Nilai Revaluasian Aset Tetap Tanah
Nilai wajar properti investasi dan tanah bergantung pada pemilihan asumsi yang digunakan oleh penilai independen dalam menghitung jumlah-jumlah tersebut. Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material nilai wajar dari properti investasi dan tanah. Jumlah tercatat properti investasi dan aset tetap disajikan pada Catatan 18 dan 19.

*Estimated Useful Lives of Property, Plant and Equipment and Intangible Assets*
*The Group conducts periodic reviews of the economic useful lives of Property Plant and Equipment and intangible assets based on factors such as the condition of technical and technological developments in the future. Future operating results will be materially affected by the estimation changes caused by changes in factors mentioned above.*

*Changes in the useful lives of property, plant and equipment and intangible assets can affect the amount of depreciation and amortization costs recognized and the carrying amount of the assets decreased. The carrying amount of property, plant and equipment and intangible assets are presented in Notes 19 and 20.*

*Post-employement Benefit*
*The determination of Group's post-employment 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, annual salary increase rate, annual employee turn-over rate, disability rate, retirement age and mortality rate.*

*Management believes that its assumptions are reasonable and appropriate, significant differences in the Group's or significant changes in the Group's assumptions may materially affect its employee benefits liabilities and net employee benefits expense. Detailed information has been disclosed in Note 31.*

*Fair Value of Investment Property and Revaluation Value of Land*
*The Group's fair value of investment property and land depends on its selection of certain assumptions used by the independent appraisal in calculation of such amounts. The Group believe that its assumptions are reasonable and appropriate and significant differences in the Group's assumptions may materially affect the valuation of its investment property and land. The carrying amount has been disclosed in Notes 18 and 19.*

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Penyisihan Kerugian Penurunan Nilai Aset Keuangan
Penyisihan kerugian penurunan nilai untuk instrumen keuangan telah diukur sejumlah kerugian kredit ekspektasian sepanjang umurnya jika risiko kredit meningkat secara signifikan sejak pengakuan awal. Kerugian kredit ekspektasian pada instrumen keuangan diestimasi berdasarkan matriks provisi dengan mengacu pada pengalaman gagal bayar pelanggan di masa lalu dan analisis posisi keuangan pelanggan saat ini, disesuaikan dengan faktor-faktor yang spesifik dari pelanggan, kondisi ekonomi umum industri di mana pelanggan beroperasi. Grup telah mengakui penyisihan kerugian sebesar 100% atas seluruh piutang yang telah tertunggak lebih dari 12 bulan karena pengalaman historis mengindikasikan bahwa instrumen keuangan tersebut umumnya tidak dapat dipulihkan. Instrumen keuangan dihapuskan ketika terdapat informasi yang mengindikasikan bahwa pelanggan dalam kesulitan keuangan yang buruk dan tidak ada prospek pemulihan yang realistis.

Tidak ada perubahan dalam teknik estimasi atau asumsi signifikan yang dibuat selama tahun pelaporan berjalan.

Nilai tercatat aset keuangan telah diungkapkan dalam Catatan 4, 5, 6, 7, 8, 9 dan 10.

*Allowance for Impairment Losses of Financial Assets*
*Allowance for impairment losses for financial instruments has been measured at an amount equal to lifetime expected credit loss if the credit risk of the financial instrument has increased significantly since its initial recognition. The Expected credit loss on financial instruments are estimated using a provision matrix refer to past default history of the customers and an analysis of the customers current financial position, and adjusted for specific factors to the customers, general economic conditions of the industry in which the customers operate. The Group has recognized a loss allowance of 100% against all receivables over 12 months past due because historical experience has indicated that financial instruments aren't generally recoverable. Financial instrument is written off when there is information indicating that the customers is in severe financial difficulty and there is no realistic prospect of recovery.*

*There has been no change in the estimation techniques or significant assumptions made during the current reporting year.*

*The carrying amounts of financial assets are disclosed in Notes 4, 5, 6, 7, 8, 9 and 10.*

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## 4. Kas dan Setara Kas / *4. Cash and Cash Equivalents*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Kas** | 386,743,861 | 474,061,163 | ***Cash*** |
| **Bank** | | | ***Banks*** |
| **Pihak Berelasi** | | | ***Related Parties*** |
| Rupiah | | | *Rupiah* |
| PT Bank Negara Indonesia (Persero) Tbk | 175,193,767,428 | 82,911,644,963 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Bank Mandiri (Persero) Tbk | 105,922,782,830 | 120,875,026,433 | *PT Bank Mandiri (Persero) Tbk* |
| PT Bank Rakyat Indonesia (Persero) Tbk | 1,097,871,942 | 347,883,225 | *PT Bank Rakyat Indonesia (Persero) Tbk* |
| PT Bank Tabungan Negara (Persero) Tbk | 38,228,383,975 | -- | *PT Bank Tabungan Negara (Persero) Tbk* |
| PT Bank Syariah Indonesia (Tbk) | 22,254,933,472 | -- | *PT Bank Syariah Indonesia (Tbk)* |
| Lain - lain (masing - masing dibawah Rp 500 juta) | 374,766,778 | 769,936,632 | *Others (each below Rp 500 Million)* |
| Dolar Amerika | | | *US Dollar* |
| (USD 2.485,63 dan USD 3.847,28 masing-masing pada 31 Desember 2022 dan 2021) | | | *(USD 2,485.63 and USD 3,847.28 as of December 31, 2022 and 2021 respectively)* |
| PT Bank Negara Indonesia (Persero) Tbk | 11,425,425 | 8,489,200 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Bank Mandiri (Persero) Tbk | 27,676,021 | 46,407,656 | *PT Bank Mandiri (Persero) Tbk* |
| Sub Jumlah | 343,111,607,871 | 204,959,388,109 | *Sub Total* |
| **Pihak Ketiga** | | | ***Third Parties*** |
| Rupiah | | | *Rupiah* |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 82,700,687,108 | 127,679,697,546 | *PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk* |
| Lain - lain (masing - masing dibawah Rp 500 juta) | 871,391,135 | 797,982,726 | *Others (each below Rp 500 Million)* |
| Dolar Amerika | | | *US Dollar* |
| (USD 738,19 dan USD 858,19 masing-masing pada 31 Desember 2022 dan 31 Desember 2021) | | | *(USD 738.19 and USD 858.19 as of December 31, 2022 and December 31, 2021, respectively)* |
| PT Bank Pan Indonesia Tbk | 11,612,467 | 12,245,516 | *PT Bank Pan Indonesia Tbk* |
| Sub Jumlah | 83,583,690,710 | 128,489,925,788 | *Sub Total* |
| Dikurangi : Penyisihan Kerugian Penurunan Nilai | (21) | (5,714) | *Allowance for Impairment Losses* |
| Sub Jumlah Bank - Bersih | 426,695,298,560 | 333,449,308,183 | *Sub Total Banks - Net* |
| **Deposito Berjangka** | | | ***Time Deposits*** |
| **Pihak Berelasi** | | | ***Related Parties*** |
| Rupiah | | | *Rupiah* |
| PT Bank Mandiri (Persero) Tbk | 40,126,554,666 | 30,000,000,000 | *PT Bank Mandiri (Persero) Tbk* |
| PT Bank Rakyat Indonesia (Persero) Tbk | 2,200,000,000 | 1,700,000,000 | *PT Bank Rakyat Indonesia (Persero) Tbk* |
| PT Bank Negara Indonesia (Persero) Tbk | -- | 70,000,000,000 | *PT Bank Negara Indonesia (Persero) Tbk* |
| Sub Jumlah | 42,326,554,666 | 101,700,000,000 | *Sub Total* |
| **Pihak Ketiga** | | | ***Third Parties*** |
| Rupiah | | | *Rupiah* |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | 100,000,000,000 | -- | *PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk* |
| Sub Jumlah | 100,000,000,000 | -- | *Sub Total* |
| Sub Jumlah Deposito | 142,326,554,666 | 101,700,000,000 | *Sub Total Deposits* |
| **Jumlah Kas dan Setara Kas - Bersih** | **569,408,597,087** | **435,623,369,346** | ***Total Cash and Cash Equivalent - Net*** |
| Tingkat Suku Bunga Kontraktual Deposito per Tahun | 2.25% - 4.1% | 1.90% - 2.35% | *Contractual Annual Interest Rates of Time Deposits* |
| Jangka Waktu | 1 bulan / *month* | 1 bulan / *month* | *Terms Deposit* |

Mutasi penyisihan penurunan nilai kas dan setara kas sebagai berikut:

*Movement in the amount of the allowance for impairment losses of cash and cash equivalent is as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Saldo Awal Tahun | 5,714 | 7,323,234 | *Beginning Balance of The Year* |
| Penambahan Tahun Berjalan | -- | 183,836 | *Addition in The Current Year* |
| Pemulihan Tahun Berjalan | (5,693) | (7,501,356) | *Recovery in The Current Year* |
| **Saldo Akhir Tahun** | **21** | **5,714** | ***Ending Balance of the Year*** |

Manajemen berpendapat bahwa penyisihan penurunan nilai atas saldo bank dan deposito berjangka telah memadai.

*Management considered that allowances for impairment losess of bank balance and time deposits is sufficient.*

## 5. Investasi Jangka Pendek / *5. Short-Term Investment*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Surat Utang PT Perusahaan Pengelola Aset | 200,000,000,000 | 200,000,000,000 | *Promissory Note PT Perusahaan Pengelola Aset* |
| **Jumlah** | **200,000,000,000** | **200,000,000,000** | ***Total*** |

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Investasi jangka pendek Perusahaan merupakan surat utang yang diterbitkan oleh PT Perusahaan Pengelola Aset (PPA) senilai Rp200,000,000,000, berdasarkan Surat Utang No. S-5558/PPA/DU/1221 tanggal 30 Desember 2021 dengan jangka waktu 1 (satu) tahun dari 1 Januari 2022 sampai dengan 31 Desember 2022. Suku bunga dari surat utang adalah 3% pertahun.

*The Company's short term investment is a bond issued by PT Perusahaan Pengelola Aset (PPA) amounting to Rp200.000.000.000, based on Secured Promissorry Notes No. S-5558/PPA/DU/1221 on December 30, 2021, for a period of 1 (one) year from January 1, 2022 to December 31, 2022. Interest rate of promissory note is 3% per year.*

Berdasarkan Surat Keputusan PT Danareksa (Persero) No. S-46/640/DIRUT tanggal 30 November 2022, mengenai permohonan persetujuan terkait penyelesaian program restrukturisasi PT Nindya Karya oleh PT Perusahaan Pengelola Aset, dimana salah satu poin menjelaskan bahwa mekanisme penyelesaian program restrukturisasi PT Nindya Karya akan di inisiasi oleh PT Perusahaan Pengelola Aset melalui Pelunasan *Promissory Note* beserta bunganya sebesar Rp200.000.000.000 atas nilai pokok dan Rp16.370.554.116 atas bunga yang tertunggak. Sehingga atas investasi jangka panjang tersebut tidak dilakukan perpanjangan.

*Based on the Decree of PT Danareksa (Persero) No. S-46/640/DIRUT dated November 30, 2022, regarding the application for approval related to the completion of the PT Nindya Karya restructuring program by PT Perusahaan Pengelola Aset, where one of the points explained that the settlement mechanism of the PT Nindya Karya restructuring program will be initiated by PT Perusahaan Pengelola Aset through the Repayment of Promissory Note and interest amounting to Rp200,000,000,000 for the principal amount and Rp16,370,554,116 for the interest in arrears. So that the short-term investment is not extended.*

Manajemen berpendapat bahwa tidak ada penyisihan penurunan nilai atas saldo investasi jangka pendek pada tanggal 31 Desember 2022.

*Management believes that there is no allowance for impairment losess for short term investment on December 31, 2022.*

## 6. Piutang Usaha / *6. Accounts Receivable*

Semua saldo piutang usaha Grup didenominasikan dalam mata uang Rupiah.

*All the Groups accounts receivable are denominated in Rupiah.*

Rincian saldo piutang pihak berelasi dan pihak ketiga sebagai berikut:

*The details of accounts receivable to the related parties and third parties are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| PT Angkasa Pura I | 25,476,948,560 | 7,909,239,120 | *PT Angkasa Pura I (Persero)* |
| PT Perusahaan Perdagangan Indonesia (Persero) | 14,353,522,645 | 10,765,141,984 | *PT Perusahaan Perdagangan Indonesia (Persero)* |
| PT Petrokimia Gresik | 10,539,235,000 | -- | *PT Petrokimia Gresik* |
| PT Krakatau Engineering & Construction | 7,001,055,821 | 7,001,055,821 | *PT Krakatau Engineering & Construction* |
| PT Hutama Karya Infrastruktur | 4,866,699,050 | 16,687,500 | *PT Hutama Karya Infrastruktur* |
| PT Angkasa Pura II | 3,855,880,102 | 4,228,278,740 | *PT Angkasa Pura II (Persero)* |
| PT Brantas Abipraya (Persero) | 1,918,284,000 | 92,082,500 | *PT Brantas Abipraya (Persero)* |
| PT DOK dan Perkapalan Surabaya (Persero) | 1,869,048,000 | 1,869,048,000 | *PT DOK dan Perkapalan Surabaya (Persero)* |
| PT Pertamina (Persero) | -- | 8,144,629,728 | *PT Pertamina (Persero)* |
| PT PP Presisi Tbk | -- | 4,296,312,541 | *PT PP Presisi Tbk* |
| PT Hakaaston | -- | 3,781,301,499 | *PT Hakaaston* |
| Ventura Bersama Nindya - Barata | -- | 1,332,078,137 | *JV Nindya - Barata* |
| Lain-lain (masing-masing di bawah Rp 1 Miliar) | 6,461,859,729 | 22,544,401,587 | *Others (each below Rp 1 Billion)* |
| Sub Jumlah Pihak Berelasi | 76,342,532,907 | 71,980,257,157 | *Sub Total Related Parties* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (19,820,364,312) | (13,551,936,249) | *Less: Allowance for Impairment Losses* |
| **Sub Jumlah Pihak Berelasi - Bersih** | **56,522,168,595** | **58,428,320,908** | ***Sub Total Related Parties - Net*** |

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Ketiga** | | | ***Third Parties*** |
| PT Crystal Garden | 18,267,403,290 | 18,267,403,290 | *PT Crytal Garden* |
| Penjualan Retail Beton | 12,582,656,936 | 12,591,487,801 | *Concrete Retail Sales* |
| PT Sarana Sirkuitindo Utama | 10,223,367,526 | 10,223,367,526 | *PT Sarana Sirkuitindo Utama* |
| PT KNE Global Persada | 10,043,811,490 | 10,043,811,490 | *PT KNE Global Persada* |
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 9,374,688,766 | 9,374,688,766 | *Ministry of Public Works and Housing* |
| Penjualan Retail Properti | 7,551,659,797 | 4,084,911,671 | *Property Retail Sales* |
| PT Sinergi Solusi Utama | 3,648,145,264 | 4,848,145,264 | *PT Sinergi Solusi Utama* |
| Ventura Bersama Hutama - Adhi | 3,259,151,590 | 1,739,474,795 | *JV Hutama - Adhi* |
| Ventura Bersama Abipraya - Bodiacs | 2,243,497,501 | 9,359,345,000 | *JV Abipraya-Bodiacs, Kso* |
| PT Buana Risma | 2,749,428,235 | 2,749,428,235 | *PT Buana Risma* |
| PT Saras Square | 2,142,539,000 | 2,142,539,000 | *PT Saras Square* |
| PT Altra Excis Investama | 1,765,478,924 | 1,765,478,924 | *PT Altra Excis Investama* |
| PT Padma Inti Indonesia | 1,759,824,618 | -- | *PT Padma Inti Indonesia* |
| PT Wirakarsa Konstruksi | 1,276,405,000 | 1,276,405,000 | *PT Wirakarsa Konstruksi* |
| Retno Pramanty Utomo | 1,178,744,814 | -- | *Retno Pramanty Utomo* |
| Cut Raisa | 1,177,546,815 | -- | *Cut Raisa* |
| PT Armada Hada Graha | 1,021,551,250 | -- | *PT Armada Hada Graha* |
| Pemerintah Daerah Kota Cimahi | -- | 36,132,491,781 | *Cimahi City Regional Government* |
| PT Rizki Ilham Bersaudara | -- | 1,008,910,800 | *PT Rizki Ilham Bersaudara* |
| Lain-lain (masing-masing di bawah Rp 1 Miliar) | 10,732,720,542 | 10,125,926,900 | *Others (each below Rp 1 Billion)* |
| Sub Jumlah Pihak Ketiga | 100,998,621,358 | 135,733,816,243 | *Sub Total Third Parties* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (74,673,104,596) | (71,591,209,718) | *Less: Allowance for Impairment Losses* |
| **Sub Jumlah Pihak Ketiga - Bersih** | **26,325,516,762** | **64,142,606,525** | ***Sub Total Third Parties - Net*** |
| **Jumlah Piutang Usaha - Bersih** | **82,847,685,357** | **122,570,927,433** | ***Total Accounts Receivable - Net*** |

Jumlah piutang usaha berdasarkan umur (bulan) sebagai berikut:

*Total accounts receivable by aging (months) are as follows :*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| < 12 Bulan | 93,593,598,083 | 96,734,497,813 | *< 12 Months* |
| > 12 - 24 Bulan | 1,412,148,613 | 14,163,023,718 | *> 12 - 24 Months* |
| > 24 Bulan | 82,335,407,569 | 96,816,551,869 | *> 24 Months* |
| **Jumlah** | 177,341,154,265 | 207,714,073,400 | ***Total*** |
| Cadangan Kerugian Penurunan Nilai | (94,493,468,908) | (85,143,145,967) | *Allowance for Impairment Losses* |
| **Jumlah Bersih** | **82,847,685,357** | **122,570,927,433** | ***Total - Net*** |

Mutasi Penyisihan kerugian penurunan nilai piutang usaha sebagai berikut:

*Movement in the amounts of the allowance for impairment losses of receivables are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Saldo Awal Tahun | (85,143,145,967) | (92,732,512,090) | *Balance at Beginning of The Year* |
| Penambahan Tahun Berjalan | (16,081,577,373) | (1,560,276,717) | *Addition in The Current Year* |
| Pemulihan Tahun Berjalan | 6,731,254,432 | 9,149,642,840 | *Recovery in The Current Year* |
| **Saldo Akhir Tahun** | **(94,493,468,908)** | **(85,143,145,967)** | ***Ending Balance of the Year*** |

Pemulihan atas cadangan kerugian penurunan nilai piutang usaha pada sampai dengan 31 Desember 2022 sebesar Rp6.731.254.432 sebagian besar dari pemulihan atas piutang Ventura Bersama Nindya-Barata sebesar Rp1.332.078.137, pemulihan dari PT Sinergi Solusi Utama atas proyek pembangunan Minihydro Cilaki sebesar Rp1.735.220.659, pemulihan dari PT Fatimah Azzahra atas proyek RSIA Zainab sebesar Rp685.817.544 dan pemulihan dari PT Angkasa Pura II (Persero) atas Proyek BIM turning sebesar Rp372.398.638.

*Recovery of allowance for impairment losses on trade receivables as of Desember 31, 2022 amounted to Rp6,731,254,432 mostly from recovery on receivables from Joint Venture Nindya-Barata amounting to Rp1,332,078,137, recovery from PT Sinergi Solusi Utama on construction project of Minihydro Cilaki amounting Rp1,735,220,659 and recovery from PT Fatimah Azzahra on construction project of RSIA Zainab amounting to Rp685,817,544 and recovery from PT Angkasa Pura II (Persero) on BIM turning project amounting to Rp372,398,638.*

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Pemulihan atas cadangan kerugian penurunan nilai piutang usaha pada tahun 2021 sebesar Rp9.149.642.840 yang terdiri dari pemulihan dari Kementerian Perhubungan atas piutang proyek BNB-5 sebesar Rp1.693.556.774, dan PT Fatimah Azzahra atas proyek pembangunan RSIA Zainab sebesar Rp685.817.544 dan proyek lainnya sebesar Rp793.901.060 sementara pemulihan atas piutang penjualan beton sebesar Rp5.770.831.024.

*Recovery of allowance for impairment losses on accounts receivable in 2021 is amounting to Rp9,149,642,840 which consisted of recovery of receivables from Ministry of Transportation on the BNB-5 project amounting to Rp1,693,556,774, and PT Fatimah Azzahra on RSIA Zainab construction project amounting to Rp685,817,544 and other projects is amounting to Rp793,901,060 while recovery of receivables from sales of concrete amounting to Rp5,770,831,024.*

Manajemen berkeyakinan bahwa penyisihan kerugian penurunan nilai piutang usaha cukup untuk menutup kemungkinan tidak tertagihnya piutang usaha di kemudian hari.

*Management believes that the allowance for impaiment losses of receivables is sufficient to cover possible losses on uncollectible receivables in the future.*

## 7. Piutang Retensi - Bersih / *7. Retention Receivables - Net*

Rincian saldo piutang retensi pihak berelasi dan pihak ketiga adalah sebagai berikut:

*The details of retention receivables to the related parties and third parties are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Angkasa Pura II | 9,749,640,369 | 29,099,358,497 | *PT Angkasa Pura II* |
| PT PLN (Persero) | 7,150,130,548 | 659,478,898 | *PT PLN (Persero)* |
| PT Bank Mandiri (Persero) Tbk | 7,090,909,092 | 2,923,532,182 | *PT Bank Mandiri (Persero) Tbk* |
| PT Krakatau Engineering & Construction | 7,047,737,085 | 7,047,737,085 | *PT Krakatau Engineering & Construction* |
| PT Pertamina Eksplorasi dan Produksi | 6,799,105,061 | 4,677,056,248 | *PT Pertamina Eksplorasi dan Produksi* |
| Perum Perumnas (Persero) | 3,484,770,691 | 3,484,770,691 | *Perum Perumnas (Persero)* |
| Ventura Bersama Nindya-Adhi Kso | 1,243,563,300 | -- | *Ventura Bersama Nindya-Adhi Kso* |
| PT Hutama Karya Infrastruktur | -- | 1,845,758,970 | *PT Hutama Karya Infrastruktur* |
| Lain-lain (masing-masing di bawah Rp 1 Miliar) | 1,632,979,862 | 8,407,641,164 | *Others (each below Rp 1 Billion)* |
| Sub Jumlah | 44,198,836,008 | 58,145,333,735 | *Sub Total* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (14,793,756,221) | (14,378,803,115) | *Less: Allowance for Impairment Losses* |
| **Sub Jumlah Pihak Berelasi** | **29,405,079,787** | **43,766,530,620** | ***Sub Total Related Parties*** |
| **Pihak Ketiga** | | | ***Third Parties*** |
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 79,271,721,874 | 110,356,686,981 | *Ministry of Public Works and Housing* |
| PT Sinergi Solusi Utama | 10,376,663,040 | 10,376,663,040 | *PT Sinergi Solusi Utama* |
| Pemerintah Kabupaten Pesisir Barat | 5,345,343,572 | 5,231,150,813 | *Pesisir Barat Regency Government* |
| Pemerintah Daerah Provinsi Jawa Barat | 5,066,247,917 | -- | *West Java Provincial Government* |
| Pemerintah Kabupaten Dharmasraya | 4,891,202,700 | 4,891,202,700 | *Dharmasraya Regency Government* |
| Pemerintah Kabupaten Kotabaru | 4,077,292,936 | 4,077,292,936 | *Kotabaru District Government* |
| PT Karya Unggulan Gemilang | 3,528,110,765 | 3,528,110,765 | *PT Karya Unggulan Gemilang* |
| PT Magnesium Gosari Internasional | 2,561,818,181 | 2,561,818,181 | *PT Magnesium Gosari Internasional* |
| PT Mandiri Karya Cipta Indah | 2,125,987,499 | 2,125,987,499 | *PT Mandiri Karya Cipta Indah* |
| Pemerintah Kota Padang | 1,957,546,410 | -- | *Padang City Government* |
| PT Royal Residen | 1,539,770,958 | 1,539,770,958 | *PT Royal Residen* |
| PT Maju Santosa Cemerlang | 1,227,631,725 | 1,227,631,725 | *PT Maju Santosa Cemerlang* |
| Lain-lain (masing-masing di bawah Rp 1 Miliar) | 2,368,631,615 | 10,714,588,415 | *Others (each below Rp 1 Billion)* |
| Sub Jumlah | 124,337,969,192 | 156,630,904,013 | *Sub Total* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (45,434,464,602) | (37,375,284,930) | *Less: Allowance for Impairment Losses* |
| **Sub Jumlah Pihak Ketiga** | **78,903,504,590** | **119,255,619,083** | ***Sub Total Third Parties*** |
| **Jumlah Piutang Retensi - Bersih** | **108,308,584,377** | **163,022,149,703** | ***Total Retention Receivables - Net*** |

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Jumlah piutang retensi berdasarkan umur (bulan) sebagai berikut:

*Total retention receivables by aging (months) are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| < 12 Bulan | 113,017,890,846 | 147,785,183,247 | *< 12 Months* |
| > 12 - 24 Bulan | 4,799,956,150 | 184,624,488 | *> 12 - 24 Months* |
| > 24 Bulan | 50,718,958,204 | 66,806,430,013 | *> 24 Months* |
| Jumlah | 168,536,805,200 | 214,776,237,748 | *Total* |
| Cadangan Kerugian Penurunan Nilai | (60,228,220,823) | (51,754,088,045) | *Allowance for Impairment Losses* |
| **Jumlah - Bersih** | **108,308,584,377** | **163,022,149,703** | ***Total - Net*** |

Mutasi penyisihan kerugian penurunan nilai piutang retensi sebagai berikut:

*Movement in the amount of the allowance for impairment losses of retention receivables is as follows:*

| | 2022 | 2021 | |
|---|---|---|---|
| Saldo Awal Tahun | (51,754,088,045) | (49,894,267,118) | *Beginning Balance of the Year* |
| Penambahan Tahun Berjalan | (9,462,660,148) | (2,979,548,828) | *Addition in the Current Year* |
| Pemulihan Tahun Berjalan | 988,527,370 | 1,119,727,901 | *Recovery in the Current Year* |
| **Saldo Akhir Tahun** | **(60,228,220,823)** | **(51,754,088,045)** | ***Ending Balance of the Year*** |

Pemulihan atas cadangan kerugian penurunan nilai piutang retensi sampai dengan 31 Desember 2022 sebesar Rp988.527.370 yang mayoritas berasal dari PT Angkasa Pura II atas Pekerjaan Bandara Silangit Tahap 2 & 3, serta PT Hutama Karya Infrastruktur atas proyek tol Pekanbaru-Dumai.

*Recovery of the allowance for impairment losses on retention receivables up to 31 Desember 2022 amounting to Rp988,527,370 the majority of which came from PT Angkasa Pura II on Silangit Airport work 2 & 3, as well as from PT Hutama Karya Infrastruktur on Pekanbaru-Dumai toll road work.*

Pemulihan atas cadangan kerugian penurunan nilai piutang retensi pada tahun 2021 sebesar Rp1.119.727.901 sebagian besar dari piutang retensi PT Angkasa II (Persero) atas pekerjaan interior Bandara Supadio.

*Recovery for allowance for impairment losses on retention receivables in 2021 is amounting to Rp1,119,727,901 is mainly from retention receivables of PT Angkasa II (Persero) on Interior of Supadio Airport project.*

Manajemen berkeyakinan bahwa penyisihan Kerugian penurunan nilai piutang retensi cukup untuk menutup kemungkinan tidak tertagihnya piutang retensi di kemudian hari.

*Management believes that the allowance for impairment losses of retention receivables is sufficient to cover possible losses on uncollectible retention receivables in the future.*

## 8. Piutang Ventura Bersama - Bersih / *8. Joint Venture Receivables - Net*

Merupakan piutang kepada ventura bersama (JV) untuk pembelian material, biaya bank, *overhead*, dan lain-lain yang dikeluarkan untuk kepentingan ventura bersama.

*Represents receivable from the Joint Venture (JV) to purchase the material, bank fees, overhead, and others for the of joint venture purposes.*

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Ventura Bersama Nindya - Pembangunan Perumahan | 68,105,869,524 | 75,605,869,524 | *JV Nindya - Pembangunan Perumahan* |
| Ventura Bersama Nindya - Sacna | 54,293,246,734 | 38,676,167,937 | *JV Nindya - Sacna* |
| Ventura Bersama Nindya - Citra - Kharisma | 40,537,631,977 | 30,495,616,013 | *JV Nindya - Citra - Kharisma* |
| Ventura Bersama Nindya - Bunga Raya Lestari | 37,596,787,013 | 17,309,102,342 | *JV Nindya - Bunga Raya Lestari* |
| Ventura Bersama Nindya - Waskita - Modern WT | 34,412,869,377 | -- | *JV Nindya - Waskita - Modern WT* |
| Ventura Bersama Nindya - Usaha Multi Guna | 34,237,381,334 | -- | *JV Nindya - Usaha Multi Guna* |
| Ventura Bersama Nindya - Wijaya Karya | 25,374,959,398 | -- | *JV Nindya - Wijaya Karya* |
| Ventura Bersama Nindya - Bumi Karsa | 27,379,709,182 | 27,379,709,182 | *JV Nindya - Bumi Karsa* |
| Ventura Bersama Nindya - Adhi | 26,475,303,713 | -- | *JV Nindya - Adhi* |
| Ventura Bersama Nindya - Gerbang Sarana Baja | 24,738,625,100 | 31,026,275,280 | *JV Nindya - Gerbang Sarana Baja* |
| Ventura Bersama Nindya - Bahagia Bangun Nusa | 21,257,502,704 | 21,256,089,400 | *JV Nindya - Bahagia Bangun Nusa* |
| Ventura Bersama Nindya - Mahakaam Jaya Sejahtera | 20,337,413,739 | -- | *JV Nindya - Mahakaam Jaya Sejahtera* |
| Ventura Bersama Nindya - Waskita - Jaya Purnama | 12,415,001,157 | 14,921,740,231 | *JV Nindya - Waskita - Jaya Purnama* |
| Ventura Bersama Nindya - Hutama Karya - Wijaya Karya | 11,879,132,987 | 14,212,796,441 | *JV Nindya - Hutama Karya - Wijaya Karya* |
| Ventura Bersama Nindya - Dewa Ruci | 11,948,984,573 | 11,948,984,573 | *JV Nindya - Dewa Ruci* |
| Ventura Bersama Nindya - Modern Widya Tehnical | 8,417,893,564 | 122,841,138 | *JV Nindya - Modern Widya Tehnical* |
| Ventura Bersama Nindya - Karya Sarana | 8,022,330,165 | 8,022,330,165 | *JV Nindya - Karya Sarana* |
| Ventura Bersama Nindya - Pembangunan Perumahan - Hutama Karya | 7,708,657,692 | 7,708,657,692 | *JV Nindya - Pembangunan Perumahan - Hutama Karya* |
| Ventura Bersama Nindya - Bangun Bejana Baja | 6,188,924,416 | 4,623,494,826 | *JV Nindya - Bangun Bejana Baja* |
| Ventura Bersama Nindya - Cipuga | 6,892,181,083 | 6,892,181,083 | *JV Nindya - Cipuga* |
| Ventura Bersama Nindya - Sejahtera | 5,995,439,198 | 5,995,439,198 | *JV Nindya - Sejahtera* |
| Ventura Bersama Nindya - MCC - Wika - Waskita | 5,185,242,418 | 5,205,541,977 | *JV Nindya - MCC - Wika - Waskita* |
| Ventura Bersama Nindya - Brantas | 4,531,300,864 | 4,531,300,864 | *JV Nindya - Brantas* |
| Ventura Bersama Nindya – Istana Putra Agung | 3,692,634,181 | 399,464,930 | *JV Nindya – Istana Putra Agung* |
| Ventura Bersama Nindya Beton-Anugerah | 3,872,734,714 | -- | *JV Nindya Beton-Anugerah* |
| Ventura Bersama Nindya - Rapi Tirta Treatmindo | 3,029,526,555 | 12,943,911,296 | *JV Nindya - Rapi Tirta Treatmindo* |
| Ventura Bersama Nindya - Tunas Jaya Sanur - Krida Pratama Adhicipta | 3,026,173,020 | -- | *JV Nindya - Tunas Jaya Sanur - Krida Pratama Adhicipta* |
| Ventura Bersama Nindya - Adhi - Abipraya | 2,242,818,197 | 2,242,818,197 | *JV Nindya - Adhi - Abipraya* |
| Ventura Bersama Nindya - Hutama Karya | 2,153,836,733 | 2,223,294,657 | *JV Nindya - Hutama Karya* |
| Ventura Bersama Nindya - Abel | 2,019,732,471 | 907,661,702 | *JV Nindya - Abel* |
| Ventura Bersama Nindya - Bina Nusa Lestari | -- | 16,387,444,627 | *JV Nindya - Bina Nusa Lestari* |
| Ventura Bersama Nindya - Adhi Karya | -- | 7,740,172,430 | *JV Nindya - Adhi Karya* |
| Ventura Bersama Nindya - Mettana | -- | 1,718,166,948 | *JV Nindya - Mettana* |
| Ventura Bersama Nindya - Inti | -- | 1,650,000,000 | *JV Nindya - Inti* |
| Ventura Bersama Lain-lain (masing-masing di bawah Rp 1 Milyar) | 951,172,798 | 1,938,738,214 | *Others (each below Rp 1 Billion)* |
| **Jumlah** | **524,921,016,581** | **374,085,810,867** | ***Total*** |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (118,073,243,874) | (122,980,056,411) | *Less: Allowance for Impairment Losses* |
| **Jumlah Piutang Ventura Bersama - Bersih** | **406,847,772,707** | **251,105,754,456** | ***Total Joint Venture Receivables - Net*** |

Jumlah piutang ventura bersama berdasarkan umur (bulan) sebagai berikut:

*Total joint venture receivables by aging (months) are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| < 12 bulan | 311,097,115,375 | 49,105,851,410 | *< 12 months* |
| 12 - 24 bulan | 144,306,276,810 | 114,282,037,461 | *12 - 24 months* |
| > 24 Bulan | 69,517,624,396 | 210,697,921,996 | *> 24 months* |
| Jumlah | 524,921,016,581 | 374,085,810,867 | *Total* |
| Cadangan Kerugian Penurunan Nilai | (118,073,243,874) | (122,980,056,411) | *Allowance for Impairment Losses* |
| **Saldo Akhir Tahun** | **406,847,772,707** | **251,105,754,456** | ***Total - Net*** |

Mutasi penyisihan kerugian penurunan nilai piutang kepada ventura bersama (JV) sebagai berikut:

*Movement in the amount of the allowance for impairment losses of receivable from the Joint Venture (JV) receivable is as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Saldo Awal Tahun | (122,980,056,411) | (74,152,043,071) | *Beginning Balance of the Year* |
| Penambahan Tahun Berjalan | (11,442,230,288) | (49,900,806,569) | *Addition in the Current Year* |
| Pemulihan Tahun Berjalan | 16,349,042,825 | 1,072,793,229 | *Recovery in the Current Year* |
| **Saldo Akhir Tahun** | **(118,073,243,874)** | **(122,980,056,411)** | ***Ending Balance of the Year*** |

Pemulihan atas cadangan kerugian penurunan nilai piutang ventura bersama Sampai dengan 31 Desember 2022 sebesar Rp16.349.042.825 sebagian besar dari pelunasan dari Ventura Bersama Nindya - Bahagia Bangun Nusa, Ventura Bersama Nindya – Pembangunan Perumahan, Ventura Bersama Nindya – Sacna, dan Ventura Bersama Nindya – Adhi.

*Recovery for allowance for impairment losses on joint ventures receivables until December 31, 2022 is amounting to Rp16,349,042,825 is mainly from Joint Venture Nindya – Bahagia Bangun Nusa, Joint Venture Nindya – Pembangunan Perumahan, Joint Venture Nindya – Sacna, and Joint Venture Nindya – Adhi.*

Pemulihan atas cadangan kerugian penurunan nilai piutang ventura bersama pada tahun 2021 sebesar Rp1.072.793.229 sebagian besar dari pelunasan dari Ventura Bersama Nindya – Dewa Ruci.

*Recovery for allowance for impairment losses on joint ventures receivables in 2021 is amounting to Rp1,072,793,229 is mainly from Joint Venture Nindya – Dewa Ruci.*

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Manajemen berkeyakinan bahwa penyisihan kerugian penurunan nilai piutang ventura Bersama cukup untuk menutup kemungkinan tidak tertagihnya piutang ventura bersama.

*Management believes that allowance for impairment losses of joint venture recivable is sufficient to cover possible losses on uncollectible joint venture receivables.*

## 9. Piutang Lain-lain / *9. Other Receivables*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Perusahaan Pengelola Aset | 13,897,403,432 | 12,230,147,117 | *PT Perusahaan Pengelola Aset* |
| PT Jasa Marga Kunciran | -- | 612,739,444 | *PT Jasa Marga Kunciran* |
| Lain-lain (Masing-masing di bawah Rp 500 Juta) | 479,930,698 | -- | *Others (Each below Rp 500 Milion)* |
| Sub Jumlah | 14,377,334,130 | 12,842,886,561 | *Sub Total* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (44,905,750) | -- | *Less: Allowance for Impairment Losses* |
| Sub Jumlah Pihak Berelasi - Bersih | 14,332,428,380 | 12,842,886,561 | *Sub Total Related Parties - Net* |
| **Pihak Ketiga** | | | ***Third Parties*** |
| PT Manunggal Muara Palma | 39,239,364,416 | 39,239,364,416 | *PT Manunggal Muara Palma* |
| Lain-lain (Masing-masing di bawah Rp 500 Juta) | 114,732,593 | 517,094,527 | *Others (Each below Rp 500 Milion)* |
| Sub Jumlah | 39,354,097,009 | 39,756,458,943 | *Sub Total* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (39,239,364,416) | (39,239,364,416) | *Less: Allowance for Impairment Losses* |
| Sub Jumlah Pihak Ketiga - Bersih | 114,732,593 | 517,094,527 | *Sub Total Third Parties - Net* |
| **Jumlah Bersih Piutang Lain-lain - Bersih** | **14,447,160,973** | **13,359,981,088** | ***Total Other Receivables - Net*** |

Mutasi penyisihan kerugian penurunan nilai adalah sebagai berikut:

*Movement in the allowance for impairment losses are as follows:*

| | 2022 | 2021 | |
|---|---|---|---|
| Saldo Awal Tahun | (39,239,364,416) | (39,340,312,441) | *Beginning Balance of the Year* |
| Penambahan Tahun Berjalan | (555,000,277) | -- | *Addition in the Current Year* |
| Pemulihan Tahun Berjalan | 510,094,527 | 100,948,025 | *Recovery in the Current Year* |
| **Saldo Akhir Tahun** | **(39,284,270,166)** | **(39,239,364,416)** | ***Ending Balance of the Year*** |

Piutang lain – lain merupakan piutang yang tidak berhubungan dengan usaha operasional oleh Grup, dengan rincian sebagai berikut:

1. Piutang dari PT Perusahaan Pengelola Aset (PPA), merupakan piutang bunga atas Surat Utang PPA (Catatan 5).
2. Piutang dari PT Manunggal Muara Palma (MMP) merupakan tagihan atas proyek pabrik kelapa sawit (PKS) sebesar Rp94.272.200.000 dan USD2,911,798.84 (termasuk PPN) yang dihentikan karena MMP tidak memenuhi kewajiban pembayaran sesuai dengan kesepakatan yang telah dibuat oleh Badan Arbritase Nasional Indonesia (BANI) (Catatan 46).

*Other receivables represent receivables that was not related to operational performed by the Group, with the details are as follows:*

1. *Receivables from PT Perusahaan Pengelola Aset (PPA), represent interest short term investment on PPA (Note 5).*
2. *Receivables from PT Manunggal Muara Palma (MMP) represents receivables for the palm oil mill project (PKS) amounting to Rp94,272,200,000 and USD2,911,798.84 (including VAT) which were terminated because MMP did not fulfill payment obligations in accordance with the agreements made by Indonesian National Arbritase Agency (BANI) (Note 46).*

Manajemen berkeyakinan bahwa penyisihan kerugian nilai piutang lain-lain cukup untuk menutup kemungkinan tidak tertagihnya piutang lain-lain.

*Management believes that allowance for impairment losses for other receivables is sufficient to cover possible losses on uncollectible other receivables.*

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## 10. Tagihan Bruto Kepada Pemberi Kerja - Bersih / *10. Gross Amount Due from Customers - Net*

Rincian saldo tagihan bruto kepada pemberi kerja adalah sebagai berikut :

*The details of gross amount due from customer are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Tagihan Bruto Pemberi Kerja** | | | ***Gross Amount Due from Customers*** |
| **Pihak Berelasi** | | | ***Related Parties*** |
| Tagihan Bruto Jasa Konstruksi | 671,750,221,366 | 625,348,189,596 | *Gross Amount Due from Customer* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (1,832,519,665) | (4,623,901,403) | *Less: Allowance for Impairment Losses* |
| Sub Jumlah Pihak Berelasi | 669,917,701,701 | 620,724,288,193 | *Sub Total Related Parties* |
| **Pihak Ketiga** | | | ***Third Parties*** |
| Tagihan Bruto Jasa Konstruksi | 781,755,683,490 | 916,765,612,993 | *Gross Amount Due from Customer* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (56,040,970,941) | (32,937,580,694) | *Less: Allowance for Impairment Losses* |
| Sub Jumlah Pihak Ketiga | 725,714,712,549 | 883,828,032,299 | *Sub Total Third Parties* |
| **Jumlah Tagihan Bruto kepada Pemberi Kerja - Bersih** | **1,395,632,414,250** | **1,504,552,320,492** | ***Total Gross Amount Due from Customers - Net*** |

Rincian saldo tagihan bruto pemberi kerja pihak berelasi dan pihak ketiga adalah sebagai berikut:

*Detail of related party and third party of gross amount due from customers as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Hotel Indonesia Natour | 281,170,767,886 | -- | *PT Hotel Indonesia Natour* |
| PT Pertamina Eksplorasi dan Produksi | 167,964,003,166 | 82,255,972,918 | *PT Pertamina Eksplorasi dan Produksi* |
| PT Pertamina (Persero) | 130,915,615,635 | 210,607,746,266 | *PT Pertamina (Persero)* |
| PT Pelabuhan Indonesia (Persero) | 29,479,196,323 | 28,697,707,600 | *PT Pelabuhan Indonesia (Persero)* |
| PT Angkasa Pura II | 27,127,529,651 | 66,056,517,246 | *PT Angkasa Pura II* |
| PT Angkasa Pura I | 14,301,737,993 | 75,196,980,177 | *PT Angkasa Pura I* |
| Ventura Bersama Nindya - Brantas Abipraya | 5,961,011,500 | -- | *JV Nindya - Brantas Abipraya* |
| PT PLN (Persero) | 4,944,127,071 | 28,264,211,015 | *PT PLN (Persero)* |
| PT Pertamina Bina Medika IHC | 4,678,732,895 | 58,159,272,727 | *PT Pertamina Bina Medika IHC* |
| PT Hutama Karya Infrastruktur | 3,452,199,326 | -- | *PT Hutama Karya Infrastruktur* |
| PT Pupuk Kalimantan Timur | -- | 38,358,818,684 | *PT Pupuk Kalimantan Timur* |
| PT Bank Mandiri (Persero) Tbk | -- | 23,688,769,800 | *PT Bank Mandiri (Persero) Tbk* |
| Ventura Bersama Nindya - Dewa Ruci | -- | 9,267,047,995 | *JV Nindya - Dewa Ruci* |
| PT Perusahaan Perdagangan Indonesia (Persero) | -- | 4,455,045,638 | *PT Perusahaan Perdagangan Indonesia (Persero)* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 1,755,299,920 | 340,099,530 | *Others (Each below Rp 1 Bilion)* |
| Sub Jumlah Pihak Berelasi | 671,750,221,366 | 625,348,189,596 | *Sub Total Related Parties* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (1,832,519,665) | (4,623,901,403) | *Less: Allowance for Impairment Losses* |
| **Sub Jumlah Pihak Berelasi - Bersih** | **669,917,701,701** | **620,724,288,193** | ***Sub Total Related Parties - Net*** |
| **Pihak Ketiga** | | | ***Third Parties*** |
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 618,881,093,065 | 820,345,053,560 | *The Ministry of Public Work and Public Housing* |
| Pemerintah Kota Padang | 50,547,336,057 | 2,506,754,749 | *Padang City Government* |
| Kementerian Pendidikan, Budaya, Riset dan Teknologi | 42,822,133,394 | -- | *Ministry of Education, Culture, Research, and Technology* |
| Pemerintah Kabupaten Pesisir Barat | 33,646,504,343 | 35,930,359,535 | *West Coast District Government* |
| PT Polowijo Gosari Pupuk Indonesia | 27,385,744,366 | 50,061,818,182 | *PT Polowijo Gosari Pupuk Indonesia* |
| Kementerian Pertahanan RI | 8,036,175,838 | -- | *Ministry of Defense of the Republic of Indonesia* |
| Ventura Bersama Abipraya - Bodiacs | -- | 5,063,147,000 | *JV Abipraya - Bodiacs* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 436,696,427 | 2,858,479,967 | *Others (Each below Rp 1 Billion)* |
| Sub Jumlah Pihak Ketiga | 781,755,683,490 | 916,765,612,993 | *Sub Total Third Parties* |
| Dikurangi: Cadangan Kerugian Penurunan Nilai | (56,040,970,941) | (32,937,580,694) | *Less: Allowance for Impairment Losses* |
| **Sub Jumlah Pihak Ketiga - Bersih** | **725,714,712,549** | **883,828,032,299** | ***Sub Total Third Parties - Net*** |
| **Jumlah Tagihan Bruto kepada Pemberi Kerja - Bersih** | **1,395,632,414,250** | **1,504,552,320,492** | ***Total Gross Amount Due from Customers - Net*** |

Mutasi penyisihan kerugian penurunan nilai kepada tagihan bruto kepada pemberi kerja sebagai berikut:

*Movement in the amount of the allowance for impairment losses on gross amount due to customers are as follows:*

| | 2022 | 2021 | |
|---|---|---|---|
| Saldo Awal Tahun | (37,561,482,097) | (50,959,046,817) | *Beginning Balance of the Year* |
| Penambahan Tahun Berjalan | (27,870,887,875) | (8,850,104,350) | *Addition in The Current Year* |
| Pemulihan Tahun Berjalan | 7,558,879,366 | 22,247,669,070 | *Recovery in The Current Year* |
| **Saldo Akhir Tahun** | **(57,873,490,606)** | **(37,561,482,097)** | ***Ending Balance of the Year*** |

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Pemulihan atas cadangan kerugian penurunan nilai tagihan bruto sampai dengan 31 Desember 2022 sebesar Rp7.558.879.366 sebagian besar dari tagihan bruto dari Kementerian Pekerjaan Umum dan Perumahan Rakyat atas proyek pekerjaan Pengaman Pantai Marore dan Pemerintah Kabupaten Pesisir Barat atas Pembangunan Kantor Bupati Krui. Sedangkan penambahan sampai dengan dengan 31 Desember 2022 sebesar Rp27.870.887.875 sebagian besar berasal dari tagihan bruto dari Kementerian Pekerjaan Umum dan Perumahan Rakyat atas Proyek Bendungan Tugu, sebesar Rp12.938.205.598 dan PT Polowijo Gosari sebesar Rp7.433.495.408.

*Recovery of allowance for impairment losses on gross invoices up to December 31, 2022 amounted to Rp7,558,879,366 most of the gross receivables from Ministry of Public Works and Housing on the Marore Coast Guard project and West Coast District Government on Construction of the Krui Regent's Office. Meanwhile, the addition up to December 31, 2022 amounting to Rp27,870,887,875 mostly came from Ministry of Public Works and Housing on gross claims for Tugu Dam Project amounting Rp12,938,205,598 and PT Polowijo Gosari amounting Rp7,433,495,408.*

Pemulihan atas cadangan kerugian penurunan nilai tagihan bruto pada tahun 2021 sebesar Rp22.247.669.070 sebagian besar dari tagihan bruto proyek dari Pemerintah Kabupaten Pesisir Barat atas pekerjaan gedung bupati Krui sebesar Rp17.473.999.502, tagihan bruto dari Kementerian Pekerjaan Umum dan Perumahan Rakyat atas pekerjaan proyek Marore Rp4.646.666.106 dan PT Perkebunan Nusantara VIII atas pekerjaan Minihydro Cilaki Rp127.003.462.

*Recovery of allowance for impairment losses on gross due amount from customers in 2021 is amounted to Rp22,247,669,070, most of this consists from West Coast District Government on the Krui regent building works project of Rp17,473,999,502, gross receivables from Ministry of Public Works and Housing on Marore project work of Rp4,646,666,106 and PT Perkebunan Nusantara VIII on Minihydro Cilaki works of Rp127,003,462.*

Manajemen berkeyakinan bahwa penyisihan kerugian penurunan nilai tagihan bruto cukup untuk menutup kemungkinan tidak tertagihnya tagihan bruto.

*Management believes that allowance for impairment losses of gross amount due to customer is sufficient to cover possible losses on uncollectible gross amount due to customers.*

## 11. Persediaan / *11. Inventories*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Persediaan Jasa Konstruksi** | | | ***Construction Inventory*** |
| Material Bahan Baku Konstruksi | 240,296,148,502 | 183,867,138,783 | *Material Construction Supplies* |
| Beton Pracetak | 3,442,178,823 | 4,967,457,717 | *Precast Concrete* |
| Suku Cadang | 454,841,629 | 972,796,426 | *Spare Parts* |
| **Sub Jumlah Persediaan Jasa Konstruksi** | **244,193,168,954** | **189,807,392,926** | ***Sub Total Inventory of Construction*** |
| **Aset Real Estat** | | | ***Real Estate Assets*** |
| Tanah Sedang Dikembangkan | 9,676,362,854 | 13,032,568,578 | *Land Under Development* |
| Bangunan Dalam Konstruksi | 6,563,429,196 | 8,029,714,029 | *Building Under Construction* |
| Bangunan dan Tanah Siap Jual | 16,697,544,958 | 16,907,534,497 | *Building and Land Ready for Sale* |
| **Jumlah Aset Real Estat** | **32,937,337,008** | **37,969,817,104** | ***Sub Total Real Estate Assets*** |
| **Jumlah** | **277,130,505,962** | **227,777,210,030** | ***Total*** |

Material bahan baku konstruksi merupakan perlengkapan proyek yang masih tersedia di gudang proyek yang dimiliki oleh Grup.

*Material construction supplies represents project's supplies that are still available in the project's warehouse of the Group.*

Beton pracetak merupakan persediaan milik Nindya Beton meliputi *Box Culvert, lead bearing, u-ditch,* dan *squart mini pile*.

*Precast concrete represents Nindya Beton's inventory includes Box Culvert, lead bearing, u-ditch, and squart mini pile.*

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Rincian saldo tanah sedang dikembangkan sebagai berikut:

*Details of balance of land under develop are as follows:*

| Uraian/ *Description* | Lokasi/ *Location* | Luas/*Area* (m2) | Luas/Area Lahan Sedang dikembangkan (m2) | 31 Desember/ *December 31, 2022* Rp | Luas/Area (m2) | Luas/Area Lahan Sedang dikembangkan (m2) | 31 Desember/ *December 31, 2021* Rp |
|---|---|---|---|---|---|---|---|
| The Purinatha Cluster | Cipayung, Jakarta Timur | 3,346 | 1,920 | 3,363,400,171 | 3,346 | 3,346 | 6,612,848,295 |
| Tanah Cisait | Cisait, Serang | 44,334 | 44,334 | 6,092,209,680 | 44,334 | 44,334 | 6,092,209,680 |
| Permata Gowa | Gowa, Sulawesi Selatan | 8,174 | 5,742 | 220,753,003 | 8,174 | 6,389 | 327,510,603 |
| | **TOTAL** | | | **9,676,362,854** | | | **13,032,568,578** |

Rincian saldo Bangunan dalam konstruksi pengembangan sebagai berikut :

*Details of balance of buildings in under construction are as follows :*

| Uraian/ *Desciption* | Lokasi/ *Location* | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp |
|---|---|---|---|
| The Purinatha Cluster | Cipayung, Jakarta Timur | 2,768,735,610 | 3,138,474,039 |
| Permata Gowa | Gowa, Sulawesi Selatan | 3,794,693,586 | 4,891,239,990 |
| | **TOTAL** | **6,563,429,196** | **8,029,714,029** |

Rincian saldo Tanah & Bangunan siap dijual sebagai berikut:

*Details of balance of land and building ready for sale are as follows:*

| Uraian/ *Desciption* | Lokasi/ *Location* | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp |
|---|---|---|---|
| Sadang Terminal Square | Purwakarta, Jawa Barat | 10,936,051,929 | 10,936,051,929 |
| Permata Gowa | Gowa, Sulawesi Selatan | 2,482,176,104 | 2,692,165,643 |
| Pabaeng-baeng | Makassar, Sulawesi Selatan | 1,770,216,925 | 1,770,216,925 |
| Apartemen Dago Suites | Bandung, Jawa Barat | 1,509,100,000 | 1,509,100,000 |
| | **TOTAL** | **16,697,544,958** | **16,907,534,497** |

Berdasarkan penelaahan terhadap kondisi persediaan manajemen perusahaan berkeyakinan bahwa tidak diperlukan penyisihan atas penurunan nilai persediaan dan tidak ada penghapusan persediaan yang rusak atau usang.

*Based on the review of the condition of the inventory, the company management believes that there is no need for the provision of decline in inventory value and there is no write-off for damaged or obsolete inventory.*

## 12. Perpajakan / *12. Taxation*

### a. Pajak Dibayar di Muka / *a. Prepaid Taxes*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| Pajak Pertambahan Nilai | 326,775,293,568 | 507,739,134,438 | *Value-Added Tax* |
| PPh Penghasilan Final | -- | 992,601,784 | *Final Income Tax* |
| | 326,775,293,568 | 508,731,736,222 | |
| **Entitas Anak** | | | *Subsidiaries* |
| Pajak Pertambahan Nilai | 6,322,610,950 | 3,789,798,539 | *Value-Added Tax* |
| Pajak Penghasilan Pasal 28A | | | *Income Tax Article 28A* |
| 2022 | 632,106,811 | -- | *2022* |
| 2021 | 69,010,677 | 69,010,677 | *2021* |
| 2020 | 1,566,604,487 | 1,566,604,487 | *2020* |
| | 8,590,332,925 | 5,425,413,703 | |
| **Jumlah** | **335,365,626,493** | **514,157,149,925** | ***Total*** |

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Selama tahun 2022 Perusahaan telah menerima restitusi pajak atas surat ketetapan lebih bayar pajak, dengan rincian sebagai berikut:

*In 2022 the Company has received a tax refund for the tax overpayment assessment letter, with details as follows:*

| No. / *No.* | Tahun /*Years* | Entitas/ *Entity* | Jenis Surat / *Tax Letters* | Nomor Surat / *Tax Letters No.* | Tanggal Surat / *Date Issued* | Periode / *Period* | Jumlah / *Total* | Keterangan / *Remarks* |
|---|---|---|---|---|---|---|---|---|
| 1 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00044/407/20/093/22 | 31-May-22 | 01-Jan-20 | 23,089,766,448 | Sudah Cair / *Cash Receipt* |
| 2 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00045/407/20/093/22 | 31-May-22 | 01-Feb-20 | 14,648,218,659 | Sudah Cair / *Cash Receipt* |
| 3 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00046/407/20/093/22 | 31-May-22 | 01-Mar-20 | 15,965,153,823 | Sudah Cair / *Cash Receipt* |
| 4 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00047/407/20/093/22 | 31-May-22 | 01-Apr-20 | 15,331,284,824 | Sudah Cair / *Cash Receipt* |
| 5 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00070/407/20/093/22 | 01-Sep-22 | 01-May-20 | 8,068,648,905 | Sudah Cair / *Cash Receipt* |
| 6 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00071/407/20/093/22 | 01-Sep-22 | 01-Jun-20 | 12,715,610,741 | Sudah Cair / *Cash Receipt* |
| 7 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00072/407/20/093/22 | 01-Sep-22 | 01-Jul-20 | 19,481,250,825 | Sudah Cair / *Cash Receipt* |
| 8 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00073/407/20/093/22 | 01-Sep-22 | 01-Aug-20 | 15,552,046,615 | Sudah Cair / *Cash Receipt* |
| 9 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00074/407/20/093/22 | 01-Sep-22 | 01-Sep-20 | 11,878,653,456 | Sudah Cair / *Cash Receipt* |
| 10 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00075/407/20/093/22 | 01-Sep-22 | 01-Oct-20 | 13,728,611,308 | Sudah Cair / *Cash Receipt* |
| 11 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00076/407/20/093/22 | 01-Sep-22 | 01-Nov-20 | 15,061,135,335 | Sudah Cair / *Cash Receipt* |
| 12 | 2020 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00077/407/20/093/22 | 01-Sep-22 | 01-Dec-20 | 19,820,654,962 | Sudah Cair / *Cash Receipt* |
| 13 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00081/SKPPKP/WPJ.19/KP.0403/2022 | 10-Aug-22 | 01-May-21 | 8,766,949,283 | Sudah Cair / *Cash Receipt* |
| 14 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00085/SKPPKP/WPJ.19/KP.0403/2022 | 23-Aug-22 | 01-Jun-21 | 11,861,001,618 | Sudah Cair / *Cash Receipt* |
| 15 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00082/SKPPKP/WPJ.19/KP.0403/2022 | 18-Aug-22 | 01-Jul-21 | 10,219,558,199 | Sudah Cair / *Cash Receipt* |
| 16 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00015/407/21/093/22 | 24-Nov-22 | 01-Jan-21 | 10,619,616,878 | Sudah Cair / *Cash Receipt* |
| 17 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00016/407/21/093/22 | 24-Nov-22 | 01-Feb-21 | 16,819,001,347 | Sudah Cair / *Cash Receipt* |
| 18 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00017/407/21/093/22 | 24-Nov-22 | 01-Mar-21 | 10,637,195,464 | Sudah Cair / *Cash Receipt* |
| 19 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | 00018/407/21/093/22 | 24-Nov-22 | 01-Apr-21 | 11,314,513,524 | Sudah Cair / *Cash Receipt* |
| 20 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00112/SKPPKP/KEP.190403/2022 | 26-Oct-22 | 01-Aug-21 | 17,224,987,226 | Sudah Cair / *Cash Receipt* |
| 21 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00111/SKPPKP/KEP.190403/2022 | 24-Oct-22 | 01-Sep-21 | 17,536,069,113 | Sudah Cair / *Cash Receipt* |
| 22 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00099/SKPPKP/KEP.190403/2022 | 17-Oct-22 | 01-Oct-21 | 6,138,131,376 | Sudah Cair / *Cash Receipt* |
| 23 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00105/SKPPKP/KEP.190403/2022 | 20-Oct-22 | 01-Nov-21 | 20,233,895,145 | Sudah Cair / *Cash Receipt* |
| 24 | 2021 | PT NK | Lebih Bayar PPN / *Overpayment Tax Return VAT* | KEP-00117/SKPPKP/KEP.190403/2022 | 31-Oct-22 | 01-Dec-21 | 9,253,613,500 | Sudah Cair / *Cash Receipt* |
| | | | | **Jumlah / *Total*** | | | **335,965,568,574** | |

## b. Utang Pajak

## *b. Taxes Payable*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Perusahaan | | | *The Company* |
| Pajak Penghasilan Pasal 4 ayat 2 | 3,672,299,708 | 6,860,805,020 | *Income Tax Article 4 paragraph 2* |
| Pajak Penghasilan Pasal 21 | 1,517,888,191 | 1,734,808,203 | *Income Tax Article 21* |
| Pajak Penghasilan Pasal 22 | 2,746,983,529 | 3,629,742,087 | *Income Tax Article 22* |
| Pajak Penghasilan Pasal 23 | 919,225,055 | 1,478,491,471 | *Income Tax Article 23* |
| Pajak Penghasilan Pasal 25 | 73,861,852 | 31,955,331 | *Income Tax Article 25* |
| Pajak Penghasilan Pasal 29 | 160,377,241 | 1,045,105,972 | *Income Tax Article 29* |
| Pajak Pembangunan I | 261,774,314 | 232,344,881 | *Development tax* |
| **Subjumlah** | **9,352,409,890** | **15,013,252,965** | ***Subtotal*** |
| Entitas Anak | | | *Subsidiaries* |
| Pajak Penghasilan Pasal 4 ayat 2 | 303,947,322 | 126,581,508 | *Income Tax Article 4 paragraph 2* |
| Pajak Penghasilan Pasal 21 | 45,680,160 | 42,502,451 | *Income Tax Article 21* |
| Pajak Penghasilan Pasal 23 | 135,208,436 | 241,205,348 | *Income Tax Article 23* |
| **Subjumlah** | **484,835,918** | **410,289,307** | *Subtotal* |
| **Jumlah** | **9,837,245,808** | **15,423,542,272** | ***Total*** |

## c. Beban (Manfaat) Pajak Penghasilan

## *c. Income Tax Expense (Benefit)*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Perusahaan | | | *Company* |
| Beban Pajak Kini | 2,696,870,000 | 1,595,748,000 | *Current Tax Expense* |
| Entitas Anak | | | *Subsidiary* |
| Beban (Manfaat) Pajak Tangguhan | (2,070,086,787) | (1,689,529,033) | *Deferred Tax Expense (Benefit)* |
| **Jumlah** | **626,783,213** | **(93,781,033)** | ***Total*** |

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## d. Pajak Kini / *d. Current Tax*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Laba Sebelum Pajak Laporan | | | *Profit Before Tax Report* |
| Laba Rugi Konsolidasian | 92,566,728,576 | 65,699,927,294 | *Consolidated Statements of Profit or Loss* |
| Laba (Rugi) Sebelum Pajak Penghasilan Entitas Anak | 13,115,208,979 | 22,583,891,641 | *Losses (Income) Before Tax of Subsidiary* |
| Bagian Laba yang Telah Diperhitungkan Pajak Penghasilan Final | (93,423,476,293) | (81,030,433,618) | *Portion of Income Accounted for Final Income Tax* |
| Bagian Laba Penghasilan Non Final Entitas Induk | 12,258,461,262 | 7,253,385,317 | *Profit Before Tax of Parent Entity* |
| Pembulatan | 12,258,500,000 | 7,253,400,000 | *Rounding* |
| Beban Pajak Kini | 2,696,870,000 | 1,595,748,000 | *Income Tax Expenses* |
| **Jumlah Beban Pajak Kini** | **2,696,870,000** | **1,595,748,000** | ***Total Current Tax Expenses*** |
| Dikurangi | | | *Less:* |
| Kredit Pajak PPh 22 | (3,818,000) | (4,655,000) | *Prepaid Tax Art 22* |
| Kredit Pajak PPh 23 | (1,676,186,093) | (185,942,530) | *Prepaid Tax Art 23* |
| Kredit Pajak PPh 25 | (856,488,666) | (360,044,498) | *Prepaid Tax Art 25* |
| **Kurang Bayar Pajak Penghasilan** | **160,377,241** | **1,045,105,972** | ***Under Payment Income Tax*** |

## e. Aset Pajak Tangguhan / *e. Deferred Tax Asset*

| | 2022 | | | |
|---|---|---|---|---|
| | 1 Januari 2022/ *January 1, 2022* | (Dibebankan)/ Dikreditkan ke Laba Tahun Berjalan/ *(Charged)/Credited to Income for the year* | Dikreditkan ke Ekuitas dari Pendapatan Komprehensif Lain/ *Credited to Equity from Other Comprehensive Income* | 31 Desember 2022/ *December 31, 2022* |
| **PT Nindya Beton** | | | | |
| Aset Tetap / *Property, Plant and Equipment* | 751,740,909 | (331,249,223) | -- | 420,491,686 |
| Imbalan Pascakerja / *Post-Employment Benefit Liabilities* | 154,312,156 | 10,340,188 | (58,698,100) | 105,954,244 |
| Penyisihan Kerugian Penurunan Nilai / *Allowance for Impairment Losses* | 4,565,814,655 | 3,265,931,851 | -- | 7,831,746,506 |
| **Sub Jumlah / *Sub Total*** | **5,471,867,720** | **2,945,022,816** | **(58,698,100)** | **8,358,192,436** |

| | 2021 | | | |
|---|---|---|---|---|
| | 1 Januari 2021/ *January 31, 2021* | (Dibebankan)/ Dikreditkan ke Laba Tahun Berjalan/ *(Charged)/Credited to Income for the year* | Dikreditkan ke Ekuitas dari Pendapatan Komprehensif Lain/ *Credited to Equity from Other Comprehensive Income* | 31 Desember 2021/ *December 31, 2021* |
| **PT Nindya Beton** | | | | |
| Aset Tetap / *Property, Plant and Equipment* | 743,914,151 | 7,826,757 | -- | 751,740,908 |
| Imbalan Pascakerja / *Post-Employment Benefit Liabilities* | 108,824,516 | -- | 45,487,640 | 154,312,156 |
| Aset Hak Guna Usaha / *Right-of-Use-Asset* | 31,989,576 | (31,989,576) | -- | -- |
| Penyisihan Kerugian Penurunan Nilai / *Allowance for Impairment Losses* | 2,852,122,804 | 1,713,691,852 | -- | 4,565,814,656 |
| **Jumlah / *Total*** | **3,736,851,047** | **1,689,529,033** | **45,487,640** | **5,471,867,720** |

Perusahaan tidak menghitung pajak tangguhan karena sebagian besar pendapatan merupakan pendapatan yang dikenakan pajak final.

*The Company does not calculate deferred tax because most of the revenue is final taxable income*

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**f. Liabilitas Pajak Tangguhan** / ***f. Deferred Tax Liabilities***

| | 2022 | | | |
|---|---|---|---|---|
| | 1 Januari 2022/ *January 1, 2022* | (Dibebankan)/ Dikreditkan ke Laba Tahun Berjalan/ *(Charged)/Credited to Income for the year* | Dikreditkan ke Ekuitas dari Pendapatan Komprehensif Lain/ *Credited to Equity from Other Comprehensive Income* | 31 Desember 2022/ *December 31, 2022* |
| **PT Nindya Tirta Unggul** | | | | |
| Aset Keuangan dari Proyek Konsesi / *Financial Assets from Concession Arrangement* | -- | (874,936,029) | -- | (874,936,029) |
| **Jumlah / *Total*** | **--** | **(874,936,029)** | **--** | **(874,936,029)** |

Liabilitas Pajak Tangguhan timbul karena perbedaan nilai buku menurut fiskal dan komersial atas aset keuangan dari konsensi sebesar Rp874.936.029.

*Defered Tax Liabilities appear because difference between fiscal and commercial book value of Financial Asset from Concession Asset amounting to Rp874,936,029.*

**13. Uang Muka** / ***13. Advances***

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Uang Muka Pemasok | 24,719,913,700 | 32,197,619,993 | *Advances to Suppliers* |
| Uang Muka Subkontraktor | 6,448,840,406 | 28,141,877,592 | *Advances to Subcontractors* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 5,544,614,135 | 8,758,104,815 | *Others (Each below Rp 1 Billion)* |
| **Jumlah** | **36,713,368,241** | **69,097,602,400** | ***Total*** |

Uang muka subkontraktor diberikan untuk modal kerja rekanan, ketika hasil pekerjaan subkontraktor telah mencapai kemajuan tertentu uang muka akan langsung menjadi beban proyek.

*Advances to Subcontractors are provided for working capital of partners, when the results of the work of sub-contractors have achieved certain progress, the advance will be directly charged to the project expenses.*

Uang muka pemasok akan menjadi beban ketika barang yang dipesan diterima dan langsung menjadi beban proyek.

*Supplier advance will be charged to expense when the ordered goods are received and directly charged to the project.*

**14. Beban Dibayar di Muka** / ***14. Prepaid Expenses***

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Biaya Pelaksanaan Proyek | 23,927,289,740 | 12,492,395,700 | *Project Implementation Cost* |
| Jaminan Pemeliharaan Proyek | 5,163,231,000 | -- | *Project Implementation Guarantee* |
| Asuransi | 2,244,189,808 | 1,372,136,930 | *Insurance* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 8,276,854,158 | 4,393,627,421 | *Others (Each below Rp 1 Billion)* |
| **Jumlah** | **39,611,564,706** | **18,258,160,051** | ***Total*** |

Biaya pelaksanaan proyek merupakan biaya-biaya yang dikeluarkan untuk keperluan pabrik dan proyek yang belum dapat diperhitungkan dengan pendapatan usaha karena berita acara penyerahan barang belum ditandatangani.

*For Project Implementation costs represent costs incurred for the purpose of a for project and factory needs that can not be accounted with revenues because minutes of goods handover have not been signed.*

Jaminan pemeliharaan proyek merupakan bank garansi yang diterbitkan sebagai jaminan pemeliharaan atas Pekerjaan Belanja Modal Pembangunan Gedung Rumah Sakit Komodo (RSUD Komodo).

*Project implementation guarantee is bank guarantee issued as maintenance guarantee for the Capital Expenditure Work for the Construction of Komodo Hospital Buildings (Komodo Hospital).*

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## 15. Beban Ditangguhkan / *15. Deferred Expenses*

Beban ditangguhkan merupakan suatu aktivitas dari kegiatan untuk memperoleh suatu proyek baru atau pekerjaan-pekerjaan proyek yang sedang dilaksanakan sampai dengan tanggal laporan keuangan. Pada tangal 31 Desember 2022 dan 2021, saldo beban ditangguhkan adalah sebesar Rp1.828.210.312 dan Rp2.052.341.181.

*Deferred expense is an activity from activities to obtain a new project or project works that are being carried out until the date of the financial statements. As of December 31, 2022 and 2021 the balance of deferred expenses amounted to Rp1,828,210,312 and Rp2,052,341,181, respectively.*

## 16. Investasi pada Ventura Bersama / *16. Investment in Joint Ventures*

| Nama Ventura Bersama / *Name of Joint Venture* | Proyek / *Project* | Persentase / *Percentage* | 31 December/ *December 31, 2022* | 31 December/ *December 31, 2021* |
|---|---|---|---|---|
| Ventura Bersama Nindya - Waskita - Modern WT | Jalan Tol Ikn Segmen Sp. Tempadung - Jembatan Pulau Balang | 35.00% | 43,498,183,664 | -- |
| Ventura Bersama Nindya - Bahagia bangunnusa | Bendungan Tiusuntuk | 65.00% | 33,922,448,748 | 36,023,252,974 |
| Ventura Bersama Nindya - Sacna | Bendungan Meninting | 73.00% | 32,607,736,054 | 25,670,607,171 |
| Ventura Bersama Nindya - Adhi Karya | Bendungan Sadawarna | 60.00% | 28,421,886,810 | 86,910,259,714 |
| Ventura Bersama Nindya - Bunga Raya Lestari | Pengembangan Dan Pembangunan MICE, Infrastruktur Kawasan Tana Mori Kabupaten Manggarai Barat Nusa Tenggara Timur (Ntt) | 60.00% | 24,303,052,089 | 1,943,561,867 |
| Ventura Bersama Nindya - Wijaya Karya (Persero) | Bendungan Kuwil Kawangkoan Kab. Minahasa Utara Paket III | 35.00% | 21,946,581,965 | 59,882,521 |
| Ventura Bersama Nindya - MCC - Wika - Waskita | Cisumdawu | 8.70% | 19,768,524,772 | 26,768,524,772 |
| Ventura Bersama Nindya - Bunga Raya Lestari | Jaringan Irigasi Dl. Bintang Bano Sumbawa Barat (Paket 3) | 70.00% | 10,753,315,037 | 1,867,543,207 |
| Ventura Bersama Nindya - Modern Widya Tehnical | Fasilitas Sisi Udara Bandara Nabire Baru I | 60.00% | 10,440,687,925 | 15,285,687,925 |
| Ventura Bersama Nindya - Bangun Bejana Baja | Terminal Bahan Bakar Minyak (TBBM) Bau-Bau | 70.00% | 9,742,196,277 | 10,479,114,731 |
| Ventura Bersama Nindya - Paesa - Adhi Karya - Panrisau | Pembangunan Jl.Depapre | 35.00% | 7,169,011,266 | 7,169,011,266 |
| Ventura Bersama Nindya - PT Tunas Jaya Sanur - PT Krida Pratama Adhicipta | Paket Pekerjaan Konstruksi Terintegrasi Rancang Dan Bangun Pematangan Lahan Tahap II PKB | 68.00% | 5,688,849,269 | -- |
| Ventura Bersama Nindya - Adhi - Penta | Indoor Multifunction Stadium Dalam Rangka Kejuaraan Dunia Bola Basket Tahun 2023 | 30.00% | 5,568,097,326 | 2,149,767,487 |
| Ventura Bersama Nindya - Adhi - Basuki | *Works For Pasigala Raw Water Transmission System Rehabilitation (Package II)* | 25.00% | 5,064,664,267 | 1,295,000,000 |
| Ventura Bersama Nindya - Bumi Agung Annusa | Jalan Bypass Bandara Internasional Lombok - Mandalika | 70.00% | 4,519,430,140 | 4,519,430,140 |
| Ventura Bersama Nindya - Usaha Multi Guna | Pekerjaan Pembangunan Jalur Ka Lintas Medan - Binjai Km 2+300 S.D. Km 2+850 (P24-P38) (Jlkamb 3) (Myc 2022 - 2024) | 60.00% | 4,178,301,887 | -- |
| Ventura Bersama Nindya - Mahakaam Jaya Sejahtera | Pengadaan Jasa Konstruksi Revitalisasi Sistem Kelistrikan Istana Negara | 70.00% | 3,863,928,793 | -- |
| Ventura Bersama Nindya - Wijaya - Waskita | Tol Solo - Kertosono | 31.00% | 3,823,209,117 | 3,823,209,117 |
| Ventura Bersama Nindya – Surya Mataram Sakti | Pengendalian Banjir Dan Rob Semarang – Demak Paket II | 65.00% | 2,736,000,000 | 9,816,558,877 |
| Ventura Bersama Nindya - Abel | Proyek Preservasi Jalan SP. Perdau - Batu Ampar | 65.00% | 2,681,013,694 | 7,307,935,364 |
| Ventura Bersama Nindya - Cipuga | Takengon - Uning | 75.00% | 2,610,613,645 | 2,610,613,645 |
| Ventura Bersama Nindya - Passokkorang | Jalan Tompe-Dalam kota Palu | 70.00% | 2,304,506,640 | 8,535,281,898 |
| Ventura Bersama Nindya - Wijaya Karya | Pembangunan FO Aloha | 49.00% | 2,028,058,672 | -- |
| Ventura Bersama Nindya - Andesmont | Rembele Tahap II | 70.00% | 1,854,768,595 | 1,854,768,595 |
| Ventura Bersama Nindya - Modern Widya Tehnical | Pekerjaan Konstruksi Gedung Proton Beam Rspad Gatot Soebroto | 70.00% | 1,727,902,315 | -- |
| Ventura Bersama Adhi Karya - Nindya Karya | Pengendalian Banjir Kali Bekasi Paket 1 | 30.00% | 1,641,864,184 | 63,877,909 |
| Ventura Bersama Anugerah-Nindya Beton | Paket pekerjaan jasa konstruksi pembangunan gedung laboratorium sentral Universitas Andalas | 49.00% | 1,342,218,792 | -- |
| Ventura Bersama Nindya - Bina Nusa Sarana | Bendungan Temef Di Kab. Timor Tengah Selatan Paket 3 (Myc) | 70.00% | -- | 36,192,525,519 |
| Ventura Bersama Nindya - Waskita Jaya Purnama | Bendungan Bomberay | 70.00% | -- | 13,656,000,001 |
| Ventura Bersama Nindya - Rapi Tirta Treatmindo | SPAM Kalidendeng KAP.150 liter/detik | 70.00% | -- | 8,545,666,575 |
| Ventura Bersama Nindya - Damai | Jalan Bts. Kec. Siding/Seluas - Bts. Kec. Sekayan/Entikong (MYC) | 60.00% | -- | 6,511,892,048 |
| Ventura Bersama Nindya - Karya Sarana | Irigasi Doplang | 70.00% | -- | 5,077,000,003 |
| Ventura Bersama Nindya - Tamiang | Jalan Rianiate | 60.00% | -- | 4,897,921,217 |
| Ventura Bersama Nindya - Hutama Karya | Bendungan Tanju Mila | 60.00% | -- | 3,936,893,419 |
| Ventura Bersama Nindya - Adhi Karya | Sei Wampu | 45.00% | -- | 2,430,882,638 |
| Ventura Bersama Nindya - Rudy Jaya | Sukodono | 70.00% | -- | 1,521,569,360 |
| Ventura Bersama Nindya - Mettana | Waduk Pondok Ranggon Dan Waduk Wirajasa Beserta Kelengkapannya | 97.50% | -- | 1,055,505,530 |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | | | 4,287,148,550 | 8,589,540,225 |
| **Jumlah/ *Total*** | | | **298,494,200,493** | **346,569,285,715** |

Ringkasan informasi keuangan agregasi di bawah ini merupakan jumlah yang disajikan dalam laporan keuangan ventura bersama dengan rincian sebagai berikut:

*The aggregate summarized financial information below represents amounts shown in joint venture's financial statements with the details belows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Aset Lancar | 2,455,721,315,737 | 1,459,849,986,487 | *Current Asset* |
| Aset Tidak Lancar | 25,804,626,541 | 50,070,919,360 | *Non-Current Asset* |
| Liabilitas Jangka Pendek | 1,299,045,764,967 | 917,772,848,838 | *Current Liabilities* |
| Liabilitas Jangka Panjang | 520,338,450,370 | 165,556,971,537 | *Non-Current Liabilities* |
| Pendapatan Usaha | 2,954,191,931,837 | 1,747,795,881,795 | *Revenue* |
| Laba Bersih Tahun Berjalan | 350,130,866,842 | 188,121,076,489 | *Net Income* |
| Penghasilan Komprehensif Lain Tahun Berjalan | -- | -- | *Other Comprehensive Income of The Year* |
| Laba (Rugi) Komprehensif Tahun Berjalan | 350,130,866,842 | 188,121,076,489 | *Comprehensive Income of The Year* |

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Mutasi investasi pada ventura bersama adalah sebagai berikut:

*Changes in investment in joint ventures are as follows:*

| | 2022 | 2021 | |
|---|---|---|---|
| Nilai tercatat awal tahun | 346,569,285,715 | 242,398,321,371 | *Carrying amount at beginning of year* |
| Mutasi Investasi - bersih | (222,961,892,410) | (49,246,512,050) | *Investment movements - net* |
| Bagian Laba Ventura Bersama (Catatan 36) | 174,886,807,188 | 153,417,476,394 | *Share in profit of joint ventures (Note 36)* |
| Nilai tercatat akhir tahun | **298,494,200,493** | **346,569,285,715** | *Carrying amount at the end of year* |

## 17. Investasi Jangka Panjang Lainnya / *17. Other Long-Term Investment*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| PT Jasamarga Kunciran Cengkareng | 4,802,761,600 | 4,802,761,600 | *PT Jasamarga Kunciran Cengkareng* |
| **Jumlah** | **4,802,761,600** | **4,802,761,600** | ***Total*** |

PT Jasamarga Kunciran Cengkareng merupakan perusahaan yang kegiatan usahanya adalah melaksanakan pengusahaan Jalan Tol Kunciran - Cengkareng, yang meliputi pendanaan, perencanaan teknik, pelaksanaan konstruksi, pengoperasian dan pemeliharaan jalan tol, serta usaha-usaha lainnya sesuai dengan ketentuan-ketentuan dan peraturan perundang-undangan yang berlaku.

*PT Jasamarga Kunciran Cengkareng is a company which its business activity is management of Kunciran-Cengkareng Toll Road, which include funding, technical planning, construction implementation, operation and maintenance of the Toll Road, as well as other business activities in accordance with the provisions of the prevailing laws and regulations.*

Sampai dengan periode 31 Desember 2022 belum ada penambahan setoran modal kepada PT Jasa Marga Kunciran Cengkareng, sehingga per 31 Desember 2022 nilai investasi Perusahaan sebesar Rp4.802.761.600 dengan persentase kepemilikan sebesar 0,32%.

*As of December 31, 2022, has not had any additional capital contributions to PT Jasa Marga Kunciran Cengkareng, so as of December 31, 2022, the Company's investment value is Rp4,802,761,600 with an ownership percentage of 0.32%.*

Manajemen berpendapat bahwa perubahan atas nilai wajar saldo investasi jangka panjang lainnya tidak material per tanggal 31 Desember 2022.

*Management considered that the change in fair value on other long-term investment balances are immaterial as of December 31, 2022.*

## 18. Properti Investasi / *18. Investment Properties*

| | 2022 | | | | | |
|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* Rp | Penambahan/ *Addition* Rp | Pengurangan/ *Deduction* Rp | Reklasifikasi/ *Reclassification* Rp | Saldo Akhir/ *Ending Balance* Rp | |
| **Pemilikan Langsung** | | | | | | ***Direct Ownership*** |
| Tanah | 268,044,183,601 | -- | -- | 66,923,580,000 | 334,967,763,601 | *Land* |
| Bangunan | 102,636,950,656 | -- | -- | 21,210,237,936 | 123,847,188,592 | *Building* |
| Jumlah | 370,681,134,257 | -- | -- | 88,133,817,936 | 458,814,952,193 | *Total* |
| **Akumulasi Perubahan Nilai Wajar** | 184,559,953,743 | 16,561,477,064 | -- | -- | 201,121,430,807 | ***Accumulated Changes in Fair Value*** |
| **Nilai Tercatat** | **555,241,088,000** | **16,561,477,064** | **--** | **88,133,817,936** | **659,936,383,000** | ***Carrying Value*** |

| | 2021 | | | | | |
|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* Rp | Penambahan/ *Addition* Rp | Pengurangan/ *Deduction* Rp | Reklasifikasi/ *Reclassification* Rp | Saldo Akhir/ *Ending Balance* Rp | |
| **Pemilikan Langsung** | | | | | | ***Direct Ownership*** |
| Tanah | 165,936,183,601 | -- | -- | 102,108,000,000 | 268,044,183,601 | *Land* |
| Bangunan | 101,527,465,601 | -- | -- | 1,109,485,055 | 102,636,950,656 | *Building* |
| Jumlah | 267,463,649,202 | -- | -- | 103,217,485,055 | 370,681,134,257 | *Total* |
| **Akumulasi Perubahan Nilai Wajar** | 164,767,582,799 | 19,792,370,944 | -- | -- | 184,559,953,743 | ***Accumulated Changes in Fair Value*** |
| **Nilai Tercatat** | **432,231,232,001** | **19,792,370,944** | **--** | **103,217,485,055** | **555,241,088,000** | ***Carrying Value*** |

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Pada tahun 2022 Perusahaan melakukan reklasifikasi aset tetap berupa tanah dan bangunan ke properti investasi dengan rincian sebagai berikut (Catatan 19).

*In 2022 the Company reclassified its assets of lands and buildings to investments properties with the following details (Note 19).*

| Lokasi/ *Location* | Tanah/*Land* | Bangunan/*Building* | Jumlah/*Total* |
|---|---|---|---|
| Jayapura | 41,194,490,000 | 43,603,122 | 41,238,093,122 |
| Palembang | 12,505,600,000 | 1,258,998,463 | 13,764,598,463 |
| Banjarmasin | 4,793,490,000 | -- | 4,793,490,000 |
| Denpasar | 4,530,000,000 | -- | 4,530,000,000 |
| Balikpapan | 3,900,000,000 | 6,677,867,355 | 10,577,867,355 |
| Bandung | -- | 11,382,382,474 | 11,382,382,474 |
| Makasar | -- | -- | -- |
| Surabaya | -- | 1,847,386,522 | 1,847,386,515 |
| **Jumlah / Total** | 66,923,580,000 | 21,210,237,936 | 88,133,817,929 |

Rincian Properti Investasi pada tanggal 31 Desember 2022 dan 2021 adalah sebagai berikut:

*Details of Investment Properties for as of December 31, 2022 dan 2021 are as follows:*

| | | 31 Desember 2022/ *December 31, 2022* | | | |
|---|---|---|---|---|---|
| Klasifikasi/ *Classification* | Klasfikasi/ *Classification* | Alamat/ *Address* | Luas LT ($m^2$) | Luas LB ($m^2$) | Jumlah (Rp)/ *Amount (Rp)* |
| Prop Investasi Tanah Jl Madrasah 11, Cawang | Tanah/ Land | Jl. Madrasah 11 Kel.Cipinang Cempedak Kec.Jatinegara, Jakarta Timur | 5,828 | -- | 151,702,840,000 |
| Prop Investasi Tanah Jl Sisingamangaraja KM 7 Medan | Tanah/ Land | Jl. Sisingamangaraja KM 7, Medan | 6,612 | -- | 43,744,992,000 |
| Prop Investasi Tanah Jl Nindya 9 Jayapura | Tanah/ Land | Jl. Nindya No 9 Gurabesi Jayapura | 6,367 | -- | 42,238,678,000 |
| Prop Investasi Tanah Hotel Semarang | Tanah/ Land | Jl. Brigjend Sudiarto, No. 496, Kel. Pedurungan Lor, Kec. Pedurungan, Kota Semarang | 3,768 | -- | 43,482,720,000 |
| Prop Investasi Tanah Krian Km 24, Sidoarjo | Tanah/ Land | Jl. Surabaya Mojokerto KM 23 Desa Sidorejo Kec.Krian Sidoarjo, Jawa Timur | 10,440 | -- | 40,444,560,000 |
| Prop Investasi Tanah Jl Hayam Wuruk Denpasar | Tanah/ Land | Jl. Hayam Wuruk 129 A Denpasar - Bali | 2,196 | -- | 35,558,097,000 |
| Prop Investasi Tanah Majapahit 36 Mataram NTB | Tanah/ Land | Jl. Majapahit No. 36 Kel.Ampenan Selatan Mataram NTB | 5,977 | -- | 35,604,989,000 |
| Prop Investasi Tanah Nindya Biodistrict Hotel Bandung | Tanah/ Land | Jl. P.H.H Mustofa No. 67 Kel. Neglasari Kec. Cibeunying Kaler, Kota Bandung, Jawa Barat | 1,338 | -- | 23,455,140,000 |
| Prop Investasi Tanah Jl Gedebage Bandung | Tanah/ Land | Jl. Gedebage No. 173, Cisaranten Kidul, Kota Bandung, Jawa Barat | 2,720 | -- | 20,584,960,000 |
| Prop Investasi Tanah Jl Tenggilis Surabaya | Tanah/ Land | Jl. Tenggilis Tengah No 4 tenggilis medoyo Surabaya | 2,181 | -- | 16,396,758,000 |
| Prop Investasi Tanah Jl Lamadukelleng Makassar | Tanah/ Land | Jl. La Madukeleng No 28 Kec Losari Makassar | 966 | -- | 15,668,520,000 |
| Prop Investasi Tanah Jl Bontosunggu No 22 Makassar | Tanah/ Land | Jl. Bontosunggu No.22 Kel.Mangasa Kec. Tamalate Makassar | 1,559 | -- | 13,656,840,000 |
| Prop Investasi Tanah Jl Kol H Burlian Palembang | Tanah/ Land | Jl Kol H Burlian KM 9 Sukarami Palembang | 1,639 | -- | 12,939,905,000 |
| Prop Investasi Tanah Jl Padma 6 Tonja Denpasar | Tanah/ Land | Jl. Padma 6 Tonja, Denpasar | 1,000 | -- | 7,169,000,000 |
| Prop Investasi Tanah Jl Perdagangan Jayapura | Tanah/ Land | Jl Perdagangan (d/h Jl Pembangunan) No 1, Kel Gurabesi, Kec. Jayapura Utara | 582 | -- | 5,497,572,000 |
| Prop Investasi Tanah Jl. Bajak V Medan | Tanah/ Land | Jl. Bajak V Gg.Wongso Kel Harjosari II Kec.Medan Amplas, Medan | 5,001 | -- | 4,920,984,000 |
| Prop Investasi Tanah Jl. Pattene , Maros, Sulsel | Tanah/ Land | Jln. Pattene, Marusu, Maros, Makassar | 4,572 | -- | 4,473,992,000 |
| Prop Investasi Tanah Jl Cendana III Mataram | Tanah/ Land | Jl. Cendana III, Kel Taman Sari, Kec Ampenan, Mataram | 1,057 | -- | 3,061,072,000 |
| Prop Investasi Tanah Jl Cengkeh Banjarbaru | Tanah/ Land | Jl. Cengkeh Kel. Gunung Manggis, Landasan Ulin, Banjarbaru, Kalimantan Selatan | 4,097 | -- | 4,801,684,000 |
| Prop Investasi Tanah Jl Manuntung Balikpapan | Tanah/ Land | Jl. Manuntung, Kel. Sepinggan Baru Balikpapan | 1,000 | -- | 3,900,000,000 |
| Prop Investasi Gedung Jl Kol H Burlian Palembang | Gedung / Building | Jl Kol H Burlian KM 9 Sukarami Palembang | -- | -- | 2,430,451,000 |
| Prop Investasi Gedung Jl Hayam Wuruk Denpasar | Gedung / Building | Jl. Hayam Wuruk 129 A Denpasar - Bali | -- | -- | 2,102,196,000 |
| Prop Investasi Gedung Jl Lamadukelleng Makassar | Gedung / Building | Jl. La Madukeleng No 28 Kec Losari Makassar | -- | -- | 1,363,085,000 |
| Prop Investasi Gedung Jl Bontosunggu No 22 Makassar | Gedung / Building | Jl. Bontosunggu No.22 Kel.Mangasa Kec. Tamalate Makassar | -- | -- | 1,290,267,000 |
| Prop Investasi Gedung Jl Nindya 9 Jayapura | Gedung / Building | Jl. Nindya No 9 Gurabesi Jayapura | -- | -- | 2,255,601,000 |
| Prop Investasi Gedung Jl Sisingamangaraja KM 7 Medan | Gedung / Building | Jl. Sisingamangaraja KM 7, Medan | -- | -- | 1,743,914,000 |
| Prop Investasi Gedung Mess Gudang Jl Madrasah 11, Cawang | Gedung / Building | Jl. Madrasah 11 Kel.Cipinang Cempedak Kec.Jatinegara, Jakarta Timur | -- | -- | 845,802,000 |
| Prop Investasi Gedung Jl Padma 6 Tonja Denpasar | Gedung / Building | Jl. Padma 6 Tonja, Denpasar | -- | -- | 418,233,000 |
| Prop Investasi Gedung Krian Km 24, Sidoarjo | Gedung / Building | Jl. Surabaya Mojokerto KM 23 Desa Sidorejo Kec.Krian Sidoarjo, Jawa Timur | -- | -- | 386,914,000 |
| Prop Investasi Gedung Hotel Semarang | Gedung / Building | Jl. Brigjend Sudiarto, No. 496, Kel. Pedurungan Lor, Kec. Pedurungan, Kota Semarang | -- | -- | 101,540,969,000 |
| Prop Investasi Gedung Nindya Biodistrict Hotel Bandung | Gedung / Building | Jl. P.H.H Mustofa No. 67 Kel. Neglasari Kec. Cibeunying Kaler, Kota Bandung, Jawa Barat | -- | -- | 10,260,931,000 |
| Prop Investasi Gedung Jl Tenggilis Surabaya | Gedung / Building | Jl. Tenggilis Tengah No 4 tenggilis medoyo Surabaya | -- | -- | 3,081,507,000 |
| Prop Investasi Gedung Jl Manuntung Balikpapan | Gedung / Building | Jl. Manuntung, Kel. Sepinggan Baru Balikpapan | -- | -- | 2,913,210,000 |
| | | **Jumlah / *Total*** | | | **659,936,383,000** |

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| Klasfikasi/ *Classification* | Klasfikasi/ *Classification* | 31 Desember 2021/ *December 31, 2021* Alamat/ *Address* | Luas LT ($m^2$) | Luas LB ($m^2$) | Jumlah/ Amount (Rp) |
|---|---|---|---|---|---|
| Prop Investasi Tanah Gudang Jl. Madrasah 11, Cawang | Tanah / Land | Jl. Madrasah 11, Cipinang Cempedak, Jatinegara, Jakarta Timur | 5,828 | -- | 151,469,720,000 |
| Prop Investasi Gedung Hotel Semarang | Tanah / Land | Jl. Brigjend Sudiarto, No. 496, Pedurungan Lor, Pedurungan, Semarang, Jawa Tengah | -- | 10,040 | 101,828,850,000 |
| Tanah Jl. Sisingamangaraja | Tanah / Land | Jl. Sisingamangaraja KM 7, Medan | 6,612 | -- | 43,168,100,000 |
| Prop Investasi Tanah Hotel Semarang | Tanah / Land | Jl. Brigjend Sudiarto, No. 496, Pedurungan Lor, Pedurungan, Semarang, Jawa Tengah | 3,768 | -- | 39,978,480,000 |
| Prop Investasi Tanah Majapahit 36 Mataram NTB | Tanah / Land | Jl. Majapahit No. 36 Ampenan Tengah, Mataram, Nusa Tenggara Barat | 5,977 | -- | 34,845,910,000 |
| Tanah Jl. Hayam Wuruk | Tanah / Land | Jl. Hayam Wuruk 129 A Denpasar - Bali | 2,196 | -- | 33,230,020,000 |
| Prop Investasi Tanah Jl P.H.H Mustofa Bandung | Tanah / Land | Jl. Penghulu H. Mustofa No. 57, Cikutra, Cibeunying, Bandung, Jawa Barat | 1,338 | -- | 23,415,000,000 |
| Prop Investasi Tanah Jl Gedebage Bandung | Tanah / Land | Jl. Gedebage No. 173, Cisaranten Kidul, Kota Bandung, Provinsi Jawa Barat | -- | -- | 20,168,800,000 |
| Tanah Jl.Tenggilis Tengh | Tanah / Land | Jl. Tenggilis Tengah No. 4 Kendangsari, Tenggilis Mejoyo, Surabaya, Jawa Timur | 2,181 | -- | 15,921,300,000 |
| Tanah Jl. Lamadukelleng | Tanah / Land | Jl. La Madukeleng No 28 Kec Losari Makassar | 966 | -- | 15,272,460,000 |
| Prop Investasi Tanah Jl Bontosunggu No 22 Makassar | Tanah / Land | Jl. Bontosunggu No.22, Mangasa, Tamalate, Makassar, Sulawesi Selatan | 1,559 | -- | 13,376,220,000 |
| Tanah Jl. Perdagangan | Tanah / Land | Jl Perdagangan (d/h Jl Pembangunan) No 1, Kel Gurabesi, Kec. Jayapura Utara | 582 | -- | 5,331,120,000 |
| Prop Investasi Tanah Jl. Pattene , Maros, Sulsel | Tanah / Land | Jl. Pattene, Pabentengan, Marusu, Maros, Makassar, Sulawesi Selatan | 4,572 | -- | 4,373,760,000 |
| Prop Investasi Tanah Jl Cendana III Mataram | Tanah / Land | Jl. Cendana III, Taman Sati, Ampenan, Mataram, NTB | 1,057 | -- | 2,769,340,000 |
| Prop Investasi Gedung Mess Gudang Jl Madrasah 11, Cawang | Tanah / Land | Jl. Madrasah 11, Cipinang Cempedak, Jatinegara, Jakarta Timur | -- | 873 | 956,680,000 |
| Prop Investasi Gedung Krian Km 24, Sidoarjo | Tanah / Land | Jl. Surabaya Mojokerto KM 23, Sidorejo, Krian, Sidoarjo, Jawa Timur | -- | 837 | 72,810,000 |
| Prop Investasi Tanah Krian Km 24, Sidoarjo | Gedung / Building | Jl. Raya Troboso KM25, Sidorejo, Krian, Sidoarjo, Jawa Timur | 10,440 | -- | 39,880,800,000 |
| Prop Investasi Tanah Jl. Bajak V Medan | Gedung / Building | Gg. Wongso, Harjosari III, Medan Amplas, Medan, Sumatera Utara | 5,001 | -- | 4,808,100,000 |
| Gedung Kantor Jl. Hayam Wuruk | Gedung / Building | Jl. Hayam Wuruk 129 A Denpasar - Bali | -- | -- | 2,168,610,000 |
| Gedung Jl. Lamadukelleng | Gedung / Building | Jl. La Madukeleng No 28 Kec Losari Makassar | -- | -- | 1,216,860,000 |
| Gedung Lama Jl. Sisingamangaraja | Gedung / Building | Jl. Sisingamangaraja KM 7, Medan | -- | -- | 988,148,000 |
| | | **Jumlah / *Total*** | | | **555,241,088,000** |

Pendapatan sewa dan beban operasi langsung dari properti investasi pada laba rugi konsolidasi adalah sebagai berikut:

*Rental revenue earned and direct operating expenses from investment properties on consolidated profit and loss are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Pendapatan Sewa | 16,037,880,564 | 10,594,297,792 | *Rental Income* |
| Beban Langsung yang Timbul dari Properti Investasi yang Menghasilkan Penghasilan Sewa | 11,530,650,438 | 8,590,137,920 | *Direct Operating Cost Arises from the Rental Generated Investment Properties* |

Pendekatan yang digunakan dalam menentukan nilai wajar properti adalah pendekatan pendapatan, pendekatan biaya, dan pendekatan pasar.

*Approaches that are used in determining the fair value of property are the income approach, the cost approach, and market approach.*

Nilai wajar properti investasi pada tanggal 31 Desember 2022 diestimasi berdasarkan penilaian yang dilakukan oleh KJPP Herman, Meirizki & Rekan dengan laporan tertanggal 17 Januari 2023.

*The fair value of the investment properties as of December 31, 2022 is estimated based on the assessment conducted by KJPP Herman, Meirizki & Partners with a report dated January 17, 2023.*

Nilai wajar properti investasi pada tanggal 31 Desember 2021 diestimasi berdasarkan penilaian yang dilakukan oleh KJPP Jimmy Prasetyo & Rekan laporan tertanggal 02 November 2021 dan adanya penilaian yang di lakukan oleh KJPP Herman Meirizki & Rekan dengan laporan tertanggal 22 Desember 2021.

*The fair value of the investment property as of December 31, 2021 was estimated based on an assessment by KJPP Jimmy Prasetyo & Partners report dated November 2, 2021 and an assessment conducted by KJPP Herman Meirizki & Rekan with report dated December 22, 2021.*

Hierarki nilai wajar untuk properti investasi pada tanggal 31 Desember 2022 dan 2021 menggunakan hierarki nilai wajar tingkat 2.

*Fair value hierarchy for investment properties on December 31, 2022, and 2021 using the value hierarchy reasonable level 2.*

Properti investasi berupa tanah digunakan sebagai jaminan atas pinjaman yang diterima (Catatan 23).

*Investment properties in the form of land were used as collateral to borrowings (Note 23).*

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## 19. Aset Tetap / *19. Property, Plant and Equipment*

| | 31 Desember 2022 / *December 31, 2022* | | | | | | |
|---|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* Rp | Penambahan/ *Additions* Rp | Pengurangan/ *Deductions* Rp | Reklasifikasi/ *Reclassification* Rp | Surplus Revaluasi/ *Revaluation Surplus* Rp | Saldo Akhir/ *Ending Balance* Rp | |
| **Biaya Perolehan/Revaluasian:** | | | | | | | ***Acquisition Cost / Revaluated:*** |
| **Pemilikan Langsung** | | | | | | | ***Direct Ownership*** |
| Tanah | 290,269,063,000 | 255,000,000 | -- | (66,923,580,000) | 5,655,903,000 | 229,256,386,000 | *Land* |
| Bangunan | 132,742,657,997 | -- | -- | (15,167,852,181) | -- | 117,574,805,816 | *Buildings* |
| Mesin dan Peralatan | 180,595,580,471 | 2,988,119,016 | (1,550,909,090) | -- | -- | 182,032,790,397 | *Machinery and Equipments* |
| Kendaraan | 5,787,610,235 | -- | -- | -- | -- | 5,787,610,235 | *Vehicles* |
| Inventaris Kantor | 13,601,725,118 | 3,998,500,000 | -- | -- | -- | 17,600,225,118 | *Office Inventories* |
| Inventaris Mess | 9,586,000 | -- | -- | -- | -- | 9,586,000 | *Dormitory Inventories* |
| **Sub Jumlah** | **623,006,222,821** | **7,241,619,016** | **(1,550,909,090)** | **(82,091,432,181)** | **5,655,903,000** | **552,261,403,566** | ***Sub Total*** |
| **Aset Dalam Penyelesaian** | | | | | | | ***Asset in settlement:*** |
| Bangunan | 17,315,094,577 | 7,289,312,833 | -- | (11,382,382,474) | -- | 13,222,024,936 | *Buildings* |
| Inventaris Kantor | 626,700,000 | 538,500,000 | -- | (735,700,000) | -- | 429,500,000 | *Office Inventories* |
| **Jumlah** | **17,941,794,577** | **7,827,812,833** | **--** | **(12,118,082,474)** | **--** | **13,651,524,936** | ***Sub Total*** |
| **Akumulasi Penyusutan:** | | | | | | | ***Accumulated Depreciation:*** |
| **Pemilikan Langsung** | | | | | | | ***Direct Ownership*** |
| Bangunan | 53,826,585,002 | 9,330,768,961 | -- | (5,339,996,719) | -- | 57,817,357,244 | *Buildings* |
| Mesin dan Peralatan | 120,966,216,672 | 17,654,583,147 | -- | -- | -- | 138,620,799,819 | *Machinery and Equipments* |
| Kendaraan | 3,989,610,223 | 898,999,991 | (645,289,677) | -- | -- | 4,243,320,537 | *Vehicles* |
| Inventaris Kantor | 12,743,273,996 | 1,170,508,047 | -- | -- | -- | 13,913,782,043 | *Office Inventories* |
| Inventaris Mess | 9,585,993 | -- | -- | -- | -- | 9,585,993 | *Dormitory Inventories* |
| **Jumlah** | **191,535,271,886** | **29,054,860,146** | **(645,289,677)** | **(5,339,996,719)** | **--** | **214,604,845,636** | ***Total*** |
| **Nilai Tercatat** | **449,412,745,512** | | | | | **351,308,082,866** | ***Carrying Value*** |

| | 31 Desember 2021 / *December 31, 2021* | | | | | | |
|---|---|---|---|---|---|---|---|
| | Saldo Awal/ *Beginning Balance* Rp | Penambahan/ *Additions* Rp | Pengurangan/ *Deductions* Rp | Reklasifikasi/ *Reclassification* Rp | Surplus Revaluasi/ *Revaluation Surplus* Rp | Saldo Akhir/ *Ending Balance* Rp | |
| **Biaya Perolehan/Revaluasian:** | | | | | | | **Acquisition Cost / Revaluated:** |
| **Pemilikan Langsung** | | | | | | | **Direct Ownership** |
| Tanah | 380,121,238,192 | 1,544,599,808 | -- | (102,108,000,000) | 10,711,225,000 | 290,269,063,000 | *Land* |
| Bangunan | 133,271,769,408 | 3,197,493,188 | -- | (3,726,604,599) | -- | 132,742,657,997 | *Buildings* |
| Mesin dan Peralatan | 189,340,383,010 | -- | (9,259,802,539) | 515,000,000 | -- | 180,595,580,471 | *Machinery and Equipments* |
| Kendaraan | 8,921,989,573 | -- | (3,134,379,338) | -- | -- | 5,787,610,235 | *Vehicles* |
| Inventaris Kantor | 13,601,725,118 | -- | -- | -- | -- | 13,601,725,118 | *Office Inventories* |
| Inventaris Mess | 9,586,000 | -- | -- | -- | -- | 9,586,000 | *Dormitory Inventories* |
| **Jumlah** | **725,266,691,301** | **4,742,092,996** | **(12,394,181,877)** | **(105,319,604,599)** | **10,711,225,000** | **623,006,222,821** | ***Total*** |
| **Aset Dalam Penyelesaian** | | | | | | | ***Asset in settlement:*** |
| Bangunan | 7,090,306,119 | 14,380,823,775 | -- | (4,156,035,317) | -- | 17,315,094,577 | *Land* |
| Inventaris Kantor | 626,700,000 | -- | -- | -- | -- | 626,700,000 | *Office Inventories* |
| **Jumlah** | **7,717,006,119** | **14,380,823,775** | **--** | **(4,156,035,317)** | **--** | **17,941,794,577** | ***Total*** |
| **Akumulasi Penyusutan:** | | | | | | | ***Accumulated Depreciation:*** |
| **Pemilikan Langsung** | | | | | | | ***Direct Ownership*** |
| Bangunan | 45,265,280,273 | 11,223,412,637 | -- | (2,662,107,908) | -- | 53,826,585,002 | *Buildings* |
| Mesin dan Peralatan | 108,622,767,971 | 21,603,251,240 | (9,259,802,539) | -- | -- | 120,966,216,672 | *Machinery and Equipments* |
| Kendaraan | 6,265,003,491 | 858,986,068 | (3,134,379,336) | -- | -- | 3,989,610,223 | *Vehicles* |
| Inventaris Kantor | 11,638,135,261 | 1,105,138,735 | -- | -- | -- | 12,743,273,996 | *Office Inventories* |
| Inventaris Mess | 9,585,993 | -- | -- | -- | -- | 9,585,993 | *Dormitory Inventories* |
| **Jumlah** | **171,800,772,989** | **34,790,788,680** | **(12,394,181,875)** | **(2,662,107,908)** | **--** | **191,535,271,886** | ***Total*** |
| **Jumlah Tercatat** | **561,182,924,431** | | | | | **449,412,745,512** | ***Carrying Value*** |

Perusahaan mereklasifikasi asetnya ke properti investasi berupa Gedung Hotel Nindya Biodistrict yang terletak di Jalan Phh Mustofa Bandung senilai Rp11.382.382.474, tanah dan bangunan tersebut yang berlokasi di Jalan Nindya 9 Jayapura, Jalan Kolonel H. Burlian Palembang, Jalan Cengkeh Kel. Gunung Manggis, Tanah Jalan Manutung Kel. Sepinggan Baru, dan Tanah Jalan Padma No. 6, Tonja, Denpasar dengan nilai tercatat sebesar Rp66.923.580.000 (Catatan 18).

*The Company reclassified its assets to investment property in the form of the Nindya Biodistric Hotel Building located on Jalan Phh Mustofa Bandung worth Rp11,382,382,474, the land and building located on Jalan Nindya 9 Jayapura, Jalan Kolonel H. Burlian Palembang, Jl. Cengkeh Kel. Gunung Manggis, Land in Jalan Manutung Kel. Sepinggan Baru and land in Jalan Padma No. 6, Tonja, Denpasar with a carrying amount of Rp66,923,580,000 (Note 18).*

Perusahaan melakukan reklasifikasi atas aset dalam penyelesaian menjadi inventaris kantor atas *Hardware Internet Access Management* sebesar Rp479.700.000.

*The Company reclassified construction in progress into office inventory for Internet Access Management Hardware amounting to Rp479,700,000.*

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Aset tetap berupa tanah dan bangunan dijadikan jaminan atas perolehan kredit pada PT Bank Negara Indonesia (Persero) Tbk, Lembaga Pembiayaan Ekspor Indonesia, PT Sarana Multi Infrastruktur (Persero), dan PT Bank Mandiri (Persero) Tbk (Catatan 23).

*Fixed asset, such as land and building, are used as collateral for bank loans in PT Bank Negara Indonesia (Persero) Tbk, Lembaga Pembiayaan Ekspor Indonesia, PT Sarana Multi Infrastruktur (Persero), and PT Bank Mandiri (Persero) Tbk (Note 23).*

Bangunan dalam Penyelesaian pada tanggal 31 Desember 2022 dan 2021 masing-masing sebesar Rp13.427.824.936 dan Rp17.941.794.577 untuk rincian dan progress penyelesaian mencapai sebagai berikut:

*Building in progress at December 31, 2022 and 2021 amounting to Rp13,427,824,936 and Rp17,941,794,577 respectively, for details and progress of completion reached as follows:*

| Uraian Aset/ *Asset Descriptions* | 31 Desember/ *December 31, 2022* % | 31 Desember/ *December 31, 2021* % |
|---|---|---|
| Bangunan Dalam Proses Gudang Maros / *Maros Warehouse Building in Process* | 0.96% | 0.96% |
| Bangunan Dalam Proses Hotel Mataram NTB / *Mataram Hotel NTB Building in Process* | 4.20% | 4.18% |
| Bangunan Dalam Proses Hotel Bontosunggu Makassar / *Bontosunggu Hotel Makassar Building in Process* | 4.49% | 4.49% |
| Bangunan Dalam Proses Renovasi Gedung Nindya Tahun 2022 / *Nindya Renovation Year of 2022 Building in Process* | 93.21% | 0.00% |

Bangunan diasuransikan dengan nilai pertanggungan sebesar Rp81.866.533.942 terhadap risiko kebakaran dan risiko lainnya pada PT Mandiri AXA General Insurance, PT Asuransi Wahana Tata, PT Asuransi Bintang, PT Asuransi Tri Pakarta, PT Asuransi ASEI, KSK Insurance, PT Asuransi Bina dana Arta, PT Asuransi Jasaraharja Putera.

*Building and vehicle are insured with of coverage value amounting to Rp84,431,833,942 against the risk of fire accident and others to PT Mandiri AXA General Insurance, PT Asuransi Wahana Tata, PT Asuransi Bintang, PT Asuransi Tri Pakarta, PT Asuransi ASEI, KSK Insurance, PT Asuransi Bina dana Arta, PT Asuransi Jasaraharja Putera.*

Beban penyusutan dialokasikan ke beban pokok pendapatan dan beban administrasi dan umum dengan rincian sebagai berikut:

*Depreciation expenses allocated to cost of revenues and general and administrative expenses, with the details are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Beban Pokok Pendapatan (Catatan 34) | 15,235,825,307 | 20,828,701,782 | *Cost of Revenue (Note 34)* |
| Beban Administrasi dan Umum (Catatan 36) | 13,173,745,162 | 13,962,086,898 | *General and Administrative Expense (Note 36)* |
| **Jumlah** | **28,409,570,469** | **34,790,788,680** | ***Total*** |

Perusahan telah melakukan kembali penilaian atas nilai wajar tanah yang dilakukan oleh KJPP Jimmy Prasetyo & Rekan laporan tertanggal (terdaftar di OJK), penilai independen, berdasarkan laporan No. 00399/2.0028-00/PI/03/0155/I/III/2021 tanggal 23 Agustus 2022. Berdasarkan metode pendapatan, biaya dan pasar. Nilai wajar tanah pada tahun 2022 sebesar Rp229.256.386.000.

*The company has re-assessed the fair value of land conducted by KJPP Jimmy Prasetyo & Partners report dated (registered with OJK), independent appraiser, based on report no. 00399/2.0028-00/PI/03/0155/I/III/2021 dated August 23, 2022. Based on revenue, cost and market method. The fair value of land in 2022 is Rp229.256.386.000.*

Berdasarkan penelaahan Manajemen, tidak terdapat peristiwa atau perubahan keadaan yang mengindikasikan penurunan nilai aset tetap, sehingga Manajemen tidak membentuk cadangan penurunan nilai aset tetap masing-masing pada 31 Desember 2022 dan 2021.

*Based on Management review, there are no events or changes in circumstances that indicate impairment of fixed asset, the Management does not provide allowance for impairment of property plant and equipment as of December 31, 2022 and 2021, respectively.*

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## 20. Aset Keuangan Perjanjian Konsesi Jasa / *20. Service Concession Arrangement of Financial Assets*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Saldo Awal** | 13,321,338,724 | -- | ***Beginning balance*** |
| Penambahan : | | | *Additions* |
| Pendapatan konstruksi | 36,483,208,082 | 15,280,098,455 | *Construction revenue* |
| Pendapatan bunga dari jasa konsesi | 3,428,461,130 | -- | *Finance revenue from service concession* |
| Pengurangan : | | | *Elimination Adjustment* |
| Penerimaan dari PDAM atas infrastruktur | (711,640,770) | -- | *Collection from PDAM* |
| Penyesuaian Eliminasi | -- | (1,958,759,731) | *Adjustment* |
| **Jumlah** | 52,521,367,166 | 13,321,338,724 | ***Total*** |
| Penyisihan kerugian kredit ekspektasian | -- | -- | *Provisions for expected credit losses* |
| **bersih** | 52,521,367,166 | 13,321,338,724 | ***Net*** |
| Dikurangi bagian yang jatuh tempo dalam satu tahun | (1,827,797,685) | -- | *Less current Provision* |
| **Bagian jangka panjang - bersih** | **50,693,569,481** | **13,321,338,724** | ***Long term maturities - net*** |

Akun ini merupakan piutang jangka panjang dari Perusahaan Umum Daerah Air Minum sehubungan dengan pembayaran ketersediaan layanan di masa depan yang tercantum dalam Perjanjian Kerjasama Investasi dan Pengelolaan Unit Produksi di Kesugihan (Bangun, Kelola, Alih Milik) yang telah diklasifikasikan sebagai aset keuangan sebagai hasil penerapan ISAK 16.

*This account represents long-term receivable from Perusahaan Umum Daerah Air Minum in relation to the future service availability payments set forth in Cooperation Agreement for Investment and Management of Production Units at Kesugihan (Build, Manage, Transfer of Ownership) that have been classified as financial asset as a result of adoption of ISAK 16.*

Pada akhir masa konsesi 15 tahun terhitung setelah sejak tanggal operasi, aset prasarana, aset fasilitas perawatan prasarana dan aset fasilitas perawatan sarana dikembalikan ke pemberi konsesi.

*At the end of the concession period of 15 years from the date of operation, infrastructure assets, maintenance facility assets and maintenance facility assets will be returned to the concessionaire*

Pada bulan Oktober 2021, Perusahaan memulai pelaksanaan konstruksi untuk proyek konsesi ini. Pada bulan Juli 2022 saluran penyedia air minum sudah beroperasi.

*On October 2021, the Company has started its construction progress on this concession project. In July 2022 the drinking water supply channel has been operating.*

## 21. Aset Hak Guna Usaha / *21. Right of Use Assets*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Aset Hak Guna | 3,103,562,263 | -- | *Right Of Used Asset* |
| Akumulasi Penyusutan Aset Hak Guna | (1,557,466,600) | -- | *Accumulated Depreciation of Right of Used Asset* |
| **Jumlah** | **1,546,095,663** | **--** | ***Total*** |

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Liabilitas Sewa** | 1,608,736,772 | -- | ***Lease Liabilities*** |
| Dikurangi: Bagian Jatuh Tempo Dalam Setahun | (283,125,242) | -- | *Less: Current Maturity Portion* |
| **Jumlah Liabilitas Jangka Panjang** | **1,325,611,530** | **--** | ***Total Long-Term Lease Liabilities*** |

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| | 31 Desember/ December 31, 2022 Rp | 31 Desember/ December 31, 2021 Rp | |
|---|---|---|---|
| **Liabilitas Sewa** | | | ***Lease Liabilities*** |
| pembayaran sewa minimum | | | *minimum lease payments :* |
| Kurang dari 1 tahun | 294,787,670 | -- | *Less Than 1 year* |
| Antara 1-5 tahun | 1,421,508,491 | -- | *Between 1 - 5 years* |
| **Jumlah** | 1,716,296,161 | -- | ***Total*** |
| Dikurangi bagian bunga | (107,559,389) | -- | *Less amount applicable to interest* |
| **Nilai kini pembayaran** | **1,608,736,772** | **--** | *Present value of minimum* |
| **sewa minimum** | | | *lease payment* |
| Dikurangi bagian jatuh tempo | | | |
| satu tahun | (283,125,242) | -- | *Less current maturities* |
| **Bagian jangka panjang** | **1,325,611,530** | **--** | *Long-term maturities* |

Aset hak-guna usaha merupakan kendaraan yakni mobil dan motor yang disewakan dari Koperasi Karyawan oleh Divisi Gedung yang memiliki jangka waktu kontrak selama 5 tahun.

*Right-of-use assets represent car and motorcycle rented from Koperasi Karyawan by the Building Division with a contract term of 5 years.*

## 22. Utang Usaha / *22. Accounts Payable*

a. Utang usaha berdasarkan mata uang adalah sebagai berikut:
Seluruh utang usaha berdenominasikan mata uang rupiah masing-masing per 31 Desember 2022 dan 2021 sebesar Rp1.353.191.031.302 dan Rp1.275.121.260.305.

*a. Trade payables by currency are as follows:*

*All trade payables are denominated in rupiah currency as of December 31, 2022, and 2021 amounting to Rp1,353,191,031,302 and Rp1,275,121,260,305, respectively.*

b. Utang Usaha Berdasarkan Pihak Berelasi dan Pihak Ketiga sebagai berikut:

*b. Details of account payables to related and third parties are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi:** | | | ***Related Parties:*** |
| Utang Pemasok | 76,220,650,196 | 44,983,132,233 | *Supplier Payable* |
| Utang Subkontraktor | 331,736,020 | 611,740,398 | *Sub Contractor Payable* |
| **Jumlah Pihak Berelasi** | **76,552,386,216** | **45,594,872,631** | ***Total Related Parties*** |
| **Pihak Ketiga:** | | | ***Third Parties:*** |
| Utang Pemasok | 704,451,849,968 | 713,576,677,382 | *Supplier Payable* |
| Utang Subkontraktor | 304,747,196,086 | 264,848,903,299 | *Subcontractor Payable* |
| Utang Usaha | | | *Supply Chain* |
| - *Supply Chain Financing* (Catatan 44) | 267,439,599,032 | 251,100,806,993 | *Financing Payable (Notes 44)* |
| **Jumlah Pihak Ketiga** | **1,276,638,645,086** | **1,229,526,387,674** | ***Total Third Parties*** |
| **Jumlah Utang Usaha** | **1,353,191,031,302** | **1,275,121,260,305** | ***Total Account Payable*** |

c. Rincian utang usaha berdasarkan jenisnya adalah sebagai berikut:

*c. Details of trade payables by type are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Utang Pemasok | 780,672,500,164 | 758,559,809,615 | *Supplier Payable* |
| Utang Subkontraktor | 305,078,932,106 | 265,460,643,697 | *Sub Contractor Payable* |
| Utang Usaha | | | *Supply Chain* |
| *Supply Chain Financing* (Catatan 44) | 267,439,599,032 | 251,100,806,993 | *Supply Chain Financing (Notes 44)* |
| **Jumlah** | **1,353,191,031,302** | **1,275,121,260,305** | ***Total*** |

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Utang usaha adalah utang kepada pemasok dan utang kepada subkontraktor. Utang kepada pemasok adalah utang yang terjadi atas pengadaan bahan-bahan proyek kepada *leveransir/supplier*, sedangkan utang kepada subkontraktor adalah utang yang terjadi atas pengadaan jasa borongan meliputi pengadaan material dan jasa di proyek.

*Accounts payable represent payables to the supplier and the sub-contractor. Debt to supplier is debt that occurred for the procurement of project materials to the leveransir/supplier, otherwise debt to sub-contractor is a debt incurred for the procurement of wholesale services including the procurement of materials and services in the project.*

## 23. Utang Bank dan Non Bank / *23. Bank and Non Bank Loans*

### a. Utang Bank dan Non Bank Jangka Pendek / *a. Short Term Bank and Non Bank Loans*

| | 31 Desember/ *December 31, 2022* | 31 Desember/ *December 31, 2021* | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Sarana Multi Infrastruktur (Persero) | 72,000,000,000 | -- | *PT Sarana Multi Infrastruktur (Persero)* |
| PT Bank Negara Indonesia (Persero) Tbk | 50,000,000,000 | -- | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Bank Tabungan Negara (Persero) Tbk | 10,000,000,000 | -- | *PT Bank Tabungan Negara (Persero) Tbk* |
| Lembaga Pembiayaan Ekspor Indonesia | -- | 110,000,000,000 | *PT Lembaga Pembiayaan Ekspor Indonesia* |
| PT Bank Mandiri (Persero) Tbk | -- | 65,349,156,786 | *PT Bank Mandiri (Persero) Tbk* |
| **Subjumlah** | **132,000,000,000** | **175,349,156,786** | ***Subtotal*** |
| **Pihak Ketiga** | | | ***Third Party*** |
| PT Bank Pembangunan Daerah Jawa Barat & Banten Tbk | 277,000,000,000 | 146,000,000,000 | *PT Bank Pembangunan Daerah Jawa Barat & Banten Tbk* |
| **Subjumlah** | **277,000,000,000** | **146,000,000,000** | ***Subtotal*** |
| **Jumlah** | **409,000,000,000** | **321,349,156,786** | ***Total*** |

### b. Utang Bank dan Non Bank Jangka Panjang / *b. Long Term Bank and Non Bank Loans*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Bank Negara Indonesia (Persero) Tbk | 225,000,000,000 | 65,000,000,000 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Sarana Multi Infrastruktur (Persero) | 163,000,000,000 | 180,000,000,000 | *PT Sarana Multi Infrastruktur (Persero)* |
| PT PPA Finance | 6,269,590,439 | 24,632,212,593 | *PT PPA Finance* |
| **Jumlah** | **394,269,590,439** | **269,632,212,593** | ***Total*** |
| **Bagian Jangka Pendek dari Pinjaman Jangka Panjang** | | | ***Current Portion of Long-Term Loan*** |
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Bank Negara Indonesia (Persero) Tbk | 105,000,000,000 | 65,000,000,000 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Sarana Multi Infrastruktur (Persero) | 100,000,000,000 | 110,000,000,000 | *PT Sarana Multi Infrastruktur (Persero)* |
| PT PPA Finance | 4,360,551,427 | 18,362,622,155 | *PT PPA Finance* |
| **Jumlah Bagian Jangka Pendek** | **209,360,551,427** | **193,362,622,155** | ***Total Short-Term Portion*** |
| **Pinjaman Jangka Panjang Setelah Dikurangi** | | | ***Long-Term Loan, Net Current Portion*** |
| **Bagian Jangka Pendek** | | | |
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Bank Negara Indonesia (Persero) Tbk | 120,000,000,000 | -- | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Sarana Multi Infrastruktur (Persero) | 63,000,000,000 | 70,000,000,000 | *PT Sarana Multi Infrastruktur (Persero)* |
| PT PPA Finance | 1,909,039,012 | 6,269,590,438 | *PT PPA Finance* |
| **Jumlah Bagian Jangka Panjang** | **184,909,039,012** | **76,269,590,438** | ***Total Long-Term Portion*** |

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Informasi lain mengenai pinjaman bank pada tanggal 31 Desember 2022 adalah sebagai berikut:

*Other information regarding bank loans on December 31, 2022 are as follows:*

| Kreditur/ *Creditor* | Tanggal perjanjian/ *Agreement date* | Jenis fasilitas/ *Facility type* | Jumlah fasilitas/ *Facility amount* | Tanggal jatuh tempo fasilitas/ *Maturity date of facility* | Suku bunga per tahun/ *Interest rate per annum* | Financial/ *Covenants* | Jaminan/ *Collateral* |
|---|---|---|---|---|---|---|---|
| PT Bank Negara Indonesia (Persero) Tbk. | Persetujuan Perubahan Perjanjian Kredit Nomor (12) 32 tanggal 19 Januari 2023 / *Approval of Changes to Credit Agreement Number (12) 32 dated 19 January 2023* | *Plafond KMK RC Terbatas (Revolving) / Limited KMK RC Ceiling (Revolving)* | Rp50 Miliar/ *Billion* | 20 Januari/ *January 2024* | 8,85% - 9,10% | CR minimal sebesar 1 kali/ *CR ratio minimum as of 1 times* | 1. T/B kantor dan gudang terletak di Jl. Brigjen (d/h) Majapahit No. 496, Kel. Tiogomulyo, Kec. Genuk, Kab. Semarang, Jawa Tengah, LT = 2.539 $m^2$ LB = 981 $m^2$ SHGB No. 1530 (dulu SHGB No. 02) (2.539 $m^2$) / *L/B office and warehouse located on Jl. Brigjen (d/h) Majapahit No. 496, Tiogomulyo, Genuk, Semarang, Central Java, LA = 2.539 $m^2$, BA = 981 $m^2$ SHGB No. 1530 (formerly SHGB No. 02) (2.539 $m^2$)* |
| | Persetujuan Perubahan Perjanjian Kredit Nomor (16) 33 tanggal 19 Januari 2023 / *Approval of Amendment to Credit Agreement Number (16) 33 dated 19 January 2023* | *Plafond LC/SKBDN/SBLC/GB/ SCF (Revolving) / Ceiling LC/SKBDN/SBLC/GB/ SCF (Revolving)* | Rp2.675 Miliar/ *Billion* | 20 Januari/ *January 2024* | - | DER maksimal sebesar 5 kali/ *DER ratio maximum as of 5 times* | 2. T/B rumah tinggal terletak di Jl. Tenggilis Tengah No. 4, Kel . Kendangsaari, Kec. Tenggilis Mejoyo, Kotamadya Surabaya, Jawa Timur, LT = 2.181 $m^2$ LB = 273 m2 SHGB No. 721 (594 $m^2$) SHGB No. 725 (1.587 $m^2$) / *L/B house located on Jl. Tenggiilis Tengah No. 04, Kendangsari, Tenggilis Mejoyo, Surabaya, East Java, LA = 2.181 $m^2$ BA = 273 $m^2$ SHGB No. 721 (594 $m^2$) SHGB No. 725 (1.587 $m^2$)* |
| | Perjanjian kredit Nomor 010/COB3/PK/2022 tanggal 21 November 2022 / *Credit agreement Number 010/COB3/PK/2022 dated 21 November 2022* | *KMK Transaksional/Transac tional KMK* | Rp225 Miliar/ *Billion* | 30 Juni / *June* 2024 | - | DSCR minimal sebesar 100%/ *DSCR ratio minimum 100%* | 3. T/B terletak di Jl. Wolter Monginsidi No. 159, Kel . Gulak Galik, Kec. Teluk Betung Utara, Kotamadya Bandar Lampung, Lampung, LT = 898 $m^2$ LB = 273 m2 SHGB No. 05 (898 $m^2$) / *L/B located on Jl. Wolter Monginsidi No. 159, Gulak Galik, Teluk Betung Utara, Bandar Lampung, Lampung, LA = 898 m2 BA = 273 $m^2$ SHGB No. 05 (898 $m^2$)* |
| | | | | | | | 4. Tanah terletak di Gg. Wongso, Kel . Harjosari II, Kec. Medan Amplas, Medan, Sumatera Utara, LT = 5.001 $m^2$ SHGB No. 546 (5.001 $m^2$) / *Land located on Gg. Wongso, Harjosari II, Medan Amplas, Medan, North Sumatra, LA = 5.001 $m^2$ SHGB No. 546 (5.001 $m^2$)* |
| | | | | | | | 5. T/B kantor & gudang terletak di Jl. Surabaya Mojokerto Km. 23, Ds. Sidorejo, Kec. Krian, Kab. Sidoarjo, Jawa Timur, LT = 10.440 $m^2$ LB = 3.012 $m^2$ SHGB No. 2 (10.440 $m^2$) / *L/B office and warehouse located on Jl. Surabaya Mojokerto Km. 23, Sidorejo, Krian, Sidoarjo, East Java, LA = 10.440 $m^2$ BA = 3.012 $m^2$ SHGB No. 2 (10.440 $m^2$)* |
| | | | | | | | 6. T/B rumah tinggal terletak di Jl. Bonto Sunggu No. 22, Kel. Mangasa, Kec. Tamalate, Makassar, Sulawesi Selatan, LT = 1.559 $m^2$ LB = 525 $m^2$ SHGB No. 20005/Manuruki / *L/B house located on Jl. Bonto Sunggu No. 22, Mangasa, Tamalate, Makassar, South Sulawesi, LA = 1.559 $m^2$ BA = 525 $m^2$ SHGB No. 20005/Manuruki* |
| | | | | | | | 7. T/B rumah tinggal terletak di Jl. Pembangunan I, Kel. Gurabesi, Kec. Jayapura Utara, Jayapura, Irian Jaya, LT = 582 $m^2$ LB = 525 $m^2$ SHGB No. 00798 / *L/B house located on Jl. Pembangunan I, Gurabesi, North Jayapura, Jayapura, Irian Jaya, LA = 582 $m^2$ BA = 525 $m^2$ SHGB No. 00789* |
| | | | | | | | 8. T/B kantor dan gudang terletak di Jl. Nindya Karya No. 9, Kel . Gurabesi, Kec. Jayapura Utara LT = 6.367 $m^2$ LB = 2.482 $m^2$ SHGB No. 559 / *L/B office and warehouse located on Jl. Nindya Karya No. 9, Gurabesi, North Jayapura, LA = 6.367 $m^2$ BA = 2.482 $m^2$ SHGB No. 559* |
| | | | | | | | 9. T/B kantor dan gudang terletak di Jl. Letjend. MT Haryono Kav. 22, Kel . Cawang, Kec. Keramat Jati, Jakarta Timur LT = 4.130 $m^2$ LB = 10.037 $m^2$ SHGB No. 36 / *L/B office and warehouse located on Jl. Letjend. MT Haryono Kav. 22, Cawang, Keramat Jati, East Jakarta LA = 4.130 $m^2$ BA = 10.037 $m^2$ SHGB No. 36* |
| | | | | | | | 10. (a). Akta Jaminan Fidusia (AJF) No. 31 tanggal 19 Februari 2021 . SJF No. 2021031731100533 (b). Akta Jaminan Fidusia (AJF) No. 32 tanggal 19 Februari 2021 . SJF No. 2021031731100546. / *(a). Deed of Fiduciary Guarantee (DFG) No. 31 of February 19, 2021. SJF No. 2021031731100533 (b). Deed of Fiduciary Guarantee (DFG) No. 32 of February 19, 2021. SJF No. 2021031731100546.* |
| | | | | | | | 11. Perjanjian Cessie No. 003/COB3/CESSIE/2022, Perjanjian Cessie No. 002/KPS3/CESSIE/2022 / *Cessie Agreement No. 003/COB3/CESSIE/2022, Cessie Agreement No. 002/KPS3/CESSIE/2022* |

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| Kreditur/ *Creditor* | Tanggal perjanjian/ *Agreement date* | Jenis fasilitas/ *Facility type* | Jumlah fasilitas/ *Facility amount* | Tanggal jatuh tempo fasilitas/ *Maturity date of facility* | Suku bunga per tahun/ *Interest rate per annum* | Financial/ *Covenants* | Jaminan/ *Collateral* |
|---|---|---|---|---|---|---|---|
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk | Addendum Perjanjian Kredit Nomor 10 tanggal 11 April 2022/ *Addendum to Credit Agreement Number 10 dated April 11, 2022* | *KMKK Standby Loan Switchable Fasilitas Non Cash Loan* | Rp350 Miliar/ *Billion* | 11 April/ *April* 2023 | 8,75% | - | Piutang Proyek APBN/APBD/BUMN sebesar 125% dari outstanding kredit/ *APBN/APBD/BUMN Project Receivables of 125% of the outstanding credit* |
| | | Fasilitas Non Cash Loan I (SKBDN/LC)/ *Non-Cash Loan I (SKBDN/LC)Facility* | Rp200 Miliar/ *Billion* | 11 April/ *April* 2023 | - | | |
| | | Fasilitas *Non Cash Loan II (SCF)/ Non-Cash Loan II (SCF) Facility* | Rp150 Miliar/ *Billion* | 11 April/ *April* 2023 | - | | |
| PT Bank Mandiri (Persero) Tbk | Addendum XX Perubahan Perjanjian Fasilitas Non Cash Loan Nomor : KP-COD/024/PNCL/2004 AKTA NOMOR 4/ *Addendum XX Amendment to Non-Cash Loan Facility Agreement Number : KP-COD/024/PNCL/2004 ACT NUMBER 4* | Fasilitas Non Cash Loan / *Non Cash Loan Facility* | Rp1.070 Miliar/ *Billion* | 25 Agustus/ *August 2023* | - | Current Ratio minimal 105%/ *Current Ratio minimum 105%* , | (a). Tanah & bangunan di Jl. Madrasah IX RT 007/ RW 010, Kel. Cipinang Cempedak, Kec. Jatinegara, Jakarta Timur seluas 5.828 $m^2$ dengan nilai pengikatan Rp138.317.000.000/ *(a). Land and Building on Jl. Madrasah IX RT 007/ RW 010, Cipinang, Cempedak, Jatinegara, East Jakarta with an area of 5.828 $m^2$ with a binding value of Rp138,317,000,000*<br>(b). Tanah & bangunan di Jl. OK. Jamil blok A1-A2, Pekanbaru, Riau seluas 259 m2 dengan nilai pengikatan Rp3.000.000.000/ *(b). Land and building on Jl. OK. Jamil blok A1-A2, Pekanbaru, Riau with an area of 259 m2 with a binding value of Rp3,000,000,000*<br>(c). Piutang usaha dan/atau piutang retensi dan/atau piutang ventura bersama dan/atau tagihan bruto dengan nilai pengikatan Rp 2.001.541.000.000/ *(c). Account reveivables and/or retention receivables and/or gross receivables with a binding value of Rp2,001,541,000,000*<br>(d). Persediaan dengan nilai pengikatan Rp110.000.000.000/ *Inventories with a binding value of Rp110,000,000,000*<br>*( e). Omzet seluruh kontrak proyek dilikat secara Cessie/ Turnover of all project contracts is cessie bound* |
| | Addendum I Perjanjian Kredit Modal Kerja Transaksional Sublimit Supplier Financing Nomor : CRO.KP/355/KMK/2019/ *Sublimit Supplier Financing Transactional Working Capital Credit Agreement Number: CRO.KP/355/KMK/2019* | Fasilitas Kredit Modal Kerja/ *Working Capital Credit Facility* | Rp300 Miliar/ *Billion* | 25 Agustus/ *August 2023* | 8.75% | Debt to Equity Ratio maksimum 500%/ *Debt to Equity Ratio maximum 500%,* | Seluruh Agunan berlaku Joint Collateral dan fasilitas kredit bersifat Cross Default dengan fasilitas kredit a.n. Nindya di bank Mandiri/ *All Collateral applies Joint Collateral and credit facilities are Cross Default with credit facilities a.n. Nindya at Bank Mandiri.* |
| PT Bank Pan Indonesia Tbk | Perubahan Perjanjian Kredit dan Perjanjian Jaminan Nomor : 006/IBD-MM/LEG/18/Per.VIII tanggal 21 September 2022/*Changes in Credit Agreement and Guarantee Agreement Number: 006/IBD-MM/LEG/18/Per.VIII date September 21, 2022* | Fasilitas Pinjaman Money Market/ *Money Market Loan Facility* | Rp100 Miliar/ *Billion* | 07 Juli/ *July* 2023 | 8,50% - 9,00% | Pinjaman berbunga setelah dikurangi saldo kas & bank dibagi total ekuitas tidak melebihi 3 kali / *Loans with interest after deducting cash & bank balances divided by total equity not exceeding 3 times* | Fidusia atas kontrak proyek yang sudah ada dengan nilai minimal 100% dari Pokok Pinjaman/ Fiduciary on existing project contracts with a minimum value of 100% of the Loan Principal. |
| | | Fasilitas Pembukaan SKBDN dan Bank Garansi/ *Facility for Opening Domestic L/C and Bank Guarantee* | Rp150 Miliar/ *Billion* | 07 Juli/ *July* 2023 | - | EBITDA dibagi Beban Bunga Pinjaman lebih besar dari 1,5 kali / *EBITDA divided by Loan Interest Expense is greater than 1.5 times* | Fidusia atas kontrak proyek yang sudah ada dengan nilai minimal 50% dari Sight SKBDN dan/atau Usance SKBDN/ *Fiduciary on existing project contracts with a minimum value of 50% of the Sight SKBDN and/or Usance SKBDN* |
| | Perubahan Perjanjian Transaksi Valuta Asing Nomor ; 001/IBD-FX/LEG/14/Per.9 Tanggal 21 September 2022/*Agreement Changes Foreign Exchange Transactions Number ; 001/IBD-FX/LEG/14/Per.9 September 21, 2022* | Fasilitas Transaksi Valuta Asing/ *Foreign Exchange Transaction Facility* | USD 2 *Million* | 07 Oktober/ *October* 2023 | - | Aktiva Lancar dibagi kewajiban lancar lebih besar dari 1 kali / *Current assets divided by current liabilities is greater than 1 time* | - |

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| **Kreditur/** ***Creditor*** | **Tanggal perjanjian/** ***Agreement date*** | **Jenis fasilitas/** ***Facility type*** | **Jumlah fasilitas/** ***Facility amount*** | **Tanggal jatuh tempo fasilitas/** ***Maturity date of facility*** | **Suku bunga per tahun/** ***Interest rate per annum*** | **Financial/** ***Covenants*** | **Jaminan/** ***Collateral*** |
|---|---|---|---|---|---|---|---|
| PT Bank Tabungan Negara (Persero) Tbk. | 519/S/CSTD/CB2/XII/2022 Tanggal 15 Desember 2022/ *519/S/CSTD/CB2/XII/2022 Dated December 15, 2022* | KMK Kontraktor BTN/ *BTN Contractor KMK* | Rp40 Miliar/ *Bilion* | 19 Oktober/ *October* 2023 | 8.75% | Current Ratio minimal 100%/ *Current Ratio minimum 100%* | a. Fidusia atas tagihan termin atau pembayaran yang akan diterima Debitur berdasarkan Surat Perjanjian Kontrak/ *Fiduciary on the bill of lading or payment to be received by the Debtor based on the Contract Agreement* |
| | | | | | | Debt to Equity Ratio maks 500%/ *Debt to Equity Ratio max 500%* | b. Nilai Peningkatan fidusia sebesar Total Harga Kontrak pada surat Penjanjian Kontrak dikurangi pembayaran yang telah diterima/ *The value of the fiduciary increase is the total contract price in the contract agreement letter minus the payment that has been received* |
| | | | | | | | c. Rasio agunan minimal 125% selama jangka waktu kredit/ *The minimum collateral ratio is 125% over the credit term* |
| | | | | | | Debt Service Coverage Ratio diatas 100%/*Debt Service Coverage Ratio above 100%* | d. Dalam hal Bank bermaksud untuk melakukan eksekusi terhadap agunan karena wanprestasi yang dilakukan Debitur, maka Debitur secara sukarela akan menyerahkan hak atas objek agunan kepada Bank, berdasarkan kesepakatan bersama antara Bank dan Debitur/ *If the Bank intends to execute the collateral due to default by the Debtor, the Debtor will voluntarily hand over the rights to the collateral object to the Bank, based on a mutual agreement between the Bank and the Debtor.* |
| PT Sarana Multi Infrastruktur (Persero) | Perjanjian Perubahan ke - 11 (sebelas) terhadap Perjanjian Pembiayaan tanggal 23 Juni 2022 Nomor 19/ *The 11th (eleventh) Amendment Agreement to the Financing Agreement dated June 23, 2022 Number 19* | Pembiayaan Modal Kerja/ *Working Capital Financing* | Rp300 Miliar/ *Bilion* | 27 Desember/ *December* 2023 | 8.50% | *Current Ratio* minimal 1 kali/ *Current Ratio* minimum 1 kali, | Jaminan yang dipersyaratkan oleh Kreditur, termasuk namun tidak terbatas pada/ *Guarantees required by creditors, including but not limited to:* |
| | | | | | | *Interest Rate Ratio* (EBITDA terhadap Biaya Bunga) Minimal 1,5 kali/ *Interest Rate Ratio* Minimum 1,5 | a. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 366/Harjosari II atas nama PT Nindya Karya, dengan luas tanah sebesar 5.170 $m^2$ yang terletak di Jl. Sisingamangaraja Kel Harjosari II, Kec Medan Amplas, Kota Medan, Provinsi Sumatera Utara/ a. Land and Building with proof of ownership of SHGB No. 366/*Harjosari II on behalf of PT Nindya Karya, with a land area of 5,170 $m^2$ located on Jl. Sisingamangaraja Kel Harjosari II, Medan Amplas, Medan, North Sumatra* |
| | | | | | | *Debt to EBITDA Ratio* (hutang terhadap EBITDA) makmimal 4,0 kali/ *Debt to EBITDA Maximum 4,0.* | b. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 118/Harjosari II atas nama PT Nindya Karya, dengan luas tanah sebesar 1.442 $m^2$ yang terletak di Jl. Kampung/Lorong IX, Kel Harjosari, Kec Medan Amplas, Kota Medan, Provinsi Sumatera Utara/ *b. Land and Building with proof of ownership of SHGB No. 118/Harjosari II on behalf of PT Nindya Karya, with a land area of 1,442 $m^2$ located on Jl. Kampung/Lorong IX, Harjosari, Medan Amplas, Medan, North Sumatra* |
| | | | | | | | c. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 20019/Losari, atas nama PT Nindya Karya, dengan luas tanah sebesar 966 $m^2$ yang terletak di Jl.Lamadukalleng No. 28, Kel Losari, Kec Ujung Pandang, Kota Makassar, Provinsi Sulawesi Selatan/ *c. Land and Building with proof of ownership of SHGB No. 20019/Losari, on behalf of PT Nindya Karya, with a land area of 966 $m^2$ located on Jl. Lamadukalleng No. 28, Losari, Ujung Pandang, Makassar, South Sulawesi* |
| | | | | | | | h. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 18/Besusu, atas nama PT Nindya Karya, dengan luas tanah sebesar 2.016 $m^2$ yang terletak di Kel Basusu Tengah, Kec. Palu Timur, Kab Donggala, Provinsi Sulawesi Tengah/ *h. Land and Building with proof of ownership of SHGB No. 18/Besusu, on behalf of PT Nindya Karya, with a land area of 2,016 $m^2$ located in Central Basusu, East Palu, Donggala, Central Sulawesi* |
| | | | | | | | e. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 22/Neglasari, atas nama PT Nindya Karya, dengan luas tanah sebesar 1.085 $m^2$ yang terletak di Jl. Penghulu H. Hasan Mustofa No. 67, Kec. Cibeunying Kaler, Kota Bandung, Provinsi Jawa Barat/ *e. Land and Building with proof of ownership of SHGB No. 22/Neglasari, on behalf of PT Nindya Karya, with a land area of 1,085 $m^2$ located on Jl. Penghulu H. Hasan Mustofa No. 67, Cibeunying Kaler, Bandung, West Java* |
| | | | | | | | f. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 23/Neglasari, atas nama PT Nindya Karya, dengan luas tanah sebesar 253 $m^2$ yang terletak di Jl. Penghulu H. Hasan Mustofa No. 65A, Kec. Cibeunying Kaler, Kota Bandung, Provinsi Jawa Barat/ f. *Land and Building with proof of ownership of SHGB No. 23/Neglasari, on behalf of PT Nindya Karya, with a land area of 253 $m^2$ located on Jl. Penghulu H. Hasan Mustofa No. 65A, Cibeunying Kaler, Bandung, West Java* |

| Kreditur/ *Creditor* | Tanggal perjanjian/ *Agreement date* | Jenis fasilitas/ *Facility type* | Jumlah fasilitas/ *Facility amount* | Tanggal jatuh tempo fasilitas/ *Maturity date of facility* | Suku bunga per tahun/ *Interest rate per annum* | Financial/ *Covenants* | Jaminan/ *Collateral* |
|---|---|---|---|---|---|---|---|
| | | | | | | | g. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 00023/Besusu, atas nama PT Nindya Karya, dengan luas tanah sebesar 1.548 $m^2$ yang terletak di Kel Basusu Tengah, Kec. Palu Timur, Kota Palu, Provinsi Sulawesi Tengah/ *g. Land and Building with proof of ownership of SHGB No. 00023/Besusu, on behalf of PT Nindya Karya, with a land area of 1,548 $m^2$ located in Central Basusu, East Palu, Palu, Central Sulawesi*<br>h. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 18/Besusu, atas nama PT Nindya Karya, dengan luas tanah sebesar 2.016 $m^2$ yang terletak di Kel Basusu Tengah, Kec. Palu Timur, Kab Donggala, Provinsi Sulawesi Tengah/ *h. Land and Building with proof of ownership of SHGB No. 18/Besusu, on behalf of PT Nindya Karya, with a land area of 2,016 $m^2$ located in Central Basusu, East Palu, Donggala, Central Sulawesi*<br>i. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 00022/Besusu, atas nama PT Nindya Karya, dengan luas tanah sebesar 1.584 $m^2$ yang terletak di Kel Basusu Tengah, Kec. Palu Timur, Kota Palu, Provinsi Sulawesi Tengah/ *i. Land and Building with proof of ownership of SHGB No. 00022/Besusu, on behalf of PT Nindya Karya, with a land area of 1,584 $m^2$ located in Central Basusu, East Palu, Palu, Central Sulawesi*<br>j. Tanah dan Bangunan dengan bukti kepemilikan SHGB No. 00025/Besusu, atas nama PT Nindya Karya, dengan luas tanah sebesar 1.169 $m^2$ yang terletak di Kel Basusu Tengah, Kec. Palu Timur, Kota Palu, Provinsi Sulawesi Tengah/ *j. Land and Building with proof of ownership of SHGB No. 00025/Besusu, on behalf of PT Nindya Karya, with a land area of 1,169 $m^2$ located in Central Basusu, East Palu, Palu, Central Sulawesi*<br>k. Tagihan/Piutang (Sisa Termin) atas Proyek yang dibiayai, serta akan dilakukan pengikatan secara Fidusia minimal sebesar 150% dari Total Fasilitas Pembiayaan. Selanjutnya nilai tagihan/piutang (sisa termin) wajib dijaga minimal sebesar 150% dari Outstanding Fasilitas Pembiayaan/ *k. Bills/Receivables (Remaining Terms) for the Project being financed, and a minimum Fiduciary binding of 150% of the Total Financing Facility will be carried out. Furthermore, the value of bills/receivables (remaining terms) must be maintained at a minimum of 150% of the Outstanding Financing Facility.*<br><br>l. Debitur dengan tanpa syarat dan tidak dapat ditarik kembali memberikan kesepakatan dan persetujuan untuk menyerahkan jaminan untuk dikatkan dengan dokumen fidusia/ *l. The debtor unconditionally and irrevocably gives agreement and approval to submit collateral to be bound by fiduciary documents.* |
| Lembaga Pembiayaan Ekspor Indonesia | Perubahan Kesebelas Perjanjian Kredit Modal Kerja Ekspor Nomor : 04.- tanggal 16 September 2022/ *Eleventh Amendment to Indonesia Eximbank Guarantee Facility Agreement Number 269/ADDPK/06/2021 dated June 24, 2021* | Kredit Modal Kerja Ekspor/ *Export Working Capital Credit* | Rp300 Miliar/ *Billion* | 9 Juni/ *June* 2023 | 9.00% | - | (a). Piutang atas kontrak yang dibiayai dan atau dijamin oleh LPEI minimal sebesar 125% dari total Plafond (b). Tanah dan bangunan diatas SHGB no. 19 yang berlokasi di J. Padma No. 6 Kota Denpasr, Bali IDR 1.917,8 Juta ( c). Tanah dan bangunan diatas SHGB No. 352 yang berlokasi Jl. Ciung Wanara No. 1 Kab. Badung, Bali IDR 13.822 Juta/<br>*(a). Receivables for contracts financed and or guaranteed by LPEI are at least 125% of the total plafond* (b). *Land and buildings above SHGB no. 19 which is located on Jl. Padma No. 6 Denpasar, Bali IDR 1,917.8 Million (c). Land and buildings above SHGB No. 352 which is located Jl. Ciung Wanara No. 1 Badung, Bali IDR 13,822 Million* |
| | | Sublimit Fasilitas Pembukaan LC/SKBDN dan Trust Receipt/ *Sublimit Facility for Opening LC/SKBDN and Trust Receipt* | | 9 Juni/ *June* 2023 | - | | |
| | Perubahan Keduabelas Perjanjian Pemberian Fasilitas Jaminan Indonesia Eximbank Nomor : 05.- tanggal 16 September 2022/ *Twelfth Amendment of Indonesia Eximbank Guarantee Facility Granting Agreement Number: 05.- September 16, 2022* | Sublimit Penjaminan Indonesia Eximbank/ *Indonesia Eximbank Guarantee Sublimit* | | 9 Juni/ *June* 2023 | - | | |

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**Pinjaman Entitas Anak** / ***Loan Subsidiary***

| Kreditur/ *Creditor* | Tanggal perjanjian/ *Agreement date* | Jenis fasilitas/ *Facility type* | Jumlah fasilitas/ *Facility amount* | Tanggal jatuh tempo fasilitas/ *Maturity date of facility* | Suku bunga per tahun/ *Interest rate per annum* | Financial/ *Covenants* | Jaminan/ *Collateral* |
|---|---|---|---|---|---|---|---|
| PT. PPA Finance | 1) Surat No. S-158/PPAF-Dir/III-2020 tanggal 17 Maret 2020/ *Letter No. S-158/PPAF-Dir/III-2020 dated March 17, 2020* | | | 6 April/ *April* 2024 | 15% | | 1) Jaminan Pembiayaan dengan Surat No. S-158/PPAF-Dir/III-2020 tanggal 17 Maret 2020 ialah Fidusia kendaraan atau alat berat yang menjadi objek pembiayaan PPAF senilai 117,65% dari jumlah pembiayaan/ *Financing Guarantee with Letter No. S-158/PPAF-Dir/III-2020 dated March 17, 2020 is the fiduciary of vehicles or heavy equipment that is the object of PPAF financing worth 117.65% of the total financing.* |
| | 2) Surat No. S-142/PPAF-Dir/III-2020 tanggal 16 Maret 2020/ *Letter No. S-142/PPAF-Dir/III-2020 dated March 16, 2020* | | | 20 Maret/ *March* 2024 | 15% | | 2) Jaminan Pembiayaan dengan Surat No. S-142/PPAF-Dir/III-2020 tanggal 16 Maret 2020 ialah fidusia kendaraan atau alat berat yang menjadi objek pembiayaan PPAF senilai 117,65% dari jumlah pembiayaan/ *Financing Guarantee with Letter No. S-142/PPAF-Dir/III-2020 dated March 16, 2020 is the fiduciary of vehicles or heavy equipment that is the object of PPAF financing worth 117.65% of the total financing.* |
| | 3) Surat No. S-562-PPAF-DIR-VII-2020 tanggal 17 Maret 2020/ *Letter No. S-158/PPAF-Dir/III-2020 dated March 17, 2020* | | | 3 September/ *September 2024* | 15% | | 3) Jaminan Pembiayaan dengan surat No. S-158/PPAF-Dir/III-2020 tanggal 17 Maret 2020 ialah Cek/ Bilyet Giro yang diterbitkan dari rekening operasional PT Nindya Beton/ *Financing Guarantee with letter No. S-158/PPAF-Dir/III-2020 dated March 17, 2020 is a Check/Bilyet Giro issued from the operational account of PT Nindya Beton.* |
| | 4) Surat No. S-268/DIR/NB/09/2022 tanggal 30 September 2022 terkait negosiasi penyelesaian hutang/ *Letter No. S-268/DIR/NB/09/2022 dated September 30, 2022 debt settlement negotiations* | | | | | | 4) Jaminan Pembiayaan dengan surat No. S-142/PPAF-Dir/III-2020 tanggal 16 Maret 2020 tanggal 16 Maret 2020 ialah Cek/ Bilyet giro yang diterbitkan dari rekening operasional PT Nindya Beton/ *Financing Guarantee with letter No. S-142/PPAF-Dir/III-2020 dated March 16, 2020, March 16, 2020 is a check/bilyet giro issued from the operational account of PT Nindya Beton.* |

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Sesuai dengan perjanjian pinjaman bank, Grup diwajibkan memenuhi kewajiban-kewajiban tertentu seperti batasan rasio keuangan.

Pada tanggal 31 Desember 2022 dan 2021, Perusahaan telah memenuhi beberapa batasan-batasan yang diwajibkan dalam perjanjian pinjaman.

*As specified by the bank loan agreements, the Group is required to comply with certain covenants, such as financial ratio covenants.*

*As of December 31, 2022 and December 31, 2021, the Company has complied with certain covenants as stipulated in the loan agreements.*

**PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk**
Saldo awal tahun 2022 PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk adalah sebesar Rp146.000.000.000. Total pencairan pinjaman dari periode Januari sampai dengan Desember tahun 2022 adalah sebesar Rp550.000.000.000. Total pembayaran pinjaman jatuh tempo Januari sampai dengan Desember tahun 2022 sebesar Rp419.000.000.000. Saldo pada 31 Desember 2022 adalah sebesar Rp277.000.000.000.

***PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk***
*The beginning balance of 2022 of PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk is Rp146,000,000,000. The total loan disbursement from January until December 2022 is amounting to Rp550,000,000,000. The total loan repayment are due from January until December 2022 is amounting to Rp419,000,000,000. The balance on December 31, 2022 is Rp277,000,000,000.*

**PT Bank Negara Indonesia (Persero) Tbk**
Saldo pada awal tahun 2022 PT Bank Negara Indonesia (Persero) Tbk adalah sebesar Rp65.000.000.000. Total pencairan pinjaman dari periode Januari sampai dengan Desember tahun 2022 adalah sebesar Rp2.834.028.927.380. Total pembayaran pinjaman jatuh tempo dari periode Januari sampai dengan Desember tahun 2022 adalah sebesar Rp2.624.028.927.380. Saldo pada 31 Desember 2022 adalah sebesar Rp275.000.000.000.

***PT Bank Negara Indonesia (Persero) Tbk***
*Balance at the beginning of 2022 PT Bank Negara Indonesia (Persero) Tbk is Rp65,000,000,000. The total loan disbursement from January until December 2022 is amounting to Rp2,834,028,927,380. Total loan repayments are due from January until December 2022 is amounting to to Rp2,624,028,927,380. The balance as of December 31, 2022 is Rp275,000,000,000.*

**PT Sarana Multi Infrastruktur (Persero)**
Saldo awal tahun 2022 PT Sarana Multi Infrastruktur (Persero) adalah sebesar Rp180.000.000.000. Total pencairan pinjaman selama periode Januari sampai dengan Desember Tahun 2022 adalah sebesar Rp170.000.000.000. Total pembayaran pinjaman jatuh tempo selama Januari sampai dengan Desember tahun 2022 adalah sebesar Rp115.000.000.000. Saldo pada 31 Desember 2022 adalah sebesar Rp235.000.000.000.

***PT Sarana Multi Infrastruktur (Persero)***
*The beginning balance in 2022 of PT Sarana Multi Infrastruktur (Persero) is Rp180,000,000,000. The total loan disbursement for period from January to December 2022 is amounting Rp170,000,000,000. The total loan repayment period are due from January until December 2022 is amounting to Rp115,000,000,000. The balance as of December 31, 2022 is Rp235,000,000,000.*

**PT Bank Pan Indonesia Tbk**
Saldo awal tahun 2022 PT Bank Pan Indonesia Tbk adalah sebesar Nihil. Total pencairan pinjaman selama periode Januari sampai dengan Desember Tahun 2022 adalah sebesar Rp415.000.000.000. Total pembayaran pinjaman periode Januari sampai dengan Desember 2022 adalah sebesar Rp415.000.000.000. Saldo pada 31 Desember 2022 adalah sebesar Nihil.

***PT Bank Pan Indonesia Tbk***
*Balance at the beginning of 2022 of PT Bank Pan Indonesia Tbk is Nill. The total loan disbursement from January until December 2022 is amounting to Rp415,000,000,000. The total loan repayment from January until December 2022 is amounting Rp415,000,000,000. The balance on December 31, 2022 is Nill.*

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**PT Bank Mandiri (Persero) Tbk**
Saldo awal tahun 2022 PT Bank Mandiri (Persero) Tbk adalah sebesar Rp65.349.156.786. Total pencairan pinjaman dari periode Januari sampai dengan Desember tahun 2022 adalah sebesar Rp50.000.000.000. Total pelunasan Januari sampai dengan Desember tahun 2022 sebesar Rp115.349.156.786. Saldo pada 31 Desember 2022 adalah sebesar Nihil.

***PT Bank Mandiri (Persero) Tbk***
*The beginning balance of 2022 of PT Bank Mandiri (Persero) Tbk is Rp65,349,156,786. The total loan disbursement from January until December 2022 is amounting to Rp50,000,000,000. The total loan repayment are due from January until December 2022 is amounting to Rp115,349,156,786. The balance on December 31, 2022 is nill.*

**Lembaga Pembiayaan Ekspor Indonesia**
Saldo pada awal tahun 2022 Lembaga Pembiayaan Ekspor Indonesia adalah sebesar Rp110.000.000.000. Total pencairan pinjaman selama periode Januari sampai dengan Desember tahun 2022 adalah sebesar Nihil. Total pembayaran pinjaman jatuh tempo periode Januari sampai dengan Desember tahun 2022 adalah sebesar Rp110.000.000.000. Saldo pada 31 Desember 2022 adalah sebesar Nihil.

***Indonesian Export Financing Agency***
*The balance at the beginning in 2022 of Indonesian Export Financing Agency is Rp110,000,000,000. The total loan disbursement from January until December 2022 is amounting Nill. The total loan repayment are due period from January until December 2022 is amounting to Rp110,000,000,000. The balance as of December 31, 2022 is Nill.*

**PT Bank Tabungan Negara (Persero) Tbk**
Saldo pada awal tahun 2022 PT Bank Tabungan Negara (Persero) Tbk adalah sebesar Nihil. Total pencairan pinjaman selama periode Januari sampai dengan Desember tahun 2022 adalah sebesar Rp10.000.000.000. Total pembayaran pinjaman jatuh tempo periode Januari sampai dengan Desember tahun 2022 adalah sebesar Nihil. Saldo pada 31 Desember 2022 adalah sebesar Rp10.000.000.000.

***PT Bank Tabungan Negara (Persero) Tbk***
*The balance at the beginning in 2022 of PT Bank Tabungan Negara (Persero) Tbk is Nill. The total loan disbursement from January until December 2022 is amounting Rp10,000,000,000. The total loan repayment are due period from January until December 2022 amounting is Nill. The balance as of December 31, 2022 is Rp10,000,000,000.*

**PT PPA Finance**
Saldo awal tahun 2022 PT PPA Finance adalah sebesar Rp24.632.212.593. Total pencairan pinjaman selama periode Januari sampai dengan Desember Tahun 2022 adalah Nihil. Total pembayaran pinjaman periode Januari sampai dengan Desember Tahun 2022 adalah sebesar Rp3.912.608.054 dan sebesar Rp14.450.014.100 dari pinjaman jangka pendek PPA Finance dikonversikan menjadi surat berharga *perpetual* berdasarkan surat no. S-287/PPAF-DKO/XII-2022 sehingga saldo pada 31 Desember 2022 adalah sebesar Rp6.269.590.438 (Catatan 46).

***PT PPA Finance***
*The balance at the beginning in 2022 of PT PPA Finance is Rp24,632,212,593. The total loan disbursement during the period from January to December 2022 is Nil. Total loan payments for the period January to December 2022 amounted to Rp3,912,608,054 and Rp14,450,014,100 from PPA Finance's short-term loans were converted into perpetual securities based on letter no. S-287/PPAF-DKO/XII-2022 so that the balance as of December 31, 2022 was Rp6,269,590,438 (Note 46).*

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## 24. Uang Muka Pemberi Kerja / *24. Advances from Customers*

Akun ini merupakan uang muka pelaksanaan proyek yang diterima dari pemberi kerja sesuai kontrak pekerjaan konstruksi. Uang muka tersebut akan dikompensasikan dengan kemajuan pekerjaan dan termin pembayaran sesuai dengan kemajuan lapangan.

*This account represents cash advance for project execution that is received from employer in accordance to the contract on construction. The cash advance will be compensated with the progress of the work and the termin of payment in accordance with the progress of the field.*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Divisi Infrastruktur 1 | 49,783,353,291 | 56,142,546,557 | *Infrastructure Division 1* |
| Divisi Infrastruktur 2 | 1,265,552,615 | 45,004,923,767 | *Infrastructure Division 2* |
| Divisi Gedung | 82,455,866,244 | 42,128,163,842 | *Building Division* |
| Divisi EPC | 23,703,750,000 | -- | *EPC Division* |
| PT Nindya Beton | 6,436,286,566 | | *PT Nindya Beton* |
| **Jumlah** | **163,644,808,716** | **143,275,634,166** | ***Total*** |

Rincian berdasarkan pelanggan adalah sebagai berikut:

*The details based on the customer as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi:** | | | ***Related Parties:*** |
| PT Petrokimia Gresik | 23,703,750,000 | -- | *PT Petrokimia Gresik* |
| PT Bank Mandiri (Persero) Tbk | -- | 16,669,507,637 | *PT Bank Mandiri (Persero) Tbk* |
| Ventura Bersama Nindya - PT PPA | -- | 3,999,763,234 | *Joint Venture Nindya - PT PPA* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | -- | 825,633,648 | *Others (each below Rp 1 Billion )* |
| **Jumlah Pihak Berelasi** | **23,703,750,000** | **21,494,904,519** | ***Total Related Parties*** |
| **Pihak Ketiga:** | | | ***Third Parties:*** |
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 90,244,838,429 | 113,707,040,356 | *The Ministry of Public Works and Public Housing* |
| Kementerian Pendidikan, Budaya, Riset dan Teknologi | 26,298,241,234 | -- | *Ministry of Education, Culture, Research and Technology* |
| Pemerintah Kota Padang | 10,143,649,581 | -- | *Padang City Government* |
| Penjualan Retail Beton | 6,384,524,238 | -- | *Concrete Retail Sales* |
| Pemerintah Kabupaten Pesisir Barat | 5,507,779,435 | 5,875,640,066 | *Pesisir Barat District Government* |
| PT Karya Unggulan Gemilang | 1,310,263,471 | 1,310,263,471 | *PT Karya Unggulan Gemilang* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 51,762,328 | 887,785,754 | *Others (Each below Rp 1 Billion)* |
| **Jumlah Pihak Ketiga** | **139,941,058,716** | **121,780,729,647** | ***Total Third Parties*** |
| **Jumlah Uang Muka Pemberi Kerja** | **163,644,808,716** | **143,275,634,166** | ***Total Advances From Customers*** |

## 25. Utang Ventura Bersama / *25. Joint Venture Payables*

Rincian utang ventura bersama adalah sebagai berikut:

*The details of the joint venture's payable are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Ventura Bersama Nindya - PT Bina Nusa Sarana | 15,511,082,365 | -- | *Joint Venture Nindya - PT Bina Nusa Sarana* |
| Ventura Bersama Nindya - Pembangunan Perumahan | 18,114,286,232 | 18,114,286,232 | *Joint Venture Nindya - Pembangunan Perumahan* |
| Ventura Bersama Nindya - PT Rapi Tirta Treatmindo | 7,281,500,000 | -- | *Joint Venture Nindya - PT Rapi Tirta Treatmindo* |
| Ventura Bersama Anugerah-Nindya Beton | 6,232,026,188 | -- | *Joint Venture Anugerah-Nindya Beton* |
| Ventura Bersama Nindya - Adhi Karya | -- | 24,810,070,007 | *Joint Venture Nindya - Adhi Karya* |
| Ventura Bersama Nindya - Waskita Jaya Purnama | -- | 9,200,000,000 | *Joint Venture Nindya - Waskita Jaya Purnama* |
| Ventura Bersama Nindya - Hutama Karya - Wijaya Karya | -- | 2,368,000,000 | *Joint Venture Nindya - Hutama Karya - Wijaya Karya* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 1,506,673,552 | 658,558,100 | *Others (Each below Rp 1 Billion)* |
| **Jumlah** | **48,645,568,337** | **55,150,914,339** | ***Total*** |

Utang ventura bersama merupakan utang penyertaan modal ke ventura bersama yang belum dibayarkan oleh Perusahaan.

*Joint venture payables are equity participation payables in joint ventures that has not yet been paid by the Company.*

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## 26. Pendapatan Diterima di Muka / *26. Unearned Revenues*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Pemerintah Provinsi DKI Jakarta | 7,238,555,938 | -- | *DKI Jakarta Provincial Government* |
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 6,518,634,307 | -- | *Ministry of Public Works and Housing* |
| Kementerian Pariwisata dan Ekonomi Kreatif | 4,283,794,733 | -- | *Ministry of Tourism and Creative Economy* |
| Ventura Bersama Brantas Abipraya-Bodiacs | -- | 3,500,000,000 | *Joint Venture Brantas Abipraya-Bodiacs* |
| Lain-lain (masing-masing di bawah Rp 100 Juta) | 3,786,383,370 | 9,411,405,850 | *Others (Each below Rp 100 Million)* |
| **Jumlah** | **21,827,368,348** | **12,911,405,850** | ***Total*** |

## 27. Utang Bruto / *27. Gross Amount Payables*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Divisi Infrastruktur I | 139,249,563,151 | 127,851,682,249 | *Infrastructure Division 1* |
| Divisi Infrastruktur II | 21,243,417,927 | 342,056,291,189 | *Infrastructure Division 2* |
| Divisi Gedung | 238,702,729,764 | 271,160,548,498 | *Building Division* |
| Divisi EPC | 48,200,936,357 | 153,834,664,970 | *EPC Division* |
| Divisi Peralatan | 649,793,127 | 1,033,536,354 | *Equipment Division* |
| Divisi Properti | 5,047,717,261 | 2,448,500,271 | *Division of Property* |
| Kantor Pusat | 8,583,854,823 | 3,265,016,795 | *Head Office* |
| PT Nindya Beton | 23,465,806,455 | 65,930,446,632 | *PT Nindya Beton* |
| **Jumlah** | **485,143,818,865** | **967,580,686,958** | ***Total*** |

Utang bruto merupakan biaya yang belum ditagihkan oleh pihak ketiga maupun tenaga kerja proyek sehubungan dengan pelaksanaan pekerjaan di lapangan.

*Gross amount payables represent amount outstanding from third parties or project workers regarding to the field work.*

## 28. Beban Akrual / *28. Accrued Expenses*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Jasa Produksi | 16,253,814,020 | 9,750,000,000 | *Production Service* |
| Tantiem | 10,458,399,620 | 5,377,925,000 | *Tantiem* |
| Bunga Pinjaman Bank | 993,368,056 | 599,213,638 | *Interest on Bank Loans* |
| Lain-lain (masing-masing di bawah Rp 1 Milyar) | 1,065,061,111 | 75,000,000 | *Others (Each below Rp 1 Billion)* |
| **Jumlah** | **28,770,642,807** | **15,802,138,638** | ***Total*** |

## 29. Utang Lain-lain / *29. Other Payables*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Utang Dividen (Catatan 32.b) | 216,370,554,116 | -- | *Dividend Payable (Note 32.b)* |
| Utang Lain - lain Proyek Divisi | 2,150,421,608 | 2,995,800,232 | *Other Payables of Division Project* |
| Jaminan Sewa Gedung | 1,156,532,624 | 1,355,331,426 | *Building Rental Guarantee* |
| Lain-lain (masing-masing di bawah Rp 500 Juta) | 1,491,868,028 | 598,614,881 | *Others (Each below Rp 500 Million)* |
| **Jumlah** | **221,169,376,376** | **4,949,746,539** | ***Total*** |

## 30. Uang Muka Kontrak Jangka Panjang / *30. Long-Term Contract Advances*

Rincian saldo uang muka kontrak jangka panjang adalah sebagai berikut:

*The details of long term contract advance are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Divisi Infrastruktur 1 | 61,403,629,587 | 41,797,158,658 | *Infrastructure Division 1* |
| Divisi Infrastruktur 2 | 52,158,119,104 | 91,113,326,257 | *Infrastructure Division 2* |
| Divisi Gedung | 71,000,226,750 | 59,755,115,074 | *Building Division* |
| Divisi EPC | 4,681,699,139 | 6,803,747,952 | *EPC Division* |
| **Jumlah** | **189,243,674,580** | **199,469,347,941** | ***Total*** |

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Rincian saldo uang muka kontrak jangka panjang pihak berelasi dan pihak ketiga adalah sebagai berikut :

*The details of long term contract from customer are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Rincian : | | | |
| **Pihak Berelasi:** | | | ***Related Parties:*** |
| PT Pertamina Eksplorasi dan Produksi | 4,681,699,139 | 6,803,747,952 | *PT Pertamina Exploration and Production* |
| PT Pupuk Kalimantan Timur | – | 4,138,875,000 | *PT Pupuk Kalimantan Timur* |
| **Jumlah Pihak Berelasi** | **4,681,699,139** | **10,942,622,952** | ***Total Related Parties*** |
| **Pihak Ketiga:** | | | ***Third Parties:*** |
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 113,561,748,691 | 169,177,563,244 | *The Ministry of Public Work and Public Housing* |
| Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi | 71,000,226,750 | -- | *Ministry of Education, Culture, Research, and Technology* |
| Kementerian Perhubungan | – | 19,349,161,745 | *The Ministry of Transportation* |
| **Jumlah Pihak Ketiga** | **184,561,975,441** | **188,526,724,989** | ***Total Third Parties*** |
| **Jumlah Uang Muka Kontrak Jangka Panjang** | **189,243,674,580** | **199,469,347,941** | ***Total Long-Term Contract Advances*** |

## 31. Liabilitas Imbalan Kerja / *31. Employment Benefits Liabilities*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Program Pesangon Karyawan | 8,533,546,263 | 4,843,857,548 | *Employee Severance Program* |
| Program Masa Persiapan Pensiun | 12,540,611,296 | 9,571,350,423 | *Post Employment Preparation Program* |
| Program Cincin Emas | 563,465,847 | 899,704,601 | *Gold Ring Program* |
| Program Cuti Dinas Lama | 6,413,359,042 | 5,716,052,077 | *Long Service Leave Program* |
| **Jumlah** | **28,050,982,448** | **21,030,964,649** | ***Total*** |

### a. Program Pesangon Karyawan / *a. Employee Severance Program*

Perusahaan telah melakukan perhitungan beban dan liabilitas aktuaria dilakukan oleh Kantor Konsultan Aktuaris Muh Imam Basuki dan Rekan dalam laporannya tanggal 14 Februari 2023 Adapun asumsi aktuaria dan metode perhitungan yang dipergunakan sebagai berikut:

*The Company has calculated of actuarial expenses and liabilities is carried out by the Actuarial Consultant Office of Muh Imam Basuki and Partners in their report dated February 14, 2023. The actuarial assumptions and calculation methods are as follows:*

| | 31 Desember/ *December 31, 2022* | 31 Desember/ *December 31, 2021* | |
|---|---|---|---|
| **Dasar Perhitungan** | | | ***Calculation Basis*** |
| Tingkat diskonto | 7.8% per tahun/ *per annum* | 7.6% per tahun/ *per annum* | *Discount rate* |
| Tingkat kenaikan gaji | 3% per tahun/ *per annum* | 3% per tahun/ *per annum* | *Salary increase rate* |
| Usia pensiun | 55 tahun/ *years* | | *Retirement age* |
| Tabel mortalita | Table Mortalita Indonesia TMI IV - 2019/ *Indonesia Mortality Table (TMI) IV 2019* | | *Mortality table* |
| Metode perhitungan | *Projected Unit Credit* | | *Method of calculation* |

Pendanaan untuk program imbalan pesangon karyawan tetap per 31 Desember 2022 terbagi menjadi dua yaitu sebanyak 183 orang diikutsertakan pada DPNK (Dana Pensiun Nindya Karya) dan 164 orang diikutsertakan ke dalam DPLK (Dana Pensiun Lembaga Keuangan) Bank BNI.

*Funding for pension benefit program of permanent employees as of Desember 31, 2022 is divided into two, as many 183 people were included in DPNK (Dana Pensiun Nindya Karya) and 164 individuals were included in the DPLK Bank BNI.*

Jumlah beban imbalan kerja yang diakui dalam laba rugi adalah sebagai berikut:

*Employee benefit expenses recognized in the statement of profit or loss are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Biaya Jasa Kini | 2,119,544,833 | 1,821,421,112 | *Current Service Cost* |
| Beban Bunga | 367,237,395 | 709,519,721 | *Interest Expense* |
| Hasil Aset Program yang Diharapkan | (2,020,634,677) | (103,872,416) | *Expected Results of Plan Assets* |
| **Jumlah Beban Imbalan Kerja** | **466,147,551** | **2,427,068,417** | ***Employee Benefit Expenses*** |

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Rincian liabilitas imbalan pasca kerja karyawan yang diakui dalam laporan keuangan adalah sebagai berikut:

*The details of employee benefits liability in the statement of financial position are as follow:*

| | 31 Desember/ *December 31, 2021* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Nilai Kini Kewajiban Manfaat Pasti | 32,062,827,476 | 26,675,795,107 | *Present Value of Defined Benefit Obligation* |
| Nilai Wajar Aset Program | (23,529,281,213) | (21,831,937,559) | *Fair Value of Plan Assets* |
| **Liabilitas Imbalan Kerja** | **8,533,546,263** | **4,843,857,548** | ***Employee Benefit Liabilities*** |

Mutasi nilai wajar kewajiban manfaat pasti adalah sebagai berikut:

*Movement in the present value obligation are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Saldo Awal | 26,675,795,107 | 32,021,750,490 | *Beginning Balance* |
| Biaya Jasa Kini | 2,119,544,833 | 1,821,421,112 | *Current Service Cost* |
| Biaya Bunga | 367,237,395 | 709,519,721 | *Interest Cost* |
| Imbalan Yang Dibayarkan | (249,815,366) | (1,870,398,117) | *Benefit Paid* |
| (Keuntungan) Aktuarial Bersih | 3,150,065,507 | (6,006,498,099) | *Net Actuarial (Gain)* |
| **Saldo Akhir Nilai Kewajiban Manfaat Pasti** | **32,062,827,476** | **26,675,795,107** | ***Ending Balance of Present Value Obligation*** |

Mutasi nilai wajar aset program adalah sebagai berikut:

*Movement in the fair value obligation are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Nilai Wajar Aset Program - Awal | 21,831,937,559 | 21,430,616,497 | *Opening fair value of plan assets* |
| Hasil Aset Program yang Diharapkan | 896,161,605 | 1,017,744,093 | *Expected Results of Plan Assets* |
| Kontribusi Pemberi Kerja dan Karyawan | 2,171,161,977 | 2,968,325,944 | *Contributions from the Employer and Employee* |
| (Kerugian) Aktuarial atas Aset Program | (1,369,979,928) | (79,217,275) | *Actuarial (Loss) on Assets Programs* |
| Pembayaran Manfaat | -- | (3,505,531,700) | *Benefits Payment* |
| **Jumlah** | **23,529,281,213** | **21,831,937,559** | ***Jumlah*** |

Mutasi liabilitas di laporan keuangan Perusahaan sebagai berikut:

*Mutations of liabilities in the statement of financial positions as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Liabilitas pada Awal Tahun | 4,843,857,548 | 10,591,133,993 | *Beginning Balance of Liabilities* |
| Beban Imbalan Kerja | 466,147,551 | 2,427,068,416 | *Employee Benefit Expenses* |
| Pembayaran Imbalan Kerja | (249,815,366) | (1,870,398,117) | *Benefit Payment* |
| Penghasilan Komprehensif Lainnya | 5,351,558,805 | (3,678,509,323) | *Other Comprehensive Income* |
| Iuran Dana Pensiun | (1,878,202,275) | (2,625,437,421) | *Dues Pension Fund* |
| **Liabilitas pada Akhir Tahun** | **8,533,546,263** | **4,843,857,548** | ***Ending Balance of Liabilities*** |

Program pensiun imbalan pasti memberikan eksposur Grup terhadap risiko aktuarial seperti risiko investasi, tingkat suku bunga dan risiko gaji.

*The defined benefit pension plan typically expose the Group to actuarial risks such as investment risk, interest rate risk and salary risk.*

Risiko Tingkat Bunga
Penurunan suku bunga obligasi akan meningkatkan liabilitas program. Namun, sebagian akan di *offset* (saling hapus) oleh peningkatan imbal hasil atas investasi instrumen utang.

*Interest Risk*
*A decrease in the bond interest rate will increase the plan liability. However, this will be partially offset by an increase in the return on the plan's debt investments.*

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.

*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.*

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Uji sensitivitas dengan melakukan simulasi perubahan asumsi tingkat diskonto sedangkan tingkat kenaikan gaji tetap, maka diperoleh gambaran sensitivitas dampak asumsi dalam perhitungan terhadap biaya jasa kini (*current service cost*) dan nilai sekarang dari imbalan pascakerja (*employee benefit obligation*).

*Sensitivity test is performed by simulating changes in discount rate assumptions while the incremement of basic salary remains, Thus, it can be seen that the sensitivity result based on the impact of the assumptions in calculating the current service costs and the present value of employee benefit obligation.*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Sensitivitas (-1%) terhadap Tingkat Bunga** | | | ***Sensitivity (-1%) to Interest Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 34,278,798,380 | 31,754,946,729 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 2,660,896,246 | 2,547,945,383 | *Current Service Cost* |
| **Sensitivitas (+1%) terhadap Tingkat Bunga** | | | ***Sensitivity (+1%) to Interest Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 30,101,953,545 | 24,553,697,855 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 2,198,330,178 | 1,970,317,522 | *Current Service Cost* |
| **Sensitivitas (-1%) terhadap Tingkat Gaji** | | | ***Sensitivity (-1%) to Salary Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 30,141,573,708 | 24,501,846,052 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 2,198,324,215 | 1,906,620,094 | *Current Service Cost* |
| Sensitivitas (+1%) terhadap Tingkat Gaji | | | *Sensitivity (+1%) to Salary Rate* |
| Nilai Kini Kewajiban Manfaat Pasti | 34,200,269,367 | 29,170,096,388 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 2,657,027,607 | 2,400,422,762 | *Current Service Cost* |

**b. Program Masa Persiapan Pensiun**

Rincian liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian atas Program Masa Persiapan Pensiun adalah sebagai berikut:

***b. Retirement Preparation Program***

*Details of employee benefit liabilities recognized in the consolidated statement of financial position for the Pension Preparation Period Program are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Nilai Kini Liabilitas Imbalan Pasti | 12,540,611,296 | 9,571,350,423 | *Current Value - Defined Benefit Obligation* |
| **Liabilitas Bersih Akhir Tahun** | **12,540,611,296** | **9,571,350,423** | ***Net Liabilities End of the Year*** |

Mutasi liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

*Movement in the employee benefits liabilities recognized in the consolidated statements of financial position are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Liabilitas Bersih Awal Tahun | 9,571,350,423 | -- | *Net Liabilities - Beginning of Year* |
| Beban Tahun Berjalan | 3,344,864,573 | 9,571,350,423 | *Current Year Expense* |
| Pembayaran Imbalan Kerja | (375,603,700) | -- | *Benefit Payment* |
| **Liabilitas Bersih Akhir Tahun** | **12,540,611,296** | **9,571,350,423** | ***Net Liabilities - End of Year*** |

Jumlah beban imbalan kerja yang diakui dalam laba rugi konsolidasian adalah sebagai berikut:

*Employee benefit expenses recognized in the profit or loss are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Biaya Jasa Kini | 774,639,972 | 587,632,022 | *Current Service Cost* |
| Bunga Neto atas Liabilitas (Aset) | 727,422,632 | -- | *Net Interest on Liabilities (Assets)* |
| (Keuntungan) Kerugian Aktuaria pada Kewajiban | 1,842,801,969 | 697,684,415 | *Actuarial (Gain) Loss on Liabilities* |
| Biaya Jasa Lalu | -- | 8,286,033,986 | *Past Service Cost* |
| **Biaya yang Diakui di Laba Rugi** | **3,344,864,573** | **9,571,350,423** | ***Cost Recognized in Profit and Loss*** |

Uji sensitivitas dengan melakukan simulasi perubahan asumsi tingkat diskonto sedangkan tingkat kenaikan gaji tetap, maka diperoleh gambaran sensitivitas dampak asumsi dalam perhitungan terhadap biaya jasa kini (*current service cost*) dan nilai sekarang dari imbalan cuti dinas lama (*employee benefit obligation*).

*Sensitivity test is performed by simulating changes in discount rate assumptions while the incremement of basic salary remains, Thus, it can be seen that the sensitivity result based on the impact of the assumptions in calculating the current service costs and the present value of employee benefit obligation*.

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Sensitivitas (-1%) terhadap Tingkat Bunga** | | | ***Sensitivity (-1%) to Interest Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 13,550,575,107 | 10,332,980,547 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 857,229,388 | 646,638,623 | *Current Service Cost* |
| **Sensitivitas (+1%) terhadap Tingkat Bunga** | | | ***Sensitivity (+1%) to Interest Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 11,663,195,948 | 8,903,444,856 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 704,159,455 | 536,656,137 | *Current Service Cost* |
| **Sensitivitas (-1%) terhadap Tingkat Gaji** | | | ***Sensitivity (-1%) to Salary Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 11,677,064,158 | 8,915,516,218 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 704,297,309 | 536,934,062 | *Current Service Cost* |
| **Sensitivitas (+1%) terhadap Tingkat Gaji** | | | ***Sensitivity (+1%) to Salary Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 13,520,155,120 | 10,307,775,247 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 855,861,404 | 645,373,179 | *Current Service Cost* |

**c. Program Cincin Emas**

Rincian liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian atas Program Cincin Emas adalah sebagai berikut:

***c. Gold Ring Program***

*Details of employee benefit liabilities recognized in the consolidated statement of financial position for the Gold Ring Program are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Nilai Kini Liabilitas Imbalan Pasti | 563,465,847 | 899,704,601 | *Current Value - Defined Benefit Obligation* |
| **Liabilitas Bersih Akhir Tahun** | **563,465,847** | **899,704,601** | ***Net Liabilities End of the Year*** |

Mutasi liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

*Movement in the employee benefits liabilities recognized in the consolidated statements of financial position are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Liabilitas Bersih Awal Tahun | 899,704,601 | -- | *Net Liabilities - Beginning of Year* |
| Beban Tahun Berjalan | (302,269,354) | 899,704,601 | *Current Year Expense* |
| Pembayaran Imbalan Kerja | (33,969,400) | -- | *Benefit Payment* |
| **Liabilitas Bersih Akhir Tahun** | **563,465,847** | **899,704,601** | ***Net Liabilities - End of Year*** |

Jumlah beban imbalan kerja yang diakui dalam laba rugi konsolidasian adalah sebagai berikut:

*Employee benefit expenses recognized in the profit or loss are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Biaya Jasa Kini | 38,323,351 | 74,131,829 | *Current Service Cost* |
| Bunga Neto atas Liabilitas (Aset) | 68,377,550 | -- | *Net Interest on Liabilities (Assets)* |
| Keuntungan / (Kerugian) Aktuaria pada Kewajiban | (408,970,255) | 89,623,073 | *Actuarial (Gain) Loss on Liabilities* |
| Biaya Jasa Lalu | -- | 735,949,699 | *Past Service Cost* |
| **Biaya yang Diakui di Laba Rugi** | **(302,269,354)** | **899,704,601** | ***Cost Recognized in Profit and Loss*** |

**d. Program Cuti Dinas Lama**

Rincian liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian atas program cuti dinas lama adalah sebagai berikut:

***d. Long Service Leave Program***

*Details of employee benefit liabilities recognized in the consolidated statement of financial for long service leave are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Nilai Kini Liabilitas Imbalan Pasti | 6,413,359,042 | 5,716,052,077 | *Current Value - Defined Benefit Obligation* |
| **Liabilitas Bersih Akhir Tahun** | **6,413,359,042** | **5,716,052,077** | ***Net Liabilities End of the Year*** |

Mutasi liabilitas imbalan kerja yang diakui dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

*Movement in the employee benefits liabilities recognized in the consolidated statements of financial position are as follow:*

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Liabilitas Bersih Awal Tahun | 5,716,052,077 | -- | *Net Liabilities - Beginning of Year* |
| Beban Tahun Berjalan | 2,943,408,980 | 5,716,052,077 | *Current Year Expense* |
| Pembayaran Imbalan Kerja | (2,246,102,015) | -- | *Benefit Payment* |
| **Liabilitas Bersih Akhir Tahun** | **6,413,359,042** | **5,716,052,077** | ***Net Liabilities - End of Year*** |

Jumlah beban imbalan kerja yang diakui dalam laba rugi konsolidasian adalah sebagai berikut:

*Employee benefit expenses recognized in the profit or loss are as follow:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Biaya Jasa Kini | 710,824,733 | 662,173,404 | *Current Service Cost* |
| (Keuntungan)/ Kerugian Aktuaria pada Kewajiban | 2,232,584,247 | 690,554,420 | *Actuarial Gain/ Loss on Liabilities* |
| Biaya Jasa Lalu | -- | 4,363,324,253 | *Past Service Cost* |
| **Biaya yang Diakui di Laba Rugi** | **2,943,408,980** | **5,716,052,077** | ***Cost Recognized in Profit and Loss*** |

Uji sensitivitas dengan melakukan simulasi perubahan asumsi tingkat diskonto sedangkan tingkat kenaikan gaji tetap, maka diperoleh gambaran sensitivitas dampak asumsi dalam perhitungan terhadap biaya jasa kini (*current service cost*) dan nilai kini kewajiban imbalan pasti (*employee benefit obligation*).

*Sensitivity test is performed by simulating changes in discount rate assumptions while the incremement of basic salary remains, Thus, it can be seen that the sensitivity result based on the impact of the assumptions in calculating the current service costs and the present value of defined benefit obligation.*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Sensitivitas (-1%) terhadap Tingkat Bunga** | | | ***Sensitivity (-1%) to Interest Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 6,759,376,465 | 5,998,170,693 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 750,251,219 | 696,821,063 | *Current Service Cost* |
| **Sensitivitas (+1%) terhadap Tingkat Bunga** | | | ***Sensitivity (+1%) to Interest Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 6,101,620,128 | 5,461,368,289 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 675,414,438 | 631,008,235 | *Current Service Cost* |
| **Sensitivitas (-1%) terhadap Tingkat Gaji** | | | ***Sensitivity (-1%) to Salary Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 6,086,213,091 | 5,448,106,213 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 673,667,138 | 629,388,420 | *Current Service Cost* |
| **Sensitivitas (+1%) terhadap Tingkat Gaji** | | | ***Sensitivity (+1%) to Salary Rate*** |
| Nilai Kini Kewajiban Manfaat Pasti | 6,771,044,420 | 6,008,477,110 | *Present Value of Defined Benefit Obligation* |
| Biaya Jasa Kini | 751,582,902 | 698,089,234 | *Current Service Cost* |

Asumsi aktuarial yang signifikan untuk penentuan liabilitas imbalan pasti adalah tingkat diskonto dan kenaikan gaji yang diharapkan. Sensitivitas analisis ditentukan berdasarkan masing-masing perubahan asumsi yang mungkin terjadi pada akhir periode pelaporan, dengan semua asumsi yang lain konstan.

*Significant actuarial assumptions for the determination of the defined liabilities are discount rate and expected salary increase. The sensitivity analysis have been determined based on reasonable possible changes of the respective assumptions occuring at the of the reporting period, while holding all other assumptions constant.*

Analisis sensitivitas yang disajikan 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.

*The sensitivity analysis presented may not be representative of the actual charge in the defined benefits oblgations as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.*

Selanjutnya dalam menyajikan analisis sensitivitas di atas, nilai kini kewajiban imbalan pasti dihitung dengan menggunakan metode

*Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefits obligations has been calculated using*

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*projected unit credit* pada akhir periode pelaporan, yang sama dengan yang diterapkan dalam menghitung kewajiban manfaat pasti diakui dalam laporan posisi keuangan konsolidasian.

Tidak ada perubahan dalam metode dan asumsi yang digunakan dalam penyusunan analisis sensitivitas dari tahun sebelumnya.

*the projected unit credit method at the end of the reporting period, which is the same as that applied in calculating thes defined benefits obligation recognized in the consolidated statement of financial position.*

*There was no changes in the methods and assumptions used in preparing the sensitivity analysis from prior years.*

## 32. Modal Saham / *32. Share Capital*

**a. Modal Saham Ditempatkan dan Disetor Penuh**
Modal saham yang ditempatkan dan disetor penuh pada tanggal 31 Desember 2010 sebanyak 59.500 lembar saham dengan nilai nominal Rp1.000.000 per lembar, dan atas modal yang ditempatkan dan disetor penuh tersebut seluruhnya diambil bagian oleh Pemerintah Republik Indonesia.

Berdasarkan Peraturan Pemerintah nomor 7 Tahun 2022 tanggal 24 Januari 2022 tentang Penambahan Penyertaan Modal Negara Republik Indonesia ke dalam modal saham Perusahaan PT Danareksa (Persero), pada pasal 1 huruf a dijelaskan bahwa Pemerintah mengalihkan saham seri A dan seri B milik negara kepada PT Danareksa (Persero) masing-masing sebanyak 59.499 dan 5.890.500.

Berdasarkan Akta Notaris Khairina S.H., No. 17 tanggal 16 Maret 2022 dan telah mendapatkan persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat No.AHU-AH.01.03-0177610 menerangkan bahwa pengalihan kembali saham Perusahaan perseroan PT Perusahaan Pengelola Aset sebanyak 5.890.500 saham Seri B dengan nilai nominal Rp84.882 atau sebesar Rp499.997.421.000 kepada Negara Republik Indonesia kemudian berdasarkan Akta Notaris Khairina S.H., No. 35 tanggal 27 Juni 2022 dan telah mendapatkan persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat No.AHU-AH.01.09-0032241 menerangkan bahwa terdapat peruabahan komposisi kepemilikan saham Perusahaan menjadi:

1. Negara Republik Indonesia sebanyak 1 (satu) lembar saham Seri A Dwiwarna dengan nilai Nominal setiap saham sebesar Rp1.000.000,- atau seluruhnya Rp1.000.000.
2. PT Danareksa (Persero) sebanyak 5.890.500 saham Seri B dengan niai nominal setiap saham sebesar Rp84.882 atau seluruhnya sebesar Rp449.997.421.000.

***a. Subscribed and Fully Paid Up Capital***
*Subscribed and Fully paid up capital as of December 31, 2010 amounted to 59,500 shares and each share has a par value of Rp1,000,000, and the capital is paid fully and is placed entirely taken part by the Government of the Republic of Indonesia.*

*Based on the Government Regulation number 7 of 2022 dated January 24, 2022 regarding the addition of the State Equity Participation of the Republic of Indonesia into the shares of the PT Danareksa (Persero), article 1 explains that the Government transfers 5,890,500 and 59,499 shares of series B and series A, respectively to PT Danareksa (Persero).*

*Based on the Notarial Deed of Khairina S.H., No. 17 dated March 16, 2022 and has obtained approval from the Minister of Law and Human Rights of the Republic of Indonesia in letter No.AHU-AH.01.03-0177610 explaining that the transfer of shares of the company PT Perusahaan Pengelola Aset as many as 5,890,500 Series B shares with a nominal value Rp84,882 or Rp499,997,421,000 to the Republic of Indonesia based on the Notarial Deed of Khairina S.H., No. 35 dated June 27, 2022 and has obtained approval from the Minister of Law and Human Rights of the Republic of Indonesia in letter No.AHU-AH.01.09-0032241 explaining that there is a change in the composition of the Company's share ownership to:*

1. *The Republic of Indonesia as many as 1 (one) Series A Dwiwarna share with a nominal value of each share of Rp1,000,000 or a total of Rp1,000,000.*
2. *PT Danareksa (Persero) as many as 5,890,500 Series B shares with a nominal value of each share of Rp84,882 or a total of Rp449,997,421,000.*

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3. PT Danareksa (Persero) sebanyak 59.499 saham Seri C dengan nominal setiap saham sebesar Rp1.000.000 atau seluruhnya sebesar Rp59.499.000.000.

*3. PT Danareksa (Persero) as many as 59,499 Series C shares with a nominal value of Rp1,000,000 or a total of Rp59,499,000,000.*

Susunan Pemegang Saham per 31 Desember 2022 dan 2021 adalah sebagai berikut:

*The composition of Shareholders as of December 31, 2022 and 2021 is as follows:*

**31 Desember 2022/ *December 31, 2022***

| Nama / *Name* | Seri Saham / *Shares' Series* | Jumlah Saham / *Total Shares* | Nilai Nominal / *Nominal Value* | Jumlah / *Amount* | Persentase Kepemilikan / *Percentage of Ownership* |
|---|---|---|---|---|---|
| Pemerintah Republik Indonesia | A | 1 | 1,000,000 | 1,000,000 | 0.00020% |
| PT Danareksa (Persero) | B | 5,890,500 | 84,882 | 499,997,421,000 | 89.36550% |
| | C | 59,499 | 1,000,000 | 59,499,000,000 | 10.63440% |
| | | **5,950,000** | **2,084,882** | **559,497,421,000** | **100.00%** |

**31 Desember 2021/ *December 31, 2021***

| Nama / *Name* | Seri Saham / *Shares' Series* | Jumlah Saham / *Total Shares* | Nilai Nominal / *Nominal Value* | Jumlah / *Amount* | Persentase Kepemilikan / *Percentage of Ownership* |
|---|---|---|---|---|---|
| Pemerintah Republik Indonesia | A | 59,500 | 1,000,000 | 59,500,000,000 | 1.00% |
| PT Perusahaan Pengelola Aset | B | 5,890,500 | 84,882 | 499,997,421,000 | 99.00% |
| | | **5,950,000** | **1,084,882** | **559,497,421,000** | **100.00%** |

Rincian susunan modal Perusahaan adalah sebagai berikut:

*The details of the composition of the Company's capital are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Modal Dasar | 874,615,000,000 | 874,615,000,000 | *Authorized Capital* |
| Modal Saham Dalam Portepel | (315,117,579,000) | (315,117,579,000) | *Capital Share in Portfolio* |
| **Jumlah Modal Saham Ditempatkan dan Disetor Penuh** | **559,497,421,000** | **559,497,421,000** | ***Total Subscribed and Paid Up Capital*** |

**b. Dividen Interim**

Berdasarkan surat Keputusan Direksi PT Nindya Karya No. 0036/DIRUT/KPTS/SEKPER-I/12/2022 dan surat Persetujuan atas Permohonan Pembagian Dividen Interim Kepada Pemegang Saham PT Nindya Karya serta dengan mempertimbangkan berita acara RUPS tahunan PT Nindya Karya tahun 2021 dan surat dari PT Danareksa (Persero) No. S-46/704/DIRUT tanggal 29 Desember 2022 dijelaskan bahwa terdapat pendistribusian dividen interim sebesar Rp216.370.554.116. Atas dividen interim tersebut juga telah memperoleh persetujuan dari Menteri Badan Usaha Milik Negara Republik Indonesia dalam surat No. S-56/MBU/01/2023.

***b. Interim Dividend***

*Based on the Decree of the Board of Directors of PT Nindya Karya No. 0036/DIRUT/KPTS/SEKPER-I/12/2022 and a letter of Approval for the Application for Interim Dividend Distribution to the Shareholders of PT Nindya Karya as well taking into account of the minutes of meeting of Annual General Meeting of Shareholders of PT Nindya Karya 2021 and the letter from PT Danareksa (Persero) No. S-46/704/DIRUT dated December 29, 2022 explained that there was an interim dividend distribution of Rp216,370,554,116. The interim dividend has also obtained approval from the Minister of State-Owned Enterprises of the Republic of Indonesia in letter No. S-56/MBU/01/2023.*

**c. Saldo Laba Ditentukan Penggunaannya**

Adapun Saldo Cadangan Umum pada tanggal 31 Desember 2022 dan 2021 masing-masing adalah sebesar Rp189.169.660.747 dan Rp113.608.743.613.

***c. Appropriated Retained Earnings***

*The General Reserve Balance as of December 31, 2022 and 2021 is Rp189,169,660,747 and Rp113,608,743,613.*

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Perusahaan membuat penyisihan untuk cadangan umum sesuai dengan Undang-undang No.40 tahun 2007 mengenai Perusahaan Terbatas. Undang-undang tersebut mengharuskan perusahaan di Indonesia untuk membuat penyisihan cadangan umum sekurang-kurangnya 20% dari jumlah modal yang ditempatkan dan disetor penuh.

*The Company provided appropriation togeneral reserve in accordance with the Law No.40 year 2007 concerning to Limited Company. The law requires companies in Indonesia to provide a general reserve at least 20% of the issued and fully paid capital.*

## 33. Pendapatan Usaha / *33. Revenues*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Pendapatan Jasa Konstruksi | | | *Construction Services Revenue* |
| Pihak Berelasi | 705,070,609,354 | 1,003,122,453,406 | *Related Parties* |
| Pihak Ketiga | 3,137,889,786,005 | 3,256,192,892,087 | *Third Parties* |
| Pendapatan Manufaktur | 163,357,925,081 | 103,462,102,455 | *Manufacturing Revenue* |
| Pendapatan Properti dan Realti | 30,157,147,694 | 30,038,538,123 | *Property and Realty Revenue* |
| Pendapatan Sewa Peralatan | 4,019,530,914 | 8,118,970,779 | *Equipment Rental Revenue* |
| Pendapatan Investasi Infrastruktur | 4,140,101,901 | 14,429,150,304 | *Infrastructure Investment Revenue* |
| **Jumlah** | **4,044,635,100,949** | **4,415,364,107,154** | ***Total*** |

Berikut ini adalah rincian pendapatan usaha yang melebihi 10% dari jumlah penjualan bersih masing-masing pada tahun 31 Desember 2022 dan 2021.

*The above revenue in December 31, 2022 and 2021 include sales to the following customers which represent more than 10% of the net sales of the respective years.*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Kementerian Pekerjaan Umum dan Perumahan Rakyat | 2,161,001,167,857 | 2,711,206,194,584 | *The Ministry of Public Work and Public Housing* |

## 34. Beban Pokok Pendapatan / *34. Cost of Revenues*

Rincian beban pokok pendapatan berdasarkan sektor usaha sebagai berikut:

*The Details of cost of revenue based on the business sector are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Konstruksi | 3,488,363,413,637 | 3,901,090,586,579 | *Cost of Construction* |
| Manufaktur | 142,089,953,796 | 98,685,188,952 | *Cost of Manufacture* |
| Sewa Alat | 26,448,753,711 | 26,849,069,712 | *Cost of Equipment Rental* |
| Properti | 25,971,120,322 | 26,852,210,422 | *Cost of Property* |
| **Jumlah** | **3,682,873,241,466** | **4,053,477,055,665** | ***Total*** |

Rincian beban pokok pendapatan berdasarkan jenis beban sebagai berikut:

*The details of cost of goods sold based on type of cost are as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Bahan Baku | 1,421,657,163,148 | 1,880,350,175,374 | *Raw Materials* |
| Subkontraktor | 811,823,478,689 | 1,018,837,968,403 | *Subcontractors* |
| Overhead Proyek | 465,277,676,800 | 420,212,320,571 | *Project Overhead* |
| Upah | 401,696,373,762 | 350,460,712,859 | *Wages* |
| Peralatan | 538,893,464,057 | 341,854,858,431 | *Equipments* |
| Penyusutan Aset Tetap (Catatan 19) | 15,235,825,307 | 20,828,701,782 | *Property and Equipment Depreciation (Note 19)* |
| Biaya Pinjaman | 22,528,230,036 | 16,170,342,125 | *Financial Charges* |
| Pemeliharaan, Listrik dan Air | 5,761,029,667 | 4,761,976,120 | *Maintenance, Electricity and Water* |
| **Jumlah** | **3,682,873,241,466** | **4,053,477,055,665** | ***Total*** |

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## 35. Bagian Laba (Rugi) Ventura Bersama / *35. Share of the Profit (Loss) of Joint Ventures*

Rincian bagian laba (rugi) ventura bersama sebagai berikut:

*The details of cost of share of the profit (loss) as follows:*

| Nama Ventura Bersama/ *Name of Joint Venture* | Nama Proyek/ *Project Name* | Persentase/ *Percentage* | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp |
|---|---|---|---|---|
| Ventura Bersama Nindya - Waskita - Modern WT | Jalan Tol IKN Segmen Sp. Tempadung - Jembatan Pulau Balang | 35.00% | 43,498,183,664 | -- |
| Ventura Bersama Nindya - Adhi | Proyek Bendungan Sadawarna | 60.00% | 28,421,886,811 | 38,116,993,910 |
| Ventura Bersama Nindya - Lestari | Pekerjaan Pengembangan dan Pembangunan Mice Infrastruktur Tn. Mori | 60.00% | 22,359,490,222 | 1,943,561,867 |
| Ventura Bersama Nindya – Wika | Pembangunan Bendungan Kuwil Kawangkoan Kab. Minahasa Utara Paket III | 35.00% | 21,886,699,444 | 59,882,521 |
| Ventura Bersama Nindya - Bahagia Bangun Nusa | Proyek Bendungan Tiusuntuk | 65.00% | 17,399,195,774 | 15,532,098,588 |
| Ventura Bersama Nindya - Bunga Raya Lestari | Proyek Jaringan Irigasi DI. Bintang Bano Sumbawa Barat (Paket 3) | 70.00% | 8,885,771,830 | 1,657,883,303 |
| Ventura Bersama Nindya - PT Tunas Jaya Sanur - PT Krida Pratama Adhicipta | Paket Pekerjaan Konstruksi Terintegrasi Rancang Dan Bangun Pematangan Lahan | 68.00% | 8,138,849,269 | -- |
| Ventura Bersama Nindya - Sacna | Proyek Bendungan Meninting | 73.00% | 6,937,128,883 | 965,501,636 |
| Ventura Bersama Nindya - Adhi - Penta | Pembangunan Indoor Multifunction Stadium | 30.00% | 6,718,329,839 | 2,149,767,487 |
| Ventura Bersama Nindya - Adhi - Basuki | Proyek Rehabilitasi Sistem Transmisi Air Baku Pasigala Paket II | 25.00% | 6,169,664,267 | 1,295,000,000 |
| Ventura Bersama Nindya - Surya | Proyek Pengendalian Banjir dan Rob Semarang | 65.00% | 5,419,441,123 | 9,816,558,877 |
| Ventura Bersama Nindya - Usaha Multi Guna | Pekerjaan Pembangunan Jalur Ka Lintas Medan - Binjai Km 2+300 S.D. Km 2+850 ( | 60.00% | 4,178,301,887 | -- |
| Ventura Bersama Nindya - Mahakam | Pengadaan Jasa Konstruksi Revitalisasi Sistem Kelistrikan Istana Negara | 70.00% | 3,863,928,793 | -- |
| Ventura Bersama Nindya - Thamrin - Dwifarita | Proyek Jalur Main Line I KA Manggarai-Jatinegara | 60.00% | 3,421,162,336 | 1,806,255,892 |
| Ventura Bersama Nindya - Wijaya Karya | Pembangunan FO Aloha | 49.00% | 2,028,058,672 | -- |
| Ventura Bersama Nindya - Damai | Proyek Jalan Bts. Kec. Siding/Seluas - Bts. Kec. Sekayan/Entikong | 60.00% | 1,846,167,459 | 6,377,214,613 |
| Ventura Bersama Nindya - Modern Widya Tehnical | Pekerjaan Konstruksi Gedung Proton Beam Rspad Gatot Soebroto | 70.00% | 1,727,902,315 | -- |
| Ventura Bersama Nindya - Adhi | Proyek Pengendalian Banjir Kali Bekasi Paket I | 70.00% | 1,642,194,427 | 63,877,909 |
| Ventura Bersama Anugerah-Nindya Beton | Paket pekerjaan jasa konstruksi pembangunan gedung laboratorium sentral Univers | 49.00% | 1,342,218,792 | -- |
| Ventura Bersama Nindya – Bina Nusa Lestari | Pembangunan Bendungan Temef di Kab. Timor Tengah Selatan Paket III | 70.00% | -- | 36,192,525,519 |
| Ventura Bersama Nindya - Modern WT | Proyek Pembangunan Fasilitas Sisi Udara Bandara Nabire Baru I | 60.00% | -- | 17,700,573,179 |
| Ventura Bersama Nindya - MCC - Wika - Waskita | Proyek Jalan Toll Cisumdawu | 7.50% | -- | 9,018,353,828 |
| Ventura Bersama Nindya - Bumi Agung | Proyek Jalan Bypass Bandara Internasional Lombok - Mandalika | 70.00% | -- | 2,848,703,330 |
| Ventura Bersama Nindya - Hutama Karya - Wijaya Karya | Proyek Waduk Bendo Lanjutan | 33.00% | -- | 2,719,115,000 |
| Ventura Bersama Nindya - Waskita Jaya Purnama | Proyek Bendungan Bomberay | 70.00% | -- | 2,304,173,369 |
| Ventura Bersama Nindya - Passokkorang | Proyek Jalan Tompe - Dalam Kota Palu | 70.00% | -- | 1,748,138,241 |
| Ventura Bersama Nindya - Mettana | Pembangunan Waduk Pondok Ranggon dan Waduk Wirajasa | 97.50% | -- | 1,055,505,530 |
| Lain-lain (masing-masing di bawah Rp 1 Milyar)/ Others (each below Rp 1 Billion) | | | (20,997,768,619) | 45,791,795 |
| **Jumlah/ *Total*** | | | **174,886,807,188** | **153,417,476,394** |

## 36. Beban Penjualan dan Beban Administrasi dan Umum / *36. Selling Expenses and General and Administrative Expenses*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Beban Pemasaran | 14,972,453,494 | 13,177,729,543 | *Marketing Expenses* |
| Beban Administrasi dan Umum: | | | *General and Administrative Expenses:* |
| Beban Pegawai | 122,051,671,145 | 128,182,504,500 | *Employee Expenses* |
| Beban Umum | 20,234,597,552 | 15,272,954,236 | *General Expenses* |
| Beban Gedung/Kantor | 17,339,158,153 | 15,791,667,241 | *Building/Office Expenses* |
| Beban Penyusutan (Catatan 19) | 13,173,745,162 | 13,962,086,898 | *Depreciation Expenses (Notes 19)* |
| Beban Pengembangan | 19,929,659,464 | 9,983,923,075 | *Development Expenses* |
| Beban Perjalanan Dinas | 10,659,899,142 | 7,991,343,585 | *Official Travel Expenses* |
| Beban Insentif | 22,000,000,000 | 9,503,125,700 | *Incentive Expenses* |
| Jumlah Beban Administrasi Umum | 225,388,730,618 | 200,687,605,235 | *Total General and Administrative Expenses* |
| **Jumlah Beban Pemasaran dan Administrasi dan Umum** | **240,361,184,112** | **213,865,334,778** | ***Total Marketing Expenses and General and Administrative Expenses*** |

## 37. Penghasilan (Beban) Lainnya / *37. Other Income (Expenses)*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pendapatan Lainnya :** | | | ***Other Income :*** |
| Kenaikan Nilai Wajar Properti Investasi | 16,816,477,064 | 21,375,989,308 | *Difference from Investment Property Revaluation* |
| Pendapatan Bunga dan Jasa Giro | 4,283,668,718 | 3,340,547,117 | *Interest Income and Current Account* |
| Pemulihan Piutang | 8,229,876,329 | 14,733,506,492 | *Recovery of Receivables* |
| Penerimaan atas Proyek Selesai | 2,710,056,685 | 5,684,494,440 | *Receipt from Finished Project* |
| Selisih Kas/ Bank dan Kurs | 327,597,367 | 173,691,295 | *Difference Value Expense in Exchange Rate* |
| Penerimaan atas Billing Rate Ventura Bersama | -- | 162,183,360 | *Receipt from Billing Rate of Joint Venture* |
| Lain-lain | 1,056,212,223 | 7,001,087,210 | *Others* |
| Jumlah Pendapatan Lainnya | 33,423,888,386 | 52,471,499,222 | *Total Other Income* |
| **Beban Lainnya :** | | | ***Other Expenses :*** |
| Beban Pajak | 13,080,604,511 | 28,226,456,826 | *Tax Expenses* |
| Beban atas Proyek Selesai | 5,427,431,904 | 15,160,141,844 | *Expense on Finished Project* |
| Administrasi Bank | 171,197,466 | 1,344,628,854 | *Bank Administration* |
| Lain-lain | 6,652,014,672 | 665,635,086 | *Others* |
| Jumlah Beban Lainnya | 25,331,248,553 | 45,396,862,610 | *Total Other Expenses* |
| **Jumlah Penghasilan (Beban) Lainnya - Bersih** | **8,092,639,833** | **7,074,636,612** | ***Total Other Income (Expense) - Net*** |

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Pendapatan bunga dan jasa giro merupakan hasil dari penerimaan bunga rekening koran, bunga investasi jangka pendek dan bunga deposito berjangka.

*Interest income and current account are the result of overdraft interest revenue, short-term investments and time deposit's interest.*

## 38. Beban Pajak Penghasilan Final / *38. Final Income Tax Expenses*

Rincian beban pajak penghasilan final sebagai berikut:

*The details of final income tax expenses as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *Desember 31, 2021* Rp | |
|---|---|---|---|
| Jasa Konstruksi | | | *Construction* |
| Pendapatan Jasa Konstruksi | 3,842,960,395,359 | 4,259,315,345,493 | *Construction Income* |
| Pendapatan Jasa Konstruksi Tidak Dikenakan Pajak | (286,651,259,325) | (20,875,080,060) | *Construction Non-taxable Income* |
| Jumlah Pendapatan Jasa Konstruksi | 3,556,309,136,034 | 4,238,440,265,433 | *Construction Total Income* |
| Non Jasa Konstruksi | | | *Non-construction* |
| Pendapatan Jasa Non Konstruksi | 197,534,603,689 | 141,619,611,357 | *Construction Income* |
| Pendapatan Jasa Non Konstruksi Tidak Dikenakan Pajak Final | (183,163,212,449) | (121,845,717,297) | *Non-Construction Non-Final taxable Income* |
| Jumlah Pendapatan Non Jasa Konstruksi | 14,371,391,240 | 19,773,894,060 | *Non Construction Total Income* |
| Ditambah (Dikurangi): | | | *Add (Less):* |
| Penambahan Beda Waktu Pengenaan Pajak | | | *Addition of Time Difference of Tax* |
| Pendapatan Jasa Konstruksi Kena pajak | 3,556,309,136,034 | 4,238,440,265,433 | *Construction Taxable Income* |
| Pendapatan Non Jasa Konstruksi Kena Pajak | 14,371,391,240 | 19,773,894,060 | *Non-construction Taxable Income* |
| Jumlah Pendapatan Perusahaan Kena Pajak | 3,570,680,527,274 | 4,258,214,159,493 | *Total Taxable Income* |
| Beban Pajak Final Konstruksi | | | *Constructions Final Tax Expenses* |
| 3% x 2022 : Rp196.617.852.886 | 5,898,535,587 | -- | *3% x 2022 : Rp196,617,852,886* |
| 2,65% x 2022 : Rp3.359.691.283.148 | 89,031,819,003 | -- | *2,65% x 2022 : Rp3,359,691,283,148* |
| 3% x Desember 2021 : Rp4.238.440.265.433 | -- | 127,153,207,963 | *3% x December 2021 : Rp4,238,440,265,433* |
| Beban Pajak Final Pendapatan Sewa Tanah dan Bangunan | | | *Land and Building Rental Final Tax Expenses* |
| 10% x Desember 2022 : Rp3.689.245.240 | 368,924,524 | -- | *10% x December 2022 : Rp3,689,245,240* |
| 10% x Desember 2021 : Rp3.183.253.300 | -- | 318,325,330 | *10% x Desember 2021 : Rp3,183,253,300* |
| Beban Pajak Final atas Penjualan Properti | | | *Non Constructions Final Tax Expenses* |
| 2.5% x Desember 2022 : Rp10.682.146.000 | 267,053,650 | -- | *2.5% x December 2022 : Rp10,682,146,000* |
| 2.5% x Desember 2021 : Rp16.590.640.760 | -- | 414,766,019 | *2.5% x December 2021 : Rp16,590,640,760* |
| **Jumlah Beban Pajak Final** | **95,566,332,764** | **127,886,299,312** | ***Total Final Income Tax Expenses*** |

## 39. Aset Moneter Dalam Mata Uang Asing / *39. Monetary Assets in Foreign Currency*

Pada tanggal 31 Desember 2022 dan 31 Desember 2021, Grup mempunyai aset moneter dalam mata uang asing sebagai berikut:

*On December 31, 2022 and December 31, 2021 the Group has monetary assets denominated in foreign currencies as follows:*

| | 31 Desember/ *December 31, 2022* | | 31 Desember / *December 31, 2021* | | |
|---|---|---|---|---|---|
| | Mata Uang Asing/ *Foreign Currency* USD | Ekuivalen/ *Equivalent* Rp | Mata Uang Asing/ *Foreign Currency* USD | Ekuivalen/ *Equivalent* Rp | |
| Bank | | | | | *Cash in Banks* |
| PT Bank Negara Indonesia (Persero) Tbk | 726.30 | 11,425,425.00 | 594.94 | 8,489,200.00 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Bank Mandiri (Persero) Tbk | 1,759.33 | 27,676,020.53 | 3,252.34 | 46,407,656.00 | *PT Bank Mandiri (Persero) Tbk* |
| PT Bank Pan Indonesia Tbk | 738.19 | 11,612,467.00 | 858.19 | 12,245,516.00 | *PT Bank Pan Indonesia Tbk* |
| **Jumlah** | **3,223.82** | **50,713,912.53** | **4,705.47** | **67,142,372.00** | ***Total*** |

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## 40. Instrumen Keuangan, Manajemen Risiko Keuangan dan Manajemen Permodalan

## *40. Financial Instrument, Financial Risk and Capital Management*

### Instrumen Keuangan / *Financial Instrument*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 30, 2021* Rp | |
|---|---|---|---|
| **Aset Keuangan yang diukur pada Biaya Perolehan Diamortisasi** | | | ***Financial Assets Measured at Amortized Cost*** |
| Kas dan Setara Kas | 569,408,597,087 | 435,623,369,346 | *Cash and Cash Equivalents* |
| Piutang Usaha | 82,847,685,357 | 122,570,927,433 | *Accounts Receivable* |
| Piutang Retensi | 108,308,584,377 | 163,022,149,703 | *Retention Receivables* |
| Piutang Ventura Bersama Konstruksi | 406,847,772,707 | 251,105,754,456 | *Joint Venture Receivables* |
| Tagihan Bruto kepada Pemberi Kerja | 1,395,632,414,250 | 1,504,552,320,492 | *Gross Amount Due from Customers* |
| Investasi Jangka Pendek | 200,000,000,000 | 200,000,000,000 | *Short-Term Investment* |
| **Aset Keuangan yang diukur pada Nilai Wajar Melalui Laba-Rugi (FVTPL)** | | | ***Financial Assets at Fair Value Through Profit of Loss (FVTPL)*** |
| Investasi Jangka Panjang Lainnya | 4,802,761,600 | 4,802,761,600 | *Other Long-Term Investment* |
| **Jumlah Aset Keuangan** | **2,767,847,815,378** | **2,681,677,283,030** | ***Total Financial Assets*** |
| **Liabilitas Keuangan yang Diukur Dengan Biaya Perolehan Diamortisasi** | | | ***Financial Liabilities Measured at Amortized Cost*** |
| Liabilitas pada harga perolehan diamortisasi | | | *Liabilites at amortized cost* |
| Pinjaman Bank dan Non - bank | 803,269,590,439 | 590,981,369,379 | *Bank and Non - Bank Loans* |
| Utang Usaha | 1,353,191,031,302 | 1,275,121,260,305 | *Account Payables* |
| Liabilitas Sewa | 283,125,242 | -- | *Lease Liabilities* |
| Utang Ventura Bersama | 48,645,568,337 | 55,150,914,339 | *Joint Venture Payables* |
| Utang Bruto kepada Pihak Ketiga | 485,143,818,865 | 967,580,686,958 | *Gross Amount Payables* |
| Beban Akrual | 28,770,642,807 | 15,802,138,638 | *Accruals* |
| Utang Lain-lain | 221,169,376,376 | 4,949,746,539 | *Other Payables* |
| **Jumlah Liabilitas Keuangan** | **2,940,473,153,368** | **2,909,586,116,158** | ***Total Financial Liabilities*** |

**Kebijakan Manajemen Risiko**

Tujuan Grup secara umum adalah menciptakan nilai bagi para pemegang saham melalui maksimalisasi laba dengan tetap berlandaskan pada praktik-praktik pengelolaan bisnis yang sehat. Dalam kenyataannya banyak ketidakpastian yang menyelimuti praktik dunia bisnis, baik ketidakpastian yang berasal dari lingkungan internal maupun eksternal Grup. Ketidakpastian ini dapat memberikan pengaruh positif maupun negatif. Pengaruh positif dari ketidakpastian dapat menjadi peluang dan pengaruh negatif dapat menjadi risiko.

***Risk Management Policies***

*The purpose of the Group in general is to create value for the shareholders through maximization of existing continuous profit based on good corporate governances. In fact, a lot of uncertainty surrounding the world's business practices, both the uncertainty occurred from the internal and external environment of the Group. This uncertainty can be a positive or negative influence. Positive influence from uncertainty could be an opportunity and negative influence could be a risk.*

Risiko utama dari instrumen keuangan Grup adalah risiko bunga, risiko kredit dan risiko nilai tukar, risiko likuiditas dan risiko perubahan kebijakan pemerintah, kondisi ekonomi dan sosial politik.

*The main risks of Group financial instrument are interest credit risk, credit risk and foreign currency exchange risk, liquidity risk, and risk of changes in government policy, economic and social-political conditions.*

Pengkajian Direksi dan kebijakan yang disetujui untuk mengelola masing-masing risiko ini dapat dijelaskan sebagai berikut :

*The asessment of Directors and approved policies for managing each of these riks could explained as follows :*

a. Risiko Bunga
   Grup menyadari bahwa salah satu risiko yang melekat adalah risiko fluktuasi nilai instrumen keuangan yang disebabkan perubahan tingkat bunga. Eksposur risiko bunga berupa kesulitan likuiditas keuangan dalam memenuhi pinjaman bank dan pinjaman lainnya. Guna meminimalisasi risiko tersebut, Grup melakukan diversifikasi sumber dana murah melalui peningkatan profil Grup.

*a. Interest Risk*
   *The Group realized that one of the inherent risk is the risk of fluctuations in the value of a financial instrument due to changes in interest rates. Interest risk exposure forms financial liquidity difficulties in fulfil bank loans and other loans. In order to minimize those risks, the Group diversified sources of cheap funds through improvements in Group profile.*

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 30, 2021* Rp | |
|---|---|---|---|
| Pinjaman dengan suku bunga mengambang | 803,269,590,439 | 590,981,369,379 | *Loan with floating interest rate* |
| **Jumlah** | **803,269,590,439** | **590,981,369,379** | ***Total*** |

Dampak fluktuasi suku bunga 100 basis poin terhadap laba sebelum pajak dengan semua variabel lain tetap:

*Effect of interest rates fluctuation of 100 basis points to income before tax with all other variables constant:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 30, 2021* Rp | |
|---|---|---|---|
| Naik 100 bps | 8,032,695,904 | 8,032,695,904 | *Increase 100 bps* |
| Turun 100 bps | (8,032,695,904) | (8,032,695,904) | *Decrease 100 bps* |

b. Risiko Kredit
Risiko kredit diidentifikasi sebagai kegagalan dalam memenuhi kewajiban kontraktualnya. Instrumen keuangan Grup yang mempunyai potensi atas risiko ini adalah piutang usaha, piutang ventura bersama, piutang retensi, tagihan bruto kepada pemberi kerja dan uang muka subkontrak. Grup mengelola risiko ini dengan menerima sebagian tertentu melalui keseimbangan arus kas proyek dan penyisihan atas piutang yang cukup.

Grup meminimalkan risiko kredit aset keuangan seperti kas setara kas dengan mempertahankan saldo kas minimum dan memilih bank yang berkualitas untuk penempatan dana. Eksposur maksimum risiko kredit adalah sebesar nilai tercatat sebagaimana di ungkapkan pada Catatan 4. Tidak ada risiko kredit yang terpusat secara signifikan.

*b. Credit Risk*
*Credit risk is identified as the inability to meet the contractual obligations. Group's financial instruments that have potential for these risks are accounts receivable, joint venture receivable, receivable retention, gross amount due to customer and cash advance subcontractor. Group manages those risks by receiving specific part through project cash flow balances and sufficient allowance of receivables.*

*Group minimize credit risks financial assets such as cash and cash equivalent by maintaining minimum cash balance and select qualified bank for the placement of funds. The maximum exposure to the credit risk is represented by the carrying amount as shown in Notes 4. There is no significant concentration of credit risk.*

d. Risiko Likuiditas
Risiko likuiditas adalah risiko di mana posisi arus kas menunjukkan pendapatan jangka pendek tidak cukup untuk menutupi pengeluaran jangka pendek.

Eksposur risiko likuiditas berupa kesulitan Grup dalam memenuhi liabilitas keuangan yang harus dibayar dengan kas atau aset keuangan lainnya. Grup diharapkan dapat membayar seluruh liabilitasnya sesuai dengan jatuh tempo kontraktual. Dalam memenuhi liabilitas tersebut, maka Grup harus menghasilkan arus kas masuk yang cukup.

Berikut ini merupakan liabilitas keuangan non-derivatif berdasarkan nilai sisa jatuh tempo yang tidak didiskonto untuk tahun-tahun yang berakhir pada tanggal 31 Desember 2022 dan 2021:

*d. Liquidity Risk*
*Liquidity risk is the risk in which the position of cash flows show short - term revenues is not sufficient to cover short term expenses.*

*Liquidity risk exposure is in form of Group difficulty in meeting financial obligations that must be paid with cash or other financial assets. The Group is expected to pay all its obligations in accordance with contractual maturities. In fulfilling this obligation, then the Group must generate sufficient cash inflows.*

*The following is a non - derivative financial liabilities based on residual maturity value that is not discounted for the years ended on December 31, 2022 and 2021 :*

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| | Tingkat bunga rata-rata tertimbang efektif/ *Weighted average effective interest rate* % | Kurang dari 1 tahun/ *Less than 1 year* | 1 tahun sampai dengan 2 tahun / *1 year to 2 years* | Lebih dari 2 tahun/ *More than 2 year* | Jumlah/ *Total* | |
|---|---|---|---|---|---|---|
| **31 Desember 2022** | | | | | | ***December 31, 2022*** |
| Liabilitas | | | | | | *Liabilities* |
| Tanpa Bunga | | | | | | *Non - interest bearing* |
| Utang Usaha | | | | | | *Accounts Payable* |
| Pihak Berelasi | -- | 76,552,386,216 | -- | -- | 76,552,386,216 | *Related Parties* |
| Pihak Ketiga | -- | 1,276,638,645,086 | -- | -- | 1,276,638,645,086 | *Third Parties* |
| Utang Ventura Bersama | -- | 48,645,568,337 | -- | -- | 48,645,568,337 | *Joint Venture Payables* |
| Utang Bruto | -- | 485,143,818,865 | -- | -- | 485,143,818,865 | *Gross Amount Payables* |
| Beban Akrual | -- | 28,770,642,807 | -- | -- | 28,770,642,807 | *Accruals* |
| Utang Lain-lain | -- | 221,169,376,376 | -- | -- | 221,169,376,376 | *Other Payables* |
| | | | | | -- | |
| Instrumen suku bunga variabel | | | | | -- | *Variable interest rate instruments* |
| Pinjaman Bank dan Non - bank | | | | | -- | *Bank and Non - Bank Loans* |
| Pihak Berelasi | 8.5% - 15% | 132,000,000,000 | 394,269,590,439 | -- | 526,269,590,439 | *Related Parties* |
| Pihak Ketiga | 8.5% - 15% | 277,000,000,000 | -- | -- | 277,000,000,000 | *Third Parties* |
| **Jumlah** | | **2,545,920,437,687** | **394,269,590,439** | **--** | **2,940,190,028,126** | ***Total*** |

| | Tingkat bunga rata-rata tertimbang efektif/ *Weighted average effective interest rate* % | Kurang dari 1 tahun/ *Less than 1 year* | 1 tahun sampai dengan 2 tahun / *1 year to 2 years* | Lebih dari 2 tahun/ *More than 2 year* | Jumlah/ *Total* | |
|---|---|---|---|---|---|---|
| **31 Desember 2021** | | | | | | ***December 31, 2021*** |
| Liabilitas | | | | | | *Liabilities* |
| Tanpa Bunga | | | | | | *Non - interest bearing* |
| Utang Usaha | | | | | | *Accounts Payable* |
| Pihak Berelasi | 0% | 45,594,872,631 | | | 45,594,872,631 | *Related Parties* |
| Pihak Ketiga | 0% | 1,229,526,387,674 | | | 1,229,526,387,674 | *Third Parties* |
| Utang Ventura Bersama | 0% | 55,150,914,339 | -- | -- | 55,150,914,339 | *Joint Venture Payables* |
| Utang Bruto | 0% | 967,580,686,958 | -- | -- | 967,580,686,958 | *Gross Amount Payables* |
| Beban Akrual | 0% | 15,802,138,638 | -- | -- | 15,802,138,638 | *Accruals* |
| Utang Lain-lain | 0% | 4,949,746,539 | -- | -- | 4,949,746,539 | *Other Payables* |
| | | | | | -- | |
| Instrumen suku bunga variabel | | | | | -- | *Variable interest rate instruments* |
| Pinjaman Bank dan Non - bank | | | | | -- | *Bank and Non - Bank Loans* |
| Pihak Berelasi | 8.5% - 15% | 514,711,778,941 | 76,269,590,438 | -- | 590,981,369,379 | *Related Parties* |
| Pihak Ketiga | 8.5% - 15% | 146,000,000,000 | -- | -- | 146,000,000,000 | *Third Parties* |
| Instrumen suku bunga tetap | | | | | | *Fixed Interest Rate intruments* |
| Surat Utang Jangka Menengah | | | | | | *Medium Term Notes* |
| **Jumlah** | | **2,979,316,525,720** | **76,269,590,438** | **--** | **3,055,586,116,158** | ***Total*** |

**Manajemen Permodalan**

Tujuan dari Grup dalam mengelola permodalan adalah untuk melindungi kemampuan entitas dalam mempertahankan kelangsungan usaha, sehingga entitas dapat tetap memberikan hasil bagi pemegang saham dan manfaat bagi pemangku kepentingan lainnya, dan untuk memberikan imbal hasil yang memadai kepada pemegang saham dengan menentukan harga produk dan jasa yang sepadan dengan tingkat risiko.

Grup menetapkan sejumlah modal sesuai proporsi terhadap risiko. Grup mengelola struktur modal dan membuat penyesuaian dengan memperhatikan perubahan kondisi ekonomi dan karakteristik risiko aset yang mendasari. Konsisten dengan perusahaan lain dalam industri, Grup memonitor dengan dasar rasio utang terhadap modal. Rasio ini dihitung sebagai berikut: utang neto dibagi modal yang disesuaikan. Utang neto merupakan total utang (sebagaimana jumlah dalam laporan posisi keuangan) dikurangi kas dan setara kas. strategi Grup adalah mempertahankan rasio utang terhadap modal pada batas bawah dari kisaran 2,00 sampai dengan 4,00. Rasio utang terhadap modal yang disesuaikan pada 31 Desember 2022 dan 31 Desember 2021 adalah sebagai berikut:

***Capital Management***

*The purpose of the Group in managing capital is to safeguard the entity's ability to sustain as a going concern, thus the entity could keep delivering results to shareholders and benefits to other stakeholders, and providing adequate returns to shareholders by determining the price of the products and services commensurate with the accepted accepted level of risk.*

*The Group defines specific amount of capital is proportional with the risk. The Group manages the capital structure and makes adjustment while paying attention to changes in economic conditions and the risk characteristics of the underlying assets. Consistent with other companies in the industry, the Group monitors on the basis of debt to capital ratio. This ratio is calculated as follows: net payable is divided by adjusted capital. The net of debt is total debt (as the amount in the financial position report) less cash and cash equivalents. The Group's strategy is to maintain the debt to capital ratio at the lower limit, in range from 2.00 up to 4.00. The debt to adjusted capital ratio as of December 31, 2022, and December 31, 2021 are as follows:*

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Manajemen Permodalan** | | | ***Capital Management*** |
| Total Liabilitas | 3,355,277,780,827 | 3,301,697,011,036 | *Total Liability* |
| Dikurangi: Kas dan Setara Kas | 569,408,597,087 | 435,623,369,346 | *Less: Cash and Cash Equivalent* |
| Utang Neto | 2,785,869,183,740 | 2,866,073,641,690 | *Net Debt* |
| Total Ekuitas | 1,493,775,741,018 | 1,598,302,005,576 | *Total Equity* |
| **Rasio Utang terhadap Modal** | **1.86** | **1.79** | ***Debt to Equity Ratio*** |

## 41. Sifat dan Transaksi Pihak-Pihak Berelasi / *41. Nature and Transactions of Related Parties*

Berikut ini adalah rincian pihak berelasi dengan Pemerintah yang merupakan entitas yang dikendalikan, dikendalikan bersama atau dipengaruhi secara signifikan oleh Pemerintah:

*Here is related parties which relate to government entities controlled, jointly controlled or significantly influenced by the Government:*

| **Pihak Berelasi /** ***Related Parties*** | **Sifat Hubungan /** ***Nature of Relationship*** | **Jenis Transaksi /** ***Nature of Transaction*** |
|---|---|---|
| Lembaga Pembiayaan Ekspor Indonesia | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penempatan Giro, Pinjaman Bank dan Non Bank / *Placement of Current Account, Bank and Non Bank Loans* |
| PT Bank Mandiri (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penempatan Giro, Pinjaman Bank dan Non Bank / *Placement of Current Account, Bank and Non Bank Loans* |
| PT Bank Negara Indonesia (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penempatan Giro, Pinjaman Bank dan Non Bank / *Placement of Current Account, Bank and Non Bank Loans* |
| PT Bank Rakyat Indonesia (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penempatan Giro dan Penempatan Deposito / *Placement of Current Account and Placement of deposits* |
| PT Bank Rakyat Indonesia Syariah Tbk | Dikendalikan oleh PT Bank Rakyat Indonesia (Persero) Tbk / *Controlled by PT Bank Rakyat Indonesia (Persero) Tbk* | Penempatan Giro / *Placement of Current Account* |
| PT Bank Tabungan Negara (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penempatan Giro / *Placement of Current Account* |
| Perum LPPNPI (Airnav Indonesia) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| Perum Perumnas | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Adhi Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Angkasa Pura I | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Perusahaan Perdagangan Indonesia Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Brantas Abipraya (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Bukit Asam Tbk | Dikendalikan oleh Mining Industry Indonesia / *Controlled by Mining Industry Indonesia (MIND ID)* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT DOK dan Perkapalan Surabaya (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Hakaaston | Dikendalikan oleh PT Hutama Karya (Persero) / *Controlled by PT Hutama Karya (Persero)* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Hutama Karya (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Hutama Karya Infrastruktur | Dikendalikan oleh PT Hutama Karya (Persero) / *Controlled by PT Hutama Karya (Persero)* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Istaka Karya (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Jasa Marga (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Jasamarga Kunciran Cengkareng | Dikendalikan oleh PT Jasa Marga (Persero) Tbk / *Controlled by PT Jasa Marga (Persero) Tbk* | Investasi Jangka Panjang Lainnya / *Other Long Term Investment* |
| PT Krakatau Engineering & Construction | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pelabuhan Indonesia I (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pelabuhan Indonesia II (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pelabuhan Indonesia III (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pelabuhan Indonesia IV (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pembangunan Perumahan (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pertamina (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |

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| | | |
|---|---|---|
| PT Pertamina Gas | Dikendalikan oleh PT Pertamina (Persero) / *Controlled by PT Pertamina (Persero)* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pertamina Geothermal Energy | Dikendalikan oleh PT Pertamina (Persero) / *Controlled by PT Pertamina (Persero)* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pertamina Eksplorasi dan Produksi | Dikendalikan oleh PT Pertamina (Persero) / *Controlled by PT Pertamina (Persero)* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Perusahaan Gas Negara (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Perusahaan Pengelola Aset | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Entitas Induk / *Owners of The Parent* |
| PT PPA Finance | Dikendalikan oleh PT Perusahaan Pengelola Aset (Persero) / *Controlled by PT Perusahaan Pengelola Aset (Persero)* | Aset Hak Guna dan Liabilitas Sewa / *Right of Use Assets and Lease Liabilities* |
| PT PTPN IV (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Pupuk Kalimantan Timur | Dikendalikan oleh PT Pupuk Indonesia (Persero) / *Controlled by PT Pupuk Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Sarana Multi Infrastruktur (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Semen Padang | Dikendalikan oleh PT Semen Indonesia (Persero) Tbk / *Controlled by PT Semen Indonesia (Persero) Tbk* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Surabaya Industrial Estate Rungkut | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Survai Udara Penas (Persero) | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Waskita Beton Tbk | Dikendalikan oleh PT Waskita Karya (Persero) Tbk / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Waskita Beton Precast Tbk | Dikendalikan oleh PT Waskita Karya (Persero) Tbk / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Waskita Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| PT Wijaya Karya (Persero) Tbk | Dikendalikan oleh Pemerintah Pusat / *Controlled by the Central Government of the Republic Indonesia* | Penagihan atas Jasa Konstruksi / *Billing of Construction Service* |
| Ventura Bersama Adhi - Nindya - Penta | Investasi pada Ventura Bersama / *Investment in Associates and Joint Ventures* | Investasi pada Ventura Bersama / *Investment in Joint Ventures* |
| Ventura Bersama Nindya - PT Bunga Raya Lestari | Investasi pada Ventura Bersama / *Investment in Associates and Joint Ventures* | Investasi pada Ventura Bersama / *Investment in Joint Ventures* |
| Ventura Bersama Nindya - PT Bina Nusa Sarana | Investasi pada Ventura Bersama / *Investment in Associates and Joint Ventures* | Investasi pada Ventura Bersama / *Investment in Joint Ventures* |
| Ventura Bersama Nindya - Mettana | Investasi pada Ventura Bersama / *Investment in Associates and Joint Ventures* | Investasi pada Ventura Bersama / *Investment in Joint Ventures* |
| Ventura Bersama Nindya - PT Mahakaam Jaya Sejahtera | Investasi pada Ventura Bersama / *Investment in Associates and Joint Ventures* | Investasi pada Ventura Bersama / *Investment in Joint Ventures* |
| PT Danareksa (Persero) | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Induk Holding / Holding Parent |
| PT Danareksa Finance | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Danareksa Capital | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Jalin Pembayaran Nusantara | Dikendalikan oleh PT Jalin Pembayaran Nusantara / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Kliring Berjangka Indonesia | Dikendalikan oleh PT Kliring Berjangka Indonesia / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Penerbitan dan Percetakan Balai Pustaka | Dikendalikan oleh PT Penerbitan dan Percetakan Balai Pustaka/ *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Kawasan Industri Medan | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Kawasan Industri Wijayakusuma | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Kawasan Industri Makassar | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Kawasan Berikat Nusantara | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Jakarta Industrial Estate Pulogadung | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Surabaya Industrial Estate Rungkut | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Bina Karya | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| PT Indra Karya | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| Perum Jasa Tirta I | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| Perum Jasa Tirta II | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |
| Perum Lkbn Antara | Dikendalikan oleh PT Danareksa (Persero) / *Controlled by the Central Government of the Republic Indonesia* | Anggota Grup Holding Danareksa / Member Holding of Danareksa |

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* % | |
|---|---|---|---|---|---|
| Aset | | | | | *Asset* |
| Kas dan Setara Kas | 385,438,162,537 | 306,659,388,109 | 6.32% | 6.26% | *Cash and Cash Equivalent* |
| Piutang Usaha | 56,522,168,595 | 58,428,320,908 | 1.20% | 1.19% | *Accounts Receivable* |
| Piutang Retensi | 29,405,079,787 | 43,766,530,620 | 0.90% | 0.89% | *Retention Receivables* |
| Tagihan Bruto | 669,917,701,701 | 620,724,288,193 | 12.80% | 12.67% | *Gross Amount Due from Customers* |
| Piutang Ventura Bersama | 406,847,772,707 | 251,105,754,456 | 5.18% | 5.12% | *Joint Venture Receivables* |
| Piutang Lain-Lain | 14,332,428,380 | 12,842,886,561 | 0.26% | 0.26% | |

Persentase di atas merupakan perbandingan dengan jumlah aset.

*The percentage above is compare of total assets.*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* % | |
|---|---|---|---|---|---|
| Liabilitas | | | | | *Liabilities* |
| Pinjaman Bank dan Non Bank | 803,269,590,439 | 590,981,369,379 | 23.94% | 17.90% | *Bank and Non Bank Loan* |
| Utang Usaha | 76,552,386,216 | 45,594,872,631 | 2.28% | 1.38% | *Accounts Payable* |
| Uang Muka Pemberi Kerja | 28,385,449,139 | 32,437,527,471 | 0.85% | 0.98% | *Advances from Customers* |
| Pendapatan Diterima Di Muka | 21,827,368,348 | 12,911,405,850 | 0.65% | 0.39% | |

Persentase di atas merupakan perbandingan dengan jumlah liabilitas.

*The percentage above is compare of total liabilities.*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* % | |
|---|---|---|---|---|---|
| Pendapatan | | | | | *Revenues* |
| Pendapatan Usaha | 764,805,234,206 | 1,046,275,133,793 | 18.91% | 23.70% | *Operating Revenues* |

Persentase di atas merupakan perbandingan dengan jumlah pendapatan tahun berjalan.

*The percentage above is compare of total revenues for the year.*

## 42.Standar dan Interpretasi Telah diterbitkan Tapi Belum diterapkan

## *42. Standards and Interpretations Issued Note Yet Adopted*

DSAK-IAI telah menerbitkan beberapa standar baru, amandemen dan penyesuaian atas standar, serta interpretasi atas standar namun belum berlaku efektif untuk periode yang dimulai pada 1 Januari 2022.

*DSAK-IAI has issued several new standards, amendments and improvement to standards, and interpretations of the standards but not yet effective for the period beginning on January 1, 2022.*

Amendemen atas standar yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2023, dengan penerapan dini diperkenankan yaitu:

- Amendemen PSAK 1: Penyajian Laporan Keuangan tentang Pengungkapan Kebijakan Akuntansi;
- Amendemen PSAK 1: Penyajian Laporan Keuangan tentang Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang;
- Amendemen PSAK 25: Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan tentang Definisi Estimasi Akuntansi;
- Amendemen PSAK 46: Pajak Penghasilan tentang Pajak Tangguhan terkait Aset dan Liabilitas yang timbul dari Transaksi Tunggal; dan
- Revisi PSAK 107: Akuntansi Ijarah.

*Amendment to standards which effective for periods beginning on or after January 1, 2023, with early adoption is permitted, are as follows:*

- *Amendment PSAK 1: Presentation of Financial Statements regarding Disclosure of Accounting Policies;*
- *Amendment PSAK 1: Presentation of Financial Statements regarding Classification of Liabilities as a Current or Non Current;*
- *Amendment PSAK 25: Accounting Policies, Changes in Accounting Estimates and Errors regarding Definition of Accounting Estimates;*
- *Amendment PSAK 46: Income Tax regarding Deferred Tax related to Assets and Liabilities arising from a Single Transaction; and*
- *Revised PSAK 107: Accounting for Ijarah.*

Standar baru yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2025, dengan penerapan dini diperkenankan yaitu:

*New standards which effective for periods beginning on or after January 1, 2025, with early adoption is permitted, are as follows:*

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- PSAK 74 : Kontrak Asuransi.
- Amendemen PSAK 74: Kontrak Asuransi tentang Penerapan Awal PSAK 74 dan PSAK 71 – Komparatif.

Hingga tanggal laporan keuangan ini diotorisasi, Perusahaan masih melakuan evaluasi atas dampak potensial dari penerapan standar baru, amandemen standar dan interpretasi standar tersebut.

- *PSAK 74: Insurance Contract.*
- *Amendments PSAK 74 : Insurance Contract regarding Initial Implementation of PSAK 74 and PSAK 71 – Comparative Information.*

*Until the date of the financial statements is authorized, the Company is still evaluating the potential impact of the adoption of new standards, amendments to standards and interpretations of these standards.*

## 43. Perikatan dan Perjanjian / *43. Commitments and Agreements*

Informasi penting yang berkaitan dengan kontrak dan perjanjian sampai dengan 31 Desember 2022 adalah sebagai berikut:

*Important information relating to the contracts and agreements until December 31, 2022 are as follows:*

### a. Perusahaan / *a. The Company*

| No. | Nama Proyek/ *Name of Projects* | Nilai Kontrak/ *Contract Value* (Rp) | Pemberi Kerja/ *Owner* | Masa Pelaksanaan/ *Contract Period* Mulai/ *Started* | Selesai/ *Ended* |
|---|---|---|---|---|---|
| 1 | Jalan Tol IKN Segmen Sp. Tempadung - Jembatan Pulau Balang<br>*IKN Segment Toll Road Sp. Tempadung - Balang Island Bridge* | 1,980,410,166,929 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 8 September 2022<br>*September 8, 2022* | 20 Juni 2024<br>*Juni 20, 2024* |
| 2 | Proyek Pembangunan Bendungan Pamukulu<br>*Pamukulu Dam Project* | 811,425,631,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 15 November 2017<br>*November 15, 2017* | 23 Desember 2024<br>*December 23, 2024* |
| 3 | Pekerjaan Jasa Konstruksi Revitalisasi Hotel Grand Inna Bali Beach Kawasan Sanur<br>*Construction Services for the Revitalization of the Grand Inna Bali Beach Hotel in the Sanur Area* | 782,498,117,117 | PT Hotel Indonesia Natour (Persero)/<br>*PT Hotel Indonesia Natour (Persero)* | 20 April 2022<br>*April 20, 2022* | 14 Agustus 2023<br>*Agustus 14, 2023* |
| 4 | Pembangunan Bangunan Gedung Dan Kawasan Kantor Kementerian Koordinator 3<br>*Construction of Buildings and Office Areas of the Coordinating Ministry 3* | 711,453,603,604 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 28 Desember 2022<br>*December 28, 2022* | 17 October 2024<br>*October 28, 2024* |
| 5 | Lanjutan Pembangunan Bendungan Temef Di Kab. Timor Tengah Selatan Paket 3 (MYC)<br>*Continuation of Construction of the Temef Dam in Kab. South Central Timor Package 3 (MYC)* | 666,997,938,183 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 05 November 2021<br>*November 05, 2021* | 28 Desember 2023<br>*December 28, 2023* |
| 6 | Proyek Pembangunan Bendungan Tigadihaji<br>*Tigadihaji Dam Project* | 629,946,666,667 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 16 Oktober 2018<br>*October 16, 2018* | 19 September 2024<br>*September 19, 2024* |
| 7 | Proyek Pengembangan Pipa CY-III (Lomanis - Rewulu)<br>*Design and Development CY- III Pipe (Lomanis - Rewulu) Project* | 616,951,979,799 | PT Pertamina (Persero)/<br>*PT Pertamina (Persero)* | 18 Juni 2019<br>*June 18, 2019* | 25 Mei 2023<br>*May 25, 2023* |
| 8 | Pembangunan Indoor Multifunction Stadium Dalam Rangka Kejuaraan Dunia Bola Basket Tahun 2023<br>*Construction of an Indoor Multifunction Stadium for the 2023 World Basketball Championship* | 581,055,495,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 14 Desember 2021<br>*December 14, 2021* | 08 Juni 2023<br>*June 08, 2023* |
| 9 | Proyek Pengendalian Banjir Kali Bekasi Paket 1<br>*Bekasi River Flood Control Project Package 1* | 537,876,128,036 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 21 Januari 2021<br>*January 21, 2021* | 31 Desember 2023<br>*December 31, 2023* |
| 10 | Proyek Pembangunan Bendungan Bringin Sila<br>*Bringin Sila Dam Project* | 446,773,533,800 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 31 Desember 2018<br>*December 31, 2018* | 07 Juni 2023<br>*June 07, 2023* |
| 11 | Pekerjaan Pengembangan Dan Pembangunan Mice, Infrastruktur Kawasan Tana Mori Kabupaten Manggarai Barat Nusa Tenggara Timur (NTT)<br>*Mice Development and Construction Work, Infrastructure for the Tana Mori Area, West Manggarai Regency, East Nusa Tenggara (NTT)* | 430,477,823,629 | PT Pengembangan Pariwisata Indonesia (ITDC)/<br>*PT Pengembangan Pariwisata Indonesia (ITDC)* | 21 Oktober 2021<br>*October 21, 2021* | 23 Februari 2023<br>*February 23, 2023* |
| 12 | Pembangunan Bendungan Kuwil Kawangkoan Kab. Minahasa Utara Paket III<br>*Construction of the Kuwil Kawangkoan Dam, Kab. North Minahasa Package III* | 426,706,830,770 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 29 November 2021<br>*November 29, 2021* | 4 Januari 2023<br>*January 4, 2023* |
| 13 | Pembangunan Jembatan Sungai Sambas Besar (MYC)<br>*Construction of the Great Sambas River Bridge (MYC)* | 396,533,503,636 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 25 November 2021<br>*November 25, 2021* | 10 November 2024<br>*November 10, 2024* |
| 14 | Pekerjaan Rehabilitasi Sistem Transmisi Air Baku Pasigala (Paket II)<br>*Works For Pasigala Raw Water Transmission System Rehabilitation (Package II)* | 307,702,020,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 25 Oktober 2021<br>*October 25, 2021* | 1 April 2023<br>*April 1, 2023* |
| 15 | Pembangunan FO Aloha<br>*FO Aloha Development* | 299,882,930,631 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 1 November 2022<br>*November 1, 2022* | 7 Mei 2024<br>*May 7, 2024* |
| 16 | Pengadaan Jasa Konstruksi Revitalisasi Sistem Kelistrikan Istana Negara<br>*Procurement of Construction Services for the Revitalization of the State Palace Electricity System* | 282,651,031,818 | PT PLN (Persero)/<br>*PT PLN (Persero)* | 31 Desember 2021<br>*December 31, 2021* | 22 November 2022<br>*November 22, 2022* |
| 17 | Pembangunan Sistem Polder Kamal (Pompa Dan Pintu Air Serta Kelengkapannya)<br>*Development of the Kamal Polder System (Pumps and Sluice Gates and Accessories)* | 254,428,073,083 | Pemerintah Provinsi DKI Jakarta/<br>*DKI Jakarta Provincial Government* | 03 November 2021<br>*November 03, 2021* | 3 Februari 2023<br>*December 17, 2022* |
| 18 | Pekerjaan Konstruksi Gedung Proton Beam RSPAD Gatot Soebroto<br>*Construction Work of Proton Beam Building Gatot Soebroto Hospital* | 248,531,283,784 | Kementerian Pertahanan RI/<br>*Ministry of Defense of the Republic of Indonesia* | 2 November 2022<br>*November 2, 2022* | 1 Juni 2023<br>*Juny 1, 2023* |

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| | | | | | |
|---|---|---|---|---|---|
| 19 | Cwj-02: Pembangunan 6 (Enam) Gedung Yang Terdiri Dari: Ruang Kelas Terpadu A Mendalo, Ruang Kelas Terpadu B Mendalo, Ruang Kelas Terpadu C Mendalo, Laboratorium Terpadu Sosial Sains, Laboratorium Ilmu Teknik, Dan Pusat Kegiatan Mahasiswa Universitas Jambi<br>*Cwj-02: Construction of 6 (six) buildings consisting of: Integrated Classroom A Mendalo, Integrated Classroom B Mendalo, Integrated Classroom C Mendalo, Integrated Laboratory Social Science, Laboratory of Engineering Sciences, and Student Activity Center of Jambi University* | 239,378,125,000 | Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi/<br>*Ministry of Education, Culture, Research* | 30 November 2022<br>*November 2, 2022* | 23 Februari 2025<br>*Februari 23, 2025* |
| 20 | Paket CWM-02: Penyelesaian Gedung Administrasi Menjadi Perpustakaan Dan Pusat Kegiatan Mahasiswa, Pembangunan Gedung Kuliah, Laboratorium Gedung Pusat Administrasi Dan Auditorium Di Kampus Bukit Indah Dan Kampus Releut<br>*Package CWM-02: Completion of the Administration Building to Become a Library and Student Activity Center, Construction of Lecture Buildings, Laboratory of Administration Center Building and Auditorium at Bukit Indah Campus and Releut Campus* | 233,956,720,000 | Kementerian Pendidikan, Budaya, Riset dan Teknologi/<br>*Ministry of Education, Culture, Research and Technology* | 6 Juni 2022<br>*June 6, 2022* | 8 Desember 2024<br>*December 8, 2024* |
| 21 | Pekerjaan Pendahuluan Sumatra Operations (Smo) Existing Road & Wellpad Improvement No. Sphr00476A<br>*Preliminary Work Sumatra Operations (Smo) Existing Road & Wellpad Improvement No. Sphr00476A* | 194,502,245,170 | PT Pertamina Hulu Rokan/<br>*PT Pertamina Hulu Rokan* | 28 Desember 2022<br>*Desember 28, 2022* | 9 Januari 2024<br>*January 9, 2024* |
| 22 | Paket Pekerjaan Konstruksi Terintegrasi Rancang Dan Bangun Pematangan Lahan Tahap II PKB<br>*Integrated Construction Work Package Design and Build Land Development Stage II PKB* | 156,456,155,856 | Pemerintah Provinsi Bali/<br>*Bali Provincial Government* | 29 Juli 2022<br>*July 29, 2022* | 2 Agustus 2022<br>*August 2, 2022* |
| 23 | *Rehabilitation And Reconstruction Of Gumbasa Irrigation System (Main Canal Bgkn. 42 – Bgkn. 54 – 1815 Hectares) Kab. Sigi Sulawesi Tengah*<br>Rehabilitation And Reconstruction Of Gumbasa Irrigation System (Main Canal Bgkn. 42 – Bgkn. 54 – 1815 Hectares) Kab. Sigi Sulawesi Tengah | 155,290,191,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 5 Desember 2022<br>*Desember 5, 2022* | 3 Februari 2024<br>*February 3, 2024* |
| 24 | Pekerjaan Pembangunan Jalur Ka Lintas Medan - Binjai Km 2+300 S.D. Km 2+850 (P24-P38) (Jlkamb 3) (Myc 2022 - 2024)<br>*The Construction Work of the Medan Cross Road - Binjai Km 2+300 S.D. Km 2+850 (P24-P38) (Jlkamb 3) (Myc 2022 - 2024)* | 145,715,339,091 | Kementerian Perhubungan/<br>*The Ministry of Transportation* | 28 April 2022<br>*April 28, 2022* | 15 Oktober 2024<br>*October 15, 2024* |
| 25 | Paket Icb Los-04: Pekerjaan Peningkatan Sistem On-Farm Dan Saluran Tersier Tepi Kiri Iv Untuk Proyek Modernisasi Rentang Irigasi<br>Icb Package Los-04: On-Farm System And Tertiary Canals Upgrading Works Left Bank Iv For Rentang Irrigation Modernization Project | 145,336,244,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 11 November 2022<br>*November 11, 2022* | 8 Januari 2026<br>*January 8, 2026* |
| 26 | Pekerjaan Konstruksi Pembangunan/Peningkatan Rumah Sakit Jajaran TNI Angkatan Udara Di Solo Dan Malang (Rsau Dr. Siswanto Lanud Adi Soemarmo Solo Dan Rsau Dr. Mohammad Moenir Lanud Abd Saleh Malang)<br>*Construction Work on Construction/Improvement of Air Force Ranks Hospitals in Solo and Malang (Rsau Dr. Siswanto Lanud Adi Soemarmo Solo and Rsau Dr. Mohammad Moenir Lanud Abd Saleh Malang)* | 136,031,943,243 | Kementerian Pertahanan RI/<br>*Ministry of Defense of the Republic of Indonesia* | 2 November 2022<br>*November 2, 2022* | 1 Juny 2023<br>*Juny 1, 2023* |
| 27 | Rehabilitasi Jaringan Irigasi D.I. Sei Ular (Perbaungan) Kab. Serdang Bedagai<br>*D.I. Irrigation Network Rehabilitation Sei Snake (Perbaungan) Kab. Serdang Bedagai* | 119,513,646,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 21 Maret 2022<br>*March 21, 2022* | 31 Desember 2023<br>*December 31, 2023* |
| 28 | Satuan Kerja Jasa Konstruksi Smo Tingkat Pekerjaan Tanah (Wur Ew) - General Paket 3 No. Sphr00362A<br>*Smo Construction Services Work Unit Rate Earthwork (Wur Ew) - General Paket 3 No. Sphr00362A* | 118,851,243,836 | PT Pertamina Hulu Rokan/<br>*PT Pertamina Hulu Rokan* | 20 September 2022<br>*September 20, 2022* | 30 September 2023<br>*September 30, 2023* |
| 29 | Pembangunan Rumah Khusus Bagi Warga Pejuang Timor Timur Paket Ii Di Kabupaten Kupang<br>*Construction of Special Houses for East Timor Fighters Package Ii in Kupang Regency* | 116,728,081,982 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 21 Desember 2022<br>*December 21, 2022* | 30 September 2023<br>*September 30, 2023* |
| 30 | Pembangunan Gedung Kuliah Dan Gedung Praktek Terpadu Stp Bandung<br>*Construction of Lecture Building and Integrated Practice Building for Stp Bandung* | 111,264,669,766 | Kementerian Pendidikan, Budaya, Riset dan Teknologi/<br>*Ministry of Education, Culture, Research and Technology* | 8 Juni 2022<br>*June 8, 2022* | 31 Desember 2022<br>*December 31, 2022* |
| 31 | Pekerjaan Konstruksi Pembangunan Gedung Terpadu Psikologi Olahraga<br>*Sports Psychology Integrated Building Construction Work* | 108,234,234,234 | Kementerian Pendidikan, Budaya, Riset dan Teknologi/<br>*Ministry of Education, Culture, Research and Technology* | 29 Agustus 2022<br>*Agustus 29, 2022* | 4 Oktober 2023<br>*Oktober 4, 2023* |
| 32 | Cwr-03: Pembangunan Gedung Kajian Ilmu Pangan, Gedung Pascasarjana, Gedung Ilmu Kelautan<br>*Cwr-03: Construction of Food Science Study Building, Postgraduate Building, Marine Science Building* | 104,393,201,000 | Kementerian Pendidikan, Budaya, Riset dan Teknologi/<br>*Ministry of Education, Culture, Research and Technology* | 22 Agustus 2022<br>*Agustus 22, 2022* | 11 September 2024<br>*September 11, 2024* |
| 33 | Phonska V Sub Process Plant<br>*Phonska V Sub Process Plant* | 101,150,000,000 | PT Petrokimia Gresik/<br>*PT Petrokimia Gresik* | 5 Oktober 2022<br>*October 5, 2022* | 9 Januari 2024<br>*January 9, 2024* |
| 34 | Paket Pekerjaan Pembangunan Simpang Tidak Sebidang Jl. Dewi Sartika (Depok)<br>*Simpang Development Work Package Not a Plot Jl. Dewi Sartika (Depok)* | 98,752,470,138 | Pemerintah Daerah Provinsi Jawa Barat/<br>*West Java Provincial Government* | 10 Februari 2022<br>*February 10, 2022* | 12 Januari 2023<br>*January 12, 2023* |
| 35 | Rehabilitasi Dan Modernisasi D.I. Saddang Sub Unit Langnga (Simurp)<br>*Rehabilitation And Modernization Of D.I. Saddang Sub Unit Langnga (Simurp)* | 95,616,237,000 | Kementerian Pekerjaan Umum dan Perumahan Rakyat/<br>*The Ministry of Public Work and Housing* | 9 Mei 2022<br>*May 9, 2022* | 31 Desember 2023<br>*December 31, 2023* |

**b. PT NTU**

Pada 18 Mei 2021, PT NTU melakukan kerjasama dengan Perusahaan Daerah Air Minum Tirta Wijaya untuk melakukan kerjasama dalam pembangunan, pengelolaan, dan alih milik di Unit Produksi Kesugihan, Cilacap tertera dalam Perjanjian Kerjasama antara Perusahaan Daerah Air Minum Tirta Wijaya dengan PT NTU No.690/17/47.03/20210001/DIR/NTU/KTR/-5/2021.

Perjanjian ini berlaku sejak tanggal penandatangan dan berakhir dalam jangka waktu 15 tahun sejak tanggal operasi komersial, kecuali apabila diperpanjang sesuai dengan ketentuan dalam Perjanjian Kerjasama (Catatan 20).

***b. PT NTU***

*On May 18, 2021, PT NTU collaborated with Perusahaan Daerah Air Minum Tirta Wijaya to collaborate on the building, operation and transfer of the Production Unit in Kesugihan, Cilacap as stated in the Cooperation Agreement between the Perusahaan Daerah Air Minum Tirta Wijaya and PT NTU No. 90/17/47.03/2020001/DIR/NTU/KTR/05/021.*

*This agreement is valid from the date of signing and ended in 15 years from the date of commercial operation, except if extended in accordance with the provisions of the Cooperation Agreement (Notes 20).*

## 44. *Supply Chain Financing (SCF)*

## *44. Supply Chain Financing (SCF)*

Pada tanggal 31 Desember 2022 dan 31 Desember 2021, Perusahaan telah mendapatkan fasilitas SCF yang digunakan untuk membayar tagihan mitra kerja dengan rincian sebagai berikut:

*As of December 31, 2022, and December 31, 2021 the Company has obtained the SCF facility which is used to pay bills of partners with details as follows:*

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| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| Pihak Berelasi | | | *Related Parties* |
| PT Bank Negara Indonesia (Persero) Tbk | 325,000,000,000 | 325,000,000,000 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Bank Mandiri (Persero) Tbk | 50,000,000,000 | 50,000,000,000 | *PT Bank Mandiri (Persero) Tbk* |
| **Sub Jumlah** | **375,000,000,000** | **375,000,000,000** | ***Sub Total*** |
| Pihak Ketiga | | | *Third Parties* |
| PT Bank Pembangunan Daerah Jawa Barat & Banten Tbk | 150,000,000,000 | 150,000,000,000 | *PT Bank Pembangunan Daerah Jawa Barat & Banten Tbk* |
| **Sub Jumlah** | 150,000,000,000 | 150,000,000,000 | ***Sub Total*** |
| **Jumlah** | **525,000,000,000** | **525,000,000,000** | ***Total*** |

Perusahaan telah menggunakan fasilitas SCF tersebut sebagai berikut :

*The Company has used its SCF fasilities as follows:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *December 31, 2021* Rp | |
|---|---|---|---|
| **Pihak Berelasi** | | | ***Related Parties*** |
| PT Bank Negara Indonesia (Persero) Tbk | 231,542,793,329 | 121,534,790,199 | *PT Bank Negara Indonesia (Persero) Tbk* |
| PT Bank Mandiri (Persero) Tbk | 21,861,438,857 | 41,463,900,090 | *PT Bank Mandiri (Persero) Tbk* |
| **Sub Jumlah** | **253,404,232,186** | **162,998,690,289** | ***Sub Total*** |
| **Pihak Ketiga** | | | ***Third Parties*** |
| PT Bank Pembangunan Daerah Jawa Barat & Banten Tbk | 14,035,366,846 | 88,102,116,704 | *PT Bank Pembangunan Daerah Jawa Barat & Banten Tbk* |
| **Sub Jumlah** | **14,035,366,846** | **88,102,116,704** | ***Sub Total*** |
| **Jumlah / Total** | **267,439,599,032** | **251,100,806,993** | ***Total Retention Receivables - Net*** |

## 45. Perkara Hukum / *45. Legal Cases*

Perusahaan sedang menghadapi beberapa perkara hukum baik dalam proses mengajukan gugatan maupun yang saat ini sedang menunggu putusan pengadilan atau kasasi. Perusahaan meyakini bahwa keputusan pengadilan atau kasasi dalam kasus-kasus tersebut tidak akan membawa dampak material terhadap kondisi keuangan dan kinerja Perusahaan.

*The Company is facing several legal cases both in the process of filing a lawsuit and currently waiting for a court verdict or cassation. The Company believes that the decision of the Court or Cassation in such cases will not bring material impacts on the financial condition and performance of the Company.*

Sampai dengan tanggal 31 Desember 2022 perkara hukum yang sedang berjalan antara lain:

*Up to December 31, 2022, legal cases in progress, are as follows:*

1. Piutang kepada PT Buana Risma “PT BR” adalah sisa tagihan proyek kerjasama pembangunan perumahan Malaka Asri. PT BR sebagai konsultan manajemen proyek pembangunan serta membuat program pemasaran, akan tetapi PT BR telah melampaui batas kewenangannya dengan melakukan penjualan atas rumah dan menerima pembayaran langsung dari pembeli. Namun hasilnya tidak disetorkan kepada Perusahaan.

   Berdasarkan kesepakatan, PT BR mengakui memiliki utang kepada Perusahaan sebesar Rp3.082.631.548 termasuk bunga dan status penyelesaian tagihan saat ini adalah menunggu PT BR melakukan perhitungan kewajiban dan pelepasan hak tanggungan untuk aset yang yang akan diserahkan kepada Perusahaan. Perkara ini ditangani oleh Jaksa Agung Muda Perdata dan TUN (Jamdatun).

*1. Accounts receivable to PT Buana Risma “PT BR” is remaining billing of Malacca Asri residential construction cooperation project. PT BR as the projects construction management consultant as well as the creator of marketing program has exceeded its limit by selling home and receive direct payment from the buyer. Meanwhile, the payment has not been received by the Company.*

*Based on the deal, PT BR admits that it has debt to the Company as Rp3,082,632,548 including interest. The current status of the bill is waiting PT BR to calculate liabilities and mortgage waiver for assets which shall be submitted to the company. These matters are handled handled by the Young Attorney General Civil and TUN (Jamdatun).*

*On November 13, 2014 the District Court of South*

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Pada tanggal 13 November 2014, Pengadilan Negeri Jakarta Selatan telah mengeluarkan putusan yang dalam perkara tersebut Grup sebagai Pihak Penggugat dan PT BR sebagai Tergugat. Putusan tersebut menyatakan gugatan Grup tidak diterima. Sehingga Grup mengajukan banding.

*Jakarta has determined the verdict that contains Group accusation. The verdict stated that the Group lawsuit is not accepted. So that, Group decided to fill the appeal.*

Kemudian pada tanggal 19 Juni 2015, terbit putusan Pengadilan Tinggi yang isinya menerima permohonan banding Grup dan membatalkan putusan Pengadilan Negeri Jakarta Selatan. Putusan Pengadilan Tinggi tersebut juga menyatakan PT BR telah melakukan wanprestasi yang menimbulkan kerugian terhadap Grup dan menghukum PT BR untuk membayar ganti rugi sebesar Rp3.082.631.548.

*Then, on June 19, 2015, the Pengadilan Tinggi declared the verdict which stated that the Pengadilan Tinggi had received the appeal of Group and issued cancelation of the South Jakarta District Court Verdict. The Supreme Court also stated that PT BR had done a default that caused losses to Group and punished PT BR to pay compensation as much as Rp3,082,631,548.*

Sesuai surat dari Pengadilan Negeri Jakarta Selatan No.W10.U3/1656/HK.02/8/2016 tanggal 30 Agustus 2016 Perihal Permohonan Keterangan Incracht, disampaikan bahwa dalam perkara perdata antara Grup dan PT BR jika sampai dengan batas waktu yg ditentukan oleh Undang-undang para pihak (Penggugat & Tergugat) tidak mengajukan upaya hukum, sehingga Putusan PN Selatan No. 171/Pdt.G/2014PN.Jkt.Sel *juncto* No. 131/PDT/2015/PTDKI telah mempunyai kekuatan hukum tetap *(inkracht van gewisjde)*.

*Based on the letter from South Jakarta District Court No.W10.U3/1656/HK.02/8/2016 dated August 30, 2016 about Inkracht Certification Request, stated that the civil case between Group and PT BR up to the time limit specified by Law, the parties (Prosecutor & Defendant) would not filled a legal action, then the Sentence of South Jakarta District Court No.171/Pdt.G/ 2014PN.Jkt.Sel juncto No.131/PDT/2015/PTDKI has a permanent legal course (inkracht van gewisjde).*

Karena tidak ada upaya hukum lagi dari PT BR, dan sebagai tindak lanjut dari putusan PN Jakarta Selatan No.171/Pdt.G/2014PN.Jkt.Sel juncto Putusan PT No.131/PDT/2015/PTDKI telah mempunyai kekuatan hukum tetap (incracht van gewisjde), Grup mengajukan permohonan eksekusi putusan melalui Pengadilan Negeri Jakarta Selatan. Kemudian, Tanggal 23 Agustus 2017 telah diterbitkan Surat Penetapan Eksekusi Putusan dari Ketua Pengadilan Negeri. Melalui Penetapan Eksekusi Tersebut, PT BR dipanggil sebanyak 2 kali oleh PN Jakarta Selatan. Kemudian pada tanggal 10 Oktober Grup mengajukan permohonan sita dan eksekusi putusan perkara No. 171/PDT.G/2014/PN.JKT SEL juncto Putusan PT No.131/PDT/2015/PTDKI.

*Due to no further legal remedies from PT BR, and as a follow up to the South Jakarta DC decision No. 171/Pdt.G/2014PN.Jkt Sel juncto HC Decision No.131/PDT/2015/PTDKI has legal force still (incracht van gewisjde), Group submitted an application for the execution of the verdict through the South Jakarta District Court. Then, on August 23, 2017, a Decision Letter on the Execution of Decisions has been issued from the Chair of the District Court. Through the Determination of Execution, PT BR was summoned twice by the South Jakarta DC. Then on October 10, Group submitted a petition for seizure and the execution of case decision No. 171/PDT.G/2014/PN.JKT SEL juncto HC Decision No.131/PDT/2015/ PTDKI.*

Pada tanggal 11 Juli 2018, adanya surat dari PN Jakarta Selatan kepada Kepala Kantor Pertanahan Kabupaten Bandung Barat, yang menjelaskan tindaklanjut Pengajuan Bukti Pendaftaran Blokir Terhadap Sertipikat Hak Guna Bangunan (HDB) No.555 dan Sertipikat Hak Milik (SHM) No.1452, terhadap Penetapan Nomor: 42/Eks.Pdt/2017.

*On July 11, 2018, there was a letter from the South Jakarta District Court to the Head of the West Bandung Regency Land Office, that explained following upon the Submission of Proof of Block Registration of Building Use Rights Certificate (HDB) No.555 and Certificate of Ownership (SHM) No.1452, against Stipulation Number: 42/Eks.Pdt/2017.*

Pada tanggal 30 Juli 2018, adanya Surat dari Kementerian Agraria & Tata Ruang/BPN Kantor

*On July 30, 2018, there was a letter from the Ministry of Agrarian & Spatial Planning/BPN West*

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| | |
|---|---|
| Pertanahan Kabupaten Bandung Barat Provinsi Jawa Barat kepada Ketua PN Jakarta Selatan perihal menindaklanjuti pengajuan bukti pendaftaran blokir terhadap Sertifikat HGB No.555 dan Sertipikat SHM No.1452, terhadap Penetapan No.42/Eks.Pdt/2017. Pada Tanggal 21 Januari 2019 terbit pelaksanaan sita eksekusi. | *Bandung Regency Land Office of West Java Province to the Chairperson of the South Jakarta District Court regarding the follow up on the submission of blocking registration evidence to the Certificate of HGB No. 555 and Certificate of SHM No.1452, for Determination of No.42/Eks.Pdt/2017.On January 21, 2019 the execution of seizure execution.* |
| Pada tanggal 22 April 2019, perusahaan telah mengajukan permohonan Lelang Eksekusi kepada Pengadilan Negeri. | *On April 22, 2019 the company has submitted an application for Execution Auction to the District Court.* |
| Pada tanggal 7 Agustus 2019, telah dilaksanakan survey lokasi oleh KJPP Dolly dan tim Lawyer untuk melakukan appraisal terhadap asetnya PT BR dalam rangka penentuan harga limit dari Pengadilan Negeri. pada tanggal 11 September 2019 telah dilakukan survey terhadap aset PT BR. | *On August 7, 2019 a location survey was conducted by KJPP Dolly and Tim Lawyer to conduct an appraisal of PT BR assets in the context of determining the price limit of the District Court. And on September 11, 2019, a survey of assets of PT BR.* |
| Pada tanggal 15 November 2019, KJPP Dolli Siregar & Rekan telah menyerahkan laporan *final appraisal* atas tanah kosong seluas 130m$^2$ dan bangunan seluas 39m$^2$ dengan kesimpulan sebagai berikut :<br>a. nilai pasar sebesar Rp542.900.000<br>b. nilai likuidasi sebesar Rp434.300.000 | *On November 15, 2019, the KJPP Dolli Siregar & Partners has submitted a final appraisal report on vacant land measuring 130sqm and building area of 39sqm with the following conclusion :*<br><br>*a. market value of Rp542,900,000*<br>*b. liquidation value of Rp434,300,000* |
| Pada tanggal 6 Desember 2019, Perusahaan telah menyerahkan hasil laporan penilaian *appraisal* atas tanah kosong dari KJPP Dolly & Siregar kepada kuasa hukum untuk selanjutnya diserahkan ke PN Bandung. | *On December 6, 2019, the Company has submitted the results of the assessment report on the appraisal of land left blank KJJP Dolly & Siregar to legal counsel to then submitted to the Bandung District Court.* |
| Pada tanggal 6 Februari 2020, telah diajukan permohonan lelang eksekusi kepada Kantor Lelang Kabupaten Bandung. Dan proses lelang di jadwalkan pada 22 Juli 2020. | *On February 6, 2020, a bid for execution was submitted to the Bandung Regency Auction Office. And the Auction Process is scheduled for July 22, 2020.* |
| Pada tanggal 22 Juli 2020, telah di adakan lelang eksekusi namun belum ada peminatnya. | *On July 22, 2020, an execution auction was held but there was no bid yet.* |
| Pada Tanggal 11 November 2021, Kuasa Hukum PT BR menyampaikan surat perihal penyelesaian secara damai mengenai kewajiban PT BR. | *On November 11, 2021, PT BR attorney submitted a letter regarding the amicable settlement of PT BR's obligations.* |
| Pada tanggal 27 Desember 2021, Toni Hendarto & Rekan menyampaikan tanggapan surat nomor 61/HN&P/XI/2021 dari Kuasa Hukum PT BR. | *On December 27, 2021, Toni Hendarto & Partners submitted a response to letter number 61/HN&P/XI/2021 from Attorney PT BR.* |
| Tanggal 15 November 2022, Surat Toni Hendarto & Rekan Nomor: 73122.1511/TH.R/2022 perihal Pendapat Hukum Permasalahan PT BR, bahwa pada pokoknya menyarankan: 1. Melakukan PKPU dengan memerlukan kreditur lainnya 2. Mencari peminat/ pembeli untuk segera dilaksanakan lagi lelang Eksekusi terhadap tanah PT BR. | *Dated November 15, 2022, Letter of Toni Hendarto & Colleague Number: 73122.1511/TH. R/2022 regarding the Legal Opinion on the Issue of PT BR, that in essence suggests: 1. Conduct PKPU by requiring other creditors 2. Looking for enthusiasts/buyers to immediately carry out another Execution auction on PT BR land.* |

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Tanggal 21 November 2022, Kuasa hukum memberikan pendapat hukum untuk dilakukan lelang kedua terhadap aset PT BR.

*On November 21, 2022, the attorney gave a legal opinion for a second auction of PT BR's assets.*

Tanggal 28 November 2022, kuasa hukum telah koordinasi dengan PN Pusat, PN Bandung dan DJKN Bandung untuk pelaksanaan lelang kedua. Sampai dengan diterbitkanya laporan keuangan konsolidasian ini, status lelang tahap kedua belum ada keputusan oleh Pengadilan Negeri Bale Bandung.

*On November 28, 2022, the attorney has coordinated with PN Pusat, PN Bandung and DJKN Bandung for the second*
*Until the publication of these consolidated financial statements, the status of the second phase of the auction has not been decided by the Bandung Bale District Court.*

2. Proyek Aston adalah proyek paket pekerjaan struktur dan *general finishing* Aston Mangga Dua Jakarta dengan PT Mandiri Karya Cipta Indah (PT MKCI) sebagai pemilik pekerjaan. Nilai proyek sebesar Rp52.000.000.000, proyek berakhir karena PT MKCI selalu menghindar untuk penetapan progress fisik pekerjaan termasuk menunda pembayaran sebagai akibat belum adanya kesepakatan progress. Tagihan yang diajukan sebesar Rp13.678.000.000 termasuk kenaikan harga (eskalasi) dan status penyelesaian tagihan pada 2013 adalah menunjuk Tim Jamdatun sebagai kuasa direksi perusahaan untuk mengajukan gugatan melalui Pengadilan Negeri Jakarta Pusat dan telah dilakukan registrasi perkara melalui Kepaniteraan Pengadilan Negeri Jakarta Pusat. Kemudian, Pengadilan Negeri Jakarta Pusat mengeluarkan putusan yang menyatakan bahwa gugatan Grup tidak dapat diterima. Grup mengajukan upaya banding dan pada tanggal 23 April 2013 telah menyampaikan memori banding kepada Pengadilan Tinggi melalui Pengadilan Negeri Jakarta Pusat. Pada tanggal 20 Mei 2014, Pengadilan Tinggi Jakarta Pusat mengeluarkan putusan yang menyatakan menguatkan putusan Pengadilan Negeri. Grup mengajukan permohonan kasasi di Mahkamah Agung. Putusan dari Kasasi tersebut antara lain menolak permohonan Kasasi Grup.

2. *Aston Project is a structural work package project and general finishing for Aston Mangga Dua Jakarta with PT Mandiri Cipta Karya (PT MKCI) as the owner of the project. The project which values for Rp52,000,000,000 had to be ended due to PT MKCI always evading the establishment of physical work progress, included delaying payments as the result of the lack of progress agreement. The proposed bill of Rp13,678,000,000 including price increases (escalation) and the status of the settlement Bill in 2013 is pointing to the Jamdatun Team as the power of the directors of the company to file a lawsuit through the Pengadilan Negeri Central Jakarta and registration have been made through the Registrar of the Pengadilan Negeri in Central Jakarta. Then, the Pengadilan Negeri Central Jakarta issued a ruling stating that the Group lawsuit was not acceptable. Group submitted an appeal attempt and on April 23, 2013, delivered a memory of the appeal to the High Court through the District Court of Central Jakarta. On May 20, 2014, the Central Jakarta High Court issued a ruling stating that the District Court's verdict was upheld. The Group submitted a request for cassation at the Supreme Court. The decision of the Cassation, among others, rejected the application for the Cassation of the Group.*

Pada tanggal 2 Oktober 2017, sesuai surat Direksi No.1676/DIRUT/SEKPER/10/2017 perihal Permohonan Pendapat Hukum, Grup bersurat kepada Jamdatun meminta pertimbangan hukum atas penghapusan piutang macet pada proyek Aston Mangga Dua. Sampai saat ini Jamdatun masih mengkaji pertimbangan hukum atas penghapusan piutang macet tersebut.

*On October 2, 2017, according to the Directors' letter No.1676/DIRUT/SEKPER/10/2017 regarding the Request for Legal Opinion, the Group corresponded to Jamdatun asking for legal considerations for the elimination of bad debts in the Aston Mangga Dua project. Until now, Jamdatun is still reviewing legal considerations for the elimination of bad debts.*

Tanggal 3 Oktober 2019, telah dilakukan ekspos terhadap *Legal Opinion* (LO) untuk Perusahaan di Jaksa Agung Muda Bidang Perdata dan Tata Usaha Negara (Jamdatun).

*On October 3, 2019, Legal Opinion was exposed for the Company at the Deputy Attorney General for Civil and Administrative Affairs (Jamdatun).*

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Pada tanggal 29 Oktober 2019, melalui surat No. B-569/G/Gph.1/10/2019, Kejaksaan Agung Republik Indonesia mengeluarkan Pendapat Hukum (LO) atas permohonan pendapat hukum Perusahaan pada perkara perdata, *Lawyer Opinion* tersebut pada intinya menyarankan untuk mengajukan kembali gugatan terhadap PT MKCI.

*On October 29, 2019, through letter No.B-569/G/Gph.1/10/2019, Attorney General's Office of the Republic of Indonesia issued a Legal Opinion (LO) on the request for a legal opinion of the Company on civil cases, the Opinion Lawyer in essence advised to resubmit the lawsuit against PT MKCI.*

Pada tanggal 22 November 2019, LO *(Legal Opinion)* dari Retainer telah diterima Perusahaan, yang menyarankan perusahaan harus mengajukan gugatan ulang.

*On November 22, 2019, the Legal Opinion (LO) of the retainer has been received by the Company, which the advice the company re-siling the law suit.*

Pada tanggal 19 Juni 2020, berdasarkan hasil rapat dengan BOD dan NSR, bagian hukum Perusahaan diminta untuk membuat rekap progres dan pembayaran yang telah direalisasikan dan tambahan dokumen terkait guna analisa lebih lanjut oleh NSR terkait posisi hukum Nindya dalam kasus proyek Aston ini.

*On June 19, 2020, based on the results of a meeting with BOD and NSR, the Company's legal department was asked to make a recap of progress and payment that had been realized and additional related documents for further analysis by NSR regarding the Company's legal position in the Aston project case.*

Pada tanggal 14 September 2020 NSR memberikan kajian antara lain Nindya dapat mengupayakan penyelesaian secara negoisasi dengan MKCI guna melakukan *set off* atau Nindya dapat mempertimbangkan untuk melakukan penghapusbukuan piutang *(write off)* proyek Aston Mangga Dua.

*On September 14, 2020, NSR provided a study, among others, that Nindya could seek negotiations with MKCI to set off or Nindya could consider write-off the recivable of Aston Mangga Dua's Project receivables.*

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung.

*Until the issuance date of this consolidated financial statement, the status of the case still on going.*

3. Proyek Pembangunan Dermaga Bongkar Sabang di Nanggroe Aceh Darussalam (NAD) merupakan proyek tahun Anggaran 2004-2011. Nilai total kontrak proyek sebesar Rp771.599.297.800 dengan Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Sabang (BPKS) sebagai pemilik pekerjaan. Dalam mengerjakan proyek tersebut Perusahaan menjalin kerjasama operasi dengan PT Tuah Sejati, dan membentuk perjanjian kerjasama dengan nama Nindya-Sejati Kerja Sama Operasi (KSO).

*3. Sabang Loading Dock Construction Project in Nanggroe Aceh Darussalam (NAD) is a project for 2004-2011 fiscal year. Total project's value amounting to Rp771,599,297,800 with Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Sabang (BPKS) as the project owner. In the project implementation, The Company established joint operations with PT Tuah Sejati, and formed a joint venture as Nindya-Sejati Joint Operation (JO).*

Persentase nilai kepesertaan masing-masing perusahaan tersebut adalah Perusahaan sebesar 55% dan PT Tuah Sejati 45%. Laba yang dibukukan dari pembangunan Dermaga Bongkar Sabang Lanjutan porsi Perusahaan yaitu sebesar Rp44.681.053.100.

*The share value percentage for each Company is amounted to 55% for the Company and 45% for PT Tuah Sejati. Operating income that has been accounted from the Sabang Loading Dock Construction Projects in the portion of the Company was amounted to Rp44,681,053,100.*

Pada tanggal 29 Oktober 2018, pihak berwenang telah melakukan penyitaan dokumen berupa prosedur pemasaran, operasi, dan satuan pengawas internal Perusahaan. Sampai 31 Desember 2021, perkara ini masih dalam

*On October 29, 2018, the authorities have confirscated documents that consists of marketing operations, and the Company's internal supervisory unit procedures. Until December 31, 2021, this case still in the legal process.*

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proses hukum.

Pada tanggal 21 Juli 2022, perkara memasuki agenda pemeriksaan terdakwa.

PT Nindya Karya telah membayar denda sebesar Rp900,000,000 sesuai Putusan Pengadilan Tindak Pidana Korupsi pada Pengadilan Negeri Jakarta Pusat Nomor: 4/PID.SUS/TPK/2022/PN.JKT tanggal 22 September 2022.

*On July 21, 2022, it entered the agenda of the defendant's examination.*

*PT Nindya Karya has paid a fine of IDR 900,000,000 in accordance with the Decision of the Corruption Crime Court at the Central Jakarta District Court Number: 4/PID.SUS/TPK/2022/PN.JKT dated 22 September 2022.*

4. Piutang kepada PT Maju Sentosa Cemerlang (MSC) adalah sisa tagihan kerjasama proyek pada paket pekerjaan struktur dan arsitektur pembangunan Koja Trade Mall Di Jakarta Utara. MSC tidak melakukan pembayaran atas prestasi pekerjaan sebesar 90,77 % dan pekerjaan tambah / kurang kepada Perusahaan.

*4. Receivables from PT Maju Sentosa Cemerlang (MSC) are the remaining project collaboration debts, in the Koja Trade Mall construction structure and architecture package in North Jakarta. MSC did not pay 90.77% for the work performed and addition/reductions of work to the Company.*

Perusahaan mengajukan gugatan melalui Pengadilan Negeri Jakarta Selatan, dengan isi putusan mengabulkan gugatan MSC untuk sebagaian. Perusahaan mengajukan upaya banding melalui Pengadilan Tinggi DKI Jakarta, dengan isi putusan Menyatakan MSC telah wanprestasi kepada Perusahaan; Menghukum MSC untuk membayar kerugian kepada Perusahaan seluruhnya sebesar Rp5.226.198.142. Putusan kasasi telah terbit, Pada tanggal 24 Oktober 2018 PT MSC minta waktu 2 minggu untuk menyiapkan usaha penyelesaian kewajiban MSC kepada Perusahaan.

*The Company submitted a lawsuit through the South Jakarta District Court, that contains the decision Granting for the MSC claim for part. The Company submitted an appeal effort through the DKI Jakarta High Court, that contents of the decision stating that MSC had defaulted to The Company; Sentencing MSC to pay losses to the Company for a total of Rp5,226,198,142. The decision on cassation has been issued. On October 24, 2018, PT MSC requested 2 weeks to prepare an effort to settle MSC's obligations to the Company.*

Pada tanggal 5 Agustus 2019, telah dilaksanakan survey lokasi aset MSC oleh KJPP Dolly dan Tim Kuasa Hukum.

*On August 5, 2019, MSC's asset location survey was conducted by KJPP Dolly and the Legal Counsel Team.*

Pada tanggal 20 Agustus 2019, telah keluar hasil appraisal dari KJPP Dolly Siregar & Rekan atas aset yang terletak di Jalan Kramat Jaya Koja, Jakarta Utara.

*On August 20, 2019, an appraisal result was issued by KJPP Dolly Siregar & Partners for assets located at Jalan Kramat Jaya Koja, North Jakarta.*

Pada tanggal 20 Januari 2020, Perusahaan bersurat ke Toni Hendarto dan rekan perihal Permohonan Pendapat hukum terkait tindak lanjut dan upaya hukum yang dilakukan Perusahaan dengan dikeluarkannya penetapan PN Jakarta Utara. Dan Nindya telah bersurat kepada Kuasa Hukum Perusahaan untuk pengajuan KPKU.

*On January 20, 2020, the Company corresponded to Toni Hendarto and partners regarding the petition for legal opinions related to the follow-up and legal remedies to be carried out by the Company with the issuance of the North Jakarta District Court. And Nindya has written to the Attorney General for filing KPKU.*

Pada tanggal 23 Juni 2020, bagian hukum menyampaikan Kajian *Pro Cons* kasus koja untuk penanganan upaya hukum selanjutnya.

*On June 23, 2020, the Company's legal department submitted a Pro Cons Study on the Koja case for further handling of legal remedies.*

Pada tanggal 22 September 2021, Pengacara Toni Hendarto & Rekan menyampaikan alternatif penyelesaian hukum melalui pengajuan PKPU ke Pengadilan Niaga Jakarta Pusat kepada PT MSC.

*On September 22, 2021, Lawyer Toni Hendarto & Partners submitted an alternative legal settlement through a PKPU submission to the Central Jakarta Commercial Court to PT MSC.*

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| Pada tanggal 30 Desember 2021, Perusahaan melalui kuasa hukum Toni Hendarto & Rekan menyampaikan pengajuan PKPU terhadap PT MSC. | *On December 30, 2021, the Company through its attorney Toni Hendarto & Partners submitted a PKPU application against PT MSC.* |
| Toni Hendarto & Rekan selaku kuasa hukum PT Nindya Karya telah melayangkan somasi kepada pihak PT MSC sebanyak 2 kali pada tanggal 23 Februari 2022 dan 2 Maret 2022. PT Nindya Karya juga telah mengajukan pendaftaran PKPU. | *Toni Hendarto & Partners as PT Nindya Karya's attorneys have sent subpoenas to PT MSC twice on February 23, 2022 and March 2, 2022. PT Nindya Karya has also submitted a PKPU registration.* |
| Pada tanggal 30 Mei 2022 Majelis Hakim Pengadilan Niaga Jakarta Pusat menolak permohonan PKPU. | *On May 30, 2022, the Panel of Judges of the Central Jakarta Commercial Court rejected the PKPU application* |
| Pada tanggal 24 Oktober 2022, Nindya menghadiri siding pertama dengan agenda pembacaan permohonan PKPU dan pemeriksaan legalitas. | *On October 24, 2022, Nindya attended the first ding with the agenda of reading the PKPU application and checking the legality.* |
| Pada tanggal 1 Desember 2022, perusahaan menghadiri sidang dengan agenda kesimpulan. Dimana pada tanggal 13 Desember 2022 majelis hakim memutuskan penolakan PKPU. | *On December 1, 2022, the company attended a hearing with a conclusion agenda. Where on December 13, a panel of judges decided to reject the PKPU.* |
| Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan sedang dalam proses kajian lanjutan sidang PKPU. | *Until the issuance date of this consolidated financial statement, the status of the case still on going and still on assesment process PKPU judge.* |
| 5. PT Dok Perkapalan Surabaya (DPS) tidak melakukan pembayaran atas prestasi pekerjaan Pembangunan Landasan Galangan DPS-Lamongan yang telah diselesaikan oleh Perusahaan. | *5. PT Dok Perkapalan Surabaya (DPS) did not make payments for the performance of the DPS-Lamongan Shipyard Construction work which was completed by the Company.* |
| Perusahaan bersurat ke DPS dengan nomor surat 112/NK-WIL.IV/KEU/04/2016 tanggal 13 April 2016 Perihal Percepatan Penyelesaian Outstanding DPS. | *The Company sent letter to DPS with the number of letter is 112 /NK-WIL.IV / KEU / 04/2016 dated 13 April 2016 regarding the Acceleration of DPS Outstanding Settlement.* |
| Perusahaan bersurat ke DPS sesuai surat No. 304/NK-WIL.IV/KEU/09/2016 tanggal 14 September 2016 Perihal Tindak Lanjut Percepatan Penyelesaian *Outstanding*. | *The Company sent letter to DPS with the No. 304/NK-WIL.IV / KEU / 09/2016 on September 14, 2016 concerning the follow-up to Accelerate Completion of Outstanding.* |
| DPS bersurat ke Perusahaan No.16/3501-12/DS/IV/N-Awn tanggal 30 Desember 2016 Perihal Tindak Lanjut Percepatan Penyelesaian *Outstanding*. Disampaikan bahwa berkaitan dengan nilai *outstanding* DPS sebesar Rp4.730.048.000, akan dibahas dalam pertemuan pada minggu ke 2 bulan Januari 2017 dengan agenda acara Pembahasan Penyelesaian para pihak dalam bentuk sinergi BUMN seperti melakukan KSO, pengerjaan proyek bersama ataupun dengan cara lainnya untuk | *DPS sent a letter to the Company No.16/3501-12/ DS/IV/N-Awn December 30, 2016 regarding Follow-Up to Accelerate Completion of Outstanding. Submitted that the outstanding amount related to DPS Rp4,730,048,000 will be discussed during the week to 2 months in January 2017 with the agenda discussion of the Settlement of the parties in the form of synergy as do KSO, jointly working on projects or otherwise for its completion.* |

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| penyelesaiannya. | |
| Adanya pertemuan dari pihak Perusahaan dengan DPS pada tanggal 28 Mei 2018, dengan kesepakatan DPS memutuskan untuk melepaskan Aset Tanah dan Bangunannya yang berlokasi di Jl. Irian Barat No. 19. Surabaya. | *A meeting was held between the Company with DPS on May 28, 2018, with the agreement that DPS has decided to release the Assets Land and building located at Jl. Irian Barat No. 19. Surabaya.* |
| Pada tanggal 14 Agustus 2018, Direktur Utama DPS bersurat kepada Menteri BUMN RI. Sesuai surat No.18/1958-8/DS/I/M-1 Perihal Permohonan Persetujuan Ijin Pelepasan & Optimalisasi Aset Perusahaan. | *On August 14, 2018, President Director of DPS sent a letter to the Minister of State Owned Enterprises RI. Corresponding letter No.18/1958-8/DS/I/M-1 regarding the Request Approval Waiver & Optimization Company Assets.* |
| Pada tanggal 23 September 2019, Perusahaan telah bersurat kembali untuk penagihan kepada DPS sesuai surat No.1689/DKS/SEKPER/09/2019 Perihal Penyelesaian *Outstanding* PT Dok Perkapalan Surabaya (Persero). | *On September 23, 2019, the Company has resent the letter for the billing to the DPS in accordance with the letter No.1689/DKS/SEKPER/09/2019 regarding:"Completion of Outstanding PT Dok & Perkapalan Surabaya (Persero).* |
| Perusahaan bersurat ke Deputi Bidang Hukum dan Perundang-undangan Kementerian BUMN tanggal 11 Maret 2020 yang intinya setuju dengan usulan DPS pembayaran secara bertahap. Perusahaan telah menyerahkan konsep perjanjian penyelesaian kewajiban antara Perusahaan dan DPS kepada DPS tanggal 30 Maret 2020. Tanggal 5 Agustus 2020 telah Perusahaan kirimkan kembali koreksi konsep perjanjian penyelesaian kewajiban DPS. Pada tanggal 9 Oktober 2020, Perusahaan telah menerima Perjanjian Penyelesaian Kewajiban yang telah di tanda tangani DPS. | *The Company corresponded to the Deputy for Legal Affairs and Debt of the Ministry of BUMN on March 11, 2020, which basically agreed to the DPS proposal in stages. The Company has submitted the concept of the obligation settlement agreement between the Company and DPS to DPS on March 30, 2020. On August 5, 2020, the Company sent back the corrections to the draft DPS debt settlement agreement. On October 9, 2020, the Company has received the Debt Settlement Agreement that has been signed by DPS.* |
| Pada tanggal 16 Desember 2020, Perusahaan menyampaikan surat penyelesaian kewajiban kepada DPS untuk melaksanakan pembayaran angsuran sesuai sebagaimana yang dimuat dalam Perjanjian Penyelesaian Kewajiban. | *On December 16, 2020, the Company submitted a liability settlement letter to DPS to make installment payments as stated in the Obligation Settlement Agreement.* |
| Tanggal 29 Maret 2021, Perusahaan telah menyampaikan surat Perihal Penyelesaian Kewajiban kepada DPS untuk melaksanakan pembayaran angsuran sesuai sebagaimana yang dimuat dalam Perjanjian Penyelesaian Kewajiban. | *On March 29, 2021, the Company has submitted a liability settlement letter to DPS requesting to make installment payments as stated in the Liability Settlement Agreement.* |
| Pada tanggal 13 Oktober 2021 Perusahaan menerima surat putusan PKPU dari DPS. | *On October 13, 2021, the Company received a PKPU decision letter from DPS.* |
| Pada tanggal 29 Desember 2021, Perusahaan menghadiri rapat penyampaian usulan Perdamaian DPS kepada para Kreditur. | *On December 29, 2021, the Company attended a liability settlement proposal meeting to creditors.* |
| Pada tanggal 7 Februari 2022, Majelis Hakim pada Pengadilan Niaga Surabaya menyampaikan putusan PKPU dengan amar yang pada pokoknya sebagai berikut :<br>- Menyatakan sah dan mengikat perdamaian antara DPS (Debitur) dengan para Kreditor | *On February 7, 2022, the Panel of Judges at the Surabaya Commercial Court delivered the PKPU decision with a commendation which basically as follows:*<br>*- Declaring valid and binding peace between DPS (Debtors) and Creditors as stated in the DPS* |

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sebagaimana tertuang dalam perjanjian Perdamaian DPS tanggal 21 Januari 2022.
- Menyatakan Penundaan Kewajiban Pembayaran Utang terhadap PT Dok dan Perkapalan Surabaya (Persero) (Dalam PKPU) Perkara No. 78/PDT.SUS-PKPU/2021/PN.NIAGA.SBY.
- Menghukum DPS dan Para Kreditor untuk tunduk dan mematuhi pengesahan perdamaian ini.
- Memerintahkan kepada PT Dok dan Perkapalan Surabaya (Persero) (Dalam PKPU)/Debitor untuk membayar imbalan jasa Pengurus dan biaya-biaya yang timbul selama proses pengurusan PKPU PT Dok dan Perkapalan Surabaya (Persero) (Dalam PKPU) sesuai dengan Perjanjian Imbalan Jasa dan Biaya Tim Pengurus, tertanggal 27 Januari 2022

*Peace Agreement dated January 21, 2022.*

*- Declare the suspension of the obligation to pay debts to PT Dok dan Perkapalan Surabaya (Persero) (In PKPU) Case No. 78/PDT.SUS-PKPU/2021/PN.NIAGA.SBY.*

*- Punish DPS and Creditors to submit to and comply with the ratification of this peace.*

*- Ordered PT Dok and Perkapalan Surabaya (Persero) (In PKPU)/Debtors to pay management fees and costs incurred during the PKPU management process for PT Dok and Perkapalan Surabaya (Persero) (In PKPU) in accordance with the Service Fee Agreement and Management Team Fee, dated January 27, 2022*

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung.

*Until the issuance date of this consolidated financial statement, the status of the case still on going.*

6. Perusahaan dan PT Lampiri Djaya Abadi telah membentuk dan menandatangani Perjanjian Kerjasama Operasi No. 334/NKDI/TEKNIK/07/2013 tertanggal 2 Juli 2013 (NINDYA-LAMPIRI, JO) untuk Proyek Aceh Reconstruction Project (IP-545) – *Road Sub Project Package No. I: Section Sp. Kraft-Batas* Aceh Tengah dengan porsi kepesertaan Perusahaan: 51% dan PT Lampiri Djaya Abadi : 49%.

*6. The Company and PT Lampiri Djaya Abadi has formed and signed a Joint Operation Agreement No. 334/NKDI/ENGINEERING/07/2013 dated July 2, 2013 (Nindya-Lampiri, JO) to project the Aceh Reconstruction Project (IP-545) - Road Sub Project Package No. I: Section Sp. Kraft-Border Central Aceh with a portion of the Company: 51% and PT Lampiri Djaya Abadi: 49%.*

Pada tanggal 23 Agustus 2017, Pengacara Perusahaan mengajukan permohonan kepada BANI (Badan Arbitrase Nasional Indonesia).

*On August 23, 2017, Attorney of the Company apply to BANI (Indonesian National Board of Arbitration).*

Pada tanggal 13 Juli 2018 dibacakan putusan BANI, antara lain sebagai berikut :
a. Lampiri dinyatakan telah wan prestasi.
b. Lampiri diperintahkan untuk mengembalikan dan membayar hutang sisa pencairan/pinjaman dana kepada Nindya sebesar Rp16.422.289.899.
c. Lampiri diperintahkan untuk mengembalikan biaya BANI kepada Perusahaan sebesar Rp279.531.000.

*On July 13, 2018, BANI verdict was being read, among others are as as follows :*
*a. Lampiri declared default.*
*b. Lampiri ordered to restore and pay the residual debt disbursement / loan funds to Nindya of Rp16,422,289,899.*
*c. Lampiri ordered to refund the cost of the descendants of the the Company for Rp279,531,000.*

Pada tanggal 12 November 2019, permohonan eksekusi telah diajukan permohonan oleh kuasa hukum kepada Pengadilan Negeri Jakarta Barat.

*On November 12, 2019, the execution application has been filed by the Company's attorney to the West Jakarta District Court.*

Pada tanggal 10 Juni 2020, telah diterbitkan pemberitahuan Putusan PT DKI Jakarta, yang amarnya berbunyi "Menguatkan Putusan PN Jakarta Timur tanggal 21 Mei 2019 No.79/Pdt.G/2019/PN.Jkt.Tim.

*On June 10, 2020, PT DKI Jakarta's Decision, the verdict "Reconfirming the East Jakarta District Court Decision on May 21, 2019 No.79/Pdt.G/2019/ PN.Jkt.Tim has been issued.*

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Pada tanggal 2 Februari 2021, pengacara Perusahaan menyampaikan bahwa telah menerima surat rilis pemberitahuan pernyataan terhadap kasasi terhadap Perkara No.20/PDT/2020/PT DKI Jo. 79/Pdt.G/2019/PN.Jak.Tim.
Pada tanggal 16 Maret 2021, pengacara Perusahaan menyampaikan kontrak memori Kasasi atas pengajuan permohonan Kasasi Pihak Lampiri. Dimana berkas perkasa kasasi telah dikirimkan ke Mahkamah Agung tanggal 18 November 2021 dengan no W10, U5/8814/HK.02/XI/2021.KASASI.

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih dalam tahap kasasi dan memori kasasi oleh PT Lampiri Jaya Abadi serta saat ini sedang proses pemeriksaan oleh Mahkamah Agung RI.

*On February 2, 2021, the Company's lawyer said that he had received release a letter of the cassation statement regarding Case No.20/PDT/2020/PT DKI Jo. 79 / Pdt.G / 2019 / PN.Jak.Tim.*

*On March 16, 2021, the Company's lawyers submitted a cassation memory contract for the filing of the Attached Party's Cassation application. Where the mighty file of the cassation has been sent to the Supreme Court on November 18, 2021 with no W10, U5/8814/HK.02/XI/2021.CASSATION.*

*Until the issuance date of this consolidated financial statement, the case status is still on going in cassation and the cassation memorandum of PT Lampiri Jaya Abadi is currently being examined by the Supreme Court of the Republic of Indonesia.*

7. Dalam Pekerjaan Pekerjaan pengadaan dan pemasangan pipanisasi transmisi serta distribusi primer, sekunder dan tersier berikut pekerjaan sipil untuk pendistribusian air bersih kota Bontang-Kaltim, dimana Perusahaan masih memiliki tagihan sebesar Rp2.600.000.000 kepada PT Altra Excis Investama tetapi hingga saat ini PT Altra Excis Investama masih belum merealisasikannya.

*7. On Procurement and Installation of primary, secondary and tertiary transmission and distribution pipelines along with civil works for the distribution of clean water in the city of Bontang-East Kalimantan projects, where The Company still has a receivable of Rp2,600,000,000 to PT Altra Excis Investama but no payment has been realized by PT Altra Excis Investama.*

Pada tanggal 26 November 2019, Toni Hendarto, S.H., M.H., M.M. & Rekan selaku Kuasa Hukum Perusahaan mengirimkan Surat No.7005.2611 /TH.R/XI/2019 Perihal Somasi ke 1 (satu) kepada PT Altra Excis Investama.

*On November 26, 2019, Toni Hendarto, S.H., M.H., M.M. & Partners as Legal Counsel of the Company sent Letter No.7005.2611/TH.R/XI/2019 regarding the 1st (one) Somasi to PT Altra Excis Investama.*

Pada tanggal 26 Maret 2020, Kuasa hukum telah menyampaikan somasi kedua kepada PT Altra Excis Investama.

*On March 26, 2020, the attorney has delivered the second summons to PT Altra Excis Investama.*

Pada tanggal 14 Mei 2020 PT Altra Excis Investama telah menyampaikan tanggapan somasi dari kuasa hukum Perusahaan, dimana isinya PT Altra Excis Investama akan melakukan pembayaran secara bertahap sebesar Rp1.200.000.000 selama 5 tahun dan sisanya melalui kerjasama usaha.

*On May 14, 2020, PT Altra Excis Investama has submitted a summons response from the Company's attorney, wherein PT Altra Excis Investama will make a payment in the amount of Rp1,200,000,000 billion gradually over 5 years and the rest through cooperation.*

Pengacara Toni Hendarto menyampaikan LO nya melalui surat No.2002.2209/TH.R/LO/IX/2021 tanggal 22 September 2021 Perihal Pendapat Hukum yang pada pokoknya Toni menyampaikan agar Nindya mengajukan gugatan melalui BANI atas permasalahan tersebut.

*Lawyer Toni Hendarto submitted his LO through letter No.2002.2209/TH.R/LO/IX/2021 dated September 22, 2021 Regarding Legal Opinions, basically Toni conveyed that Nindya should file a lawsuit through BANI on the matter.*

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Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan sedang dalam pengkajian perjanjian penyelesaian kewajiban.

*Until the issuance date of this consolidated financial statement, the case status still on going and still on assesment for the settlement agreement.*

Berdasarkan SK Nomor 0073/DIRUT/SK/SEKPER/11/2022 tanggal 28 November 2022 untuk mewakili dan/atau mendampingi PT Nindya Karya untuk mengajukan laporan dugaan tindak pidana di Kejaksaan Tinggi DKI Jakarta, Kejaksaan Agung Republik Indonesia sehubungan dengan terjadinya dugaan tindak pidana yang diduga dilakukan oleh PT Altra Excis Investama. Bahwa upaya tersebut masih dalam proses menyiapkan dokumen dan berkas.

*Based on Decree Number 0073/DIRUT/SK/SEKPER/11/2022 dated 28 November 2022 to represent and/or accompany PT Nindya Karya to file a report on alleged criminal acts at the High Court of DKI Jakarta, the Attorney General of the Republic of Indonesia in connection with the occurrence of an alleged criminal act allegedly carried out by PT Altra Excis Investama. That the effort is still in the process of preparing documents and files.*

8. Pada Proyek Pekerjaan Pembangunan Jalan Batas Siding/Seluas – Batas, Kec. Sekayam/Entikong, (MYC), PT Jayasinga Muda telah melakukan wanprestasi dengan tidak menyelesaikan pekerjaan sesuai dengan jangka waktu yang telah di sepakati, oleh karena itu Perusahaan bermaksud mencairkan Bank Garansi yang yang telah di terbitkan oleh PT BPD Kalimantan Barat senilai Rp909.587.452, namun sampai dengan tanggal penerbitan laporan keuangan, PT BPD Kalimantan Barat tidak melakukan kewajibannya untuk mencairkan Bank Garansi yang telah diterbitkannya.

*8. In the Siding/Seluas Boundary Road Construction Work Project - Kec. Sekayam/Entikong (MYC). PT Jayasinga Muda has defaulted by not completing the work in accordance with the agreed time period, therefore the Company intends to withdraw the Bank Guarantee which has been issued by PT BPD Kalimantan Barat worth Rp909,587,452, but until the issuance date of this consolidated financial statement, PT BPD Kalimantan Barat has not fulfilled its obligation to withdraw the Bank Guarantee that has already issued.*

Pada tanggal 18 Juni 2020, diadakan sidang dengan agenda pembacaan gugatan dan penyerahan jawaban dari PT BPD kepada PT Jayasinga Muda.

*On June 18, 2020, a hearing was held with the agenda of the lawsuit reading and answers submission from PT BPD to PT Jayasinga Muda.*

Pada tanggal 27 Juli 2020, diadakan sidang dengan agenda pembuktian Tergugat I dan pemeriksaan saksi penggugat, dalam acara tersebut Penggugat mengajukan 1 saksi, dan mengajukan permohonan kepada majelis untuk dapat diberikan kesempatan untuk mengajukan saksi fakta lagi.

*On July 27, 2020, the trial session with the agenda of proving Defendant I and examination of plaintiff's witnesses, in that event the Plaintiff filed 1 lawsuit, and submitted an application to the panel to be given the opportunity to present another witness.*

Pada tanggal 23 September 2020, Majelis hakim membacakan Putusan Perkara No.7/Pdt.G/ 2020/PNStg yang pada pokoknya amarnya adalah menyatakan gugatan tidak diterima.

*On September 23, 2020, the panel of judges read out the Decision on Case No.7/Pdt.G/2020/PNStg which basically stated that the lawsuit was not accepted.*

Pada tanggal 7 Mei 2021, Perusahaan melalui Kuasa Hukumnya menyerahkan memori Kasasi kepada MA.

*On May 7, 2021, the Company through his attorney submitted the memorandum of cassation to the Supreme Court.*

Pada tanggal 28 Juni 2022, terdapat Putusan Kasasi No.7/PDT.G/2020/PN.Stg dengan putusan menolak permohonan Kasasi PT Nindya Karya.

*On June 28, 2022, there was a Cassation Decision No.7/PDT.G/2020/PN.Stg with the decision to reject the Cassation application for PT Nindya Karya.*

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Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan PT Nindya Karya masih berupaya untuk mencairkan Bank Garansi dan akan menunjuk kuasa hukum untuk membantu proses lanjut.

*As of the publication of these consolidated financial statements, the status of this case is still ongoing and PT Nindya Karya is still trying to disburse the Bank Guarantee and will appoint an attorney to assist in the further process.*

9. Sengketa tanah di Palu
PT Nindya Karya membeli tanah seluas 6990 m² yang terletak di Jl Dayo Dara RW 05, Kelurahan Talise, Kecamatan Palu Timur, Kabupaten Donggala, Provinsi Sulawesi Tengah pada tahun 1993 (SHGB No. 8) pada tahun 2012 dilakukan pengecekan terhadap tanah tersebut, dan diketemukan bahwa ada pembangunan perumahan diatas tanah Nindya yang dilakukan oleh PT Citra Alief Property.

*9. Sengketa tanah di Palu*
*PT Nindya Karya purchased land with an area of 6990 m² located on Jl Dayo Dara RW 05, Talise Village, East Palu District, Donggala Regency, Central Sulawesi Province in 1993 (SHGB No. 8) in 2012 an inspection of the land was carried out, and it was found that there is a housing development on Nindya land carried out by PT Citra Alief Property.*

Pada tanggal 24 Februari 2022 Nindya menerima undangan dari KBUMN dengan agenda rapat Pembahasan Permasalahan Aset Nindya di Palu.
Pada tanggal 25 Februari 2022 Nindya menyampaikan surat No.0028/DIRUT/SEKPER/02/ 2022 Perihal Laporan Permasalahan Sengketa Lahan kepada KBUMN.

*On February 24, 2022, Nindya received an invitation from KBUMN with the agenda of the Nindya Asset Problem Discussion meeting in Palu On February 25, 2022, Nindya submitted a letter No.0028/DIRUT/SEKPER/02/2022 regarding Reports on Land Disputes to KBUMN.*

Pada tanggal 27 Juli 2022 terdapat pertemuan antara Perusahaan - PT Citra Alief Property - BPN Palu - Kejati untuk pembahasan agenda permasalahan tumpang tindih sertifikat, dalam rapat tersebut Kejati telah menyusun Berita Acara Kesepakatan namun Citra Alief tidak bersedia untuk menandatangani Berita Acara tersebut.

*On July 27, 2022 there was a meeting between the Company - PT Citra Alief Property - BPN Palu - Kejati to discuss the agenda for the overlapping certificate issue, in that meeting the Attorney General's Office had prepared the Minutes of Agreement but Citra Alief was not willing to sign the Minutes.*

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara masih berlangsung dan sedang dalam pengkajian perjanjian penyelesaian kewajiban serta dibantu oleh retainer.

*Until the issuance date of this consolidated financial statement, the case status still on going and still on assesment for the settlement agreement and assisted by retainers.*

10. Utang kepada PT Lie Otto Pratama (PT LOP) adalah utang atas pembelian semen curah OPC untuk kebutuhan Plant Gandus.

*10. Payable to PT Lie Otto Pratama (PT LOP) is payable for the purchase of OPC bulk cement for the needs of Gandus Plant.*

Berdasarkan kesepakatan Perusahaan memiliki utang kepada PT LOP sebesar Rp4.405.160.010 termasuk PPN. Dari total utang tersebut, Perusahaan telah melakukan pembayaran sampai saat ini sebesar Rp1.558.916.230 dan sisa yang belum dibayar adalah sebesar Rp2.846.243.780.

*Based on the agreement, the Company has a debt to PT LOP amounting to Rp4,405,160,010 including VAT. The Company has made payments amounting to Rp1,558,916,230 as of today and the outstanding debt is amounting to Rp2,846,243,780.*

PT LOP melalui kuasa hukumnya telah mensomasi Perusahaan dengan surat nomor 43/BLF-SOMASI/III/2020 tanggal 20 Maret 2022 dan surat nomor 58/BLF-SOMASI/III/2020 tanggal 30 Maret 2022. Pada tanggal 1 Juli 2022,

*PT LOP through its legal counsel has subpoenaed the Company with letter number 43/BLF-SOMASI/III/2020 dated March 20, 2022 and letter number 58/BLF-SOMASI/III/2020 dated March 30, 2022. On July 1, 2022, the Company received a*

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| Perusahaan menerima surat dari BANI (Badan Arbitrase Nasional Indonesia) perihal penyelesaian perkara antara pemohon (PT LOP) dan Termohon (Perusahaan). | *letter from BANI (Indonesian National Arbitration Board) regarding the settlement of cases between the applicant (PT LOP) and the Respondent (the Company).* |
| Pada tanggal 24 September 2020, BANI mengundang Perusahaan dan PT LOP untuk melakukan mediasi. Hasil mediasi menyatakan bahwa Perusahaan mengajukan pembayaran hutang secara bertahap sebanyak 14 kali pembayaran, namun PT LOP menolak dan meminta Perusahaan untuk melakukan pembayaran sebanyak 3 kali disertai denga 15% melalui surat nomor 150/LOP-ADM/IX/2020. Perusahaan belum bisa menyanggupi tawaran tersebut dan mengajukan pembayaran sebanyak 10 kali dan menolak untuk membayar denda. | *On September 24, 2020, BANI invited the Company and PT LOP to mediate. The results of the mediation stated that the Company proposed for debt payments in stages of 14 payments, but PT LOP refused and asked the Company to make 3 payments accompanied by 15% through letter number 150/LOP-ADM/IX/2020. The company has not been able to accept the offer and has submitted 10-stages payments and refused to pay the fine* |
| Mediasi ke-2 dilaksanakan tanggal 9 Oktober 2020 dengan hasil PT LOP menolak atas pengajuan pembayaran sebanyak 10 kali lalu mediator memberikan 2 (dua) opsi, yaitu Perusahaan tetap melakukan 10 (sepuluh) kali pembayaran namun dikenakan denda atau Perusahaan mempercepat pembayaran tetapi denda dihilangkan. | *The 2nd mediation was held on October 9, 2020 with the result that PT LOP refused the submission of 10-stages payments and then the mediator gave 2 options: the Company continued to make 10-stages payments and was subject to a fine or the Company accelerated the payment but the fine was removed.* |
| BANI Palembang kembali mengundang para pihak untuk melakukan mediasi pada tanggal 6 November 2020 dengan hasil bahwa Perusahaan keberatan untuk memenuhi permintaan dari PT LOP atas pembayaran denda karena tidak ada landasan apapun bagi Perusahaan untuk membayar denda tersebut namun yang dapat ditawarkan oleh Perusahaan adalah kompensasi sebesar Rp50.000.000 mengacu pada apresiasi dan kerjasama dengan PT LOP. | *BANI Palembang invited both parties to mediate on November 6, 2020 with the result that the Company objected to complying with the request from PT LOP for the payment of the fine because there was no basis for the Company to pay the fine but what the Company could offer was compensation of Rp50.000.000 refers to the appreciation and cooperation with PT LOP.* |
| BANI Palembang kembali mengundang kedua pihak untuk melakukan mediasi kembali pada tanggal 13 November 2020. Di mana hasil arbitrase melalui surat nomor 20.110/XI/BANI-PLG/HT tertanggal 16 November 2020 bahwa proses mediasi yang telah dilakukan tidak berhasil, maka PT LOP mengajukan kepada Majelis Arbiter Tunggal yang memeriksa dan mengadili perkara ini untuk melanjutkan ke pokok perkara. | *BANI Palembang again invited both parties to mediate again on November 13, 2020. Where the results of the arbitration through letter number 20.110/XI/BANI-PLG/HT dated November 16, 2020 that the mediation process that had been carried out was unsuccessful, PT LOP submitted to The Sole Arbitrator Council which examines and adjudicates this case to proceed to the merits of case.* |
| Pada tanggal 19 November 2020, PT LOP telah menyampaikan replik dan dilanjutkan penyampaian replik dari termohon tanggal 26 November 2020. BANI menyampaikan akan dilanjutkan persidangan arbitrase tanggal 27 November 2020 dengan agenda pembuktian yaitu pemeriksaan para ahli dan 4 Desember 2020 akan diselenggarakan verifikasi alat bukti, serta pada tanggal 11 Desember 2020 para pihak akan | *On November 19, 2020, PT LOP has submitted a counterplea and continued the submission of a counterplea from the respondent on November 26, 2020. BANI stated that the arbitration trial will be continued on November 27, 2020 with the agenda of expert examination and December 4, 2020 verification of evidence will be held, as well as on December 11, 2020 both parties will submit their final conclusions.* |

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menyampaikan kesimpulan akhir.

Pada tanggal 11 Desember 2020 telah dilakukan sidang dengan agenda pemeriksaan saksi dan verifikasi bukti para pihak. Sidang selanjutnya diadakan pada tanggal 16 Desember 2020 dengan agenda penyampaian kesimpulan para pihak. Sidang pembacaan putusan BANI No. 17/VI/ARB-BANI/PLG/2020 dilakukan pada tanggal 22 Januari 2021 di mana hasil putusan tersebut adalah: 1) Menyatakan Termohon Wanprestasi. 2) Menghukum Termohon untuk membayar kewajiban sebesar Rp2.921.655.985. 3) Menghukum Termohon untuk membayar denda senilai Rp234.124.273. 4) Permohonan sita jaminan yang diajukan pemohon tidak dikabulkan. 5) Pemohon memerintahkan Termohon untuk menyerahkan surat-surat berharga atas asset Termohon yang senilai dengan jumlah tagihan dan denda dalam perkara ini tidak dikabulkan.

*On December 11, 2020, a hearing was held with the agenda of examining witnesses and verifying the evidence of the parties. The next session will be held on December 16, 2020 with the agenda of submitting the conclusions of the parties. The trial for reading the BANI's verdict No. 17/VI/ARB-BANI/PLG/2020 was carried out on January 22, 2021 where the results of the decision were: 1) Declaring the Respondent to be in Default. 2) Sentencing the Respondent to pay the obligation amounting to Rp2,921,655,985. 3) Sentencing the Respondent to pay a fine of Rp234,124,273. 4) The application for security confiscation submitted by the applicant is not granted. 5) The Petitioner ordered the Respondent to submit securities on the Respondent's assets which were equivalent to the amount of the claim and the fine in this case was not granted.*

Pada tanggal 24 Februari 2021, kuasa hukum Perusahaan mendaftarkan permohonan pembatalan putusan BANI Palembang ke Pengadilan Negeri Jakarta Timur dan sudah terdaftar dengan Nomor Perkara: 114/Pdt.G/2021/PN.Jkt.Tim. di mana sidang pertama dilakukan pada 23 Maret 2021.

*On February 24, 2021, the Company's attorney registered a request for annulment of the BANI Palembang's Verdict to the East Jakarta District Court and it has been registered with Case Number: 114/Pdt.G/2021/PN.Jkt.Tim. where the first trial was held on March 23, 2021.*

Sidang kedua dilaksanakan pada 15 April 2021 dengan agenda pembacaan Gugatan. Sidang ketiga dilaksanakan pada 19 April 2021 dengan agenda penyerahan Jawaban Termohon. Sidang keempat dilaksanakan pada 22 April 2021 dengan agenda penyerahan Replik Pemohon. Sidang kelima dilaksanakan pada 26 April 2021 dengan agenda penyerahan Duplik para Termohon. Sidang keenam dilaksanakan pada 29 April 2021 dengan agenda Penyerahan Bukti-Bukti dan Keterangan Saksi Pemohon dan para Termohon. Sidang ketujuh dilaksanakan pada 6 Mei 2021 dengan agenda penyerahan kesimpulan. Sidang kedelapan dilaksanakan pada 11 Mei 2021 dengan agenda Pembacaan Putusan Perkara No. 17/VI/ARB-BANI-PLG/2020. Inti dari putusan tersebut sebagai berikut: 1) Mengabulkan Ekspresi dari Termohon I dan Termohon II. 2) Menyatakan permohonan Pemohon tidak dapat diterima. 3) Menghukum Pemohon untuk membayar biaya yang timbul dalam perkara ini sebesar Rp735.000.

*The second trial was held on April 15, 2021 with the agenda of reading the lawsuit. The third trial was held on April 19, 2021 with the agenda of submitting the Respondent's Response. The fourth trial was held on April 22, 2021 with the agenda of submitting the Counterplea. The fifth trial was held on April 26, 2021 with the agenda of submitting the Rejoinder. The sixth trial was held on April 29, 2021 with the agenda of Submission of Evidence and Statements of the Petitioners' and Respondent's Witnesses. The seventh trial was held on May 6, 2021 with the agenda of submitting conclusions. The eighth trial was held on May 11, 2021 with the agenda for Reading of the Verdict No. 17/VI/ARB-BANI-PLG/2020. The keynote of the verdict is as follows: 1) Granted the expressions of Respondent I and Respondent II. 2) Stating the Petitioner's application cannot be accepted. 3) Sentencing the Petitioner to pay the costs incurred in this case amounting to Rp735,000.*

Pada tanggal 25 Mei 2021, Perusahaan mengajukan banding atas putusan pembatalan arbitrase di Pengadilan Negeri Jakarta Timur No. 114/Pdt.G/2021/PN.Jkt.Tmr. Pada tanggal 28 Juni 2021 Perusahaan menerima Surat Somasi

*On May 25, 2021, the Company filed an appeal to cancel the arbitration awards at the East Jakarta District Court No. 114/Pdt.G/2021/PN.Jkt.Tmr. On June 28, 2021, the Company received a Summons Letter dated June 23, 2021 Number 80/BLF-*

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tertanggal 23 Juni 2021 Nomor 80/BLF-SP/VI/2021 dari Balakosa Law Firm di mana PT LOP meminta Perusahaan agar melaksanakan Putusan BANI Palembang No. 17/VI/ARB-BANI/PLG/2020.
Pada tanggal 29 Juni 2021, Perusahaan mengirimkan surat No. 71040.2906/TH.R/VI/2021 perihal Jawaban atas Surat Somasi tanggal 23 Juni 2021 bahwa Perusahaan sedang melakukan upaya hukum Banding ke Mahkamah Agung Republik Indonesia di mana Perusahaan telah menyatakan permohonan kasasi pada tanggal 25 Mei 2021 dengan Akta Permohonan Kasasi Nomor 20/Tim/V/2021 Kas. Jo. Nomor 114/Pdt.G/2021/PN Jkt.Tim dan Memori Kasasi telah diserahkan pada 4 Juni 2021. Oleh karena itu, Perusahaan belum bisa melaksanakan Putusan Arbitrase No. 17/VI/ARB-BANI-PLG/2020 karena masih menunggu putusan dari Mahkamah Agung sehubungan dengan adanya pembatalan Putusan Arbitrase No. 17/VI/ARB-BANI-PLG/2020 yang sedang dilakukan.

Pada tanggal 20 Mei 2022 terdapat Putusan Arbitrase dari Mahkamah Agung dengan nomor Surat W-10-U5/3242/HK.02/IV/2022. Kasasi yang menyatakan bahwa putusan kasasi tidak diterima.

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan sedang dalam pengkajian perjanjian penyelesaian kewajiban.

*SP/VI/2021 from Balakosa Law Firm in which PT LOP requested the Company to implement the Decision of BANI Palembang No. 17/VI/ARB-BANI/PLG/2020*

*On June 29, 2021, the Company sent letter No. 71040.2906/TH.R/VI/2021 regarding the Response to the Summons Letter dated June 23, 2021 that the Company is currently pursuing an appeal to the Supreme Court of the Republic of Indonesia where the Company has filed a cassation request on May 25, 2021 with the Deed of Application for Cassation Number 20/Tim /V/2021 Cash. Jo. Number 114/Pdt.G/2021/PN Jkt.Tim and the Memorandum of Cassation have been submitted on June 4, 2021. Therefore, the Company has not been able to implement the Arbitration Award No. 17/VI/ARB-BANI-PLG/2020 because they are still waiting for a decision from the Supreme Court in connection with the cancellation of the Arbitration Award No. 17/VI/ARB-BANI-PLG/2020 which is being carried out.*

*On 20 May 2022 there was an Arbitration Decision from the Supreme Court with Letter number W-10-U5/3242/HK.02/IV/2022. Cassation stating that the cassation decision was not accepted.*

*Until the issuance date of this consolidated financial statement, the case status still on going and still on assesment for the settlement agreement.*

11. Pada Pekerjaan Revitalisasi dan Pembangunan Gudang Unit Pengantongan Pupuk di Wilayah Medan dan Lampung. Dimana Nindya Karya masih memiliki hak tagihan sebesar Rp. 16.401.170.768 kepada PT Bhanda Graha Reksa (BGR) yang saat ini melebur menjadi PT Perusahaan Perdagangan Indonesia (Persero) (“PPI”).

Berdasarkan Perjanjanjian Kerjasama No: 0383/S/SPN/XII/2019 dan No:2135/NKWI/A.KEU/ 12/2019 tanggal 5 Desember 2019 tentang Pekerjaan Revitalisasi dan Pembangunan Gudang Unit Pengantongan Pupuk di Wilayah Medan dan Lampung. Dengan Surat Perintah Mulai Kerja Nomor : 0488/S/SPK/XII/2019 tanggal 04 Desember 2019.

Berita Acara Serah Terima I (PHO) No. 001/BAST-I/NK-BGR-LPG/02/2021 tanggal 08 Februari 2021 untuk Gudang Lampung dan Berita Acara Serah Terima I Nomor 001/BAST-I/NK-BGR- DN/02/2021 tanggal 08 Februari 2021 untuk Gudang Medan (“PHO”) dan Berita Acara

*11. In the Revitalization Work and Construction of Warehouses for Fertilizer Bagging Units in medan and Lampung regions. Where Nindya Karya still has a billing right of Rp16,401,170,768 to PT Bhanda Graha Reksa (BGR) which is currently merged into PT Perusahaan Perdagangan Indonesia (Persero) (“PPI”).*

*Based on cooperation agreement No: 0383/ S / SPN / XII / 2019 and No: 2135 / NKWI / A.KEU / 12/2019 dated December 5, 2019 concerning Revitalization Work and Construction of Fertilizer Bagging Unit Warehouses in Medan and Lampung Regions. With a Work Start Order Number: 0488 / S / SPK / XII / 2019 dated December 4, 2019.*

*Minutes of Handover I (PHO) No. 001/BAST-I/NK-BGR-LPG/02/2021 dated February 8, 2021 for Lampung Warehouse and Minutes of Handover I Number 001/BAST-I/NK-BGR- DN/02/2021 dated February 8, 2021 for Medan Warehouse ("PHO") and Final Handover Minutes (FHO)*

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| Serah Terima Akhir (FHO) No.0004/BA/DIV.GED-I/11/2021 tanggal 18 November 2021 ("FHO"). | *No.0004/BA/DIV.GED-I/11/2021 dated November 18, 2021 ("FHO").* |
| Berdasarkan surat no.138/NK-Divisi-Gedung/BGR Lampung/III/2021 tanggal 26 Maret 2021 Perihal Permohonan Pembayaran Atas Tagihan 5, surat no. 141/NK-Divisi Gedung/BGR-Lampung/V/2021 tanggal 6 Mei 2021 Perihal Permohonan Ke-2 Pembayaran Atas Tagihan 5, surat no. 0095/DKS/SEKPER/09/2021 tanggal 22 September 2021 Perihal Permohonan Pembayaran atas Penyelesaian Pekerjaan. | *Based on letter no.138/NK-Divisi-Gedung/BGR Lampung/III/2021 dated March 26, 2021 Regarding Application for Payment of Bill 5, letter no. 141/NK-Divisi Gedung/BGR-Lampung/V/2021 dated May 06, 2021 Regarding the 2nd Application for Payment of Bill 5, letter no. 0095/DKS/SEKPER/09/2021 dated September 22, 2021 Regarding Application for Payment for Completion of Work.* |
| Berdasarkan surat no. 1634/DIV.GED-I/12/2021 tanggal 30 Desember 2021 Perihal Konfirmasi Pembayaran Tagihan V dan Retensi dan surat no. 0268/DIV.GED/02/2022 tanggal 25 Februari 2022 Perihal Pembayaran Tagihan V dan Retensi. | *Based on letter no. 1634/DIV.GED-I/12/2021 dated December 30, 2021 regarding Confirmation of Bill Payment V and Retention and letter no. 0268/DIV.GED/02/2022 dated February 25, 2022 Regarding: Bill Payment V and Retention.* |
| Melalui surat no. 001/DKSM/STR/SEKPER/ 04/2022 tanggal 22 April 2022 dimana PT Nindya telah menyampaikan surat teguran (somasi) yang ditujukan kepada PPI selaku perusahaan yang bertanggung jawab atas tagihan BGR. | *Through letter no. 001 / DKSM / STR / SEKPER / 04/2022 dated April 22, 2022 where PT Nindya has submitted a letter of reprimand (somasi) addressed to PPI as the company responsible for BGR bills.* |
| PPI menyampaikan tanggapan somasi pada tanggal 20 Juli 2022, dimana intinya PPI meminta kepada Nindya agar menghapus dengan yang dikenakan, dan agar Nindya melakukan pemotongan tagihan dikarenakan adanya perbaikan atas pekerjaan tersebut, serta agar PPI dapat mengangsur penyelesaian tagihan tersebut selama 24 bulan. | *PPI submitted a somasi response on July 20, 2022, where in essence PPI asked Nindya to remove the charges, and for Nindya to make bill deductions due to improvements to the work, and so that PPI could pay in installments for the settlement of the bills for 24 months.* |
| Pada tanggal 4 Agustus 2022, surat Nindya no. 010/DKSM/DKSM/2022, Nindya memberikan tanggapan kepada PPI yang pada pokoknya Nindya menyampaikan tetap mengenakan denda dan menolak potongan/kompensasi atas perbaikan pekerjaan, serta menyampaikan agar PPI dapat menyelesaikan kewajibannya dengan cara diangsur dalam 6 bulan. | *On August 4, 2022, Nindya's letter no. 010 / DKSM / DKSM / 2022, Nindya responded to PPI, which in essence Nindya conveyed that she still imposed fines and refused deductions/compensation for work repairs, as well as conveying that PPI could complete its obligations in installments in 6 months.* |
| Pada tanggal 03 Oktober 2022, surat Nindya no. 0091/DKSM/SEKPER/10/2022 bahwa Nindya belum menerima tanggapan atas surat sebelumnya. Apabila dalam 7 hari setelah diterima surat belum ditanggapi maka akan menempuh jalur hukum. | *On October 03, 2022, Nindya's letter no. 0091/DKSM/SEKPER/10/2022 that Nindya had not received a response to the previous letter. If within 7 days after receiving the letter has not been responded to, it will take legal action.* |
| Pada tanggal 21 Oktober 2022, surat PPI no. 0222/DKMRSU/Eks/PPI/X/2022 Perihal Tanggapan Surat Terguran (Somasi) PT Nindya Karya, bahwa hutang masih dalam proses verifikasi kelayakan bayar yang selasar dengan pembahasan pada rapat di Kementrian BUMN dengan Tim Kawal pada tanggal 20 September 2022. | *On October 21, 2022, PPI's letter no. 0222/DKMRSU/Eks/PPI/X/2022 regarding the Response to the Reprimand Letter (Somasi) PT Nindya Karya, that the debt is still in the process of verifying the feasibility of paying which is tuesdayr with a discussion at a meeting at the Ministry of SOEs with the Kawal Team on September 20, 2022.* |

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Pada tanggal 03 November 2022, surat Nindya no. 0101/DKSM/SEKPER/11/2022 perihal Tanggapan Surat sebelumnya, bahwa Nindya tidak mengetahui jangka waktu atas verifikasi kelayakan bayar yang dilakukan PPI sehingga meminta kepastian waktu pembayaran 14 hari sejak surat ini diterima.

*On November 03, 2022, Nindya's letter no. 0101/DKSM/SEKPER/11/2022 regarding the Response to the previous letter, that Nindya did not know the timeframe for the verification of payment eligibility carried out by PPI so as to ask for certainty of payment time of 14 days since this letter was received.*

Pada tanggal 21 November 2022, surat PPI no. 0242/DKMRSU/Int/PPI/XI/2022 Perihal Tanggapan Surat Teguran (Somasi) PT Nindya Karya, bahwa terkait hutang PPI kepada Nindya saat ini sedang dalam verifikasi kelayakan pembayaran oleh pihak Independen.

*On November 21, 2022, PPI's letter no. 0242/DKMRSU/Int/PPI/XI/2022 regarding the Response to the Letter of Reprimand (Somasi) PT Nindya Karya, that related to PPI's debt to Nindya is currently under verification of payment eligibility by an Independent party.*

Pada tanggal 24 November 2022, surat Nindya no. 0109/DKSM/SEKPER/11/2022 perihal Tanggapan Surat PT Perusahaan Perdagangan Indonesia no. 0242/DKMRSU/Int/PPI/XI/2022 tanggal 21 November 2022, bahwa atas surat PPI belum memberikan keterangan terkait jangka waktu pelaksanaan verifikasi kelayakan pembayaran hutang. Nindya meminta kepastian 7 hari sejak surat ini diterima.

*On November 24, 2022, Nindya's letter no. 0109/DKSM/SEKPER/11/2022 regarding PT Letter Response Indonesian Trading Company no. 0242/DKMRSU/Int/PPI/XI/2022 dated November 21, 2022, that the PPI letter has not provided information regarding the period of implementation of the verification of the feasibility of debt repayment. Nindya requesting certainty 7 days from receipt of this letter.*

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan sedang dalam pengkajian perjanjian penyelesaian kewajiban.

*Until the issuance date of this consolidated financial statement, the case status still on going and still on assesment for the settlement agreement.*

12. Pada Pekerjaan Jasa Konstruksi LOT-1 Pekerjaan Sipil Proyek Pembangkit Listrik Tenaga Minihidro Cilaki 1 B (3 X 3.230 KW). PT Nindya masih memiliki tagihan sebesar Rp17.283.152.140 terhadap PT Sinergi Solusi Utama yang saat ini dibayarkan.

*12. On Construction Services Work LOT-1 Civil Works Minihidro Cilaki Power Plant Project 1 B (3 X 3,230 KW). PT Nindya still has a bill of Rp17,283,152,140 against PT Sinergi Solusi Utama which is currently being paid.*

Bahwa antara PT Nindya Karya ("Nindya") selaku Kontraktor dengan PT Sinergi Solusi Utama ("SSU") selaku Pemberi Kerja (Owner) telah terikat dalam hubungan hukum sehubungan dengan Pekerjaan Jasa Konstruksi LOT-1 Pekerjaan Sipil Proyek Pembangkit Listrik Tenaga Minihidro Cilaki 1 B (3 X 3.230 KW), dengan Jangka Waktu 1.596 Hari Kalender, terhitung sejak tanggal 04 Februari 2017 sampai dengan tanggal 19 Juni 2017 dengan nilai pekerjaan sebesar Rp227.883.392.000,- sesuai dengan - Surat Perjanjian Pekerjaan Jasa Konstruksi LOT-1 Pekerjaan Sipil Proyek Pembangkit Listrik Tenaga Minihidro Cilaki 1 B (3 X 3.230 KW) Nomor 001.Pj/Um/DIR/I/2013 Tanggal 23 Januari 2013.

*That between PT Nindya Karya ("Nindya") as the Contractor and PT Sinergi Solusi Utama ("SSU") as the Employer (Owner) has been bound in a legal relationship in connection with the LOT-1 Construction Services Work of the Minihidro Cilaki 1 B Power Plant Project (3 X 3,230 KW), with a Period of 1,596 Calendar Days, starting from February 04, 2017 to June 19, 2017 with a work value of Rp227,883,392,000,- in accordance with Letter of Construction Services Work Agreement LOT-1 Civil Works Minihidro Cilaki Power Plant Project 1 B (3 X 3,230 KW) Number: 001.Pj/Um/DIR/I/2013 Dated January 23, 2013.*

Bahwa berdasarkan Berita Acara Serah Terima Pertama Pekerjaan Nomor 011.BA/2/VI/2017

*That based on the Minutes of The First Handover of Work Number 011.BA/2/VI/2017 on June 20,*

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| | |
|---|---|
| pada tanggal 20 Juni 2017 Nindya telah mencapai progress 100%; | *2017 Nindya has achieved 100% progress;* |
| Pada tanggal 3 Juli 2018, SSU menjawab surat Nindya dengan surat no. 027/3/VII/2018, yang pada intinya SSU telah membayar termyn ke 26 dan akan membayar termyn 25 secara mencicil selama sepuluh bulan terhitung mulai bulan Mei 2019. | *On July 03, 2018, SSU responded to Nindya's letter with letter no. 027/3/VII/2018, which in essence SSU had paid the 26th termyn and would pay termyn 25 in installments for ten months starting in May 2019.* |
| Pada tanggal 19 Februari 2019, SSU menjawab melalui surat 0015/3/II/2019 perihal pembayaran termyn ke 25 Proyek PLTM Cilaki 1B, yang dalam surat tersebut SSU menjelaskan rencana pembayaran Termyn ke-25 akan dicicil selama 20 (dua puluh) bulan untuk masa pemeliharaan terhitung bulan juli 2020. Nindya menyampaikan surat 001/DKS/STR/KDKU/09/2020 tanggal 18 September 2020 Perihal Tagihan Pembayaran Termin ke 25 dan Retensi Nomor yang ditujukan SSU. | *On February 19, 2019, SSU replied by letter 0015/3/II/2019 regarding the payment of the 25th termyn of the Cilaki 1B PLTM Project, in which the letter SSU explained that the 25th Termyn payment plan will be paid in installments for 20 (twenty) months for the maintenance period starting in July 2020. Nindya delivered letter 001/DKS/STR/KDKU/09/2020 dated September 18, 2020 regarding the 25th Termin Payment Bill and Number Retention addressed by SSU.* |
| Nindya menanggapi surat SSU tersebut melalui surat nomor 2944/DKS/SEKPER/12/2020 tanggal 16 Desember 2020 Perihal Tanggapan Jadwal Angsuran Pembayaran Termin 25 dan Retensi Proyek PLTM Cilaki 1B yang pada pokoknya Nindya meminta SSU untuk memberikan jaminan atas kepastian pembayaran dan kejelasan atas mekanisme pembayaran tagihan tersebut. | *Nindya responded to the SSU letter through letter number 2944/DKS/SEKPER/12/2020 dated December 16, 2020 regarding the Response to the Termin 25 Payment Installment Schedule and the Retention of the Cilaki 1B PLTM Project, which in essence Nindya asked SSU to provide guarantees for payment certainty and clarity on the bill payment mechanism.* |
| SSU memberikan tanggapan atas surat Nindya melalui surat nomor 0017/3/II/2021 tanggal 9 Februari 2021 Perihal Tagihan Pembayaran Termin 25 dan Retensi Proyek PLTM Cilaki 1B. | *SSU responded to Nindya's letter through letter number 0017/3/II/2021 dated February 9, 2021 regarding the Termin 25 Payment Bill and the Retention of the Cilaki 1B PLTM Project.* |
| Nindya melalui kuasa hukumnya menyampaikan surat nomor 077/SNR.NS/3/2022 tanggal 10 Maret 2022 Perihal Somasi (Teguran). | *Nindya through her attorney submitted letter number 077/SNR. NS/3/2022 dated March 10, 2022 Regarding Somasi (Reprimand).* |
| SSU menanggapi somasi dari NSR melalui surat 026/3/III/2022 tanggal 22 Maret 2022 Perihal Tanggapan Somasi yang pada pokoknya SSU menyampaikan usulannya untuk penyelesaian kewajiban sebagai berikut :<br>a.Bulan April telah dibayar Rp300 juta<br>b.Utang dicicil Rp300.000.000 perbulan dimulai bulan Agustus 2022 dan seterusnya sampai dengan lunas<br>c. Meniadakan pembebanan bunga sebesar Rp847.173.760. | *SSU responded to the request from NSR through letter 026/3/III/2022 dated March 22, 2022 Regarding Somasi's Response which in essence SSU submitted its proposal for the settlement of obligations as follows:*<br>*a. On April has been paid Rp300 million*<br>*b. Debt in installments of Rp300,000,000 per month starting in August 2022 and so on until the keel'*<br>*c. Eliminating interest charges of Rp847,173,760.* |
| Nindya menyampaikan surat nomor 0044/DKSM/SEKPER/04/2022 tanggal 27 April 2022 perihal Permohonan memberikan tanggapan atas Surat dari PT Sinergi Solusi Utama yang pada pokoknya terhadap usulan SSU nindya mengambil sikap sebagai berikut : | *Nindya submitted letter number 0044/DKSM/SEKPER/04/2022 dated April 27, 2022 regarding the Request to respond to a Letter from PT Sinergi Solusi Utama which in essence to SSU's proposal nindya took the following stance:* |

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a. menolak usulan SSU, dan tetap mengenakan denda atas hutang tersebut;
b. pembayaran sebagaimana angka 1 diatas agar dilakukan dengan mekanisme Bilyet Giro/Cek yang dapat dicairkan setiap bulannya dengan nilai sebesar Rp480.087.559,44
c. Bahwa guna memastikan kelancaran pembayaran penyelesaian utang tersebut, kami sampaikan agar SSU agar menyerahkan aset senilai dengan nilai piutang tersebut kepada Nindya sebagai jaminan pembayaran dan bentuk dari itikad baik untuk menyelesaikan piutang tersebut;

*a. reject the SSU's proposal, and still impose a fine on the debt;*
*b. payment as number 1 above to be made with the Bilyet Giro / Cheque mechanism which can be disbursed every month with a value of Rp480,087,559.44*
*c. That in order to ensure the smooth payment of the settlement of the debt, we submit that SSU should hand over assets equal to the value of the receivables to Nindya as a guarantee of payment and a form of good faith to settle the receivables;*

Nindya menyampaikan surat Nomor 631/Pdt.G/2020/PN.Jkt.Pst. Tanggal 17 Juni 2022 Perihal Tanggapan terhadap surat dari SSU yang pada pokoknya sebagai berikut :
1. Bahwa PT Nindya Karya (“Nindya”) keberatan dan menolak untuk bertanggung jawab atas keamanan aset tersebut, sehingga SSU yang harus tetap bertanggung jawab terhadap keamanan dan lain-lainnya terhadap Asset SSU yang berlokasi di PLTM Cilaki 1B Cisewu Garut (“Asset SSU”) yang akan dijadikan jaminan dalam penyelesaian kewajiban SSU kepada Nindya sebesar Rp17.283.152.140 (Tujuh belas milyar dua ratus delapan puluh tiga juta seratus lima puluh dua ribu seratus empat puluh Rupiah);

*Nindya submitted letter Number: 631/Pdt.G/2020/PN.Jkt.Pst. Dated June 17, 2022 Regarding Response to the letter from SSU which is essentially as follows:*
*1.That PT Nindya Karya ("Nindya") objected and refused to be responsible for the security of these assets, so that SSU should remain responsible for security and others for SSU Assets located at PLTM Cilaki 1B Cisewu Garut ("SSU Assets") which will be used as collateral in the settlement of SSU's obligations to Nindya in the amount of Rp17,283,152,140 (Seventeen billion two hundred and eighty-three million one hundred fifty-two thousand one hundred and forty rupiah);*

2.Bahwa terhadap rencana angsuran yang SSU sampaikan yakni sebesar Rp400.000.000,- (empat ratus juta rupiah) setiap bulannya sebagaimana pada surat sebelumnya, maka dapat kami sampaikan agar SSU dapat mempertimbangkan adanya Opportunity Lost yang ditanggung Nindya sebesar Rp3.811.978.783 sebagaimana dokumen terlampir;

*2.That against the installment plan that SSU conveyed, which is Rp400,000,000,- (four hundred million rupiah) every month as in the previous letter, we can convey that SSU can consider the existence of an Opportunity Lost borne by Nindya of Rp3,811,978,783 as attached document;*

3.Bahwa guna prinsip kehati-hatian, Asset SSU harus menyerahkan asli sertipikat untuk dilakukan:
a.Survey atau cek ke lapangan kondisi Asset SSU tersebut.
b.Pengecekan keaslian, tidak sedang dijaminkan serta tidak sengketa dari hal apapun dengan pihak lain oleh Pejabat yang berwenang.
c.Penilaian oleh appraisal independent dengan biaya menjadi tanggung jawab SSU, dimana Asset tersebut harus mempunyai nilai minimal sama dengan nilai kewajiban SSU kepada Nindya.

*3.That for the principle of prudence, the SSU Asset must submit the original certificate to be carried out:*
*a.Survey or check to the field the condition of the SSU Asset.*
*b. Checking the authenticity, not being guaranteed and not disputed from any matter with other parties by the authorized official.*
*c.Assessment by an independent appraisal at a cost is the responsibility of SSU, where the Asset must have a value at least equal to the value of SSU's obligations to Nindya.*

d.Penandatangan Perjanjian Penyelesaian Kewajiban, Akta Kuasa/Akta Tanggungan atau dokumen lainnya yang bersifat eksekusi langsung oleh Nindya terhadap Asset SSU apabila SSU

*d.The signing of the Obligation Settlement Agreement, The Deed of Power of Attorney/Deed of Dependents or any other document of a direct execution by Nindya against SSU Assets in the*

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terjadi gagal bayar terhadap pelaksanaan penyelesaian kewajiban tersebut yang dibuat dihadapan Pejabat Yang Berwenang termasuk tindakan-tindakan lainnya yang diperlukan dalam rangka penyelesaian kewajiban SSU kepada Nindya dengan biaya-biaya sepenuhnya ditanggung oleh SSU.

*event of an SSU default on the implementation of the settlement of such obligations made before the Authorised Officer including other actions necessary in the context of settling SSU's obligations to Nindya at costs fully borne by SSU.*

Pada tanggal 31 Agustus 2022, SSU melalui tembusannya Surat Nomor 058/3/VIII/2022 meminta nomor rekening PT Nindya Karya.

*On August 31, 2022, SSU through its copy of Letter Number 058/3/VIII/2022 requested the account number of PT Nindya Karya.*

Pada tanggal 7 September 2022, Nindya melalui Surat Nomor 0081/DKSM/ SEKPER/09/2022 meminta diadakannya perjanjian penyelesaian kewajiban. Dan Pada tanggal 26 September 2022, Perjanjian Penyelesaian Kewajiban dengan kewajiban sebesar Rp17.283.152.140.

*On September 7, 2022, Nindya through Letter Number 0081 / DKSM / SEKPER / 09/2022 requested the holding of an obligation settlement agreement. And on September 26, 2022, the Obligation Settlement Agreement with obligations amounted to Rp17,283,152,140.*

Pada tanggal 29 September 2022, telah diterima 44 Bilyet Giro dan 22 SHGB dari SSU.

*As of September 29, 2022, 44 Bilyet Giro and 22 SHGB from SSU have been received.*

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan PT SSU telah melakukan angsuran sebesar Rp400.000.000 per bulan.

*Until the publication of these consolidated financial statements, the status of this case is still ongoing and PT SSU has made installments of Rp400,000,000 per month.*

13. Perjanjian Subkontrak antara PT Krakatau Engineering dengan PT Nindya Karya (“Perusahaan”) tentang Pekerjaan Sipil (Civil Works) untuk Proyek Hot Strip Mill #2 PT Krakatau Steel Nomor 38/KONTR/2751/DU-KE/III/2017 tanggal 14 Maret 2017 (“Perjanjian”); Nindya masih memiliki tagihan sebesar Rp14.048.734.457 kepada KE namun hingga saat belum ada realisasi.

13. *Subcontracting Agreement between PT Krakatau Engineering and PT Nindya Karya (“the Company”) regarding Civil Works for PT Krakatau Steel's Hot Strip Mill Project #2 Number 38/KONTR/2751/DU-KE/III/2017 dated March 14, 2017 ("Agreement"); Nindya still has a bill of Rp14,048,734,457 to KE but until now there has been no realization.*

Amandemen-II Subkontrator No38/KONTR/2751/ DU-KE/III/2017 tanggal 6 November 2018.

*Amandment-II Subcontractor No. 38/ KONTR/2751/ DU-KE/III/2017.*

Pada tanggal 29 Desember 2020, Nindya berdasarkan surat nomor 0001/DKS/ STR/SEKPER/ 12/2020 menyampaikan teguran (somasi) kepada KE untuk menyelesaikan kewajibannya sebesar Rp17.146.098.563.

*On December 29, 2020, Nindya based on letter number 0001/DKS /STR/ SEKPER/12/2020 submitted a reprimand (somasi) to KE to settle its obligations of Rp17,146,098,563.*

Pada tanggal 11 Agustus 2022, NSR menyampaikan Surat Ref. No: 255/NSR/PN/8/22 Perihal Surat Teguran (Somasi) kepada PT Krakatau Engineering.

*On August 11, 2022, NSR submitted Ref. Letter No: 255/NSR/PN/8/22 Regarding Letter of Reprimand (Somasi) to PT Krakatau Engineering.*

Pada tanggal 12 September 2022, NSR menyampaikan Surat Ref. No: 302/NSR.PN/9/22 Perihal Surat Teguran (Somasi) ke-2 kepada PT Krakatau Engineering.

*On September 12, 2022, NSR delivered Ref. Letter No: 302/NSR. PN/9/22 Regarding the 2nd Letter of Reprimand (Somasi) to PT Krakatau Engineering.*

Pada tanggal 22 September 2022, Pengumuman PKPU Sementara PT Krakatau Engineering dalam Koran Rakyat Merdeka bahwa agenda

*On September 22, 2022, the announcement of the Temporary PKPU PT Krakatau Engineering in the Independent People's Newspaper that the agenda*

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rapat-rapat sebagai berikut:
1. Rapat Kreditor I (Pertama) 28 September 2022 du PN jakarta Pusat;
2. Batas Akhir Pendaftaran Tagihan 12 Oktober 2022 di sekretariat tim pengurus;
3. Pencocokan Piutang/Rapat verifikasi tanggal 19 Oktober 2022 di PN Jakarta Pusat;
4. Rapat Pembahasan Rencana Perdamaian dan Pemungutan Suara/Voting tanggal 27 Oktober 2022 di PN Jakarta Pusat;
5. Rapat Permusyawaratan Majelis, tanggal 1 November 2022 di PN Jakarta Pusat Sekretariat Tim Pengurus Defendius Law Office

*for the meetings was as follows:*
*1. Creditor Meeting I (First) 28 September 2022 du PN central Jakarta;*
*2.The Deadline for Bill Registration is October 12, 2022 at the secretariat of the management team;*
*3. Receivables Matching/Verification meeting on October 19, 2022 at PN Central Jakarta;*
*4. Peace Plan Discussion Meeting and Voting/Voting on October 27, 2022 at PN Central Jakarta;*
*5. Consultative Meeting of the Assembly, on November 1, 2022 at PN Central Jakarta Secretariat of the Defendius Law Office Management Team*

Pada tanggal 11 Oktober 2022, Surat NSR Ref. No. 336/NSR.NS/10/22 perihal Laporan Hasil Pertemuan Lanjutan terkair Tagihan Perusahaan Kepada PT Krakatau Engineering sebagai berikut:
1. Sebagian Besar hutang PT Krakatau Engineering akan diambil alih pemegang saham PT Krakatau Engineering & Krakatau Steel Group dan tagihan Perusahaan sebesar Rp14.048.734.457 agar diperhitungkan dan dilakukan perjumpaan hutang (*set off*) dengan hutang Perusahaan kepada PT Krakatau Engineering terkait proyek Karang Pilang tahun 2007 sebesar Rp2,9 Miliar.

*On October 11, 2022, NSR Letter Ref. No: 336/NSR. NS/10/22 regarding the Report on the Results of the Follow-up Meeting on the Bill of the Company to PT Krakatau Engineering as follows:*
*1. Most of PT Krakatau Engineering's debts will be taken over by PT Krakatau Engineering & Krakatau Steel Group shareholders and the Company bills amounting to Rp14,048,734,457 to be taken into account and set off with the Company's debt to PT Krakatau Engineering related to the Karang Pilang project in 2007 amounting to Rp2.9 Billion.*

2. Perusahaan perlu untuk memeriksa dan mencocokkan dokumen atau catatan keuangan yang ada di Perusahaan.

*2. The Company needs to check and match the documents or financial records that are in the Company.*

Pada tanggal 18 Oktober 2022, Perusahaan menghadiri rapat pra-verifikasi di Kantor PT Krakatau Engineering di Cilegon. Bahwa PT Krakatau Engineering ingin memperhitungkan sisa tagihan dengan utang yang dimiliki Perusahaan kepada PT Krakatau Engineering sebesar Rp2.9 Milyar. Bahwa Perusahaan menolak hal tersebut karena belum adanya verifikasi terkait tagihan PT Krakatau Engineering tersebut.

*On October 18, 2022, the Company attended a pre-verification meeting at PT Krakatau Enginnering office in Cilegon. That PT Krakatau Engineering wants to take into account the remaining bills with the debt that the Company has to PT Krakatau Engineering in the amount of Rp. 2.9 Billion. The Company refused this because there was no verification regarding the PT Krakatau Engineering bill.*

Pada tanggal 19 Oktober 2022, Perusahaan menghadiri rapat verifikasi di Pengadilan Niaga di PN Jakarta Pusat, Bahwa Tim Pengurus menyampaikan untuk denda keterlambatan tidak diperhitungkan tetapi Perusahaan menolak dan tetap pada besaran tagihan pokok sebesar Rp13.832.226.337 termasuk PPh dan denda keterlambatan sebesar Rp3.046.403.157.

*On October 19, 2022, the Company attended a verification meeting at the Commercial Court in PN Central Jakarta, that the Management Team conveyed that the late fee was not taken into account but Nindya refused and remained on the amount of the principal bill of Rp13,832,226,337 including income tax and a late fine of Rp3,046,403,157.*

Tanggal 01 Desember 2022, Surat Perusahaan Nomor 0157/DIRUT/SEKPER/12/2022 Perihal Permohonan Persetujuan terhadap Usulan Proposal Perdamaian PKPU tagihan PT Krakatau Engineering dalam Perkara No. 190/PDT.SUS-

*Dated December 1, 2022, the Company Letter Number: 0157 / DIRUT / SEKPER / 12/2022 Regarding Approval Application to the proposed PKPU PT Krakatau Engineering Peace Proposal into Case No. 190/PDT. SUS-PKPU/2022/PN*

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PKPU/2022/PN Niaga Jkt Pst, bahwa Direksi memberikan persetujuan untuk menyetujui proposal perdamaian untuk tranche 3 yang mana pembayaran 5% cash angsuran dan 95% dikonversi menjadi *swap*.

*Niaga Jkt Pst, that the Board of Directors gave approval to approve the peace proposal for tranche 3 in which the payment of 5% cash installments and 95% converted into swaps.*

Tanggal 15 Desember 2022, Surat Tim Pengurus Nomor 070/190-PKPU-2022/PT.KE/XII/2022 Perihal Pengumuman Putusan Perpanjangan PKPU Tetap, bahwa perpanjangan PKPU Tetap selama 43 hari (26 Januari 2023), untuk jadwal rapat pembahasan Proposal Perdamaian akan diinfokan lebih lanjut oleh Tim Pengurus.

*Dated December 15, 2022, Management Team Letter Number: 070/190-PKPU-2022/PT. KE/XII/2022 Regarding the Announcement of the Decision to Extend the Permanent PKPU, that the extension of the PKPU Remains for 43 days (January 26, 2023), for the schedule of the meeting to discuss the Peace Proposal will be further informed by the Management Team.*

Sampai dengan diterbitkannya laporan keuangan konsolidasian ini, status perkara ini masih berlangsung dan sedang dalam pengkajian perjanjian penyelesaian kewajiban.

*Until the issuance date of this consolidated financial statement, the case status still on going and still on assesment for the settlement agreement.*

## 46. Kepentingan Nonpengendali / *46. Non-Controlling Interests*

Kepentingan nonpengendali atas aset bersih entitas anak:

*Non-controlling interests in net assets of subsidiaries*:

| | 31 Desember/ *December 31, 2022* | | | | | |
|---|---|---|---|---|---|---|
| | Kepemilikan/ *Ownership* % | Nilai Tercatat Awal Tahun/ *Carrying Amount Beginning Balance* Rp | Pembentukan Surat Berharga Perpetual/ *Formation of Perpetual Securities* Rp | Laba Komprehensif Tahun Berjalan/ *Comprehensive Income for the Year* Rp | Nilai Tercatat Akhir Periode/ *Carrying Amount Beginning Balance* Rp | |
| PT Nindya Beton | 49 | 1,890,628,503 | 19,600,000,000 | (5,213,841,120) | 16,276,787,383 | *PT Nindya Beton* |
| PT Nindya Tirta Unggul | 5 | 771,473,992 | -- | (9,825,933) | 761,648,059 | *PT Nindya Tirta Unggul* |
| **Saldo per 31 Desember 2022** | | **2,662,102,495** | **19,600,000,000** | **(5,223,667,053)** | **17,038,435,442** | ***Balance as of December 31, 2022*** |

| | 31 Desember / *December 31, 2021* | | | | | |
|---|---|---|---|---|---|---|
| | Kepemilikan/ Ownership % | Nilai Tercatat Awal Tahun/ *Carrying Amount Beginning Balance* Rp | Modal Saham/ *Share Capital* Rp | Laba Komprehensif Tahun Berjalan/ Comprehensive *Income for the Year* Rp | Nilai Tercatat Akhir Akhir Periode/ *Carrying Amount Beginning Balance* Rp | |
| PT Nindya Beton | 49 | 10,948,770,780 | -- | (9,058,142,277) | 1,890,628,503 | *PT Nindya Beton* |
| PT Nindya Tirta Unggul | 5 | -- | 825,000,000 | (53,526,008) | 771,473,992 | *PT Nindya Tirta Unggul* |
| **Saldo per 31 Desember 2021** | | **10,948,770,780** | **825,000,000** | **(9,111,668,285)** | **2,662,102,495** | ***Balance as of December 31, 2021*** |

Berdasarkan keputusan pemegang saham di luar RUPS PT Nindya Beton No. 0035/DIRUT/KPTS/SEKPER/12/2022 dan KEP-PS 12/PPA/1222, para pemegang saham perseroan memutuskan menyetujui rencana penerimaan Surat Berharga melalui konversi pinjaman milik PT PPA Finance yang telah dialihkan kepada PT Perusahaan Pengelola Aset (PPA) berdasarkan surat No. S-287/PPAF-DKO/XII-2022 dimana PT PPA Finance telah mengalihkan kepada PT Perusahaan Pengelola Aset seluruh hak, kepemilikan, dan kepentingan PT PPA Finance beserta seluruh dokumen pinjaman yang akan berlaku efektif sejak tanggal perjanjian *Cessie* 30 Desember 2022 sebesar Rp14.450.014.100 (Catatan 23) dan utang tunggakan bunga periode 2022 sebesar Rp5.149.985.900. Para pemegang saham juga menyetujui penerimaan Surat Berharga Perpetual dari

*Based on the decision of shareholders outside the GMS of PT Nindya Beton No. 0035/DIRUT/KPTS/SEKPER/12/2022 and KEP-PS 12/PPA/1222, the Company's shareholders decided to approve the plan to receive Securities through the conversion of loans belonging to PT PPA Finance which had been transferred to PT Perusahaan Pengelola Aset (PPA) based on letter No. S-287/PPAF-DKO/XII-2022 whereby PT PPA Finance has transferred to PT Perusahaan Pengelola Aset all rights, ownership and interests of PT PPA Finance along with all loan documents which will be effective from the date of the Cessie agreement December 30, 2022 amounting to Rp14.450.014.100 (Note 23) and interest arrears for the 2022 period amounting to*

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PT Nindya Karya dengan nilai setinggi-tingginya sebesar Rp20.400.000.000 dalam bentuk pembayaran kas yang baru dibayarkan pada tanggal 3 Januari 2023.

*Rp5.149.985.900. The shareholders also approved the plan to receive Perpetual Securities from PT Nindya Karya with a maximum value of Rp20,400.000.000 in the form of cash payments which will only be paid on January 3, 2023.*

Imbal hasil atas pemberian dana tersebut sebesar 2%, apabila Perusahaan melakukan penundaan atas pembayaran imbal hasil, pemegang saham berhak menambahkan tambahan imbal hasil sebesar 2% diatas *rate* imbal hasil dari jumlah penundaan imbal hasil yang belum dibayarkan.

*The return on the provision of funds is 2%, if the Company postpones the payments of the yield, the shareholder has the right to add an additional yield of 2% above the rate of return on the amount of the postponement of the unpaid yield.*

Instrumen Keuangan Bersifat Ekuitas tidak memiliki batas waktu dan jatuh tempo sampai dengan dilaksanakannya opsi tebus dimana Penerima Dana memiliki diskresi penuh untuk menebus sebagian atau keseluruhan setiap saat.

*Equity-Type Financial Instruments have no time limit and maturity until the redemption option is exercised where the Fund Recipient has full discretion to redeem in part or in whole at any time.*

Perusahaan memiliki diskresi penuh untuk menunda pembayaran imbal hasil beserta melaksanakan opsi tebus atas Surat Berharga *Perpetual*.

*The Company has full discretion to postpone the payment of yield and exercise the redemption option on the Perpetual Securities.*

## 47. Transaksi Non Kas / *47. Non Cash Transactions*

Pengungkapan tambahan atas aktivitas investasi non kas:

*Supplemental disclosures on non-cash investing activities:*

| | 31 Desember/ *December 31, 2022* Rp | 31 Desember/ *Desember 31, 2021* Rp | |
|---|---|---|---|
| Aktivitas investasi yang tidak mempengaruhi arus kas: | | | *Non cash investing activites:* |
| Perolehan aset tetap melalui utang usaha | 12,271,056,109 | 3,946,700,000 | *Addition of property, plant and equipment through account payables* |
| Penambahan (pengurangan) nilai aset melalui hasil revaluasi dan kenaikan nilai wajar properti investasi | 16,561,477,064 | 19,792,370,944 | *Addition (deduction) of value of assets through revaluation and increase in fair value of investments properties* |
| Penambahan (pengurangan) nilai aset melalui hasil revaluasi dan kenaikan nilai wajar aset tetap | 5,655,903,000 | 10,711,225,000 | *Addition (deduction) of value of assets through revaluation and increase in fair value of property, plant and equipment* |
| Penambahan properti investasi yang berasal dari reklasifikasi aset tetap | 88,133,817,936 | 103,217,485,055 | *Addition of investments properties from property, plant and equipment reclassification* |
| Perolehan aset hak guna melalui liabilitas sewa | 1,608,736,772 | -- | *Addition of right-of-use asset through liabilities* |

## 48. Rekonsiliasi Liabilitas yang Timbul dari Aktivitas Pendanaan / *48. Reconciliation of Liabilities Arising From Financing Activities*

Tabel di bawah ini menjelaskan perubahan dalam liabilitas Grup 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 konsolidasian Grup sebagai arus kas dari aktivitas pendanaan.

*The table below details changes in the Group'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, classifiedw in the Group's consolidated statement of cash flows as cash flows from financing activities.*

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| | 1 Januari 2022 / *January 1, 2022* | Arus Kas dari Aktivitas Pendanaan/ *Financing Cash Flows* | Perubahan Transaksi NonKas/ Non-Cash Changes: Selisih Kurs/ *Foreign Exchange* | Nilai Wajar/ *Fair Value* | 31 Desember 2022/ *December 31, 2022* | |
|---|---|---|---|---|---|---|
| Pinjaman Bank dan Non Bank | | | | | | *Bank and Non-Bank Loans* |
| Jangka Panjang | 76,269,590,438 | 530,000,000,000 | | | 606,269,590,438 | *Long-Term* |
| Jangka Pendek | 514,711,778,941 | (317,711,778,940) | | | 197,000,000,001 | *Current* |
| Liabilitas Sewa | -- | (134,582,939) | -- | -- | (134,582,939) | *Lease liabilities* |
| **Jumlah** | **590,981,369,379** | **212,153,638,121** | **--** | **--** | **803,135,007,500** | ***Total*** |

| | 1 Januari 2021 / *January 1, 2021* | Arus Kas dari Aktivitas Pendanaan/ *Financing Cash Flows* | Perubahan Transaksi NonKas/ Non-Cash Changes: Selisih Kurs/ *Foreign Exchange* | Nilai Wajar/ *Fair Value* | 31 Desember 2021 / *December 31, 2021* | |
|---|---|---|---|---|---|---|
| Pinjaman Bank dan Non Bank | | | | | | *Bank and Non-Bank Loans* |
| Jangka Panjang | 266,725,470,075 | (190,455,879,637) | -- | -- | 76,269,590,438 | *Long-Term* |
| Jangka Pendek | 762,737,023,414 | (248,025,244,473) | -- | -- | 514,711,778,941 | *Current* |
| Liabilitas Sewa | 162,418,016 | (162,418,016) | -- | -- | -- | *Lease liabilities* |
| **Jumlah** | **1,029,624,911,505** | **(438,643,542,126)** | **--** | **--** | **590,981,369,379** | ***Total*** |

## 49. Peristiwa Setelah Periode Pelaporan

1. Berdasarkan Akta Notaris No. 12 tanggal 2 Februari 2023 dari Rosida Rajagukguk-Siregar, S.H., M.Kn. PT Nindya Karya bersama-sama dengan PT Hutama Karya (Persero), PT Wijaya Karya (Persero) Tbk, PT Adhi Karya (Persero) Tbk, PT PP (Persero) Tbk, PT Brantas Abipraya (Persero) telah sepakat dan setuju untuk bersama-sama mendirikan Perseroan Terbatas bernama PT Karya Logistik Nusantara dengan setoran modal dari PT Nindya Karya sebanyak 12.500 lembar saham dengan nilai nominal atau seluruhnya sebesar Rp12.500.000.000 dari total 85.000 lembar saham atau seluruhnya dengan nilai nominal Rp85.000.000.000 atau 6,8% dari total nilai nominal seluruhnya.

2. Berdasarkan Perjanjian Pemberian Dana Pinjaman Abadi (*Perpetual Loan*) no. 001/DKSM/KTR/DAKT/12/2022, para pemegang saham menyetujui penerimaan Surat Berharga Perpetual dari PT Nindya Karya kepada PT Nindya Beton dengan nilai setinggi-tingginya sebesar Rp20.400.000.000 dalam bentuk pembayaran kas yang d bibayarkan pada tanggal 3 Januari 2023.

## *49. Events After Reporting Period*

*1. Based on Notarial Deed No. 12 dated February 2, 2023 from Rosida Rajagukguk-Siregar, S.H., M.Kn. PT Nindya Karya together with PT Hutama Karya (Persero), PT Wijaya Karya (Persero) Tbk, PT Adhi Karya (Persero) Tbk, PT PP (Persero) Tbk, PT Brantas Abipraya (Persero) have agreed to establish a Limited Liability Company named PT Karya Logistik Nusantara with capital injection from PT Nindya Karya of 12,500 shares with a nominal value or total Rp12,500,000,000 of a total of 85,000 shares or a total with a nominal value of Rp85,000,000,000 or 6.8% from total nominal value of Rp12.500.000.000.*

*2. Based on the Perpetual Loan Agreement (Perpetual Loan) no. 001/DKSM/KTR/DAKT/12/2022, the shareholders agreed to receive Perpetual Securities from PT Nindya Karya to PT Nindya Beton with a maximum value of IDR 20,400,000,000 in the form of cash payments paid on January 3, 2023 .*

## 50. Tanggung Jawab Manajemen atas Laporan Keuangan Konsolidasian

Manajemen Perusahaan bertanggung jawab terhadap penyusunan dan penyajian laporan keuangan konsolidasian. Laporan keuangan konsolidasian telah diotorisasi untuk terbit oleh Direksi pada tanggal 14 Februari 2023.

## *50. The Management's Responsibility on the Consolidated Financial Statements*

*The Company's management is responsible for the preparation and presentation of the consolidated financial statement. The consolidated financial statement were authorized for issue by the Directors on February 14, 2023.*

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NINDYA
Member of Danareksa

**PT Nindya Karya**
General Contractor-EPC-Investment

**Kantor Pusat | Head Office :**
Jl. Letjen. MT. Haryono
Kav. 22. Jakarta 13630

nindyakarya@nindyakarya.co.id
www.nindyakarya.com
+62 21 8093276
+62 21 8093105