

Nomor : 560/WBP/DIR/2024

Jakarta, 06 Agustus 2024

Kepada Yth. :

Ketua Dewan Komisiner
Otoritas Jasa Keuangan
Up. Kepala Eksekutif Pengawas Pasar Modal
Gedung Sumitro Djojohadikusumo
Jl. Lapangan Banteng Timur No. 2-4
Jakarta

Perihal : **Penyampaian Koreksi Kedua atas Laporan Tahunan PT Waskita Beton Precast Tbk Tahun Buku 2023**

Dengan hormat,

Merujuk kepada :

1. Peraturan Otoritas Jasa Keuangan No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik;
2. Surat PT Waskita Beton Precast Tbk ("**WSBP**") No. 163/WBP/CORSEC/2024 pada tanggal 01 Mei 2024 perihal Penyampaian Laporan Tahunan PT Waskita Beton Precast Tbk Tahun Buku 2023;
3. Surat WSBP No. 401/WBP/DIR/2024 pada tanggal 18 Juni 2024 perihal Penyampaian Koreksi Laporan Tahunan Tahun Buku 2023 PT Waskita Beton Precast Tbk.

Bersama ini kami sampaikan Koreksi Kedua atas Laporan Tahunan WSBP Tahun Buku 2023.

Adapun koreksi kedua atas Laporan Tahunan WSBP Tahun Buku 2023 tersebut dapat diakses melalui laman web WSBP www.investor.waskitaprecast.co.id.

Demikian kami sampaikan, atas perhatian yang diberikan kami ucapkan terima kasih.

Direktur Utama,



FX Purbayu Ratsunu

Lampiran : 1 Berkas

Tembusan:

- Direksi PT Bursa Efek Indonesia
- Dewan Komisaris PT Waskita Beton Precast Tbk
- Direksi PT Waskita Beton Precast Tbk

Strength in Unity

Kekuatan
dalam Persatuan

PT Waskita Beton Precast Tbk



METODE PENYUSUNAN DAN TENTANG LAPORAN TAHUNAN

METHOD OF PREPARATION AND ABOUT THE ANNUAL REPORT

Laporan Tahunan PT Waskita Beton Precast Tbk Tahun Buku 2023, diterbitkan bersamaan dengan Laporan Keberlanjutan PT Waskita Beton Precast Tbk Tahun Buku 2023, yang merupakan satu kesatuan yang tidak terpisahkan. Laporan ini diterbitkan untuk memberikan gambaran secara utuh tentang risiko, peluang, dan prospek WSBP di masa depan, serta keberlanjutan WSBP, sehingga membantu Pemegang Saham dan Pemangku Kepentingan dalam memahami tujuan strategis WSBP dan perkembangannya dalam menciptakan nilai yang berkelanjutan.

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

Laporan Tahunan ini terdiri dari beberapa bab, meliputi Ikhtisar Kinerja, Laporan Manajemen, Profil Perusahaan, Analisis dan Pembahasan Manajemen, Tinjauan Pendukung Bisnis, Tata Kelola Perusahaan, dan Tanggung Jawab Sosial dan Lingkungan.

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

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

Laporan Tahunan disajikan dalam dua bahasa, yaitu Bahasa Indonesia dan Bahasa Inggris dengan menggunakan jenis dan ukuran huruf yang mudah dibaca dan dicetak dengan kualitas yang baik. Laporan Tahunan ini dapat dilihat dan diunduh di portal resmi PT Waskita Beton Precast Tbk <https://web.waskitaprecast.co.id/>.

The Annual Report of PT Waskita Beton Precast Tbk for 2023 fiscal year was issued together with the Sustainability Report of PT Waskita Beton Precast Tbk for 2023 fiscal year, which is an integral unit that cannot be separated. This report is published to provide a comprehensive overview of the risks, opportunities, and prospects of WSBP in the future, as well as the sustainability of WSBP, thus assisting Shareholders and Stakeholders in understanding the strategic objectives of WSBP and its development in creating sustainable value.

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

This Annual Report consists of several chapters, covering Performance Highlights, Management Report, Company Profile, Management Discussion and Analysis, Business Support Review, Corporate Governance, and Social and Environmental Responsibility.

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

The mention of the words "WSBP" and "Company" are defined as PT Waskita Beton Precast Tbk which runs the manufacturing business of precast concrete, ready mix, quarry, construction services and post-tension precast concrete.

The Annual Report is presented in two languages, namely Bahasa Indonesia and English, using an easy-to-read font type and size and good-quality printing. This Annual Report can be viewed and downloaded on the official portal of PT Waskita Beton Precast Tbk <https://web.waskitaprecast.co.id/>

SANGGAHAN DAN BATASAN TANGGUNG JAWAB

DISCLAIMER

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

Pernyataan-pernyataan prospektif dalam Laporan Tahunan ini dibuat berdasarkan berbagai asumsi mengenai kondisi terkini dan kondisi mendatang WSBP serta lingkungan bisnis di mana Perusahaan menjalankan kegiatan usaha. Pernyataan yang terdapat di Laporan Tahunan ini bukan menjadi jaminan kinerja di masa yang akan datang, karena hasil sebenarnya di masa depan dapat berbeda karena dapat dipengaruhi oleh beberapa faktor di luar kendali Perusahaan.

This Annual Report contains various statements regarding financial conditions, operational results, projections, plans, strategies and objectives of the Company, which are classified as forward-looking statements in accordance with prevailing laws and regulations except for historical matters. These statements have the prospect of risk and uncertainty, and may result in actual results being different from those reported.

The prospective statements in this Annual Report are made based on assumptions on current state and future conditions of WSBP as well as the business environment in which the Company conducts business activities. The statements contained in this Annual Report are not a guarantee of future performance, because actual results in the future may differ due to several factors beyond the Company's control.

TEMA THEME

Strength in Unity Kekuatan dalam Persatuan



Dalam menjalankan bisnisnya, PT Waskita Beton Precast Tbk (WSBP) terus mengoptimalkan kemampuannya untuk turut berkontribusi pada perkembangan konstruksi dan infrastruktur di Indonesia, dan konsisten untuk terus tumbuh serta unggul di bidangnya sebagai produsen beton baik precast maupun readymix.

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

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

In conducting its business, PT Waskita Beton Precast Tbk (WSBP) continues to optimize its capabilities to contribute to the development of construction and infrastructure in Indonesia, as well as consistently growing and excelling in its field as a producer of both precast and ready-mix concrete.

In 2023, WSBP celebrated its 9th anniversary. The theme “Strength In Unity” aligns well with WSBP’s tagline. Through this theme, WSBP reaffirms its commitment to building and moving forward together with all stakeholders and shareholders for the realization of an integrated precast concrete industry. To support this commitment, WSBP implements tangible measures through optimizing production, maximizing material supply, and increasing productivity. These measures are also part of WSBP’s business transformation program, which is oriented towards Operational Excellence.

Going forward, WSBP is optimistic and targeting continuous improvement in the Company’s performance in the coming years, including targeting sustainable growth in the value of new contract and revenue. WSBP continuously implements strategic work programs to strengthen financial fundamentals, accompanied by the implementation of good corporate governance and risk management practices.

2022

MEMBANGUN KEKUATAN DAN KEBERLANJUTAN

Rebuilding Strength and Sustainability



PT Waskita Beton Precast Tbk terus berupaya menciptakan nilai tambah dengan menegaskan komitmennya untuk mewujudkan program transformasi bisnis yang berorientasi pada Operational Excellence demi terwujudnya industri beton precast yang terintegrasi.

Tahun 2022 menjadi langkah baru bagi WSBP dalam menumbuhkan semangat transformasi, optimisme, dan keterlibatan yang kuat terhadap perusahaan. Untuk mewujudkan WSBP yang lebih baik, pada tahun buku ini WSBP mengusung tema "Rebuilding Strength and Sustainability" atau "Membangun Kekuatan dan Keberlanjutan".

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

PT Waskita Beton Precast Tbk continually strive to create added value by reaffirming its commitment to realizing a business transformation program oriented towards Operational Excellence for the realization of an integrated precast concrete industry.

The year 2022 marked a new step for WSBP in fostering a spirit of transformation, optimism, and strong engagement towards the Company. To realize a better WSBP, in this fiscal year, WSBP adopted the theme "Rebuilding Strength and Sustainability".

The Company is committed to continuing to optimize its capabilities to contribute to the development of construction and infrastructure in Indonesia, consistently grow and excel in its field as a precast and readymix concrete manufacturing Company.

2021

Transformasi Menuju Perusahaan Precast Kelas Dunia

Transformation Toward World-Class Precast Company



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

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

Dari penjelasan tersebut, untuk Laporan Tahunan tahun 2021 ini Perusahaan mengusung tema "Transformation Toward World-Class Precast Company" atau "Transformasi menuju Perusahaan Precast Kelas Dunia", yang memberikan gambaran secara umum tentang kebijakan strategis Perusahaan selama 2021.

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

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

Concluded from this explanation, for the 2021 Annual Report, the Company carries the theme "Transformation Toward World-Class Precast Company", which provides an overview of the Company's strategic policies throughout 2021.

2020

Bertahan dalam Tahun yang Menantang dengan Mengoptimalkan Kinerja

Surviving in Challenging Year by Optimizing Performance



PT Waskita Beton Precast Tbk terus berupaya untuk bertahan (survive) di tengah dinamika industri yang semakin masif dan kompetitif serta kondisi lingkungan bisnis yang cukup menantang akibat adanya wabah Covid-19.

Upaya tersebut dituangkan ke dalam 4 (empat) langkah strategis, yaitu ekspansi bisnis demi memperluas pasar eksternal, mengedepankan pengembangan produk baru yang inovatif, menerapkan kebijakan efisiensi bisnis melalui integrasi dan clustering unit usaha, serta menjalankan restrukturisasi fasilitas perbankan.

Dengan menjalankan keempat kebijakan strategis di atas, Perusahaan optimis dapat meningkatkan keunggulan dan daya saing Perusahaan dalam rangka mendorong tercapainya pertumbuhan bisnis yang positif dan berkelanjutan di era new normal saat ini.

PT Waskita Beton Precast Tbk continues to strive to survive in the midst of increasingly massive and competitive industrial dynamics and challenging business conditions due to the Covid-19 outbreak.

These efforts are translated into 4 (four) strategic steps that are applied to the business implementation process amidst the current challenging situations, namely carrying out business expansion in order to expand the external market, prioritizing the development of innovative new products, implementing business efficiency policies through business unit integration and clustering, and carrying out restructuring of banking facilities.

By implementing the four strategic policies above, Waskita Precast is optimistic that it can increase the Company's excellence and competitiveness in order to encourage positive and sustainable business growth in the current new normal era.

2019

Meningkatkan Daya Saing melalui Ekspansi Usaha

Increasing Competitiveness Through Business Expansion



Pada tahun 2019, Perusahaan berkomitmen untuk terus berkontribusi, mendukung program Pembangunan Infrastruktur yang dicanangkan Pemerintah, melalui penugasan dari induk usaha, yaitu PT Waskita Karya (Persero) Tbk. Sementara itu, untuk menopang pertumbuhan usaha Perusahaan di masa depan, Perusahaan juga mulai berekspansi dan merambah pasar luar negeri, di antaranya Singapura.

Proyek-proyek pembangunan infrastruktur yang didukung oleh Perusahaan, antara lain, pembangunan jalan tol trans Sumatera serta pembangunan ibu kota negara baru di Kalimantan serta pembangunan Indonesia bagian Timur.

In 2019, the Company is committed to continuing to contribute and support the Infrastructure Development program launched by the Government, through assignment from the parent company, PT Waskita Karya (Persero) Tbk. Meanwhile, to support the Company's future business growth, the Company has also begun to expand and penetrate foreign markets, including Singapore.

Infrastructure development projects supported by the Company, among others, are the construction of Trans Sumatera toll road, the construction of the new national capital city in Kalimantan and the development of Eastern Indonesia.

2018

Adaptif, Konsisten, dan Unggul

Adaptive, Consistent and Leading



Program percepatan pembangunan melalui pengembangan berbagai infrastruktur oleh Pemerintah Indonesia menjadikan industri konstruksi mengalami pertumbuhan yang luar biasa. Hal ini menyebabkan meningkatnya persaingan antar pelaku usaha di bidang konstruksi, tak terkecuali persaingan pada pasar produsen beton.

Untuk merespon hal tersebut, Perusahaan melakukan berbagai berbagai inisiasi dan kebijakan strategis Perusahaan untuk dapat terus beradaptasi terhadap situasi eksternal, konsisten untuk terus tumbuh, dan unggul di bidangnya sebagai produsen beton baik precast maupun Readymix. Perusahaan berkomitmen untuk dapat terus mengoptimalkan kemampuannya untuk turut berkontribusi pada perkembangan konstruksi dan infrastruktur di Indonesia.

The accelerated development program through the development of various infrastructures by the Government of Indonesia made the construction industry bear witness to tremendous growth. This has led to more stringent competition among business players in the construction sector, including competition in the concrete producer market.

To respond to this, the Company carried out various various initiatives and strategic policies to continue adapting to external situations, being consistent to continuously grow and excel in its line of business as concrete producers, both Precast and Ready Mix. The Company is committed to continuously optimizing its ability to contribute to the development of construction and infrastructure in Indonesia.

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| 726 | Kode Etik Perusahaan The Company's Code of Conduct |
| 731 | Kebijakan Pemberian Kompensasi Jangka Panjang Berbasis Kinerja Kepada Manajemen dan/atau Karyawan Antara Lain Berupa Program Kepemilikan Saham Oleh Manajemen (<i>Management Stock Ownership Program/MSOP</i>) dan/ atau Program Kepemilikan Saham oleh Karyawan (<i>Employee Stock Ownership Program/ESOP</i>) Policy for Providing Performance based Long-Term Compensation to Management and/or Employees, Among Others in the Form of Management Stock Option Plan/MSOP and/or Employee Stock Option Plan/ESOP |
| 732 | Kepemilikan Saham Anggota Board of Directors dan Anggota Board of Commissioners Paling Lambat 3 (Tiga) Hari Kerja setelah Terjadinya Kepemilikan atau Setiap Perubahan Kepemilikan atas Saham Perusahaan Terbuka Share Ownership of Members of Board of Directors and Members of Board of Commissioners No Later than 3 (Three) Working Days After Ownership or Any Change of Ownership of Shares of Public Companies |
| 733 | Sistem Pelaporan Pelanggaran Whistleblowing System |
| 737 | Kebijakan Anti Korupsi Anti-Corruption Policy |
| 739 | Kebijakan Anti Gratifikasi Dan Donasi Gratification and Donation Policy |
| 741 | Pembelian Kembali (<i>Buyback</i>) Saham dan Obligasi Shares And Bonds Buyback |

| | |
|-----------|---|
| 742 | Kebijakan Terkait Aktivitas Politik dan Sosial Policy Related to Political and Social Activities |
| 743 | Kebijakan Insider Trading Insider Trading Policy |
| 744 | Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) State Officials Wealth Report (LHKPN) |
| 747 | Kebijakan Pengelolaan Potensi Benturan Kepentingan Conflict of Interest Management Policy |
| 748 | Kebijakan Pengadaan Barang dan Jasa Goods and Services Procurement Policy |
| 750 | Transparansi Praktik Bad Governance Transparency on Bad Governance Practices |
| 07 | Tanggung Jawab Sosial dan lingkungan Social and Environment Responsibility |
| 754 | Komitmen dan Kebijakan Penerapan Tanggung Jawab Sosial dan Lingkungan Wsbp Commitment and Policies in Social and Environmental Responsibility |
| 757 | Prinsip Serta Tujuan Program Tanggung Jawab Sosial dan Lingkungan Principles and Objectives of Social and Environmental Responsibility Program |
| 758 | Pilar TJSL WSBP serta Tautannya dengan TPB Pillars of WSBP Ser and Their Link with SDGs |
| 760 | Strategi dan Pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan Strategy and Implementation of Social and Environmental Responsibility Programs |
| 762 | Pengelola Program Tanggung Jawab Sosial dan Lingkungan Social and Environmental Responsibility Program Management |
| 764 | Kinerja Program Tanggung Jawab Sosial dan Lingkungan Performance of Social and Environmental Responsibility Programs |
| 767 | Penghargaan di Bidang Tanggung Jawab Sosial dan Lingkungan Tahun 2023 Social and Environmental Responsibility Awards in 2023 |
| 770 | Rencana Strategis Program Tanggung Jawab Sosial dan Lingkungan Tahun 2024 Strategic Plans of Social and Environmental Responsibility Program For 2024 |
| 771 | Kaleidoskop Kegiatan Program Tanggung Jawab Sosial dan Lingkungan WSBP 2023 Kaleidoscope of WSBP 2023 Social and Environmental Responsibility Program Activities |
| 08 | Laporan Keuangan Financial Report |
| 776 | Referensi Silang Seojk No. 16/SEOJK.04/2021: Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik Cross-Reference No. 16/SEOJK.04/2021: Format and Completing the Annual Report of Issuers or Public Companies |

KEUNGGULAN KOMPETITIF WSBP

WSBP COMPETITIVE ADVANTAGES

Bergerak di Sektor yang Bertumbuh Pesat dan Didukung Pemerintah

Engaged in a Fast-Growing and Government-Supported Sector

Pasar *Captive* yang Terjamin dan Didukung Pertumbuhan Bisnis Inti Grup

Guaranteed Captive Market Supported by Group's Core Business Growth

Jaringan Pemasaran yang Mapan dan Wilayah Produksi yang Tersebar di Seluruh Indonesia

Well-established Marketing Network and Production Areas Spread Throughout Indonesia

Reputasi Produk yang Baik dan *Track Record* yang Terbukti

Good Product Reputation and Proven Track Record

Manajemen dan Tenaga Kerja Ahli yang Memiliki Pengalaman Komprehensif di Industri

Management and Experts Posses Comprehensive Experience in the Industry

KOMITMEN KEBERLANJUTAN WSBP

WSBP'S COMMITMENT ON SUSTAINABILITY

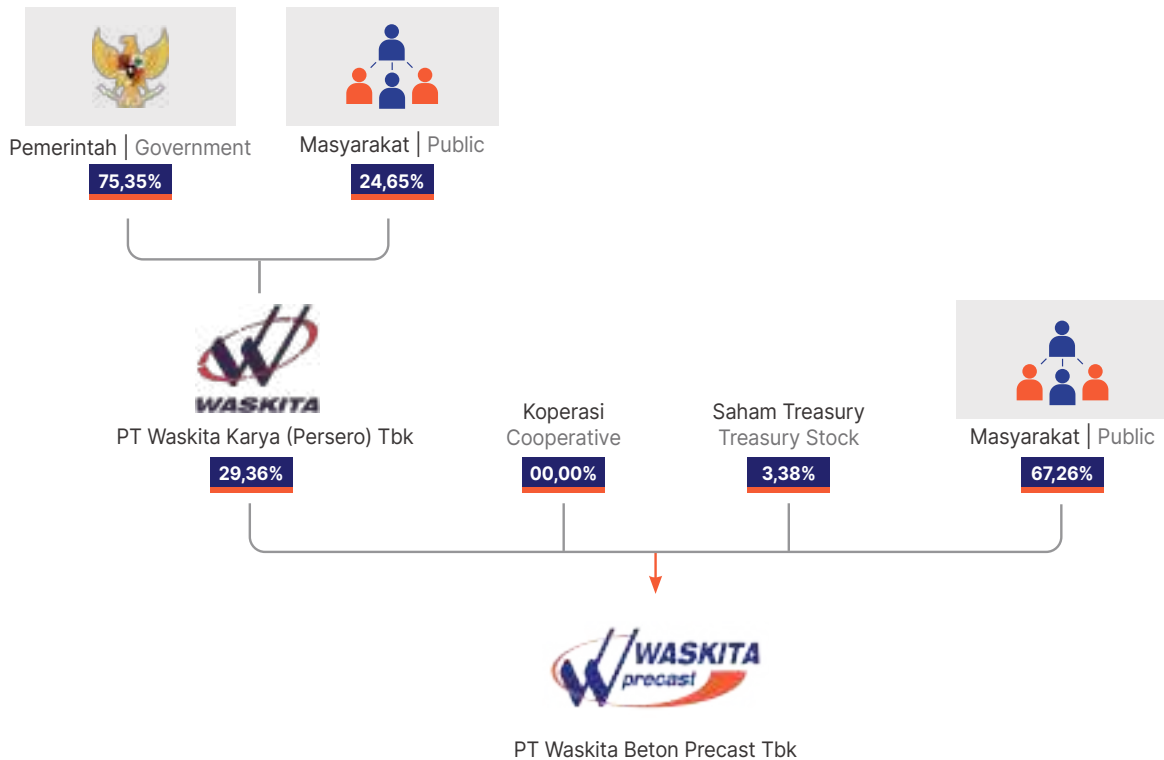
“**Dalam menjalankan proses pembangunan proyek, WSBP senantiasa mempertimbangkan efek keberlanjutan sosial dan juga lingkungan. WSBP berkomitmen untuk memberikan dampak yang baik terhadap segenap pemangku kepentingan.**”

“In working on its project development process, WSBP consistently considers the effects of social and environmental sustainability. WSBP is committed to having a good impact on all stakeholders.”

SEKILAS TENTANG WSBP

WSBP AT A GLANCE

Struktur Pemegang Saham Shareholder Structure



LINI BISNIS DAN KONTRIBUSINYA TERHADAP PENDAPATAN WSBP

LINES OF BUSINESS AND CONTRIBUTION TO WSBP REVENUE

| | | |
|--|--|--|
|  <p>Beton Precast Precast Concrete</p> <p>Mencakup kegiatan manufaktur produk Beton <i>Precast</i> Includes manufacturing activities for Precast Concrete products</p> |  <p>Beton Readymix Readymix Concrete</p> <p>Mencakup kegiatan manufaktur Beton <i>Readymix</i> Includes Readymix Concrete manufacturing activities</p> |  <p>Jasa Konstruksi Construction Service</p> <p>Mencakup kegiatan jasa pendukung yang terdiri dari jasa konstruksi, jasa instalasi produk, jasa pemancangan dan jasa <i>stressing</i> produk <i>precast</i> (<i>post-tensioning</i>) Includes supporting service activities, consisting of construction services, product installation services, erection services and precast product stressing services (<i>post-tensioning</i>)</p> |
|--|--|--|

1. Beton Precast

Beton precast adalah beton yang diproduksi di pabrik precast. Beton Precast ini menghasilkan produk material beton seperti Box Girder, Precast Stair, dan lainnya

1. Precast Concrete

Precast concrete is concrete produced in a precast plant. Precast Concrete produces concrete material products such as Box Girder, Precast Stair, and others

Spun Pile



PC-I Girder



Full Slab



Bantalan Jalan Rel (BJR)
Rail Bearings



Beam-Collumn Precast



Box Culvert



Box Girder



CSSP



Tiang Listrik
Electric Poles



FCSP & FRSP



Half Slab



Hollow Core Slab (HCS)



Lining



Moveable Concrete Barrier (MCB)



PC-T Girder



PC-U Girder



Precast Stair



RC Pipe



RISHA Modifikasi
RISHA Modification



Rumah Precast Tipe 36
Type 36 Precast House



Sloof Irigasi
Irrigation Sloof



SPRigWP



Square Pile



Tetrapod



U-Ditch & Cover



Voided Slab



2. Beton Readymix

Readymix adalah istilah beton yang sudah siap untuk digunakan tanpa perlu lagi pengolahan di lapangan. Lalu metode konvensional biasa disebut dengan site mix, proses pencampurannya dilakukan di lapangan. Penggunaan Readymix dapat mempercepat pekerjaan menghemat waktu dengan kualitas beton yang tetap terjaga. WSBP memproduksi beton curah kualitas K100 - K1000.

2. Readymix Concrete

Readymix is the term for concrete that is ready to be used without the need for further processing in the site. While the conventional method is usually called site mix, the mixing process is carried out in the site. Using Readymix can speed up work, save time and maintain concrete quality. WSBP produces K100 - K1000 quality bulk concrete.



3. Jasa Konstruksi

WSBP menyediakan layanan jasa untuk pembangunan sarana dan prasarana baik jalan tol, gedung, jembatan dan pembangunan infrastruktur lainnya yang terdiri dari engineering, instalasi, pemancangan, konstruksi, dan post-tensioning.

3. Construction Services

WSBP provides services for the construction of facilities and infrastructure, including toll roads, buildings, bridges and other infrastructure development consisting of engineering, installation, erection, construction and post-tensioning.



PENCAPAIAN TERBAIK WSBP

WSBP'S BEST ACHIEVEMENT

KINERJA KEUANGAN FINANCIAL PERFORMANCE



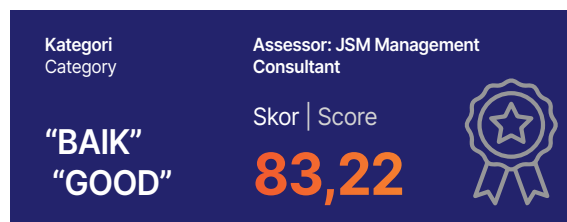
KINERJA PER SEGMENT USAHA PERFORMANCE PER BUSINESS SEGMENT



KONTRAK BARU NEW CONTRACT



ASSESSMENT GCG GCG ASSESSMENT



PENGHARGAAN DAN PENGAKUAN EKSTERNAL

AWARDS AND EXTERNAL RECOGNITION

| Tanggal Date | Nama Penghargaan Award Name | Diberikan Oleh Awarded by |
|---|--|---|
| 27 Februari 2023 February 27, 2023 | 4 Stars (Gold) World Safety Organization (WSO) Indonesian Safety Culture Awards (WISCA) 2023 | WSO Indonesia |
| 03 Maret 2023 March 03, 2023 | Proper Peringkat Biru pada Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup – Plant Precast Sadang Proper Blue Rating in the Company Performance Rating Assessment Program in Environmental Management – Sadang Precast Plant | Kementerian Lingkungan Hidup dan Kehutanan RI Indonesian Ministry of Environment and Forestry |
| 25 Mei 2023 May 25, 2023 | MixMedia Awards Indonesia Corcomm Dream Team 2023 | Mix Marcomm Magz |
| 16 Juni 2023 June 16, 2023 | Indonesia First GPR Awards <ul style="list-style-type: none"> Gold Winner Kategori Lembaga Humas Pemerintah Terbaik Sub Kategori Anak Usaha BUMN Silver Winner Subkategori Manager Bronze Winner Kategori Program Kehumasan Pemerintah Terbaik Indonesia First GPR Awards <ul style="list-style-type: none"> Gold Winner in the Best Government Public Relations Institution Category, SOE Subsidiary Sub Category Silver Winner in Manager Subcategory Bronze Winner in the Best Government Public Relations Program Category | Humas Indonesia |
| 5 September 2023 September 5, 2023 | Penghargaan kepada Precast Plant Subang <ul style="list-style-type: none"> Penghargaan Perusahaan Nihil Kecelakaan Kerja (Zero Accident) periode Januari-Desember 2022 Program Pencegahan dan Penanggulangan HIV-AIDS di Tempat Kerja Kategori Gold Tahun 2023 Program Pencegahan dan Penanggulangan Covid-19 di Tempat Kerja Kategori Platinum Tahun 2023 Appreciation to Subang Precast Plant <ul style="list-style-type: none"> Zero Accident Company Award for the period January-December 2022 HIV-AIDS Prevention and Control Program in the Workplace Gold Category in 2023 Platinum Category Workplace Prevention and Control Program for Covid-19 in 2023 | Kementerian Ketenagakerjaan RI Indonesian Ministry of Manpower |
| 6 September 2023 September 6, 2023 | PR Excellence Awards 2023 <ul style="list-style-type: none"> Juara 2 Kategori Digital Public Relation Finalis Kategori Corporate Public Relations Finalis Kategori Internal Communication PR Excellence Awards 2023 <ul style="list-style-type: none"> 2nd place Digital Public Relations Category Finalist Corporate Public Relations Category Finalist Internal Communication Category | PERHUMAS |
| 12 September 2023 September 12, 2023 | TOP GRC Awards The Most Committed GRC Leader 2023 #4Stars atau Very Good TOP GRC Awards The Most Committed GRC Leader 2023 #4Stars atau Very Good | Top Business |
| 11 Oktober 2023 October 11, 2023 | Indonesia Safety Excellence Awards 2023 <ul style="list-style-type: none"> 4 Stars The Best Safety Management in BUMN Company 4 Stars The Best Safety Education The Best Leadership on Safety Culture untuk VP of QHSE (Bapak Irvan Pandjaitan) Indonesia Safety Excellence Awards 2023 <ul style="list-style-type: none"> 4 Stars The Best Safety Management in SOE Company 4 Stars The Best Safety Education The Best Leadership on Safety Culture untuk VP of QHSE (Irvan Pandjaitan) | First Indonesia Magazine |
| 6 November 2023 November 6, 2023 | Indonesia Construction Safety Award 2023 <ul style="list-style-type: none"> Kategori CEO Safety Leadership atas nama FX Purbayu Ratsunu Kategori Safety Performance Award. Indonesia Construction Safety Award 2023 <ul style="list-style-type: none"> CEO Safety Leadership category for FX Purbayu Ratsunu Safety Performance Award Category. | PAKKI (Perkumpulan Ahli Keselamatan Konstruksi Indonesia) Indonesian Construction Safety Experts Association (PAKKI) |





Sepanjang tahun 2023, WSBP melewati berbagai milestone penting dalam proses pemulihan kondisi fundamental keuangan perusahaan. Selain itu, WSBP juga berhasil mencatatkan pertumbuhan kinerja pemasaran yang menjadi modal berharga dalam meningkatkan kinerja operasional kedepannya.

Throughout 2023, WSBP has passed a number of important milestones in the process of recovering the Company's financial fundamentals. Apart from that, WSBP has also achieved growth in marketing performance, which became valuable leverage in improving operational performance in the future.

01

IKHTISAR UTAMA

Key Highlights

IKHTISAR DATA KEUANGAN PENTING

KEY FINANCIAL HIGHLIGHTS

LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAIN

STATEMENT OF PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

Dalam jutaan Rupiah
 In million Rupiah

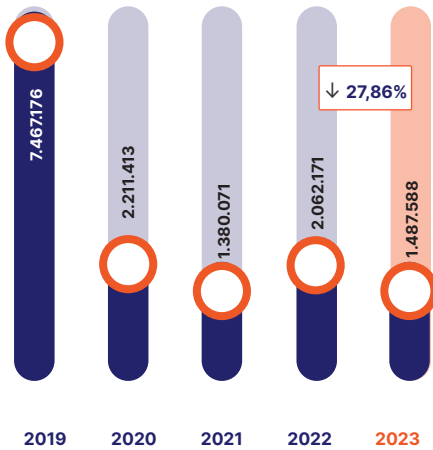
| Uraian Description | 2023 | 2022* | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | CAGR 2019- 2023 (%) | | |
|---|--------------------|-------------|-------------|-------------|-------------|-----------------------------|------------------------------|----------|---|
| Pendapatan Usaha - Bersih Net Revenues | 1.487.588 | 2.062.171 | 1.380.071 | 2.211.413 | 7.467.176 | (27,86) | ↓ | (27,58) | ↓ |
| Precast | 540.400 | 830.931 | 686.348* | 996.974 | 3.840.752 | (34,96) | ↓ | (32,44) | ↓ |
| Readymix dan Quarry Readymix and Quarry | 579.837 | 410.796 | 422.786* | 1.056.522 | 2.326.804 | 41,15 | ↑ | (24,26) | ↓ |
| Jasa Konstruksi Construction service | 367.351 | 820.444 | 270.937* | 157.917 | 1.299.620 | (55,23) | ↓ | (22,33) | ↓ |
| Beban Pokok Pendapatan Cost of Revenues | (1.258.587) | (1.757.946) | (1.073.123) | (2.264.507) | (5.904.248) | (28,41) | ↓ | (26,59) | ↓ |
| Laba (Rugi) Bruto Gross Profit (Loss) | 229.001 | 304.225 | 306.949 | (53.094) | 1.562.928 | (24,73) | ↓ | (31,89) | ↓ |
| Beban Penjualan Selling Expenses | (93.827) | (117.165) | (154.906) | (349.200) | (13.453) | (19,92) | ↓ | 47,47 | ↑ |
| Beban Umum dan Administrasi General and Administrative Expenses | (506.330) | (543.518) | (1.216.867) | (1.219.368) | (260.479) | (6,84) | ↓ | 14,22 | ↑ |
| Beban Non-Contributing Plant Non-Contributing Plant Expenses | (352.829) | (428.527) | (361.571) | (1.433.066) | - | (17,66) | ↓ | - | - |
| Beban Pajak Penghasilan Final Final Income Tax Expenses | (1.275) | (4.465) | (8.654) | (19.429) | (39.323) | (71,44) | ↓ | (49,63) | ↓ |
| Keuntungan (Kerugian) Selisih Kurs - Bersih Net Gain (Loss) Foreign Exchange | (64) | 294 | 516 | (281) | 152 | (121,77) | ↓ | (184,11) | ↓ |
| Pendapatan Bunga Interest Income | 2.131 | 1.848 | 1.166 | 3.646 | 9.141 | 15,31 | ↑ | (25,27) | ↓ |
| Pendapatan (Beban) Lainnya Other Income (Expenses) | 976.457 | 1.914.353 | 107.256 | (289.756) | 2.570 | (48,99) | ↓ | 228,05 | ↑ |
| Laba (Rugi) Sebelum Beban Keuangan dan Pajak Profit (Loss) Before Financial and Tax Expenses | 253.264 | 1.127.045 | (1.326.112) | (3.360.549) | 1.261.536 | (77,53) | ↓ | (27,47) | ↓ |
| Beban Keuangan Financial Charges | (246.964) | (451.275) | (617.251) | (761.343) | (312.445) | (45,27) | ↓ | (4,59) | ↓ |

Dalam jutaan Rupiah
In million Rupiah

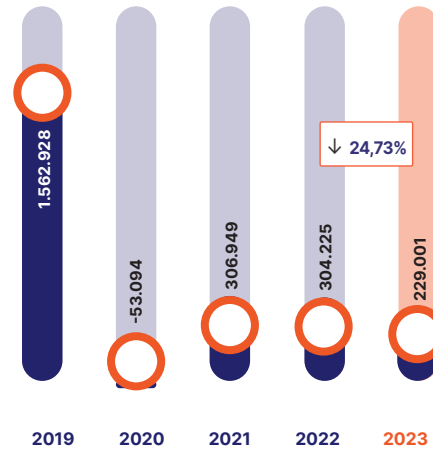
| Uraian Description | 2023 | 2022* | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | | CAGR 2019- 2023 (%) | |
|---|--------------|---------|-------------|-------------|-----------|-----------------------------|---|------------------------------|---|
| Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax | 6.300 | 675.770 | (1.943.362) | (4.121.892) | 949.090 | (99,07) | ↓ | (63,32) | ↓ |
| Beban Pajak Penghasilan Kini Current Income Tax Expenses | - | - | - | - | (119.704) | - | - | (100,00) | ↓ |
| Biaya Pajak Tangguhan Deferred Tax Expenses | - | - | - | (165.420) | (23.237) | - | - | (100,00) | ↓ |
| Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year | 6.300 | 675.770 | (1.943.362) | (4.287.311) | 806.149 | (99,07) | ↓ | (62,10) | ↓ |
| Pendapatan (Rugi) Komprehensif Lain | | | | | | | | | |
| Other Comprehensive Income (Loss) | | | | | | | | | |
| Pengukuran Kembali Kewajiban Imbalan Kerja – Bersih Net Remeasurement of Employee Benefit Liabilities | (152) | (449) | (4.478) | 10.752 | (2.304) | (66,15) | ↓ | (41,94) | ↓ |
| Surplus (Defisit) Revaluasi Aset Tetap Fixed Assets Revaluation Surplus (Deficit) | - | - | 43.414 | (68.446) | - | - | - | - | - |
| Laba (Rugi) Komprehensif Tahun Berjalan Comprehensive Income (Loss) for the Year | (152) | (449) | 38.937 | (57.694) | (2.304) | (66,15) | ↓ | (41,94) | ↓ |
| Jumlah Laba (Rugi) Komprehensif Tahun Berjalan Total Comprehensive Profit (Loss) for the Year | 6.149 | 675.321 | (1.904.426) | (4.345.006) | 803.845 | (99,09) | ↓ | (62,27) | ↓ |
| Laba (Rugi) per Saham Dasar (dalam Rupiah penuh) Basic Earnings (Loss) per Share (in full Rupiah) | 0,16 | 27,56 | (79,27) | (174,88) | 32,88 | (99,42) | ↓ | (65,53) | ↓ |

*Disajikan kembali akibat reklasifikasi akun tertentu
*Restated due to reclassification of certain accounts

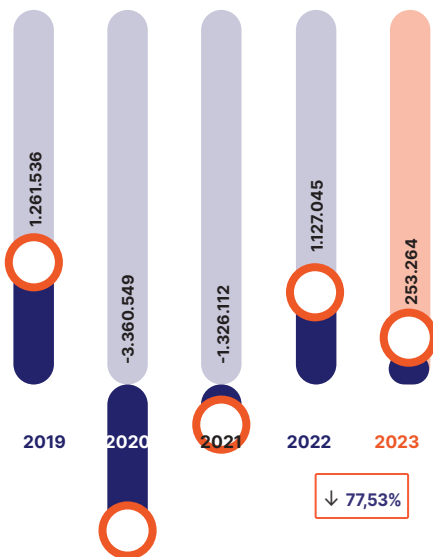
Pendapatan Usaha - Bersih
(Rp-juta)
Net Revenues
(Rp-million)



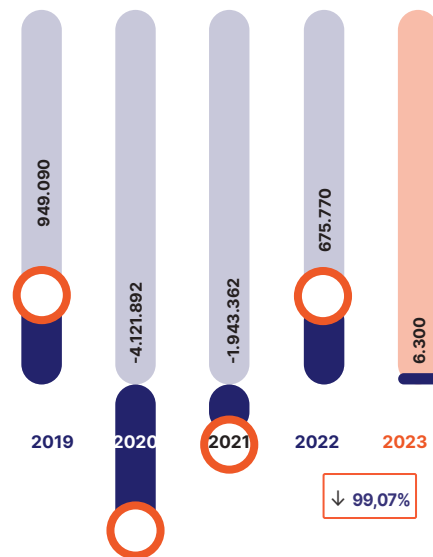
Labanya Bruto
(Rp-juta)
Gross Profit
(Rp-million)



Labanya Sebelum Beban Keuangan dan Pajak
(Rp-juta)
Profit Before Financial and Tax Expenses
(Rp-million)

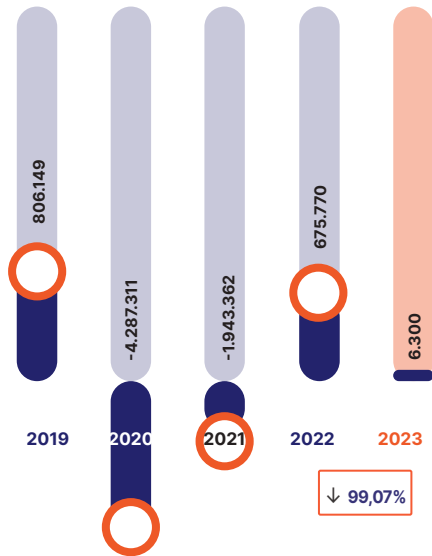


Labanya Sebelum Pajak
(Rp-juta)
Profit Before Tax
(Rp-million)



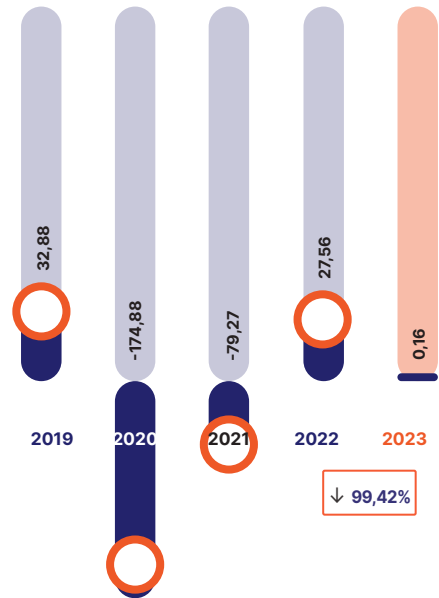
Laba Bersih Tahun Berjalan (Rp-juta)

Net Profit for the Year
(Rp-million)



Laba Per Saham Dasar (Rp penuh)

Basic Earnings per Share
(Full Rp amount)



LAPORAN POSISI KEUANGAN

STATEMENT OF FINANCIAL POSITION

Dalam jutaan Rupiah
In million Rupiah

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | | CAGR 2019-2023 (%) | |
|---|---------|---------|-----------|-----------|-----------|-----------------------------|---|--------------------------|---|
| ASET ASSETS | | | | | | | | | |
| Aset Lancar Current Assets | | | | | | | | | |
| Kas dan Setara Kas Cash and Cash Equivalents | 120.812 | 238.947 | 93.664 | 244.199 | 469.334 | (49,44) | ↓ | (23,77) | ↓ |
| Piutang Usaha - Bersih Net Accounts Receivable | | | | | | | | | |
| Pihak Berelasi Related Parties | 717.333 | 621.213 | 887.702 | 1.330.402 | 1.892.371 | 15,47 | ↑ | (17,63) | ↓ |
| Pihak Ketiga Third Parties | 92.593 | 212.053 | 467.556 | 46.360 | 514.778 | (56,33) | ↓ | (29,04) | ↓ |
| Piutang Lain-lain Other Receivables | | | | | | | | | |
| Pihak Berelasi Related Parties | 1.534 | 17.051 | 2.167 | - | - | (91,00) | ↓ | - | - |
| Pihak Ketiga Third Parties | 90.837 | 8.038 | 4.917 | 9.070 | 5.774 | 1.030,06 | ↑ | 73,52 | ↑ |
| Persediaan Inventories | 250.413 | 346.193 | 595.243 | 963.322 | 852.372 | (27,67) | ↓ | (21,73) | ↓ |
| Tagihan Bruto Gross Amount | | | | | | | | | |
| Pihak Berelasi Related Parties | 246.361 | 514.752 | 259.794 | 1.077.532 | 2.941.157 | (52,14) | ↓ | (39,10) | ↓ |
| Pihak Ketiga Third Parties | 71.180 | 179.203 | 173.742 | 132.008 | 1.124.993 | (60,28) | ↓ | (42,42) | ↓ |
| Pajak Dibayar di Muka Prepaid Taxes | 56.795 | 78.282 | 76.104 | 128.467 | 697.029 | (27,45) | ↓ | (39,44) | ↓ |
| Uang Muka kepada Pihak Ketiga Advances to Third Parties | 164 | 181 | 631 | - | 126 | (9,64) | ↓ | 5,49 | ↑ |
| Biaya Dibayar di Muka Prepaid Expenses | 30.056 | 18.179 | 107.599 | 135.828 | 192.195 | 65,33 | ↑ | (31,00) | ↓ |
| Aset Diklasifikasi Dimiliki untuk Dijual Held-for-Sale Assets | - | - | 1.518.964 | - | - | - | - | - | - |

Dalam jutaan Rupiah
In million Rupiah

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | | CAGR 2019-2023 (%) | |
|--|------------------|------------------|------------------|------------------|-------------------|-----------------------------|---|--------------------------|---|
| Jumlah Aset Lancar Total Current Assets | 1.678.077 | 2.234.092 | 4.188.082 | 4.067.189 | 8.690.129 | (24,89) | ↓ | (28,03) | ↓ |
| Aset Tidak Lancar Non-Current Assets | | | | | | | | | |
| Aset Tetap - Bersih Net Fixed Assets | 2.752.257 | 3.680.902 | 2.574.848 | 4.394.678 | 5.236.937 | (25,23) | ↓ | (12,07) | ↓ |
| Aset Sewa Guna Usaha Leasing Assets | 8.777 | 13.659 | 24.799 | 72.730 | - | (35,74) | ↓ | - | ↓ |
| Aset Lain-lain Other Assets | 34.035 | 35.006 | 94.348 | 54.429 | 239.967 | (2,77) | ↓ | (32,34) | ↓ |
| Jumlah Aset Tidak Lancar Total Non-Current Assets | 2.795.069 | 3.729.566 | 2.693.995 | 4.521.836 | 5.476.904 | (25,06) | ↓ | (12,59) | ↓ |
| Jumlah Aset Total Assets | 4.473.146 | 5.963.658 | 6.882.077 | 8.589.026 | 14.167.033 | (24,99) | ↓ | (20,59) | ↓ |
| LIABILITAS LIABILITIES | | | | | | | | | |
| Liabilitas Jangka Pendek Current Liabilities | | | | | | | | | |
| Utang Bank Jangka Pendek Short Term Bank Loans | | | | | | | | | |
| Pihak Berelasi Related Parties | - | - | 1.765.463 | 1.668.940 | 1.476.964 | - | - | (100,00) | ↓ |
| Pihak Ketiga Third Parties | 671.127 | 671.127 | 2.099.768 | 1.999.569 | 2.614.277 | 0,00% | - | (23,81) | ↓ |
| Utang Obligasi Jangka Pendek - Bersih Net Short Term Bonds Payable | - | 1.850.770 | 1.997.172 | - | - | - | - | - | - |
| Utang Usaha Accounts Payable | | | | | | | | | |
| Pihak Berelasi Related Parties | 564.885 | 1.303.878 | 51.576 | 32.774 | 33.019 | (56,68) | ↓ | 76,46 | ↑ |
| Pihak Ketiga Third Parties | 944.900 | 1.976.495 | 2.983.349 | 3.385.104 | 2.128.157 | (52,19) | ↓ | (14,99) | ↓ |
| Utang Lain-lain Other Payables | | | | | | | | | |
| Pihak Berelasi Related Parties | 25.154 | 17.951 | 70.017 | - | - | 40,13 | ↑ | - | - |

Dalam jutaan Rupiah
 In million Rupiah

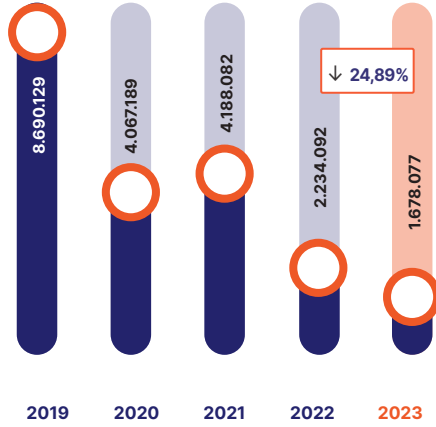
| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | | CAGR 2019-2023 (%) | |
|---|------------------|------------------|------------------|------------------|------------------|-----------------------------|---|--------------------------|---|
| Pihak Ketiga Third Parties | 2.844 | 1.051 | 7.227 | 68.982 | 1.696 | 170,60 | ↑ | 10,89 | ↑ |
| Utang Pajak Tax Payables | 46.355 | 45.882 | 53.303 | 44.275 | 44.711 | 1,03 | ↑ | 0,72 | ↑ |
| Beban Akrua Accrued Expenses | 294.733 | 578.762 | 570.863 | 182.353 | 134.417 | (49,08) | ↓ | 17,00 | ↑ |
| Uang Muka dari Pelanggan Advances from Customers | | | | | | | | | |
| Pihak Berelasi Related Parties | 54.057 | 32.436 | 17.419 | 25.286 | 48.078 | 66,66 | ↑ | 2,37 | ↑ |
| Pihak Ketiga Third Parties | 37.646 | 41.166 | 7.387 | 19.664 | 20.688 | (8,55) | ↓ | 12,72 | ↑ |
| Utang bank jangka Panjang yang jatuh tempo dalam satu tahun Long-term Bank Loans with Current Maturity | 4.347 | 2.972 | - | - | - | 46,27 | ↑ | - | - |
| Jumlah Liabilitas Jangka Pendek Total Current Liabilities | 2.646.049 | 6.522.490 | 9.627.619 | 7.426.949 | 6.502.007 | (59,43) | ↓ | (16,46) | ↓ |
| Liabilitas Jangka Panjang Non-Current Liabilities | | | | | | | | | |
| Utang Bank Jangka Panjang Long Term Bank Loans | | | | | | | | | |
| Pihak Berelasi Related Parties | 901.879 | 677.672 | - | - | - | 33,08 | ↑ | - | - |
| Pihak Ketiga Third Parties | 672.637 | 630.603 | - | - | - | 6,67 | ↑ | - | - |
| Liabilitas Imbalan Kerja Employee Benefits Liabilities | 31.043 | 17.372 | 19.944 | 10.439 | 19.499 | 78,70 | ↑ | 9,75 | ↑ |
| Utang Obligasi Bond Debts | 228.967 | 211.746 | - | 1.993.480 | 1.990.137 | 8,13 | ↑ | (35,11) | ↓ |
| Obligasi Wajib Konversi Mandatory Convertible Bonds | 651.812 | - | - | - | - | - | - | - | - |
| Liabilitas Pajak Tangguhan Deferred Tax Liabilities | - | - | - | - | 25.018 | - | - | - | - |

Dalam jutaan Rupiah
In million Rupiah

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | | CAGR 2019-2023 (%) | |
|--|-------------|-------------|-------------|-------------|------------|-----------------------------|---|--------------------------|---|
| Liabilitas Sewa Guna Usaha Lease Liabilities | 5.252 | 6.983 | 13.043 | 32.262 | - | (24,79) | ↓ | - | ↓ |
| Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities | 2.491.591 | 1.544.376 | 32.987 | 2.036.180 | 2.034.655 | 61,33 | ↑ | 4,14 | ↑ |
| Jumlah Liabilitas Total Liabilities | 5.137.640 | 8.066.866 | 9.660.606 | 9.463.129 | 8.536.662 | (36,31) | ↓ | (9,66) | ↓ |
| EKUITAS EQUITY | | | | | | | | | |
| Modal Saham – Nilai Nominal Rp100 dan Rp50 per Saham Share Capital – Nominal Value of Rp100 and Rp50 per Share | | | | | | | | | |
| Modal Dasar – 147.266.778.136 Lembar Saham Authorized Capital – 147,266,778,136 Shares | | | | | | | | | |
| Modal Ditempatkan dan Disetor Penuh –54.555.721.325 Lembar Saham Issued and Fully Paid-up Capital –54,555,721,325 Shares | 4.045.844 | 2.636.116 | 2.636.116 | 2.636.116 | 2.636.116 | 53,48 | ↑ | 8,95 | ↑ |
| Tambahan Modal Disetor Additional Paid-up Capital | 3.967.367 | 3.944.529 | 3.944.529 | 3.944.529 | 3.944.529 | 0,58 | ↑ | 0,12 | ↑ |
| Saham Diperoleh Kembali Treasury Stock | (775.954) | (775.954) | (775.954) | (775.954) | (775.954) | 0,00 | - | 0,00 | - |
| Saldo Laba Retained Earnings | | | | | | | | | |
| Telah Ditentukan Penggunaannya Appropriated | 272.173 | 272.173 | 272.173 | 272.173 | 231.866 | 0,00 | - | 3,26 | ↑ |
| Belum Ditentukan Penggunaannya Unappropriated | (8.456.089) | (8.462.238) | (9.137.558) | (7.200.470) | (713.383) | (0,07) | ↓ | 63,97 | ↑ |
| Komponen Ekuitas Lainnya Other Components of Equity | 282.164 | 282.164 | 282.164 | 249.502 | 307.196 | 0,00 | - | (1,69) | ↓ |
| Jumlah Ekuitas Total Equity | (664.494) | (2.103.208) | (2.778.529) | (874.103) | 5.630.370 | (68,41) | ↓ | (165,22) | ↓ |
| Jumlah Liabilitas dan Ekuitas Total Liabilities and Equity | 4.473.146 | 5.963.658 | 6.882.077 | 8.589.026 | 14.167.033 | (24,99) | ↓ | (20,59) | ↓ |

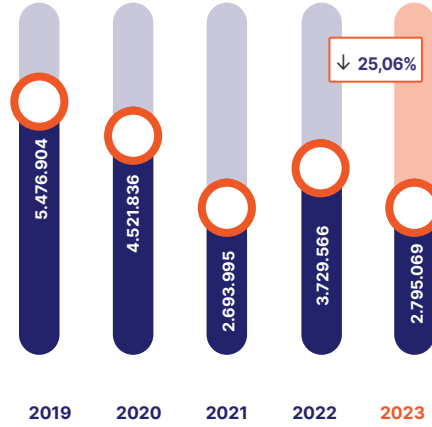
Jumlah Aset Lancar (Rp-juta)

Total Current Assets
(Rp-million)



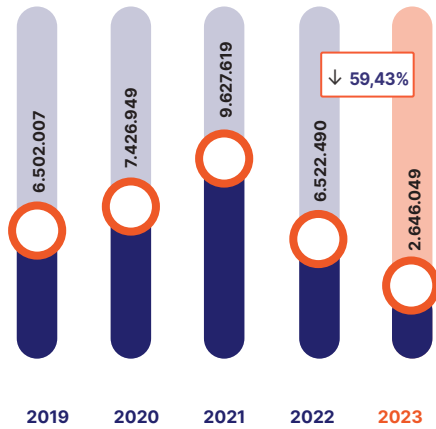
Jumlah Aset Tidak Lancar (Rp-juta)

Total Non-Current Assets
(Rp-million)



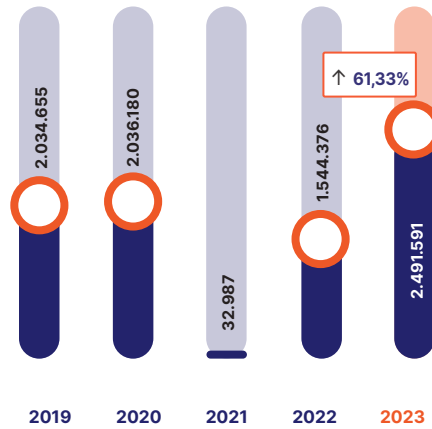
Jumlah Liabilitas Jangka Pendek (Rp-juta)

Total Current Liabilities
(Rp-million)



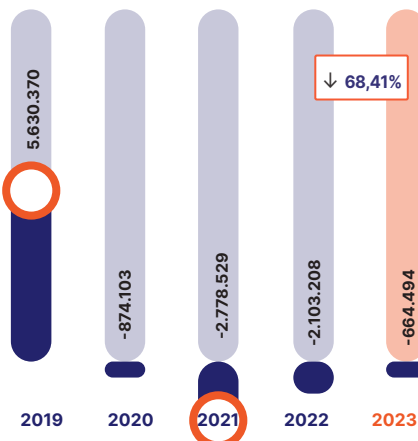
Jumlah Liabilitas Jangka Panjang (Rp-juta)

Total Non-Current Liabilities
(Rp-million)



Jumlah Ekuitas (Rp-juta)

Total Equity
(Rp-million)



LAPORAN ARUS KAS

STATEMENT OF CASH FLOWS

Dalam jutaan Rupiah
In million Rupiah

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022-2023 | | CAGR 2019-2023 | |
|--|-----------|---------|-----------|-----------|-----------|---------------------------------|---|---------------------------------|---|
| | | | | | | Persentase Percentage (%) | | Persentase Percentage (%) | |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi Net Cash Provided by (Used in) Operating Activities | (106.350) | 151.946 | (18.562) | 561.477 | 26.265 | (169,99) | ↓ | (232,27) | ↓ |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi Net Cash Provided by (Used in) Investing Activities | (1.144) | (1.598) | (387) | (162.359) | (925.758) | (28,41) | ↑ | (73,79) | ↑ |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan Net Cash Provided by (Used in) Financing Activities | (10.577) | (5.360) | (131.586) | (624.252) | 69.622 | 97,33 | ↓ | (168,60) | ↓ |
| Kenaikan (Penurunan) Bersih Kas dan Setara Kas Net Increase (Decrease) in Cash and Cash Equivalents | (118.072) | 144.989 | (150.935) | (225.135) | (829.870) | (181,44) | ↓ | (32,29) | ↑ |
| Kas dan Setara Kas pada Awal Tahun Cash and Cash Equivalents at Beginning of the Year | 238.947 | 93.664 | 244.199 | 469.334 | 1.299.204 | 155,11 | ↑ | (28,73) | ↓ |
| Kas dan Setara Kas pada Akhir Tahun Cash and Cash Equivalents at End of the Year | 120.812 | 238.947 | 93.664 | 244.199 | 469.334 | (49,44) | ↓ | (23,77) | ↓ |

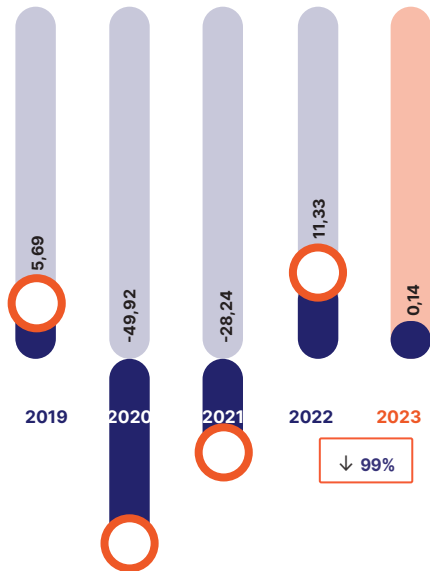
RASIO-RASIO KEUANGAN

FINANCIAL RATIO

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 |
|--|-----------------|----------|----------|------------|--------|
| Rasio Pengembalian atas Aset (%) Return on Assets Ratio (%) | 0,14 | 11,33 | (28,24) | (49,92) | 5,69 |
| Rasio Pengembalian atas Ekuitas (%) Return on Equity Ratio (%) | (0,95) | (32,13) | 69,94 | 490,48 | 14,32 |
| Marjin Laba Kotor (%) Gross Profit Margin (%) | 15,39 | 14,75 | 22,24 | (2,40) | 20,93 |
| Marjin Laba Operasi (%) Operating Profit Margin (%) | (53,29) | (35,59) | (95,46) | (151,09) | 17,42 |
| Marjin Laba Bersih (%) Net Profit Margin (%) | 0,42 | 32,77 | (140,82) | (193,87) | 10,80 |
| Rasio Lancar (x) Current Ratio (x) | 0,63 | 0,34 | 0,44 | 0,55 | 1,34 |
| Rasio Total Utang (Berbunga) terhadap Total Modal (x) Interest Bearing Debt to Equity Ratio (x) | (4,72) | (1,93) | (2,12) | (6,51) | 1,08 |
| Rasio Total Liabilitas terhadap Total Ekuitas (%) Debt to Equity Ratio (%) | (773,17) | (383,55) | (347,69) | (1.082,61) | 151,62 |
| Rasio Total Liabilitas terhadap Total Aset (%) Debt to Assets Ratio (%) | 114,86 | 135,27 | 140,37 | 110,18 | 60,26 |
| Rasio Laba Sebelum Bunga dan Penyusutan Terhadap Beban Bunga (x) EBITDA Ratio (x) | (1,46) | (0,81) | (1,44) | (3,61) | 5,17 |

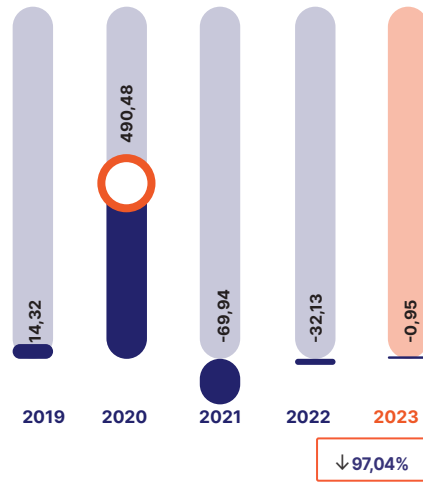
Rasio Pengembalian atas Aset

%
Return on Assets Ratio (%)



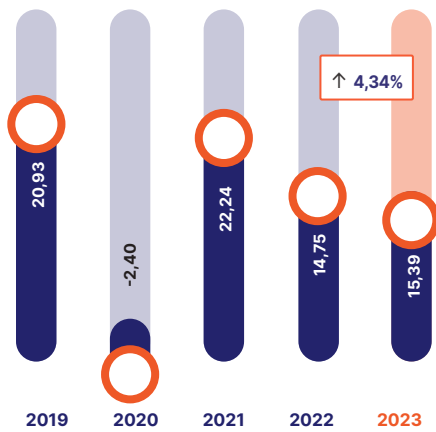
Rasio Pengembalian atas Ekuitas

%
Return on Equity Ratio (%)



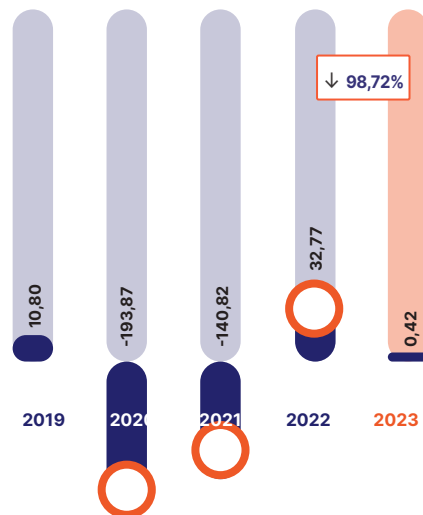
Marjin Laba Kotor (%)

Gross Profit Margin (%)

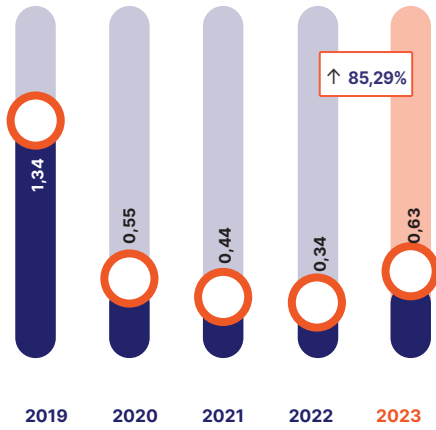


Marjin Laba Bersih (%)

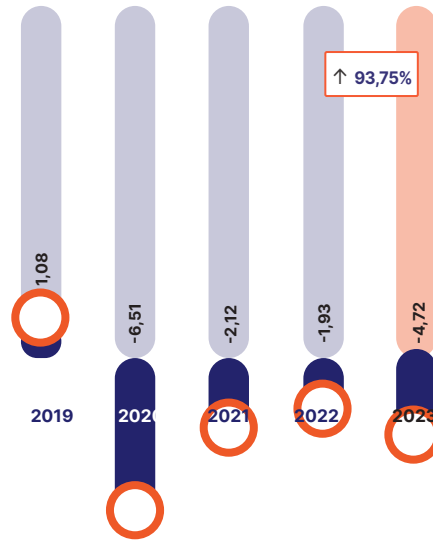
Gross Profit Margin (%)



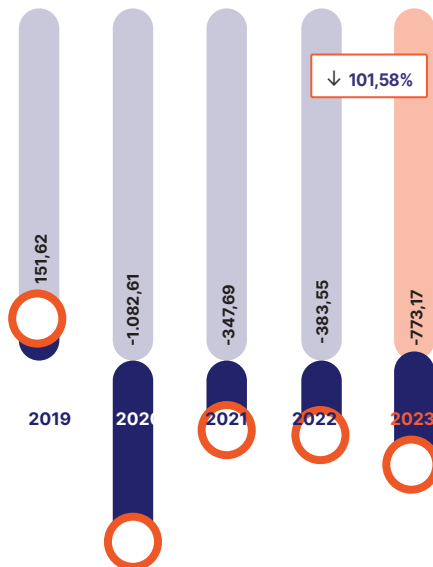
Rasio Lancar (%)
Current Ratio (%)



Rasio Total Utang (Berbunga) terhadap Total Modal(x)
Interest Bearing Debt to Equity Ratio(x)



Rasio Total Liabilitas terhadap Total Ekuitas (%)
Debt to Equity Ratio (%)



IKHTISAR OPERASIONAL

OPERATIONAL HIGHLIGHTS

PENCAPAIAN KINERJA PER SEGMENT USAHA

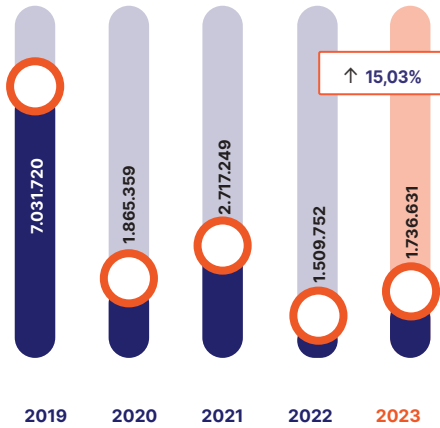
OPERATIONAL PERFORMANCE PER BUSINESS SEGMENT

Dalam jutaan Rupiah, kecuali dinyatakan lain
In million of Rupiah, unless otherwise stated

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022- 2023 (%) | | CAGR 2019-2023 (%) | |
|--|------------------|-----------|-----------|-----------|------------|-----------------------------|---|--------------------------|---|
| Nilai Kontrak Contract Value | | | | | | | | | |
| Sisa Nilai Kontrak (SNK) Remaining Contract Value (SNK) | 1.187.979 | 3.242.446 | 2.601.070 | 4.112.340 | 9.345.044 | (21,02) | ↓ | (40,29) | ↓ |
| Nilai Kontrak Baru (NKB) New Contract Value (NKB) | 1.736.631 | 1.509.752 | 2.717.249 | 1.865.359 | 7.031.720 | 299,24 | ↑ | (29,50) | ↓ |
| Jumlah Nilai Kontrak Total Contract Value | 2.924.610 | 1.939.150 | 5.318.320 | 5.977.699 | 16.376.764 | 50,82 | ↑ | (34,99) | ↓ |
| Beton Precast Precast Concrete | | | | | | | | | |
| Kapasitas Produksi (ton) Production Capacity (tons) | 3.700.000 | 3.700.000 | 3.700.000 | 3.700.000 | 3.700.000 | 0,00 | - | 0,00 | - |
| Volume Produksi (ton) Production Volume (tons) | 269.161 | 546.263 | 190.547 | 795.436 | 2.595.180 | (50,73) | ↓ | (43,25) | ↓ |
| Beton Readymix Readymix Concrete | | | | | | | | | |
| Kapasitas Produksi (m3) Production Capacity (m3) | 2.095.782 | 2.714.151 | 3.279.055 | 5.895.000 | 8.406.100 | (22,78) | ↓ | (29,34) | ↓ |
| Volume Produksi (m3) Production Volume (m3) | 619.029 | 709.061 | 325.323 | 1.126.080 | 2.259.350 | (12,70) | ↓ | (27,65) | ↓ |

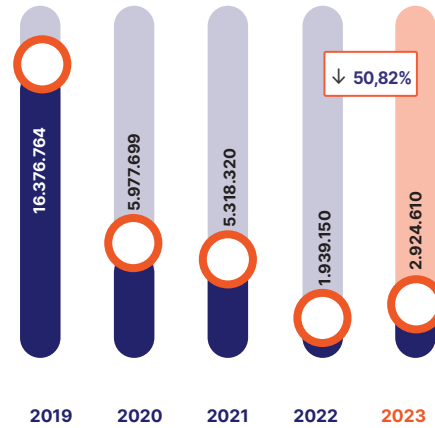
Nilai Kontrak Baru (NKB) (Rp-juta)

New Contract Value (NKB)
(Rp-million)



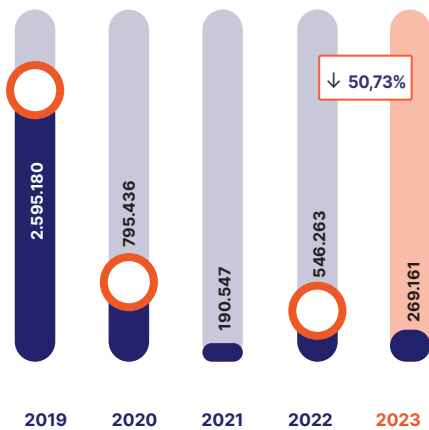
Jumlah Nilai Kontrak (Rp-juta)

Total Contract Value
(Rp-million)



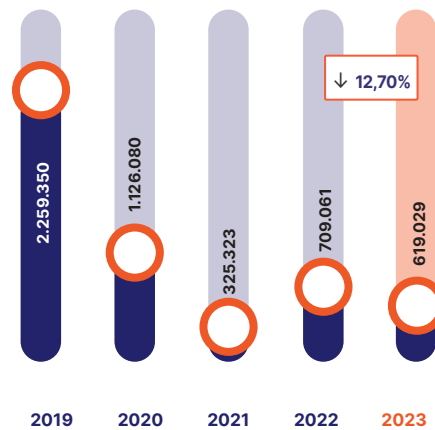
Volume Produksi Beton Precast (ton)

Precast Cocret Production Volume
(ton)



Volume Produksi Beton Readymix (M³)

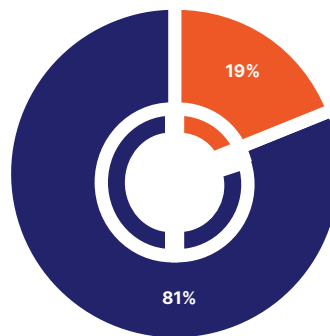
Readymix Concrete Production Volume
(M³)



SEGMENT KONTRAK BARU TAHUN 2023

NEW CONTRACT SEGMENT IN 2023

Komposisi Perolehan Kontrak Baru 2023 Composition of New Contract Acquisition in 2023



● Waskita Group ● External

Kontrak Baru 2023 New Contract in 2023

| No | Nama Proyek Project name | Nilai Kontrak (Rp-juta) Contract Value (Rp-million) | Produk Product |
|----|---|--|-------------------|
| 1. | Proyek Tol Serang Panimbang (Cileles - Panimbang) Fase 2 Seksi 3 Serang Panimbang (Cileles - Panimbang) Toll Road Project Phase 2 Section 3 | 158.327 | Spun pile |
| 2. | Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) Jakarta LRT Project Phase 1B (Velodrome - Manggarai) | 113.194 | PCI Girder |
| 3. | Proyek Pembangunan Jalan di Dalam KIPP : Paket Pembangunan Jalan Feeder (Distrik) di Kawasan IKN Road Construction Project within KIPP: Feeder Road Development Package (District) in IKN Area | 98.657 | Readymix |
| 4. | Proyek Pembangunan Jalan Tol Jakarta Cikampek 2 Selatan Paket 3 Jakarta Cikampek 2 South Toll Road Construction Project Package 3 | 95.570 | Readymix |
| 5. | Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Bayung Lencir Tempino Toll Road Project Section 1 | 92.815 | Readymix |

Kontrak Baru 2023

New Contract in 2023

| No | Nama Proyek Project name | Nilai Kontrak (Rp-juta) Contract Value (Rp-million) | Produk Product |
|--------------|--|--|--------------------------------------|
| 6. | Proyek Tol IKN Segmen SP. Tempadung - Jembatan Pulau Balang STA 0+000-6+675 IKN Toll Road Project SP. Tempadung - Balang Island Bridge Segment STA 0+000-6+675 | 86.147 | Readymix |
| 7. | Sumbawa LNG Terminal and Regasification Project Sumbawa LNG Terminal and Regasification Project | 85.908 | Readymix |
| 8. | Proyek Area Gasing Kec Talang Kelapa Banyuasin Sumatera Selatan Gasing Area Project, Talang Kelapa District, Banyuasin, South Sumatra | 75.104 | Spun pile |
| 9. | Proyek Design & Build Pembangunan Bangunan Gedung Sekretariat Presiden dan Bangunan Pendukung Pada Kawasan Istana Kepresidenan di Ibu Kota Negara Design & Build Project for the Construction of Presidential Secretariat Building and Supporting Buildings in Presidential Palace Area in the National Capital | 55.599 | Readymix |
| 10. | Proyek Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 Beach Safety in Jakarta Bay Project Phase 6 Package 3 | 49.799 | Spun pile |
| 11. | Proyek Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 Beach Safety in Jakarta Bay Project Phase 6 Package 3 | 49.799 | Spun pile |
| 12. | Proyek Nusantara International Convention and Exhibition @ District 18 PIK 2 Nusantara International Convention and Exhibition Project @ District 18 PIK 2 | 43.357 | Spun pile |
| 13. | Proyek Jalan Tol Bayung Lencir Tempino Seksi 2 Bayung Lencir Tempino Toll Road Project Section 2 | 42.264 | Spun pile |
| 14. | Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Bayung Lencir Tempino Toll Road Project Section 1 | 41.786 | Spun pile |
| 15. | Proyek Kantor Kementerian Koordinator 4 Coordinating Ministry 4 Office Project | 39.815 | Readymix |
| 16. | Lain - lain <30 Miliar Others <30 Billion | 608.490 | Precast, Readymix, Equipment, Quarry |
| Total | | 1.736.631 | |

PERTUMBUHAN PELANGGAN

Di tahun 2023, WSBP menerapkan sejumlah strategi bisnis dalam mewujudkan visi Perusahaan untuk menjadi yang terdepan di Indonesia pada bidang Manufaktur *Precast, Ready Mix, Quarry*, Jasa Konstruksi, dan *Post-Tension Precast Concrete*. Salah satu strategi yang dilakukan adalah dengan melakukan ekspansi pasar eksternal. Strategi ini diharapkan dapat memberikan dampak terhadap jumlah pelanggan WSBP yang dapat dilihat sebagai berikut:

CUSTOMER GROWTH

In 2023, WSBP applied a number of business strategies in realizing WSBP vision to become the leader in Indonesia in Manufacturing of *Precast, Readymix, Quarry, Construction Services*, and *Post-tension*. One of the strategies is to expand to external market. This strategy is expected to have an impact on the number of WSBP customers as can be seen as follows:

| Uraian Description | 2023 | 2022 | 2021 | 2020 | 2019 | YoY 2022-2023 | | CAGR 2019-2023 | |
|---|------|------|------|------|------|------------------------------|---|------------------------------|---|
| | | | | | | Percentase Percentage (%) | ↑ | Percentase Percentage (%) | ↑ |
| Jumlah Pelanggan Number of Customers | 305 | 196 | 205 | 129 | 87 | 55,61 | ↑ | 36,83 | ↑ |

IKHTISAR SAHAM

SHARE INFORMATION

KINERJA SAHAM

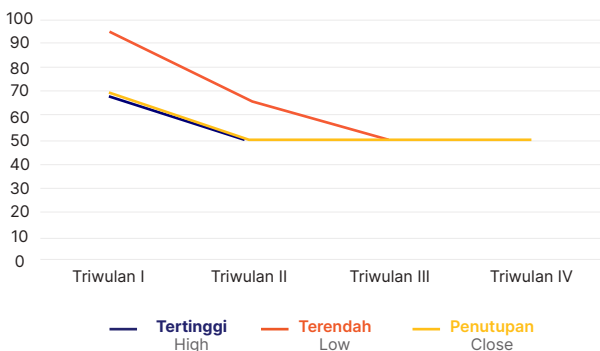
Kode Saham: WSBP
Bursa Perdagangan Saham: Bursa Efek Indonesia (BEI)

SHARE PERFORMANCE

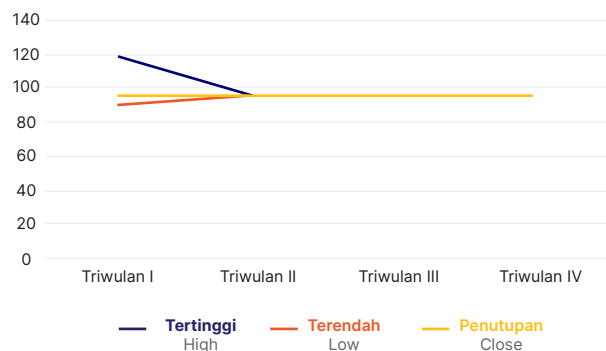
Stock Code: WSBP
Stock Exchange: Indonesia Stock Exchange (IDX)

| Periode Period | Harga Saham (Rp/lembar saham) Share price (Rp/share) | | | | Jumlah Saham Beredar (saham) Number of shares outstanding (shares) | Volume Transaksi (miliar lembar) Transaction Volume (billion shares) | Kapitalisasi Pasar (Rp-triliun) Market Capitalization (Rp-trillion) |
|------------------------------|---|----------------------|--------------------|----------------------|--|---|--|
| | Pembukaan Opening | Tertinggi Highest | Terendah Lowest | Penutupan Closing | | | |
| 2023 | | | | | | | |
| Kuartal I First Quarter | 95 | 95 | 68 | 69 | 26.361.157.534 | 0,76 | 2,52 |
| Kuartal II Second Quarter | 61 | 66 | 50 | 50 | 26.361.157.534 | 0,03 | 1,32 |
| Kuartal III Third Quarter | 50 | 50 | 50 | 50 | 54.555.721.325 | 0,00 | 2,73 |
| Kuartal IV Fourth Quarter | 50 | 50 | 50 | 50 | 54.555.721.325 | 0,00 | 1,20 |
| 2022 | | | | | | | |
| Kuartal I First Quarter | 115 | 119 | 90 | 95 | 26.361.157.534 | 0,55 | 2,50 |
| Kuartal II Second Quarter | 95 | 95 | 95 | 95 | 26.361.157.534 | - | 2,50 |
| Kuartal III Third Quarter | 95 | 95 | 95 | 95 | 26.361.157.534 | - | 2,50 |
| Kuartal IV Fourth Quarter | 95 | 95 | 95 | 95 | 26.361.157.534 | - | 2,50 |

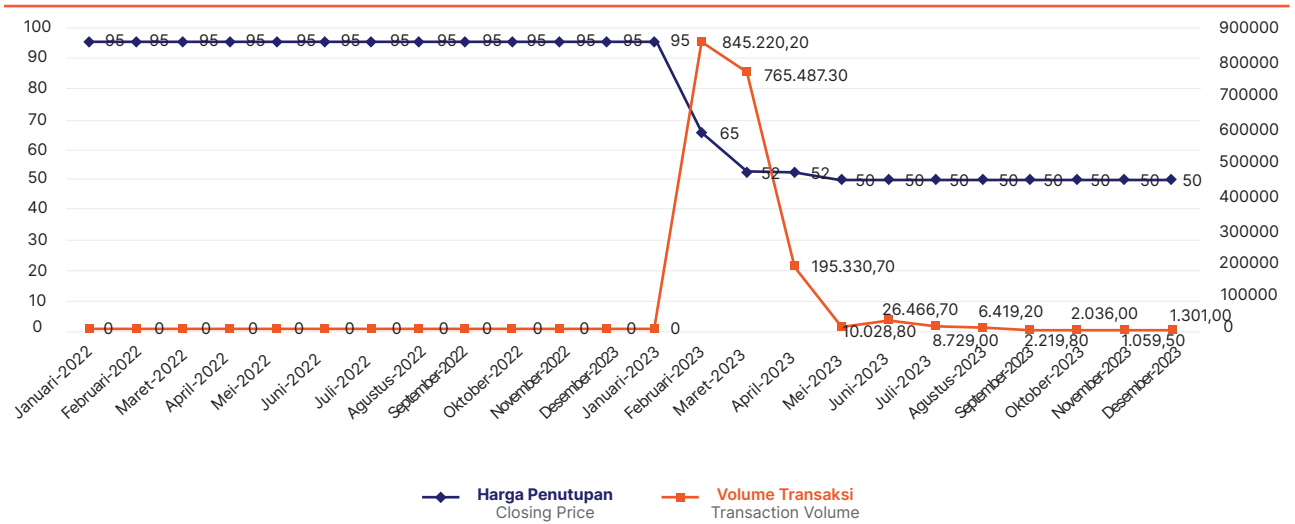
Pergerakan Harga Saham Triwulanan 2023
Quarterly Share Price Movement 2023



Pergerakan Harga Saham Triwulanan 2022
Quarterly Share Price Movement 2022



Grafik Pergerakan Harga Saham Tahun 2022-2023 Share Price Movement in 2022-2023



Grafik Pergerakan Harga Saham Tahun 2022-2023 Share Price Movement Chart For 2022-2023

| Bulan Month | Harga Penutupan Closing Price | Volume Transaksi Transaction Volume | Kapitalisasi Pasar Market Capitalization |
|--------------------------------------|----------------------------------|--|---|
| Januari - 2022 January - 2022 | 95 | - | 2.504.309.965.730 |
| Februari - 2022 February - 2022 | 95 | - | 2.504.309.965.730 |
| Maret - 2022 March - 2022 | 95 | - | 2.504.309.965.730 |
| April - 2022 April - 2022 | 95 | - | 2.504.309.965.730 |
| Mei - 2022 May - 2022 | 95 | - | 2.504.309.965.730 |
| Juni - 2022 June - 2022 | 95 | - | 2.504.309.965.730 |
| Juli - 2022 July - 2022 | 95 | - | 2.504.309.965.730 |
| Agustus - 2022 August - 2022 | 95 | - | 2.504.309.965.730 |
| September - 2022 September - 2022 | 95 | - | 2.504.309.965.730 |
| Oktober - 2022 October - 2022 | 95 | - | 2.504.309.965.730 |
| November - 2022 November - 2022 | 95 | - | 2.504.309.965.730 |

Grafik Pergerakan Harga Saham Tahun 2022-2023
Share Price Movement Chart For 2022-2023

| Bulan Month | Harga Penutupan Closing Price | Volume Transaksi Transaction Volume | Kapitalisasi Pasar Market Capitalization |
|--------------------------------------|----------------------------------|--|---|
| Desember - 2022 December - 2022 | 95 | - | 2.504.309.965,730 |
| Januari - 2023 January - 2023 | 95 | - | 2.504.309.965,730 |
| Februari - 2023 February - 2023 | 65 | 845,220,200 | 1,713,475,239,710 |
| Maret - 2023 March - 2023 | 52 | 765,487,300 | 1,370,780,191,768 |
| April - 2023 April - 2023 | 52 | 195,330,700 | 1,370,780,191,768 |
| Mei - 2023 May - 2023 | 50 | 10,028,800 | 1,318,057,876,700 |
| Juni - 2023 June - 2023 | 50 | 26,466,700 | 1,318,057,876,700 |
| Juli - 2023 July - 2023 | 50 | 8,729,000 | 1,318,057,876,700 |
| Agustus - 2023 August - 2023 | 50 | 6,419,200 | 2,727,786,066,250 |
| September - 2023 September - 2023 | 50 | 2,219,800 | 2,727,786,066,250 |
| Oktober - 2023 October - 2023 | 50 | 2,036,000 | 2,727,786,066,250 |
| November - 2023 November - 2023 | 50 | 1,059,500 | 2,727,786,066,250 |
| Desember - 2023 December - 2023 | 50 | 1,301,000 | 2,727,786,066,250 |

INFORMASI AKSI KORPORASI

Sepanjang tahun 2023, WSBP telah melaksanakan serangkaian aksi korporasi dalam rangka implementasi ketentuan restrukturisasi keuangan berdasarkan Perjanjian Perdamaian Perseroan, yaitu:

1. Konversi Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 sesuai dengan ketentuan Tranche B dan Tranche C Perjanjian Perdamaian

INFORMATION ON CORPORATE ACTION

Throughout 2023,, WSBP has carried out a series of corporate actions in the context of implementing the financial restructuring provisions based on the Company's Peace Agreement, as follows:

1. Conversion of Waskita Beton Precast Sustainable Bonds I Phase I 2019 and Waskita Beton Precast Sustainable Bonds I Phase II 2019 in accordance with the provisions of Tranche B and Tranche C of the Peace Agreement

| Semula Previously | Menjadi Become |
|--|---|
| Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 Nilai: Rp500.000.000.000 | Obligasi Waskita Beton Precast I Tahun 2022 Nilai: Rp80.755.540.000,- |
| Waskita Beton Precast Sustainable Bonds I Phase I 2019 Value: Rp500,000,000,000 | Waskita Beton Precast Bonds I 2022 Value: Rp80,755,540,000 |
| Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 Nilai: Rp1.500.000.000.000 | Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Nilai: Rp457.614.726.667,- |
| Waskita Beton Precast Sustainable Bonds I Phase II 2019 Value: Rp1,500,000,000,000 | Waskita Beton Precast Mandatory Convertible Bonds I 2023 Value: Rp457,614,726,667 |
| | Obligasi Waskita Beton Precast II Tahun 2022 Nilai: Rp245.850.916.667,- |
| | Waskita Beton Precast Bonds II 2022 Value: Rp245,850,916,667 |
| | Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Nilai: Rp1.393.155.194.446,- |
| | Waskita Beton Precast Mandatory Convertible Bonds II 2023 Value: Rp1,393,155,194,446 |

2. Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu sesuai dengan ketentuan Tranche D Perjanjian Perdamaian Konversi utang menjadi ekuitas tahap I kepada 394 kreditur dagang sebesar Rp1.432.565.796.001,81 menjadi 28.194.563.791 saham seri C WSBP yang telah diselesaikan pada 4 Agustus 2023.

2. Private Placement in accordance with the provisions of Tranche D of the Peace Agreement, namely Debt to Equity Conversion Phase I for 394 trade creditors amounting to Rp1,432,565,796,001.81 or worth 28,194,563,791 WSBP series C shares which was completed on August 4, 2023.

Informasi Penghentian Sementara Perdagangan Saham (*Suspension*) dan/atau Sanksi Perdagangan Saham (*Delisting*)

Pada tahun 2022, WSBP mengalami penghentian sementara perdagangan saham atau *suspension* dari Bursa Efek Indonesia ("BEI") berdasarkan surat Bursa Efek Indonesia No. Peng-SPT-00002/BEI.PP3/01-2022 Tanggal 31 Januari 2022 yang menjelaskan bahwa BEI telah menghentikan sementara perdagangan saham (*suspension*) WSBP. Penghentian sementara perdagangan saham WSBP tersebut dikarenakan peristiwa *default* pembayaran kupon obligasi Penawaran Umum Berkelanjutan I Tahap II pada tanggal 28 Januari 2022. *Default* pembayaran tersebut diakibatkan adanya penetapan Perusahaan ke dalam Penundaan Kewajiban Pembayaran Utang ("PKPU") oleh Pengadilan Niaga Jakarta Pusat.

Namun, penghentian sementara perdagangan saham WSBP telah dicabut melalui pengumuman oleh PT Bursa Efek Indonesia No. Peng-UPT-00005/BEI.PP3/03-2023 tertanggal 17 Maret 2023 perihal Pencabutan Penghentian Sementara Perdagangan Efek PT Waskita Beton Precast Tbk (WSBP).

Information on Suspension and/or Delisting of Shares

In 2022, WSBP experienced a suspension from the Indonesian Stock Exchange ("IDX") based on the Indonesian Stock Exchange letter No. Peng-SPT-00002/BEI.PP3/01-2022 dated January 31, 2022 which explains that the IDX has temporarily suspended trading in WSBP shares (*suspension*). The suspension of WSBP shares was due to a default in the payment of coupons for Sustainable Public Offering bonds I Phase II on January 28, 2022. The default in payment was due to the Company's determination of Postponement of Debt Payment Obligations ("PKPU") by the Central Jakarta Commercial Court.

However, the suspension of WSBP shares has been lifted through an announcement by PT Bursa Efek Indonesia No. Peng-UPT-00005/BEI.PP3/03-2023 dated March 17, 2023 concerning the revocation of Temporary Suspension of Securities Trading of PT Waskita Beton Precast Tbk (WSBP).

IKHTISAR EFEK LAINNYA

OTHER SECURITIES HIGHLIGHTS

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

Informasi Obligasi

Hingga awal tahun 2023, WSBP memiliki 2 Surat Utang Obligasi Beredar yaitu Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Notaris Fathiah Helmi, SH., di Jakarta ("Obligasi Berkelanjutan I tahap I Tahun 2019") serta Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Notaris Fathiah Helmi, SH., di Jakarta ("Obligasi Berkelanjutan I tahap II Tahun 2019").

Sehubungan dengan implementasi atas ketentuan *Tranche B* dan *Tranche C* yang tertuang dalam Perjanjian Perdamaian WSBP, kedua obligasi tersebut dikonversi menjadi surat utang obligasi dan obligasi wajib konversi (OWK), dengan rincian sebagai berikut:

Obligasi Berkelanjutan I Tahap I Tahun 2019

Berdasarkan RUPO Berkelanjutan I Tahap I Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui untuk membuat dan menandatangani perubahan Perjanjian Perwaliamatan Obligasi Berkelanjutan I Tahap I Tahun 2019 yang disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022.

Selanjutnya, WSBP dan PT Bank Mega Tbk yang bertindak sebagai waliamanat menandatangani Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast I Tahun 2022 yang kemudian dituangkan dalam Akta Notaris No 13 tanggal 9 Maret 2023 dari Notaris Dewantari Handayani, S.H., M.PA., mengenai Perjanjian Perwaliamanatan Obligasi Waskita Beton Precast I Tahun 2022. WSBP dan PT Bank Mega Tbk juga menandatangani Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 yang kemudian dituangkan dalam Akta Notaris No 37 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., M.PA., mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023.

Kedua Perjanjian tersebut menjadi dasar proses konversi Obligasi Berkelanjutan I Tahap I Tahun 2019 menjadi Obligasi Waskita Beton Precast I Tahun 2022 dengan nilai pokok

INFORMATION ON OUTSTANDING BONDS, SHARIA BOND OR CONVERTIBLE BONDS

Information on Bonds

By early 2023, WSBP had 2 outstanding Bonds namely Waskita Beton Precast Sustainable Bonds I Phase I 2019 which was instituted in the Deed of Trustee Agreement No. 37 dated April 15, 2019 made before Notary Fathiah Helmi, SH., in Jakarta Sustainable Bonds I Phase I 2019 and Waskita Beton Precast Sustainable Bonds I Phase I 2019 which was instituted in the Deed of Trustee Agreement No. 47 dated October 8, 2019 made before Notary Jose Dima Satria, S.H., in Jakarta Sustainable Bonds I Phase I 2019.

In regards to the implementation of the *Tranche B* and *Tranche C* of WSBP's Financial Restructuring Scheme, both Bonds were converted into another bonds and mandatory convertible bonds, with details as follows:

Sustainable Bonds I Phase I 2019

According to General Meeting of Bondholders of Sustainable Bonds I Phase I 2019 on February 15th 2023, Bondholders have agreed to create and sign the addendum of Trusteeship Agreement of Sustainable Bonds I Phase I 2019 which will follow the Financial Restructuring Agreement (Homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST dated June 28, 2022.

WSBP and PT Bank Mega Tbk, acting as Trustee, have signed Trusteeship Agreement of Waskita Beton Precast Bonds I of 2022 which was then stated in Notarial Deed No. 13 dated March 9, 2023 from Notary Dewantari Handayani, S.H., MPA, regarding Trustee Agreement of Waskita Beton Precast Bonds I of 2022. WSBP and PT Bank Mega Tbk also signed Trusteeship Agreement of Waskita Beton Precast Mandatory Convertible Bonds I of 2023 which was then stated in Notarial Deed No. 37 dated 29 November 2023 from Notary Dewantari Handayani, S.H., MPA, regarding Amendment II to the Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bond I 2023.

Both agreement became the basis for conversion process of Sustainable Bonds I Phase I 2019 to Waskita Beton Precast Bonds I of 2022 amounting Rp80.755.540.000,- and Waskita

sebesar Rp80.755.540.000,- dan menjadi Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dengan nilai pokok sebesar Rp 457.614.726.667,-.

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

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

Obligasi Berkelanjutan I Tahap II Tahun 2019

Berdasarkan RUPO Berkelanjutan I Tahap II Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui untuk membuat dan menandatangani perubahan Perjanjian Perwaliamatan Obligasi Berkelanjutan I Tahap II Tahun 2019 yang disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022.

Selanjutnya, WSBP dan PT Bank Mega Tbk yang bertindak sebagai waliamanat menandatangani Perjanjian Perwaliamatan Obligasi Waskita Beton Precast II Tahun 2022 yang kemudian dituangkan dalam Akta Notaris No 14 tanggal 9 Maret 2023 dari Notaris Dewantari Handayani, S.H., M.PA., mengenai Perjanjian Perwaliamatan Obligasi Waskita Beton Precast II Tahun 2022. WSBP dan PT Bank Mega Tbk juga menandatangani Perjanjian Perwaliamatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 yang kemudian dituangkan dalam Akta Notaris No 40 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., M.PA., mengenai Perubahan II Perjanjian Perwaliamatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023.

Kedua Perjanjian tersebut menjadi dasar proses konversi Obligasi Berkelanjutan I Tahap II Tahun 2019 menjadi Obligasi Waskita Beton Precast II Tahun 2022 dengan nilai pokok sebesar Rp245.850.916.667,- dan menjadi Obligasi Wajib

Beton Precast Mandatory Convertible Bond I 2023 amounting Rp 457.614.726.667,-.

Waskita Beton Precast Bonds I of 2022 has been issued at Indonesia Stock Exchange (IDX) on March 27, 2023 in accordance to IDX letter Peng-P-00291/BEI.PP3/03-2023 dated March 24, 2023 regarding *Partial Delisting* of Sustainable Bonds I Phase II 2019 and Sustainable Bonds I Phase II 2019 and Listing of Waskita Beton Precast Bonds I of 2022 and Waskita Beton Precast Bonds II of 2022

Waskita Beton Precast Mandatory Convertible Bond I 2023 has been issued at Indonesia Stock Exchange (IDX) on December 12, 2023 in accordance to IDX letter Peng-P-01325/BEI.PP3/12-2023 dated December 12, 2023 regarding *Delisting* of Continuous Bonds I Phase I of 2019 and Sustainable Bonds I Phase II 2019 and Listing of Mandatory Convertible Bonds Waskita Beton Precast I of 2023 and Mandatory Convertible Bonds Waskita Beton Precast II of 2023.

Sustainable Bonds I Phase II 2019

According to General Meeting of Bondholders of Sustainable Bonds I Phase II 2019 on February 15th 2023, Bondholders have agreed to create and sign the addendum of Trusteeship Agreement of Sustainable Bonds I Phase II 2019 which will follow the Financial Restructuring Agreement (Homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST dated June 28, 2022.

WSBP and PT Bank Mega Tbk, acting as Trustee, have signed Trusteeship Agreement of Waskita Beton Precast Bonds II of 2022 which was then stated in Notarial Deed No. 14 dated March 14, 2023 from Notary Dewantari Handayani, S.H., MPA, regarding Trustee Agreement of Waskita Beton Precast Bonds II of 2022. WSBP and PT Bank Mega Tbk also signed Trusteeship Agreement of Waskita Beton Precast Mandatory Convertible Bonds II of 2023 which was then stated in Notarial Deed No. 40 dated 29 November 2023 from Notary Dewantari Handayani, S.H., MPA, regarding Amendment II to the Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bond II 2023.

Both agreement became the basis for conversion process of Sustainable Bonds I Phase II 2019 to Waskita Beton Precast Bonds II of 2022 amounting Rp245.850.916.667,- and Waskita Beton Precast Mandatory Convertible Bond II 2023 amounting

Konversi Waskita Beton Precast II Tahun 2023 dengan nilai pokok sebesar Rp1.393.155.194.444,-.

Rp1.393.155.194.444,-.

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

Waskita Beton Precast Bonds II of 2022 has been issued at Indonesia Stock Exchange (IDX) on March 27, 2023 in accordance to IDX letter Peng-P-00291/BEI.PP3/03-2023 dated March 24, 2023 regarding Partial Delisting of Sustainable Bonds I Phase II 2019 and Sustainable Bonds I Phase II 2019 and Listing of Waskita Beton Precast Bonds I of 2022 and Waskita Beton Precast Bonds II of 2022

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

Waskita Beton Precast Mandatory Convertible Bond II 2023 has been issued at Indonesia Stock Exchange (IDX) on December 12, 2023 in accordance to IDX letter Peng-P-01325/BEI.PP3/12-2023 dated December 12, 2023 regarding Delisting of Sustainable Bonds I Phase II 2019 and Sustainable Bonds I Phase II 2019 and Listing of Mandatory Convertible Bonds Waskita Beton Precast I of 2023 and Mandatory Convertible Bonds Waskita Beton Precast II of 2023.

Informasi mengenai rincian Surat Utang Obligasi yang diterbitkan oleh Perusahaan disajikan sebagai berikut:

Information regarding the details of Notes issued by the Company is presented below:

Obligasi Telah Jatuh Tempo dan Lunas Periode 2023 Bonds that have matured and paid off in 2023

| Nama Efek | Nama Bursa | Tanggal Terbit | Tenor (Tahun) | Total Emisi (Rp juta) | Nilai Kupon | Tanggal Jatuh Tempo | Peringkat efek | | Wali Amanat | Keterangan |
|--|-------------------------------------|-----------------------------|---------------|-----------------------|-------------|-----------------------------|----------------|------|------------------|--|
| | | | | | | | 2023 | 2022 | | |
| Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 Waskita Beton Precast Sustainable Bonds I Phase I 2019 | Bursa Efek Indonesia Stock Exchange | 5 Juli 2019 July 5, 2019 | 3 | 500.000 | 9,95% | 5 Juli 2022 July 5, 2022 | idB | idD | PT Bank Mega Tbk | Pada tahun 2023 dikonversi menjadi: <ul style="list-style-type: none"> Obligasi Waskita Beton Precast I Tahun 2022; dan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 In 2023 converted to: <ul style="list-style-type: none"> Waskita Beton Precast Bonds I 2022; and Mandatory Convertible Bonds Waskita Beton Precast I 2023 |

Obligasi Telah Jatuh Tempo dan Lunas Periode 2023

Bonds that have matured and paid off in 2023

| Nama Efek | Nama Bursa | Tanggal Terbit | Tenor (Tahun) | Total Emisi (Rp juta) | Nilai Kupon | Tanggal Jatuh Tempo | Peringkat efek | | Wali Amanat | Keterangan |
|--|---|-------------------------------------|---------------|-----------------------|-------------|-------------------------------------|----------------|------|------------------|---|
| | | | | | | | 2023 | 2022 | | |
| Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 Waskita Beton Precast Sustainable Bonds I Phase II 2019 | Bursa Efek Indonesia Indonesia Stock Exchange | 30 Oktober 2019 October 30, 2019 | 3 | 1.500.000 | 9,75% | 30 Oktober 2022 October 30, 2022 | idB | idD | PT Bank Mega Tbk | Pada tahun 2023 dikonversi menjadi: • Obligasi Waskita Beton Precast II Tahun 2022; dan • Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 In 2023 converted to: • Waskita Beton Precast Bonds II 2022; and • Mandatory Convertible Bonds Waskita Beton Precast II 2023 |

Obligasi Beredar Periode 2023

| Nama Efek | Nama Bursa | Tanggal Terbit | Tenor (Tahun) | Total Emisi (Rp juta) | Nilai Kupon | Tanggal Jatuh Tempo | Peringkat efek | | Wali Amanat |
|---|---|---------------------------------------|---------------|-----------------------|-------------|---|----------------|------|------------------|
| | | | | | | | 2023 | 2022 | |
| Obligasi Waskita Beton Precast I Tahun 2022 Waskita Beton Precast Bonds I 2022 | Bursa Efek Indonesia Indonesia Stock Exchange | 27 Maret 2023 March 27, 2023 | 6 | 80.755,5 | 2,00% | 25 September 2028 September 25, 2028 | idB | - | PT Bank Mega Tbk |
| Obligasi Waskita Beton Precast II Tahun 2022 Waskita Beton Precast Bonds II 2022 | Bursa Efek Indonesia Indonesia Stock Exchange | 27 Maret 2023 March 27, 2023 | 6 | 245.850,9 | 2,00% | 25 September 2028 September 25, 2028 | idB | - | PT Bank Mega Tbk |
| Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Mandatory Convertible Bonds Waskita Beton Precast I 2023 | Bursa Efek Indonesia Indonesia Stock Exchange | 13 Desember 2023 December 13, 2023 | 10 | 457.614,7 | 0,00% | 13 Desember 2033 December 13, 2033 | idB | - | PT Bank Mega Tbk |
| Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Mandatory Convertible Bonds Waskita Beton Precast II 2023 | Bursa Efek Indonesia Indonesia Stock Exchange | 13 Desember 2023 December 13, 2023 | 10 | 1.393.155,2 | 0,00% | 13 Desember 2033 December 13, 2033 | idB | - | PT Bank Mega Tbk |

Informasi Sumber Pendanaan Lainnya

Di tahun 2023, WSBP tidak menerbitkan *Medium Term Note* (MTN) atau pendanaan berbentuk utang lainnya. Dengan demikian, tidak terdapat informasi mengenai sumber pendanaan lainnya.

Information on Other Funding Sources

In 2023, WSBP did not issue *Medium Term Notes* (MTN) or other forms of debt funding. Thus, there is no information regarding other funding sources.

PERISTIWA PENTING

EVENT HIGHLIGHTS



15 Februari 2023
February 15, 2023

Rapat Umum Pemegang Obligasi General Meeting of Bondholders

Pada tanggal 15 Februari 2023, WSBP menyelenggarakan acara Rapat Umum Pemegang Obligasi (RUPO) yang dihadiri oleh seluruh jajaran Board of Commissioners, Board of Directors, Waliamanat dan para Pemegang Obligasi. RUPO memutuskan memberi persetujuan untuk implementasi dari Perjanjian Perdamaian.

On February 15, 2023, WSBP held a General Meeting of Bondholders (RUPO) which was attended by all levels of Board of Commissioners, Board of Directors, Trustees and Bondholders. RUPO decided to give approval for the implementation of the Peace Agreement.



27 Februari 2023
February 27, 2023

Penghargaan World Safety Organization World Safety Organization Award

WSBP berhasil meraih 4 Stars (Gold) WSO (*World Safety Organization*) Indonesian Safety Culture Award (WISCA) Tahun 2023 kategori *Who Has Implemented Safety Culture Program within Their Organization* pada hari Senin, 27 Februari 2023. Hal ini merupakan salah satu penghargaan untuk mengapresiasi kinerja perusahaan yang secara konsisten menerapkan budaya K3 maupun SMK3 pada setiap lingkup pekerjaannya.

WSBP succeeded in winning 4 Stars (Gold) WSO (World Safety Organization) Indonesian Safety Culture Award (WISCA) 2023 in the category *Who Has Implemented Safety Culture Program within Their Organization* on Monday, February 27 2023. This is one of the awards to appreciate performance of companies that consistently implement OHS and OHSMS culture in every scope of work.



15 Maret 2023
March 15, 2023

Public Expose Insidentil WSBP WSBP Incidentile Public Expose

Pada Rabu, 15 Maret 2023, WSBP melakukan *Public Expose Insidentil*, sebagai salah satu syarat pembukaan suspensi saham yang ditetapkan oleh Bursa Efek Indonesia. Pembahasan yang dilakukan pada acara ini adalah implementasi perjanjian perdamaian WSBP serta *update* kinerja WSBP tahun 2023.

On Wednesday, March 15, 2023, WSBP conducted an Incidentile Public Expose, as one of the conditions for opening the share suspension by the Indonesian Stock Exchange. The discussion held at this event was the implementation of WSBP peace agreement as well as updates on WSBP performance in 2023.



17 Maret 2023
March 17, 2023

Pencabutan Suspensi Perdagangan Saham WSBP WSBP Trading Suspension Lift

Bursa Efek Indonesia secara resmi mencabut suspensi perdagangan saham WSBP pada 17 Maret 2023.

The Indonesian Stock Exchange officially lifted the suspension of trading in WSBP shares on March 17, 2023.



27 Maret 2023
March 27, 2023

Pembayaran CFADS Tahap I CFADS Payment Phase I

WSBP menyelesaikan tanggung jawabnya berdasarkan hasil keputusan yang ditetapkan pasca homologasi yaitu melaksanakan pembayaran utang tahap pertama kepada seluruh kreditur melalui skema *Cash Flow Available For Debt Services* (CFADS). Pembayaran CFADS Tahap I WSBP ini direalisasikan dengan total sebesar Rp75,4 miliar.

WSBP completed its responsibilities based on the results of the decision made after homologation, namely carrying out the first stage of debt payments to all creditors through the Cash Flow Available For Debt Services (CFADS) scheme. WSBP Phase I CFADS payments were realized with a total of Rp75.4 billion.



12 April 2023
April 12, 2023

**WSBP Inspiring Kindness:
Santunan Anak Yatim**
WSBP Inspiring Kindness:
Orphanage Donation

Melalui kegiatan WSBP Inspiring Kindness, WSBP mengadakan acara buka puasa bersama dan santunan anak yatim yang dilaksanakan di Plant Karawang, Jawa Barat. Acara ini diselenggarakan pada 12 April 2023 dengan dihadiri oleh Bapak FX Purbayu Ratsunu selaku President Director dan Bapak Asep Kurnia selaku Director of HC, IT & Legal beserta jajarannya. Through WSBP Inspiring Kindness activity, WSBP held a gathering for fast-breaking and giving donations for orphans which was held at Karawang Plant, West Java. This event was held on April 12, 2023, attended by FX Purbayu Ratsunu as President Director and Asep Kurnia as Director of HC, IT & Legal, along with all levels of management.



18 April 2023
April 18, 2023

Mudik Bareng BUMN 2023
SOE Homecoming Program 2023

Kementerian BUMN mengadakan Mudik Bareng bertepatan "Mudik Dinanti, Mudik Di Hati". WSBP pun turut serta dalam kegiatan tersebut pada tanggal 18 April 2023. Pemberangkatan rombongan mudik dilakukan di Gedung Waskita Heritage, Proyek UNHAN dan Plant Karawang. The Ministry of BUMN held a Joint Homecoming with the theme "Homecoming is Awaited, Homecoming is in the Heart". WSBP also took part in this activity on April 18, 2023. The departure of the homecoming group was carried out at Waskita Heritage Building, UNHAN Project and Karawang Plant.



31 Mei 2023
May 31, 2023

Rapat Umum Pemegang Obligasi
General Meeting of Bondholders

WSBP melaksanakan Rapat Umum Pemegang Obligasi (RUPO) pada Rabu, 31 Mei 2023. Agenda yang dibahas dalam RUPO ini adalah Perubahan Golongan PT Bank DKI sebagai Kreditor Finansial Lain menjadi Kreditor Finansial berdasarkan Perjanjian Perdamaian WSBP. Acara ini dihadiri oleh Board of Directors WSBP, perwakilan PT Bank Mega Tbk selaku Waliamanat, dan para Pemegang Obligasi. WSBP held a General Meeting of Bondholders (RUPO) on Wednesday, May 31, 2023. The agenda discussed in this RUPO was the change in PT Bank DKI's classification as other financial creditors to become financial creditors based on WSBP peace agreement. This event was attended by WSBP Board of Directors, representatives of PT Bank Mega Tbk as Trustee, and Bondholders.



16 Juni 2023
June 16, 2023

Government Public Relations Award
Government Public Relations Award

Pada tanggal 16 Juni 2023, WSBP meraih 3 juara di bidang kehumasan pada ajang The 1st Indonesia GPR (Government Public Relations) Awards 2023 yang diselenggarakan oleh Lembaga Humas Indonesia, yaitu *Gold Winner* Kategori Lembaga Humas Pemerintah Terbaik Sub Kategori Anak Usaha BUMN, *Silver Winner* Kategori Humas Pemerintah Terbaik (Individu), *Bronze Winner* Kategori Program Kehumasan Pemerintah Terbaik. On June 16, 2023, WSBP won 3 champions in the field of public relations at the 1st Indonesia GPR (Government Public Relations) Awards 2023 event held by the Indonesian Public Relations Institute, namely Gold Winner in the Best Government Public Relations Institution Category, SOE Subsidiary Sub Category, Silver Winner in the Best Government Public Relations (Individual) Category, Bronze Winner in the Best Government Public Relations Program Category.



21 Juni 2023
June 21, 2023

Rapat Umum Pemegang Saham Tahunan
Annual General Meeting of Shareholders of 2022

WSBP melaksanakan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2022 pada tanggal 21 Juni 2023 di Jakarta. RUPST tersebut dihadiri oleh sebanyak 70,72% pemegang saham. Dalam RUPST ini membahas beberapa agenda, salah satunya adalah perubahan susunan pengurus Perseroan, yaitu mengangkat Bapak Agus Budiman Manalu sebagai President Commissioner WSBP. WSBP held an Annual General Meeting of Shareholders (AGMS) for the 2022 Fiscal Year on June 21, 2023 in Jakarta. The AGMS was attended by 70.72% of shareholders. This AGMS discussed several agendas, one of which was changes to the composition of the Company's management, namely appointing Agus Budiman Manalu as President Commissioner of WSBP.



30 Juni 2023
June 30, 2023

Rapat Umum Pemegang Saham Luar Biasa 2023
Extraordinary General Meeting of Shareholders of 2023

WSBP melaksanakan Rapat Umum Pemegang Saham Luar Biasa Tahun 2023 pada tanggal 30 Juni 2023. Ada 10 mata acara terkait dengan implementasi Perjanjian Perdamaian yang menjadi pembahasan dalam rapat ini. Acara dilaksanakan secara *hybrid* serta dipimpin oleh Bapak Agus Budiman Manalu selaku President Commissioner/ Independent, Bapak FX Purbayu Ratsunu selaku President Director WSBP, Bapak Asep Mudzakir selaku Director of Finance & Risk Management WSBP, dan Bapak Asep Kurnia selaku Director of HC, IT & Legal WSBP. WSBP held an Extraordinary General Meeting of Shareholders for the 2023 Fiscal Year on June 30, 2023. There were 10 agenda items related to the implementation of the Peace Agreement discussed at this meeting. The event was held in a hybrid manner and led by Agus Budiman Manalu as President/Independent Commissioner, FX Purbayu Ratsunu as President Director of WSBP, Asep Mudzakir as Director of Finance & Risk Management of WSBP, and Asep Kurnia as Director of HC, IT & Legal of WSBP.



20 Juli 2023
July 20, 2023

Management Walkthrough proyek Ibu Kota Negara Nusantara
Management Walkthrough to Nusantara Capital City Projects

Pada tanggal 20 Juli 2023, Board of Commissioners dan Board of Directors WSBP melakukan *Management Walkthrough* bersama dengan Board of Commissioners dan Board of Directors PT Waskita Karya (Persero) Tbk di Ibu Kota Negara (IKN), Kalimantan Timur. Kegiatan ini dihadiri oleh Bapak Agus Budiman Manalu selaku President Commissioner/Independent, Bapak Asep Arofah selaku Commissioner, Bapak FX Purbayu Ratsunu selaku President Director, Bapak Bambang Dwi Wijayanto selaku Director of Business Development, Bapak Sugiharto selaku Director of Operation. On July, 20 2023, WSBP's Board of Commissioners and Board of Directors conducted a Management Walkthrough together with PT Waskita Karya (Persero) Tbk's Board of Commissioners and Board of Directors in the National Capital City (IKN), East Kalimantan. This activity was attended by Agus Budiman Manalu as President/Independent Commissioner, Asep Arofah as Commissioner, FX Purbayu Ratsunu as President Director, Bambang Dwi Wijayanto as Director of Business Development, Sugiharto as Director of Operations.



4 Agustus 2023
August 4, 2023

Rapat Umum Pemegang Obligasi
General Meeting of Bondholders

WSBP melaksanakan Rapat Umum Pemegang Obligasi (RUPU) pada tanggal 4 Agustus 2023 di Gedung Waskita Heritage. RUPU ini dihadiri oleh President Director WSBP Bapak FX Purbayu Ratsunu, Director of Finance & Risk Management Bapak Asep Mudzakir serta Waliamanat dari PT Bank Mega Tbk. Pada RUPU ini WSBP memperoleh persetujuan *waiver* atas *financial covenant* yang sesuai dengan ketentuan dalam Perjanjian Perwaliananatan yaitu *Current Ratio*, *Debt to Equity Ratio* (DER), dan *Debt Service Coverage Ratio* (DCSR). WSBP held a General Meeting of Bondholders (RUPU) on August 4, 2023 at Waskita Heritage Building. This RUPU was attended by WSBP President Director FX Purbayu Ratsunu, Director of Finance & Risk Management Asep Mudzakir and the Trustee of PT Bank Mega Tbk. At this RUPU, WSBP obtained *waiver* approval for financial covenants in accordance with the provisions of the Trustee Agreement, namely *Current Ratio*, *Debt to Equity Ratio* (DER), and *Debt Service Coverage Ratio* (DCSR).



4 Agustus 2023
August 4, 2023

Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu
Private Placement

WSBP melaksanakan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu dengan menerbitkan 33 Miliar Saham Seri C dengan total nilai Rp1,43 Triliun. Aksi Korporasi ini merupakan bagian dari implementasi Perjanjian Perdamaian yang telah disepakati dengan para kreditor. WSBP carried out a capital increase without pre-emptive rights by issuing 33 billion Series C shares with a total value of Rp1.43 trillion. This Corporate Action is part of the implementation of the Peace Agreement that has been agreed with the creditors.



3 September 2023
September 3, 2023

Perhumas PR Excellence Award tahun 2023
Perhumas PR Excellence Award of 2023

Pada tanggal 3 September 2023, WSBP memenangkan Perhimpunan Hubungan Masyarakat Indonesia (Perhumas) *PR Excellence Awards* 2023. On September 3 2023, WSBP won the Indonesian Public Relations Association (Perhumas) *PR Excellence Awards* 2023



12 September 2023
September 12, 2023

Top GRC Awards tahun 2023
Top GRC Awards of 2023

WSBP berhasil meraih 2 penghargaan pada ajang *Top GRC Awards* 2023 yang diselenggarakan pada tanggal 12 September 2023. Penghargaan ini diraih karena manajemen WSBP saat ini dinilai berhasil melakukan perbaikan dan telah mampu menerapkan Tata Kelola, Manajemen Risiko, dan Kepatuhan. Penghargaan tersebut adalah *TOP GRC Awards* 2023 #4 Stars atau *Very Good* dan *TOP Most Committed GRC Leader* yang diberikan kepada *Business Leader* atau President Director.

WSBP succeeded in winning 2 awards at the 2023 Top GRC Awards which was held on September 12, 2023. This award was won because WSBP management is currently considered successful in making improvements and has been able to implement Governance, Risk Management and Compliance. These awards are TOP GRC Awards 2023 #4 Stars or Very Good and TOP Most Committed GRC Leader which are given to Business Leaders or President Directors.



19 September 2023
September 19, 2023

Penandatanganan MoU dengan Universitas Negeri Semarang
MoU Signing with State University of Semarang

WSBP dengan Universitas Negeri Semarang melakukan Penandatanganan Nota Kesepahaman (MoU) pada 19 September 2023. MoU tersebut terkait Penyelenggaraan Tridharma Perguruan Tinggi di Universitas Negeri Semarang, Jawa Tengah. Melalui kerja sama ini, WSBP berkolaborasi untuk memperkuat hubungan dengan institusi pendidikan untuk membawa dampak positif bagi keduanya, baik perusahaan maupun institusi.

WSBP and Semarang State University signed a Memorandum of Understanding (MoU) on September 19, 2023. The MoU is related to the implementation of Tridharma of Higher Education at Semarang State University, Central Java. Through this collaboration, WSBP collaborates to strengthen relationships with educational institutions to have a positive impact on both the company and institutions.



25 September 2023
September 25, 2023

Pembayaran CFADS Tahap II
CFADS Payment Phase II

WSBP melaksanakan kewajiban pembayaran tahap kedua kepada seluruh kreditur melalui *Cash Flow Available for Debt Service* (CFADS) pada tanggal 25 September 2023. Total CFADS yang dibayarkan kepada kreditur adalah Rp75,6 Miliar. WSBP carried out the second stage of payment obligations to all creditors via Cash Flow Available for Debt Service (CFADS) on September 25, 2023. The total CFADS paid to creditors was Rp75.6 billion.



10 Oktober 2023
October 10, 2023

Perayaan HUT WSBP ke 9
WSBP 9th Anniversary Event

Tepat pada tanggal 10 Oktober 2023, WSBP mengadakan Acara HUT WSBP ke-9 dengan mengusung *tagline Strength in Unity* secara sederhana di *Equipment Workshop* WSBP yang terletak di Cikopo, Jawa Barat. Dihadiri oleh Director of HCM, System Development, and Legal PT Waskita Karya (Persero) Tbk Ratna Ningrum, jajaran Board of Directors dan Board of Commissioners WSBP, perwakilan Direksi dari Anak Perusahaan Waskita Grup, serta mitra-mitra kerja (*vendor*) WSBP. Bertepatan dengan usia ke-9, kali ini WSBP kembali mewujudkan program transformasi digitalnya melalui peluncuran *E-Office* dan *HCM Sharepoint*. Precisely on October 10, 2023, WSBP held the 9th WSBP Anniversary Event with a simple tagline *Strength in Unity* at WSBP Equipment Workshop located in Cikopo, West Java. Attended by the Director of HCM, System Development, and Legal of PT Waskita Karya (Persero) Tbk Ratna Ningrum, members of Board of Directors and Board of Commissioners of WSBP, representatives of the Board of Directors from Waskita Group Subsidiaries, as well as WSBP's partners (vendors). Coinciding with its 9th anniversary, this time WSBP is again realizing its digital transformation program through the launch of *E-Office* and *HCM Sharepoint*.



11 Oktober 2023
October 11, 2023

HSE Awards Tahun 2023
HSE Awards of 2023

WSBP mendapatkan apresiasi di bidang HSE (*Health, Safety, and Environment*) dengan menyabet beberapa penghargaan pada tanggal 11 Oktober 2023. Penghargaan tersebut antara lain: *4 Stars The Best Safety Management* in BUMN Company, *4 Stars The Best Safety Education* dan *The Best Leadership on Safety Culture* untuk VP of QHSE (Bapak Irvan Pandjaitan). Dengan diterimanya penghargaan ini WSBP semakin memantapkan komitmen dalam penerapan K3L dan meningkatkan penerapan target pelaporan *Safety Observation* dan *Nearmiss*, serta memperbarui target kinerja HSE di lingkungan Perseroan. WSBP received appreciation in the field of HSE (Health, Safety and Environment) by winning several awards on October 11, 2023. These awards include: *4 Stars The Best Safety Management* in SOE Company, *4 Stars The Best Safety Education* and *The Best Leadership in Safety Culture* for VP of QHSE (Irvan Pandjaitan). By receiving these awards, WSBP has further strengthened its commitment to implementing HSE and increasing the implementation of Safety Observation and Nearmiss reporting targets, as well as updating HSE performance targets within the Company.



1 November 2023
November 1, 2023

Pameran Konstruksi Indonesia 2023
Indonesia Construction Exhibition 2023

Pada tanggal 1 November 2023, WSBP berpartisipasi dalam Pameran Konstruksi Indonesia 2023. Acara ini diikuti oleh berbagai perusahaan konstruksi di Indonesia, termasuk BUMN konstruksi seperti PT Waskita Karya (Persero) Tbk yang memiliki booth bersama PT Wijaya Karya (Persero) Tbk, PT PP (Persero) Tbk, dan PT Hutama Karya (Persero) Tbk. Pameran ini diadakan di JIEXPO Kemayoran dengan tujuan untuk mengakselerasi transformasi digital sektor konstruksi guna mewujudkan pembangunan infrastruktur berkelanjutan. On November 1, 2023, WSBP participated in the 2023 Indonesian Construction Exhibition. This event was attended by various construction companies in Indonesia, including state-owned construction companies such as PT Waskita Karya (Persero) Tbk that had a booth jointly with PT Wijaya Karya (Persero) Tbk, PT PP (Persero) Tbk, and PT Hutama Karya (Persero) Tbk. This exhibition was held at JIEXPO Kemayoran with the aim of accelerating the digital transformation of construction sector to realize sustainable infrastructure development.



6 November 2023
November 6, 2023

Indonesia Construction Safety Award 2023
Indonesia Construction Safety Award 2023

WSBP berhasil meraih 2 penghargaan di bidang *Quality, Health, Safety, and Environment* (QHSE) pada ajang *Indonesia Construction Safety Award* (ICSA) tahun 2023 yang diselenggarakan pada tanggal 6 November 2023. Penghargaan yang diterima adalah kategori *CEO Safety Leadership* atas nama FX Purbayu Ratsunu dan kategori *Safety Performance Award*. Dengan adanya penghargaan ini, WSBP akan terus meningkatkan Sistem Manajemen K3 sesuai dengan standar ISO 45001 dan SMK3, mengembangkan kompetensi, dan meningkatkan *awareness* mengenai budaya K3 di lingkungan WSBP melalui pengimplementasian *tagline* "Tanggung Jawab QHSE ada di Saya". WSBP succeeded in winning 2 awards in the field of Quality, Health, Safety, and Environment (QHSE) at the 2023 Indonesia Construction Safety Award (ICSA) event which was held on November 6 2023. The award received was in the CEO Safety Leadership category for FX Purbayu Ratsunu and the Safety Performance Award category. With these awards, WSBP will continue to improve its OHS Management System in accordance with ISO 45001 and OHSMS standards, develop competencies, and increase awareness of OHS culture within WSBP environment by implementing the tagline "QHSE Responsibility is on Me".



12 Desember 2023
December 12, 2023

Public Expose Tahunan Tahun 2023
Annual Public Expose of 2023

Pada tanggal 12 Desember 2023, WSBP mengadakan kegiatan *Public Expose* WSBP Tahunan 2023 dan dilanjutkan dengan *Press Conference*. Pada kesempatan ini, analis, *investor*, dan media diundang untuk menghadiri *Public Expose* Tahunan yang diadakan secara *online* dan bertujuan untuk memberikan gambaran kinerja WSBP dan mengidentifikasi tantangan yang dihadapi di tahun 2023, serta merinci prospek usaha di tahun 2024. On December 12, 2023, WSBP held the 2023 Annual WSBP Public Expose activity and continued with a Press Conference. On this occasion, analysts, investors and media were invited to attend the Annual Public Expose which was held online and aimed to provide an overview of WSBP's performance and identify the challenges faced in 2023, as well as detailing business prospects in 2024.



Strategi pendalaman penetrasi pemasaran ke berbagai pasar menjadi salah satu faktor kunci bagi WSBP dalam meraih pertumbuhan bisnis. Berkat strategi yang tepat guna dan tepat sasaran, WSBP berhasil mencetak nilai kontrak baru yang signifikan.

The strategy of deepening market penetration into various markets has been a key factor for WSBP in achieving business growth. Due to targeted and effective strategies, WSBP has successfully secured significant new contract values.

02

LAPORAN MANAJEMEN

Laporan Manajemen





LAPORAN DEWAN KOMISARIS

BOARD OF COMMISSIONERS REPORT



Agus Budiman Manalu

President Commissioner/Independent

PARA PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Puji syukur kami panjatkan kehadiran Tuhan Yang Maha Esa atas limpahan rahmat dan karunia-Nya kepada kita semua, sehingga PT Waskita Beton Precast Tbk (“WSBP”) dapat melewati tahun 2023. Tahun 2023 masih merupakan tahun yang penuh dengan tantangan bagi WSBP yang bergerak di bidang Industri Beton Pracetak di Indonesia dimana WSBP berkomitmen penuh dalam menjalankan pemenuhan kewajiban berdasarkan Putusan Homologasi Penundaan Kewajiban Pembayaran Utang (PKPU). Selain itu, WSBP juga secara aktif untuk mencari pasar potensial guna memenuhi target Perusahaan.

Di penghujung tahun 2023 ini, perekonomian dunia masih dihadapkan pada beragam tantangan. Kondisi tersebut dipicu perkembangan inflasi di negara-negara ekonomi utama yang masih di atas target. Situasi perekonomian masih penuh tantangan, dengan pertumbuhan ekonomi yang cenderung lemah dan risiko yang semakin meningkat. Inflasi global melanjutkan tren penurunan, namun masih berada di atas target bank sentral negara maju. Hal ini mengindikasikan masih akan berlanjutnya strategi moneter *high for longer*. Di sisi lain, peningkatan tensi geopolitik di berbagai belahan dunia mendorong fragmentasi ekonomi yang meningkatkan disrupsi rantai pasok global, membatasi arus perdagangan dan investasi, serta menurunkan prospek pertumbuhan.

Dalam lingkup nasional, pertumbuhan ekonomi Indonesia relatif terjaga di tengah meningkatnya risiko dan perlambatan ekonomi global. PDB triwulan III 2023 tumbuh positif sebesar 4,94 persen (yoy). Pertumbuhan ekonomi Indonesia tetap kuat di tengah ketidakpastian kondisi perekonomian global. Data Badan Pusat Statistik (BPS) menunjukkan pertumbuhan ekonomi Indonesia triwulan III 2023 tetap tumbuh kuat sebesar 4,94% (yoy), meskipun sedikit melambat dari pertumbuhan pada triwulan sebelumnya yang sebesar 5,17% (yoy). Ke depan pertumbuhan ekonomi akan didukung oleh permintaan domestik, baik konsumsi swasta dan Pemerintah, maupun investasi. Dengan perkembangan tersebut, Bank Indonesia memprakirakan pertumbuhan ekonomi 2023 tetap pada kisaran 4,5-5,3%.

Pertumbuhan ekonomi yang tetap kuat didukung oleh permintaan domestik yang solid. Konsumsi rumah tangga tumbuh sebesar 5,06% (yoy), seiring dengan kenaikan mobilitas yang terus berlanjut, daya beli masyarakat yang stabil, serta keyakinan konsumen yang masih tinggi. Sementara itu, konsumsi Pemerintah tumbuh negatif 3,76% (yoy) disebabkan terutama oleh belanja pegawai yang mengalami pergeseran sehubungan penyaluran gaji ke-13

OUR HONORABLE SHAREHOLDERS AND STAKEHOLDERS,

Let us send our utmost gratitude to God Almighty for His blessings and grace, allowing PT Waskita Beton Precast Tbk (“the Company”) to navigate through the year 2023. This year was filled with challenges for the Company engaged in the Precast Concrete Industry in Indonesia, where we remained fully committed to fulfilling obligations based on the Postponement of Debt Payment Obligations (PKPU) Homologation Decision. Additionally, the Company actively sought potential markets to meet our targets.

At the end of 2023, the global economy continues to face various challenges, driven by inflation developments in major economies, which remain above target. Economic conditions remain challenging, with sluggish economic growth and increasing risks. Global inflation continues its downward trend although remains above the target of central banks in advanced economies. This indicates a continuation of the high-for-longer monetary strategy. On the other hand, increasing geopolitical tensions in various parts of the world are driving economic fragmentation, which increase the disruption of global supply chains, limiting trade and investment flows, and reducing growth prospects.

On a national scale, Indonesia’s economic growth remained relatively resilient amidst increasing risks and global economic slowdown. The GDP in the third quarter of 2023 grew positively by 4.94% (yoy). Indonesia’s economic growth remains robust amid the uncertainty of global economic conditions. Data from the Central Statistics Agency (BPS) shows that Indonesia’s economic growth in the third quarter of 2023 remained strong at 4.94% (yoy), although slightly slower than the previous quarter’s growth of 5.17% (yoy). Moving forward, economic growth will be supported by domestic demand, including private consumption, government expenditure, and investment. With these developments, Bank Indonesia projected that economic growth in 2023 remain in the range of 4.5-5.3%.

The continued strong economic growth is supported by solid domestic demand. Household consumption grew by 5.06% (yoy) due to ongoing mobility increases, stable people’s purchasing power, and high consumer confidence. Meanwhile, government consumption contracted by 3.76% (yoy), primarily due to shifts in employee spending related to the disbursement of the 13th-month salary to the second quarter. Overall investment growth increased to 5.77% (yoy)

ke triwulan II. Pertumbuhan investasi secara keseluruhan meningkat menjadi 5,77% (yoy) seiring dengan berlanjutnya pembangunan infrastruktur Pemerintah di berbagai wilayah Indonesia, termasuk proyek pembangunan infrastruktur di Ibu Kota Nusantara (IKN) di Kalimantan Timur. Sementara itu, meski ekspor secara keseluruhan terkontraksi sebesar 4,26% (yoy) akibat turunnya ekspor barang sejalan dengan perlambatan ekonomi global, ekspor jasa tetap tumbuh kuat didukung kenaikan kunjungan wisatawan mancanegara.

Pertumbuhan ekonomi Indonesia yang tetap kuat juga tercermin dari sisi Lapangan Usaha dan spasial. Secara Lapangan Usaha (LU), sebagian besar LU pada triwulan III 2023 tetap mencatat pertumbuhan positif, terutama ditopang oleh Industri Pengolahan, Perdagangan Besar dan Eceran, serta Konstruksi. Pertumbuhan LU tersebut ditopang permintaan domestik yang tetap kuat, termasuk pembangunan infrastruktur Pemerintah di berbagai wilayah. Sementara secara spasial, pertumbuhan ekonomi triwulan III 2023 yang tetap kuat juga terjadi di seluruh wilayah Indonesia.

Perusahaan berkontribusi dalam pengembangan infrastruktur nasional dalam menyediakan kebutuhan bagi pasar Beton Pracetak dan Readymix. Sepanjang tahun 2023, WSBP menyuplai Beton Pracetak senilai Rp.925.337.000.000,- dan Readymix senilai Rp 714.842.000.000,-. Nilai produksi tersebut mengindikasikan terjadi penurunan apabila dibandingkan dengan tahun 2022 sebesar 51 persen untuk Beton Pracetak dan peningkatan sebesar 7,1 persen untuk Readymix apabila dibandingkan dengan tahun 2022.

Dewan Komisaris mendukung penerapan strategi Perusahaan dalam mendorong pertumbuhan usaha, dimana Perusahaan melakukan inovasi tiada henti dalam mengembangkan produk beton precast yang berkualitas dan andal. Perusahaan menganggarkan biaya untuk melakukan penelitian dan pengembangan produk sebesar 1 Miliar Rupiah pada 2023, naik dibandingkan tahun 2022, yang sebesar 600 Juta Rupiah. Kenaikan ini terjadi salah satunya dikarenakan adanya kebutuhan perusahaan untuk menangkap peluang pasar akan produk readymix, beton precast, dan modular yang bervariasi terkait dengan isu *green building* dan *sustainability construction*, *Roller Compacted Concrete (RCC)*, *Mortar Foam Sebagai Pengganti Urugan Tanah*, *Mortar Foam Sebagai Filler Dinding Panel*, *Beton Fiber Ready Mix (Heavy Duty)*, Pengembangan *MockUp U-Ditch* dengan Beton Fiber, Inovasi Pengembangan Produk Geo Polimer (Beton Tanpa Semen), *i_Home (Instant Home)*, *i_Mod (Instant Modular)*, *i_Build*, Automasi Pembuatan Model BIM *Full Slab*.

in line with the continued infrastructure development by the government across Indonesia, including infrastructure projects in the new capital city in East Kalimantan. While overall exports contracted by 4.26% (yoy) due to declining goods exports in line with the global economic slowdown, exports of services continued to grow strongly supported by an increase in foreign tourist arrivals.

Indonesia's continued strong economic growth is also reflected in terms of business fields and spatially. In terms of business fields, most business fields in the third quarter of 2023 still recorded positive growth, mainly driven by Manufacturing Industry, Wholesale and Retail Trade, and Construction. This business field growth is supported by strong domestic demand, including government infrastructure development across various regions. Meanwhile, spatially, strong economic growth in the third quarter of 2023 also occurred throughout Indonesia.

The Company contributes to national infrastructure development by providing the needs for Precast Concrete and Readymix markets. Throughout 2023, WSBP supplied Precast Concrete worth Rp925.337.000.000 and Readymix worth Rp714.842.000.000. These production values indicate a decrease compared to 2022 by 51% for Precast Concrete and an increase of 7.1% for Readymix compared to 2022.

Board of Commissioners supports the Company's strategy in driving business growth, where the Company continuously innovates in developing high-quality and reliable precast concrete products. The Company budgeted Rp1 billion for product research and development in 2023, an increase compared to 2022, which was Rp600 million. This increase was driven by the Company's need to capture market opportunities for various products related to green building and sustainability construction issues, *Roller Compacted Concrete (RCC)*, *Foam Mortar as Substitute for Soil Fill*, *Foam Mortar as Panel Wall Filler*, *Fiber Ready Mix Concrete (Heavy Duty)*, *Development of MockUp U-Ditch with Fiber Concrete*, *Geo Polymer Product Development Innovation (Concrete Without Cement)*, *i_Home (Instant Home)*, *i_Mod (Instant Modular)*, *i_Build*, *Full Slab BIM Model Making Automation*.

Perusahaan juga terus berinovasi dengan menghasilkan produk-produk baru yaitu *Sloof precast*, penampang semi T *Girder*, spun pile tipe PHC, bantalan rel tipe 1067 dan tipe 1435, rumah precast modular WBP, Risha Tipe 36, SPRigWP tipe non standard, beton porous, produk tiang listrik beton-PLN. Inovasi produk readymix adalah pengecoran dengan menggunakan mortar foam yang telah dilakukan di Batching Plant Palembang.

The Company also continues to innovate by producing new products such as Precast Sloof, semi-T Girder section, PHC-type spun piles, 1067 and 1435-type rail sleepers, WBP modular precast houses, Risha Type 36, SPRigWP non-standard type, porous concrete, PLN concrete pole products. The readymix product innovation is casting using foam mortar, which has been carried out at Palembang Batching Plant.

PENILAIAN ATAS KINERJA DIREKSI

Penilaian Dewan Komisaris terhadap kinerja Direksi dilaksanakan dengan menggunakan dasar *Key Performance Indicators* (KPI) yang telah ditetapkan dalam Rencana Kerja dan Anggaran Perusahaan (RKAP). Dewan Komisaris juga mempertimbangkan kondisi eksternal Perusahaan seperti Ekonomi Global dan Lokal, dan kondisi Sosial Politik. Hal ini dikarenakan pencapaian KPI tahun 2023 sangat dinamis dan dipengaruhi kondisi-kondisi eksternal tersebut.

BOARD OF DIRECTORS' PERFORMANCE ASSESSMENT

The assessment of Board of Commissioners on the Board of Directors' performance is conducted based on Key Performance Indicators (KPIs) set forth in the Company's Work Plan and Budget (RKAP). Board of Commissioners also considers the Company's external conditions such as Global and Local Economy, and Social Political conditions. This is because the achievement of KPIs in 2023 is very dynamic and influenced by these external conditions.

Pencapaian KPI Direksi masih belum maksimal dengan hasil sebagai berikut:

The achievement of the Board of Directors' KPIs has not been optimal, with the following results:

| | Revisi RKAP 2023 2023 RKAP Revision | Prognosa 2023 2023 Prognosis | Realisasi 2023 2023 Realization | Revisi RKAP 2023 vs Realisasi 2023 2023 RKAP Revision vs 2023 Realization | Prognosa 2023 vs Realisasi 2023 2023 Prognosis vs 2023 Realization |
|---|--|---------------------------------|------------------------------------|--|---|
| Pendapatan Usaha Revenues | 1.605.826 | 1.444.098 | 1.487.588 | 108% | 97% |
| Laba Kotor Gross profit | 229.507 | 209.201 | 229.001 | 100% | 91% |
| EBITDA | (300.753) | (325.055) | 359.385 | (84%) | (90%) |
| Laba (Rugi) Bersih Net Profit (Loss) | 2.407 | 27.516 | 6.300 | 38% | 437% |
| Total Aset Total Assets | 5.223.861 | 4.839.246 | 4.473.146 | 117% | 108% |
| Total Liabilitas Total Liabilities | 5.804.149 | 5.482.373 | 5.137.640 | 113% | 107% |
| Total Ekuitas Total Equity | (580.468) | (643.127) | (664.494) | 87% | 97% |

Belum tercapainya target RKAP 2023 disebabkan oleh kesulitan likuiditas Perusahaan terutama karena terdapat keterlambatan pembayaran piutang, dimana total saldo piutang usaha per 31 Desember 2023 adalah 810 Miliar yang didominasi oleh PT Waskita Karya (Persero) Tbk sebesar 46%. Dari total saldo piutang, umur piutang diatas 90 hari adalah sebesar 673 Miliar dimana sebesar 45%nya didominasi oleh PT Waskita Karya (Persero) Tbk.

The failure to achieve the 2023 RKAP target was mainly due to the liquidity difficulties of the Company, especially because of delayed receivables payments, where the total balance of trade receivables as of December 31, 2023 was 810 billion dominated by PT Waskita Karya (Persero) Tbk at 46%. Of the total balance of receivables, receivables aged over 90 days amounted to 673 billion, of which 45% was dominated by PT Waskita Karya (Persero) Tbk.

Dewan Komisaris berpendapat Direksi perlu terus memperkuat *market intelligence* demi tercapainya target Perusahaan serta konsisten melaksanakan program efisiensi biaya dan efektivitas struktur organisasi sehingga dapat mendongkrak kinerja Perusahaan.

KEGIATAN DEWAN KOMISARIS PADA TAHUN BUKU 2023

Sesuai dengan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku, Dewan Komisaris bertugas dan bertanggung jawab dalam melakukan pengawasan terhadap kebijakan dan kepengurusan Perusahaan yang dilakukan oleh Direksi, serta memberikan nasihat kepada Direksi. Pengawasan Dewan Komisaris dilakukan dengan tujuan akhir untuk mencapai peningkatan kinerja dan kemajuan Perusahaan. Dalam pelaksanaannya Dewan Komisaris dibantu oleh Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi.

Terkait dengan mekanisme pengawasan terhadap implementasi strategi Perusahaan, Dewan Komisaris terlibat dalam proses penyusunan Rencana Kerja dan Anggaran Perusahaan (RKAP) 2023 yang memuat tentang strategi dan sasaran bisnis serta rencana program kerja Perusahaan untuk tahun buku 2023 dalam rangka memastikan agar RKAP tersebut yang disusun tetap selaras dengan visi dan misi Perusahaan. Keterlibatan tersebut dilakukan sejak awal tahap penyusunan hingga persetujuan RKAP Tahun 2023 yang dilakukan pada tanggal 31 Januari 2023 berdasarkan Surat No.12/WBP/DK/2023 Perihal Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2023 PT Waskita Beton Precast Tbk. Terkait dengan persetujuan RKAP Tahun 2023, Dewan Komisaris telah memberikan catatan/nasihat secara tertulis kepada Direksi, antara lain:

1. Direksi mengidentifikasi seluruh permasalahan yang ada di Perusahaan dalam menyusun RKAP 2023.
2. Direksi membuat prioritas dalam mengoperasikan peralatan supaya beban pemeliharaan peralatan dapat ditekan.
3. Direksi menyampaikan tertulis dalam bentuk matriks dan timeline rencana Perusahaan serta permasalahan yang dihadapi sehingga Dewan Komisaris dapat memonitor sehingga jika ada kendala dapat disampaikan dan diselesaikan satu per satu.
4. Direksi memastikan kembali batas akhir tanggal penetapan dan penyampaian RKAP 2023.
5. Direksi memastikan kembali terkait pengajuan MCB pada ekuitas apakah sudah tepat.
6. Direksi menyampaikan laporan alat yang berisi detail dari peralatan mulai dari lokasi, kondisi alat, tingkat utilitas dan sebagainya.

Board of Commissioners believes that the Board of Directors needs to continue strengthening market intelligence to achieve the Company's targets and consistently implement cost efficiency and organizational structure effectiveness programs to boost the performance of the Company.

BOARD OF COMMISSIONERS' ACTIVITIES IN 2023 FISCAL YEAR

In accordance with the Company's Articles of Association and applicable regulations, Board of Commissioners is tasked for supervising the policies and management of the Company conducted by the Board of Directors, and providing advice to the Board of Directors. Board of Commissioners' supervision is carried out with the ultimate goal of improving the Company's performance and progress. In its implementation, Board of Commissioners is assisted by Audit Committee, Risk Monitoring and Integrated Governance Committee, and Nomination and Remuneration Committee.

Regarding the oversight mechanism of the Company's strategy implementation, Board of Commissioners is involved in the preparation of the Company's 2023 Work Plan and Budget (RKAP) that contains the business strategy and targets as well as the Company's work program plan for 2023 fiscal year, to ensure that the RKAP prepared remains aligned with the Company's vision and mission. This involvement was done from the early stages of preparation until the approval of the 2023 RKAP on January 31, 2023, based on Letter No. 12/WBP/DK/2023 Regarding Approval of the Company's 2023 Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk. Regarding the approval of the 2023 RKAP, Board of Commissioners has provided the following written notes/ advice to the Board of Directors:

1. The Board of Directors identify all existing problems in the Company in preparing the 2023 RKAP.
2. The Board of Directors prioritize the operation of equipment so that equipment maintenance costs can be minimized.
3. The Board of Directors submit in writing in the form of matrix and timelines, about the Company's plan and problems faced so that the Board of Commissioners can monitor them and if there are obstacles, they can be communicated and resolved one by one.
4. The Board of Directors ensure the deadline for the final determination and submission of the 2023 RKAP.
5. The Board of Directors ensure the correctness of the submission of MCB on equity.
6. The Board of Directors submit a tool report containing details of the equipment starting from location, equipment condition, utilization rate, and so on.

Dewan Komisaris juga terlibat dalam proses persetujuan Revisi RKAP Tahun 2023 yang dilakukan pada tanggal 02 November 2023 berdasarkan Surat No. 138/WBP/DK/2023 Perihal Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2023 PT Waskita Beton Precast Tbk, dimana Dewan Komisaris juga memberikan catatan/nasihat secara tertulis kepada Direksi, antara lain:

1. Direksi tetap merujuk dan mengikuti revisi RKAP milik PT Waskita Karya (Persero) Tbk ("Waskita") sebagai pemegang saham Seri A Perusahaan sehingga terdapat relevansi antara Revisi RKAP Perusahaan dan Revisi RKAP Waskita.
2. Direksi menyampaikan kajian mitigasi dari sisi hukum dan risiko dalam kaitannya dengan Permen BUMN No. PER-2/MBU/03/2023 Tahun 2023 mengingat pengajuan Direksi terkait Revisi RKAP Tahun Buku 2023 Perusahaan sebagaimana Surat No. 1471/WBP/DIR/2023 tanggal 24 Oktober 2023 telah melebihi jangka waktu maksimal Bulan Juli sebagaimana diatur dalam Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara Pasal 96 ayat 6 "*Direksi menyampaikan rancangan perubahan RKAP yang telah ditandatangani bersama dengan Dewan Komisaris/ Dewan Pengawas kepada RUPS/Menteri untuk memperoleh pengesahan atas perubahan RKAP paling lambat pada akhir bulan Juli tahun berjalan, kecuali terhadap perubahan RKAP akibat penugasan dan/atau kebijakan pemerintah.*"
3. Dalam hal berdasarkan pertimbangan dan kajian Direksi sebagaimana angka 1 diatas bahwa revisi RKAP Perseroan tahun buku 2023 tidak bisa dilakukan maka revisi RKAP sebagaimana persetujuan Dewan Komisaris menjadi batal dan berlaku RKAP tahun buku 2023 Perusahaan sebagaimana persetujuan Dewan Komisaris Nomor 12/WBP/DK/2023 tanggal 31 Januari 2023.

Selain memantau perumusan RKAP 2023 dan Revisi RKAP Tahun 2023, Dewan Komisaris juga turut memantau dan mengawasi jalannya kinerja kepengurusan Perusahaan melalui penelaahan berkala terhadap laporan-laporan yang disampaikan oleh Direksi, antara lain Laporan Tahunan Perusahaan, Laporan Manajemen Triwulan Perusahaan dan Laporan Manajemen Lainnya.

Fungsi pengawasan terhadap kebijakan dan jalannya kinerja kepengurusan Perusahaan oleh Dewan Komisaris telah dilakukan melalui pemberian nasihat/tanggapan khususnya tanggapan tertulis terhadap rencana Aksi Korporasi atau Tindakan Operasi yang akan dilakukan oleh Perusahaan sebagaimana dimaksud dalam Surat yang dikeluarkan oleh Dewan Komisaris maupun dalam kaitannya dengan pemenuhan tugas Komite Audit, Komite Pemantau

Board of Commissioners was also involved in the process of approving the Revision of 2023 RKAP on November 2, 2023, based on Letter No. 138/WBP/DK/2023 Regarding Approval of the Revision of the Company's 2023 Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk, where Board of Commissioners also provided the following written notes/advice to the Board of Directors:

1. The Board of Directors still refer to and follow the RKAP revision owned by PT Waskita Karya (Persero) Tbk ("Waskita") as the Company's Series A shareholder, hence there is a relevance between the Company's RKAP Revision and Waskita's RKAP Revision.
2. The Board of Directors provide a legal and risk mitigation study in relation to the SOE Ministerial Regulation No. PER-2/MBU/03/2023 for 2023 Fiscal Year considering that the Board of Directors' submission on the Revision of the Company's 2023 RKAP as stated in Letter No. 1471/WBP/DIR/2023 dated October 24, 2023 has exceeded the maximum timeframe of July as regulated in the Ministerial Regulation of State-Owned Enterprises of the Republic of Indonesia No. PER-2/MBU/03/2023 concerning Guidelines for Corporate Governance and Significant Corporate Activities of State-Owned Enterprises Article 96 paragraph 6 "*The Board of Directors submit a draft revision of RKAP that has been signed together with Board of Commissioners/Supervisory Board to the GMS/Minister for approval of the RKAP revision no later than the end of July of the current year, except for RKAP revision due to assignments and/or government policies.*"
3. In the event based on the Board of Directors' considerations and studies as mentioned in point 1 above that the revision of the Company's 2023 RKAP cannot be carried out, then the RKAP revision as approved by the Board of Commissioners becomes void and the Company's 2023 RKAP as approved by the Board of Commissioners No. 12/WBP/DK/2023 dated January 31, 2023 remains valid.

In addition to monitoring the formulation of the 2023 RKAP and the Revision of 2023 RKAP, the Board of Commissioners also monitored and supervised the performance of the Company's management through periodic reviews of reports submitted by the Board of Directors, including the Company's Annual Report, Quarterly Management Reports, and Other Management Reports.

The oversight function of Board of Commissioners over the policies and performance of the Company's management has been carried out through the provision of advice/responses, especially written responses, to Corporate Action Plans or Operational Actions planned by the Company as referred to in the Letters issued by the Board of Commissioners or in relation to the fulfillment of duties of Audit Committee, Risk Monitoring and Integrated Governance Committee, and

Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi dalam forum Rapat Dewan Komisaris dan/ atau Rapat Komite, baik yang mengundang Direksi atau Rapat antar internal Dewan Komisaris/Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi, dengan uraian sebagai berikut:

1. Pelaksanaan Rencana Kerja Setiap Unit Kerja Yang Ditetapkan RKAP

Dewan Komisaris mencatat terdapat 11 (sebelas) unit kerja berbentuk divisi dimana Dewan Komisaris telah melaksanakan pengawasan dan memberikan catatan nasihat terhadap seluruh divisi tersebut, antara lain sebagai berikut:

- a. *Supply Chain Management* (Kebijakan Pengadaan)
Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 132/WBP/DK/2023 tanggal 24 Oktober 2023 dengan agenda Telaah Kebijakan Pengadaan Barang & Jasa. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
 - i) Direksi mengagendakan pembahasan lebih lanjut perihal pengintegrasian sistem pengadaan.
 - ii) Direksi mempertimbangkan untuk mengintegrasikan kontrak yang sifatnya manufaktur dengan Waskita induk.
 - iii) Direksi mendorong vendor untuk melakukan *self assessment* atas kinerja vendor.
- b. *Corporate Secretary* (GCG & Branding)
Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 145.1/WBP/DK/2023 tanggal 16 November 2023 dengan agenda Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/ Serta Pemantauan Penerapan *Assessment* GCG Dalam Lingkup Audit. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
 - i) Direksi mengkaji kembali tipe komite untuk menambahkan Direktur Operasi dalam tipe komite B.
 - ii) Direksi dapat membentuk SOP gratifikasi yang lebih jelas dan terperinci dalam penjelasan *Do's* dan *Dont's*, sehingga tercipta value independensi dari seluruh tim yang bekerja.
 - iii) Direksi melakukan sosialisasi WBS dengan jelas dan cara yang kreatif sehingga dapat memicu karyawan untuk melaporkan dalam kanal yang tersedia.

Selanjutnya berdasarkan Surat No. 145.1/WBP/DK/2023 tanggal 16 November 2023, Dewan Komisaris telah memberikan tindak lanjut rapat komite dengan agenda Telaah Pelaksanaan Prinsip-Prinsip GCG Dalam Lingkup Risiko dan Tata Kelola Terintegrasi. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

Nomination and Remuneration Committee in the Board of Commissioners' Meeting and/or Committee Meeting, both inviting the Board of Directors or Meetings between internal Board of Commissioners/Audit Committee, Risk Monitoring and Integrated Governance Committee, and Nomination and Remuneration Committee, with the following description:

1. Implementation of Work Plan of Each Unit Established by RKAP

Board of Commissioners noted the existence of 11 (eleven) divisional units where Board of Commissioners has conducted oversight and provided advisory notes to all of these divisions, including the following:

- a. *Supply Chain Management* (Procurement Policy)
Board of Commissioners has followed-up the committee meeting based on Letter No. 132/WBP/DK/2023 dated October 24, 2023, with the agenda of Reviewing Procurement Policy for Goods & Services. Board of Commissioners provided notes, including:
 - i) The Board of Directors schedule further discussions regarding the integration of procurement system.
 - ii) The Board of Directors consider integrating contracts of a manufacturing nature with the parent company, Waskita.
 - iii) The Board of Directors encourage vendors to conduct self-assessment of vendor performance.
- b. *Corporate Secretary* (GCG & Branding)
Board of Commissioners has followed-up the committee meeting based on Letter No. 145.1/WBP/DK/2023 dated November 16, 2023, with the agenda of Reviewing the Implementation of Corporate Governance Principles/and Monitoring the Implementation of GCG Assessment Within the Scope of Audit. Board of Commissioners provided notes, including:
 - i) The Board of Directors review the committee type to add the Operations Director to committee type B.
 - ii) The Board of Directors could establish clearer and more detailed gratuity SOPs in the explanation of *Do's* and *Dont's*, to create independence value from the entire working team.
 - iii) The Board of Directors conduct clear and creative WBS socialization to trigger employees to report through available channels.

Furthermore, based on Letter No. 145.1/WBP/DK/2023 dated November 16, 2023, Board of Commissioners has followed-up the committee meeting with the agenda of Reviewing the Implementation of GCG Principles Within the Scope of Risk and Integrated Governance. Board of Commissioners provided notes, including:

- i) Direksi dapat menambahkan kriteria kondisional untuk memperhitungkan mitigasi risiko project berjalan.
- ii) Direksi memperkuat analisa risiko financial project untuk menjadi bahan *checklist* komite yang jelas dan terukur.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.154/WBP/DK/2023 tanggal 27 November 2023 dengan agenda Telaah Pelaksanaan Prinsip-prinsip Tata Kelola Perusahaan Yang Baik/ GCG Dalam Lingkup Nominasi dan Remunerasi. Dewan Komisaris memberikan catatan, antara lain yaitu Direksi memastikan tercapainya rencana kerja sebagaimana dipaparkan dengan memerhatikan pedoman, peraturan yang berlaku dan GCG.

c. Internal Audit (Rutin Program Audit)

Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.35/WBP/DK/2023 tanggal 31 Maret 2023 dengan agenda Laporan Triwulan IV 2022 Internal Audit, Pengawasan Efektivitas Audit Internal/ Eksternal dan Rencana Audit 2023 dan Telaah Piagam Audit 2023 (*Audit Charter*). Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi memastikan rencana program kerja audit 2023 dapat dilaksanakan seluruhnya.
- ii) Direksi memastikan tidak ada temuan berulang.
- iii) Direksi menyampaikan dampak efisiensi dari rencana audit.
- iv) Direksi melakukan monitoring atas temuan dari hasil audit eksternal.
- v) Direksi menerapkan *risk based audit* dalam rencana audit.
- vi) Direksi melakukan pengecekan pajak kendaraan tahunan.
- vii) Direksi menyampaikan status aset tetap yang berisi diantaranya, status, kondisi, lokasi aset tetap.
- viii) Direksi menambahkan kolom divisi, daerah, lokasi audit dan status pada tabel temuan audit setelah kolom rekomendasi.
- ix) Direksi mengembangkan model pengembangan kompetensi yang sifatnya non-klasikal.
- x) Direksi menambahkan *improvement* dalam laporan hasil audit.
- xi) Direksi menampilkan major dan mkinor dalam laporan hasil audit.
- xii) Direksi segera menindaklanjuti temuan audit eksternal.
- xiii) Direksi menyampaikan kepada Dewan Komisaris kajian terkait apakah lebih baik menjual atau memepertahankan aset.
- xiv) Direksi menindaklanjuti hasil temuan dengan bagian terkait dan menyampaikan tenggat

- i) The Board of Directors could add conditional criteria to consider ongoing project risk mitigation.
- ii) The Board of Directors strengthen financial project risk analysis to become a clear and measurable checklist for the committee.

Subsequently, Board of Commissioners has followed-up the committee meeting based on Letter No.154/WBP/DK/2023 dated November 27, 2023, with the agenda of Reviewing the Implementation of Good Corporate Governance Principles/ GCG within the Scope of Nomination and Remuneration. Board of Commissioners provided notes, including ensuring the achievement of work plan as presented by paying attention to applicable guidelines, regulations, and GCG.

c. Internal Audit (Routine Audit Program)

Board of Commissioners has followed-up to the committee meeting based on Letter No.35/WBP/DK/2023 dated March 31, 2023, with the agenda of Fourth Quarter 2022 Internal Audit Report, Supervision of Internal/ External Audit Effectiveness and 2023 Audit Plan and Review of the 2023 Audit Charter. Board of Commissioners provided notes, including:

- i) The Board of Directors ensure that the 2023 audit work program plan could be fully implemented.
- ii) The Board of Directors ensure no recurring findings.
- iii) The Board of Directors present the efficiency impact of the audit plan.
- iv) The Board of Directors monitor findings from external audit results.
- v) The Board of Directors apply risk-based audit in the audit plan.
- vi) The Board of Directors check annual vehicle tax.
- vii) The Board of Directors present the status of fixed assets including status, condition, and location of fixed assets.
- viii) The Board of Directors add columns for division, area, audit location, and status in the audit findings table after the recommendation column.
- ix) The Board of Directors develop a non-classical competency development model.
- x) The Board of Directors add improvements in the audit results report.
- xi) The Board of Directors display major and minor issues in the audit results report.
- xii) The Board of Directors promptly follow up on external audit findings.
- xiii) The Board of Directors present to the Board of Commissioners a study on whether it is better to sell or retain assets.
- xiv) The Board of Directors follow up on findings with the relevant departments and set deadlines for

- waktu untuk menindaklanjuti hasil temuan.
- xv) Direksi menyampaikan rencana terhadap aset-aset yang idle.
- xvi) Direksi menyampaikan hasil audit dikaitkan dengan rencana kerja manajemen.
- xvii) Direksi menyampaikan dasar dalam menambahkan atau menghapus hal-hal yang terdapat dalam Piagam Audit Internal Tahun 2023.
- xviii) Direksi memeriksa kembali dan melakukan pembaruan istilah selaras dengan peraturan yang terbaru.
- xix) Direksi menuangkan Piagam Audit Internal Tahun 2023 terkait analisa *cost and benefit* dalam pelaksanaan audit internal.
- xx) Direksi lebih menekankan pendekatan *risk based audit* dalam Piagam Audit Internal Tahun 2023.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 69/WBP/DK/2023 tanggal 30 Mei 2023 dengan agenda Penyampaian Progress Realisasi Program Kerja Internal Audit Division Triwulan I Tahun 2023. Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi membuat indikator dan melakukan monitor atas tindak lanjut temuan.
- ii) Direksi melakukan internalisasi peraturan kepada seluruh pegawai.
- iii) Direksi memerhatikan pelaksanaan mitigasi risiko.
- iv) Dirkeis menyampaikan rencana audit TW I yang dibandingkan dengan realisasi TW I.
- v) Direksi menyampaikan latar belakang dari penentuan objek audit.
- vi) Direksi memberikan kertas kerja audit kepada Dewan Komisaris.
- vii) Direksi mempertimbangkan bahwa penyampaian hasil audit oleh Internal Audit ditujukan kepada President Director kemudian dari President Director mendisposisikan ke bagian terkait.
- viii) Direksi mencantumkan hasil audit sebelumnya di dalam paparan.
- ix) Direksi menindaklanjuti temuan berulang.
- x) Direksi mengatur prosedur pemindahan alat dan monitoring alat serta kelengkapan dokumen pemindahan alat.
- xi) Direksi membuat timeline untuk tindak lanjut hasil audit.
- xii) Direksi dalam menyampaikan materi menyesuaikan dengan topik masalah. Hal ini mengingat narasi yang panjang akan mengaburkan apa yang dipahami.

- following up on findings.
- xv) The Board of Directors present plans for idle assets.
- xvi) The Board of Directors audit results related to the management work plans.
- xvii) The Board of Directors present the basis for adding or removing items in the 2023 Internal Audit Charter.
- xviii) The Board of Directors review and update terminology in line with the latest regulations.
- xix) The Board of Directors include a cost-benefit analysis in the implementation of internal audits in the 2023 Internal Audit Charter.
- xx) The Board of Directors emphasize a risk-based audit approach in the 2023 Internal Audit Charter.

Furthermore, Board of Commissioners has followed-up the committee meeting based on Letter No. 69/WBP/DK/2023 dated May 30, 2023, with the agenda of Presenting Progress on the Implementation of Internal Audit Division's Work Program for the First Quarter of 2023. Board of Commissioners provided notes, including:

- i) The Board of Directors establish indicators and monitor follow-up actions to findings.
- ii) The Board of Directors conduct internalization of regulations to all employees.
- iii) The Board of Directors pay attention to risk mitigation implementation.
- iv) The Board of Directors present the Q1 audit plan compared to Q1 realization.
- v) The Directors provided background on the determination of audit objects.
- vi) The Board of Directors provide audit workpapers to the Board of Commissioners.
- vii) The Board of Directors consider that the audit results should be presented by the Internal Audit to the CEO and then by the CEO to the relevant department.
- viii) The Board of Directors include previous audit findings in the presentation.
- ix) The Board of Directors follow up on recurring findings.
- x) The Board of Directors arrange procedures for equipment transfer and monitor equipment and document completeness for equipment transfer.
- xi) The Board of Directors create a timeline for follow-up actions on audit findings.
- xii) In delivering materials, the Board of Directors adapt to the problem topic. This is because a long narrative will obscure the understanding.

- xiii) Direksi memastikan prosedur pengajuan lembur pegawai berjalan sesuai dengan prosedur.

- xiii) The Board of Directors ensure that the employee overtime submission procedure are running in accordance with the procedure.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.118.1/WBP/DK/2023 tanggal 26 September 2023 dengan agenda Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan III Tahun 2023, Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023 dan Sosialisasi Aplikasi Sistem Informasi Audit (SIA), dengan catatan antara lain, sebagai berikut yaitu:

Next, the Board of Commissioners has followed-up to the committee meeting based on Letter No.118.1/WBP/DK/2023 dated September 26, 2023, with the agenda of Reporting on the Implementation of Internal Audit Division's Work Program for Quarter II and III of 2023, Internal Audit Division Work Plan for Quarter IV of 2023, and Socialization of Audit Information System (AIS), with notes including, but not limited to, the following:

- | | |
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| <p>i) Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan III Tahun 2023 Dewan Komisaris memberikan catatan antara lain sebagai berikut, yaitu:</p> <ul style="list-style-type: none"> » Direksi menindaklanjuti kelalaian dan kesalahan prosedur yang dituangkan dalam Laporan Hasil audit. » Direksi mempertimbangkan pemberian sanksi dan teguran atas ketidakpatuhan. » Direksi melakukan evaluasi atas standard cost yang ditetapkan sudah sesuai. » Direksi memeriksa syarat-syarat yang harus dipenuhi untuk mengajukan revisi MAPP. » Direksi memperbaiki bahasa rekomendasi supaya lebih tegas dan tidak ada bahasa yang multitafsir. » Direksi memastikan divisi yang membawahi plant atau batching plant melakukan supervisi atas temuan audit. » Direksi menjaga proses tata kelola Perusahaan. » Direksi merekapitulasi dan mengajukan dana kalibrasi seluruh <i>plant</i> atau <i>batching plant</i> kepada bagian keuangan pada saat penyusunan RKAP. » Direksi membuat dan melengkapi checklist kepatuhan pada setiap plant atau batching plant. » Direksi membuat aturan tertulis atau kebijakan terkait skema supply by owner (SBO). » Direksi mencantumkan tanggal transaksi terjadinya biaya dibayar di muka. » Direksi mengatur alur persetujuan jika terdapat kontrak yang tidak sesuai dengan draft standar perjanjian yang telah ditetapkan oleh Manajemen. | <p>i) Reporting on the Implementation of Internal Audit Division's Work Program for Quarter II and III of 2023 The Board of Commissioners provided notes, including:</p> <ul style="list-style-type: none"> » The Board of Directors follow up on negligence and procedural errors outlined in the Audit Results Report. » The Board of Directors consider imposing sanctions and reprimands for non-compliance. » The Board of Directors evaluate whether the set standard costs were appropriate. » The Board of Directors review the requirements for submitting MAPP revisions. » The Board of Directors improve the language of recommendations to be clearer and free of ambiguous words. » The Board of Directors ensure that the division overseeing the plant or batching plant is supervising audit findings. » The Board of Directors maintain the Company's governance process. » The Board of Directors summarize and allocate calibration funds for all plants or batching plants to the finance department during RKAP preparation. » The Board of Directors create and complete compliance checklists for each plant or batching plant. » The Board of Directors establish written rules or policies regarding the supply by owner (SBO) scheme. » The Board of Directors include the date of occurrence of pre-paid expenses in transactions. » The Board of Directors establish approval procedures if contracts are deviated from the standard draft agreements set by Management. |
|---|---|

- ii) Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023 Dewan komisaris memberikan catatan antara lain, yaitu agar Internal Audit memastikan tercapainya rencana kerja sebagaimana dipaparkan dengan memerhatikan pedoman, peraturan yang berlaku serta GCG.
- iii) Sosialisasi Aplikasi Sistem Informasi Audit (SIA) Dewan Komisaris memberikan catatan antara lain, yaitu:
 - » Direksi menyampaikan detail monitoring audit dalam SIA.
 - » Direksi menyampaikan manual book SIA kepada Dewan Komisaris dan Komite.
 - » Direksi menghadiri setiap rapat bersama Dewan Komisaris dan Komite.

d. Information Technology (Kebijakan IT)

Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.41.1/WBP/DK/2023 tanggal 17 April 2023 dengan agenda Telaah Kebijakan Sistem & TI. Dewan Komisaris memberikan catatan antara lain, yaitu agar ada monitoring terhadap prosedur yang sudah kadaluarsa atau sudah diupdate.

- e. Corporate Strategy Risk Management (RKAP,KPI,RJPP) Terkait dengan RKAP, Dewan Komisaris telah memberikan persetujuan dan catatan sebagaimana dijelaskan di bagian atas.

Selanjutnya, Dewan Komisaris telah memberikan persetujuan terkait Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk Tahun 2022 dan Permohonan Persetujuan Kontrak Manajemen Tahunan Yang Memuat KPI Direksi Secara Kolegial dan Individual Antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk Tahun 2023. Dewan Komisaris juga memberikan tindak lanjut rapat komite berdasarkan Surat No.54/WBP/DK/2023 tanggal 16 Mei 2024 dengan agenda Permohonan Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk Tahun 2022 dan Permohonan Persetujuan Kontrak Manajemen Tahunan Yang Memuat KPI Direksi Secara Kolegial dan Individual Antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk Tahun 2023. Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi melakukan tindak lanjut hasil GCG tidak hanya poin yang dikomentari, tetapi perbaikan mendasar.
- ii) Direksi dapat menyajikan nilai EBITDA dalam rapat Direksi dan Dewan Komisaris setiap bulannya.

- ii) Internal Audit Division Work Plan for Quarter IV of 2023 Board of Commissioners provided notes, including that Internal Audit should ensure the achievement of the work plan as presented by observing applicable guidelines, regulations, and GCG.
- iii) Socialization of Audit Information System (AIS) The Board of Commissioners provided notes, including:
 - » The Board of Directors present detailed audit monitoring in the AIS.
 - » The Board of Directors provide the AIS manual book to the Board of Commissioners and Committees.
 - » The Board of Directors attend every meeting with the Board of Commissioners and Committees.

d. Information Technology (IT Policy)

Board of Commissioners has followed-up the committee meeting based on Letter No.41.1/WBP/DK/2023 dated April 17, 2023, with the agenda of Reviewing System & IT Policies. Board of Commissioners provided notes, including the availability of monitoring of expired or updated procedures.

- e. Corporate Strategy Risk Management (RKAP, KPI, RJPP) Regarding RKAP, Board of Commissioners approved and provided notes as explained above.

Furthermore, Board of Commissioners approved the Realization Approval of Corporate Performance Achievement (Corporate) of PT Waskita Beton Precast Tbk for 2022 and Request for Approval of Annual Management Contracts Containing Collegial and Individual Directorate KPIs Between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk for 2023. Board of Commissioners has also followed-up the committee meeting based on Letter No.54/WBP/DK/2023 dated May 16, 2024, with the agenda of Request for Approval of Realization of Corporate Performance Achievement of PT Waskita Beton Precast Tbk for 2022 and Request for Approval of Annual Management Contracts Containing Collegial and Individual Directorate KPIs Between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk for 2023. Board of Commissioners provided notes, including:

- i) The Board of Directors follow up on GCG results not only on commented points but fundamental improvements.
- ii) The Board of Directors could present EBITDA values in both Board of Directors and Board of Commissioners meetings every month.

- iii) Direksi melakukan evaluasi terkait hasil KPI President Director tahun 2022 yang tercapai dan lebih tinggi dibandingkan dengan KPI Direktorat di bawahnya. Hal ini seharusnya tidak terjadi kembali pada KPI Tahun 2023.
- iv) Direksi mempertimbangkan pembuatan alat monitoring KPI digital dalam *dashboard* sehingga dapat dimonitoring dengan mudah baik oleh Manajemen maupun Dewan Komisaris. Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.105.1/WBP/DK/2023 tanggal 21 Agustus 2023 dengan agenda Penyampaian Laporan Manajemen TW II Tahun 2023 PT Waskita Beton Precast Tbk dan Penyampaian Realisasi KPI Korporat dan Direktorat TW II Tahun 2023 PT Waskita Beton Precast Tbk. Dewan Komisaris memberikan catatan antara lain, yaitu:
 - i) Direksi mempertahankan komposisi segmen precast yang lebih besar dibandingkan dengan segmen konstruksi.
 - ii) Direksi mengklasifikasi proyek MRA dan Non-MRA.
 - iii) Direksi selalu menginformasikan perkembangan dari Bank DKI.
 - iv) Direksi dalam mengadopsi atau mengimplementasikan sistem untuk pengelolaan aset (peralatan) dapat mengakomodasi kondisi alat (rusak atau tidak rusak).
 - v) Direksi mempertimbangkan untuk hasil laporan dari perjalanan dinas dapat terintegrasi dengan SAP.
 - vi) Direksi menuntun kepada atasan untuk mengomunikasikan *gap* yang ada dalam tim kepada anggota tim.
 - vii) Direksi menampilkan EBITDA pada saat paparan dari manajemen.
 - viii) Direksi menyampaikan upaya untuk mempercepat konversi tagihan bruto menjadi piutang dan kas.
 - ix) Direksi memisahkan *inventory days* sesuai dengan jenis persediaan, yaitu bahan baku dan produk barang jadi.
 - x) Direksi mengukur biaya dari *product defect*.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 132/WBP/DK/2023 tanggal 24 Oktober 2023 dengan agenda Telaah Rancangan RJPP sebagaimana dijelaskan pada bagian Kepatuhan Direksi Dalam Menjalankan Pengurusan Perusahaan Sesuai Rencana Strategis Jangka Panjang Perusahaan.

- iii) The Board of Directors evaluate the achievement of KPIs for the President Director in 2022, which is achieved and higher than the Directorate's KPIs below. This should not happen again in the 2023 KPIs.
- iv) The Board of Directors consider creating digital KPI monitoring tools on the dashboard for easy monitoring by both Management and the Board of Commissioners.

Furthermore, Board of Commissioners has followed-up the committee meeting based on Letter No.105.1/WBP/DK/2023 dated August 21, 2023, with the agenda of Presenting the Management Report for Quarter II of 2023 of PT Waskita Beton Precast Tbk and Presenting the Realization of Corporate and Directorate KPIs for Quarter II of 2023 of PT Waskita Beton Precast Tbk. Board of Commissioners provided notes, including:

- i) The Board of Directors maintain a larger precast segment composition compared to the construction segment.
- ii) The Board of Directors classify MRA and Non-MRA projects.
- iii) The Board of Directors consistently give information about developments from Bank DKI.
- iv) The Board of Directors, in adopting or implementing systems for asset management (equipment), could accommodate the condition of the equipment (damaged or undamaged).
- v) The Board of Directors consider whether travel expense report results could be integrated with SAP.
- vi) The Board of Directors guide supervisors to communicate team gaps to team members.
- vii) The Board of Directors present about EBITDA during management presentations.
- viii) The Board of Directors convey efforts to expedite the conversion of gross billing into receivables and cash.
- ix) The Board of Directors separate inventory days by type of inventory, namely raw materials and finished goods.
- x) The Board of Directors measure the cost of product defects.

Next, the Board of Commissioners has followed-up the committee meeting based on Letter No. 132/WBP/DK/2023 dated October 24, 2023, with the agenda of Reviewing the Draft RJPP as explained in the Compliance of Board of Directors in Managing the Company in Accordance with the Company's Long-Term Strategic Plan.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 154/WBP/DK/2023 tanggal 27 November 2023 dengan agenda Pembahasan Penyampaian Realisasi KPI Korporat dan Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk. Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi menyampaikan progres audit eksternal atas Laporan Keuangan TW III.
- ii) Direksi memperbaiki *winning rate* untuk meningkatkan kinerja Perusahaan.
- iii) Direksi senantiasa berupaya meningkatkan *risk maturity level*.

f. Business Development & Marketing (Divestasi & Pemasaran)

Pencapaian Nilai Kontrak Baru dibahas dalam setiap Rapat Direksi bersama Dewan Komisaris.

g. Human Capital Management (Kebijakan HC)

Dewan Komisaris telah memberikan tanggapan dan/ atau persetujuan terkait perubahan struktur organisasi sebagaimana telah dibahas dalam bagian 8. Perubahan Struktur Organisasi.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.105.2/WBP/DK/2023 tanggal 21 Agustus 2023 dengan agenda Telaah kebijakan Pengelolaan SDM dan Suksesi Manajemen. Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi melakukan *employee orientation* tidak hanya kepada pegawai baru, tetapi juga kepada pegawai yang sudah lama.
- ii) Direksi mendorong pegawai-pegawai yang memiliki *high potential* menjadi *high performance*.
- iii) Direksi mengantisipasi dan mencegah turunnya motivasi pegawai akibat dari isu *downsizing*.
- iv) Direksi melakukan upaya diseminasi budaya perusahaan, visi dan misi, *business core*, serta merekatkan kebersamaan diantara pegawai dengan tujuan untuk membuat Perusahaan menjadi lebih baik dan maju.
- v) Direksi memastikan adanya *refreshing* pada pegawai Perusahaan.
- vi) Direksi menambahkan populasi dalam presentase *succession mapping*.

Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.154/WBP/DK/2023 tanggal 27 November 2023 dengan

Furthermore, Board of Commissioners has followed-up the committee meeting on Letter No. 154/WBP/DK/2023 dated November 27, 2023, with the agenda of Discussing the Presentation of Corporate and Directorate KPI Achievement for Q3 2023 of PT Waskita Beton Precast Tbk. Board of Commissioners provided notes, including:

- i) The Board of Directors present the progress of external audit on the Financial Statements for Q3.
- ii) The Board of Directors improve the winning rate to enhance the Company's performance.
- iii) The Board of Directors continuously strive to improve the risk maturity level.

f. Business Development & Marketing (Divestment & Marketing)

The Achievement of New Contract Value is discussed in every Board of Directors Meeting with Board of Commissioners.

g. Human Capital Management (HC Policy)

Board of Commissioners has provided feedback and/or approval regarding organizational structure changes as discussed in section 8. Organizational Structure Changes.

Furthermore, Board of Commissioners has followed-up the committee meeting based on Letter No. 105.2/WBP/DK/2023 dated August 21, 2023, with the agenda of Reviewing the Human Capital Management Policy and Management Succession. Board of Commissioners provided notes, including:

- i) The Board of Directors conduct employee orientation not only for new employees but also for long-term employees.
- ii) The Board of Directors encourage employees with high potential to become high performers.
- iii) The Board of Directors anticipate and prevent a decrease in employee motivation due to downsizing issues.
- iv) The Board of Directors make efforts to disseminate company culture, vision, mission, business core, and foster togetherness among employees with the aim of making the Company better and more advanced.
- v) The Board of Directors ensure employee refreshment.
- vi) The Board of Directors increase the population in the percentage of succession mapping.

Furthermore, Board of Commissioners has followed-up to the committee meeting based on Letter No. 154/WBP/DK/2023 dated November 27, 2023, with the

agenda Telaah kebijakan Manajemen Talenta. Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi melakukan pemetaan talenta terhadap seluruh pegawai.
- ii) Direksi melakukan *assessment* terhadap seluruh pegawai untuk memperpendek tahapan penjangkaran.
- iii) Direksi memperbaiki prosedur dalam penilaian performa perihal pegawai harus melakukan tindak lanjut audit.
- iv) Direksi melakukan *coaching clinic* untuk pegawai dengan nilai asesmen yang rendah.
- v) Direksi melakukan asesmen tidak hanya untuk kebutuhan internal, tetapi juga untuk peluang di Induk atau AP tingkat 2.

h. Finance & Accounting (Kebijakan Keuangan & Akuntansi)

Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No.41.1/WBP/DK/2023 tanggal 17 April 2023 dengan agenda Telaah kebijakan Akuntansi dan Pelaporan Keuangan. Dewan Komisaris memberikan catatan antara lain, yaitu:

- i) Direksi menyelesaikan permasalahan persediaan yang dianggap stok bebas dan jangan sampai menjadi beban jika tidak diselesaikan secara tuntas (seperti: dilelang, dll).
- ii) Direksi menyampaikan rincian persediaan berdasarkan hasil *assessment* dari KJPP Toha beserta analisa kualitatifnya.
- iii) Direksi menyampaikan latar belakang, sasaran dan tujuan dari setiap tindak lanjut yang dilakukan.
- iv) Direksi mengajukan surat ke Waskita Induk terkait dengan pajak yang sudah belum disetor atas transaksi dengan Waskita Induk.
- v) Direksi menyampaikan komparasi penyusutan aset tetap komersial dan fiskal.

i. QHSE

j. Internal Control

Terkait QHSE dan Internal Control, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 169.1/WBP/DK/2023 tanggal 15 Desember 2023 dengan agenda Telaah Pencapaian Kinerja Unit Kerja. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- i) Direksi menjadikan temuan *Quality Control* untuk memperbaiki kualitas produk sehingga tidak terjadi lagi produk cacat atau gagal yang sangat berdampak pada naiknya biaya.
- ii) Direksi mempertimbangkan kontribusi produk gagal atau cacat sebagai evaluasi kinerja pegawai.

agenda of Reviewing the Talent Management Policy. Board of Commissioners provided notes, including:

- i) The Board of Directors conduct the mapping of talents across all employees.
- ii) The Board of Directors conduct assessments of all employees to shorten the screening stages.
- iii) The Board of Directors update procedures in performance assessment regarding employees' follow-up audits.
- iv) The Board of Directors conduct coaching clinics for employees with low assessment scores.
- v) The Board of Directors conduct assessments not only for internal needs but also for opportunities at the Parent or Level 2 Holding Company.

h. Finance & Accounting (Financial & Accounting Policy)

Board of Commissioners has followed-up the committee meeting based on Letter No. 41.1/WBP/DK/2023 dated April 17, 2023, with the agenda of Reviewing the Accounting and Financial Reporting Policy. Board of Commissioners provided notes, including:

- i) The Board of Directors resolve inventory issues considered as free stock and should not become a burden if not resolved completely (e.g., through auction, etc.).
- ii) The Board of Directors provide details of inventory based on the assessment results from KJPP Toha along with qualitative analysis.
- iii) The Board of Directors provide the background, objectives, and goals of each follow-up action taken.
- iv) The Board of Directors submit a letter to Waskita Parent regarding taxes that have not been paid for transactions with Waskita Parent.
- v) The Board of Directors present a comparison of commercial and fiscal fixed asset depreciation.

i. QHSE

j. Internal Control

Regarding QHSE and Internal Control, Board of Commissioners has followed-up the committee meeting based on Letter No. 169.1/WBP/DK/2023 dated December 15, 2023, with the agenda of Reviewing the Performance Achievement of Work Units. Board of Commissioners provided notes, including:

- i) The Board of Directors utilize Quality Control findings to improve product quality to prevent defective or failed products, which significantly impact cost increases.
- ii) The Board of Directors consider the contribution of defective or faulty products as an evaluation of employee performance.

- iii) Direksi melalui *Quality Control* mampu dan berani memberhentikan proses produksi yang memang sudah dipastikan menghasilkan kualitas produk yang tidak sesuai.
 - iv) Direksi melakukan upaya penanganan *customer complaints* atas produk-produk *reject* maupun *defect*.
 - v) Direksi, disamping memaparkan jumlah produk cacat dan gagal, juga menyampaikan nilai produk yang gagal serta biaya yang harus dikeluarkan untuk perbaikan produk cacat.
 - vi) Direksi menambahkan satu kolom kondisi sebelum dimasukkan dalam program kerja audit serta pada kolom kendala, dibuatkan kalimat yang ada korelasinya.
- k. Legal (Kepatuhan Peraturan Perundang-undangan)
Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 132/WBP/DK/2023 tanggal 24 Oktober 2023 dengan agenda Telaah Kepatuhan Direksi Terhadap Undang-undang dan Peraturan yang Berlaku. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
- i) Direksi mempertimbangkan untuk mengalihkan *inventory* sebagai pemberian CSR Perusahaan.
 - ii) Direksi melakukan sosialisasi secara tepat atas perubahan peraturan kepada pegawai Perusahaan.
 - iii) Direksi menyampaikan matriks perubahan peraturan lama dengan peraturan baru.
- 2. Kepatuhan Direksi Dalam Menjalankan Pengurusan Perusahaan Sesuai Rencana Strategis Jangka Panjang Perusahaan**
- Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 132/WBP/DK/2023 tanggal 24 Oktober 2023 dengan agenda Telaah Rancangan Rencana Jangka Panjang Perusahaan (RJPP) sebagai bentuk pengawasan Dewan Komisaris terhadap Perusahaan yang belum memiliki RJPP. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:
- a. Direksi memperbaiki bahasa yang menyatakan "Jumlah vendor terlalu banyak" dalam matriks SWOT di aspek *Weakness*. Hal ini dapat ditafsirkan jika terlalu banyak vendor seharusnya Perusahaan memiliki *bargaining power* yang tinggi.
 - b. Direksi menelaah kembali atas pendapatan lain-lain pada tahun 2023 dan 2024. Hal ini mengingat pengakuan pendapatan lain-lain atas keputusan homologasi sudah diakui pada tahun 2022.
 - c. Direksi membuat *baseline* sebagai pijakan untuk pertumbuhan pada tahun-tahun berikutnya.
- iii) The Board of Directors, through Quality Control, are capable and willing to stop production processes that are confirmed to produce products of unsatisfactory quality.
 - iv) The Board of Directors make efforts to handle customer complaints regarding rejected or defective products.
 - v) The Board of Directors, in addition to presenting the number of defective and failed products, also present the value of failed products and the costs incurred for defective product repairs.
 - vi) The Board of Directors add a column for conditions before entering the audit work program, and in the constraint column, sentences with correlations are created.
- k. Legal (Compliance with Laws and Regulations)
Board of Commissioners has followed-up the committee meeting based on Letter No. 132/WBP/DK/2023 dated October 24, 2023, with the agenda of Reviewing Compliance of the Board of Directors with Applicable Laws and Regulations. Board of Commissioners provided notes, including:
- i) The Board of Directors consider diverting inventory as a Corporate Social Responsibility (CSR) initiative.
 - ii) The Board of Directors conduct appropriate socialization of regulatory changes to Company employees.
 - iii) The Board of Directors provide a matrix of old regulation changes with new regulations.
- 2. Compliance of Board of Directors in Managing the Company According to the Long-Term Strategic Plan**
- Board of Commissioners has followed-up the committee meeting based on Letter No. 132/WBP/DK/2023 dated October 24, 2023, with the agenda of Reviewing the Draft of Long-Term Company Plan (RJPP) as a form of oversight by Board of Commissioners over the Company that does not yet have an RJPP. Board of Commissioners provided notes, including:
- a. The Board of Directors improve the language stating "Too many number of vendors " in the SWOT matrix under Weakness. This could be interpreted that if there are too many vendors, the Company should have high bargaining power.
 - b. The Board of Directors review other income in 2023 and 2024. This is considering that recognition of other income from homologation decisions has already been acknowledged in 2022.
 - c. The Board of Directors establish a baseline as a basis for growth in the following years.

- d. Direksi merinci ukuran-ukuran pada *stage 1* transformasi Perusahaan.
- e. Direksi menyampaikan *milestone* atas strategi membuka pasar lintas negara pada *stage 3* transformasi Perusahaan.
- f. Direksi dalam menyusun RJPP melihat ketersambungan dengan ranca *holding* serta *stakeholders* lainnya seperti Kementerian PUPR.
- g. Direksi dalam menyusun RJPP mengacu pada hasil homologasi dan disajikan dalam setiap transformasi.
- h. Direksi menjelaskan penyebab perubahan margin dari setiap *Stage* transformasi Perusahaan.
- i. Direksi menyampaikan kendala-kendala atas kegiatan ekspor yang telah dilakukan.
- j. Direksi menjelaskan *timeline* RJPP mulai dari pengajuan hingga pengesahan dan evaluasi serta *threshold* organ Perusahaan yang dibutuhkan untuk persetujuan RJPP.
- k. Direksi menambahkan penjelasan terkait pembahasan aspek hukum, aspek mitigasi risiko terkait masing-masing rencana aspek aksi korporasi.

3. Telaah Action Plan Sehubungan Going Concern Perusahaan

Dewan Komisaris telah membahas mengenai *Going Concern* Perusahaan berdasarkan Surat No.18/WBP/DK/2023 tanggal 22 Februari 2023. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a. Direksi menyusun *timeline* strategi pemasaran *long term* yang termasuk namun tidak terbatas pada bentuk, perubahan organisasi, strategi, infrastruktur Perusahaan yang mendukung perubahan strategi dari korporasi ke retail.
- b. Direksi mempertimbangkan *cost and benefit* dalam menyusun strategi.
- c. Direksi memperhatikan penambahan mutu produk.
- d. Direksi memperhatikan efisiensi biaya dan waktu.
- e. Direksi menyampaikan tren efektivitas dan efisiensi.
- f. Direksi menyampaikan *flow* keamanan terhadap penjualan langsung.
- g. Direksi menyampaikan kendala dari hasil evaluasi terhadap *standar cost*.

4. Pengikatan Jaminan Piutang dan Peningkatan Jaminan Aset Tetap PT Bank Rakyat Indonesia (Persero) Tbk

Dewan Komisaris telah menyetujui permohonan persetujuan pengikatan jaminan piutang dan peningkatan jaminan aset tetap kepada PT Bank Rakyat Indonesia

- d. The Board of Directors detail the measurements at stage 1 of the Company's transformation.
- e. The Board of Directors provide milestones for the strategy of opening international markets at stage 3 of the Company's transformation.
- f. The Board of Directors, in preparing the RJPP, consider the connection with the holding plan and other stakeholders such as the Ministry of Public Works and Housing.
- g. The Board of Directors, in preparing the RJPP, refer to the homologation results and present them in every transformation.
- h. The Board of Directors explain the reasons for margin changes at each stage of the Company's transformation.
- i. The Board of Directors present obstacles to export activities that have been carried out.
- j. The Board of Directors explain the RJPP timeline from submission to approval and evaluation, as well as the Company organ threshold required for RJPP approval.
- k. The Board of Directors add explanations regarding the discussion of legal aspects, risk mitigation aspects related to each corporate action plan.

3. Review of Action Plan Regarding the Company's Going Concern

Board of Commissioners discussed the Company's *Going Concern* based on Letter No. 18/WBP/DK/2023 dated February 22, 2023. Board of Commissioners provided notes, including:

- a. The Board of Directors develop a timeline for long-term marketing strategies including but not limited to form, organizational changes, strategies, and Company infrastructure supporting the change from corporate to retail strategy.
- b. The Board of Directors consider cost and benefit in developing strategies.
- c. The Board of Directors focus on improving product quality.
- d. The Board of Directors pay attention to cost and time efficiency.
- e. The Board of Directors present trends in effectiveness and efficiency.
- f. The Board of Directors present security flow for direct sales.
- g. The Board of Directors present constraints from the evaluation of cost standards.

4. Pledging of SReceivables and Increase in Fixed Asset Collateral to PT Bank Rakyat Indonesia (Persero) Tbk

Board of Commissioners approved the request for approval of the pledging of receivables and the increase in fixed asset collateral to PT Bank Rakyat Indonesia (Persero)

(Persero) Tbk berdasarkan surat No.28/WBP/DK/2023 tanggal 16 Maret 2023. Dalam surat tersebut, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a. Direksi menyampaikan analisa kajian risiko.
- b. Direksi memastikan mekanisme usulan persetujuan kepada kreditur jika aset yang dijamin akan dijual.
- c. Direksi memastikan pengikatan dan peningkatan jaminan tidak berbenturan dengan ketentuan hukum.
- d. Direksi mencantumkan dalam usulan persetujuan bahwa usulan adalah bagian dari negosiasi dengan kreditur untuk mencapai homologasi. Hal ini dicantumkan sebagai landasan persetujuan.
- e. Direksi memastikan nilai fidusia yang bersifat jangka pendek selalu memenuhi persyaratan kreditur.
- f. Direksi selalu melakukan pengukuran risiko secara berkala atas fidusia dan jaminan kepada kreditur.
- g. Direksi menindaklanjuti persetujuan ini dengan prinsip kehati-hatian dan berdasarkan asas *Good Corporate Governance*, dengan tetap memperhatikan ketentuan peraturan perundang-undangan yang berlaku

5. Peningkatan Objek Jaminan PT Bank Negara Indonesia Tbk

Dewan Komisaris telah menyetujui usulan persetujuan peningkatan objek jaminan kepada PT Bank Negara Indonesia (Persero) Tbk berdasarkan surat No. 28.1/WBP/DK/2023 tanggal 16 Maret 2023. Dalam surat tersebut, Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a. Direksi menyampaikan analisa kajian risiko.
- b. Direksi memastikan mekanisme usulan persetujuan kepada kreditur jika aset yang dijamin akan dijual.
- c. Direksi memastikan pengikatan dan peningkatan jaminan tidak berbenturan dengan ketentuan hukum.
- d. Direksi mencantumkan dalam usulan persetujuan bahwa usulan adalah bagian dari negosiasi dengan kreditur untuk mencapai homologasi. Hal ini dicantumkan sebagai landasan persetujuan.
- e. Direksi memastikan nilai fidusia yang bersifat jangka pendek selalu memenuhi persyaratan kreditur.
- f. Direksi selalu melakukan pengukuran risiko secara berkala atas fidusia dan jaminan kepada kreditur.
- g. Direksi menindaklanjuti persetujuan ini dengan prinsip kehati-hatian dan berdasarkan asas *Good Corporate Governance*, dengan tetap memperhatikan ketentuan peraturan perundang-undangan yang berlaku.

Tbk based on Letter No. 28/WBP/DK/2023 dated March 16, 2023. In the letter, Board of Commissioners provided notes, including:

- a. The Board of Directors present a risk analysis study.
- b. The Board of Directors ensure the mechanism for obtaining approval from creditors if the pledged assets are to be sold.
- c. The Board of Directors ensure that pledging and increasing collateral do not conflict with legal provisions.
- d. The Board of Directors include in the approval proposal that the proposal is part of negotiations with creditors to achieve homologation. This is included as the basis for approval.
- e. The Board of Directors ensure that short-term fiduciary values always meet creditor requirements.
- f. The Board of Directors regularly assess risks to fiduciary and creditor collateral.
- g. The Board of Directors follow up on this approval with caution and based on the principles of Good Corporate Governance, while still observing applicable laws and regulations.

5. Increase in Collateral Objects of PT Bank Negara Indonesia Tbk

Board of Commissioners approved the proposal for increasing collateral objects to PT Bank Negara Indonesia (Persero) Tbk based on Letter No. 28.1/WBP/DK/2023 dated March 16, 2023. In the letter, Board of Commissioners provided notes, including:

- a. The Board of Directors present a risk analysis study.
- b. The Board of Directors ensure the mechanism for obtaining approval from creditors if the pledged assets are to be sold.
- c. The Board of Directors ensure that pledging and increasing collateral do not conflict with legal provisions.
- d. The Board of Directors include in the approval proposal that the proposal is part of negotiations with creditors to achieve homologation. This is included as the basis for approval.
- e. The Board of Directors ensure that short-term fiduciary values always meet creditor requirements.
- f. The Board of Directors regularly assess risks to fiduciary and creditor collateral.
- g. The Board of Directors follow up on this approval with caution and based on the principles of Good Corporate Governance, while still observing applicable laws and regulations.

6. Aksi Korporasi Perjanjian Perdamaian PKPU

Dewan Komisaris telah menyetujui usulan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU berdasarkan Surat No. 55/WBP/DK/2022 tanggal 16 Mei 2023. Dalam surat tersebut, Dewan Komisaris memberikan arahan kepada Direksi agar dapat menindaklanjuti persetujuan tersebut dengan catatan, antara lain sebagai berikut:

- a. Direksi melakukan komunikasi kepada masing-masing kreditor terkait hasil rapat antara Perusahaan dengan Bank sehubungan pembahasan addendum perjanjian kredit.
- b. Direksi senantiasa melakukan dokumentasi dokumen secara baik dan berkonsultasi dengan konsultan komunikasi agar Perusahaan dapat terlindungi dari penyalahgunaan informasi.
- c. Direksi menindaklanjuti persetujuan ini dengan prinsip kehati-hatian dan berdasarkan asas *Good Corporate Governance*, dengan tetap memperhatikan ketentuan peraturan perundang-undangan yang berlaku.

7. Pelaksanaan Proses Pembaharuan Utang (Novasi)

Terkait dengan rencana pelaksanaan proses pembaharuan utang (novasi) Perusahaan, Dewan Komisaris telah menyetujui berdasarkan Surat No. 67/WBP/DK/2023 tanggal 24 Mei 2023, dimana Dewan Komisaris menyampaikan bahwa Dewan Komisaris menyetujui untuk menegaskan persetujuan Dewan Komisaris terkait implementasi perjanjian perdamaian yang telah disetujui berdasarkan surat Dewan Komisaris No.86/WBP/DK/2022 tanggal 15 November 2022 Perihal Persetujuan Implementasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk sebagaimana dimaksud dalam Surat President Director No. 672/WBP/DIR/2023 tanggal 16 Mei 2023 Perihal Permohonan Persetujuan Dewan Komisaris.

8. Perubahan Struktur Organisasi

Dewan Komisaris menyampaikan tanggapan kepada Direksi terkait usulan perubahan Struktur Organisasi Pada Level BOD-1 Perusahaan melalui Surat No. 86/WBP/DK/2023 tanggal 13 Juli 2023, antara lain menyampaikan bahwa:

- a. Dewan Komisaris belum menyetujui usulan perubahan Struktur Organisasi sebagaimana lampiran surat No. 910/WBP/DIR/2023 tanggal 10 Juli 2023 perihal Permohonan Persetujuan Perubahan Struktur Organisasi pada level BOD-1 Perusahaan dan Direksi menindaklanjuti rekomendasi, antara lain sebagai berikut:
 - i) Direksi melakukan koordinasi dengan Waskita induk terkait dengan permasalahan SAP.

6. Corporate Action of PKPU Peace Agreement

Board of Commissioners approved the proposal for Corporate Action of PKPU Peace Agreement based on Letter No. 55/WBP/DK/2022 dated May 16, 2023. In the letter, Board of Commissioners provided guidance to the Board of Directors to follow up on the approval with notes, including:

- a. The Board of Directors communicate with each creditor regarding the results of the meeting between the Company and the Bank regarding the discussion of credit agreement addendums.
- b. The Board of Directors consistently document documents well and consult with communication consultants so that the Company is protected from information misuse.
- c. The Board of Directors follow up on this approval with caution and based on the principles of Good Corporate Governance, while still observing applicable laws and regulations.

7. Implementation of Debt Renewal Process (Novation)

Regarding the planned implementation of debt renewal (novation) process of the Company, Board of Commissioners approved based on Letter No. 67/WBP/DK/2023 dated May 24, 2023, where Board of Commissioners conveyed that Board of Commissioners approved to affirm the Board of Commissioners' approval regarding the implementation of peace agreement as approved based on the Board of Commissioners' Letter No. 86/WBP/DK/2022 dated November 15, 2022 Regarding Approval of the Implementation of PKPU Peace Agreement of PT Waskita Beton Precast Tbk as referred to in President Director's Letter No. 672/WBP/DIR/2023 dated May 16, 2023 Regarding Approval Request from Board of Commissioners.

8. Organizational Structure Changes

Board of Commissioners provided feedback to the PKPU Directors regarding the proposal for changes to the Organizational Structure at BOD-1 Level of the Company through Letter No. 86/WBP/DK/2023 dated July 13, 2023, including stating that:

- a. Board of Commissioners has not yet approved the proposal for changes to the Organizational Structure as attached in Letter No. 910/WBP/DIR/2023 dated July 10, 2023, regarding the Request for Approval of Changes to the Organizational Structure at BOD-1 Level of the Company, and the PKPU Directors should follow up on the recommendations, including the following:
 - i) The Board of Directors coordinate with Waskita parent company regarding SAP issues.

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| <ul style="list-style-type: none"> ii) Direksi melakukan kajian yang lebih mendalam jika akan memasuki pasar retail dengan mempertimbangkan <i>cost and benefit</i>. iii) Direksi tidak melakukan perubahan nomenklatur, tugas pokok dan fungsi pada Divisi <i>Supply Chain Financing</i>. iv) Direksi mempertimbangkan <i>Business Trend</i> saat ini, yaitu: <ul style="list-style-type: none"> » Mengenai <i>sustainability business</i> » Mengenai <i>agility</i>, diharapkan organisasi yang baru membuat Perusahaan menjadi lebih agile. » Struktur organisasi agar dapat mengadopsi DE&I (<i>diversity, equity and inclusion</i>). v) Direksi mempertimbangkan divisi terkait <i>research and innovation</i>. Perusahaan dapat memulai kerja sama dengan universitas atau lembaga pendidikan. vi) Direksi menjelaskan strategi dan tujuan <i>branding</i> Perusahaan. vii) Direksi menyampaikan tujuan dan <i>timeline</i> capaian jangka panjang, menengah dan panjang dari perubahan struktur organisasi. viii) Direksi memaparkan tahapan-tahapan untuk menerapkan struktur organisasi pada tahun 2026 sesuai dengan usulan dari konsultan PWC. ix) Direksi membuat surat untuk menjelaskan tugas dan tanggung jawab dari setiap divisi jika sudah disetujui. Hal ini mengingat terdapat perbedaan nomenklatur dibandingkan dengan struktur organisasinya. x) Direksi mempertimbangkan untuk membuat divisi Management Risiko menjadi divisi tersendiri dan jika diperlukan berada di bawah President Director. Hal ini untuk meningkatkan independensi dari fungsi manajemen risiko dan <i>segregation of duty</i>. xi) Direksi melakukan monitoring berkala setelah penerapan perubahan struktur organisasi. | <ul style="list-style-type: none"> ii) The Board of Directors conduct a deeper study if going to enter the retail market by considering cost and benefit. iii) The Board of Directors do not change the nomenclature, core tasks, and functions in the Supply Chain Financing Division. iv) The Board of Directors consider current Business Trends, namely: <ul style="list-style-type: none"> » Regarding sustainability business » Regarding agility, expecting the new organization to make the Company more agile. » Organizational structure to adopt DE&I (diversity, equity, and inclusion). v) The Board of Directors consider a division related to research and innovation. The Company can start collaborating with universities or educational institutions. vi) The Board of Directors explain the Company's branding strategy and objectives. vii) The Board of Directors provide goals and timelines for long-term, medium-term, and long-term achievements of organizational structure changes. viii) The Board of Directors outline the stages for implementing the organizational structure in 2026 according to the proposal from PWC consultants. ix) The Board of Directors draft a letter to explain the duties and responsibilities of each division once approved. This is considering differences in nomenclature compared to its organizational structure. x) The Board of Directors consider establishing the Risk Management division as a separate division and, if necessary, under the President Director. This is to enhance the independence of risk management functions and segregation of duties. xi) The Board of Directors conduct periodic monitoring after implementing organizational structure changes. |
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- b. Direksi mengajukan kembali permohonan persetujuan perubahan struktur organisasi pada level BOD-1 setelah mengakomodir rekomendasi poin 1 diatas.

Selanjutnya terkait perubahan struktur organisasi, Dewan Komisaris telah menyetujui perubahan struktur organisasi berdasarkan Surat No. 94/WBP/DK/2023 tanggal 26 Juli 2023. Dalam surat tersebut, Dewan Komisaris memberikan catatan/nasihat kepada Direksi antara lain:

- i) Direksi melakukan koordinasi dengan Waskita Induk pada divisi terkait dengan implementasi SAP.

- b. The Board of Directors resubmit the request for approval of changes to the organizational structure at BOD-1 level after accommodating the above recommendations.

Furthermore, regarding the organizational structure changes, Board of Commissioners has approved the changes based on Letter No. 94/WBP/DK/2023 dated July 26, 2023. In the letter, Board of Commissioners provided notes/advice to the Board of Directors, including:

- i) The Board of Directors coordinate with Waskita Parent Company on divisions related to SAP implementation.

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| <ul style="list-style-type: none"> ii) Direksi melengkapi program <i>branding</i> dengan analisa segmen market yang berisi namun tidak terbatas pada presentasi segmen pasar. iii) Direksi mempertimbangkan untuk memberikan label Icon Brand “Mas BP” pada produk Spun Pile dengan terlebih dahulu melakukan kajian <i>cost analysis</i> atas pemberian label tersebut. iv) Direksi menjaga kualitas mutu jika akan memberikan label Icon Brand “Mas BP” pada produk Spun Pile. v) Direksi menyampaikan tugas pokok dan fungsi dari setiap divisi dan direksi setelah reorganisasi. vi) Direksi memerhatikan tenggat waktu implementasi pembentukan direktorat risk sesuai dengan Permen BUMN No.3/MBU/03/2023. vii) Direksi menjelaskan development SAP yang belum tercapai sesuai dengan rencana. viii) Direksi mempertimbangkan untuk mereorganisasi divisi legal dari direktorat finance ke direktorat risk pada reorganisasi tahun 2026 atau di masa mendatang ix) Direksi memperhatikan bahwa icon brand Perusahaan harus dapat mudah diingat oleh khalayak publik. | <ul style="list-style-type: none"> ii) The Board of Directors complement the branding program with market segment analysis containing, but not limited to, market segment presentations. iii) The Board of Directors consider labeling the “Mas BP” Icon Brand on Spun Pile products by first conducting a cost analysis of granting the label. iv) The Board of Directors maintain product quality if going to labeling the “Mas BP” Icon Brand on Spun Pile products. v) The Board of Directors present the core tasks and functions of each division and directorate after reorganization. vi) The Board of Directors observe the deadline for establishing the risk directorate in accordance with SOE Regulation No.3/MBU/03/2023. vii) The Board of Directors explain the SAP development that has not been achieved according to the plan. viii) The Board of Directors consider reorganizing the legal division from the finance directorate to the risk directorate in the 2026 reorganization or in the future. ix) The Board of Directors note that the Company's brand icon must be easily remembered by the public. |
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Selanjutnya, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 148.1/WBP/DK/2023 tanggal 22 November 2023 dengan agenda Telaah Struktur Organisasi. Dewan Komisaris memberikan catatan agar Direksi senantiasa meningkatkan upaya-upaya efisiensi.

Furthermore, Board of Commissioners, based on Letter No. 148.1/WBP/DK/2023 dated November 22, 2023, has followed-up the committee meeting agenda for Organizational Structure Review. Board of Commissioners noted that the Board of Directors should continually improve efficiency efforts.

9. Penandatanganan Dokumen Perjanjian Perwaliamanatan dalam Rangka Aksi Korporasi Perusahaan

Dewan Komisaris menyetujui penandatanganan dokumen perjanjian perwaliamanatan dalam rangka aksi korporasi Perusahaan berdasarkan surat No. 100/WBP/DK/2023 tanggal 03 Agustus 2023. Dewan Komisaris memberikan catatan agar Direksi menindaklanjuti persetujuan dengan memperhatikan anggaran dasar Perusahaan, peraturan yang berlaku dan asas-asas *Good Corporate Governance*.

9. Signing of Power of Attorney Documents in the Context of Corporate Actions of the Company

Board of Commissioners approved the signing of power of attorney documents in the context of corporate action of the Company based on Letter No. 100/WBP/DK/2023 dated August 3, 2023. Board of Commissioners provided notes for the Board of Directors to follow up on the approval by considering the Company's articles of association, applicable regulations, and principles of *Good Corporate Governance*.

10. Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A

Dewan Komisaris memberikan persetujuan Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A berdasarkan surat No.125/WBP/DK/2023 tanggal 11 Oktober 2023. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

10. Limitations and/or Criteria on Corporate Actions Requiring Written Approval from Board of Commissioners and/or Series A Shareholders

Board of Commissioners approved Limitations and/or Criteria on Corporate Actions Requiring Written Approval from Board of Commissioners and/or Series A Shareholders based on Letter No. 125/WBP/DK/2023 dated October 11, 2023. Board of Commissioners provided notes, including:

- a. Berdasarkan rapat Direksi dan Dewan Komisaris tanggal 11 Oktober 2023, telah dilakukan pembahasan terkait surat No.1412/WBP/DIR/2023 tanggal 9 Oktober 2023 perihal Permohonan Persetujuan Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A, dimana Dewan Komisaris pada prinsipnya setuju dengan catatan yaitu "Nilai Aset sebagaimana acuan batasan dan/atau kriteria dalam hal ekuitas negatif adalah mengikuti dan memenuhi peraturan yang berlaku."
- b. Dewan Komisaris menyampaikan usulan Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A sebagaimana pasal 16 ayat 10 huruf s Anggaran Dasar Perusahaan kepada PT Waskita Karya (Persero) Tbk selaku Pemegang Saham Seri A Perusahaan.

Selanjutnya, Dewan Komisaris berdasarkan surat No.146/WBP/DK/2023 tanggal 16 November 2023 telah menyampaikan Penetapan Batasan dan/ atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A sebagaimana tindak lanjut surat PT Waskita Karya (Persero) Tbk selaku Pemegang Saham Seri A Perusahaan No. 1643/WK/DIR/2023 tanggal 16 November 2023 perihal Persetujuan Batasan dan/atau Kriteria atas Aksi Korporasi PT Waskita Beton Precast Tbk. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a. Dewan Komisaris menetapkan Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A sebagaimana tersebut dalam lampiran surat.
- b. Direksi menindaklanjuti persetujuan ini dengan prinsip-prinsip kehati-hatian dan berdasarkan asas *Good Corporate Governance* dengan tetap memperhatikan Anggaran Dasar dan ketentuan peraturan perundang-undangan yang berlaku.

11. Penyetoran Modal dalam Rangka Penyertaan pada PT Karya Logistik Nusantara

Dewan Komisaris menyampaikan tanggapan sehubungan Permohonan Persetujuan Penyetoran Modal Dalam Rangka Penyertaan Pada PT Karya Logistik Nusantara berdasarkan surat No. 126/WBP/DK/2023 tanggal 11 Oktober 2023 dengan catatan, antara lain sebagai berikut:

- a. Dewan Komisaris meminta Direksi untuk melakukan kajian lebih lanjut terkait pemenuhan homologasi dan kajian bisnis sebelum melakukan penyetoran modal, mengingat saat ini Perusahaan dalam masa pemenuhan homologasi dan adanya ekuitas negatif Perusahaan yang dalam tekanan.

- a. Based on the Board of Directors' and Board of Commissioners' meeting on October 11, 2023, discussions were held regarding Letter No. 1412/WBP/DIR/2023 dated October 9, 2023, regarding the Request for Approval of Limitations and/or Criteria on Corporate Actions Requiring Written Approval from Board of Commissioners and/or Series A Shareholders, where Board of Commissioners in principle agrees with the note: "The value of assets as a reference for limitations and/or criteria in the case of negative equity follows and complies with applicable regulations."
- b. Board of Commissioners proposed Limitations and/or Criteria on Corporate Actions Requiring Written Approval from Board of Commissioners and/or Series A Shareholders as stated in article 16 paragraph 10 letter s of the Company's Articles of Association to PT Waskita Karya (Persero) Tbk as the Series A Shareholder of the Company.

Furthermore, Board of Commissioners, based on Letter No. 146/WBP/DK/2023 dated November 16, 2023, has issued the Determination of Limitations and/or Criteria on Corporate Actions Requiring Written Approval from Board of Commissioners and/or Series A Shareholders as a follow-up to PT Waskita Karya (Persero) Tbk's Letter No. 1643/WK/DIR/2023 dated November 16, 2023, regarding Approval of Limitations and/or Criteria on Corporate Actions of PT Waskita Beton Precast Tbk. Board of Commissioners provided notes, including:

- a. Board of Commissioners establish Limitations and/or Criteria on Corporate Actions Requiring Written Approval from Board of Commissioners and/or Series A Shareholders as stated in the attached letter.
- b. The Board of Directors follow up on this approval with caution and based on the principles of Good Corporate Governance while still considering the Articles of Association and applicable laws and regulations.

11. Capital Injection for Participation in PT Karya Logistik Nusantara

Board of Commissioners provided feedback regarding the Request for Approval of Capital Injection for Participation in PT Karya Logistik Nusantara based on Letter No. 126/WBP/DK/2023 dated October 11, 2023, with notes, including:

- a. Board of Commissioners ask the Board of Directors to conduct further studies regarding compliance with homologation and business studies before injecting capital, considering the Company's current homologation compliance and the Company's negative equity under pressure.

- b. Direksi memerhatikan dan bertindak sesuai batasan dan/atau kriteria atas aksi korporasi yang harus mendapatkan persetujuan tertulis dari Dewan Komisaris dan/atau pemegang saham seri A Perusahaan yang saat ini juga dalam proses.
- c. Direksi menindaklanjuti tanggapan ini dengan memerhatikan Anggaran Dasar, peraturan yang berlaku dan *Good Corporate Governance*.

12. Pembukaan Kantor Cabang (Branch Office) Perusahaan di Batam

Dewan Komisaris menyetujui pembukaan Kantor Cabang Perusahaan di Batam berdasarkan surat No. 160/WBP/DK/2023 tanggal 05 Desember 2023, dengan catatan antara lain sebagai berikut:

- a. Direksi menyampaikan analisis komprehensif terkait *profit, cost and benefit*, serta trend pendapatan kedepannya.
- b. Direksi dapat memastikan pangsa pasar dapat memenuhi target sehingga produksi dapat menjadi efisien.
- c. Direksi memenuhi aspek kepatuhan dalam pembukaan Kantor Cabang (*Branch Office*) di Batam.
- d. Direksi memastikan penyimpanan/ dokumentasi pembukaan Kantor Cabang (*Branch Office*) di Batam dikelola dengan baik.
- e. Direksi menindaklanjuti persetujuan ini dengan prinsip kehati-hatian dan berdasarkan asas *Good Corporate Governance* dengan tetap memperhatikan ketentuan peraturan perundang-undangan yang berlaku.

Lebih lanjut, dalam menjalankan fungsi pengawasan sebagaimana diuraikan di atas, kami senantiasa berupaya untuk menjaga koordinasi yang baik dengan jajaran Direksi, salah satunya dilakukan melalui forum Rapat Dewan Komisaris yang mengundang Direksi. Selama tahun 2023, Dewan Komisaris telah menyelenggarakan Rapat yang mengundang Direksi dengan frekuensi rapat setiap bulan atau sebanyak 15 (lima belas) kali dalam setahun.

Dewan Komisaris juga aktif dalam memberikan nasihat, saran dan arahan kepada Direksi baik terkait kebijakan dan strategi, kondisi atau isu-isu strategis terkini maupun implementasi *action plan* untuk mendukung kinerja Perusahaan dalam tahun buku berjalan, serta menjaga keberlangsungan bisnis Perusahaan.

Disamping itu, Dewan Komisaris juga telah melakukan kunjungan kerja lapangan dalam rangka memantau dan mengawasi jalannya pengelolaan bisnis dan kinerja operasional Perusahaan secara langsung. Sepanjang tahun 2023, Dewan Komisaris telah melakukan kunjungan kerja lapangan sebanyak 6 (enam) kali selama tahun buku 2023

- b. The Board of Directors should observe and act according to the limitations and/or criteria on corporate actions requiring written approval from Board of Commissioners and/or Series A shareholders, which are currently also in progress.
- c. The Board of Directors follow up on this feedback by observing the Articles of Association, applicable regulations, and Good Corporate Governance principles.

12. Opening of Company Branch Office in Batam

Board of Commissioners approved the opening of the Company's Branch Office in Batam based on Letter No. 160/WBP/DK/2023 dated December 5, 2023, with notes including:

- a. The Board of Directors present a comprehensive analysis related to profit, cost and benefit, as well as future revenue trends.
- b. The Board of Directors can ensure that the market share meets the target so that production can be efficient.
- c. The Board of Directors fulfill compliance aspects in opening Branch Office in Batam.
- d. The Board of Directors ensure that the documentation for the opening of Branch Office in Batam is well managed.
- e. The Board of Directors follow up on this approval with caution and based on the principles of Good Corporate Governance while still observing the provisions of applicable laws and regulations.

Furthermore, in carrying out the supervisory function as outlined above, we always strive to maintain good coordination with the Board of Directors, one of which is through the Board of Commissioners' Meeting forum that invites the Board of Directors. During 2023, Board of Commissioners has held Meetings inviting the Board of Directors with a meeting frequency of every month or 15 (fifteen) times a year.

Board of Commissioners was also active in providing advice, suggestions, and guidance to the Board of Directors regarding policies and strategies, current strategic conditions or issues, and the implementation of action plans to support the Company's performance in the current fiscal year, as well as maintaining the Company's business continuity.

In addition, Board of Commissioners has also conducted site visits to monitor and supervise the management of the Company's business and operational performance directly. Throughout 2023, Board of Commissioners has conducted site visits 6 (six) times during the fiscal year 2023, including to Sadang Plant, Kalijati Plant, Sidoarjo Plant, National Capital

antara lain ke Plant Sadang, Plant Kalijati, Plant Sidoarjo (Prambon), Plant Ibu Kota Negara (IKN) Nusantara, Plant Integrasi (Plant Jabar), Plant Klaten.

Dalam kunjungan kerja tersebut, Dewan Komisaris telah melakukan fungsi pengawasan melalui pemberian nasihat, meliputi:

1. Plant Sadang

- a. Persediaan
 - i) Agar dilakukan inventarisasi terhadap semua persediaan dengan mencantumkan status kepemilikannya dan sejak kapan persediaan tersebut diproduksi/ dibeli.
 - ii) Terhadap persediaan titipan yang belum diambil oleh pembeli paling tidak memperhitungkan biaya penggunaan/ pemeliharaan tempat.
 - iii) Terhadap persediaan bahan baku (pasir, besi ulir, dll) supaya dibuatkan perencanaan penggunaannya (dapat dialihkan ke plant yang sedang beroperasi) sehubungan plant berstatus *Temporary Shut Down*.
 - iv) Pelaporan persediaan sebaiknya tidak hanya mencantumkan nilai rupiah tetapi juga mencantumkan jenis persediaan, kuantitas, serta nilai rupiah. Jika memungkinkan disertai penjelasan lamanya persediaan tersebut.
- b. Peralatan
 - i) Setiap peralatan yang ada di plant harus disertai copy bukti kepemilikan dan disertai dengan bukti serah terima.
 - ii) Penyajian peralatan sebaiknya menyajikan nilai buku saat pelaporan (menggambarkan nilai beli dan besaran yang telah disusutkan) serta kondisi fisik peralatan tersebut.
 - iii) Pengalihan inventaris/ peralatan ke tempat lain (Plant lain) harus diikuti dengan administrasi yang baik, disertai pengalihan pembukuan (SAP).
- c. Personal/ Pegawai
 - i) Dari penjelasan yang disampaikan bahwa personal yang ada dalam struktur organisasi bertugas rangkap dengan Plant lain, kami sarankan agar dalam SK dicantumkan tugas, wewenang dan tanggung jawab melekat atas posisi yang dijabat rangkap tersebut.
 - ii) Petugas satpam 11 (sebelas) orang yang ditugaskan untuk pengamanan plant agar dipastikan dalam kontraknya telah menjelaskan secara detail tugas dan tanggung jawabnya.
- d. Lain-lain
 - i) Lahan *stockyard* yang disewa dari Lanud Sadang seluas kira-kira 2,5 Ha agar diperhatikan ketentuan sewa-menyewa aset negara (di Lanud) sehingga tidak menjadi masalah dikemudian hari.

Plant (IKN), Integration Plant (West Java Plant), and Klaten Plant.

During these site visits, Board of Commissioners has performed supervisory functions by providing the following advice:

1. Sadang Plant

- a. Inventory
 - i) Conduct an inventory of all inventory items, including indicating their ownership status and when the inventory was produced/purchased.
 - ii) Regarding inventory deposits that are not yet collected by buyers, at least consider the cost of using/maintaining the space.
 - iii) For raw material inventory (sand, threaded iron, etc.), make a usage plan (can be diverted to operating plants) as the plant is temporarily shut down.
 - iv) Inventory reporting should not only include the monetary value but also specify the type of inventory, quantity, and monetary value. If possible, accompanied by an explanation of the length of time the inventory has been held.
- b. Equipment
 - i) Every equipment in the plant must be accompanied by a copy of proof of ownership and a handover receipt.
 - ii) Equipment presentation should ideally present the book value at reporting (depicting the purchase value and the amount already depreciated) as well as the physical condition of the equipment.
 - iii) Transfer of inventory/equipment to another location (another Plant) must be accompanied by proper administration, including bookkeeping transfer (SAP).
- c. Personnel/ Employees
 - i) From the explanation provided that personnel in the organizational structure have dual roles with other plants, we suggest that the job description, authority, and responsibilities attached to these dual positions be included in the appointment letter.
 - ii) The 11 (eleven) security guards assigned to secure the plant, must ensure that their contracts detail their duties and responsibilities.
- d. Miscellaneous
 - i) The stockyard area rented from Sadang Airbase, covering approximately 2.5 hectares, should adhere to the regulations regarding leasing state assets (at the Airbase) to avoid future issues.

- ii) Perlu dilakukan evaluasi agar penggunaan lahan tersebut dioptimalkan sehingga terjadi efisiensi.

2. Plant Kalijati

- a. Direksi memastikan sarana dan prasarana terkait keamanan, pengawasan dan pemeliharaan Plant Kalijati tetap optimal.
- b. Direksi memastikan penyerahan aset dari Plant Kalijati ke tempat lain perlu diikuti dengan bukti dokumen dan memastikan kelengkapan dokumen kepemilikan serta tertib administrasi.
- c. Direksi melakukan pengecekan dan memastikan penyajian aset perlu dirinci mengenai nilai perolehan beli, nilai buku, kondisi aset serta penyusutan mengingat nilai masih besar untuk Plant Kalijati yang berstatus *temporary shutdown*.

3. Plant Sidoarjo (Prambon)

- a. Terkait rencana penjualan barang disposal yang terdapat di Plant, Direksi segera melakukan:
 - i) Direksi melakukan benchmark dengan induk Perusahaan, yaitu PT Waskita Karya (Persero) Tbk dan/ atau perusahaan sejenis lainnya terkait rencana untuk penjualan barang disposal yang terdapat di Plant Sidoarjo (Prambon).
 - ii) Direksi memastikan tersedianya prosedur terkait penjualan barang disposal yang didukung dengan kajian hukum dari Konsultan Hukum dan kajian risiko dan dalam pelaksanaannya didukung dengan KJPP.
 - iii) Direksi mempersiapkan Tim Asesmen untuk pendataan persediaan atau aset tetap seperti alat rusak yang sudah tidak terpakai.
- b. Direksi memastikan pelaksanaan digitalisasi katalog gudang agar *real time* dan tersentralisasi.

4. Plant Ibu Kota Negara (IKN) Nusantara

- a. Direksi mengkaji alternatif langkah-langkah untuk mengubah potensi pendapatan yang berasal dari piutang proyek IKN agar dapat menjadi pendapatan yang diterima Perusahaan.
- b. Direksi mengkaji kerja sama dengan vendor-vendor atau supplier guna mendapatkan dukungan yang dapat memberikan nilai tambah bagi Perseroan.
- c. Direksi memastikan kualitas, waktu dan spek yang dikerjakan oleh proyek IKN adalah yang sudah memenuhi kontrak yang disepakati guna menghindari Perusahaan dari adanya risiko klaim dan risiko hukum.
- d. Direksi senantiasa menjaga komunikasi dengan PT Waskita Karya (Persero) Tbk agar meminimalisir waktu birokrasi penyelesaian suatu permasalahan (apabila ada).
- e. Direksi memastikan dukungan perawatan bagi peralatan dan perlengkapan yang digunakan agar dapat beroperasi 100% dari waktu ke waktu.

- ii) Evaluation is needed to optimize the use of the land, thus achieving efficiency.

2. Kalijati Plant

- a. The Board of Directors ensure that the facilities and infrastructure related to security, supervision, and maintenance of Kalijati Plant remain optimal.
- b. The Board of Directors ensure that the transfer of assets from Kalijati Plant to another location is supported by documentation and ensure the completeness of ownership documents and orderly administration.
- c. The Board of Directors check and ensure that asset presentation needs to be detailed regarding the acquisition cost, book value, asset condition, and depreciation given the significant value for the temporarily shut down Kalijati Plant.

3. Sidoarjo (Prambon) Plant

- a. Regarding the plan to sell disposal goods at the Plant, the Board of Directors promptly:
 - i) Carry out benchmark with the parent company, PT Waskita Karya (Persero) Tbk, and/or other similar companies regarding the plan to sell disposal goods at Sidoarjo Plant.
 - ii) Ensure the availability of procedures related to the sale of disposal goods supported by legal studies from Legal Consultants and risk assessments and, in its implementation, supported by Appraisers.
 - iii) Prepare an Assessment Team for inventory or fixed asset data collection, such as unused damaged equipment.
- b. Ensure the implementation of warehouse catalog digitalization for real-time and centralized tracking.

4. National Capital Plant (IKN)

- a. The Board of Directors explore alternative steps to convert potential revenue from IKN project receivables into revenue received by the Company.
- b. The Board of Directors explore partnerships with vendors or suppliers to gain support that can add value to the Company.
- c. The Board of Directors ensure that the quality, timing, and specifications worked on by the IKN project meet the agreed contract to avoid the Company from risks of claims and legal risks.
- d. The Board of Directors maintain communication with PT Waskita Karya (Persero) Tbk to minimize bureaucratic delay in resolving issues (if any).
- e. The Board of Directors ensure maintenance support for equipment and equipment used to operate 100% of the time.

5. Plant Integrasi (Plant Jabar)

- a. Direksi melakukan review dan memastikan bahwa upaya-upaya yang dilakukan oleh Tim Plant Karawang dalam mencari pasar eksternal sudah optimal dan secara berkala memastikan adanya pelatihan agar skill Tim Plant Karawang dapat meningkat.
- b. Direksi memastikan *action plan* terkait penanganan isu-isu strategis di Plant Karawang.
- c. Direksi memastikan kualitas produk yang dihasilkan oleh Plant Karawang sudah memenuhi standar dan meminimalisir adanya produk cacat.
- d. Direksi memastikan istilah pencatatan keuangan menggunakan istilah yang baku sebagaimana digunakan dalam standar keuangan dan/ atau akuntansi yang berlaku serta memastikan adanya review dari konsultan independen terkait pencatatan yang digunakan di Plant Karawang dan seluruh Plant.
- e. Direksi mewajibkan Plant untuk membuat/ menyajikan Laporan Keuangan di Plant untuk melaporkan nilai asset yang dikelola, besaran penyusutan yang telah dibebankan dan besaran biaya yang dikeluarkan untuk masing-masing post.
- f. Direksi diwajibkan melaporkan Stock (*quantity* dan harga beli) untuk dapat menentukan besaran (*varian*) yang terjadi, yang merupakan bagian harga pokok maupun pembebanan ke BUA.
- g. Direksi memastikan *action plan* penanganan persediaan yang telah berumur >360 hari serta adanya penambahan keterangan pada persediaan, antara lain: kronologi perolehan, angka, kondisi dan tindak lanjutnya.
- h. Direksi memaksimalkan optimalisasi sewa *stockyard* dengan adanya analisa perbandingan efisiensi dengan sewa *stockyard* atau memindahkan ke plant yang berstatus idle.
- i. Direksi memastikan pencatatan kartu stock juga meliputi keterangan *quantity* dan kronologi perolehan.
- j. Direksi supaya mengoptimalkan pemakaian lahan sewa dengan menggunakan lahan sewa yang ada di Plant Sadang.

6. Plant Klaten

- a. Direksi segera membuat *action plan* dalam penanganan aset tidak produktif menjadi aset produktif di Plant Klaten.
- b. Direksi memastikan Plant Klaten yang saat ini dalam kondisi *idle/ temporary shutdown*, tetap memberikan dan memabngun citra positif kepada *stakeholder* dan masyarakat sekitar.
- c. Direksi segera melakukan peninjauan kepada PT Waskita Karya (Persero) Tbk dan waskita grup terkait penjualan stok persediaan yang terdapat di Plant Klaten agar dapat memberikan nilai tambah bagi Perusahaan.

5. Integration Plant (West Java Plant)

- a. The Board of Directors conduct a review and ensure that the efforts made by Karawang Plant Team to find external markets are optimal and periodically ensure training to improve the skills of Karawang Plant Team.
- b. The Board of Directors ensure an action plan related to handling strategic issues at Karawang Plant.
- c. The Board of Directors ensure that the product quality produced by Karawang Plant meets standards and minimizes defective products.
- d. The Board of Directors ensure that financial recording terms use standardized terms as used in financial and/or accounting standards and ensure review by independent consultants regarding the recording used at Karawang Plant and all plants.
- e. The Board of Directors require the Plant to produce/ present Financial Reports at the Plant to report the value of assets managed, the amount of depreciation charged, and the amount of costs incurred for each post.
- f. The Board of Directors are required to report Stock (*quantity* and purchase price) to determine the amount of variation that occurs, which is part of the cost of goods sold or burdened to BUA.
- g. The Board of Directors ensure an action plan for inventory items aged >360 days and additional information on inventory, including: acquisition chronology, figures, conditions, and follow-up actions.
- h. Maximize *stockyard* rental optimization with efficiency comparison analysis with *stockyard* rental or relocation to idle plants.
- i. Ensure that stock card recording also includes quantity and acquisition chronology information.
- j. Optimize land lease usage by utilizing existing leased land at Sadang Plant.

6. Klaten Plant

- a. The Board of Directors immediately create an action plan to address unproductive assets and turn them into productive assets at Klaten Plant.
- b. The Board of Directors ensure that Klaten Plant, currently in an *idle/temporary shutdown* condition, continues to maintain and build a positive image among stakeholders and the surrounding community.
- c. The Board of Directors promptly explore with PT Waskita Karya (Persero) Tbk and Waskita group regarding the sale of inventory stocks at Klaten Plant to provide added value to the Company.

- d. Direksi memastikan sarana dan prasarana terkait keamanan serta pengawasan Plant Klaten tetap normal.
- e. Direksi memastikan terdapat pengawasan berkala terhadap stok persediaan yang tersimpan di Plant Klaten agar tetap berada dalam kualitas yang memenuhi standar kualitas.

- d. The Board of Directors ensure that the facilities and infrastructure related to security and supervision at Klaten Plant remain normal.
- e. The Board of Directors ensure periodic supervision of inventory stocks stored at Klaten Plant to maintain quality standards.

PANDANGAN ATAS PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK

Kami senantiasa merekomendasikan Direksi dan seluruh Insan Perusahaan untuk menerapkan Tata Kelola Perusahaan yang Baik atau Good Corporate Governance (GCG) di lingkungan Perusahaan dengan harapan pelaksanaan kegiatan bisnis Perusahaan tetap berada dalam lingkup peraturan perundang-undangan yang berlaku dan menjunjung tinggi budaya dan etika berbisnis Perusahaan. Praktik GCG di Perusahaan telah dijalankan dengan baik, sesuai dengan perolehan skor penilaian GCG tahun buku 2023 yang dilakukan secara *self assessment* sebesar 83.225 dengan kategori "Baik". Skor ini mengalami peningkatan dibandingkan hasil assessment GCG tahun buku 2022 yang dilakukan oleh BPKP sebesar 81.489 dengan kategori "Baik".

Sebagai Perusahaan Publik, Perusahaan berupaya untuk senantiasa mematuhi peraturan-peraturan yang berlaku, termasuk peraturan yang diterbitkan oleh Otoritas Jasa Keuangan (OJK) terkait penerapan GCG di Perusahaan Terbuka sebagaimana yang diatur dalam Peraturan OJK No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka dan Surat Edaran OJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka.

Dewan Komisaris memandang, penerapan GCG di lingkungan Perusahaan sudah cukup berjalan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, serta harapan pemegang saham dan pemangku kepentingan (*stakeholders*), namun masih ada ruang untuk perbaikan dan peningkatan. Pengelolaan risiko, sistem pengendalian internal, hingga audit internal, masih dapat ditingkatkan untuk tujuan menciptakan proses bisnis yang lebih akuntabel. Perusahaan juga menerapkan *Joint Audit* bersama dengan Induk Perusahaan, dan proses Audit Independen yang dilakukan oleh Akuntan Publik atas Laporan Keuangan Perusahaan. Agar independensi Akuntan Publik terjaga, mekanisme penunjukan Akuntan Publik dilakukan hingga level persetujuan Pemegang Saham dalam RUPS. Mekanisme ini diharapkan dapat menciptakan proses audit yang independen dan tidak mengandung benturan kepentingan (*conflict of interest*) dari Pihak manapun.

VIEWS ON THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

We consistently recommend the Board of Directors and all Company personnel to implement Good Corporate Governance (GCG) within the Company, with the hope that the Company's business activities remain within the scope of applicable laws and uphold the culture and ethics of the Company's business. GCG practices in the Company have been well-implemented, as evidenced by the GCG assessment score for 2023 fiscal year, which was self-assessed at 83.225, categorized as "Good." This score has improved compared to the GCG assessment result for 2022 fiscal year conducted by the Supreme Audit Agency (BPKP), which was 81.489, also categorized as "Good."

As a Public Company, we strive to comply with the prevailing regulations, including regulations issued by the Financial Services Authority (OJK) regarding the implementation of GCG in Public Companies, as stipulated in OJK Regulation No. 21/POJK.04/2015 regarding the Implementation of Guidelines for Good Corporate Governance for Public Companies and OJK Circular Letter No. 32/SEOJK.04/2015 concerning Guidelines for Good Corporate Governance for Public Companies.

Board of Commissioners views that the implementation of GCG within the Company has been running sufficiently in accordance with the provisions of applicable laws and the expectations of shareholders and stakeholders. However, there is still room for improvement and enhancement. Risk management, internal control systems, and internal audits can still be improved to create more accountable business processes. The Company also carries out Joint Audits with the Parent Company and an Independent Audit process conducted by Public Accountants on the Company's Financial Statements. To ensure the independence of Public Accountants, the mechanism for appointing Public Accountants is conducted up to the Shareholders' approval level in the General Meeting of Shareholders. This mechanism is expected to create an independent audit process that is free from any conflict of interest from any party.

Sebagai bagian dari pemenuhan pilar-pilar GCG, Perusahaan telah menyusun Pedoman Tata Kelola Perusahaan Good Corporate Governance (GCG) PT Waskita Beton Precast Tbk yang telah disetujui pengesahan penetapannya oleh Dewan Komisaris berdasarkan Surat No. 100.1/WBP/DK/2022 tanggal 8 Desember 2022.

PANDANGAN ATAS EFEKTIVITAS SISTEM MANAJEMEN RISIKO

Seperti halnya Sistem Pengendalian Internal, Manajemen Risiko menjadi bagian dalam penerapan prinsip GCG. Sebagai pedoman pelaksanaan, Manajemen Perusahaan telah menetapkan Prosedur Sistem Manajemen Risiko Perusahaan yang mengacu pada Surat Keputusan Direksi No. 120.3/SK/WBP/PEN/2021 tanggal 10 Oktober 2021 dengan tujuan memastikan seluruh risiko di proses, aktivitas, situasi dan strategi bisnis maupun manajemen di Perusahaan (Unit Kerja, Unit Bisnis/Produksi/Area/Proyek) dapat teridentifikasi dan diukur tingkat risikonya, dengan tujuan seluruh risiko yang ada/ timbul dapat dikelola dengan baik dan lebih jauh mempersiapkan langkah tindak lanjut yang diperlukan sesuai dengan kategori risiko yang ditetapkan oleh manajemen.

Dewan Komisaris bersama dengan Komite Pemantau Risiko dan Tata Kelola Terintegrasi telah melaksanakan pemantauan dan evaluasi melalui rapat komite atas hal-hal sebagai berikut, antara lain: pembahasan top risk corporate risk triwulan/laporan manajemen risiko, telaah kebijakan manajemen risiko, telaah kebijakan pengelolaan SDM dan suksesi manajemen, telaah kebijakan mutu dan pelayanan, telaah kebijakan pengadaan barang dan jasa, telaah kepatuhan Direksi terhadap UU dan peraturan yang berlaku, RKAP dan RJPP, telaah keselarasan peraturan internal dengan peraturan pemegang saham pengendali, telaah pelaksanaan prinsip-prinsip GCG, telaah rancangan RJPP.

Dewan Komisaris telah melakukan Telaah Kebijakan Manajemen Risiko berdasarkan Surat No. 19.1/WBP/DK tanggal 24 Februari 2023. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

1. Direksi mengkaji kembali dan mengomunikasikan dengan induk terkait perubahan model *three lines defense* ke *three lines model*. Hal ini mengingat penerapan *three lines model* membutuhkan biaya yang besar dan akan mengubah struktur organisasi Perusahaan.
2. Direksi memastikan hasil penilaian risiko di bidang konstruksi tidak jauh berbeda dengan risiko di bidang konstruksi induk.
3. Direksi menyajikan data dampak dari Manajemen risiko untuk melihat efektivitas penerapan manajemen risiko.

As part of fulfilling the pillars of GCG, the Company has developed the Code of Good Corporate Governance (GCG) of PT Waskita Beton Precast Tbk, which have been approved and ratified by the Board of Commissioners based on Letter No. 100.1/WBP/DK/2022 dated December 8, 2022.

VIEWS ON THE EFFECTIVENESS OF RISK MANAGEMENT SYSTEM

Similar to the Internal Control System, Risk Management is a part of the implementation of GCG principles. As a guideline, the Company's Management has established the Company Risk Management System Procedure, which refers to the Board of Directors's Decree No. 120.3/SK/WBP/PEN/2021 dated October 10, 2021, with the aim of ensuring that all risks in processes, activities, situations, and business strategies or management in the Company (Work Units, Business Units/ Production Areas/Projects) can be identified and measured for their risk levels, with the goal of managing all existing/ emerging risks effectively and further preparing necessary follow-up steps according to the risk categories set by management.

Board of Commissioners, together with Risk Monitoring and Integrated Governance Committee, has monitored and evaluated through committee meetings on the following matters: discussion on top corporate risk triwulan/risk management report, review of risk management policies, review of human capital management and management succession policies, review of quality and service policies, review of procurement policies, review of the Board of Directors' compliance with applicable laws and regulations, RKAP and RJPP, review of internal regulations alignment with controlling shareholders regulations, review of GCG principles implementation, review of RJPP draft.

Board of Commissioners has conducted a Review of the Risk Management Policy based on Letter No. 19.1/WBP/DK dated February 24, 2023. The Board of Commissioners made notes, including:

1. The Board of Directors review and communicate with the parent company regarding the change from the three lines defense model to the three lines model. This is considering that the implementation of three lines model requires significant costs and will change the Company's organizational structure.
2. The Board of Directors ensure that the risk assessment results in the construction sector are not significantly different from those in the parent construction sector.
3. The Board of Directors present impact data from Risk Management to assess the effectiveness of risk management implementation.

4. Direksi menyusun sistem pengawasan risiko yang dapat diakses secara *real time*.
5. Direksi menyusun tindak lanjut dari *gap analysis* Permen KBUMN.
6. Direksi menyusun tindak lanjut atas klasifikasi risiko sistemik A.
7. Direksi selalu memperbarui prosedur sesuai dengan peraturan yang berlaku.
8. Direksi melakukan peningkatan berdasarkan risiko yang telah diidentifikasi.
9. Direksi melakukan analisis risiko sebelum pengambilan keputusan kontrak yang mencakup analisis *turnkey/ non turnkey*, jangka waktu pembayaran, dan sumber dana dari pemberi kerja.

PANDANGAN ATAS EFEKTIVITAS SISTEM PENGENDALIAN INTERNAL

Sebagai bagian dari pemenuhan pilar-pilar GCG, Perusahaan telah menyusun Pedoman Sistem Pengendalian Intern PT Waskita Beton Precast Tbk yang ditetapkan berdasarkan Surat Keputusan Direksi No. 53/SK/WBP/PEN/2023 tanggal 20 Maret 2023. Internal Audit (IA) merupakan mitra strategis bagi Komite Audit di lingkup Dewan Komisaris dalam melakukan fungsi Pengawasan Intern atas Pengelolaan Operasional dan Keuangan Perusahaan. Kepala IA diangkat dan diberhentikan oleh President Director setelah mendapat persetujuan dari Dewan Komisaris.

Dewan Komisaris dibantu oleh Komite Audit telah melakukan rapat komite dengan IA, antara lain: telaah kebijakan sistem pengendalian intern, laporan audit triwulan, pengawasan efektivitas audit internal/eksternal, rencana audit 2023, telaah piagam audit 2023, realisasi program kerja IA triwulan, sosialisasi aplikasi Sistem Informasi Audit dengan penjelasan sebagaimana pada bagian diatas. Selain itu, Dewan Komisaris juga telah melakukan *review* atas kinerja Kantor Akuntan Publik pada tahun 2023.

Dalam hubungan dengan Sistem Manajemen Anti Penyuapan, Perusahaan telah memiliki Struktur Organisasi Anti Penyuapan PT Waskita Beton Precast Tbk yang ditetapkan berdasarkan Surat Keputusan Direksi No.112.1/SK/WBP/PEN/2023 tanggal 31 Juli 2023.

Secara khusus, Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 19.1/WBP/DK/2023 tanggal 24 Februari 2023 dengan agenda Telaah Kebijakan Sistem Pengendalian Intern. Dewan Komisaris memberikan catatan, antara lain yaitu:

1. Direksi menyampaikan sistem penegakan integritas etika dan komitmen kepemimpinan yang kondusif.

4. The Board of Directors develop a real-time accessible risk monitoring system.
5. The Board of Directors develop follow-ups from the gap analysis of the Ministry of State-Owned Enterprises (SOE).
6. The Board of Directors develop follow-ups for the classification of systemic risks A.
7. The Board of Directors regularly update procedures in accordance with applicable regulations.
8. The Board of Directors make improvements based on identified risks.
9. The Board of Directors conduct risk analysis before making contract decisions, including turnkey/non-turnkey analysis, payment term analysis, and funding sources from clients.

VIEWS ON THE EFFECTIVENESS OF INTERNAL CONTROL SYSTEM

As part of fulfilling the pillars of Good Corporate Governance (GCG), the Company has developed the Internal Control System Guidelines of PT Waskita Beton Precast Tbk, established based on the Board of Directors's Decree No. 53/SK/WBP/PEN/2023 dated March 20, 2023. Internal Audit (IA) serves as a strategic partner for Audit Committee under the Board of Commissioners in performing Internal Oversight functions over the Company's Operational and Financial Management. The Head of IA is appointed and dismissed by the President Director after obtaining approval from the Board of Commissioners.

Board of Commissioners, assisted by Audit Committee, has held committee meetings with IA, including: reviewing internal control system policies, quarterly audit reports, monitoring the effectiveness of internal/external audits, the 2023 audit plan, reviewing the 2023 audit charter, quarterly IA work program realization, and introducing the Audit Information System application as explained above. Additionally, Board of Commissioners has also reviewed the performance of Public Accounting Office in 2023.

In relation to the Anti-Bribery Management System, the Company has established the Anti-Bribery Organizational Structure of PT Waskita Beton Precast Tbk based on the Board of Directors's Decree No. 112.1/SK/WBP/PEN/2023 dated July 31, 2023.

Specifically, Board of Commissioners has followed-up to committee meeting based on Letter No. 19.1/WBP/DK/2023 dated February 24, 2023, with the agenda of Reviewing the Internal Control System Policy. Board of Commissioners made notes, including:

1. The Board of Directors present the ethics integrity enforcement system and conducive leadership commitment.

2. Direksi menyampaikan temuan-temuan kepada Komite.
3. Direksi melakukan sosialisasi penggunaan WBS.
4. Direksi menyampaikan Laporan Evaluasi Hasil Audit Triwulan secara tepat waktu.

PANDANGAN ATAS EFEKTIVITAS SISTEM PELAPORAN PELANGGARAN

Untuk dapat mempertahankan dan meningkatkan penerapan pilar-pilar GCG, diperlukan suatu proses dan mekanisme *Whistleblowing System* (WBS) yang aplikatif sehingga pelaporan pelanggaran terhadap prinsip GCG, Pedoman Kode Etik Perusahaan, serta pelanggaran terhadap peraturan perundang-undangan di lingkungan Perusahaan dapat diterapkan. Untuk menjaga independensi dari proses dan mekanisme WBS tersebut, Perusahaan telah membentuk Tim WBS yang bertanggung jawab langsung kepada President Director. Laporan pelanggaran tersebut dapat disampaikan melalui saluran *Whistleblowing System* yang disediakan, yaitu melalui website <https://waskitaprecast.co.id/> ataupun langsung dilaporkan kepada Tim WBS Perusahaan.

Dalam mekanisme WBS yang diberlakukan di Perusahaan, Dewan Komisaris bertindak sebagai penerima laporan jika pihak pelapor adalah anggota Direksi, atau orang yang mempunyai hubungan khusus dengan anggota Direksi. Penanganan lebih lanjut diserahkan kepada Dewan Komisaris yang akan dibantu oleh 3 (tiga) organ pendukung Dewan komisaris untuk melakukan pemeriksaan dan investigasi (jika diperlukan).

Dalam rangka meningkatkan efektivitas WBS di Perusahaan, Dewan Komisaris secara berkala memantau laporan WBS yang disampaikan oleh Direksi. Menurut penilaian kami, pelaksanaan WBS di Perusahaan telah dijalankan dengan efektif.

Hal tersebut di atas didukung dengan tidak adanya laporan pengaduan yang masuk ke Tim WBS pada tahun 2023.

PENILAIAN KINERJA ORGAN PENDUKUNG DI BAWAH DEWAN KOMISARIS

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

2. The Board of Directors report findings to the Committee.
3. The Board of Directors conduct Whistleblowing System (WBS) usage socialization.
4. The Board of Directors submit Quarterly Audit Evaluation Results Reports in a timely manner.

VIEWS ON THE EFFECTIVENESS OF VIOLATION REPORTING SYSTEM

To maintain and enhance the implementation of Good Corporate Governance (GCG) pillars, an applicable Whistleblowing System (WBS) process and mechanism are necessary so that the reports of violations against GCG principles, the Company's Code of Conduct, and violations of regulations within the Company can be applied. To maintain the independence of this WBS process and mechanism, the Company has formed a WBS Team directly accountable to the President Director. Reports of violations can be submitted through the available Whistleblowing System channel, either through the website <https://waskitaprecast.co.id/> or directly reported to the Company's WBS Team.

In the Company's WBS mechanism, Board of Commissioners acts as the recipient of reports if the reported party is a member of Board of Directors or an individual with a special relationship with a member of Board of Directors. Further handling is entrusted to the Board of Commissioners, who will be assisted by 2 (two) supporting organs of Board of Commissioners to conduct examination and investigation (if necessary).

To enhance the effectiveness of WBS in the Company, Board of Commissioners periodically monitors WBS reports submitted by the Board of Directors. In our assessment, the implementation of WBS in the Company has been carried out effectively.

This is supported by the absence of complaints received by the WBS Team in 2023.

ASSESSMENT OF SUPPORTING ORGANS UNDER BOARD OF COMMISSIONERS

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

Sepanjang tahun 2023, Dewan Komisaris menilai bahwa Sekretaris Dewan Komisaris beserta komite-komite tersebut telah menjalankan tugas dan tanggung jawabnya dengan baik. Sekretaris Dewan Komisaris telah melaksanakan tugas-tugasnya antara lain berupa: mempersiapkan rapat, membuat risalah rapat Dewan Komisaris, mengadministrasikan dokumen Dewan Komisaris, Menyusun Rencana Kerja dan Anggaran Dewan Komisaris, menyusun rancangan laporan-laporan Dewan Komisaris dan melaksanakan tugas lain dari Dewan Komisaris, dimana sepanjang tahun 2023, Sekretaris Dewan Komisaris mempersiapkan rapat bagi Dewan Komisaris dalam rapat internal bersama Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi sebanyak 12 (dua belas) kali dan rapat bersama Direksi sebanyak 15 (lima belas) kali, penyelenggaraan kunjungan kerja Dewan Komisaris serta aktif dalam mengikuti rapat yang diadakan oleh Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi.

Sepanjang tahun 2023, Dewan Komisaris juga menilai Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi telah menjalankan tugasnya dengan baik dalam meningkatkan keterbukaan, akuntabilitas, dan kualitas laporan keuangan sesuai standar akuntansi yang berlaku serta laporan kegiatan dan hasil usaha Perusahaan sesuai dengan prinsip GCG. Selain itu, Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi juga telah berupaya maksimal dalam meningkatkan fungsi pengawasan internal dalam rangka mencapai efektivitas dan efisiensi pengelolaan sumber daya Perusahaan untuk memperoleh hasil yang optimal.

Sepanjang tahun 2023, komite telah mengadakan rapat antara Komite Audit, Komite Pemantau Risiko dan Tata Kelola Terintegrasi dan Komite Nominasi dan Remunerasi dengan Direksi beserta jajarannya yang juga berfungsi sebagai metode pengawasan pelaksanaan rencana kerjanya sebagaimana ditetapkan dalam RKAP 2023 dan Revisi RKAP 2023, dimana terdapat telaah atau memo komite sebanyak 73 dengan isu dan topik, antara lain:

1. Pembahasan Permohonan Persetujuan Pembukaan Kantor Cabang di Batam
2. Pembahasan Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU
3. Review Persetujuan RKAP Tahun 2022 dan Revisi RKAP Tahun 2023
4. Pembahasan Top Corporate Risk Profil Risiko Triwulan I-IV Tahun 2023
5. Kinerja Keuangan Perusahaan Setiap Bulan
6. Usulan Perubahan Struktur Organisasi

Throughout 2023, Board of Commissioners assessed that the Secretary of Board of Commissioners along with these committees have performed their duties and responsibilities well. The Secretary of Board of Commissioners has carried out tasks such as preparing meetings, drafting minutes of Board of Commissioners meetings, administering Board of Commissioners documents, preparing the Work Plan and Budget of Board of Commissioners, drafting Board of Commissioners reports, and performing other tasks assigned by the Board of Commissioners. Throughout 2023, the Secretary of Board of Commissioners prepared meetings for Board of Commissioners in internal meetings with Audit Committee, Risk Monitoring and Integrated Governance Committee, and Nomination and Remuneration Committee for 12 (twelve) times, and joint meetings with the Board of Directors for 15 (fifteen) times, organizing Board of Commissioners' site visits, and actively participating in meetings held by Audit Committee, Risk Monitoring and Integrated Governance Committee.

Throughout 2023, Board of Commissioners also evaluated that the Audit Committee, Risk Monitoring and Integrated Governance Committee, and Nomination and Remuneration Committee have performed their duties well in enhancing transparency, accountability, and the quality of financial reports in accordance with applicable accounting standards and the Company's activity and performance reports in accordance with GCG principles. In addition, the Audit Committee, Risk Monitoring and Integrated Governance Committee, and Nomination and Remuneration Committee have also made maximum efforts to enhance internal oversight functions in order to achieve effectiveness and efficiency in managing the Company's resources to obtain optimal results.

Throughout 2023, the committees held meetings between Audit Committee, Risk Monitoring and Integrated Governance Committee, and Nomination and Remuneration Committee with the Board of Directors and their teams, which also served as a method of supervising the implementation of their work plans as stipulated in the 2023 RKAP and 2023 RKAP Revision. There were a total of 73 committee reviews or memos on various issues and topics, including:

1. Discussion on the Request for Approval of Opening a Branch Office in Batam
2. Discussion on the Request for Approval of Corporate Action of PKPU Agreement Peace
3. Review of Approval of the 2022 RKAP and 2023 RKAP Revision
4. Discussion of Top Corporate Risk Profile Risks for Quarters I-IV of 2023
5. Company Financial Performance Every Month
6. Proposal for Organizational Structure Changes

7. Penelaahan atas Kebijakan Manajemen Risiko, Telaah Kebijakan Sistem Pengendalian Intern, Kebijakan Akuntansi dan Pelaporan Keuangan, Kebijakan Mutu, Pelayanan dan Keluhan Pelanggan, Kebijakan Sistem dan TI, Kebijakan Pengelolaan SDM dan Suksesi Manajemen, Kebijakan Pengadaan Barang dan Jasa
8. Pengawasan kepatuhan Direksi dalam menjalankan peraturan perundang-undangan, meliputi: update perkara dan permasalahan Perusahaan dan tindak lanjut serta *action plan* penyelesaian permasalahan tol KLBM, Quarry Lumbang, Pembangunan Plant Penajam, Plant Bojonegara. Atas hal ini, sepanjang tahun 2023 tidak ditemukan adanya putusan hukuman yang telah berkekuatan hukum tetap terhadap Perusahaan dan Perusahaan telah menunjukkan komitmen terhadap perjanjian dan/ atau komitmen yang dibuat dengan pihak ketiga.
7. Review of Risk Management Policies, Internal Control System Policy Review, Accounting and Financial Reporting Policy, Quality Policy, Customer Service and Complaint Policy, System and IT Policy, Human Capital Management and Management Succession Policy, Procurement Policy Goods and Services
8. Supervision of the Board of Directors' compliance with laws and regulations, including: updating Company cases and issues and follow-up and action plans for the resolution of KLBM toll issues, Lumbang Quarry, Penajam Plant Development, Bojonegara Plant. Due to this, throughout 2023, there was no finding of permanent legal decision against the Company and the Company has demonstrated its commitment to the agreements and/or commitments made with third parties.

Dewan Komisaris membentuk Komite Nominasi dan Remunerasi di lingkup organ pendukung Dewan Komisaris di tahun 2023. Sepanjang tahun 2023, Komite Nominasi dan Remunerasi telah menyelenggarakan rapat bersama dengan Komite Audit dan Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan Perusahaan dengan topik-topik, antara lain sebagai berikut: telaah penyusunan kpi, telaah kebijakan manajemen talenta, telaah struktur organisasi, telaah pencapaian kinerja unit kerja, telaah remunerasi direksi dan dewan komisaris, telaah kepatuhan kode etik, telaah pencapaian kinerja unit kerja, Direksi dan RKAP.

PANDANGAN ATAS PROSPEK USAHA PERUSAHAAN

Dewan Komisaris memandang bahwa Perusahaan memiliki peluang untuk tumbuh dan bertahan di tahun 2024. Pertumbuhan ekonomi yang diprediksi World Bank sebesar 4,9%, ADB dan IMF sebesar 5% serta OECD sebesar 5,2% dan Pemerintah Indonesia telah menetapkan target pertumbuhan ekonomi Indonesia tahun 2024 sebesar 5,2% (Sumber: OJK "Outlook Ekonomi dan Keuangan di Tahun 2024, tanggal 22 Februari 2024").

Komitmen Pemerintah untuk terus meningkatkan kapasitas infrastruktur dan konstruksi di Indonesia turut memberikan prediksi positif mendorong sentimen positif dalam industri konstruksi nasional, sehingga memungkinkan adanya peluang-peluang bisnis yang dapat dimanfaatkan oleh Perusahaan, baik bersama grup Waskita maupun independen. Oleh sebab itu, kami senantiasa merekomendasikan kepada jajaran Direksi untuk lebih mengoptimalkan peluang bisnis yang muncul di tahun 2024 mendatang.

Board of Commissioners formed the Nomination and Remuneration Committee within the scope of supporting organ of Board of Commissioners in 2023. Throughout 2023, the Nomination and Remuneration Committee held meetings together with Audit Committee and Risk Monitoring and Integrated Governance Committee with the Company on topics including the review of KPI formulation, talent management policy review, organizational structure review, achievement review of work unit performance, remuneration review of Board of Directors and Board of Commissioners, code of conduct compliance review, review of performance of work units, Directors, and RKAP.

VIEWS ON THE COMPANY'S BUSINESS OUTLOOK

Board of Commissioners believes that the Company has opportunities for growth and sustainability in 2024. Economic growth predicted by the World Bank at 4.9%, ADB and IMF at 5%, and OECD at 5.2%, with the Indonesian Government setting a target economic growth rate of 5.2% for 2024 (Source: OJK "Economic and Financial Outlook in 2024, February 22, 2024").

The Government's commitment to continuously improve infrastructure and construction capacity in Indonesia also provides a positive outlook, fostering positive sentiment in the national construction industry, thus creating business opportunities that can be utilized by the Company, both within Waskita group and independently. Therefore, we consistently recommend to the Board of Directors to optimize the emerging business opportunities in the upcoming year 2024.

Dewan Komisaris juga mendukung Strategi Direksi dan Manajemen untuk fokus pada *market intelligence* guna mendapat nilai kontrak baru, pelaksanaan secara konsisten hasil Homologasi dan Restrukturisasi Keuangan, transformasi bisnis operasional dan finansial, pelaksanaan divestasi aset, revitalisasi aset untuk *operational excellence*, memperoleh *new working capital*, dan peningkatan Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) dan Manajemen Risiko.

PENEKANAN SUATU HAL

Optimalisasi Peningkatan Kinerja Perusahaan

Dewan Komisaris secara intensif melakukan pengawasan, mendukung dan memberikan nasihat kepada Direksi dalam melakukan optimalisasi kinerja Perusahaan melalui 3 (tiga) hal, yaitu:

1. Tata kelola sehat dan berintegritas.
2. Peningkatan kinerja Perusahaan.
3. Efisiensi.

Selanjutnya, dalam kaitan dengan penurunan kinerja Perusahaan, Dewan Komisaris telah memberikan Laporan Gejala Penurunan Kinerja Perusahaan kepada PT Waskita Karya (Persero) Tbk selaku Pemegang Saham Seri A Perusahaan, berdasarkan Surat No.161/WBP/DK/2023 tanggal 6 Desember 2023, dimana Dewan Komisaris dalam laporan dimaksud telah memberikan masukan kepada Direksi sebagai berikut:

- a. Direksi terus melakukan *rebranding* melalui strategi komunikasi yang baik dan dilakukan secara *continue* agar kepercayaan terhadap Perusahaan tumbuh.
- b. Direksi mengukur pengaruh atas upaya-upaya yang telah dilakukan dalam mengelola strategi komunikasi apakah berdampak positif terhadap peningkatan kepercayaan terhadap Perusahaan.
- c. Direksi memastikan setiap strategi yang dilakukan sebagaimana yang telah dipaparkan tetap memperhatikan pedoman, peraturan yang berlaku serta *Good Corporate Governance*.

Kepatuhan Perseroan Terhadap Kode Etik

Dewan Komisaris telah memberikan tindak lanjut rapat komite berdasarkan Surat No. 148.1/WBP/DK/2023 tanggal 22 November 2023 dengan agenda Telaah Kepatuhan Perseroan Terhadap Kode Etik. Dewan Komisaris memberikan catatan, antara lain sebagai berikut:

- a. Direksi segera mengumpulkan dari seluruh pegawai atas formulir ketaatan pegawai terhadap pedoman etika dan perilaku.
- b. Direksi senantiasa membacakan isi dari formulir ketaatan pegawai terhadap pedoman etika dan perilaku dalam sesi atau rapat tertentu supaya tertanam dalam setiap perilaku pegawai dan menjadi budaya Perusahaan.

Board of Commissioners also supports the Board of Directors' and Management's strategy to focus on market intelligence to secure new contract values, consistent implementation of Homologation and Financial Restructuring results, operational and financial business transformation, asset divestment, asset revitalization for operational excellence, obtaining new working capital, and improving Good Corporate Governance (GCG) and Risk Management.

EMPHASIS ON A CERTAIN MATTER

Optimizing the Company's Performance Improvement

Board of Commissioners intensively oversees, supports, and advises the Board of Directors in optimizing the Company's performance through three aspects:

1. Sound and integrity governance.
2. Improvement of Company performance.
3. Efficiency.

Furthermore, concerning the decline in Company performance, Board of Commissioners has provided a Report on Symptoms of Declining Company Performance to PT Waskita Karya (Persero) Tbk as the Series A Shareholder of the Company, based on Letter No.161/WBP/DK/2023 dated December 6, 2023. In the said report, Board of Commissioners has provided inputs to the Board of Directors as follows:

- a. The Board of Directors continue to rebrand through effective communication strategies conducted continuously to foster trust in the Company.
- b. The Board of Directors measure the influence of the efforts made in managing communication strategies to ascertain whether they positively impact the increase in trust in the Company.
- c. The Board of Directors ensure that every strategy implemented as outlined still adheres to prevailing guidelines, regulations, and Good Corporate Governance.

Company Compliance with the Code of Conduct

Board of Commissioners has followed up on committee meetings based on Letter No. 148.1/WBP/DK/2023 dated November 22, 2023, with the agenda of Reviewing the Company's Compliance with the Code of Conduct. Board of Commissioners made notes, including:

- a. The Board of Directors immediately gather from all employees the compliance form regarding ethical and behavioral guidelines.
- b. The Board of Directors consistently read out the contents of the compliance form regarding ethical and behavioral guidelines in specific sessions or meetings to instill them in every employee's behavior and become the Company's culture.

Pelaksanaan Homologasi

Dewan Komisaris mendukung dan mengapresiasi Direksi terkait pemenuhan kewajiban Perusahaan sebagaimana tertuang dalam homologasi dilaksanakan secara patuh oleh Perusahaan, antara lain yaitu dengan adanya pembayaran CFADs oleh Perusahaan.

Beban Perusahaan

Dewan Komisaris senantiasa melakukan pengawasan dan memberikan saran dan masukan kepada Direksi dalam langkah-langkah penanganan/ *treatment* atas adanya beban-beban di Perusahaan, diantaranya beban aset Perusahaan yang tidak produktif.

Pengendalian Internal

Dewan Komisaris secara intensif melakukan pengawasan terhadap Direksi agar senantiasa melaksanakan pengendalian internal Perusahaan sehingga dapat memberikan nilai tambah bagi Perusahaan.

Selanjutnya, Dewan Komisaris telah memberikan catatan kepada Direksi sehubungan agenda rapat Kebijakan Sistem Pengendalian Intern dengan catatan, antara lain: Direksi menyampaikan sistem penegakan integritas etika dan komitmen kepemimpinan yang kondusif, Direksi menyampaikan temuan-temuan kepada Komite, Direksi melakukan sosialisasi penggunaan WBS, Direksi menyampaikan Laporan Evaluasi Hasil Audit Triwulan secara tepat waktu.

PERUBAHAN KOMPOSISI DEWAN KOMISARIS

Sepanjang tahun 2023, komposisi anggota Dewan Komisaris PT Waskita Beton Precast Tbk mengalami perubahan. Perubahan komposisi Dewan Komisaris di tahun 2023 dan dasar perubahannya adalah sebagai berikut:

| Nama Name | Jabatan Position Position | Dasar Pengangkatan Basis of Appointment | Dasar Pemberhentian Basis of Termination |
|---------------------|---|---|---|
| Agus Budiman Manalu | Komisaris Utama/ Independen President/ Independent Commissioner | Keputusan RUPST berdasarkan Akta No. 12 tanggal 4 Mei 2021, dibuat dihadapan Jose Dima Satria, S.H., M.Kn., Jo. Keputusan RUPST berdasarkan Akta No. 54 tanggal 27 Juni 2023, dibuat dihadapan Ashoya Ratam, S.H., M.Kn., Resolution of the AGMS based on Deed No. 12 dated May 4, 2021, made before Jose Dima Satria, S.H., M.Kn., Jo. Resolution of the AGMS based on Deed No. 54 dated June 27, 2023, made before Ashoya Ratam, S.H., M.Kn., | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |
| Abianti Riana | Komisaris Independen Independent Commissioner | Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 tanggal 12 Juli 2022 Resolution of the 2022 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022 which has been notarized by Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 dated July 12, 2022 | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |

Homologation Implementation

Board of Commissioners supports and appreciates the Board of Directors regarding the Company's compliance with obligations as stipulated in the homologation carried out diligently by the Company, including the payment of CFADs by the Company.

The Company's Burden

Board of Commissioners continually oversees and provides advice and input to the Board of Directors on handling/treating burdens in the Company, including burdens on unproductive assets of the Company.

Internal Control

Board of Commissioners intensively oversees the Board of Directors to ensure the Company's internal control is consistently implemented, thus providing added value to the Company.

Furthermore, the Board of Commissioners has made notes to the Board of Directors regarding the agenda of Internal Control System Policy meeting, including: the Board of Directors present the integrity ethics enforcement system and conducive leadership commitment, the Board of Directors report findings to the Committee, the Board of Directors conduct WBS usage socialization, the Board of Directors submit Quarterly Audit Evaluation Results Report timely.

CHANGES IN THE COMPOSITION OF BOARD OF COMMISSIONERS

Throughout 2023, the composition of Board of Commissioners of PT Waskita Beton Precast Tbk underwent changes. The changes in the composition of Board of Commissioners in 2023 and basis for the changes are as follows:

| Nama Name | Jabatan Position Position | Dasar Pengangkatan Basis of Appointment | Dasar Pemberhentian Basis of Termination |
|---------------------|--|--|---|
| Poerwanto | Komisaris Commissioner | Keputusan RUPSLB berdasarkan Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 Resolution of the EGMS based on Notarial Deed of Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022 | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |
| Asep Arofah Permana | Komisaris Commissioner | Keputusan RUPSLB berdasarkan Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 Resolution of the EGMS based on Notarial Deed of Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022 | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |
| Fathur Rokhman | Komisaris Independen Komisaris Independen | Keputusan RUPST berdasarkan Akta No. 54 tanggal 27 Juni 2023 dibuat dihadapan Ashoya Ratam, S.H., M.Kn. Resolution of the AGMS based on Deed No. 54 dated June 27, 2023 made before Ashoya Ratam, S.H., M.Kn. | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |

PENUTUP

Akhir kata, kami segenap jajaran Dewan Komisaris Perusahaan menyampaikan apresiasi setinggi-tingginya kepada seluruh anggota Direksi dan seluruh Insan PT Waskita Beton Precast Tbk yang telah mencurahkan segala kemampuan dan dedikasinya dalam rangka mendorong optimalisasi kinerja Perusahaan. Tak lupa, kami juga menyampaikan terima kasih yang sebesar-besarnya kepada seluruh pemegang saham dan pemangku kepentingan atas dukungan yang diberikan. Rincian realisasi *Key Performance Indicators* (KPI) Dewan Komisaris dan program kerja sebagai berikut:

CLOSING REMARKS

In conclusion, we, the entire Board of Commissioners of the Company, would like to express our highest appreciation to all members of Board of Directors and all employees of PT Waskita Beton Precast Tbk who have dedicated their abilities and dedication to drive the optimization of the Company's performance. We would also like to extend our utmost gratitude to all shareholders and stakeholders for the support provided. Details of the realization of the Board of Commissioners' Key Performance Indicators (KPIs) and work programs are as follows:

KEY PERFORMANCE INDICATORS (KPI) DEWAN KOMISARIS PT WASKITA BETON PRECAST TBK TAHUN 2023 KEY PERFORMANCE INDICATORS (KPI) BOARD OF COMMISSIONERS PT WASKITA BETON PRECAST TBK 2023

| No | Kegiatan Activity | Indikator Indicator | Min/ Max Min/ Max | Rencana Plan | Realisasi Realization | Bobot Weight | Skor Score |
|---|---|---|----------------------|----------------------------------|--------------------------|-----------------|---------------|
| | | | | | | (%) | (%) |
| A. Aspek Pengawasan dan Nasehat Supervisory and Advisory Aspect | | | | | | 65 | 65 |
| 1. | Melakukan Pembahasan dan/ atau Memberikan persetujuan/tanggapan atas usulan Direksi yang membutuhkan persetujuan Komisaris, antara lain - RKAP - Laporan Tahunan - Aksi Korporasi Lainnya Conduct discussions and/or provide approval/responses to proposals from the Board of Directors that require approval from the Commissioners, among other things - RKAP - Annual report - Other Corporate Actions | Waktu pemberian persetujuan/ tanggapan setelah dokumen berikut data pendukung lengkap diterima The time for giving approval/response after the documents and complete supporting data are received | Max | 14 hari kerja 14 working days | 4 hari 4 days | 10 | 10 |

**KEY PERFORMANCE INDICATORS (KPI)
DEWAN KOMISARIS
PT WASKITA BETON PRECAST TBK
TAHUN 2023**

**KEY PERFORMANCE INDICATORS (KPI)
BOARD OF COMMISSIONERS
PT WASKITA BETON PRECAST TBK
2023**

| No | Kegiatan Activity | Indikator Indicator | Min/ Max Min/ Max | Rencana Plan | Realisasi Realization | Bobot Weight | Skor Score |
|----|---|--|----------------------|----------------------------------|-----------------------------|-----------------|---------------|
| | | | | | | (%) | (%) |
| 2. | Memberikan pengawasan dan/ atau nasehat/ saran atas pengelolaan perusahaan, antara lain: - Kebijakan Sistem & IT - Kebijakan Manajemen Risiko - Kebijakan Mutu & Pelayanan - Kebijakan Pengadaan Barang & Jasa Providing supervision and/or advice/ suggestions on company management, including: - System & IT Policy - Risk Management Policy - Quality & Service Policy - Goods & Services Procurement Policy | Jumlah nasihat / saran Number of advice/ suggestions | Min | 4 kali saran 4 advices | 12 kali saran 12 advices | 5 | 5 |
| 3. | Melaksanakan rapat Internal Dewan Komisaris Carrying out internal meetings of Board of Commissioners | Jumlah rapat Number of meetings | Min | 4 kali 4 times | 12 kali 12 times | 5 | 5 |
| 4. | Melaksanakan rapat gabungan Dewan Komisaris dan Direksi Carrying out joint meetings of Board of Commissioners and Board of Directors | Jumlah rapat Number of meetings | Min | 12 kali 12 times | 15 kali 15 times | 15 | 15 |
| 5. | Memberikan tanggapan/saran atas usulan Direksi yang membutuhkan persetujuan RUPS Provide responses/suggestions to the Board of Directors' proposals that require GMS approval | Waktu pemberian tanggapan / saran setelah dokumen lengkap diterima Time for providing responses/ suggestions after complete documents are received | Max | 21 hari kerja 21 working days | 14 hari 14 days | 5 | 5 |
| 6. | Review terhadap hasil pelaksanaan dan/ atau laporan audit eksternal dan/ atau internal Review of implementation results and/or external and/or internal audit reports | Waktu pemberian review tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Time to provide a written review of the report after the documents and complete supporting data are received | Max | 14 hari kerja 14 working days | 5 hari 5 days | 10 | 10 |
| 7. | Review atas kinerja KAP Review of KAP performance | Waktu pemberian review tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Time to provide a written review of the report after the documents and complete supporting data are received | Max | 14 hari kerja 14 working days | 14 hari 14 days | 5 | 5 |
| 8. | Kunjungan kerja lapangan Site visit | Jumlah kunjungan Number of visit | Min | 4 kali 4 times | 6 kali 6 times | 10 | 10 |

**KEY PERFORMANCE INDICATORS (KPI)
DEWAN KOMISARIS
PT WASKITA BETON PRECAST TBK
TAHUN 2023**

**KEY PERFORMANCE INDICATORS (KPI)
BOARD OF COMMISSIONERS
PT WASKITA BETON PRECAST TBK
2023**

| No | Kegiatan Activity | Indikator Indicator | Min/ Max Min/ Max | Rencana Plan | Realisasi Realization | Bobot | Skor |
|---|---|--|----------------------|----------------------------|----------------------------|------------|------------|
| | | | | | | Weight | Score |
| | | | | | | (%) | (%) |
| B. Aspek Pelaporan Reporting Aspect | | | | | | 30 | 30 |
| 9. | Rencana program kerja tahunan, anggaran dan KPI Annual work program plan, budget and KPI | Jumlah dokumen Number of documents | Min | 1 dokumen 1 document | 1 dokumen 1 document | 10 | 10 |
| 10. | Menyampaikan laporan tentang tugas pengawasan Submit report on supervisory duties | Jumlah dokumen Number of documents | Min | 1 dokumen 1 document | 1 dokumen 1 document | 20 | 20 |
| C. Aspek Dinamis Dynamic Aspect | | | | | | 5 | 5 |
| 11. | Peningkatan Kompetensi Dewan Komisaris & Komite Increasing the Competency of Board of Commissioners and Committees | Jumlah pelatihan / seminar atau peserta Number of training / seminars or participants | Min | 5 pelatihan 5 trainings | 8 pelatihan 8 trainings | 5 | 5 |
| TOTAL SKOR TOTAL SCORE | | | | | | 100 | 100 |

Melalui penguatan sinergi yang baik dengan seluruh pihak yang berkaitan dengan rantai bisnis Perusahaan secara berkelanjutan, kami optimis WSBP dapat mencapai pertumbuhan bisnis yang kuat dan berkelanjutan di masa depan sekaligus mampu memberikan nilai tambah bagi para pemegang saham dan pemangku kepentingan.

Through strengthening good synergy with all parties involved in the Company's business chain continuously, we are optimistic that WSBP can achieve strong and sustainable business growth in the future, while also providing added value to shareholders and stakeholders.

Jakarta, 30 April 2024
Jakarta, April 30, 2024

Board of Commissioners
PT Waskita Beton Precast Tbk



Agus Boeriman Manalu
President Commissioner/Independent

LAPORAN DEWAN DIREKSI

BOARD OF DIRECTORS REPORT



FX Purbayu Ratsunu

President Director

PEMEGANG SAHAM DAN PEMANGKU KEPENTINGAN YANG TERHORMAT,

Kami mengucapkan rasa syukur ke hadirat Tuhan Yang Maha Esa yang telah melimpahkan rahmat dan karunia-Nya sehingga PT Waskita Beton Precast Tbk, disebut juga WSBP atau Perseroan, berhasil menutup tahun 2023 dengan berbagai pencapaian yang baik dan membanggakan.

Setelah sukses menyelesaikan seluruh rangkaian restrukturisasi keuangan pada tahun 2022, Perseroan kembali melanjutkan *trend* positif melalui implementasi berbagai inisiatif strategis dalam rangka memperkuat fundamental keuangan dan meningkatkan kinerja perusahaan di sepanjang tahun 2023. Perseroan percaya bahwa pelaksanaan strategi yang berfokus pada operasi yang unggul, peningkatan pangsa pasar, serta implementasi teknologi tepat guna akan memberikan dampak positif yang signifikan bagi Perseroan.

Dalam kesempatan ini, izinkan Saya atas nama Board of Directors memaparkan berbagai pelaksanaan inisiatif strategis yang telah dijalankan dalam rangka mewujudkan visi dan misi Perseroan serta memenuhi harapan para pemangku kepentingan.

PERAN AKTIF DALAM MENINGKATKAN KESEJAHTERAAN MASYARAKAT

Pembangunan infrastruktur memegang peranan penting dalam mendorong pertumbuhan ekonomi nasional serta meningkatkan kesejahteraan masyarakat. Efek *multiplier* dari pembangunan infrastruktur memiliki kontribusi positif dalam menggerakkan roda perekonomian dan meningkatkan pendapatan daerah, mengatasi pengangguran, hingga pada akhirnya mengentaskan kemiskinan.

Sebagai badan usaha yang memiliki kesadaran akan tanggung jawabnya pada masyarakat, Perseroan senantiasa menjalankan peran aktif dalam mendukung peningkatan ketersediaan infrastruktur di berbagai wilayah di Indonesia.

Sepanjang tahun 2023, Perseroan berperan aktif dalam akselerasi penyelesaian berbagai pembangunan infrastruktur strategis nasional. Produk dan jasa yang disediakan Perseroan digunakan pada pembangunan jalan, jalan tol, infrastruktur sumber daya keairan, pembangunan perumahan dan gedung, dan infrastruktur lainnya.

OUR RESPECTED SHAREHOLDERS AND STAKEHOLDERS,

First, we would like to express our utmost gratitude to God Almighty who has bestowed His mercy and grace, enabling PT Waskita Beton Precast Tbk, also known as WSBP or the Company, to conclude the year 2023 with various commendable and proud achievements.

After successfully completing the entire series of financial restructuring process in 2022, the Company continued its positive trend through the implementation of various strategic initiatives in order to strengthen financial fundamentals and improve company performance throughout 2023. The Company believes that the execution of strategies focused on operational excellence, market share improvement, and the implementation of appropriate technology will have a significant positive impact on the Company.

On this joyful occasion, please allow me on behalf of the Board of Directors to present various strategic initiatives that have been carried out to realize the Company's vision and mission and meet the expectations of stakeholders.

ACTIVE ROLE IN IMPROVING COMMUNITY WELFARE

Infrastructure development plays an important role in encouraging national economic growth and improving community welfare. The multiplier effect of infrastructure development has a positive contribution in moving the wheels of the economy and increasing regional income, overcoming unemployment, and ultimately alleviating poverty.

As a business entity that is aware of its responsibilities to society, the Company at all times plays an active role in supporting increased infrastructure availability in various regions in Indonesia.

Throughout 2023, the Company has taken an active role in accelerating the completion of a number of national strategic infrastructure developments. The Company's products and services are used in the construction of roads, toll roads, water resources infrastructure, housing and building construction, and other infrastructure.

Produk beton precast dan beton readymix Perseroan diaplikasikan pada proyek Jalan Tol Jakarta – Cikampek II Selatan, proyek Jalan Tol Bogor – Ciawi – Sukabumi, proyek Jalan Tol Serang – Panimbang, proyek Jalan Tol Bayung Lencir – Tempino dan proyek LRT Jakarta Fase 1B.

Perseroan juga berkontribusi pada peningkatan kualitas transportasi massal di Jakarta melalui pembangunan Jembatan Penyeberangan Multiguna (JPM) Dukuh Atas Sudirman yang saat ini telah dapat dirasakan manfaatnya oleh masyarakat. Selain itu, Perseroan pun telah menyelesaikan pembangunan fasilitas pendukung pada Universitas Pertahanan (Unhan) yang menandai kontribusi Perseroan di bidang pendidikan dan pertahanan nasional.

Dalam rangka mendukung program Pemerintah dalam pemerataan ekonomi nasional, Perseroan turut berperan dalam pengembangan Ibu Kota Negara Nusantara (“IKN Nusantara”). Kontribusi produk Perseroan telah dimanfaatkan pada beberapa proyek seperti proyek pembangunan bangunan gedung Sekretariat Presiden dan bangunan pendukung pada Kawasan Istana Kepresidenan.

Kontribusi Perseroan dalam meningkatkan taraf hidup masyarakat tidak hanya dilakukan melalui aktifitas operasi bisnis. Melalui program bertajuk “WSBP Inspiring Kindness”, Perseroan mengambil inisiatif dan peran aktif sebagai bentuk tanggung jawab perusahaan kepada masyarakat dan lingkungan.

Sepanjang tahun 2023, program WSBP Inspiring Kindness turut berperan dalam mendukung berbagai Tujuan Pembangunan Berkelanjutan (SDGs) diantaranya meningkatkan kesetaraan masyarakat, memajukan kualitas pendidikan bagi generasi muda, meningkatkan kualitas Usaha Mikro, Kecil, dan Menengah (UMKM), dan menjaga kelestarian lingkungan, serta berkontribusi dalam upaya mencegah perubahan iklim.

MENGUBAH TANTANGAN LINGKUNGAN EKSTERNAL BISNIS SEBAGAI PELUANG

Hingga tutup tahun 2023, situasi politik dan ekonomi global dalam keadaan yang sangat dinamis. Situasi konflik regional di Timur Tengah dan Eropa yang tak kunjung mereda membawa dampak signifikan bagi kondisi lingkungan bisnis di Tanah Air.

Sepanjang tahun 2023, Perseroan mencatat kenaikan 8% pada harga bahan bakar solar yang secara langsung berimbas pada kenaikan biaya produksi dan biaya pengiriman produk beton.

The Company's precast concrete and readymix concrete products are applied to the Jakarta – Cikampek II Selatan Toll Road project, Bogor – Ciawi – Sukabumi Toll Road project, Serang – Panimbang Toll Road project, Bayung Lencir – Tempino Toll Road project and Jakarta LRT Phase 1B project.

The Company also contributed to improving the quality of mass transportation in Jakarta through the construction of the Dukuh Atas Sudirman Multipurpose Crossing Bridge (JPM), the benefits of which are currently being felt by the community. Apart from that, the Company has also completed the construction of supporting facilities at the Defense University (Unhan) which marks the Company's contribution in education and national defense.

In order to support the Government's program for national economic equality, the Company plays a role in developing the National Capital (“IKN Nusantara”). The Company's product contributions have been utilized in several projects such as the building construction project for the Presidential Secretariat Building and supporting buildings in the Presidential Palace Area.

The Company's contribution to improving people's standard of living is not only carried out through business operational activities. Through the program entitled “WSBP Inspiring Kindness”, the Company takes the initiative and an active role as a form of corporate responsibility to society and the environment.

Throughout 2023, WSBP Inspiring Kindness program participated in supporting the Sustainable Development Goals (SDGs), including increasing societal equality, advancing the quality of education for younger generation, improving the quality of Micro, Small and Medium Enterprises (MSMEs), preserving the environment, and contribute to the efforts to prevent climate change.

TURNING THE CHALLENGES WITHIN EXTERNAL BUSINESS ENVIRONMENTAL INTO OPPORTUNITIES

As of the end of 2023, the global political and economic situation remained highly dynamic. The ongoing regional conflicts in the Middle East and Europe have significantly affected the business environment conditions in the country.

Throughout 2023, the Company noted an 8% increase in the price of diesel fuel, which directly resulted in an increase in production costs and shipping costs for concrete products.

Di tengah tantangan kenaikan harga akibat geopolitik, Perseroan melihat adanya peluang pengembangan dan peningkatan permintaan produk beton pada program pembangunan IKN Nusantara. Program besar pemindahan Ibu Kota ini dilaksanakan dalam rangka mendukung pemerataan pertumbuhan ekonomi ke wilayah Indonesia bagian timur. Pemerintah memproyeksikan pembangunan IKN Nusantara akan membutuhkan investasi dengan nilai lebih dari Rp400 Triliun.

Mengacu pada rencana pengembangan yang sangat besar pada IKN Nusantara, Perseroan melihat potensi kenaikan permintaan produk beton di wilayah Kalimantan Timur. Guna menangkap peluang tersebut, Perseroan telah mendirikan 3 (tiga) *batching plant readymix*, 1 (satu) *batching plant* di Tempadung, dan 2 (dua) di wilayah Sepaku. Perseroan pun telah menjalin kerja sama dengan pemilik *quarry* di wilayah Palu untuk memastikan rantai pasok material ke proyek IKN Nusantara berjalan lancar.

Pada tahun 2023, Pemerintah Republik Indonesia merealisasikan anggaran infrastruktur mencapai Rp455,8 triliun atau tumbuh 22,2% dibandingkan realisasi tahun 2022. Anggaran digunakan untuk pembangunan dan pengembangan bandara di 114 lokasi, pelabuhan di 47 lokasi, dan pelabuhan penyeberangan di 44 lokasi.

Perseroan memandang peningkatan realisasi anggaran infrastruktur sebagai peluang nyata yang harus dimaksimalkan. Dalam rangka menangkap peluang tersebut, Perseroan memperkuat jaringan pemasaran melalui Sales Division dan Business Development & Marketing Division.

ANALISIS KINERJA PERSEROAN TAHUN 2023

Sesuai dengan amanat dari para pemegang saham dan pemangku kepentingan, Perseroan senantiasa berkomitmen untuk mencapai target kinerja yang ditetapkan. Meski demikian, kondisi lingkungan bisnis menjadi tantangan yang harus dihadapi dalam mempertahankan *trend* pertumbuhan pasca pandemi Covid-19.

Melalui Rencana Kerja dan Anggaran Perusahaan tahun 2023 ("RKAP 2023"), Perseroan menetapkan sasaran pengembangan dari setiap lini bisnis sebagai berikut:

1. *Precast & Post Tension*
Mengembangkan jenis produk *precast* untuk pemenuhan kebutuhan target sektor dan meningkatkan daya saing melalui *lean manufacturing*.
2. *Readymix & Quarry*
 - a. Meningkatkan daya saing untuk meningkatkan penjualan ke proyek-proyek besar

In the midst of challenges of rising prices due to geopolitics, the Company noticed the opportunities to develop and increase demand for concrete products in the IKN Nusantara development program. This large capital city relocation program was carried out to support equitable economic growth in eastern Indonesia. The government projected that the development of IKN Nusantara will require investment worth more than Rp400 trillion.

Referring to the extensive development plan of IKN Nusantara, the Company saw the potential to increase demand for concrete products in the East Kalimantan region. To seize this opportunity, the Company has established 3 (three) readymix batching plants, 1 (one) batching plant in Tempadung, and 2 (two) in Sepaku area. The Company has also entered into a collaboration with quarry owners in Palu area to ensure a smooth supply chain of materials to IKN Nusantara project.

In 2023, the Government of the Republic of Indonesia realized an infrastructure budget of Rp455.8 trillion or grew 22.2% compared to the realization in 2022. The budget was used for the construction and development of airports in 114 locations, ports in 47 locations, and ferry ports in 44 locations.

The Company views increasing infrastructure budget realization as a real opportunity that must be maximized. In order to capture this opportunity, the Company strengthens its marketing network through the Sales Division and Business Development & Marketing Division.

ANALYSIS OF COMPANY PERFORMANCE IN 2023

In accordance with the mandate from shareholders and stakeholders, the Company is highly committed to achieving the set performance targets. However, business environmental conditions are a challenge that must be faced in maintaining the growth trend after the Covid-19 pandemic.

Through the Company's Work Plan and Budget for 2023 ("RKAP 2023"), the Company has established development targets for each line of business as follows:

1. *Precast & Post Tension*
Developing precast product types to meet sector target needs and increase competitiveness through lean manufacturing.
2. *Readymix & Quarry*
 - a. Increase competitiveness to increase sales to large projects

- b. Memberdayakan *unutilized capacity* dengan melakukan penjualan retail
- c. Membangun strategi pengembangan *quarry* untuk mengurangi biaya bahan baku *precast & readymix*
- 3. *Construction & Installation*
Mengembangkan bisnis konstruksi modular dengan cara menawarkan konstruksi modular (prefabrikasi) untuk sektor *existing* (jalan tol) dan baru (pelabuhan, bandara).
- 4. *Equipment*
 - a. Membangun *equipment management excellence* untuk memastikan ketersediaan alat.
 - b. Memanfaatkan *excess capacity* untuk mendapatkan tambahan pendapatan.

Di sepanjang tahun 2023, Perseroan menetapkan target ekspansi pemasaran guna mendorong pertumbuhan nilai kontrak baru. Perseroan mempersiapkan berbagai strategi penetrasi pemasaran ke segmen pelanggan BUMN, Pemerintah, hingga Swasta. Strategi pemasaran yang disiapkan mencakup pembentukan Business Development & Marketing Division, penyesuaian organisasi Sales Division, memperkuat kanal digital pemasaran WSBP dan ditopang oleh program strategic branding yang baik.

Strategi yang dicanangkan dan dijalankan selama tahun 2023 telah membuahkan hasil yang baik bagi pencapaian kinerja pemasaran WSBP. Per 31 Desember 2023, WSBP berhasil mencatatkan nilai kontrak baru sebesar Rp1,7 Triliun atau bertumbuh hingga 13% dibandingkan capaian tahun 2022. Lebih lanjut, pada tahun 2023 WSBP juga mencatatkan pertumbuhan nilai kontrak baru dari segmen pelanggan non Waskita Grup sebesar 186%. Adapun beberapa kontrak baru yang diperoleh sepanjang tahun 2023 antara lain :

1. Proyek Jalan Tol Serang – Panimbang Fase 2 Seksi 3
2. Proyek LRT Jakarta Fase 1B
3. Proyek Pembangunan Jalan Feeder (Distrik) di IKN
4. Proyek Jalan Tol Bayung Lencir – Tempino Seksi 1
5. Proyek Jalan Tol Segmen SP. Tempadung – Jembatan Pulau Balang STA
6. Proyek Sumbawa LNG Terminal and Regasification
7. Proyek Jalan Tol Kayu Agung – Palembang Betung Paket IV Seksi 3
8. Proyek Jalan Tol Jakarta - Cikampek II Selatan
9. Proyek Pembangunan Gedung Sekretariat Presiden dan Bangunan Pendukung pada Kawasan Istana Kepresidenan di IKN
10. Proyek Kantor Kementerian Koordinator 4 di IKN

Dalam rangka mendukung pencapaian kinerja operasional dan mendukung pembangunan infrastruktur tanah air, WSBP berkomitmen pada penyelesaian produksi untuk setiap kontrak

- b. Empowering *unutilized capacity* by conducting retail sales
- c. Develop a *quarry* development strategy to reduce the costs of *precast & readymix* raw materials
- 3. *Construction & Installation*
Developing a modular construction business by offering modular (prefabricated) construction for existing (toll roads) and new (ports, airports) sectors.
- 4. *Equipment*
 - a. Building *equipment management excellence* to ensure equipment availability.
 - b. Utilizing *excess capacity* to gain additional income.

Throughout 2023, the Company has stipulated marketing expansion targets to drive the growth of new contract values. The Company prepared various marketing penetration strategies targeting SOE, Government, and Private sector customers. The prepared marketing strategies included the establishment of Business Development & Marketing Division, adjustment of Sales Division organization, strengthening of WSBP's digital marketing channels, and supported by well-implemented strategic branding program.

The strategies planned and executed during 2023 yielded positive results for WSBP's marketing performance. As of December 31, 2023, WSBP successfully recorded new contract values amounting to Rp1.7 Trillion, growing by 13% compared to the achievements of 2022. Furthermore, in 2023, WSBP also recorded a growth in new contract values from non-Waskita Group customer segments by 81%. Some of the new contracts obtained throughout 2023 include:

1. Serang – Panimbang Toll Road Project Phase 2 Section 3
2. LRT Jakarta Phase 1B Project
3. Feeder Road (District) Development Project in IKN
4. Bayung Lencir – Tempino Toll Road Project Section 1
5. SP. Tempadung – Balang Island Bridge STA Toll Road Project Segment
6. Sumbawa LNG Terminal and Regasification Project
7. Kayu Agung – Palembang Betung Toll Road Project Package IV Section 3
8. Jakarta - Cikampek II South Toll Road Project
9. Development Project of the President's Secretariat Building and Supporting Buildings in the Presidential Palace Area in IKN
10. Coordination Ministry Office 4 Project in IKN

To support operational performance and contribute to the development of national infrastructure, WSBP is committed to completing production for each managed contract. Throughout

yang dikelola. Sepanjang tahun 2023, aktivitas produksi WSBP ditopang oleh 3 Divisi Unit Bisnis yaitu Precast & Post Tension Division dan Readymix & Quarry Division untuk lini bisnis manufaktur, serta Construction & Installation Division untuk segmen bisnis jasa konstruksi. Lebih lanjut, ketiga unit bisnis tersebut pun didukung oleh Equipment Division sebagai pengelola peralatan penunjang produksi WSBP.

Pada tahun 2023, WSBP mengelola 9 Plant Precast dalam rangka mendukung produksi produk beton pra-cetak dan 23 Batching Plant yang tersebar pada berbagai lokasi proyek untuk melayani suplai beton readymix. Seluruh fasilitas produksi WSBP menghasilkan berbagai produk dengan top 5 produk yang dihasilkan sepanjang 2023 adalah sebagai berikut:

1. Readymix
2. Spun Pile (Tiang Pancang)
3. PC-I Girder
4. CCSP
5. Square pile

Dalam rangka memastikan penyelesaian target produksi, fasilitas produksi WSBP juga ditunjang dengan bahan baku seperti batu pecah (*split*), *screening*, abu batu, dan material lain yang dapat dipasok dari Quarry yang dimiliki oleh perusahaan. Pada tahun 2023, WSBP mengelola 3 Quarry yang tersebar di Bojonegara (Banten), Lumbang (Jawa Timur), dan Donggala (Sulawesi Tengah). Sinergi yang dibangun antara Quarry dan fasilitas produksi meningkatkan efektifitas dan efisiensi dalam manajemen rantai pasok intra perusahaan.

WSBP juga terus memperkuat segmen bisnis jasa konstruksi melalui keikutsertaan dalam berbagai proyek pembangunan infrastruktur tanah air. Pada tahun 2023, WSBP berkontribusi dalam pembangunan nasional melalui penyelesaian proyek strategis yaitu jalan tol Kayu Agung – Palembang – Betung dan jalan tol Cimanggis – Cibitung. Selain itu, dalam rangka mendukung kemajuan pendidikan dan pertahanan, WSBP telah menyelesaikan pembangunan mess kadet dan laboratorium Universitas Pertahanan.

Ditopang oleh 3 lini bisnis utama, WSBP sukses mencatatkan kinerja operasional yang baik pada tahun 2023. WSBP berhasil mencatatkan Pendapatan Usaha sebesar Rp1,5 Triliun yang didukung oleh pendapatan usaha segmen Readymix sebesar Rp554 Miliar, segmen Precast sebesar Rp540 Miliar, Jasa Konstruksi sebesar Rp367 Miliar.

Lebih lanjut, WSBP juga sukses mempertahankan tingkat profitabilitas dengan mencatatkan Laba Kotor sebesar Rp229 Miliar dengan tingkat *Gross Profit Margin* sebesar 15%. Manajemen berkomitmen untuk menjadikan capaian ini sebagai basis penetapan target tingkat profitabilitas kedepannya.

2023, WSBP's production activities were supported by 3 Business Unit Divisions: Precast & Post Tension Division and Readymix & Quarry Division for manufacturing business, as well as Construction & Installation Division for construction service business. Furthermore, these three business units were supported by the Equipment Division as the manager of WSBP's production support equipment.

In 2023, WSBP managed 9 Precast Plants to support the production of precast concrete products and 21 Batching Plants spread across various project locations to supply ready-mix concrete. All of WSBP's production facilities produced various products, with the top 5 products produced in 2023 as follows:

1. Readymix
2. Spun Pile
3. PC-I Girder
4. CCSP
5. Squarepile

In order to ensure the accomplishment of production targets, WSBP's production facilities are also supported by raw materials such as crushed stone (*split*), *screening*, stone dust, and other materials that can be supplied from Quarries owned by the Company. In 2023, WSBP managed 3 Quarries located in Bojonegara (Banten), Lumbang (East Java), and Donggala (Central Sulawesi). The synergy between Quarries and production facilities enhances the effectiveness and efficiency in intra-company supply chain management.

WSBP also continues to strengthen the construction service business segment through participation in various national infrastructure development projects. In 2023, WSBP contributed to national development through the completion of strategic projects, namely Kayu Agung – Palembang – Betung toll road and Cimanggis – Cibitung toll road. Additionally, to support education and defense progress, WSBP completed the construction of cadet messes and laboratories for the Defense University.

Supported by 3 main business lines, WSBP successfully recorded good operational performance in 2023. WSBP managed to record Operating Revenue of Rp1.5 Trillion, supported by segment revenues of Rp554 Billion for Readymix, Rp540 Billion for Precast, and Rp367 Billion for Construction Services.

Furthermore, WSBP also successfully maintained profitability levels by recording Gross Profit of Rp229.5 billion with a Gross Profit Margin of 15%. The management is committed to making these achievements the groundwork for setting future profitability targets.

Menindaklanjuti restrukturisasi keuangan yang disepakati melalui skema Perjanjian Perdamaian pada tahun 2022, WSBP juga telah berhasil mengimplementasikan skema restrukturisasi dengan progress mencapai 92% dari total utang.

Sepanjang tahun 2023, WSBP telah sukses menyelesaikan 2 kali pembayaran *Cash Flow Available for Debt Service* (CFADS) kepada Kreditor Perbankan, Pemegang Obligasi, dan Kreditor Dagang sesuai dengan ketentuan Tranche B Perjanjian Perdamaian. Pembayaran CFADS dilakukan pada bulan Maret dan September 2023 dengan total nilai sebesar Rp152 Miliar.

Sesuai dengan ketentuan Tranche D Perjanjian Perdamaian, WSBP pun telah melaksanakan konversi utang menjadi ekuitas melalui Penambahan Modal Tanpa HMETD (PMTHMETD) pada 4 Agustus 2023. Total utang sebesar Rp1,43 Triliun dikonversi menjadi saham C WSBP sebanyak 28.194.563.791 Miliar saham yang dibagikan kepada 394 Kreditor.

Lebih lanjut, pada tanggal 12 Desember 2023, WSBP juga telah menyelesaikan kewajiban kepada Kreditor Tranche C Pemegang Obligasi melalui konversi Obligasi Berkelanjutan I WSBP Tahap I dan II menjadi Obligasi Wajib Konversi (OWK). OWK bersifat *zero coupon* dan akan dapat dikonversi menjadi saham seri C WSBP pada 12 Desember 2033.

Pencapaian kinerja operasional dan pelaksanaan skema restrukturisasi telah membawa dampak positif bagi kondisi fundamental keuangan perusahaan. Per 31 Desember 2023, WSBP membukukan total asset sebesar Rp4,5 Triliun, total liabilitas sebesar Rp5,1 Triliun atau mengalami perbaikan sebesar 36% dibandingkan posisi 31 Desember 2022, serta perbaikan defisiensi modal sebesar 68% dibandingkan periode tahun sebelumnya.

PERANAN BOARD OF DIRECTORS DALAM PERUMUSAN STRATEGI DAN KEBIJAKAN STRATEGIS PERUSAHAAN

Sesuai dengan ketentuan dalam Anggaran Dasar Perseroan dan peraturan perundang-undangan, Board of Directors wajib menyusun dan merumuskan rencana jangka panjang serta rencana kerja dan anggaran perusahaan setiap tahunnya.

Board of Directors bersama dengan jajaran menyusun target dan strategi Perseroan di tahun 2023 dengan mempertimbangkan beberapa hal, yaitu:

Following the financial restructuring agreed upon through the Peace Agreement scheme in 2022, WSBP has also successfully implemented the restructuring scheme with progress reaching 92% of total debt.

Throughout 2023, WSBP successfully completed 2 payments of Cash Flow Available for Debt Service (CFADS) to Banking Creditors, Bondholders, and Trade Creditors in accordance with the provisions of Tranche B of the Peace Agreement. CFADS payments were made in March and September 2023 with a total value of Rp152 billion.

In accordance with the provisions of Tranche D of the Peace Agreement, WSBP has also implemented debt conversion into equity through Additional Capital Without Pre-emptive Rights (PMTHMETD) on August 4, 2023. Total debt of Rp1.43 trillion was converted into Class C WSBP shares totaling 28,194,563,791 shares distributed to 394 Creditors.

Furthermore, on December 12, 2023, WSBP also fulfilled its obligations to Tranche C Bondholders through the conversion of WSBP's Continuous Bonds I Phase I and II into Mandatory Convertible Bonds (OWK). OWKs are zero-coupon and can be converted into Class C WSBP shares on December 12, 2033.

The achievement of operational performance and the implementation of restructuring scheme have had a positive impact on the Company's fundamental financial conditions. As of December 31, 2023, WSBP recorded total assets of Rp4.7 trillion, total liabilities of Rp5.3 trillion, or an improvement of 55% compared to the position on December 31, 2022, and an improvement in capital deficiency of 54% compared to the previous year.

THE BOARD OF DIRECTORS' ROLE IN FORMULATING CORPORATE STRATEGIES AND STRATEGIC POLICIES

In accordance with the Company's Articles of Association and statutory regulations, the Board of Directors is obliged to prepare and formulate long-term plans as well as the Company's work plan and budget every year.

Joining hands with the entire management, the Board of Directors prepared the Company's targets and strategies for 2023 by considering the following issues:

1. Aspirasi dan harapan dari para pemegang saham dan pemangku kepentingan lainnya;
2. Strategi dan visi jangka panjang yang telah ditetapkan Perseroan;
3. Berbagai faktor risiko dan peluang dari lingkungan bisnis;
4. Kekuatan dan kelemahan Perseroan;

Jajaran manajemen secara aktif menyusun kajian pasar, keuangan, operasional, dan risiko yang dikompilasi ke dalam susunan strategi yang komprehensif. Board of Directors juga melakukan pembahasan dengan berbagai pemangku kepentingan untuk mendapatkan aspirasi dan masukan bagi pengembangan dan kemajuan Perseroan.

Mengacu pada ketentuan Anggaran Dasar, Perseroan juga telah mendapatkan persetujuan dari Board of Commissioners atas RKAP 2023 melalui surat nomor 12/WBP/DK/2023 tanggal 31 Januari 2023 serta persetujuan atas Revisi RKAP 2023 melalui surat nomor 138/WBP/DK/2023 pada tanggal 02 November 2023.

PROSES YANG DILAKUKAN BOARD OF DIRECTORS UNTUK MEMASTIKAN IMPLEMENTASI STRATEGI PERUSAHAAN

Sebagai realisasi atas tanggung jawab pengelolaan perusahaan, Board of Directors senantiasa memantau pencapaian target kinerja dan implementasi strategi yang telah ditetapkan pada awal tahun. Board of Directors telah menyusun sistem pengelolaan secara berjenjang sebagai berikut:

1. Aspirations and expectations of shareholders and other stakeholders;
2. Long term strategy and vision that has been established by the Company;
3. Various risk factors and opportunities from the business environment;
4. Strengths and weaknesses of the Company;

The management team actively prepared market, financial, operational and risk studies that were compiled into a comprehensive strategy. The Board of Directors also held discussions with various stakeholders to obtain aspirations and input for the Company's development and progress.

Referring to the Articles of Association, the Company has also obtained approval from the Board of Commissioners for the 2023 RKAP via letter number 12/WBP/DK/2023 dated January 31, 2023 and approval for the 2023 RKAP Revision via letter number 138/WBP/DK/2023 dated November 02, 2023.

PROCESSES CARRIED OUT BY THE BOARD OF DIRECTORS TO ENSURE THE IMPLEMENTATION OF CORPORATE STRATEGIES

As a realization of the responsibility of corporate management, the Board of Directors continuously monitors the achievement of performance targets and the implementation of strategies set at the beginning of the year. The Board of Directors has developed a tiered management system as follows:

| No No | Taksonomi Taxonomy | Pembahasan Discussion |
|----------|--|---|
| 1 | Rapat Board of Directors Mingguan Weekly Board of Directors Meeting | Evaluasi pencapaian kinerja, program kerja, dan <i>Key Performance Indicator</i> pada level korporat. Evaluation of performance achievements, work programs and Key Performance Indicators at corporate level. |
| 2 | Rapat Direktorat Mingguan Weekly Directorate Meeting | Evaluasi pelaksanaan program kerja divisi pada masing-masing Direktorat. Evaluation of the implementation of work programs of division in each Directorate. |
| 3 | Rapat Divisi Mingguan Weekly Division Meeting | Evaluasi pelaksanaan program kerja departemen pada masing-masing Divisi. Evaluation of the implementation of work programs of department in each Division. |
| 4 | Rapat Koordinasi Triwulanan Quarterly Coordination Meeting | Evaluasi pencapaian kinerja korporat triwulanan. Evaluation of quarterly corporate performance achievements. |

Lebih lanjut, dalam menanggapi dinamika lingkungan bisnis yang terjadi selama tahun 2023, Board of Directors melakukan hal-hal sebagai berikut:

1. Menetapkan *quick-win* strategi;
2. Melanjutkan upaya-upaya efisiensi beban usaha pada berbagai lini perusahaan;
3. Menyesuaikan struktur organisasi untuk meningkatkan efektifitas.

Dalam rangka pemantauan terhadap realisasi strategi dan sebagai bentuk pertanggungjawaban Manajemen, Perseroan secara berkala menerbitkan Laporan Keuangan, Laporan Manajerial, Laporan Tahunan, dan Laporan Insidental kepada para Pemangku Kepentingan.

REVIU YANG DILAKUKAN BOARD OF DIRECTORS TERHADAP IMPLEMENTASI STRATEGI PERUSAHAAN

Board of Directors menilai bahwa realisasi kinerja pada tahun 2023 telah selaras dengan rencana jangka panjang dan program transformasi bisnis yang telah dicanangkan. Perseroan secara berkelanjutan berhasil memperkuat fundamental keuangan perusahaan yang ditunjukkan oleh perbaikan rasio-rasio keuangan.

Sesuai dengan implementasi prinsip *Good Corporate Governance*, dalam rangka memastikan efektivitas dari strategi yang sudah ditentukan pada tahun 2023, Board of Directors melakukan pembahasan kinerja korporat setiap bulan dalam rapat Board of Directors mingguan. Pembahasan mencakup capaian kinerja dan perbandingannya dengan target RKAP 2023, serta efektivitas dari strategi yang diterapkan Perseroan dan langkah perbaikan.

Manajemen secara berkala melakukan kunjungan ke unit produksi maupun proyek strategis Perseroan dengan agenda *Management Walkthrough*. Dalam kegiatan tersebut, Manajemen membahas secara detail implementasi strategi yang diterapkan pada level unit dan tim proyek dan mengevaluasi efektivitas penerapannya.

Pemantauan implementasi strategi WSBP juga dilakukan oleh masing-masing divisi dengan terus memastikan target yang telah disepakati dalam RKAP 2023. Hal ini juga dapat tercermin dari sisi pencapaian *Key Performance Indicator* pada masing-masing Direktorat atau Divisi yang telah dicapai selama tahun 2023.

Furthermore, in response to the dynamics of business environment throughout 2023, the Board of Directors has performed the followings:

1. Establish a quick-win strategy;
2. Continuing the operational expenses efficiency efforts in various lines of the company;
3. Adjusting the organizational structure to increase effectiveness.

In order to monitor strategy realization and as a form of Management accountability, the Company periodically publishes Financial Reports, Managerial Reports, Annual Reports and Incidental Reports to Stakeholders.

THE BOARD OF DIRECTORS' REVIEW ON THE IMPLEMENTATION OF CORPORATE STRATEGIES

The Board of Directors is of opinion that the actual performance in 2023 was in line with the long-term plans and business transformation programs that have been launched. The Company has continuously succeeded in strengthening the Company's financial fundamentals as shown by improvements in financial ratios.

In accordance with the implementation of Good Corporate Governance principles, and aimed to ensure the effectiveness of established strategies for 2023, the Board of Directors discussed corporate performance every month at the weekly Board of Directors meeting. The discussion included performance achievements and their comparison with the 2023 RKAP targets, as well as the effectiveness of strategies implemented by the Company and corrective actions.

The management regularly visited the Company's production units and strategic projects with a Management Walkthrough agenda. In this activity, Management discussed in detail the implementation of strategies at unit and project team level and evaluated the effectiveness of its implementation.

The implementation of WSBP strategies was also monitored by each division by continuing to ensure the targets agreed in the 2023 RKAP. This can also be reflected in the achievement of Key Performance Indicators in each Directorate or Division, which have been achieved during 2023.

MENGIDENTIFIKASI TANTANGAN DAN MENGATASINYA

Dalam rangka menghadapi tantangan perubahan lingkungan bisnis yang dinamis, Perseroan dituntut untuk dapat mengantisipasi setiap peluang dan ancaman yang terjadi. Perseroan secara aktif mengevaluasi posisi Perseroan dan mengimplementasikan strategi yang tepat guna menangkap peluang dan mencegah terjadinya risiko kerugian.

Sepanjang tahun 2023, Perseroan fokus pada menumbuhkan kinerja dan memperkuat fundamental keuangan Perseroan pasca restrukturisasi. Selaras dengan komitmen yang telah disepakati dengan kreditur, Perseroan juga mengimplementasikan manajemen likuiditas yang hati-hati (prudent). Perseroan mempercayai bahwa kondisi likuiditas yang baik menjadi kunci kesuksesan Perseroan melewati tahun 2023.

Upaya memastikan kecukupan likuiditas mendapatkan tantangan dari lingkungan eksternal Perseroan seperti kenaikan harga bahan bakar, kelangkaan material, hingga keterlambatan pembayaran dari pelanggan.

Perseroan mencatatkan kenaikan bahan bakar solar hingga 8% pada tahun 2023. Solar yang merupakan bahan bakar utama penggerak mesin produksi, menyebabkan kenaikan pada biaya produksi secara keseluruhan. Selain itu, kenaikan harga solar juga berdampak pada biaya pengiriman bahan baku dan produk jadi.

Seiring dengan meningkatnya permintaan produk beton di wilayah IKN Nusantara, Perseroan juga dihadapkan pada tantangan untuk memenuhi bahan baku utama yaitu batu. Cadangan batu yang ada wilayah Kalimantan Timur tidak sesuai dengan kebutuhan produksi.

Dalam mengatasi tantangan kenaikan dan kelangkaan bahan baku, Perseroan mengoptimalkan manajemen rantai pasok melalui kerja sama dengan penyedia barang dan pemilik tambang batu. Perseroan juga melakukan penyesuaian harga jual produk guna menjaga tingkat profitabilitas tanpa mengurangi daya saing di antara kompetitor.

Untuk mengantisipasi adanya kendala atau tantangan bisnis lainnya, WSBP telah melakukan identifikasi risiko dari sasaran-sasaran yang akan dicapai sebagaimana yang tercantum dalam RKAP dan *Key Performance Indicators* (KPI) yang kemudian dilakukan penyesuaian/*cascading* sehingga diperoleh KPI untuk masing-masing Divisi dan Unit Operasional. Identifikasi risiko dilakukan di level strategis maupun level operasional.

IDENTIFYING AND OVERCOMING CHALLENGES

To deal with the challenges of ever-changing dynamics of business environment, the Company is required to be able to anticipate every opportunity and threat. The Company actively evaluates its position and implements appropriate strategies to capture opportunities and prevent the risk of loss.

Throughout 2023, the Company focused on growing performance and strengthening financial fundamentals after the restructuring. In line with the commitments agreed with creditors, the Company also implemented prudent liquidity management. The Company believes that good liquidity conditions are the key to its success in passing through the year 2023.

The efforts to ensure sufficient liquidity were forced to face the challenges from external environment of the Company, such as rising fuel prices, material shortages, and late payments from customers.

The Company noted an increase in diesel fuel of up to 8% in 2023. Diesel, which is the main fuel to drive production machines, caused an increase in overall production costs. Apart from that, the increase in diesel prices also has an impact on shipping costs for raw materials and finished products.

Along with the increasing demand for concrete products in the IKN Nusantara region, the Company was also faced with the challenge of meeting the main raw material, i.e. stone. The existing stone reserves in East Kalimantan did not match the production needs.

In overcoming the challenges of increasing and scarcity of raw materials, the Company optimized supply chain management by collaborating with goods suppliers and stone quarry owners. The Company also adjusted product selling prices to maintain profitability level without reducing competitiveness among competitors.

To anticipate potential obstacles or other business challenges, WSBP has conducted risk identification of the targets to be achieved as outlined in the RKAP and Key Performance Indicators (KPI), which were then aligned/cascaded to obtain KPIs for each Division and Operational Unit. Risk identification was conducted both at the strategic and operational levels.

Setelah semua risiko teridentifikasi dan daftar risiko telah disusun kemudian dilakukan pengukuran risiko agar dapat diukur kemungkinan terjadinya dan besarnya dampak kerugian yang ditimbulkan. Hasil dari pengukuran risiko berupa peta risiko dan status risiko (sangat tinggi, tinggi, sedang, rendah). Perseroan kemudian menyusun upaya mitigasi yang tepat untuk mengantisipasi risiko-risiko tersebut.

IMPLEMENTASI STRATEGI PERUSAHAAN

Selaras dengan komitmen perusahaan kepada para kreditur untuk mendorong akselerasi pemulihan kinerja perusahaan, WSBP juga meluncurkan program Transformasi Bisnis pada bulan Oktober 2022. Implementasi dari program transformasi menjadi acuan bagi perusahaan dalam menentukan strategi perusahaan pada tahun 2023.

Transformasi bisnis WSBP memiliki 3 pilar utama yaitu : 1) *Operational Excellence*, 2) *Business Nourishment*, dan 3) *Technology & Digital*, ketiga pilar tersebut diturunkan menjadi strategi bisnis yang terbagi menjadi strategi jangka pendek dan jangka panjang yaitu:

Strategi Jangka Pendek:

| No | Strategi Strategy |
|----|--|
| 1 | Meningkatkan <i>revenue stream</i> dari lini bisnis yang dimiliki sesuai dengan <i>demand</i> pasar Increasing revenue streams from owned business lines in line with market demand. |
| 2 | Memetakan bisnis yang sesuai dengan kondisi usaha perusahaan saat ini Mapping businesses that align with the current conditions of the company's operations. |
| 3 | Diversifikasi bisnis yang relevan dengan anggaran dasar perusahaan (pengelolaan jetty logistik) Diversification of businesses relevant to the company's articles of association (logistics jetty management). |
| 4 | Memaksimalkan potensi <i>quarry</i> dan menjadikan salah satu additional revenue dari raw material Maximizing the potential of the quarry and making it one of the additional revenue streams from raw materials. |
| 5 | Optimalisasi alat-alat yang dimiliki dengan sistem sewa melalui kerjasama dengan perusahaan alat berat Optimizing owned equipment through rental systems via collaboration with heavy equipment companies. |

Strategi Jangka Panjang:

| No | Strategi Strategy |
|----|---|
| 1 | Menerapkan <i>Lean Operation</i> dalam organisasi dan proses bisnis Implementing Lean Operations in organizational and business processes. |
| 2 | Melakukan analisa pasar dan bisnis dari produk baru yang dimasukkan ke dalam portofolio ke depannya (AAC, HCS) Conducting market and business analysis for new products being added to the portfolio in the future (AAC, HCS). |
| 3 | Proses penyelesaian investasi-investasi yang masih <i>on progress</i> (penyelesaian <i>commissioning</i> , dll) The completion process of investments still in progress (commissioning completion, etc.) |
| 4 | Divestasi untuk optimalisasi aset yang sudah tidak lagi digunakan Divestment for the optimization of assets that are no longer in use. |
| 5 | Pemetaan potensi kerjasama bisnis yang mana memberikan profit tambahan untuk WSBP Mapping potential business partnerships that provide additional profit for WSBP. |
| 6 | Mengintegrasikan <i>risk management</i> dalam proses bisnis sesuai dengan framework perusahaan Integrating risk management into business processes according to the company's framework. |

After all risks have been identified and the risk register has been compiled, risk measurement was conducted to assess the likelihood and magnitude of potential losses. The results of risk measurement were presented a risk map and risk status (very high, high, moderate, low). The Company then formulated appropriate mitigation efforts to anticipate these risks.

CORPORATE STRATEGIES IMPLEMENTATION

In line with the Company's commitment to creditors to accelerate the Company's performance recovery, WSBP also launched the Business Transformation Program in October 2022. The transformation program serves as a reference for the Company in determining the Corporate strategies in 2023.

WSBP's business transformation has three main pillars: 1) *Operational Excellence*, 2) *Business Nourishment*, and 3) *Technology & Digital*. These three pillars are translated into business strategies, which are divided into short-term and long-term strategies as follows:

Short-Term Strategy

Long-Term Strategy

| No | Strategi Strategy |
|----|--|
| 7 | Membangun <i>brand image</i> sebagai perusahaan manufaktur dan konstruksi terpercaya Building a brand image as a trusted manufacturing and construction company. |
| 8 | Mempertahankan <i>customer satisfaction</i> sehingga dapat meningkatkan jumlah <i>repeat order</i> Maintaining customer satisfaction to increase the number of repeat orders. |

Customer Satisfaction merupakan faktor utama yang dapat mempengaruhi adanya *repeat order* (pembelian kembali). Tingkat kepuasan pelanggan menunjukkan bahwa pelanggan sudah merasa puas dengan pelayanan yang telah diberikan oleh WSBP dan meningkatkan keinginan mereka untuk melakukan pembelian produk/pelayanan jasa kembali, di mana hal tersebut akan menguntungkan WSBP dalam jangka waktu panjang.

Dalam rangka mendorong kepuasan pelanggan, strategi bisnis WSBP fokus pada peningkatan kualitas produk dan pelayanan jasa, kedua hal tersebut dapat menjadi katalis bagi tingkat *customer satisfaction* sehingga pelanggan akan melakukan *repeat order* kepada WSBP.

Pengendalian mutu produk adalah suatu sistem dan kegiatan yang dilakukan untuk menjamin suatu tingkat atau standar kualitas produk tertentu sesuai dengan spesifikasi yang direncanakan dimulai dari kualitas raw material, proses produksi, pengolahan material menjadi *finished product* hingga pengiriman ke konsumen agar produk yang dihasilkan menjadi efektif dan efisien.

Bagi WSBP, menjaga mutu produk Precast dan Readymix sesuai dengan standar yang berlaku menjadi prioritas dalam proses bisnis, dikarenakan hal tersebut dapat memberikan manfaat bagi perusahaan seperti:

- Mitigasi risiko munculnya biaya perbaikan
- Mengurangi keluhan atau penolakan konsumen
- Memungkinkan pengkelasan output (*output grading*)
- Menaikkan atau menjaga *company image*

Dalam rangka menyediakan produk yang memenuhi kebutuhan pelanggan, WSBP terus mendorong riset dan pengembangan produk baru yang inovatif dan *sustainable* berorientasi pada pelestarian lingkungan. WSBP mendorong inovasi produk precast yang dapat diaplikasikan dengan lebih cepat, rendah biaya serta minim limbah seperti produk SprigWP yang telah diaplikasikan pada beberapa proyek jalan dan produk modular yang dipakai di proyek perumahan dan gedung maupun revitalisasi hunian pasca bencana.

Prospek Usaha di Tahun 2024

WSBP menyadari bahwa lingkungan usaha industri manufaktur beton dan konstruksi secara umum sangat volatil, oleh sebab itu WSBP sebagai badan usaha harus dapat dengan cepat

Customer Satisfaction is a key factor that can influence repeat orders. The level of customer satisfaction indicates that customers are satisfied with the services provided by WSBP and increases their willingness to make repeat purchases of products/services, which will benefit WSBP in the long run.

In order to boost customer satisfaction, WSBP's business strategy focuses on improving the quality of products and services. Both of these aspects can act as catalysts for increasing customer satisfaction levels, encouraging customers to make repeat orders with WSBP.

Product quality control is a system and activity carried out to ensure a certain level or standard of quality of a product according to planned specifications, starting from the quality of raw materials, production processes, processing of materials into finished products, and delivery to consumers to ensure that the products are effective and efficient.

For WSBP, maintaining the quality of Precast and Readymix products according to applicable standards is a priority in the business process, as this can provide benefits to the Company such as:

- Mitigating the risk of repair costs
- Reducing consumer complaints or rejections
- Enabling output grading
- Enhancing or maintaining company image

In order to provide products that meet customer needs, WSBP continues to promote research and development of innovative and sustainable new products oriented towards environmental preservation. WSBP encourages product innovation in precast products that can be applied more quickly, at low cost, and with minimal waste, such as SprigWP products that have been applied to several road projects and modular products used in housing and building projects as well as post-disaster housing revitalization.

Business Outlook in 2024

WSBP realizes that the business environment in the concrete manufacturing and construction industry is generally volatile; therefore, as a business entity, WSBP must be able to quickly

beradaptasi pada perubahan yang terjadi. WSBP berkomitmen untuk terus meningkatkan efisiensi dan efektifitas organisasi dalam memenuhi kebutuhan pelanggan. Hal tersebut tercermin dari kebijakan strategis yang telah disusun sebagai acuan dalam menjalankan kinerja operasional di tahun 2024. Hal ini juga yang menjadi dasar dalam menyusun target yang lebih tinggi dalam RKAP tahun 2024 dibandingkan dengan tahun 2023. WSBP juga telah menyusun kebijakan dan inisiatif strategis dan meyakini bisa menerapkannya.

Adapun beberapa target strategis yang ditetapkan untuk tahun 2024 adalah peningkatan nilai kontrak baru sekitar 40-50% melalui perluasan dan intensifikasi pemasaran, pertumbuhan pendapatan usaha sebesar 47-52% yang ditopang oleh seluruh lini bisnis, serta mempertahankan tingkat profitabilitas gross di antara 25-30%.

Dalam rangka memastikan pencapaian target-target tersebut, WSBP telah mempersiapkan strategi tahun 2024 yaitu:

adapt to changes. WSBP is committed to continuously improving organizational efficiency and effectiveness in meeting customer needs. This is reflected in the strategic policies that have been formulated as a reference for operational performance in 2024. This also serves as the basis for setting higher targets in the RKAP for 2024 compared to 2023. WSBP has also formulated strategic policies and initiatives and believes in its ability to implement them.

Some of the strategic targets set for 2024 include increasing the value of new contracts by around 40-50% through the expansion and intensification of marketing, achieving business revenue growth of 47-52% supported by all lines of business, and maintaining gross profitability levels between 25-30%.

In order to ensure the achievement of these targets, WSBP has prepared strategies for 2024, as follows:

| Financial | Customer | Internal Process | Learning & Growth |
|---|---|--|---|
| <ul style="list-style-type: none"> Ekspansi yang <i>Profitable</i> melalui EBITDA Positif. Profitable expansion through positive EBITDA. | <ul style="list-style-type: none"> Peningkatan Tata Kelola Perusahaan. Improvement in Corporate Governance | <ul style="list-style-type: none"> Peningkatan Operasionalisasi Perusahaan. Improvement in Operationalization of the Company. | <ul style="list-style-type: none"> Menciptakan SDM Milenial yang Unggul dan Profesional. Creating Excellent and Professional Millennial Human Resources |
| <ul style="list-style-type: none"> Pemenuhan Implementasi Homologasi. Fulfillment of Homologation Implementation | <ul style="list-style-type: none"> Menjaga Komitmen dengan <i>Customer</i> yang memiliki pembayaran yang baik. Maintaining Commitment with Customers who have good payment records. | <ul style="list-style-type: none"> Peningkatan Penggunaan Produk dalam Negeri (P3DN). Increasing the Use of Domestic Products (P3DN). | <ul style="list-style-type: none"> Meningkatkan SDM Wanita yang Unggul dan Profesional. Increasing Excellent and Professional Female Human Resou |
| <ul style="list-style-type: none"> Menjaga Kondisi Keuangan dengan mempertahankan rasio-rasio Keuangan. Maintaining Financial Condition by preserving Financial Ratios. | <ul style="list-style-type: none"> Meningkatkan daya saing dan kompetensi tim Marketing. Increasing the competitiveness and competence of the Marketing team. | <ul style="list-style-type: none"> Memastikan Kesehatan Kinerja dan Keberlanjutan Usaha Perusahaan. Ensuring the Health of Performance and the Sustainability of the Company's Business. | |
| <ul style="list-style-type: none"> Standarisasi Proses dan Kebijakan <i>Financial Risk Management</i>. Standardization of Processes and Policies in <i>Financial Risk Management</i>. | | <ul style="list-style-type: none"> Perbaikan Penerapan Manajemen Risiko. Improvement in the Implementation of Risk Management. | |
| | | <ul style="list-style-type: none"> Peningkatan / Optimalisasi IT. Increasing / Optimization of IT. | |
| | | <ul style="list-style-type: none"> Transformasi Bisnis dalam Rangka Peningkatan Performa. Business Transformation for Performance Improvement. | |

Pengembangan Talenta dan Teknologi Informasi

Dalam rangka mendukung pemulihan kinerja dan kondisi keuangan, WSBP menyadari peran besar dari *human capital* dan penggunaan teknologi. Tercantum dalam rumah besar transformasi bisnis WSBP, digitalisasi adalah pilar dalam menopang pencapaian visi perusahaan, sementara pengembangan kompetensi dan budaya *Human Capital* adalah pondasinya.

WSBP terus melakukan pengembangan *hard competency* dan *soft competency* dari seluruh insan WSBP dan memetakan talenta potensial dengan tepat, sistematis, dan berkesinambungan. Cita-cita besar yang ingin dicapai adalah memastikan WSBP memiliki insan yang berkualitas, mumpuni, dan siap untuk beradaptasi dengan dinamika lingkungan bisnis.

Dalam tujuan meningkatkan kinerja *Human Capital*, terdapat beberapa program untuk mendukung tujuan tersebut antara lain sebagai berikut:

1. Otomatisasi dengan digitalisasi pengelolaan *human capital* lewat penerapan sistem *Waskita Employee Self Service Technology* (WEST);
2. Secara rutin mengadakan pelatihan dan pengembangan untuk memperkaya kompetensi teknis insan WSBP;
3. Menyelenggarakan *leadership training* dalam rangka memperkuat kemampuan manajerial dan kepemimpinan bagi *current* dan *future leader*;
4. Melakukan pemetaan dan *assessment future leader* dan talenta potensial dari seluruh insan WSBP; dan
5. Menjalin kerjasama dengan Lembaga / Instansi eksternal dalam rangka pengembangan kompetensi;

Selaras dengan pengembangan kompetensi, WSBP juga memperkuat internalisasi budaya perusahaan yaitu AKHLAK (Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif) melalui berbagai program seperti *Morning Briefing*, *Appreciation Day*, *mentoring* dan *coaching*, serta program lainnya.

Sebagai perwujudan pilar ketiga transformasi bisnis, WSBP senantiasa memperkuat program digitalisasi dalam rangka meningkatkan efisiensi dan efektifitas organisasi. Melalui digitalisasi, WSBP berkomitmen untuk meningkatkan pengelolaan data dalam rangka pengambilan keputusan yang lebih akurat serta menurunkan penggunaan kertas untuk menjaga kelestarian lingkungan. WSBP juga telah memiliki *Masterplan* di bidang Teknologi Informasi yang menjadi pegangan dan *guidelines* dalam pengembangan ekosistem digital WSBP kedepannya.

Talent Development and Information Technology

In order to support the recovery of performance and financial conditions, WSBP is fully aware on the significant role of human capital and technology. As outlined in WSBP's business transformation roadmap, digitization is a pillar that supports the achievement of the Company's vision, while the development of competencies and the culture of Human Capital are its foundation.

WSBP continues to develop both hard and soft competencies of all WSBP people and accurately maps potential talents in a systematic and sustainable manner. The great aspiration is to ensure that WSBP has high quality and competency individuals, and ready to adapt to the dynamics of the business environment.

In the pursuit of enhancing Human Capital performance, several programs are in place to support these goals, including:

1. Automation through the digitization of human capital management via the implementation of *Waskita Employee Self Service Technology* (WEST) system;
2. Regularly conducting training and development to enrich the technical competencies of WSBP people;
3. Conducting leadership training to strengthen managerial and leadership abilities for current and future leaders;
4. Mapping and assessing future leaders and potential talents from all WSBP people; and
5. Establishing collaborations with external institutions/agencies to develop competencies.

Aligned with competency development, WSBP also reinforces the internalization of the Corporate culture, AKHLAK (Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative/Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif), through various programs such as *Morning Briefing*, *Appreciation Day*, *mentoring* and *coaching*, and other programs.

As a manifestation of the third pillar of business transformation, WSBP continuously strengthens digitalization programs to enhance organizational efficiency and effectiveness. Through digitalization, WSBP is committed to improving data management for more accurate decision-making and reducing paper usage to preserve the environment. WSBP also has a *Masterplan* in the field of Information Technology that serves as a reference and guideline for future development of WSBP digital ecosystem.

Sejak tahun 2021, WSBP menjadikan system SAP sebagai *core* pengembangan ekosistem digital di lingkungan perusahaan. Penggunaan SAP menjadi kewajiban dan data yang dihasilkan dari SAP menjadi basis dalam setiap pengambilan keputusan. Pengembangan digitalisasi di WSBP berorientasi untuk memperkuat penguatan fungsi SAP.

Bersamaan dengan ulang tahun ke 9 WSBP pada 7 Oktober 2023, WSBP juga meluncurkan aplikasi kantor digital yaitu e-office WSBP. Aplikasi tersebut menjadi pendamping SAP dalam bidang administrasi persurutan dan akan terus dikembangkan serta diperluas penggunaannya untuk mencakup seluruh proses bisnis. WSBP memiliki cita-cita untuk menjadi perusahaan dengan sistem digital penuh dalam waktu 5 tahun mendatang.

PENGUATAN IMPLEMENTASI TATA KELOLA PERUSAHAAN (GCG)

Sebagai perusahaan terbuka yang bertanggung jawab, penerapan tata kelola terintegrasi menjadi landasan bagi Perseroan dalam mendukung pertumbuhan kinerja. Penerapan prinsip GCG didasarkan pada 5 (lima) prinsip dasar, yaitu transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran.

Manajemen Perseroan menyadari bahwa GCG tidak dapat berdiri sendiri untuk memastikan keberlanjutan kinerja perusahaan. Penerapan GCG harus selaras dengan strategi bisnis, manajemen risiko, serta komitmen kepatuhan terhadap peraturan perundang-undangan. Oleh karena itu, pada tahun 2023 Perseroan mencanangkan program tata kelola terintegrasi.

Sehubungan dengan tujuan jangka panjang penerapan tata kelola terintegrasi, Perseroan menetapkan Peta Jalan Penerapan Tata Kelola Perusahaan yang Baik tahun 2023-2027 atau "*Roadmap GCG 2023-2027*". Perseroan membagi Roadmap GCG 2023-2027 dalam 3 (tiga) fase, yaitu fase *Governance Establishment* (2023-2024), fase *Governance Nourishment* (2025-2026), dan fase *Governance Excellence* (2027-2028).

Roadmap GCG 2023 – 2027 tidak hanya berorientasi pada penerapan dan penguatan pedoman tata kelola, tetapi juga memperhatikan pengembangan kapasitas sumber daya manusia melalui penguatan budaya GCG di Perseroan. Implementasi dari *roadmap* tersebut akan dievaluasi secara berkala oleh Manajemen untuk memastikan bahwa *key indicators* tahunan dapat tercapai dengan baik sesuai target.

Since 2021, WSBP has made SAP system the core of digital ecosystem development within the Company. The use of SAP is mandatory, and data generated from SAP serves as the basis for every decision-making process. Digitalization development at WSBP is aimed at strengthening the SAP function.

In conjunction with WSBP's 9th anniversary on October 7, 2023, WSBP also launched a digital office application called WSBP e-office. This application complements SAP in administrative correspondence and will continue to be developed and expanded for all business processes. WSBP aspires to become a fully digitalized company within the next 5 years.

STRENGTHENING OF CORPORATE GOVERNANCE (GCG) IMPLEMENTATION

As a responsible public company, implementing integrated governance is the basis for the Company to support its performance growth. The implementation of GCG principles is based on 5 (five) basic principles, namely transparency, accountability, responsibility, independence and fairness.

The management of the Company realizes that GCG cannot stand alone to ensure the sustainability of the Company's performance. The implementation of GCG must be aligned with business strategy, risk management, and commitment to comply with laws and regulations. Therefore, in 2023 the Company launched an integrated governance program. In connection with the long-term goal of implementing integrated governance, the Company has established the Roadmap of Good Corporate Governance Implementation for 2023-2027 or "*GCG Roadmap 2023-2027*". The Company divides the 2023-2027 GCG Roadmap into 3 (three) phases, Governance Establishment phase (2023-2024), Governance Nourishment phase (2025-2026), and Governance Excellence phase (2027-2028).

The 2023 – 2027 GCG Roadmap is not only oriented towards implementing and strengthening governance guidelines, but also pays attention to developing human capital capacity through strengthening the GCG culture in the Company. The implementation of the roadmap will be evaluated periodically by Management to ensure that annual key indicators can be achieved according to targets.

Perseroan juga telah mengukuhkan penerapan Peraturan Menteri BUMN No PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara ("Per BUMN 02/23"). Penerapan Per BUMN 02/23 selaras dengan cita-cita Perseroan untuk mewujudkan penyelenggaraan tata kelola perusahaan yang terintegrasi dengan aspek lainnya.

Menindaklanjuti pengukuhan Per BUMN 02/23, Perseroan tengah melakukan adopsi ketentuan-ketentuan yang ada dalam peraturan tersebut ke dalam *Soft Structure Governance, Risk, & Compliance* ("GRC"). Adopsi dilakukan pada seluruh piagam organ perusahaan, pedoman penerapan GCG, termasuk pedoman manajemen risiko, seluruh prosedur, serta instruksi kerja.

Soft Structure GRC yang komprehensif akan memastikan batasan tanggung jawab pada setiap organ Perseroan. Batasan ini menjadi penting agar pola hubungan antar organ dapat terjalin dengan harmonis dan mampu mendukung pencapaian visi dan misi Perseroan yang telah ditetapkan

Keberadaan dan peranan organ pendukung perusahaan senantiasa diperkuat untuk mendukung penyelenggaraan tata kelola terintegrasi. Perseroan telah memiliki Corporate Secretary Division dan Internal Audit Division yang bertanggung jawab dalam menyelenggarakan proses tata kelola yang baik. Pada tahun 2023, Perseroan juga membentuk Corporate Strategy & Risk Management Division yang memiliki tugas untuk menyelenggarakan program manajemen risiko dan penyusunan strategi.

Sebagai perwujudan prinsip akuntabilitas dan tanggung jawab, Perseroan mengadakan berbagai rapat yang dilaksanakan secara rutin sebagai forum evaluasi dan menentukan kebijakan strategis. Rapat tersebut adalah Rapat Umum Pemegang Saham ("RUPS") Tahunan dan Luar biasa, Rapat Board of Directors Mingguan, Rapat Board of Directors Terbatas, Rapat Board of Commissioners dan Board of Directors, dan Rapat Komite Board of Commissioners. Keputusan yang diambil dan disepakati dalam Rapat ditindaklanjuti oleh penanggung jawab terkait guna memastikan penerapan strategi Perseroan berjalan dengan baik.

Dengan mengedepankan prinsip keterbukaan, Perseroan secara patuh menyampaikan laporan korporasi sesuai dengan ketentuan Anggaran Dasar, peraturan perundang-undangan, serta peraturan pasar modal. Sepanjang tahun 2023, Perseroan telah menerbitkan 147 laporan yang terdiri dari Laporan Tahunan, Laporan Keberlanjutan, Laporan Manajerial, Laporan Keuangan, serta Keterbukaan Informasi Publik.

The Company has also confirmed the implementation of Minister of SOE Regulation No PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises ("Per BUMN 02/23"). The implementation of Per BUMN 02/23 is in line with the Company's aspirations to realize the implementation of corporate governance that is integrated with other aspects.

Following up on the inauguration of Per BUMN 02/23, the Company is currently adopting the provisions contained in these regulations into its *Soft Structure Governance, Risk, & Compliance* ("GRC"). The adoption is carried out on all corporate organ's charters, GCG Code, including risk management guidelines, all procedures and work instructions.

A comprehensive GRC *Soft Structure* will ensure the limitation of responsibility for each corporate organ. Such limitation is crucial to foster harmonious relationships among organs can be and support the achievement of the Company's established vision and mission.

The existence and role of supporting organs of the Company is continuously strengthened to support the implementation of integrated governance. The Company has a Corporate Secretary Division and an Internal Audit Division which are responsible for implementing good governance processes. In 2023, the Company also established a Corporate Strategy & Risk Management Division, whose task is carrying out risk management programs and formulating strategies.

As a manifestation of the accountability and responsibility principles, the Company holds various meetings regularly as a forum for evaluation and determination of strategic policies. These meetings include the Annual and Extraordinary General Meeting of Shareholders ("GMS"), Weekly BOD Meeting, Limited BOD Meeting, BOC and BOD Meeting, and BOC Committee Meeting. Decisions taken and agreed at the Meeting are followed up by the relevant person in charge to ensure the implementation of the Company's strategy is running well.

By prioritizing the transparency principle, the Company dutifully submits corporate reports in accordance with Articles of Association, statutory regulations and capital market regulations. Throughout 2023, the Company has published 147 reports consisting of Annual Report, Sustainability Report, Managerial Report, Financial Report, and Public Information Disclosure.

Perseroan senantiasa menjaga kepatuhan seluruh Insan Perseroan terhadap peraturan dan prosedur kerja. Implementasi penguatan kepatuhan dilakukan melalui internalisasi budaya perusahaan yang mengedepankan sikap amanah dan kompeten. Perseroan juga menerapkan sistem *reward & punishment* kepada seluruh Insan Perseroan dalam kaitannya dengan kepatuhan dan pelanggaran peraturan. Internal Audit Division juga secara aktif melakukan identifikasi atas pelanggaran peraturan dan prosedur yang dapat terjadi pada operasional Perseroan.

HASIL SELF ASESMEN GCG TAHUN 2023

Penerapan tata kelola perusahaan yang baik merupakan *way of doing business* bagi seluruh insan WSBP. Kami senantiasa berbenah, memperkuat berbagai aspek dalam mendukung terciptanya WSBP sebagai institusi bisnis yang akuntabel dan beretika. WSBP juga tidak berpuas diri dengan apa yang sudah dilakukan dan terus melakukan evaluasi dalam rangka menemukan area yang dapat terus ditingkatkan, untuk itu secara berkala WSBP melakukan asesmen atas pelaksanaan GCG.

Dalam rangka asesmen penerapan GCG untuk tahun 2023, WSBP menunjuk JSM Management Consultant sebagai konsultan yang secara independen menilai kualitas penerapan GCG. Pelaksanaan asesmen dilakukan setelah berakhirnya tahun buku 2023 dengan menggunakan metode penelaahan dokumen, *interview*, dan kuesioner.

Berdasarkan hasil asesmen yang dilakukan, WSBP mendapatkan skor penerapan GCG sebesar 83,22 atau berkategori BAIK. Total skor tersebut mencerminkan 5 aspek yang dinilai oleh *assessor* yaitu Komitmen Terhadap Penerapan GCG secara Berkelanjutan, Pemegang Saham, Dewan Komisaris, Direksi, serta Pengungkapan Informasi dan Transparansi.

Capaian ini juga menggambarkan peningkatan dibandingkan hasil asesmen GCG untuk buku 2022 sebesar 81,49. Hal ini menunjukkan komitmen kuat WSBP untuk terus berbisnis dengan prinsip-prinsip kerja yang baik berdasarkan GCG.

PENERAPAN MANAJEMEN RISIKO

Selaras dengan cita-cita penerapan tata kelola terintegrasi, Perseroan senantiasa meningkatkan efektivitas manajemen risiko korporat. Penerapan dan pengembangan manajemen risiko Perseroan mengacu kepada peraturan tentang tata kelola perusahaan yang sehat serta praktik manajemen risiko terbaik secara efektif dan efisien.

The Company at all times maintains the compliance of all Company People with work regulations and procedures. The strengthening of compliance is done through internalizing corporate culture that prioritizes trustworthy and competent attitude. The Company also applies a reward & punishment system for all Company People in relation to compliance and violations of regulations. The Internal Audit Division actively identifies violations of regulations and procedures that may occur within the Company's operations.

2023 GCG SELF ASSESSMENT RESULTS

Implementing good corporate governance is a way of doing business for all WSBP people. We are consistently improving, strengthening various aspects to support the creation of WSBP as an accountable and ethical business institution. WSBP is also not complacent with what has been done and continues to carry out evaluations in order to find areas for continuous improvement. For this reason, WSBP periodically carries out assessments of GCG implementation.

In order to assess GCG implementation for 2023, WSBP appointed JSM Management Consultant as a consultant to independently assess the quality of GCG implementation. The assessment was conducted after the end of the 2023 fiscal year using document review, interviews and questionnaire methods.

Based on the results of the assessment conducted, WSBP received a GCG score of 83.22 or in GOOD category. The total score reflects 5 aspects assessed by the assessor, namely Commitment to GCG Sustainable Implementation, Shareholders, Board of Commissioners, Board of Directors, and Information Disclosure and Transparency.

This achievement also represents an improvement compared to the GCG assessment results for the 2022 book of 81.49. This shows WSBP's strong commitment to continuing to carry out its business with good working principles based on GCG.

RISK MANAGEMENT

In line with the aspiration of implementing integrated governance, the Company continues to improve the effectiveness of corporate risk management. The implementation and development of the Company's risk management refers to the regulations regarding healthy corporate governance as well as best risk management practices effectively and efficiently.

Dalam melaksanakan tata kelola manajemen risiko, Perseroan menerapkan prinsip model 3 lini (*three lines model*) dan *four-eyes principle*. Selain itu, Perseroan juga merujuk pada *COSO Enterprise Risk Management—Integrated Framework* (COSO ERM) dan ISO 31000 : 2018 tentang Risk Management *Principles and Guidelines*.

Perseroan telah menetapkan *soft structure* pelaksanaan program manajemen risiko yang dituangkan pada:

1. Pedoman manajemen risiko pada Surat Keputusan Board of Directors nomor 01/SK/WBP/PEN/2022
2. Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi pada Surat Keputusan Board of Directors nomor 148/SK/WBP/PEN/2021

Perseroan menerapkan manajemen risiko pada seluruh aktivitas operasional dan strategis. Ketentuan manajemen risiko pada lingkup operasional secara khusus diatur dalam Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi. Pedoman tersebut meningkatkan kehati-hatian Perseroan melalui penerapan *proses pre-screening, project risk scoring, analisa feasibility* berbasis risiko, serta pengambilan keputusan melalui Komite.

Pada tahun 2023, seluruh tender yang diikuti oleh Perseroan telah melalui proses pengambilan keputusan dalam komite tata kelola dan manajemen risiko. Tujuan dari proses komite adalah:

1. Memperkuat tata kelola dan manajemen risiko pada aktivitas operasi WSBP
2. Meningkatkan kehati-hatian dalam proses tender (pemilihan proyek)
3. Memastikan setiap risiko proyek / pesanan telah diidentifikasi dan dibuat rencana mitigasinya

Sejak tahun 2017, Perseroan telah membentuk Departemen Risk Management, yang kini berada di bawah Corporate Strategy & Risk Management Division. Departemen tersebut bertanggung jawab pada efektivitas pengelolaan manajemen risiko dan penguatan budaya risiko. Perseroan pun memperkuat kompetensi sumber daya manusia pada Departemen tersebut melalui sertifikasi dan pelatihan berkala. Departemen Risk Management juga berkoordinasi secara aktif dengan Risk Management Committee naungan Board of Commissioners. Diadakan rapat rutin berkala untuk pembahasan *Top Risk* Korporat dan mitigasi yang telah dilakukan.

In risk management governance, the Company applies the three lines model and four-eyes principle. The Company also refers to *COSO Enterprise Risk Management—Integrated Framework* (COSO ERM) and ISO 31000: 2018 concerning Risk Management Principles and Guidelines.

The Company has established a soft structure for implementing the risk management program, as outlined in:

1. Risk management guidelines in Board of Directors Decree no. 01/SK/WBP/PEN/2022
2. Guidelines for Governance and Risk Management for Manufacturing, Construction & Investment Activities in Board of Directors Decree no. 148/SK/WBP/PEN/2021

The Company applies risk management to the entire operational and strategic activities. Provisions for risk management in the operational scope are specifically regulated in the Guidelines for Governance and Risk Management for Manufacturing, Construction & Investment Activities. These guidelines increase the Company's prudence through the implementation of *pre-screening processes, project risk scoring, risk-based feasibility analysis, and decision making* through Committees.

In 2023, all tenders participated in by the Company have undergone the decision-making process in the governance and risk management committee. The objectives of the committee process are:

1. Strengthen governance and risk management in the WSBP's operational activities
2. Increase caution in the tender process (project selection)
3. Ensure that each project/order risk has been identified and a mitigation plan created

Since 2017, the Company has established a Risk Management Department, which is now under the Corporate Strategy & Risk Management Division. This department is responsible for the effectiveness of risk management and strengthening risk culture. The Company also strengthens the competency of its human capital in this Department through certification and regular training. The Risk Management Department also coordinates actively with the Risk Management Committee under the Board of Commissioners. Regular meetings are held to discuss Corporate Top Risk and mitigation that has been carried out.

Proses kerja manajemen risiko Perseroan telah didukung oleh proses digitalisasi melalui penggunaan aplikasi berbasis web, *Waskita Risk Management (WaRM)*. Penerapan WaRM meningkatkan efisiensi waktu dan proses dalam manajemen risiko, serta berdampak positif dalam memperkuat budaya risiko di seluruh level Perseroan.

PENERAPAN WHISTLEBLOWING SYSTEM

Sebagai perwujudan komitmen Perseroan terhadap penerapan praktik GCG, manajemen Perseroan membuka saluran *Whistleblowing System (WBS)* sebagai sarana penyampaian informasi dan pengaduan yang sistematis terkait dengan penyelenggaraan perusahaan.

Informasi dan pengaduan yang diterima WBS dikelola dan ditindaklanjuti dengan berpedoman pada ketentuan perundang-undangan yang berlaku. Perseroan telah membangun dan mengimplementasikan WBS melalui aturan internal yang tertuang dalam kebijakan WBS yang ditetapkan dalam Keputusan Direksi No. 99/ SK/WBP/PEN/2021 tentang Pedoman Whistleblowing System PT Waskita Beton Precast Tbk.

Perseroan senantiasa mendorong pihak manapun yang mempunyai informasi maupun aduan mengenai penyelenggaraan perusahaan untuk dapat melaporkannya melalui WBS. Pada tahun 2023, Perseroan telah meningkatkan layanan WBS melalui digitalisasi portal WBS. Kini, pelapor WBS dapat mengakses sistem WBS secara langsung melalui *website* Perseroan.

Dalam rangka menjaga independensi dari proses dan mekanisme WBS, Perseroan telah membentuk Tim WBS yang bertanggung jawab langsung kepada President Director. Perseroan pun melindungi pelapor WBS dengan menjaga kerahasiaan data pelapor.

Manajemen Perseroan secara aktif mengkampanyekan WBS melalui sarana daring maupun luring. Melalui media daring, Perseroan memanfaatkan sarana media sosial dan jaringan surat elektronik Perseroan dalam mendorong pemanfaatan WBS. Sementara itu, Board of Directors Perseroan senantiasa menyerukan pemanfaatan WBS pada setiap acara *Leaders Talks*.

WSBP memanfaatkan WBS sebagai landasan dalam merancang tindakan perbaikan yang diperlukan dan menyediakan mekanisme deteksi dini (*early warning system*) atas kemungkinan terjadinya masalah akibat suatu pelanggaran ke depannya.

The Company's risk management work process has been supported by a digitalization process through the use of a web-based application, *Waskita Risk Management (WaRM)*. WaRM increases time and process efficiency in risk management, and has a positive impact in strengthening risk culture at all levels of the Company.

WHISTLEBLOWING SYSTEM

As a manifestation of the Company's commitment to implementing GCG practices, the Company's management has established a Whistleblowing System (WBS) channel as a systematic channel for the submission of information and complaints related to the Company's operations.

Information and complaints received by WBS are managed and followed up based on applicable statutory provisions. The Company has developed and applied WBS through internal rules contained in the WBS policy stipulated in Board of Directors' Decree No. 99/ SK/WBP/PEN/2021 concerning Guidelines for Whistleblowing System of PT Waskita Beton Precast Tbk.

The Company always encourages any party who has information or complaints regarding the Company's operations to submit report via WBS. In 2023, the Company has enhanced its WBS services through digitizing the WBS portal. Currently, the WBS system can be accessed directly via the Company's website.

In order to maintain the independence of the WBS processes and mechanisms, the Company has formed a WBS Team which reports directly to the President Director. The Company also protects whistleblowers by maintaining the confidentiality of their data.

The Company's management actively campaigns for WBS through online and offline media. Through online media, the Company utilizes social media and electronic mail network to encourage the use of WBS. Meanwhile, the Company's Board of Directors also continuously calls for the use of WBS at every Leaders Talks event.

WSBP utilizes the WBS as a basis for designing necessary corrective actions and providing an early warning system for possible problems resulting from a violation in the future.

KOMITMEN TERHADAP PENERAPAN TANGGUNG JAWAB SOSIAL & LINGKUNGAN

Perseroan memiliki komitmen untuk mendukung terwujudnya Tujuan Pembangunan Berkelanjutan (*Sustainable Development Goals / SDGs*) yang telah dicanangkan oleh Persatuan Bangsa-Bangsa (PBB). Melalui program *WSBP Inspiring Kindness*, Perseroan turut serta berperan aktif dalam meningkatkan taraf hidup masyarakat, memajukan kualitas pendidikan, menjaga kelestarian lingkungan dan keanekaragaman hayati, serta memperjuangkan kesetaraan.

Dalam merumuskan program-program Tanggung Jawab Sosial, Perseroan telah melakukan penelaahan terhadap dampak ekonomi, lingkungan, dan sosial yang ditimbulkan dari aktivitas bisnis Perseroan secara komprehensif. Sehingga akan tercapai tujuan untuk memberikan nilai tambah bagi para pemangku kepentingan.

Sepanjang tahun 2023, program *WSBP Inspiring Kindness* telah melaksanakan berbagai program tanggung jawab sosial dan lingkungan yang turut mendukung tercapainya SDGs, yaitu:

COMMITMENT TO SOCIAL & ENVIRONMENTAL RESPONSIBILITY

The Company is committed to supporting the realization of the Sustainable Development Goals (SDGs) proclaimed by the United Nations (UN). Through the *WSBP Inspiring Kindness* program, the Company plays an active role in improving people's living standards, advancing the quality of education, preserving the environment and biodiversity, and fighting for equality.

In formulating its Social Responsibility programs, the Company has comprehensively reviewed the economic, environmental and social impacts resulting from its business activities. This is done in order to achieve the goal of providing added value for stakeholders.

Throughout 2023, the *WSBP Inspiring Kindness* program has carried out various social and environmental responsibility programs that support the achievement of SDGs:

| SDGs | Program Program |
|---|---|
| <p><i>Good Health & Wellbeing</i></p>  | <ul style="list-style-type: none"> Kegiatan Posyandu Posyandu activities Kegiatan Donor Darah Blood Donation Activities |
| <p><i>Quality Education</i></p>  | <ul style="list-style-type: none"> Pembangunan Madrasah Diniyah Garut Construction of Madrasah Diniyah Garut Bantuan material SMPN 1 Maron Probolinggo Material assistance for SMPN 1 Maron Probolinggo |
| <p><i>Clean Water Sanitation</i></p>  | <ul style="list-style-type: none"> Sanitasi Air Bersih desa Nondol Clean Water Sanitation in Nondol village Sanitasi Air di Sukaraja Sepaku Water Sanitation in Sukaraja Sepaku Irigasi saluran air Kecamatan Prambon Water irrigation in Prambon District |

SDGs

Program
Program

Life on Land & Life Below Water



- **Konsevasi Orang Utan di Samboja**
Orang Utan Conservation in Samboja
- **Ocean The Breeze**
Ocean The Breeze
- **Penanaman Mangrove di IKN Nusantara**
Planting Mangroves at IKN Nusantara
- **Penanaman Mangrove di Cirebon**
Mangrove planting in Cirebon

No Poverty



- **Ramadhan Santunan Anak Yatim**
Ramadhan Donation for Orphans
- **Ramadhan Bagi Tak'jil**
Distribution of Ramadhan Tak'jil
- **Qurban Idul Adha**
Eid al-Adha

APRESIASI KEPADA SELURUH PEMANGKU KEPENTINGAN

Menutup laporan Board of Directors untuk tahun 2023, Kami menyampaikan apresiasi setinggi-tingginya atas dukungan dan kerja sama dari seluruh pemangku kepentingan, yang memungkinkan Perseroan untuk terus tumbuh dan berdaya saing tinggi dalam industri manufaktur beton dan konstruksi nasional.

Board of Directors juga mengucapkan terima kasih dan selamat atas prestasi Board of Commissioners, Stakeholders, dan seluruh jajaran pejabat dan karyawan atas keberhasilan dalam mencapai target yang telah ditetapkan.

Kami dengan penuh keyakinan dan semangat senantiasa berkomitmen agar Perseroan dikelola secara lebih baik, efisien, dan efektif dengan senantiasa mengedepankan penerapan prinsip-prinsip Tata Kelola Perusahaan dan Manajemen Risiko yang Baik.

APPRECIATION TO ALL STAKEHOLDERS

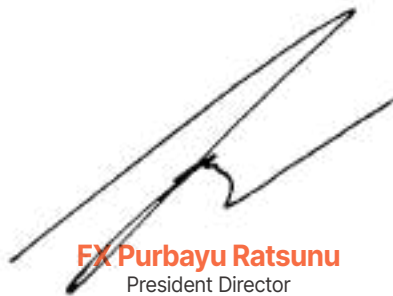
Closing the Board of Directors' report for 2023, we would like to express our highest appreciation for the support and cooperation from all stakeholders, enabling the Company to continue growing and maintaining a high level of competitiveness in the national concrete manufacturing and construction industry.

The Board of Directors would also like to express a gratitude and congratulation on the achievements of the Board of Commissioners, Stakeholders, and all levels of officials and employees for their success in achieving the targets that have been set.

With full confidence and enthusiasm, we are committed to ensuring that the Company is managed in a more optimal, efficient and effective manner, by continuously prioritizing the implementation of the principles of Good Corporate Governance and Risk Management.

Jakarta, 30 April 2024
Jakarta, April 30, 2024

Board of Directors
PT Waskita Beton Precast Tbk



FX Purbayu Ratsunu
President Director

SURAT PERNYATAAN BOARD OF COMMISSIONERS TENTANG TANGGUNG JAWAB ATAS LAPORAN TAHUNAN 2023 PT WASKITA BETON PRECAST TBK

RESPONSIBILITY STATEMENT OF BOARD OF COMMISSIONERS REGARDING
PT WASKITA BETON PRECAST TBK 2023 ANNUAL REPORT

Kami, anggota Board of Commissioners WSBP yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam laporan tahunan PT Waskita Beton Precast Tbk tahun 2023 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi laporan tahunan perusahaan.

We, the undersigned members of the Board of Commissioners of WSBP stated that all information in 2023 Annual Report of PT Waskita Beton Precast Tbk has been informed completely and therefore declare we are fully responsible for the information set forth.

Demikian pernyataan ini dibuat dengan sebenarnya

This statement is hereby made in all truthfulness.



Agus Budiman Manalu
President Commissioner/Independent



Fathur Rokhman
Independent Commissioner



Abianti Riana
Independent Commissioner



Asep Arofah Permana
Commissioner



Poerwanto
Commissioner

SURAT PERNYATAAN BOARD OF DIRECTORS TENTANG TANGGUNG JAWAB ATAS LAPORAN TAHUNAN 2023 PT WASKITA BETON PRECAST TBK

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Jakarta, 30 April 2024


Jakarta, April 30, 2024



FX Purbayu Ratsunu
President Director



Asep Mudzakir
Director of Finance & Risk Management



Asep Kurnia
Director of HC, IT & Legal



Sugiharto
Director of Operation



Bambang Dwi Wijayanto
Director of Business Development



Sebagai bagian dari Badan Usaha Milik Negara (BUMN) yang bergerak di bidang konstruksi, WSBP senantiasa mendukung rencana pembangunan infrastruktur nasional. Melalui semangat tersebut, WSBP akan terus berupaya untuk meningkatkan kontribusinya dalam pembangunan bangsa.

As a part of a State-Owned Enterprises (SOEs) operating in the construction sector, WSBP consistently supports national infrastructure development plans. Through this spirit, WSBP will continue to strive to enhance its contribution in building the nation.

03

PROFIL PERUSAHAAN

Profil Perusahaan










INFORMASI UMUM PERUSAHAAN

GENERAL INFORMATION ABOUT THE COMPANY



| | |
|---|---|
| <p>Nama Perusahaan Company Name</p> | <p>PT Waskita Beton Precast Tbk</p> |
| <p>Nama Panggilan Nickname</p> | <p>WSBP</p> |
| <p> Informasi Perubahan Nama Information on Name Changes</p> | <p>Sejak berdiri hingga saat ini, WSBP mengalami perubahan nama 1 (satu) kali. Perubahan ini terkait dengan langkah IPO yang dilakukan WSBP. Informasi lebih rinci disampaikan pada pembahasan Riwayat Singkat Perusahaan, Bab Profil Perusahaan, Laporan Tahunan ini. Since its establishment until now, WSBP has changed its name 1 (one) time. This change was related to WSBP IPO. More detailed information is presented in the discussion of Brief History of the Company, Company Profile Chapter, this Annual Report.</p> |
| <p> Bidang Usaha Line of Business</p> | <p>Industri manufaktur beton <i>Precast, Readymix, Quarry</i>, Jasa Konstruksi dan <i>Post-Tension</i> Manufacturing industry of Precast, Ready Mix, Quarry, Construction Services and Post-tension</p> |
| <p>Produk dan Jasa Products and Services</p> | <p><i>Precast Concrete, Readymix Concrete, Quarry, Jasa Konstruksi, dan Post-Tension</i> Precast, Readymix, Quarry, Construction Services, and Post-Tension</p> |
| <p> Tanggal Pendirian dan Beroperasi Komersial Date of Establishment and Commercial Operations</p> | <p>7 Oktober 2014 October 7, 2014</p> |
| <p> Dasar Hukum Pendirian Legal Basis of Establishment</p> | <p>Akta Pendirian No. 10 tanggal 7 Oktober 2014, dibuat di hadapan Notaris Fathiah Helmi, S.H. yang berdomisili di Jakarta; dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia No. AHU-29347.40.10.2014.Tahun 2014 tanggal 14 Oktober 2014. Deed of Establishment No. 10 dated October 7, 2014, made before Notary Fathiah Helmi, S.H. domiciled in Jakarta; and has been approved by the Minister of Law and Human Rights No. AHU-29347.40.10.2014.Year 2014 dated October 14, 2014.</p> |
| <p> Surat Izin Usaha Business license</p> | <p>Surat Izin Usaha Perdagangan (SIUP) No. 138/24.1PB.7/31.75/1.824.27/e/2016, dikeluarkan oleh Kepala Kantor Pelayanan Terpadu Satu Pintu Kota Administrasi Jakarta Timur pada tanggal 24 Juni 2016. Trading Business License (SIUP) No.138/24.1PB.7/31.75/1.824.27/e/2016, issued by the Head of One Stop Integrated Service Office of East Jakarta City Administration on June 24, 2016</p> |



| | |
|---|--|
|  <p>Kepemilikan Saham Share Ownership</p> | <p>Kepemilikan Saham WSBP per 31 Desember 2023:</p> <ul style="list-style-type: none"> • PT Waskita Karya (Persero) Tbk : 29,36% • Saham Tresuri : 3,38% • Koperasi Waskita : 0,00% • Masyarakat : 67,26% <p>Share Ownership as of December 31, 2023:</p> <ul style="list-style-type: none"> • PT Waskita Karya (Persero) Tbk : 29,36% • Saham Tresuri : 3,38% • Waskita Cooperative : 0,00% • Public : 67,26% |
|  <p>Modal Dasar Authorized Capital</p> | <p>Rp10.526.677.813.600, yang terbagi atas 147.266.778.136 saham dengan nilai nominal saham seri A & B sebesar Rp100 per lembar saham dan nilai nominal saham seri C sebesar Rp50 per lembar saham.</p> <p>Rp10,526,677,813,600, divided into 147,266,778,136 shares with nominal value of series A & B shares of Rp100 per share and nominal value of series C shares of Rp50 per share</p> |
| <p>Modal Ditempatkan dan Disetor Penuh Issued and Fully Paid Up Capital</p> | <p>Rp4.045.843.942.950 yang terbagi atas 54.555.721.325 lembar saham Rp4,045,843,942,950 divided into 54,555,721,325 shares.</p> |
| <p>Total Aset per 31 Desember 2023 Total Assets as of December 31, 2023</p> | <p>Rp4.473.145.720.502</p> |
|  <p>Pencatatan Saham di Bursa Saham Share Listing on Stock Exchange</p> | <p>Bursa Efek Indonesia pada tanggal 20 September 2016 Indonesia Stock Exchange on 20 September 2016</p> |
|  <p>Kode Saham Ticker Code</p> | <p>WSBP</p> |
|  <p>Jumlah Karyawan Number of Employees</p> | <p>877 orang (2023) 877 people (2023)</p> |
|  <p>Jaringan Usaha dan Produksi per 31 Desember 2023 Business Network and Production as of December 31, 2023</p> | <ul style="list-style-type: none"> • 6 (enam) Kantor Area Pemasaran • 9 (sembilan) Plant <i>Precast</i> • 23 <i>Batching Plant</i> • 3 <i>Quarry</i> <ul style="list-style-type: none"> • 6 (six) Sales Area • 9 (nine) Precast Plants • 23 Batching Plants • 3 Quarries |

AKSES TERHADAP PERUSAHAAN DAN ENTITAS ANAK TERMASUK KANTOR CABANG ATAU KANTOR PERWAKILAN

NAME AND ADDRESS OF SUBSIDIARIES AND BRANCH OFFICES OR REPRESENTATIVE OFFICES

| Jaringan Kantor Office Network | Alamat Address | |
|---|--|--|
| Kantor Pusat Head Office | Gedung Vasaka, Lt. 5 Jl. MT. Haryono Kav. No. 10A, RT 11, RW 11 Kelurahan Cipinang Cempedak, Kecamatan Jatinegara Jakarta Timur 13340, DKI Jakarta, Indonesia Telepon: +62 21 2289 2999 / +6221 2983 8020 Faksimili: +6221 29838025 Surel: info@waskitaprecast.co.id | |
| Situs Web Website | www.waskitaprecast.co.id | |
| Kontak Perusahaan Contact | <p>VP of Corporate Secretary Fandy Dewanto Telp: +62 21 22892999 Fax: +62 21 29838020 Email : sekper@waskitaprecast.co.id</p> <p>Pengaduan Gratifikasi Gratification Reporting wbs@waskitaprecast.co.id</p> | <p>Whistleblowing System wbs@waskitaprecast.co.id</p> <p>Media Sosial Social Media Facebook : PT Waskita Beton Precast Tbk Twitter : @Waskita_Precast Instagram : @waskita_precast Youtube : @WSBP</p> |
| Area Pemasaran Marketing Area | | |
| Sales Area I | Sales Area II | |
| <p>Area cakupan/Coverage area: Sumatera Utara, Aceh, Sumatera Barat, Kep. Riau Komplek Evergreen, Jl. Amal, Medan Sunggal, Kota Medan, Sumatera Utara 20128 Email: area1@waskitaprecast.co.id , cc: wbparea1@gmail.com Senin-Jumat : 08:00 - 17:00</p> | <p>Area cakupan/Coverage area: Sumatera Selatan, Bangka Belitung, Jambi, Bengkulu, Lampung, Banten Jl. Radial, Komplek Ruko Transmart No. 5A 24 Ilir, Bukit Kecil Palembang 30134 Email: area2@waskitaprecast.co.id , cc: waskitabetonprecast2@gmail.com Senin-Jumat : 08:00 - 17:00</p> | |
| Sales Area III | Sales Area IV | |
| <p>Area cakupan/Coverage area: DKI Jakarta, Jawa Barat Jl. Cawang Baru RT 08 RW 09 no. 17 Cipinang Cimpedak, Jatinegara, Jakarta Timur 13340 Email: area3@waskitaprecast.co.id , cc: area3.wbp@gmail.com Senin-Jumat : 08:00 - 17:00</p> | <p>Area cakupan/Coverage area: Jawa Tengah, DI Yogyakarta, Jawa Timur, Bali, NTB, NTT Jl. Jemursari Selatan II No, 2A-2B Jemur Wonosari, Surabaya Email: area4@waskitaprecast.co.id, cc: penjualanarea4@gmail.com Senin-Jumat : 08:00 - 17:00</p> | |
| Sales Area V | Sales Area VI | |
| <p>Area cakupan/Coverage area: Kalimantan Komplek Balikpapan Baru RT 19 Blok F3 Mandiri Ontario No.21, Kel, Gn.Balikpapan Baru, Kec. Balikpapan Utara Kota Balikpapan, Kalimantan Timur 76125 Email area5@waskitaprecast.co.id, cc: area5wsbp@gmail.com Senin-Jumat : 08:00 - 17:00</p> | <p>Area cakupan/Coverage area: Sulawesi, Kep. Maluku & Papua Komplek Balikpapan Baru RT 19 Blok F3 Mandiri Ontario No.21, Kel, Gn.Balikpapan Baru, Kec. Balikpapan Utara Kota Balikpapan, Kalimantan Timur 76125 Email : area6@waskitaprecast.co.id, cc: salesarea56@gmail.com Senin-Jumat : 08:00 - 17:00</p> | |

RIWAYAT SINGKAT PERUSAHAAN

BRIEF HISTORY OF THE COMPANY



PT Waskita Beton Precast Tbk (selanjutnya disebut sebagai WSBP) merupakan Perusahaan yang bergerak dalam industri manufaktur beton precast dan Readymix. Kepemilikan saham WSBP terbesar dipegang oleh PT Waskita Karya (Persero) Tbk (selanjutnya disebut "WASKITA"), salah satu Perusahaan konstruksi Badan Usaha Milik Negara (BUMN). Sebelum menjadi sebuah entitas usaha yang mandiri, WSBP merupakan salah satu unit bisnis WASKITA bernama Divisi Precast. Unit bisnis ini mulai beroperasi pada 31 Januari 2013 dan berfokus pada produksi beton precast dan Readymix.

Pada tahun 2014, WASKITA mengambil kebijakan *spin off* atas Divisi Precast, yaitu menjadikannya sebagai entitas usaha yang mandiri dan resmi melalui Akta Pendirian No. 10 tanggal 7 Oktober 2014. Akta ini dibuat di hadapan Fathiah Helmi, S.H., Notaris di Jakarta, dan telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia No. AHU-29347.40.10.2014 tahun 2014 tanggal 14 Oktober 2014.

PT Waskita Beton Precast Tbk (hereinafter referred to as WSBP) is a company engaged in the precast and Readymix concrete manufacturing industry. The largest shareholding of WSBP is held by PT Waskita Karya (Persero) Tbk (hereinafter referred to as "WASKITA"), a State-Owned Enterprise (SOE) construction Company. Before becoming an independent business entity, WSBP was one of WASKITA's business units called the Precast Division. This business unit commenced its operations on January 31, 2013 and focuses on the production of precast and Readymix concrete.

In 2014, WASKITA exercised a spin-off policy of the Precast Division to become an independent and legal business entity by virtue of Deed of Establishment No. 10 dated October 7, 2014, made before Fathiah Helmi, S.H., Notary in Jakarta, and approved by the Minister of Law and Human Rights No. AHU-29347.40.10.2014 year 2014 dated October 14, 2014.

Pada tahun 2016, WSBP memperoleh Surat Izin Usaha Perdagangan (SIUP) dengan No. 138/24.1PB.7/31.75/1.824.27/e/2016 tanggal 24 Juni 2016 dari Kepala Kantor Pelayanan Terpadu Satu Pintu Kota Administrasi Jakarta Timur. Dengan terbitnya surat SIUP tersebut, WSBP memiliki kewajiban untuk menyampaikan Laporan Kegiatan usahanya setiap 6 (enam) bulan kepada Pejabat Penerbit SIUP dan berlaku sampai dengan tanggal 29 Oktober 2019. Di tahun ini pula, WSBP memutuskan melakukan Penawaran Umum Saham Perdana atau *Initial Public Offering* (IPO) dan mencatatkan saham melalui Bursa Efek Indonesia (BEI), Jakarta, pada tanggal 20 September 2016. Pelaksanaan IPO tersebut tidak hanya dalam rangka penguatan modal kerja, namun juga ditujukan guna membangun pengelolaan usaha yang lebih prudent sehingga WSBP dapat bertransformasi secara baik di masa mendatang dan menjadi Perusahaan publik yang besar dan tepercaya di sektor manufaktur beton precast dan Readymix.

Pada tahun 2017, SIUP tersebut mengalami perubahan sesuai dengan peraturan mengenai SIUP melalui Peraturan Menteri Perdagangan Republik Indonesia No. 07/M-Dag/Per/2/2017 Tahun 2017 Tentang Perubahan Ketiga Atas Peraturan Menteri Perdagangan No. 36/M-Dag/Per/9/2007 Tentang Penerbitan Surat Izin Usaha Perdagangan ("Permendag 07 2017") pada pasal 7 yang berbunyi "SIUP berlaku selama Perusahaan Perdagangan menjalankan kegiatan usaha", sehingga tanggal berlaku atas SIUP Perusahaan yang semula berakhir pada tanggal 29 Oktober 2019 menjadi tidak terbatas sepanjang WSBP masih melakukan kegiatan usaha.

Pada tahun 2018, terbit Peraturan Pemerintah No. 24 Tahun 2018 tentang Perizinan Berusaha terintegrasi secara elektronik ("*Online Single Submission*") yang mengintegrasikan seluruh pengurusan perizinan berusaha sehingga SIUP Perusahaan diterbitkan oleh Sistem OSS dengan Nomor Induk Berusaha 8120019072461.

Capaian yang dihasilkan WSBP tidak sebatas pada kinerja produksi, tetapi juga pada pendapatan usaha dan laba bersih yang terus mengalami pertumbuhan seiring dengan permintaan yang tinggi atas produk beton *precast* dan *Readymix*.

Hingga akhir tahun 2023, pertumbuhan usaha WSBP didukung oleh 9 (sembilan) *precast plant*, 5 (lima) di antaranya terletak di Jawa Barat dan terbagi menjadi 2 (dua) Cluster, yaitu Cluster Jawa Barat 1 (Cibitung, Karawang) dan Cluster Jawa Barat 2 (Sadang, Kalijati, Subang). Kapasitas produk beton precast yang dihasilkan oleh *precast plant* sebesar 3,7 Juta ton pertahun. Sementara kapasitas *Batching Plant Readymix*

In 2016, WSBP obtained a Trading Business License (SIUP) with No. 138/24.1PB.7/31.75/1.824.27/e/2016 dated June 24, 2016 from the Head of One Stop Service Office of East Jakarta City Administration. With the issuance of the SIUP letter, WSBP has an obligation to submit its business activity report every 6 (six) months to the SIUP Issuing Officer and is valid until October 29, 2019. Also this year, WSBP decided to conduct an Initial Public Offering (IPO) and listed its shares on the Indonesia Stock Exchange (IDX), Jakarta, on September 20, 2016. The IPO was not only to strengthen working capital, but also to build a more prudent business management so that WSBP can transform well in the future and become a large and trusted public Company in the precast and Readymix concrete manufacturing sector.

In 2017, the SIUP underwent changes in accordance with the regulations regarding SIUP through the Regulation of Minister of Trade of the Republic of Indonesia No. 07/M-Dag/Per/2/2017 Year 2017 concerning the Third Amendment to the Regulation of Minister of Trade No. 36/M-Dag/Per/9/2007 concerning the Issuance of Trading Business License ("Permendag 07 2017") in article 7 which reads "SIUP is valid as long as the Trading Company carries out business activities", hence the validity date of the Company's SIUP which originally ended on October 29, 2019 becomes unlimited as long as WSBP is still conducting business activities.

In 2018, the Government Regulation No. 24 of 2018 on Electronically Integrated Business Licensing ("*Online Single Submission*") that integrates all business licensing arrangements was issued, hence the Company's SIUP is issued by the OSS System with Business Identification Number 8120019072461.

The achievements made by WSBP are not limited to production performance, but also to business revenues and net profit, which continue to grow in line with high demand for precast and Readymix concrete products.

Until the end of 2023, WSBP's business growth is supported by 9 (nine) precast plants, 5 (five) of which are located in West Java and divided into 2 (two) Clusters, namely West Java 1 Cluster (Cibitung, Karawang) and West Java 2 Cluster (Sadang, Kalijati, Subang). The capacity of precast concrete products produced by precast plants is 3.7 million tons per year. Meanwhile the capacity of Readymix Batching Plants

adalah sebesar 2.095.782 m³ per tahun dan kapasitas *Quarry* sebesar 665.244 m³ per tahun. Seluruh *Precast Plant*, *Batching Plant*, dan *Quarry* dioperasikan secara langsung oleh WSBP.

is 2,095,782 m³ tons per year and the capacity of Quarries is 665,244 m³ per year. All precast plants, Batching Plants and quarries are directly operated by WSBP.

INFORMASI PERUBAHAN NAMA

Sejak awal WSBP berdiri pada 7 Oktober 2014, hingga laporan tahunan ini diterbitkan, WSBP tidak pernah melakukan perubahan atau pergantian nama. Di tahun 2016, WSBP resmi melakukan penawaran umum terhadap sahamnya atau *Initial Public Offering* (IPO) dan mengubah status badan hukumnya menjadi Perusahaan terbuka dengan perdagangan saham yang tercatat di Bursa Efek Indonesia.

INFORMATION ON NAME CHANGES

Since its establishment on October 7, 2014, until this annual report is published, WSBP has never changed its name. In 2016, WSBP officially conducted a public offering of its shares or Initial Public Offering (IPO) and changed its legal status to a public Company with trading shares listed on the Indonesia Stock Exchange.

Tabel Informasi Perubahan Nama
Information on Name Changes

| Nama Awal First name | Nama Perubahan Name Change | Alasan Perubahan Nama Reason for Name Change | Tanggal Efektif Perubahan Nama Effective Date of Name Change |
|--------------------------|-------------------------------|---|---|
| PT Waskita Beton Precast | PT Waskita Beton Precast Tbk | <p>Penambahan nama "Tbk" atau "Terbuka" terkait dengan status Perusahaan sebagai Perusahaan terbuka setelah Perusahaan resmi melakukan IPO dan mengubah status badan hukumnya menjadi Perusahaan terbuka (Tbk) dengan perdagangan saham yang tercatat di Bursa Efek Indonesia</p> <p>The addition of "Tbk" or "Public" is related to the Company's status as a public company after the Company officially conducted an IPO and changed its legal entity status to public company (Tbk) with trading shares listed on the Indonesia Stock Exchange.</p> | 20 September 2016 September 20, 2016 |

JEJAK LANGKAH

MILESTONES

2013



Waskita Karya mendirikan Divisi Precast dengan total kapasitas produksi sebesar 616.000 ton per tahun. Proyek yang dikerjakan, yaitu Jalan Tol Bali Mandara.

Waskita Karya established the Precast Division with a total production capacity of 616,000 tons per year. The project being carried out is Bali Mandara Toll Road.

2014



- Pendirian PT Waskita Beton Precast sebagai anak Perusahaan Waskita Karya pada tanggal 7 Oktober 2014.
- Memiliki 4 pabrik beton *precast* dengan total kapasitas produksi sebesar 800.000 ton per tahun.
- Memiliki 5 Batching Plant dengan total kapasitas produksi sebesar 825.000 m³ per tahun.

- Establishment of PT Waskita Beton Precast as a subsidiary of Waskita Karya on October 7, 2014.
- Owned 4 precast concrete plants with a total production capacity of 800,000 tons per year.
- Owned 5 Batching Plants with a total production capacity of 825,000 m³/year.

2016



- Melaksanakan IPO dan tercatat di BEI pada 20 September 2016.
- Memiliki 10 pabrik beton *precast* dengan total kapasitas produksi sebesar 2.650.000 ton per tahun.
- Memiliki 41 *Batching Plant* dengan total kapasitas produksi sebesar 3.380.910 m³ per tahun.
- Proyek yang disuplai, yaitu pembangunan Jalan Tol Cimanggis-Cibitung, Jalan Tol Krian-Legundi-Bunder-Manyar.

- Performed IPO & listed on IDX on September 20, 2016.
- Owned 10 precast concrete plants with a total production capacity of 2,650,000 tons per year.
- Owned 41 Batching Plants with a total production capacity of 3,380,910 m³/year.
- The projects supplied are Cimanggis-Cibitung Toll Road Project, Krian-Legundi-Bunder-Manyar Toll Road Project.

2015



- Memiliki 6 pabrik beton *precast* dengan total kapasitas produksi sebesar 1.800.000 ton per tahun.
- Memiliki 12 *Batching Plant* dengan total kapasitas produksi sebesar 1.824.000 m³ per tahun.

- Owned 6 precast concrete plants with a total production capacity of 1,800,000 tons per year.
- Owned 12 Batching Plants with a total production capacity of 1,824,000 m³/year.

2017



- *Buyback* 7% saham pada Juni-Desember 2017.
- Memiliki 11 pabrik beton *precast* dengan total kapasitas produksi sebesar 3.250.000 ton per tahun.
- Memiliki 68 *Batching Plant* dengan total kapasitas produksi sebesar 5.089.000 m³ per tahun.
- Proyek yang disuplai, yaitu pembangunan Jalan Tol Cimanggis-Cibitung, Jalan Tol Krian-Legundi-Bunder-Manyar, Jalan Tol Bekasi-Cawang-Kampung Melayu (Becakayu), dan proyek lainnya.
- Masuk dalam Index Pasar Modal Morgan Stanley Capital International (MSCI).

- Buyback of 7% shares in June-December 2017.
- Owned 11 precast concrete plants with a total production capacity of 3,250,000 tons per year.
- Owned 68 Batching Plants with a total production capacity of 5,089,000 m³/year.
- The projects supplied are Cimanggis-Cibitung Toll Road Project, Krian-Legundi-Bunder-Manyar Toll Road Project, Bekasi-Cawang-Kampung Melayu (Becakayu) Toll Road Project, and other projects.
- Entered in the Morgan Stanley Capital International (MSCI) Capital Market index.

2018



- Peningkatan kapasitas produksi beton *precast* menjadi 3.500.000 ton per tahun.
- Memiliki 7 *Batching Plant* dengan total kapasitas produksi sebesar 8.406.100 m³ per tahun.
- Meresmikan *Learning Center* dan laboratorium pusat di Plant Karawang.

- Meraih Indeks LQ45, 7th Anugerah BUMN 2018, *Corporate Image Award*, dan lainnya.
- Proyek yang disuplai, yaitu pembangunan *National Capital Integrated Coastal Development (NCICD)* DKI Jakarta, Jalan Tol Becakayu, Jalan Tol KLBM, Jalan Tol Pejagan-Pemalang, Jalan Tol Cimanggis-Cibitung, Jalan Tol Jakarta-Cikampek II (*Elevated*), dan proyek jalan tol trans Jawa lainnya.
- Increasing the production capacity of precast concrete to 3,500,000 tons per year.
- Owned 7 Batching Plants with a total production capacity of 8,406,100 m³/year.
- Inaugurated a Learning Center and a central laboratory at Karawang Plant.
- Won the LQ45 Index, 7th SOE Award 2018, Corporate Image Award, etc.
- The projects supplied are DKI Jakarta NCICD, Becakayu Toll Road, KLBM Toll Road, Pejagan-Pemalang Toll Road, Cimanggis-Cibitung Toll Road, Jakarta-Cikampek II (*Elevated*) Toll Road, and other Trans Java toll road projects.

2023



- Berpartisipasi dalam pembangunan proyek Ibukota Negara Nusantara, di antaranya pembangunan Gedung Sekretariat Presiden, Gedung Kementerian Koordinator, dan Jalan Tol IKN Tempadung – Pulau Balang, selain itu WSBP juga berhasil merampungkan beberapa proyek besar di 2023 antara lain: Jembatan Penyeberangan Multiguna (JPM) Dukuh Atas di DKI Jakarta; Jalan Tol Kayu Agung-Palembang-Betung Seksi 3 dan Paket II Seksi 2, Jalan Tol Cimanggis-Cibitung Seksi 2, serta Jalan Kamojing di Kabupaten Karawang.
- Implementasi Perjanjian Perdamaian melalui pembayaran *Cash Flow Available for Debt Services* (CFADS) pada tanggal 27 Maret dan 25 September 2023;
- Pelaksanaan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Tahap I pada tanggal 4 Agustus 2023;
- Penerbitan Obligasi Wajib Konversi (OWK) senilai Rp1,85 Triliun pada tanggal 12 Desember 2023.
- Participating in the construction of National Capital project, including the construction of Presidential Secretariat Building, Coordinating Ministry Building, and IKN Tempadung - Balang Island Toll Road. Apart from that, WSBP also succeeded in completing several big projects in 2023, including: Dukuh Atas Multipurpose Pedestrian Bridge (JPM) in DKI Jakarta; Kayu Agung-Palembang-Betung Toll Road Section 3 and Package II Section 2, Cimanggis-Cibitung Toll Road Section 2, and Kamojing Road in Karawang Regency.
- Implementation of the Peace Agreement through Cash Flow Available for Debt Services (CFADS) payments on March 27 and September 25, 2023.
- Implementation of Capital Increase Without Pre-emptive Rights Phase I on August 4, 2023.
- Issuance of Mandatory Convertible Bonds (OWK) worth Rp 1.85 Trillion on December 12, 2023.

2022



- Perjanjian Perdamaian PKPU WSBP mencapai homologasi pada 28 Juni 2022 dan berkekuatan hukum tetap (*inkracht*) pada tanggal 20 September 2022
- Pembangunan Perumahan Savasa menggunakan produk Modular
- Penyelesaian perumahan di Kupang dengan menggunakan produk RISHA
- Melakukan All New Transformation dan perubahan Visi-Misi WSBP
- Peresmian penggunaan fasilitas Dermaga di Plant Gasing
- Meluncurkan sistem pengadaan barang dan jasa berbasis elektronik atau E-Procurement
- The WSBP PKPU Peace Agreement reached homologation on June 28, 2022 and became enforceable (*inkracht*) on September 20, 2022
- Savasa Housing Development using modular products
- Completion of housing in Kupang using RISHA products
- Performing All New Transformation and changes to WSBP Vision and Mission
- Inauguration of the use of Jetty facilities at Gasing Plant
- Launching an electronic-based goods and services procurement system or E-Procurement

2021



- Melakukan transformasi bisnis.
- Ekspansi bisnis ke luar negeri dengan melakukan pengiriman produk beton *precast* ke Myanmar.
- Sertifikasi produk SPRigWP dan produk bantalan rel tipe 1067 dan 1435.
- Menyuplai produk ke proyek Jalan Tol Binjai – Pangkalan Brandan, Twin Tower Makassar, Jalan Tol Becakayu 2B.
- Menyuplai produk ke Trans Sumatera.
- Pengadaan *spun pile* di proyek wilayah Sumatera Selatan.
- Carried out business transformation.
- Expansion of business overseas by sending precast products to Myanmar.
- SPrig-WP product certification and type 1067 and 1435 rail bearing products.
- Supplied products to Binjai – Pangkalan Brandan Toll Road project, Makassar Twin Tower project, Becakayu 2B Toll Road project.
- Supplied products to Trans Sumatera
- Procurement of spunpile in the project area of South Sumatra.

2019



- Peningkatan kapasitas produksi beton *precast* menjadi 3.700.000 ton per tahun.
- Proyek yang disuplai, yaitu pembangunan Jalan Tol Jakarta-Cikampek II (*Elevated*), Jalan Tol Cibitung-Cilincing, Jalan Tol KLBM, Jalan Tol Kayu Agung-Palembang-Betung, Dermaga Patimban, dan proyek lainnya.
- Meluncurkan inovasi produk baru, yaitu *spun pile* berdiameter 1,2 meter dan panjang 5 meter (merupakan produk *spun pile* pertama di Indonesia dan Asia Tenggara), tiang listrik beton, dan bantalan rel kereta api.
- Meraih kontrak proyek eksternal di luar negeri, yaitu tetrapod untuk pengaman pantai di Singapura.
- Meraih penghargaan CSR Award 2019, 8th Anugerah BUMN 2019.
- Increasing production capacity of precast concrete to 3,700,000 tons per year.
- The projects supplied are Jakarta-Cikampek II (Elevated) Toll Road, Cibitung-Cilincing Toll Road, KLBM Toll Road, Kayu Agung-Palembang-Betung Toll Road, Patimban Pier, and other projects.
- New product innovations are Spun Pile with a diameter of 1.2 m and a length of 50 m (first in Indonesia and Southeast Asia), concrete power poles, and railroad sleepers.
- Obtained external project contract overseas, namely the Tetrapod for coastal protection in Singapore.
- Won the 2019 CSR Award, the 8th SOE Award 2019.

2020



- Kapasitas produksi 3.700.000 ton per tahun.
- Proyek yang disuplai, yaitu Jalan Tol Pekanbaru-Dumai, Jalan Tol Padang-Sicincin, Jalan Tol Semarang-Demak, Jalan Tol Penajam-Balikpapan, *Addendum* Proyek Jalan Tol Krian-Legundi-Bunder-Manyar (KLBM), Bandara Kediri, Jalan tol Probolinggo-Banyuwangi, Apron Bandara Sultan Hassanudin, dan proyek lainnya.
- Meraih 7 (tujuh) kategori dari K3 Awards, TOP GRC Award Stars #3, PR Indonesia Awards, 9th Anugerah BUMN 2020, Waskita Award (1st Business Excellence Award, 1st Inovasi Produk, dan 3rd Inovasi Produk Spunpile 1,2m).
- Production capacity of 3,700,000 tons per year
- The projects supplied by Pekanbaru-Dumai, Padang-Sicincin Toll Road, Semarang-Demak Toll Road Project, Penajam-Balikpapan Toll Road, Addendum to Krian-Legundi-Bunder-Manyar (KLBM) Toll Road Project, Kediri Airport, Probolinggo-Banyuwangi Toll Road, Sultan Hassanudin Airport Apron, and other projects.
- Won 7 (seven) categories from OSH Awards, TOP GRC Award Stars #3, PR Indonesia Awards, 9th SOE Anugerah 2020, Waskita Award (1st Business Excellence Award, 1st Product Innovation, and 3rd Spunpile Product Innovation 1.2m).

IDENTITAS PERUSAHAAN

COMPANY IDENTITY

LOGO PERUSAHAAN COMPANY LOGO



Huruf "W" pada warna Biru Tua

Menggambarkan pelayanan terpadu dengan menghasilkan produk yang berkualitas tinggi dengan biaya yang efisien dan pengiriman tepat waktu.

The Letter "W" in Dark Blue color

Describing integrated services by producing high quality products at an efficient cost and timely delivery.

WASKITA

Kata "WASKITA"

Melambangkan bahwa WSBP merupakan bagian dari grup Waskita. Kata "Waskita" memiliki arti bahwa WSBP mampu memprediksi dan mengantisipasi perubahan lingkungan usaha pada masa mendatang.

The Word "WASKITA"

Symbolizing that WSBP is part of Waskita group. The word "WASKITA" means being able to predict and anticipate changes in future business environment.



Gambar Oranye Melingkar

Melambangkan optimisme, dan semangat profesionalisme untuk bersama-sama mencapai tujuan WSBP.

The Circular Orange Image

Symbolizing optimism, and the spirit of professionalism to jointly achieve WSBP goals.

precast

Kata "PRECAST"

Melambangkan bahwa WSBP merupakan entitas usaha yang bergerak dalam industri *precast* dan *Readymix*.

The Word "PRECAST"

Symbolizing that WSBP is a business entity engaged in the *Precast* and *Readymix* industry.

VISI, MISI, DAN BUDAYA PERUSAHAAN

VISION, MISSION, AND CORPORATE VALUES

VISI DAN PENJELASAN VISI VISION AND EXPLANATION OF VISION



Visi Vision

“Menjadi Partner Terpercaya dalam Industri Beton Terintegrasi, Konstruksi dan Modular di Indonesia.”

“Become a Trusted Partner in the Integrated Concrete, Construction and Modular Industry in Indonesia.”

Penjelasan Visi

WSBP sebagai Perusahaan manufaktur *precast*, *Readymix*, *Quarry*, jasa konstruksi, dan *Post-Tension* memiliki komitmen untuk menjadi *leader* (pemimpin) di industri untuk terus mendukung pembangunan infrastruktur di Indonesia, dengan dukungan 9 (sembilan) *precast plant*, 5 (lima) di antaranya terletak di Jawa Barat dan terbagi menjadi 2 (dua) Cluster, yaitu Cluster Jawa Barat 1 (Cibitung, Karawang) dan Cluster Jawa Barat 2 (Sadang, Kalijati, Subang), serta 23 *Batching Plant* dan 3 (tiga) *Quarry*, serta teknologi, jangkauan pasar yang luas, dan SDM yang memiliki kompetensi dan berdaya saing.

Explanation of Vision

WSBP as a precast, Readymix, Quarry, construction services, and Post-Tension manufacturing Company has a commitment to become a leader in the industry and continue to support infrastructure development in Indonesia, with the support of 9 (nine) precast plants, 5 (five) of which are located in West Java and divided into 2 (two) clusters, namely West Java 1 Cluster (Cibitung, Karawang) and West Java 2 Cluster (Sadang, Kalijati, Subang), as well as 23 Batching Plants and 3 (three) quarries, as well as technology, broad market reach, and competent and competitive human capital.

MISI DAN PENJELASAN MISI MISSION AND EXPLANATION OF MISSION



Misi Mission



- Menjadi *One Stop Solution* di industri beton terintegrasi, Konstruksi dan Modular serta Peralatan Pendukung sesuai kebutuhan pelanggan.
- Membangun tata kelola yang baik dengan menerapkan etika dan kepatuhan terhadap seluruh peraturan yang berlaku dalam setiap proses bisnis Perusahaan.
- Menumbuhkan kompetensi pegawai secara cerdas berbasis industri untuk peningkatan kinerja dan kesejahteraan pegawai.
- Menciptakan *healthy profit, growth dan business sustainability* yang dilakukan bersama-sama dengan mitra kerja.
- Menjalankan sistem manajemen terintegrasi, teknologi tepat guna untuk menumbuhkan inovasi, efektivitas & efisiensi, serta unggul dalam kualitas, keselamatan, keamanan, kesehatan dan lingkungan menuju industri hijau.
- Being a One Stop Solution in the integrated concrete, Construction, Modular industry and Supporting Equipment according to customer needs.
- Building good governance by applying ethics and compliance with all applicable regulations in every business process of the Company.
- Growing employee competency in an intelligent, industry-based manner to improve employee performance and welfare.
- Creating healthy profit, growth and business sustainability, which is carried out jointly with partners.
- Running an integrated management system, appropriate technology to foster innovation, effectiveness & efficiency, as well as excellence in quality, safety, security, health and environment towards a green industry.

Penjelasan Misi

WSBP berkomitmen untuk berkontribusi terhadap pembangunan infrastruktur di Indonesia. Hal ini karena WSBP masih memiliki potensi dan peluang yang besar. Di samping itu, WSBP akan terus mendukung pengembangan usaha holding dan program percepatan infrastruktur di Indonesia.

Untuk mendukung pembangunan di Indonesia, WSBP tidak berhenti untuk menghasilkan produk-produk berkualitas yang mampu memenuhi kebutuhan pelanggan. Tidak hanya menghasilkan produk terbaik, WSBP juga terus berinovasi untuk menghasilkan produk baru yang lebih unggul dari kompetitor. Berbagai inovasi produk yang dihasilkan oleh Perusahaan yaitu SPRig-WP, Hunian Modular Beton (Instant Home), dan penggunaan Mortar Foam untuk mendukung berbagai pembangunan infrastruktur di Indonesia.

Keberhasilan WSBP juga didukung dengan adanya sumber daya manusia sebagai aset penting WSBP. Untuk menciptakan sumber daya manusia yang berkompeten dan ahli di Industri *Precast, Readymix, Quarry*, Jasa Konstruksi, Sewa Alat Berat, dan Jasa *Post-Tensioning*, WSBP mengembangkan Learning Center sebagai tempat *knowledge sharing* dan pembelajaran, serta laboratorium pusat untuk menghasilkan inovasi produk yang berkualitas.

Pengembangan produk dan adanya sumber daya manusia yang mumpuni tentu harus didukung dengan pemanfaatan teknologi mutakhir. WSBP pun membangun fasilitas produksi yang mampu mendukung inovasi produk dan menciptakan sistem kerja yang mendukung kinerja bisnis.

Operasional WSBP juga semakin didukung dengan adanya 8 (delapan) sertifikasi sistem manajemen terintegrasi pada tahun 2023 yaitu ISO 9001:2015 terkait Quality Management System, ISO 14001:2015 terkait Environment Management System, ISO 45001:2018 terkait Occupational, Health and Safety Management System, ISO 37001:2016 terkait Anti Bribery Management System, ISO 19650:2018-01 & ISO 19650:2018-02 terkait Building Information Modelling (BIM) Management System, ISO 27001:2013 Information Security Management System, dan Occupational Safety & Health Management System (SMK3).

Explanation of Mission

WSBP is committed to contribute to the infrastructure development in Indonesia. This is driven by great potential and opportunities owned by WSBP. Besides that, WSBP will continue to support the business development of its holding Company and infrastructure acceleration programs in Indonesia.

To support Indonesian development, WSBP strives to produce quality products that are able to meet customer needs. Not only produce the best products, WSBP also continuously innovate to produce new products that are more superior than competitors. Some product innovations of the Company are SPRigWP, Concrete Modular Housing (Instant Home), and the use of Mortar Foam to support various infrastructure developments in Indonesia.

WSBP's success is also supported by the existence of human capital as one of its important assets. To create competent human capital and experts in the Precast, Readymix, Quarry, Construction Services, Heavy Equipment Rental, and Post-Tensioning Services, WSBP develops the Learning Center as a place for knowledge sharing and learning, as well as a central laboratory to produce product innovations with high quality.

Product development and the presence of qualified human capital must certainly be supported by the utilization of latest technology. WSBP also built production facilities that can support product innovation and created work systems that can support business performance.

WSBP operations are supported by 8 (eight) integrated management system certifications in 2023, namely ISO 9001: 2015 regarding Quality Management System, ISO 14001: 2015 regarding Environment Management System, ISO 45001: 2018 regarding Occupational, Health and Safety Management System, ISO 37001: 2016 regarding Anti Bribery Management System, ISO 19650: 2018-01 & ISO 19650: 2018-02 regarding Building Information Modeling (BIM) Management System, ISO 27001: 2013 Information Security Management System, and Occupational Safety & Health Management System (OHSMS).

Review Visi dan Misi Perusahaan oleh Manajemen

Visi dan Misi WSBP ditetapkan dan ditinjau secara berkala dengan melibatkan Board of Commissioners, Board of Directors, dan jajaran manajemen lainnya untuk memastikan relevansinya dengan perkembangan lingkungan bisnis WSBP. Pernyataan terkait Visi dan Misi WSBP telah disetujui dan ditandatangani oleh Board of Directors dan Board of Commissioners yang tertuang dalam Surat Keputusan No. 115/SK/WBP/PEN/2022 tanggal 07 Oktober 2022 serta Surat No. 70.1/WBP/DK/2022 tanggal 6 Oktober 2022. Hingga laporan tahunan ini diterbitkan, Visi dan Misi WSBP dianggap masih relevan dengan perkembangan lingkungan bisnis serta tantangan yang dihadapi oleh Perseroan.

Strategi Pencapaian Visi dan Misi

Dalam rangka mencapai Visi dan Misi WSBP, terdapat 7 (tujuh) indikator ukuran serta strategi pencapaian visi dan misi WSBP yang tertuang melalui Surat No 809/WBP/DIR/2022 tanggal 30 September 2022, antara lain:

1. *Cash Conversion Cycle (CCC)*
WSBP berupaya menjaga ccc secara optimal, melalui:
 - Optimalisasi *Collection Piutang*;
 - Melakukan *mirroring* antara *cash-in* dengan *cash-out*; serta
 - Prioritas proyek yang likuid.
2. *CAGR Revenue*
WSBP berupaya mencapai *CAGR Revenue* sebesar 15%, melalui:
 - Optimalisasi penyerapan *revenue* dari nilai kontrak yang sudah *on-hand* dengan memperhatikan aspek tata kelola dan risiko.
3. *Zero Reject*
WSBP berupaya menurunkan *product reject*, melalui:
 - Penerapan *lean operation*; serta
 - *Improvement job mix formula*.
4. EBITDA Positif
WSBP berupaya memperoleh EBITDA positif, melalui:
 - Menjaga margin setiap segmen *revenue*; serta
 - Efisiensi *S&GA Expense*.
5. Pendapatan Eksternal
WSBP berupaya meningkatkan pangsa pasar eksternal, melalui:
 - Melakukan *market intelligence*; serta
 - Peningkatan partisipasi dan *win-rate* untuk tender proyek diluar WSKT Group.
6. *Customer Engagement*
WSBP berupaya meningkatkan customer engagement, melalui:
 - Perbaikan pada *customer experience*; serta
 - Melakukan penerapan *customer relationship management (CRM)*.

Vision and Mission Review by Management

WSBP's Vision and Mission are established and reviewed periodically by involving Board of Commissioners, Board of Directors, and other management to ensure its relevance with the development of WSBP's business environment. The statement related to WSBP's Vision and Mission has been approved and signed by Board of Directors and Board of Commissioners as stated in Decree No. 115/SK/WBP/PEN/2022 dated October 07, 2022 and Letter No. 70.1/WBP/DK/2022 dated October 6, 2022. Until this annual report is published, WSBP's Vision and Mission are still considered relevant to the development of business environment and challenges faced by the Company.

Vision and Mission Achievement Strategy

In order to achieve WSBP's Vision and Mission, there are 7 (seven) measurement indicators and strategies for achieving WSBP's vision and mission as stated in Letter No 809/WBP/DIR/2022 dated September 30, 2022, including:

1. *Cash Conversion Cycle (CCC)*
WSBP strives to maintain CCC optimally, through:
 - Optimization of Receivables Collection;
 - Mirroring cash-in and cash-out; as well as
 - Priority of liquid projects.
2. *CAGR Revenue*
WSBP seeks to achieve CAGR Revenue of 15%, through:
 - Optimizing revenue absorption from on-hand contract value by paying attention to governance and risk aspects.
3. *Zero Reject*
WSBP seeks to reduce product rejects, through:
 - Implementation of lean operations; as well as
 - Improvement job mix formula.
4. Positive EBITDA
WSBP strives to obtain positive EBITDA, through:
 - Maintain margin for each revenue segment; as well as
 - S&GA Expense Efficiency.
5. External Income
WSBP seeks to increase external market share, through:
 - Conduct market intelligence; as well as
 - Increase participation and win-rate for project tenders outside WSKT Group.
6. *Customer Engagement*
WSBP seeks to increase customer engagement, through:
 - Improvements to customer experience; as well as
 - Implement customer relationship management (CRM).

7. Pelunasan Tagihan Vendor Lama
WSBP berupaya memenuhi pelunasan tagihan vendor lama, melalui:
- Memastikan tersedianya CFADS untuk *repayment* vendor lama.
 - Melakukan *improvement* pada *FP&A analysis* dengan memperhatikan poin-poin pada putusan PKPU.

7. Repayment of Old Vendor Bills
WSBP is trying to fulfill the payment of old vendor bills, through:
- Ensure the availability of CFADS for repayment of old vendors.
 - Make improvements to FP&A analysis by paying attention to the points included in PKPU decision.





BUDAYA PERUSAHAAN CORPORATE CULTURE

WSBP menyadari pentingnya penerapan budaya Perusahaan karena dapat mendongkrak kinerja Perusahaan secara signifikan. WSBP senantiasa memastikan bahwa budaya kerja Perusahaan tetap relevan dengan lingkungan eksternal dan ekosistem bisnis yang dinamis dan berubah-ubah seiring dengan perkembangan zaman dan teknologi. WSBP menetapkan dan memberlakukan “AKHLAK” yang terdiri dari Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif sebagai nilai-nilai utama yang harus diimplementasikan oleh segenap insan WSBP dalam menjalankan/melaksanakan tugas sehari-hari.

WSBP recognizes the importance of implementing corporate culture as it can significantly boost the Company's performance. WSBP consistently ensures that the corporate culture remains relevant to the external environment and business ecosystem that is dynamic and keep on changing along with the times and technology. WSBP establishes and enforces “AKHLAK” which consists of Trustworthy, Competent, Harmonious, Loyal, Adaptive, Collaborative as the main values that must be implemented by all WSBP personnel in carrying out/performing daily tasks.

AKHLAK

| Core Value | Kalimat Afirmatif Affirmative Sentence | Kata Kunci Key Words | Panduan Perilaku Behavioral Guidance |
|---|---|---|---|
| Amanah Trustworthy  | Kami memegang teguh kepercayaan yang diberikan We uphold the trust given | <ul style="list-style-type: none"> • Integritas • Tulus • Konsisten • Dapat dipercaya • Integrity • Sincere • Consistent • Trusted | Memenuhi janji dan komitmen Fulfill promises and commitments; Bertanggung jawab atas tugas, keputusan, dan tindakan yang dilakukan Responsible for the tasks, decisions, and actions performed; Berpegang teguh pada nilai moral dan etika Firmly uphold to moral and ethical values |
| Kompeten Competent  | Kami terus belajar dan mengembangkan kapabilitas We continue to learn and develop capabilities | <ul style="list-style-type: none"> • Kinerja terbaik • Sukses • Keberhasilan • Learning agility • Ahli di bidangnya • Best performance • Success • Achievement • Learning agility • Expert in own field | Meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubah Improve self-competencies to respond to ever-changing challenges Membantu orang lain belajar Help others learn Menyelesaikan tugas dengan kualitas terbaik Complete tasks to the highest quality. |

| Core Value | Kalimat Afirmatif Affirmative Sentence | Kata Kunci Key Words | Panduan Perilaku Behavioral Guidance |
|---|--|--|--|
| Harmonis Harmonious  | Kami saling peduli dan menghargai perbedaan We show mutual care and respect for differences | <ul style="list-style-type: none"> • Peduli • Perbedaan • Caring • Diversity | Menghargai setiap orang apapun latar belakangnya Respect everyone regardless of their background <hr/> Suka menolong orang lain Fond of helping others <hr/> Membangun lingkungan kerja yang kondusif Build a conducive work environment |
| Loyal Loyal  | Kami berdedikasi dan mengutamakan kepentingan bangsa negara We are dedicated and prioritizing the interests of the Nation and the State | <ul style="list-style-type: none"> • Komitmen • Dedikasi (rela berkorban) • Kontribusi • Commitment • Dedication (willing to sacrifice) • Contribution | Menjaga nama baik sesama karyawan, pimpinan, BUMN, dan Negara Maintain the good name of fellow employees, leaders, SOE, and the State <hr/> Relia berkorban untuk mencapai tujuan yang lebih besar Willing to sacrifice to achieve a greater goal <hr/> Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika Obey the leaders as long as not against the law and ethics. |
| Adaptif Adaptive  | Kami terus berinovasi dan antusias dalam menggerakkan ataupun menghadapi perubahan We continue to innovate and are enthusiastic in driving or facing change | <ul style="list-style-type: none"> • Inovasi • Antusias terhadap perubahan • Proaktif • Innovation • Enthusiasm for change • Proactive | Cepat menyesuaikan diri untuk menjadi lebih baik Quickly adjust to be better <hr/> Terus-menerus melakukan perbaikan mengikuti perkembangan teknologi Continuously make improvements following technological developments <hr/> Bertindak proaktif Be proactive |
| Kolaboratif Collaborative  | Kami membangun kerja sama yang sinergis We build synergistic collaboration | <ul style="list-style-type: none"> • Kesiediaan bekerja sama • Sinergi untuk hasil yang lebih baik • Willingness to cooperate • Synergy for better results | Memberi kesempatan kepada berbagai pihak untuk berkontribusi Provide opportunities for other parties to contribute; <hr/> Terbuka dalam bekerja sama untuk menghasilkan nilai tambah Open up in working together to generate added value; <hr/> Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama Mobilizing the use of various resources for common goals |

TAGLINE PERUSAHAAN COMPANY TAGLINE

“Dedication for Movement”

WSBP percaya bahwa etika kerja adalah menjalani dengan tindakan nyata. Walaupun dengan lini usaha di bidang manufaktur *Precast, Readymix, Quarry, Jasa Konstruksi dan Post-Tension*, WSBP melihat jauh dari hanya bentuk fisik produk yang diciptakan, namun lebih kepada esensi produk tersebut yakni sebagai pondasi pergerakan kehidupan. Oleh karena itu, **“Dedication for Movement”** diciptakan sebagai dasar budaya etika Perusahaan demi selalu memberi kesempurnaan dalam tindakan nyata untuk tujuan yang lebih baik ke depannya.

Dasar Budaya Etika Perusahaan didasarkan pada Surat Keputusan Direksi PT Waskita Beton Precast Tbk No. 18/SK/WBP/ PEN/2018 tentang Corporate Identity System (CIS) dan Penggunaan Logo ISO 9001:2015, ISO 14001:2015, dan ISO 45001:2018 pada PT Waskita Beton Precast Tbk. WSBP berharap dapat meningkatkan *brand image, added value*, dan menghasilkan trademark bagi Perusahaan. Identitas ini menjadi aset yang penting dan menjadi cerminan karakter WSBP. Bukan hanya identitas merek, tetapi mewakili nilai-nilai inti, visi, dan misi WSBP.

SOSIALISASI DAN INTERNALISASI BUDAYA PERUSAHAAN

WSBP senantiasa melaksanakan program sosialisasi dan internalisasi budaya Perusahaan dalam rangka memberikan pengetahuan (*knowing*) dan menanamkan serta meningkatkan pemahaman (*understanding*) seluruh insan WSBP mengenai budaya Perusahaan. Agar Budaya WSBP dapat menyatu dengan perilaku Insan WSBP dalam kegiatan usaha sehari-hari, maka WSBP melakukan sosialisasi dan internalisasi Budaya Perusahaan dengan melaksanakan Sosialisasi Panduan Teknis Penilaian Perilaku AKHLAK 2023 yang menjadi bagian dari penilaian para Leader & Pegawai. WSBP juga mengadakan Organizational Culture Training: Leaders Commitment Reinforcement Visi Misi & Core Values pada bulan November tahun 2023.

WSBP believes that work ethics is to live with real action. Although engaged in the manufacturing of *Precast, Readymix, Quarry, Construction Services and Post Tension precast concrete*, WSBP looks further on not only the physical form of the product created, but more to the essence of the products as the foundation of movement of life. Therefore, **“Dedication for Movement”** was created as a basis for a culture of corporate ethics in order to always give perfection in concrete actions for a better goal.

This corporate ethics culture is based on the Decree of Board of Directors of PT Waskita Beton Precast Tbk No. 18/SK/WBP/ PEN/2018 about the Corporate Identity System (CIS) and the use of Logo of ISO 9001: 2015, ISO 1400: 2015, and ISO 45001:2018 on PT Waskita Beton Precast Tbk. Through this tagline, WSBP wants to enhance brand image, added value and generate trademark for the Company. This identity is an important asset and a reflection of the Company's character. Not only as a brand identity, but represent WSBP's core values, vision and mission.

DISSEMINATION AND INTERNALIZATION OF CORPORATE CULTURE

WSBP holds socialization and internalization programs of corporate culture in order to provide knowledge (*knowing*) as well as instill and increase the comprehension (*understanding*) of all WSBP personnel regarding corporate culture. In order for WSBP Culture to be integrated with the behavior of WSBP Personnel in daily business activities, WSBP carried out the dissemination and internalization of Corporate Culture by holding the Socialization of 2023 AKHLAK Behavior Assessment Technical Guide which is part of the assessment of Leaders & Employees. WSBP also held Organizational Culture Training: Leaders Commitment Reinforcement Vision, Mission & Core Values in November 2023.

BIDANG USAHA

LINE OF BUSINESS



Kegiatan Usaha Menurut Anggaran Dasar Terakhir

Anggaran Dasar Perusahaan yang terakhir mengalami perubahan sebagaimana dimuat dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa "PT Waskita Beton Precast Tbk" No. 60 tertanggal 28 Juli 2023, yang dibuat di hadapan Yumna Shabrina, S.H., M.Kn., Notaris pengganti dari Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta, pemberitahuan atas Perubahan Anggaran Dasar telah diterima dan dicatat oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia sesuai surat No. AHU-AH.01.03-0103121 tanggal 09 Agustus 2023.

Maksud dan tujuan WSBP adalah melakukan usaha di bidang industri pabrikasi, industri konstruksi, jasa, pekerjaan terintegrasi (*Engineering, Procurement and Construction: epc*), perdagangan, agro industri, jasa penyewaan, transportasi, investasi, pengelolaan kawasan, jasa keagenan, pembangunan, layanan jasa peningkatan kemampuan di bidang konstruksi, teknologi informasi serta kepariwisataan dan pengembangan untuk menghasilkan barang dan/atau jasa yang bermutu tinggi dan berdaya saing kuat, serta mengejar keuntungan guna meningkatkan nilai WSBP dengan menerapkan prinsip-prinsip Perseroan Terbatas.

Business Activities According to the Latest Articles of Association

The Company's Articles of Association were last amended as stated in the Deed of Resolution of Extraordinary General Meeting of Shareholders of "PT Waskita Beton Precast Tbk" No. 60 dated July 28, 2023, made before Yumna Shabrina, S.H., M.Kn., substitute Notary of Ashoya Ratam, S.H., M.Kn., Notary in Jakarta, notification of Amendment to the Articles of Association has been received and recorded by the Minister of Law and Human Rights of the Republic of Indonesia in accordance with letter No. AHU-AH.01.03-0103121 dated August 9, 2023.

The purposes and objectives of WSBP are to conduct business in the manufacturing industry, construction industry, services, integrated work (*Engineering, Procurement and Construction: epc*), trading, agro-industry, rental services, transportation, investment, area management, agency services, development, capacity building services in the fields of construction, information technology and tourism and development to produce goods and/or services of high quality and strong competitiveness, and pursue profits to increase the value of WSBP by applying the principles of Limited Liability Companies.

Kegiatan Usaha Berdasarkan Anggaran Dasar dan yang Dijalankan

Sebagai langkah upaya dalam mencapai maksud dan tujuan tersebut di atas, WSBP dapat melaksanakan kegiatan usaha dengan lingkup sebagai berikut:

Business Activities Based on Articles of Association and Executed

As an effort to achieve the purposes and objectives mentioned above, WSBP can carry out business activities with the following scope:

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|--|---|
| Kegiatan Usaha Utama Main Business Activities | |
| A. Industri Pabrikasi Barang dan Bahan Bangunan untuk Konstruksi, antara lain: A. Manufacturing Industry of Building Goods and Materials for Construction, among others: | |
| 1. Industri barang dari semen dan kapur untuk konstruksi; Manufacturing of cement and lime goods for construction | ✓ |
| 2. Industri Mortar Atau Beton Siap Pakai; Mortar or ready-to-use concrete industry | ✓ |
| 3. Instalasi/Pemasangan Mesin dan Peralatan Industri; Installation of Industrial Machinery and Equipment | X |
| 4. Industri Mesin Pertanian dan Kehutanan; Agriculture and Forestry Machinery Industry | X |
| 5. Industri Barang Bangunan dari Kayu; Wood Building Goods Industry | X |
| 6. Industri Bangunan Prafabrikasi dari Kayu Wood Prefabricated Building Industry | X |
| 7. Industri Batu Bata dari Tanah Liat/Keramik Clay/Ceramic Bricks Industry | X |
| 8. Industri Genteng dari Tanah Liat/Keramik; Clay/Ceramic tile industry | X |
| 9. Industri Bahan Bangunan Dari Tanah Liat/Keramik Bukan Batu Bata dan Genteng Building Materials Made of Clay/Ceramics Instead of Bricks and Tiles industry | X |
| 10. Industri Semen; Cement Industry | X |
| 11. Industri Kapur; Lime Industry | X |
| 12. Industri Gips; Gypsum Industry | X |
| 13. Industri Barang dari Gips Untuk Konstruksi; Gypsum for Construction Industry | X |
| 14. Industri Barang dari Asbes untuk Keperluan Bahan Bangunan; Asbestos for Building Materials Industry | X |
| 15. Industri Barang dari Marmer dan Granit untuk Keperluan Bahan Bangunan; Marble and Granite Products for Building Materials Industry | X |
| 16. Industri Barang dari Logam Bukan Aluminium Siap Pasang untuk Bangunan; Ready-to-Install Non-Aluminum Metal Products for Buildings Industry | X |
| 17. Industri Barang dari Logam Aluminium Siap Pasang untuk Bangunan; Ready-to-Install Aluminum Metal Goods for Buildings | X |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|---|---|
| 18. Industri Konstruksi Berat Siap Pasang dari Baja untuk Bangunan; Steel Ready-to-install Heavy Construction Industry for Buildings | X |
| 19. Industri Barang dari Logam Siap Pasang untuk Konstruksi Lainnya; Ready-to-install Metal goods for other construction | X |
| 20. Industri Mesin Penambangan, Penggalian dan Konstruksi; Mining Machinery, Quarrying and Construction Industry | X |
| 21. Industri Barang dari Karet untuk Keperluan Industri; Industry of Rubber Products for Industrial Purposes | X |
| 22. Industri Barang dari Karet untuk Keperluan Infrastruktur; Rubber Goods for Infrastructure Purposes Industry | X |
| 23. Industri Barang Dan Peralatan Teknik/Industri dari Plastik; Goods and technical/industrial equipment made of plastic | X |
| 24. Industri Barang dari Plastik untuk Bangunan; Industry of Plastic Products for Buildings | X |
| 25. Industri Pipa Plastik dan Perlengkapannya; Plastic Pipe and Fittings Industry | X |
| 26. Industri Barang Plastik Lembaran; Sheet Plastic Goods Industry | X |
| 27. Industri Besi dan Baja Dasar (Iron and Steel Making); Iron and Steel Making Industry | X |
| 28. Industri Penggilingan Baja (Steel Rolling); Steel Rolling Industry | X |
| 29. Industri Pipa Dan Sambungan Pipa dari Baja dan Besi; Steel and Iron Pipe and Pipe Connection Industry | X |
| 30. Industri Pipa Dan Sambungan Pipa dari Logam Bukan Besi dan Baja; Industry of Pipe and Pipe Connection of Non-Iron and Steel Metals | X |
| 31. Industri Tangki, Tandon Air Dan Wadah dari Logam; Industry of Tanks, Water Reservoirs and Metal Containers | X |
| 32. Industri Generator Uap, Bukan Ketel Pemanas; Steam Generators, Not Heating Boilers Industry | X |
| 33. Industri Peralatan Umum; General Equipment Industry | X |
| 34. Industri Barang Dari Kawat Wire Goods Industry | X |
| 35. Industri Paku, Mur Dan Baut Nail, Nut And Bolt Industry | X |
| B. Industri Konstruksi, antara lain: B. Construction Industry, among others: | |
| 1. Konstruksi Bangunan Sipil: Civil Building Construction: | |
| a. Konstruksi Bangunan Sipil Jembatan, Jalan Layang, Fly Over, dan Underpass; Construction of Civil Building of Bridges, Flyovers, Fly Overs, and Underpasses; | √ |
| b. Konstruksi Bangunan Sipil Jalan; Road Civil Building Construction; | √ |
| c. Konstruksi Jalan Rel; Rail Road Construction; | √ |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|---|---|
| d. Jasa Pekerjaan Konstruksi Prapabrikasi Bangunan Sipil; Civil Building Prefabricated Construction Work Services; | ✓ |
| e. Konstruksi Jaringan Irigasi dan Drainase; Irrigation and Drainage Network Construction; | ✓ |
| f. Konstruksi Bangunan Sipil Pengolahan Air Bersih Clean Water Treatment Civil Building Construction | ✓ |
| g. Konstruksi Bangunan Sipil Prasarana dan Sarana Sistem Pengolahan Limbah Padat, Cair, dan Gas; Construction of Civil Building Infrastructure and Facilities for Solid, Liquid and Gas Waste Treatment Systems; | ✓ |
| h. Pengerukan; Dredging; | X |
| i. Jasa Pekerjaan Konstruksi Pelindung Pantai; Coast Guard Construction Services; | X |
| j. Konstruksi Terowongan; Tunnel Construction; | X |
| k. Konstruksi Bangunan Sipil Elektrikal; Electrical Civil Building Construction; | X |
| l. Konstruksi Reservoir Pembangkit Listrik Tenaga Air; Hydropower Reservoir Construction; | X |
| m. Konstruksi Bangunan Sipil Minyak dan Gas Bumi; Oil and Gas Civil Building Construction; | X |
| n. Konstruksi Bangunan Sipil Fasilitas Olah Raga; Sports Facility Civil Building Construction; | X |
| o. Konstruksi Bangunan Sipil Fasilitas Pengolahan Produk Kimia, Petrokimia, Farmasi, dan Industri Lainnya; Construction of Civil Building for Chemical, Petrochemical, Pharmaceutical, and Other Industrial Product Processing Facilities; | X |
| p. Konstruksi Bangunan Sipil Fasilitas Militer dan Peluncuran Satelit; Construction of Civil Building of Military Facilities and Satellite Launching; | X |
| q. Konstruksi Bangunan Sipil Telekomunikasi untuk Prasarana Transportasi; Construction of Telecommunication Civil Building for Transportation Infrastructure; | X |
| r. Konstruksi Khusus Bangunan Sipil Lainnya yang Tidak Dapat Diklasifikasikan Di Tempat Lain; Special Construction of Other Civil Buildings that Cannot Be Classified Elsewhere; | X |
| s. Konstruksi Jaringan Irigasi, Komunikasi, dan Limbah Lainnya; Construction of Irrigation, Communication and Other Waste Networks; | X |
| t. Konstruksi Bangunan Prasarana Sumber Daya Air; Water Resources Infrastructure Building Construction; | ✓ |
| u. Konstruksi Bangunan Pelabuhan Bukan Perikanan; Non-fishery Port Building Construction; | ✓ |
| v. Konstruksi Bangunan Pelabuhan Perikanan; Fishery Port Building Construction; | ✓ |
| w. Konstruksi Sentral Telekomunikasi; Telecommunications Central Construction; | X |
| x. Pembuatan/Pengeboran Sumur Air Tanah; Construction/Drilling of Ground Water Wells; | ✓ |
| y. Konstruksi Bangunan Sipil Pertambangan; Mining Civil Building Construction; | X |
| z. Konstruksi Bangunan Sipil Panas Bumi; Geothermal Civil Building Construction; | X |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|---|---|
| aa. Pemasangan Kerangka Baja; Installation of Steel Framework; | X |
| 2. Konstruksi Gedung Building Construction | |
| a. Konstruksi Gedung Industri Industrial Building Construction | ✓ |
| b. Jasa Pekerjaan Konstruksi Prapabrikasi Bangunan Gedung Prefabricated Building Construction Work Services | ✓ |
| c. Konstruksi Gedung Hunian; Residential Building Construction; | ✓ |
| d. Konstruksi Gedung Perkantoran; Office Building Construction; | ✓ |
| e. Konstruksi Gedung Perbelanjaan; Shopping Building Construction; | X |
| f. Konstruksi Gedung Kesehatan; Health Building Construction; | ✓ |
| g. Konstruksi Gedung Pendidikan; Educational Building Construction; | ✓ |
| h. Konstruksi Gedung Penginapan; Lodging Building Construction; | X |
| i. Konstruksi Gedung Tempat Hiburan dan Olahraga Entertainment and Sports Place Building Construction | X |
| j. Konstruksi Gedung Lainnya Other Building Construction | ✓ |
| 3. Penyelesaian Konstruksi, antara lain: Construction Completion, including: | |
| a. Pengerjaan Pemasangan Kaca dan aluminium; Glass and aluminum installation work; | X |
| b. Pengerjaan Lantai, Dinding, Peralatan Saniter dan Plafon; Floor, Wall, Sanitary Equipment and Ceiling Work; | X |
| c. Dekorasi Interior; Interior Decoration; | X |
| d. Penyelesaian Konstruksi Bangunan Lainnya Other Building Construction Completion | X |
| 4. Konstruksi Khusus dan Konstruksi Khusus Lainnya Special Construction and Other Special Construction | |
| a. Penyiapan Lahan; Land preparation; | ✓ |
| b. Pemasangan Pondasi dan Tiang Pancang; Installation of Foundations and Piles; | X |
| c. Pemasangan Perancah (Steiger); Installation of Scaffolding (Steiger); | X |
| d. Pemasangan Rangka dan Atap/Roof Covering; Installation of Frame and Roof Covering; | X |
| e. Konstruksi Khusus Lainnya yang Tidak Dapat Diklasifikasikan Di Tempat Lain; that Cannot Be Classified Elsewhere; | ✓ |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|--|---|
| f. Pembongkaran; Demolition; | X |
| g. Instalasi Sinyal dan Rambu-rambu Jalan Raya; Installation of Highway Signals and Signs; | X |
| C. Pekerjaan Terintegrasi (EPC) dalam bidang, antara lain: | |
| C. Integrated Work (EPC) in the following fields: | |
| 1. Pembangkit Tenaga Listrik Power plant | X |
| 2. Pembangkit, Transmisi, Distribusi, dan Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha Generation, Transmission, Distribution and Sales of Electricity in One Business Unit | X |
| 3. Pembangkit, Transmisi, dan Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha; Generation, Transmission and Sales of Electricity in One Business Unit; | X |
| 4. Pembangkit, Distribusi, dan Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha; Generation, Distribution and Sales of Electricity in One Business Unit; | X |
| 5. Pengoperasian Instalasi Penyediaan Tenaga Listrik; Operation of Electric Power Supply Installations; | √ |
| 6. Transmisi Tenaga Listrik; Electric Power Transmission; | X |
| 7. Distribusi, Penjualan Tenaga Listrik dalam Satu Kesatuan Usaha; Distribution, Sales of Electricity in One Business Unit; | X |
| 8. Distribusi Tenaga Listrik; Electric Power Distribution; | X |
| 9. Pengadaan Gas Alam dan Buatan; Procurement of Natural and Artificial Gas; | X |
| 10. Distribusi Gas Alam dan Buatan; Natural and Artificial Gas Distribution; | X |
| 11. Pengadaan Gas Bio; Procurement of Bio Gas; | X |
| D. Pertambangan dan Penggalan, antara lain; | |
| D. Mining and Quarrying, among others; | |
| 1. Penggalan Batu Hias Dan Batu Bangunan; Quarrying of Decorative Stones and Building Stones; | √ |
| 2. Penggalan Batu Kapur/Gamping; Quarrying of Limestone; | X |
| 3. Penggalan Kerikil/Sirtu; Gravel/Sirtu Excavation; | √ |
| 4. Penggalan Pasir; Sand Quarrying; | X |
| 5. Penggalan Tanah dan Tanah Liat; Excavation of Soil and Clay; | X |
| 6. Penggalan Gips; Gypsum excavation; | X |
| 7. Penggalan Tras; Tras Excavation; | X |
| 8. Penggalan Batu Apung; Pumice Quarrying; | X |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|--|---|
| 9. Penggalian Batu, Pasir, dan Tanah Liat Lainnya; Quarrying of Stone, Sand and Other Clay; | X |
| 10. Aktivitas Penunjang Pertambangan Minyak Bumi dan Gas Alam; Oil and Natural Gas Mining Support Activities | X |
| 11. Aktivitas Penunjang Pertambangan dan Penggalian Lainnya; Mining and Other Quarrying Support Activities; | √ |
| E. Aktivitas Penyewaan Peralatan Konstruksi, antara lain: E. Construction equipment rental activities, including: | |
| 1. Aktivitas Penyewaan dan Sewa Guna Usaha Tanpa Hak Opsi Mesin, dan Peralatan Konstruksi dan Teknik Sipil Leasing and Leasing Activities without Option Rights for Machinery, and Construction Equipment and Civil Engineering | X |
| 2. Penyewaan Alat Konstruksi Dengan Operator; Rental of Construction Equipment with Operators; | X |
| 3. Aktivitas Perawatan dan Pemeliharaan Taman; Garden Care and Maintenance Activities; | X |
| F. Pekerjaan Mekanikal Elektrikal termasuk Jaringan dan Instalasi, antara lain: F. Mechanical Electrical Work including Network and Installation, including: | |
| 1. Instalasi Listrik; Electrical installation; | X |
| 2. Instalasi Mekanikal; Mechanical Installation; | X |
| 3. Instalasi Saluran Air (Plumbing); Water Channels (Plumbing) Installation; | X |
| 4. Instalasi Pendingin dan Ventilasi Udara; Air Conditioning and Ventilation Installation; | X |
| 5. Instalasi Pemanas dan Geotermal; Heating and Geothermal Installation; | X |
| 6. Instalasi Minyak dan Gas; Oil and Gas Installation; | X |
| 7. Instalasi Meteorologi, Klimatologi, dan Geofisika; Meteorology, Climatology and Geophysics Installation; | X |
| 8. Instalasi Elektronika; Electronics Installation; | X |
| 9. Instalasi Fasilitas Sumber Radiasi Pengion; Ionizing Radiation Source Facilities Installation; | X |
| 10. Instalasi Nuklir; Nuclear Installation; | X |
| 11. Instalasi Sinyal dan Telekomunikasi Kereta Api; Railway Signal and Telecommunications Installation; | √ |
| 12. Instalasi Telekomunikasi; Telecommunications Installation; | X |
| 13. Jasa Instalasi Konstruksi Navigasi Laut, Sungai, dan Udara Sea, River and Air Navigation Construction Installation Services | X |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|--|---|
| G. Perdagangan Besar | |
| G. Wholesale Trading | |
| 1. Perdagangan Besar Semen, Kapur, Pasir, dan Batu; Wholesale trading of Cement, Lime, Sand and Stone; | ✓ |
| 2. Perdagangan Besar Barang Logam untuk Bahan Konstruksi; Wholesale trading of Metal Goods for Construction Materials; | ✓ |
| 3. Perdagangan Besar Logam dan Bijih Logam; Wholesale trading of Metals and Metal Ore; | X |
| 4. Perdagangan Besar Alat Transportasi Darat (Bukan Mobil, Sepeda Motor, dan Sejenisnya), Suku Cadang dan Perlengkapannya; Wholesale trading of Land Transportation Equipment (Not Cars, Motorcycles, and the Like), Spare Parts and Accessories thereof; | X |
| 5. Perdagangan Besar Bahan Konstruksi dari Porselen; Wholesale trading of Construction Materials from Porcelain; | X |
| 6. Perdagangan Besar Mesin Kantor dan Industri Pengolahan, Suku Cadang dan Perlengkapannya; Wholesale trading of Office Machinery and Processing Industry, Spare Parts and Equipment; | ✓ |
| 7. Perdagangan Besar Berbagai Macam Material Bangunan; Wholesale Trading of Various Kinds of Building Materials; | X |
| 8. Perdagangan Besar Mesin, Peralatan dan Perlengkapannya Lainnya Wholesale trading of Machinery, Equipment and Other Equipment | X |
| 9. Perdagangan Besar Genteng, Batu Bata, Ubin dan Sejenisnya Dari Tanah Liat, Kapur, Semen atau Kaca; Wholesale trading of roof tiles, bricks, tiles and the like made of clay, lime, cement or glass; | X |
| 10. Perdagangan Besar Bahan Konstruksi Lainnya; Wholesale trading of Other Construction Materials; | X |
| 11. Perdagangan Besar Berbagai Macam Barang; Wholesale trading of Various Kinds of Goods; | X |
| H. Real Estat | |
| H. Real Estate | |
| 1. Real Estat yang Dimiliki Sendiri atau Disewa Owned or Rented Real Estate | X |
| 2. Penyewaan Venue Penyelenggaraan Aktivitas MICE dan Event Khusus Rental Venues for Organizing MICE Activities and Special Events | X |
| 3. Kawasan Industri; Industrial area; | X |
| I. Aktivitas Profesional, Ilmiah, dan Teknis | |
| Professional, Scientific and Technical Activities | |
| 1. Aktivitas Arsitektur; Architectural Activity; | X |
| Aktivitas Keinsinyuran dan Konsultasi Teknis Yang Berhubungan dengan itu; YBDI Engineering and Technical Consulting Activities; | X |
| J. Informasi dan Komunikasi | |
| J. Information and Communication | |
| 1. Penerbitan Piranti Lunak (Software); Publishing Software; | X |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|---|---|
| K. Pengangkutan dan Pergudangan K. Transportation and Warehousing | |
| 1. Angkutan Bermotor untuk Barang Umum; Motorized Transportation for General Goods; | X |
| 2. Angkutan Bermotor untuk Barang Khusus; Motorized Transportation for Special Goods; | X |
| 3. Angkutan Laut Dalam Negeri untuk Barang Umum; Domestic Sea Transportation for General Goods; | X |
| 4. Angkutan Laut Dalam Negeri untuk Barang Khusus Domestic Sea Transportation for Special Goods | X |
| 5. Angkutan Laut Dalam Negeri Perintis untuk Barang; Pioneering Domestic Sea Transportation for Goods; | X |
| 6. Angkutan Laut Luar Negeri untuk Barang Umum; Overseas Sea Transportation for General Goods; | X |
| 7. Angkutan Laut Luar Negeri untuk Barang Khusus; Overseas Sea Transportation for Special Goods; | X |
| 8. Angkutan Sungai dan Danau untuk Barang Umum dan/atau Hewan; River and Lake Transportation for General Goods and/or Animals; | X |
| 9. Angkutan Sungai dan Danau untuk Barang Khusus; River and Lake Transportation for Special Goods; | X |
| 10. Angkutan Sungai dan Danau untuk Barang Berbahaya; River and Lake Transportation for Dangerous Goods; | X |
| 11. Angkutan Penyeberangan Umum Antar provinsi untuk Barang; Interprovincial Public Ferry Transportation for Goods; | X |
| 12. Angkutan Penyeberangan Perintis Antar provinsi untuk Barang; Interprovincial Pioneering Transportation for Goods; | X |
| 13. Angkutan Penyeberangan Umum Antar kabupaten/kota untuk Barang; Inter-regent/city Public Ferry Transportation for Goods; | X |
| 14. Angkutan Penyeberangan Perintis Antar kabupaten/kota untuk Barang Inter-regency/city Pioneering Transportation for Goods | X |
| 15. Angkutan Penyeberangan Umum dalam Kabupaten/kota untuk Barang Public Ferry Transportation within Regencies/Cities for Goods | X |
| 16. Angkutan Penyeberangan Lainnya untuk Barang Termasuk Penyeberangan Antar negara Other Ferry Transportation for Goods Including Interstate Crossing | X |
| L. Investasi dan/atau pengelolaan usaha di bidang yang terkait dengan kegiatan usaha utama Perseroan L. Investment and/or business management in fields related to the Company's main business activities | |
| Kegiatan Usaha Penunjang Supporting Business Activities | |
| A. Layanan Jasa Konsultasi (Konsultan) Manajemen: A. Management Consultant Services: | |
| 1. Aktivitas Kantor Pusat; Head Office Activities; | X |
| 2. Aktivitas Konsultasi Manajemen Lainnya; Other Management Consulting Activities; | X |

| Kegiatan Usaha Berdasarkan Anggaran Dasar Business Activities Based on Articles of Association | Sudah/Belum Dijalankan Has/has not been done |
|--|---|
| B. Agro Industri: | |
| B. Agro Industry: | |
| 1. Industri Minyak Mentah Kelapa Sawit (Crude Palm Oil); Crude Palm Oil Industry; | X |
| 2. Industri Minyak Mentah Inti Kelapa Sawit (Crude Palm Kernel Oil); Crude Palm Kernel Oil Industry; | X |
| 3. Industri Pemisahan/Fraksinasi Minyak Mentah Kelapa Sawit dan Minyak Mentah Inti Kelapa Sawit; Crude Palm Oil Oil and Crude Palm Kernel Oil Separation/Fraction Industry; | X |
| 4. Industri Pemurnian Minyak Mentah Kelapa Sawit Dan Minyak Mentah Inti Kelapa Sawit Crude Palm Oil And Crude Palm Kernel Oil Refining Industry | X |
| 5. Industri Pemisahan/Fraksinasi Minyak Murni Kelapa Sawit; Pure Palm Oil Separation/Fractionation Industry; | X |
| 6. Industri Pemisahan/Fraksinasi Minyak Murni Inti Kelapa Sawit Pure Core Palm Oil Separation/Fractionation Industry | X |
| 7. Pergudangan dan Penyimpanan; Warehousing and Storage; | √ |
| C. Layanan Jasa Bidang Teknologi Informasi dan Kepariwisata: | |
| C. Information Technology and Tourism Services: | |
| 1. Aktivitas Pengembangan Aplikasi Perdagangan Melalui Internet (E-commerce); Internet Trading Application Development Activity (E-commerce); | X |
| 2. Aktivitas Pemrograman Komputer Lainnya; Other Computer Programming Activities; | X |
| 3. Aktivitas Konsultasi Keamanan Informasi; Information Security Consulting Activities | X |
| 4. Aktivitas Konsultasi Komputer dan Manajemen Fasilitas Komputer Lainnya; Computer Consulting Activities and Management of Other Computer Facilities; | X |
| 5. Aktivitas Teknologi Informasi dan Jasa Komputer Lainnya; Information Technology Activities and Other Computer Services; | X |
| 6. Kawasan pariwisata; Tourism area; | X |
| 7. Aktivitas Konsultasi Pariwisata; Tourism Consulting Activities; | X |
| D. Menjalankan Pengelolaan Limbah B3: | |
| D. Carrying out hazardous waste management: | |
| 1. Pengumpulan Air Limbah Berbahaya; Collection of Hazardous Wastewater; | X |
| 2. Treatment dan Pembuangan Air Limbah Berbahaya; Treatment and disposal of hazardous waste water; | X |
| 3. Pengumpulan Limbah Berbahaya; Hazardous Waste Collection; | √ |
| 4. Treatment Dan Pembuangan Limbah Berbahaya Treatment And Disposal Of Hazardous Waste | √ |

Keterangan : √ = telah dijalankan X = belum dijalankan
Remarks: √ = has been conducted X = not yet conducted

PRODUK DAN JASA PRODUCTS AND SERVICES

Sesuai dengan Laporan Keuangan Audited yang telah diaudit oleh Kantor Akuntan Publik Hertanto, Grace, Karunawan, produk dan jasa yang berkontribusi terhadap pendapatan WSBP, yaitu:

In accordance with the Audited Financial Statements that have been audited by Public Accounting Firm Hertanto, Grace, Karunawan, products and services that contribute to WSBP revenue are:

Beton Precast Precast Concrete

Mencakup kegiatan manufaktur produk beton *precast*

Includes precast concrete manufacturing activities

Beton Readymix Ready Mix Concrete

Mencakup kegiatan manufaktur beton *Readymix*

Includes Readymix concrete manufacturing activities

Jasa Konstruksi Construction Service

Mencakup kegiatan jasa pendukung yang terdiri dari jasa proyek konstruksi, jasa instalasi produk atau pemancangan dan jasa *stressing* produk *precast* (*Post-Tensioning*)

Includes supporting service activities consisting of engineering, installation, piling service, construction and post-tensioning service

Beton Precast

Precast adalah beton cetak yang digunakan sebagai material konstruksi. Produk yang dihasilkan WSBP di antaranya:

1. Girder (Box, PC-T, PC-I, PC-U, Semi-T);
2. Spun Pile dan Square Pile;
3. Moveable Concrete Barrier;
4. U-Gutter, U-Ditch, Box Culvert, L-Gutter;
5. Diaphragm Wall;
6. Pondasi jaring laba-laba;
7. CCSP dan FCSP;
8. Pier Head Precast;
9. Full Slab, Half Slab, Deck Slab & Voided Slab, Pile Cap;
10. Tiang Listrik Tipe SUTR 9/100 (157 mm);
11. Tiang Listrik Tipe SUTR 9/200 & (157 mm);
12. Listrik tipe SUTR 11/200;
13. Bantalan Jalan Rel (BJR) tipe 1067 & tipe 1435;
14. SPRig-WP;
15. RC Pipe;
16. Tetrapod;
17. Facade;
18. Balok Kolom Precast;
19. Lining;
20. Sloof;
21. PC Plank;
22. PC Beam;
23. Instant Modular (I-Mod);
24. Instant Home (I-Home).

Precast Concrete Product

Precast is precast concrete that is used as construction material. Products made by WSBP are as follows:

1. Girder (Box, Pc-T, Pc-I, Pc-U Semi-T);
2. Spun Pile and Square Pile;
3. Moveable Concrete Barrier;
4. U-Gutter, U-Ditch, Box Culvert, L-Gutter;
5. Diaphragm Wall;
6. Spider Web Foundation
7. Ccsp and Fcsp
8. Pier Head Precast
9. Full Slab, Half Slab, Deck Slab & Voided Slab, Pile Cap
10. Electric Pole Type Sutr 9/100 (157 Mm);
11. Electric Pole Type Sutr 9/200 & (157 Mm);
12. Electric Pole Type Sutr 11/200;
13. Type 1067 & Type 1435 Rail Bearings;
14. Sprig-Wp;
15. Rc Pipe;
16. Tetrapod;
17. Facade;
18. Precast Column Beam;
19. Lining;
20. Sloof;
21. Pc Plank;
22. Pc Beam;
23. Instant Modular (I-Mod);
24. Instant Home (I-Home).

Seluruh produk di atas dihasilkan melalui pabrik (*precast plant*) yang dioperasikan WSBP. Hingga akhir tahun 2023, WSBP mengoperasikan 9 *precast plant* yaitu:

1. Plant Cibitung
2. Plant Sadang
3. Plant Karawang
4. Plant Sidoarjo (Prambon)
5. Plant Kalijati
6. Plant Bojonegara
7. Plant Subang
8. Plant Gasing
9. Plant Klaten

Kesembilan *plant precast* di atas memiliki jumlah kapasitas produksi sebesar 3,7 juta ton untuk tahun 2023, kapasitas produksi dari tahun 2022 ke 2023 cenderung tetap.

All of the above products are produced through precast plants operated by WSBP. Until the end of 2023, WSBP operates 9 precast plant, namely:

1. Cibitung Plant
2. Sadang Plant
3. Karawang Plant
4. Sidoarjo (Prambon) Plant
5. Kalijati Plant
6. Bojonegara Plant
7. Subang Plant
8. Gasing Plant
9. Klaten Plant

The nine precast plants above have a total production capacity of 3.7 million tons for 2023. Production capacity from 2022 to 2023 is likely to remain the same.

List Produk Precast dan Proyek yang Menggunakannya List of Precast Products and Projects Using Them

| Kategori Produksi Precast Precast Production Category | Tahun Pertama Kali Dibuat Year of First Made | Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products | |
|---|---|--|--|
| Jalan, Jembatan dan Gedung Roads, Bridges and Buildings | | | |
| PC- I Girder | 2012 | <ul style="list-style-type: none"> • Proyek Cibitung Cilincing Seksi 1-3 • Proyek Pembangunan Jalan Tol Jakarta Cikampek • Proyek Jembatan Mlowo Penganjing Nguter • Proyek Pembangunan Jembatan Ploso Jombang • Proyek Jalan Tol Prabumulih – Muara Enim • Proyek Simpang Susun Kawasan Industri Batang • Proyek Pembangunan Jalan Tol Becakayu 2A Ujung • Proyek Pembangunan Jalan Tol KLBM • Proyek Cimanggis Cibitung Seksi 2 • Proyek Jalan Tol Paspro Seksi 4 • Proyek Pembangunan Bendungan Jlantah Karanganyar Solo • Proyek Tebing Tinggi – Parapat • Proyek Becakayu Koneksi Wiyoto Wiyono • Proyek Becakayu 2A • Proyek Bogor – Ciawi – Sukabumi • Proyek Cisumdawu • Proyek Cibitung – Cilincing FO KAI • Proyek Crossing Taman Mekar Sadang • Proyek Tol IKN Segment Simpang Tempadung • Proyek Pembangunan Jalan Tol Bayung Lencir – Tempino • Proyek Jalan Tol Kataraja Tahap I • Proyek Pembangunan Jalan Tol Jakarta Cikampek | <ul style="list-style-type: none"> • Section 1-3 of Cibitung Cilincing Project • Jakarta Cikampek Toll Road Development Project • Mlowo Penganjing Nguter Bridge Project • Ploso Jombang Bridge Development Project • Prabumulih – Muara Enim Toll Road Project • Batang Industrial Area Interchange Project • Becakayu 2A Ujung Toll Road Development Project • KLBM Toll Road Development Project • Section 2 of Cimanggis Cibitung Project • Section 4 of Paspro Toll Road Project • Karanganyar Street Dam Development Project in Solo • Tebing Tinggi – Parapat Project • Wiyoto Wiyono Connection Becakayu Project • Becakayu 2A Project • Bogor – Ciawi – Sukabumi Project • Cisumdawu Project • Cibitung Project – Cilincing FO KAI • Mekar Sadang Park Crossing Project • IKN Toll Road Project Tempadung Junction Segment • Bayung Lencir – Tempino Toll Road Construction Project • Kataraja Toll Road Stage I Project |
| Full Slab | 2012 | <ul style="list-style-type: none"> • Proyek Cibitung – Cilincing • Proyek COO Lokasi RK 2020 • Proyek Kayu Agung – Palembang – Betung • Proyek Tol Indrapura – Kuala Tanjung | <ul style="list-style-type: none"> • Cibitung – Cilincing Project • COO Location RK 2020 Project • Kayu Agung – Palembang – Betung Project • Indrapura – Kuala Tanjung Toll Road Project |
| Voided Slab | 2013 | <ul style="list-style-type: none"> • Proyek Jalan Tol Jakarta Cikampek Selatan (Jembatan) • Proyek Rentang Irigasi Modernisasi – Paket LMS 03 | <ul style="list-style-type: none"> • South Jakarta Cikampek Toll Road Project (Bridge) • Modernization of Irrigation Range Project – LMS Package 03 |

List Produk Precast dan Proyek yang Menggunakannya
List of Precast Products and Projects Using Them

| Kategori Produksi Precast Precast Production Category | Tahun Pertama Kali Dibuat Year of First Made | Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products | |
|--|---|---|---|
| Square Pile | 2013 | <ul style="list-style-type: none"> • Proyek Pembangunan Plant Gremeng • Pembangunan Gedung Kuliah I Lahan Kampus Baru Politeknik Negeri Sriwijaya • Proyek Pembangunan Gedung OJK Regional 7 Sumatera • Proyek Dermaga Bongkar Muat Jukung • Proyek Stasiun Pengumpul Gas Beringin • Proyek Kayan LNG Nusantara • Proyek Stasiun Pandu Jungkat Pontianak • Proyek Pengadaan Air Baku Cikarang • Proyek Juno Frisian Flag • Proyek Karyatama Saviera • Proyek Mako Kodim • Proyek Pembangunan Jalan Tol Bayung Lencir – Tempino • Proyek Pembangunan Stadion Kediri | <ul style="list-style-type: none"> • Gremeng Plant Development Project • Construction of College I Building on Pol New Campus Land • Sumatra Regional 7 OJK Building Development Project • Jukung Loading and Unloading Wharf Project • Banyan Gas Collection Station Project • Nusantara LNG Kayan Project • Pontianak Jungkat Guided Station Project • Cikarang Raw Water Supply Project • Juno Frisian Flag project • Karyatama Savera Project • Mako Kodim Project • Bayung Lencir - Tempino Toll Road Construction Project • Kediri Stadium Construction Project |
| PC-U Girder | 2014 | <ul style="list-style-type: none"> • Proyek Pembangunan Jalan Tol Cimanggis – Cibitung • Proyek Pembangunan Fly Over Sekip Ujung - Palembang | <ul style="list-style-type: none"> • Cimanggis - Cibitung Toll Road Construction Project • Sekip Ujung - Palembang Fly Over Construction Project |
| PC-T Girder | 2014 | <ul style="list-style-type: none"> • Proyek Tol Cikampek – Palimanan • Proyek Tol Kayu Agung – Palembang - Betung | <ul style="list-style-type: none"> • Cikampek – Palimanan Toll Road Project • Kayu Agung – Palembang - Betung Toll Road Project |
| SpunPile Ø 0,6 - 1,2 M | 2014 | <ul style="list-style-type: none"> • Pembangunan Pabrik Garuda Malang • Tokyo Riverside Apartment - PIK 2 • Proyek Rumah Miami PIK 2 • Proyek Pembangunan Jembatan Ploso Jombang • RDMP RU-V Balikpapan Project • Proyek Jalan Tol Prabumulih – Muara Enim • Proyek Ruko Boston PIK 2 • Proyek Jembatan Mlowo Penganjing Nguter • Proyek Pembangunan Gate Semarang Tawang • Proyek Rukan Manhattan • Proyek Golf Island Pantai Indah Kapuk • Proyek PLTU Nagan Raya 3-4 • Proyek JPO San Antonio Golf Island PIK • Proyek Pacific Bike @Riverwalk Island PIK • Proyek PLTU Cirebon 2 WWTP Area • Proyek United Bike Warehouse @ Riverwalk PIK • Proyek Taman Industri Nanshan Bintan Indonesia • Proyek Theme Park Makro Drain • Proyek North Kimandan Indonesia • Proyek Ruko Ebony PIK 2 • Pembangunan Gedung Garuda Bululawang • Proyek Pembangunan Elevated Nakau - Air Sebakul • Proyek Jembatan Gedung Bank Indonesia • Pengendalian Banjir Kali Lamong • Proyek Central Market Golf Island PIK • Proyek Rukan Osaka PIK • Penataan Kota Kupang • Proyek Biomass Power • Proyek Jalan Tol Semarang Demak • Pembangunan Terminal Baru Tahap II Waingapu Sumba • Proyek RSUD Cibinong • Proyek MFI Generator di Cilegon | <ul style="list-style-type: none"> • Construction of Garuda Malang Factory • Tokyo Riverside Apartment - PIK 2 • Miami PIK 2 Housing Project • Ploso Jombang Bridge Development Project • RDMP RU-V Balikpapan Project • Prabumulih – Muara Enim Toll Road Project • Boston PIK 2 Shophouse Project • Mlowo Penganjing Nguter Bridge Project • Semarang Tawang Gate Development Project • Manhattan Home Office Project • Pantai Indah Kapuk Golf Island Project • Nagan Raya PLTU Project 3-4 • JPO San Antonio Golf Island PIK project • Pacific Bike Project @Riverwalk Island PIK • PLTU Cirebon 2 WWTP Area Project • United Bike Warehouse Project @ Riverwalk PIK • Nanshan Bintan Indonesia Industrial Park Project • Makro Drain Theme Park Project • North Kimandan Indonesia Project • PIK 2 Ebony Shophouse Project • Construction of Garuda Bululawang Building • Elevated Nakau - Air Sebakul Development Project • Bank Indonesia Building Bridge Project • Lamong River Flood Control • Central Market Golf Island PIK project • Osaka PIK Office Building Project • Management of Kupang City • Biomass Power Project • Semarang Demak Toll Road Project • Construction of New Terminal Phase II Waingapu Sumba • Cibinong Hospital Project • MFI Generator project in Cilegon |

List Produk Precast dan Proyek yang Menggunakannya List of Precast Products and Projects Using Them

| Kategori Produksi Precast Precast Production Category | Tahun Pertama Kali Dibuat Year of First Made | Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products | |
|--|---|--|---|
| | | <ul style="list-style-type: none"> • Proyek SOHO Orchard Boulevard C PIK 2 • Proyek Pembangunan Jembatan Gantung Durian Sebata • Proyek Gedung UPBJJ - UT Surabaya • Proyek KAPB II Seksi 3 • Proyek KAPB II Seksi 2 • Proyek KAPB IV Seksi 2A • Proyek Gereja Kemah Tabernakel PIK • Proyek Pengadaan Spun Pile PT Indonesia Fibreboa • Proyek Gardu Hubung Gardu Distribusi - STP • Proyek Gardu G Soho Ebony Boulevard - Rukan • Proyek Tebing Tinggi - Parapat • Proyek Indralaya - Prabumulih • Proyek Integrated Building Bandara Soetta • Proyek Cibitung - Cilincing • Proyek Power House Reservoir PIK • Proyek Urban Farming PIK • Proyek Kampung Kopi PIK • Proyek Sentosa Seafood PIK • Proyek Power House Reservoir dan WTP PIK • Proyek Club House Golf Island PIK • Proyek Rukan Shibuya Sedayu Indo City PIK • Proyek Ruko Food Street 3A PIK • Proyek Pondasi Rukan La Rivera PIK • Proyek Rumah Type Lily Cluster Riverdise PIK • Proyek Rumah Type Lily Cluster Springville PIK • Proyek Krian - Legundi -Bunder -Manyar • Proyek Bengkulu Taba Penanjung • Proyek PT Linggar Bhakti Teknika • Proyek Jembatan Ruas Sanggau Ledo - BTS. Sarawak, Kalimantan Barat • Proyek Retail Spunpile PT. Bakti Nusa Abadi • Proyek Workshop PT. Indotama Ferro Alloys • Proyek Thilawa Shipyard, Myanmar • Proyek Cluster Sonata PIK • Proyek Penanganan Longsora Area IPA Samarinda • Proyek JIPE Manyar Gresik • Proyek Bao Rui Karawang • Proyek Jembatan HKS N 01 Kalsel • Proyek Jembatan Musi • Proyek Pembangunan Jalan Tol Bayung Lencir - Tempino • Proyek Jalan Tol Kataraja Tahap I • Proyek Bali International Hospital • Proyek Pembangunan Stadion Kediri | <ul style="list-style-type: none"> • SOHO Orchard Boulevard C PIK 2 project • Durian Sebata Suspension Bridge Construction Project • UPBJJ - UT Surabaya Building Project • KAPB II Section 3 Project • KAPB II Section 2 Project • KAPB IV Section 2A Project • PIK Kemah Tabernakel Church Project • PT Indonesia Fibreboa Spun Pile Procurement Project • Distribution Substation Switching Project - STP Project • G Soho Ebony Boulevard Substation - Office Building Project • Tebing Tinggi - Parapat Project • Indralaya - Prabumulih Project • Soetta Airport Integrated Building Project • Cibitung - Cilincing Project • PIK Reservoir Power House Project • PIK Urban Farming Project • PIK Coffee Village Project • Sentosa Seafood PIK Project • PIK Power House Reservoir and WTP Project • PIK Island Golf Club House Project • PIK Shibuya Sedayu Indo City Office Building Project • PIK 3A Food Street Shophouse Project • PIK La Rivera Office Building Foundation Project • PIK Riverdise Lily Cluster House Project • PIK Springville Lily Cluster House Project • Krian - Legundi -Bunder -Manyar Project • Bengkulu Taba Penanjung Project • PT Linggar Bhakti Teknika Project • Sanggau Ledo Section Bridge Project - BTS. Sarawak, West Kalimantan • PT. Bakti Nusa Abadi Spunpile Retail Project • PT. Indotama Ferro Alloys Workshop Project • Myanmar Project • PIK C Sonata luster Project • Landslide Management Project in Samarinda IPA Area • JIPE Manyar Gresik Project • Bao Rui Karawang Project • HKS N 01 Bridge Project in South Kalimantan • Musi Bridge Project • Bayung Lencir - Tempino Toll Road Construction Project • Kataraja Toll Road Stage I Project • Bali International Hospital Project • Kediri Stadium Construction Project |
| Half Slab | 2014 | <ul style="list-style-type: none"> • Proyek Pembangunan Jalan Tol Cimanggis -Cibitung • Proyek Pembangunan Jalan Tol Bayung Lencir - Tempino | <ul style="list-style-type: none"> • Cimanggis -Cibitung Toll Road Construction Project • Bayung Lencir - Tempino Toll Road Development Project |
| Box Girder | 2015 | Proyek Jl Layang Kapten Tendean - Blok M - Ciledug, Paket Adam Malik | Kapten Tendean - Blok M - Ciledug Flyover Project, Adam Malik Package |
| Concrete Barrier | 2015 | Proyek Perbaikan & Pemeliharaan Jalan Lajur Busway Prov. DKI Jaya Tahap 3 | Busway Lane Road Improvement & Maintenance Project of DKI Jaya Province Stage 3 |
| Pier Head | 2016 | Proyek Jalan Tol Japek <i>Elevated II (Pier Head Segmented)</i> | Japek Elevated II (Pier Head Segmented) Toll Road Project |

List Produk Precast dan Proyek yang Menggunakannya
List of Precast Products and Projects Using Them

| Kategori Produksi Precast Precast Production Category | Tahun Pertama Kali Dibuat Year of First Made | Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products | |
|---|--|---|---|
| SpunPile Ø 1,2M | 2016 | Proyek Pembangunan Pengaman Pantai di Jakarta Tahap 2 paket 1 | Coast Guard Development Project in Jakarta Phase 2 package 1 |
| CCSP | 2013 | <ul style="list-style-type: none"> • Proyek Pengadaan Material CCSP Proyek Pengendalian • Pengadaan Material CCSP Proyek PT. Inti Agro Mandiri • Proyek Banjir Sungai Beringin - Semarang • Proyek BM Land Development • Proyek Sal uran Irigasi Indramayu • Proyek Pengendalian Banjir Kali Blorong • Proyek Pembangunan Embung PUPR Semarang • Proyek Pembangunan Embung Politeknik PUPR Semarang • Proyek Pembangunan Dermaga di PPP Tasik Agung • Proyek Pembangunan Plant Gremeng (Pengetesan CCSP WKE ITS) • Proyek Perusahaan PT. Indonesia Fibreboard TBK • Proyek Phoenix CCL Tata Metal Lestari • Proyek Pengadaan Sheet Pile Di Proyek PT. Inti Agro • Proyek Cibitung – Cilincing • Proyek Retail Teddy Artha Suheri • Proyek Pengadaan Air Baku Cikarang • Proyek Masjid Rahmatan Indramayu • Proyek Jembatan Ploso • Proyek pool sinar jaya kalimalang • Proyek Pembangunan Masjid Baiturrahman Semarang • Proyek Pembangunan Jalan Tol Cimanggis -Cibitung • Proyek Jalan Tol KAPB | <ul style="list-style-type: none"> • CCSP Material Procurement Control Project • CCSP Material Procurement for PT. Inti Agro Mand Project • Banyan River Flood Project - Semarang • BM Land Development Project • Indramayu Irrigation Channel Project • Blorong River Flood Control Project • Semarang PUPR Reservoir Development Project • Semarang PUPR Polytechnic Reservoir Development Project • Pier Development Project at PPP Tasik Agung • Gremeng Plant Development Project (ITS CCSP WKE Test) • PT. Indonesia Fiberboard TBK Project • Tata Metal Lestari Phoenix CCL Project • Sheet Pile Procurement Project at PT. Agro Core • Cibitung – Cilincing Project • Teddy Artha Suheri Retail Project • Cikarang Raw Water Supply Project • Rahmatan Indramayu Mosque Project • Ploso Bridge Project • Sinar Jaya Kalimalang pool project • Baiturrahman Mosque Development Project in Semarang • Cimanggis -Cibitung Toll Road Construction Project • KAPB Toll Road Project |
| FCSP | 2013 | <ul style="list-style-type: none"> • Normalisasi Kali Ciliwung Paket 2 • Normalisasi Kali Pesanggrahan • Proyek Hotel Amaris Pluit • Bendung Gerak Sembayat • Normalisasi Kali Cisadane • Normalisasi Kali Krukut di Jakarta • Renovasi Masjid Baiturrahman Banda Aceh | <ul style="list-style-type: none"> • Ciliwung River Normalization Package 2 • Pesanggrahan River Normalization • Amaris Pluit Hotel Project • Sembayat Movement Dam • Normalization of Cisadane River • Normalization of Krukut River in Jakarta • Renovation of Baiturrahman Mosque in Banda Aceh |
| Diaphragma Wall | 2013 | - | |
| U-Ditch | 2014 | Proyek Jalan Akses Perumahan Avasta | Avasta Residential Access Road Project |
| U-Gutter | 2014 | <ul style="list-style-type: none"> • Proyek Normalisasi Kali Pesanggrahan • Proyek Irigasi di Bangil Pasuruan | <ul style="list-style-type: none"> • Pesanggrahan River Normalization Project • Irrigation Project in Bangil Pasuruan |
| Cover U-Ditch | 2014 | - | |
| L-Gutter | 2014 | - | |
| Box Culvert | 2015 | <ul style="list-style-type: none"> • Proyek Pembangunan Jalan Toll Becakayu Seksi 2A • Proyek Becakayu Koneksi Wiyoto Wiyono | <ul style="list-style-type: none"> • Section 2A Becakayu Toll Road Development Project • Wiyoto Wiyono Connection Becakayu Project |
| Pile Cap | 2015 | - | |
| Facade | 2017 | - | |
| Bantalan Rel Tipe 1067mm | 2018 | Proyek Pembangunan Fasilitas Perkeretaapian | Railway Facility Construction Project |
| Tiang Listrik I | 2018 | - | |

List Produk Precast dan Proyek yang Menggunakannya List of Precast Products and Projects Using Them

| Kategori Produksi Precast Precast Production Category | Tahun Pertama Kali Dibuat Year of First Made | Proyek yang Menggunakan Produk Precast WSBP Projects Using WSBP Precast Products | |
|--|---|--|---|
| SpunPile Ø 1,2M Panjang 50 m | 2019 | - | |
| SPRigWP | 2019 | <ul style="list-style-type: none"> Proyek-Pembangunan Sarana dan Prasarana Pelatihan Proyek Jalan Tol Pasuruan Probolinggo Proyek Jalan Kudus - Purwodadi | <ul style="list-style-type: none"> Development of Training Facilities and Infrastructure Project Pasuruan Probolinggo Toll Road Project Kudus – Purwodadi Road Project |
| Bantalan Rel Tipe 1435mm | 2019 | - | |
| RC Pipe | 2019 | - | |
| Komponen Struktur Gedung (Balok Kolom Precast) | 2019 | - | |
| Rumah Precast | 2019 | <ul style="list-style-type: none"> Rumah RISHA Lombok Proyek Pembangunan Infrastruktur Relokasi Hunian Tetap Kupang Pengadaan RISHA Dalam Rangka Mendukung Pembangunan Huntap Pasca Bencana Gempa Bumi Di Kabupaten Cianjur 2 Pengadaan Struktur Panel RISHA P1, P2, P3 Proyek Perbaikan Prasarana Pasca Gempa Cianjur Mess Kadet Unhan S1 dan S3 UNHAN RI & Gedung Laboratorium Terpadu S1 UNHAN RI Proyek Perumahan Savasa Cikarang Proyek Pembangunan Rumah Khusus Kupang, NTT | <ul style="list-style-type: none"> RISHA Lombok House Kupang Permanent Residential Relocation Infrastructure Development Project Procurement of RISHA to support the construction of shelters after the earthquake disaster in Cianjur 2 Regency Procurement of RISHA P1, P2, P3 Panel Structures for Cianjur Post-Earthquake Infrastructure Repair Project UNHAN RI Undergraduate and Doctoral University Cadet Mess & UNHAN RI Undergraduate Integrated Laboratory Building Savasa Cikarang Housing Project Kupang, NTT Special House Construction Project |
| Lining | 2020 | <ul style="list-style-type: none"> Proyek Rentang Irigasi Modernisasi – Paket LMS 03 Rehabilitasi Saluran Induk Sidorejo | <ul style="list-style-type: none"> Irrigation Modernization Project – LMS Package 03 Rehabilitation of Sidorejo Main Canal |
| Spun Pile (PHC) | 2020 | <ul style="list-style-type: none"> Proyek PLTU Aceh Proyek Pelabuhan Thilawa Ship Yard, Myanmar | <ul style="list-style-type: none"> PLTU Aceh Project Thilawa Ship Yard Port Project, Myanmar |
| Sloof | 2022 | <ul style="list-style-type: none"> Proyek Jl. Kamojing Telar Barugbug JOP 70% Proyek Rehabilitasi, peningkatan dan Modernisasi Jaringan Irigasi SS Salamdarma | <ul style="list-style-type: none"> Jl. Kamojing Telar Barugbug JOP 70% Project Rehabilitation, upgrading and Modernization of SS Salamdarma Irrigation Network Project |
| PC Plank | 2023 | Jetty Lotte LINE Project | Jetty Lotte LINE Project |
| PC Beam | 2023 | Jetty Lotte LINE Project | Jetty Lotte LINE Project |

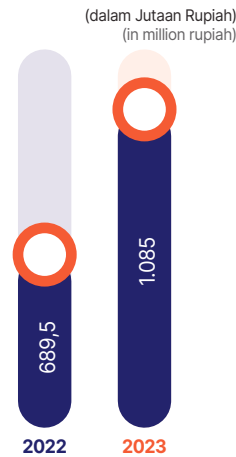
Inovasi Produk Beton Ramah Lingkungan

Mendukung penerapan strategi Perusahaan dalam mendorong pertumbuhan usaha, WSBP melakukan inovasi tiada henti dalam mengembangkan produk beton *precast* yang berkualitas dan andal. WSBP mengalokasikan biaya untuk melakukan penelitian dan pengembangan produk sebesar Rp1.085.944.735 pada 2023, naik dibandingkan tahun 2022, yang mencapai Rp699.497.600. Kenaikan ini terjadi salah satunya dikarenakan adanya kebutuhan Perusahaan untuk menangkap peluang pasar akan produk *Readymix*, beton *precast*, dan modular yang bervariasi terkait dengan isu *green building* dan *sustainability construction*.

Environmentally Friendly Concrete Product Innovation

Supporting the Company's strategy to drive its business growth, WSBP continuously innovates in developing quality and reliable precast concrete products. WSBP has budgeted Rp1,085,944,735 for product research and development in 2023, an increase compared to 2022, which amounted to Rp699,497,600. This increase is partly due to the Company's need to capture market opportunities for Readymix, precast concrete, and modular products related to green building and sustainability construction issues.






Biaya Penelitian dan Pengembangan Produk 2022-2023
Product Research and Development Costs 2022-2023








Adapun produk yang sedang dikembangkan selama tahun 2023 adalah, sebagai berikut:



The products that were being developed during 2023 are as follows:

| No. | Jenis Produk Types of Product | Deskripsi Description |
|-----|---|---|
| 1 | <p>Roller Compacted Concrete (RCC)</p>  | <p><i>Roller-Compacted Concrete (RCC)</i> adalah beton dengan konsistensi <i>zero slump</i> dalam keadaan tidak mengeras. Beton ini juga disebut sebagai beton yang dipadatkan dengan <i>roller</i>. Beton yang dipadatkan dengan <i>roller</i> dibuat tanpa sambungan, <i>bekisting</i>, <i>finishing</i>, tulangan baja, atau pasak.</p> <p>Kegunaan Beton RCC: Beton RCC digunakan pada struktur yang memerlukan volume beton yang besar salah satunya adalah bendungan (dam). Di Indonesia telah dibangun satu bendungan RCC, yaitu Bendungan Balambano di Sungai Larona, Sulawesi Selatan, yang selesai dibangun pada 1999.</p> <p>Beton <i>roller compact</i> terdiri dari bahan dasar yang sama dengan beton konvensional: semen, air, dan agregat, seperti kerikil atau batu pecah. Namun, tidak seperti beton tradisional, campurannya lebih kering dan cukup kaku untuk dipadatkan dengan <i>vibratory roller</i>.</p> <p>Beton RCC juga menggunakan <i>fly ash</i> yang tinggi sebagai substitusi semen untuk menekan hidrasi yang berlebih pada beton akibat w/c yang rendah.</p> <p>Roller-Compacted Concrete (RCC) is concrete with zero slump consistency in the unhardened state. It is also referred to as roller-compacted concrete. Roller-compacted concrete is made without joints, formwork, finishing, steel reinforcement, or pegs.</p> <p>Uses of RCC Concrete: RCC concrete is used in structures that require large volumes of concrete, one of which is a dam. In Indonesia, one RCC dam has been built, the Balambano Dam on the Larona River, South Sulawesi, which was completed in 1999.</p> <p>Roller compact concrete consists of the same basic ingredients as conventional concrete: cement, water, and aggregates, such as gravel or crushed stone. However, unlike traditional concrete, the mix is drier and stiff enough to be compacted with a vibratory roller.</p> <p>RCC concrete also uses high fly ash as a cement substitute to suppress excessive hydration of the concrete due to the low w/c.</p> |

| No. | Jenis Produk Types of Product | Deskripsi Description | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--|---------------------------------|--------------------|--|--|--|--|---------------------------------|--|--|---------------------------------|--|-----|--------------------|-----|--------------------|-----|------|----|-----|-----|---|
| 2 | <p>Mortar Foam Sebagai Pengganti Urugan Tanah Foam Mortar for Replace Landfill</p>  <p>Mortar Foam</p>  <p>Bahan Tambah Foam</p>  <p>Mock Up Mortar Foam</p> | <p>Mortar Busa merupakan optimalisasi penggunaan busa (<i>foam</i>) dengan mortar (pasir, semen dan air) berkekuatan tinggi sehingga ideal menjadi dasar atau perkerasan jalan pada tanah lunak yang dikembangkan oleh Pusat Jalan dan Jembatan (Pusjatan). Mortar Busa memiliki berat yang ringan di mana massa jenis maksimum 0,8 ton/m³ untuk lapis <i>base</i> dengan UCS minimum 2.000 kilogram/cm², serta massa jenis maksimum 0,6 ton/m³ untuk lapis <i>sub-base</i> dengan UCS minimum 800 kilogram/cm². Seperti mortar beton, mortar busa juga memiliki sifat memadat sendiri. (eppid.pu.go.id)</p> <p>Foam Mortar is an optimization of the use of foam with high-strength mortar (sand, cement and water) making it ideal for road base or pavement on soft soil developed by the Center for Roads and Bridges (Pusjatan). Foam Mortar is light in weight with a maximum density of 0.8 tons/m³ for base course with a minimum UCS of 2,000 kilograms/cm², and a maximum density of 0.6 tons/m³ for sub-base course with a minimum UCS of 800 kilograms/cm². Like concrete mortar, foam mortar also has self-solidifying properties. (eppid.pu.go.id)</p> <table border="1" data-bbox="579 898 1482 1099"> <thead> <tr> <th colspan="3">Kekuatan Tekan Minimum (umur 14 Hari) Material Ringan Lapisan Fondasi-Atas</th> <th colspan="3">Kekuatan Tekan Minimum (umur 14 Hari) Material Ringan Lapisan Fondasi-Bawah</th> </tr> <tr> <th rowspan="2">Densitas Kering Maks. (gr/cm³)</th> <th colspan="2">Kekuatan tekan Minimum (UCS)</th> <th rowspan="2">Densitas Kering Maks. (gr/cm³)</th> <th colspan="2">Kekuatan tekan Minimum (UCS)</th> </tr> <tr> <th>kPa</th> <th>kg/cm²</th> <th>kPa</th> <th>kg/cm²</th> </tr> </thead> <tbody> <tr> <td>0.8</td> <td>2000</td> <td>20</td> <td>0.6</td> <td>800</td> <td>8</td> </tr> </tbody> </table> | Kekuatan Tekan Minimum (umur 14 Hari) Material Ringan Lapisan Fondasi-Atas | | | Kekuatan Tekan Minimum (umur 14 Hari) Material Ringan Lapisan Fondasi-Bawah | | | Densitas Kering Maks. (gr/cm ³) | Kekuatan tekan Minimum (UCS) | | Densitas Kering Maks. (gr/cm ³) | Kekuatan tekan Minimum (UCS) | | kPa | kg/cm ² | kPa | kg/cm ² | 0.8 | 2000 | 20 | 0.6 | 800 | 8 |
| Kekuatan Tekan Minimum (umur 14 Hari) Material Ringan Lapisan Fondasi-Atas | | | Kekuatan Tekan Minimum (umur 14 Hari) Material Ringan Lapisan Fondasi-Bawah | | | | | | | | | | | | | | | | | | | | | |
| Densitas Kering Maks. (gr/cm ³) | Kekuatan tekan Minimum (UCS) | | Densitas Kering Maks. (gr/cm ³) | Kekuatan tekan Minimum (UCS) | | | | | | | | | | | | | | | | | | | | |
| | kPa | kg/cm ² | | kPa | kg/cm ² | | | | | | | | | | | | | | | | | | | |
| 0.8 | 2000 | 20 | 0.6 | 800 | 8 | | | | | | | | | | | | | | | | | | | |
| 3 | <p>Mortar Foam Sebagai Filler Dinding Panel Foam Mortar as Wall Panel Filler</p>   | <p>Produk ini ditujukan sebagai pengganti dinding rumah pada umumnya, dengan menggunakan mortar foam sebagai pengisi dinding yang menggunakan <i>board</i> dalam pemasangannya. Dalam penggunaannya tidak perlu lagi memplester & mengaci permukaan dinding karena permukaan sudah halus, selain permukaan halus juga padat dan kuat karena menggunakan mortar foam sebagai pengisi.</p> <p>This product is intended as a substitute for house walls in general, using mortar foam as a wall filler that uses a board in its installation. In use, there is no need to plaster & draw the wall surface because the surface is smooth, besides the smooth surface is also solid and strong because it uses mortar foam as a filler.</p> <p>Dalam pemasangannya kedua permukaan dinding menggunakan <i>board</i>, kemudian dalamnya dicor dengan menggunakan mortar foam dengan <i>density</i> 600 – 800 kg per meter kubik.</p> <p>In the installation, both wall surfaces use boards, then the inside is casted using mortar foam with a density of 600 - 800 kg per cubic meter.</p> <p>Aplikasi mortar foam untuk pembuatan dinding panel masih dalam proses <i>trial</i>. <i>Trial</i> dilaksanakan mulai dari bulan Maret 2023 hingga saat ini. <i>Trial</i> dilakukan:</p> <ol style="list-style-type: none"> Lapisan luar menggunakan GRC; Masih dilakukan trial agar lapisan GRC menempel. <p>The application of mortar foam for making wall panels is still in the trial process. The trial was conducted from March 2023 until now. The trial was conducted:</p> <ol style="list-style-type: none"> The outer layer uses GRC; Trials are still being carried out so that the GRC layer sticks. | | | | | | | | | | | | | | | | | | | | | | |

| No. | Jenis Produk Types of Product | | Deskripsi Description |
|-----|---|---|---|
| 4 | <p>Beton Fiber Ready Mix (Heavy Duty) Ready Mix Fiber Concrete (Heavy Duty)</p>  | <p>Beton Fiber untuk Readymix (<i>Road Pavement Tipe Light Passenger , Heavy Duty & Lantai Pabrik</i>). Beton fiber adalah beton segar pada umumnya yang ditambahkan serat makro fiber.</p> <p>Adapun keuntungan beton fiber antara lain:</p> <ul style="list-style-type: none"> • Efektif dalam mengatasi <i>crack</i> pada beton • Mudah dalam penggunaannya • Mengurangi beban pekerjaan pembesian • Meningkatkan kapasitas <i>load bearing</i> • Tahan terhadap korosi, alkaline, dan asam lingkungan • Mudah dalam penyimpanan • Meningkatkan kuat lentur pada beton. <p>Aplikasi penggunaan beton fiber antara lain:</p> <ul style="list-style-type: none"> • Aneka jenis lantai industri/pabrik (<i>warehouse, food storage, cloud storage, lab, area industry</i>) • Beton untuk jalan • Bandara. | <p>Fiber Concrete for Readymix (<i>Road Pavement Type Light Passenger, Heavy Duty & Factory Floor</i>). Fiber concrete is fresh concrete generally with macro fiber added.</p> <p>The advantages of fiber concrete include:</p> <ul style="list-style-type: none"> • Effective in overcoming cracks in concrete • Easy to use • Reduces the burden of concreting work • Increases load bearing capacity • Resistant to corrosion, alkaline, and acidic environments • Easy to store • Increases the flexural strength of concrete. <p>Applications of using fiber concrete include:</p> <ul style="list-style-type: none"> • Various types of industrial/factory floors (<i>warehouse, food storage, clod storage, lab, industrial area</i>) • Concrete for roads • Airports. |
| 5 | <p>Pengembangan Mock Up U-Ditch dengan Beton Fiber U-Ditch Mock Up Development with Fiber Concrete</p>  | <p>Beton Fiber untuk Readymix (<i>Road Pavement Tipe Light Passenger , Heavy Duty & Lantai Pabrik</i>). Beton fiber adalah beton segar pada umumnya yang ditambahkan serat makro fiber.</p> <p>Adapun keuntungan beton fiber antara lain:</p> <ul style="list-style-type: none"> • Efektis dalam mengatasi <i>crack</i> pada beton • Mudah dalam penggunaannya • Mengurangi beban pekerjaan pembesian • Meningkatkan kapasitas <i>load bearing</i> • Tahan terhadap korosi, alkaline, dan asam lingkungan • Mudah dalam penyimpanan • Meningkatkan kuat lentur pada beton. <p>Aplikasi penggunaan beton fiber antara lain:</p> <ul style="list-style-type: none"> • Aneka jenis lantai industri/pabrik (<i>warehouse, food storage, clod storage, lab, area industry</i>) • Beton untuk jalan • Bandara. | <p>Fiber Concrete for Readymix (<i>Road Pavement Type Light Passenger, Heavy Duty & Factory Floor</i>). Fiber concrete is fresh concrete generally with macro fiber added.</p> <p>The advantages of fiber concrete include:</p> <ul style="list-style-type: none"> • Effective in overcoming cracks in concrete • Easy to use • Reduces the burden of concreting work • Increases load bearing capacity • Resistant to corrosion, alkaline, and acidic environments • Easy to store • Increases the flexural strength of concrete. <p>Applications of using fiber concrete include:</p> <ul style="list-style-type: none"> • Various types of industrial/factory floors (<i>warehouse, food storage, clod storage, lab, industrial area</i>) • Concrete for roads • Airports. |

| No. | Jenis Produk Types of Product | Deskripsi Description |
|-----|---|--|
| 6 | <p>Inovasi Pengembangan Produk Geo Polimer (Beton Tanpa Semen) Geo Polymer Product Development Innovation (Cementless Concrete)</p>  | <p>Telah dilakukan <i>trial mix</i> untuk pengembangan produk Geo Polimer (Beton Tanpa Semen). Dilakukan <i>trial</i> dimulai dari bulan Februari 2023.</p> <ul style="list-style-type: none"> • <i>Trial</i> Pasta 5 Kali • <i>Trial</i> Beton 8 Kali, mutu tertinggi yang dicapai K-385. <p>A trial mix was conducted for the development of a Geo Polymer (Cementless Concrete) product. The trial started from February 2023.</p> <ul style="list-style-type: none"> • Pasta Trial 5 Times • Concrete Trial 8 Times, highest grade achieved K-385. |
| 7 | <p>i_Home (Instant Home)</p>  | <p>i_Home atau Instant Home merupakan modul rumah tempat tinggal tipe 45. Modul ini merupakan kumpulan dari komponen - komponen yang dapat disusun membentuk modul rumah yang siap ditinggali.</p>  <p>Ramah Lingkungan /Environmentally Friendly Waktu Pekerjaan Lebih Cepat /Faster Work Time Material yang Ringan /Lightweight Material Tahan Air & Kelembaban /Water & Moisture Resistant Tahan Api /Fire Resistant Peredaman Suara dan Panas /Sound and Heat Absorption</p> |

| No. | Jenis Produk Types of Product | | Deskripsi Description |
|-----|--|--|---|
| 8 | <p>i_Build</p>  | <p>i_Build adalah Sistem Konstruksi Struktur Gedung yang mengedepankan kecepatan konstruksi dan meminimalisir sisa material (<i>zero waste</i>, dengan produk prefabrikasi maupun modular).</p> <p>JBK (Join Balok Kolom) <i>Precast</i> (balok-kolom-<i>slab-fasade</i>) dengan sistem <i>joint</i> khusus Modular Prefabrikasi Volumetrik Modular <i>Load Bearing Wall</i>.</p> | <p>i_Build is a Building Structure Construction System that emphasizes construction speed and minimizes material waste (<i>zero waste</i>, with prefabricated and modular products).</p> <p>JBK (Join Beam Column) <i>Precast</i> (beam-column-slab-facade) with special joint system Volumetric Prefabricated Modular <i>Load Bearing Wall</i>.</p> |
| 9 | <p>Automasi Pembuatan Model BIM Full Slab</p>  | <p>Pembuatan Model BIM Full Slab dengan Menggunakan PythonParts</p> <p>Membuat model 3D <i>parametric</i> dari Produk <i>Precast Full Slab</i> hingga LOD 5 (<i>Ready to Manufacture Model</i>). Model 3D dibuat dengan menggunakan <i>Python Script</i> pada <i>software Planbar</i>. Model direncanakan untuk dapat mengakomodir segala jenis variasi <i>full slab</i> mulai dari <i>full slab</i> tepi, tengah, <i>full slab</i> dengan parapet, <i>full slab</i> tanpa parapet, dan sebagainya.</p> | <p>Full Slab BIM Modeling Using PythonParts</p> <p>Creating parametric 3D models of <i>Precast Full Slab</i> Products up to LOD 5 (<i>Ready to Manufacture Model</i>). The 3D model was created using <i>Python Script</i> in <i>Planbar</i> software. The model is planned to be able to accommodate all types of full slab variations ranging from full slab edge, center, full slab with parapet, full slab without parapet, and so on.</p> |

Beton Readymix

Readymix adalah istilah beton yang sudah siap untuk digunakan tanpa perlu lagi pengolahan di lapangan. Lalu metode konvensional biasa disebut dengan *site mix*, proses pencampurannya dilakukan di lapangan. Penggunaan *Readymix* dapat mempercepat pekerjaan menghemat waktu dengan kualitas beton yang tetap terjaga. WSBP memproduksi beton curah kualitas K100 - K1000.

Sepanjang tahun 2023, WSBP mengoperasikan 23 Batching Plant sampai dengan akhir Desember 2023, yang tersebar di Sumatera Utara, Sumatera Selatan, Jabodetabek, Jawa Barat, Jawa Tengah, Jawa Timur, Kalimantan Timur, Sulawesi dan Nusa Tenggara Barat & Nusa Tenggara Timur dengan total kapasitas terpasang mencapai 170.632 m³ per bulan.

Jasa Konstruksi

Selain produk, WSBP juga menyediakan jasa pendukung yang terdiri dari *engineering*, instalasi, jasa pemancang, konstruksi, dan *Post-tensioning* dalam rangka menunjang kegiatan produksi dan juga penjualan produk Perusahaan. Penjelasan yang lebih detail mengenai jasa Perusahaan adalah sebagai berikut:

1. *Engineering*
Merupakan kegiatan yang memberikan rekomendasi teknis dan pemilihan struktur yang tepat serta efisien guna membantu para pelanggan. Dalam menunjang kecepatan dan ketepatan perhitungan teknis, WSBP menggunakan berbagai teknologi terkini sesuai dengan fungsi yang dibutuhkan.
2. Instalasi
Merupakan kegiatan instalasi produk, seperti pada jembatan layang, jembatan di atas sungai. Dengan layanan ini, diharapkan pelanggan akan mendapatkan manfaat lebih dari sekedar mendapatkan produk.
3. Jasa Pemancang
Jasa ini merupakan kegiatan pemancangan dengan menggunakan alat pancang yang menggunakan metode *Inner Bore System* dan *Pre Bore System*.
4. Konstruksi
Merupakan jasa kontraktor untuk menyelesaikan pekerjaan hingga tahapan konstruksi.
5. *Post-tensioning*
Merupakan jasa *stressing* untuk beberapa komponen, di antaranya balok jembatan, bangunan gedung *ground anchor*, dan jembatan *cable stayed*.

Readymix Concrete

Readymix is a term for concrete that is ready for use without the need for further processing in the field. While the conventional method or usually called the *site mix*, the mixing process is carried out in the field. The use of *Readymix* can speed up work, save time, and maintain the concrete quality. WSBP produces K100 - K1000 quality bulk concrete.

Throughout 2023, WSBP operates 23 Batching Plants until the end of December 2023, spread across North Sumatra, South Sumatra, Jabodetabek, West Java, Central Java, East Java, East Kalimantan, Sulawesi and West Nusa Tenggara & East Nusa Tenggara with a total installed capacity of 170,632 m³ per month.

Construction Service

In addition to products, WSBP also offers supporting services consisting of engineering, installation, staking services, construction, and *Post-tensioning* Services in order to support the production and sales activities of the Company's products. A more detailed explanation of the Company's services is as follows:

1. Engineering
An activity that provides technical recommendations and selection of appropriate and efficient structures to help customers. In supporting the speed and accuracy of technical calculations, WSBP uses a variety of latest technologies in accordance with the functions required.
2. Installation
Product installation activities, such as on flyovers, bridges over rivers. With this service, it is hoped that customers will get more benefits than just getting the product.
3. Piling Service
This service is a piling activity using a piling tool that uses *Inner Bore System* and *Pre Bore System* methods.
4. Construction
A contractor service to complete the work up to the construction stage.
5. *Post-tensioning* services
A *stressing* service for several components, including bridge beams, ground anchor buildings, and cable stayed bridges.

PROFIL 9 PLANT PRECAST DAN QUARRY WSBP PROFILE OF WSBP 9 PRECAST PLANTS



Plant Klaten

Klaten Plant

Plant Klaten didirikan untuk memenuhi kebutuhan beton cetak dan pra cetak akan proyek-proyek WSBP yang berada di Pulau Jawa seperti Jalan Tol Pemalang - Batang, Jalan Tol Semarang - Batang, Jalan Tol Salatiga - Boyolali, dan proyek lainnya.

Memulai produksi sejak Februari 2017, Plant Klaten memiliki kapasitas produksi sebesar 225.000 ton/tahun dengan produk unggulan WSBP di antaranya PC-I Girder, Square Pile, CCSP, U-Ditch dan Full Slab.

Klaten Plant was established to meet the demand for printed and precast concrete for WSBP projects in Java, such as Pemalang - Batang Toll Road, Semarang - Batang Toll Road, Salatiga - Boyolali Toll Road, and other projects.

Starting production since February 2017, Klaten Plant has a production capacity of 225,000 tons/year with WSBP's leading products including PC-I Girder, Square Pile, CCSP, U-Ditch and Full Slab.

| | |
|------------------------------|--|
| Kapasitas Capacity | 225.000 ton/tahun 225,000 tons/year |
| Lokasi Location | Jl. Desa Suren RT 02 RW 03, Kel. Dimas, Kab. Klaten, Jawa Tengah Jl. Desa Suren RT 02 RW 03, Dimas District, Klaten Regency, Central Java |
| Kontak Contact | (0272) 5533044 / (0272) 553043 |



Plant Sadang

Sadang Plant

Plant Sadang merupakan *Plant* pertama yang memproduksi Spun Pile serta memiliki line putar. *Plant* yang di bangun setelah berdirinya Plant Cibitung ini memiliki kapasitas produksi sebesar 350.000 ton/tahun dengan wilayah seluas 8.7 Ha.

Selain Spun Pile sebagai produksi utama Plant Sadang, *Plant* ini juga memproduksi PC-I Girder, PC-T Girder, PC-U Girder, Square Pile, FCSP (*Flat Concrete Sheet Pile*), CCSP (*Corrugated Concrete Sheet Pile*) dan Full Slab.

Sadang Plant is the first plant to produce Spun Pile and also have a rotary line. The plant, which was built after the establishment of Cibitung Plant, has a production capacity of 350,000 tons/year with an area of 8,7 Ha.

In addition to Spun Pile as the main production of Sadang Plant, this Plant also produces PC-I Girder, PC-T Girder, PC-U Girder, Square Pile, FCSP (*Flat Concrete Sheet Pile*), CCSP (*Corrugated Concrete Sheet Pile*) and Full Slab.

| | |
|------------------------------|--|
| Kapasitas Capacity | 350.000 ton/tahun 350,000 tons/year |
| Lokasi Location | Jl. Sadang, Kp. Mekarsari RT 05 RW 02, Ds. Cibatu, Kec. Purwakarta, Purwakarta, Jawa Barat Jl. Sadang, Mekarsari Hamlet RT 05 RW 02, Cibatu Village, Purwakarta District, Purwakarta, West Java |
| Kontak Contact | (0264) 3462570 |



Plant Karawang

Karawang Plant

Plant yang berdiri sejak tahun 2015 ini merupakan precast plant yang menyediakan beton cetak dan pracetak terbesar untuk WSBP. Plant Karawang berkapasitas produksi sebesar 575.000 ton/tahun memproduksi Box Girder, Spun Pile 1200 mm dan Full Slab.

Selain itu, *Plant* yang berdiri di lahan seluas 13,5 Ha ini juga menyuplai kebutuhan beton cetak dan pracetak untuk PT Waskita Karya (Persero) Tbk, Jasamarga Kualanamu Tol, Waskita Toll Road, PT Adhi Karya (Persero) Tbk, Dinas Bina Marga DKI Jakarta, PT Kresna Kusuma Dyandra, dan PT Cimanggis Cibitung Tollways.

Plant ini memiliki *Learning Center* yang difungsikan sebagai pusat kegiatan *sharing knowledge* yang dilengkapi juga dengan fasilitas *dormitory*.

Plant ini memiliki beberapa fasilitas pendukung bisnis antara lain:

- *Learning Center* yang difungsikan sebagai pusat kegiatan Pendidikan dan Pengembangan SDM WSBP
- Laboratorium Uji Beton yang dimanfaatkan untuk kepentingan Perusahaan dan dibuka kepada umum

The plant, which was founded in 2015, is a precast plant that provides the largest printed and precast concrete for WSBP. Karawang plant has a production capacity of 575,000 tons/year to produce Box Girder, Spun Pile 1200 mm and Full Slab.

In addition, the plant, which stands on an area of 13.5 hectares, also supplies printed and precast concrete for PT Waskita Karya (Persero) Tbk, Jasamarga Kualanamu Tol, Waskita Toll Road, PT Adhi Karya (Persero) Tbk, DKI Bina Marga Service Jakarta, PT Kresna Kusuma Dyandra, and PT Cimanggis Cibitung Tollways.

This plant has a Learning Center which functions as a center for knowledge sharing activities and is also equipped with dormitory facilities.

This plant has several business support facilities, including:

- Learning Center which functions as a center for WSBP Education and Human Resource Development activities
- Concrete Testing Laboratory which is used for the Company's purposes and is open to the public

| | |
|------------------------------|---|
| Kapasitas Capacity | 575.000 ton/tahun 575,000 tons/year |
| Lokasi Location | Jl. Raya Kosambi Krajan II, Desa Curug, Kec. Klari, Kab. Karawang, Jawa Barat Jl. Raya Kosambi Krajan II, Curug Village, Klari District, Karawang Regency, West Java |
| Kontak Contact | (0267) 40046 / 407916 |



Plant Cibitung

Cibitung Plant

Plant Cibitung merupakan *Plant* yang paling bersejarah dalam berdirinya WSBP. Terhitung sejak 2012, Plant Cibitung dibangun untuk menopang kebutuhan WSBP yang pada saat itu masih bernama Divisi Precast di bawah naungan PT Waskita Karya (Persero) Tbk, yang semakin meningkat kapasitas produksinya dari waktu ke waktu.

Plant ini memiliki kapasitas produksi sebesar 325.000 ton/tahun yang menyuplai kebutuhan beton cetak dan pracetak untuk PT Waskita Karya (Persero) Tbk, Jasamarga Kualanamu Tol, Waskita Toll Road, PT Adhi Karya (Persero) Tbk, Dinas Bina Marga DKI Jakarta, PT Kresna Kusuma Dyandra, dan PT Cimanggis Cibitung Tollways.

Cibitung plant is the most historic plant in the establishment of WSBP. As of 2012, Cibitung Plant was built to support the needs of WSBP, which at that time was still called the Precast Division under PT Waskita Karya (Persero) Tbk, whose production capacity was increasing from time to time.

This plant has a production capacity of 325,000 tons/year and supplies the needs of printed and precast concrete for PT Waskita Karya (Persero) Tbk, Jasamarga Kualanamu Tol, Waskita Toll Road, PT Adhi Karya (Persero) Tbk, DKI Jakarta Bina Marga Service, PT Kresna Kusuma Dyandra, and PT Cimanggis Cibitung Tollways.

| | |
|------------------------------|---|
| Kapasitas Capacity | 325.000 ton/tahun 325,000 tons/year |
| Lokasi Location | Jl. Imam Bonjol No. 52, Desa. Kalijaya, Kec. Cikarang Barat, Bekasi, Jawa Barat Jl. Imam Bonjol No. 52, Kalijaya Village, Cikarang Barat District, Bekasi, West Java |
| Kontak Contact | (021) 89100585 / 89100586 |



Plant Kalijati

Kalijati Plant

Plant yang diakuisisi oleh WSBP dan berdiri sejak 28 Agustus 2015 ini mempunyai kapasitas produksi 250.000 ton/tahun.

The plant, which was acquired by WSBP and was established on August 28, 2015, has a production capacity of 250,000 tons/year.

Dengan lini produk Girder, Spun Pile, Barrier, dan U-Ditch, Plant Kalijati menyuplai proyek-proyek prestisius yang tersebar di Pulau Jawa dan Pulau Sumatra di antaranya LRT (*Light Railway Transit*) Palembang, Jalan Tol Pejagan-Pemalang, Jalan Tol Batang-Semarang, Jalur Busway DKI Jakarta, Proyek Agung Sedayu Group yang berada di Pantai Indah Kapuk, dan proyek lainnya.

With Girder, Spun Pile, Barrier and U-Ditch product lines, Kalijati Plant supplies prestigious projects spread across Java Island and Sumatra Island including Palembang LRT (Light Railway Transit), Pejagan-Pemalang Toll Road, Batang-Semarang Toll Road, DKI Jakarta Busway Line, Agung Sedayu Group Project in Pantai Indah Kapuk, and other projects.

| | |
|------------------------------|---|
| Kapasitas Capacity | 250.000 ton/tahun 250,000 tons/year |
| Lokasi Location | Jl. Raya Sadang - Subang KM. 127, Ds. Lengkong, Kec. Cipeundeuy, Subang, Jawa Barat Jl. Raya Sadang - Subang KM. 127, Lengkong Village, Cipeundeuy District, Subang, West Java |
| Kontak Contact | (0260) 463170 |



Plant Gasing

Gasing Plant

Plant Gasing didirikan pada tahun 2014. Sebagai *Precast Plant* terbesar milik WSBP, dengan luas lahan sebesar 20,0 ha saat ini *Plant Gasing* memiliki kapasitas produksi sebesar 725.000 ton/tahun. Plant ini menyuplai proyek Jalan Tol Kayu Agung-Palembang-Betung dan proyek lainnya.

Seiring dengan semakin berkembangnya kebutuhan produk precast setiap tahunnya, *Plant* ini memiliki dermaga yang digunakan untuk memenuhi kebutuhan beton *precast* di luar Pulau Sumatera melalui jalur perairan.

Gasing Plant was established in 2014. As the largest precast plant owned by WSBP, with a land area of 20.0 ha currently, Gasing Plant has a production capacity of 725,000 tons/year. This plant supplies Kayu Agung-Palembang-Betung toll road project and other projects.

Along with the growing need for precast products every year, this plant is has a dock that used for demand for precast concrete outside Sumatra Island through waterways.

| | |
|------------------------------|--|
| Kapasitas Capacity | 725.000 ton/tahun 725,000/year |
| Lokasi Location | Jl. Raya Palembang - Tanjung Api-api KM 14, Palembang, Sumatera Selatan Jl. Raya Palembang - Tanjung Api-api KM 14, Palembang, South Sumatera |



Plant Bojonegara

Bojonegara Plant

Pada awal tahun 2016, WSBP mengakuisisi Plant di Bojonegara - Salira ini. Tercatat mulai bulan Mei 2016, Plant Bojonegara memiliki kapasitas produksi 475.000 ton/tahun. Produk yang dihasilkan Plant Bojonegara di antaranya adalah Spun Pile diameter hingga 1200mm dan produk Girder lainnya. Saat ini Plant Bojonegara telah memiliki dermaga yang diperuntukkan mengirim produk melalui jalur laut.

Plant Bojonegara menyuplai beton pracetak di antaranya Proyek Jalur KA Bandara Soekarno Hatta (Stasiun Sudirman - Stasiun Batu Ceper, Daan Mogot), Proyek Tol Pejagan - Pemalang Seksi III, Proyek Kapal Betung (Edgrade), Proyek Tol Kayu Agung - Palembang - Betung, Proyek Tol Pematang Panggang - Kayu Agung Seksi II, Proyek Golf Islands oleh PT Kapuk Naga Indah, dan proyek lainnya.

Salah satu proyek besar yang disuplai ialah proyek luar negeri yaitu Thilawa Shipyard di Myanmar. Pengiriman produk Spun Pile ke Myanmar dilakukan melalui jalur laut.

In early 2016, WSBP acquired this Plant in Bojonegara - Salira. Starting from May 2016, Bojonegara Plant has a production capacity of 475,000 tons/year. The products produced by Bojonegara Plant include Spun Pile diameter up to 1200mm and other Girder products. Currently, Bojonegara Plant already has a dock dedicated to sending products by sea.

Bojonegara Plant supplies precast concrete for among others, Soekarno Hatta Airport Railroad Project (Sudirman Station - Batu Ceper Station, Daan Mogot), Pejagan - Pemalang Toll Road Project Section III, Betung Ship Project (Edgrade), Kayu Agung - Palembang - Betung Toll Project, Pematang Panggang - Kayu Agung Toll Project Section II, Golf Islands Project by PT Kapuk Naga Indah, and other projects.

One of the major projects supplied is a foreign project, namely Thilawa Shipyard in Myanmar. Delivery of spun pile products to Myanmar is carried out by sea.

| | |
|------------------------------|---|
| Kapasitas Capacity | 475.000 ton/tahun 475,000 tons/year |
| Lokasi Location | Jl. Raya Bojonegara Salira, Kp. Solor Lor, Desa Margagiri, Kec. Bojonegara, Kab. Serang, Banten Jl. Raya Bojonegara Salira, Solor Lor Hamlet, Margagiri Village, Bojonegara District, Serang Regency, Banten |
| Kontak Contact | (0254) 7850050 |



Plant Sidoarjo (Prambon)

Sidoarjo (Prambon) Plant

Plant WSBP di Sidoarjo (Prambon) yang dibangun pada Januari 2015 ini memiliki lahan seluas 6,0 Ha. Plant Sidoarjo (Prambon) beroperasi dengan kapasitas produksi 425.000 ton/tahun. Produk precast unggulan yang diproduksi oleh Plant Sidoarjo (Prambon) antara lain U-Ditch & Cover, Leg-Gatter, U-Gutter, CCSP, Box Culvert, Lining Concrete, Girder, Spun Pile dan Full Slab.

Plant Sidoarjo (Prambon) mendistribusikan produknya ke proyek-proyek prestisius di antaranya Saluran Jalan Western Ringroad Denpasar, Saluran Drainase Gunung Sari, Proyek Tol Solo - Ngawi - Kertosono, Proyek Manado - Bitung, Jalan Tol Pasuruan - Probolinggo, Proyek Saluran Induk Sidorejo di Grobogan - Jawa Tengah, dan proyek lainnya.

WSBP Plant in Sidoarjo (Prambon), which was built in January 2015, has a land area of 6.0 Ha. Sidoarjo (Prambon) Plant operates with a production capacity of 425,000 tons/year. The superior precast products produced by Sidoarjo (Prambon) Plant include U Ditch & Cover, LegGatter, U-Gutter, CCSP, Box Culvert, Lining Concrete, Girder, Spun Pile and Full Slab.

Sidoarjo (Prambon) Plant distributes its products to prestigious projects including Denpasar Western Ringroad Road Canal, Gunung Sari Drainage Channel, Solo - Ngawi - Kertosono Toll Project, Manado - Bitung Project, Pasuruan - Probolinggo Toll Road, Sidorejo Main Canal Project in Grobogan - Central Java , and other projects

| | |
|------------------------------|---|
| Kapasitas Capacity | 425.000 ton/tahun 425,000 tons/year |
| Lokasi Location | Jl. Raya Prambon KM 35, Desa Kedung Wonokerto, Kec. Prambon, Kab. Sidoarjo, Jawa Timur Jl. Raya Prambon KM 35, Kedung Wonokerto Village, Prambon District, Sidoarjo Regency, East Java |
| Kontak Contact | (031) 8970118 |



Plant Subang

Subang Plant

Plant Subang adalah *Plant* yang diakuisisi oleh WSBP pada tahun 2015. Dengan luas lahan sekitar 8,0 Ha ini, Plant Subang memproduksi Spun Pile, CCSP, FCSP, Girder dan Full Slab.

Subang Plant is a *Plant* which was acquired by WSBP in 2015. With an area of around 8.0 hectares, Subang Plant produces spun pile, CCSP, FCSP, girder, and full slab.

| | |
|------------------------------|--|
| Kapasitas Capacity | 350.000 ton/tahun 350,000 tons/year |
| Lokasi Location | Jl. Raya Suka Mulya, Purwadadi, Subang Jawa Barat Jl. Raya Suka Mulya, Purwadadi, Subang, West Java |
| Kontak Contact | (0260) 7495050 |

Batching Plant

Batching Plant adalah pabrik pembuatan *Readymix*. Hingga akhir 2023, WSBP mengoperasikan 23 *Batching Plant* yang terdiri dari:

- Sumatera Utara
 - a. BP Purbasari
 - b. BP Inkis
- Sumatera Selatan
 - a. BP KAPB STA 60
 - b. BP KAPB STA 76
 - c. BP KAPB STA 81
 - d. BP KAPB STA 89
- Jambi
 - a. BP Jambi
- Jawa Barat
 - a. BP Cilangkap (Japeksel 1)
 - b. BP Tamansari (Japeksel 2)
- Jakarta
 - a. BP PIK
 - b. BP Cibubur
 - c. BP Setu
 - d. BP Bocimi

Batching Plant

Batching Plant is a *Readymix* manufacturing plant. By the end of 2023, WSBP operates 23 *Batching Plants* consisting of:

- North Sumatra
 - a. BP Purbasari
 - b. BP Inkis
- South Sumatra
 - a. BP KAPB STA 60
 - b. BP KAPB STA 76
 - c. BP KAPB STA 81
 - d. BP KAPB STA 89
- Jambi
 - a. BP Jambi
- West Java
 - a. BP Cilangkap (Japeksel 1)
 - b. BP Tamansari (Japeksel 2)
- Jakarta
 - a. BP PIK
 - b. BP Cibubur
 - c. BP Setu
 - d. BP Bocimi

- Jawa Tengah
 - a. BP Batang
 - b. BP Genuk
 - c. BP Solo
- Jawa Timur
 - a. BP Muneng
 - b. BP Gending
- Kalimantan Timur (IKN)
 - a. BP Sepaku 1
 - b. BP Sepaku 2
 - c. BP Tempadung
- NTB dan NTT
 - a. BP Sumbawa
 - b. BP Palu

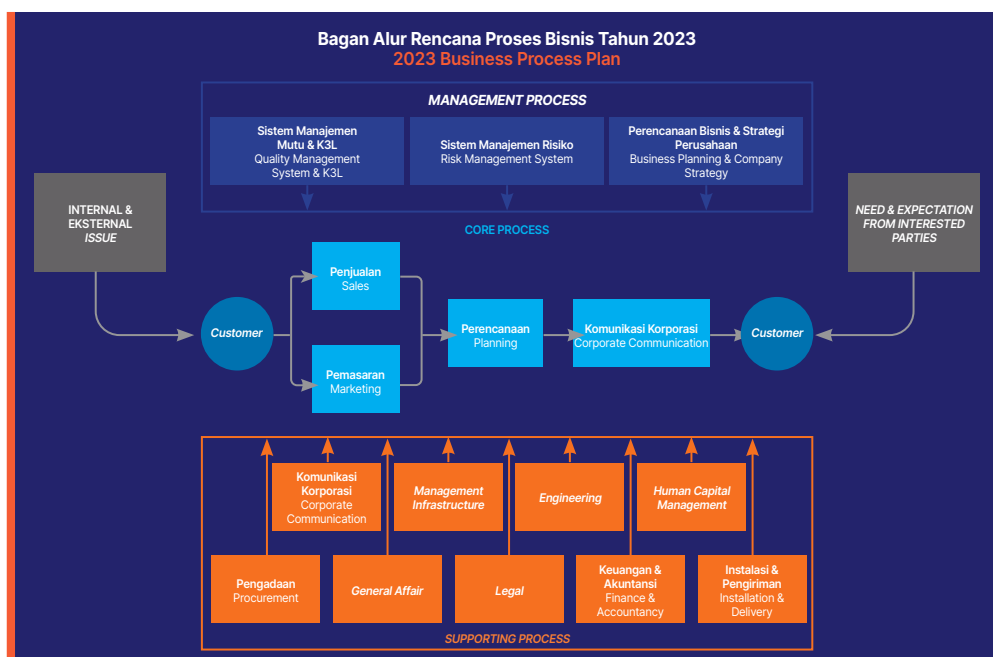
Quarry

Quarry adalah lokasi pertambangan tanah atau batuan yang digunakan untuk keperluan proyek seperti tanah material timbunan, dan batu. Saat ini, WSBP memiliki 3 Quarry yang terdiri dari 2 Quarry aktif yang berdekatan dengan lokasi proyek-proyek yang dikerjakan sehingga mengurangi beban pokok penjualan secara signifikan. Berikut Quarry yang dimiliki oleh WSBP:

1. Quarry Bojanegara (2 Stone Crusher)
2. Quarry Palu (1 Stone Crusher)
3. Quarry Lumbang (2 Stone Crusher)

Proses Bisnis Perusahaan

WSBP memiliki proses bisnis utama yang saling terintegrasi dalam mengoperasikan dan membangun bisnis demi menciptakan nilai tambah bagi para pemangku kepentingan. Penerapan proses tersebut tergambar dalam skema di bawah ini:



- Central Java
 - a. BP Batang
 - b. BP Genuk
 - c. BP Solo
- East Java
 - a. BP Muneng
 - b. BP Gending
- East Kalimantan (IKN)
 - a. BP Sepaku 1
 - b. BP Sepaku 2
 - c. BP Tempadung
- NTB and NTT
 - a. BP Sumbawa
 - b. BP Palu

Quarry

Quarry is a land or rock mining location that is used for project purposes such as landfill material, and rocks. Currently, WSBP has 3 quarries, consist of 2 active quarries near the location of projects undertaken hence significantly reduces the cost of goods sold. The following are the quarries owned by WSBP:

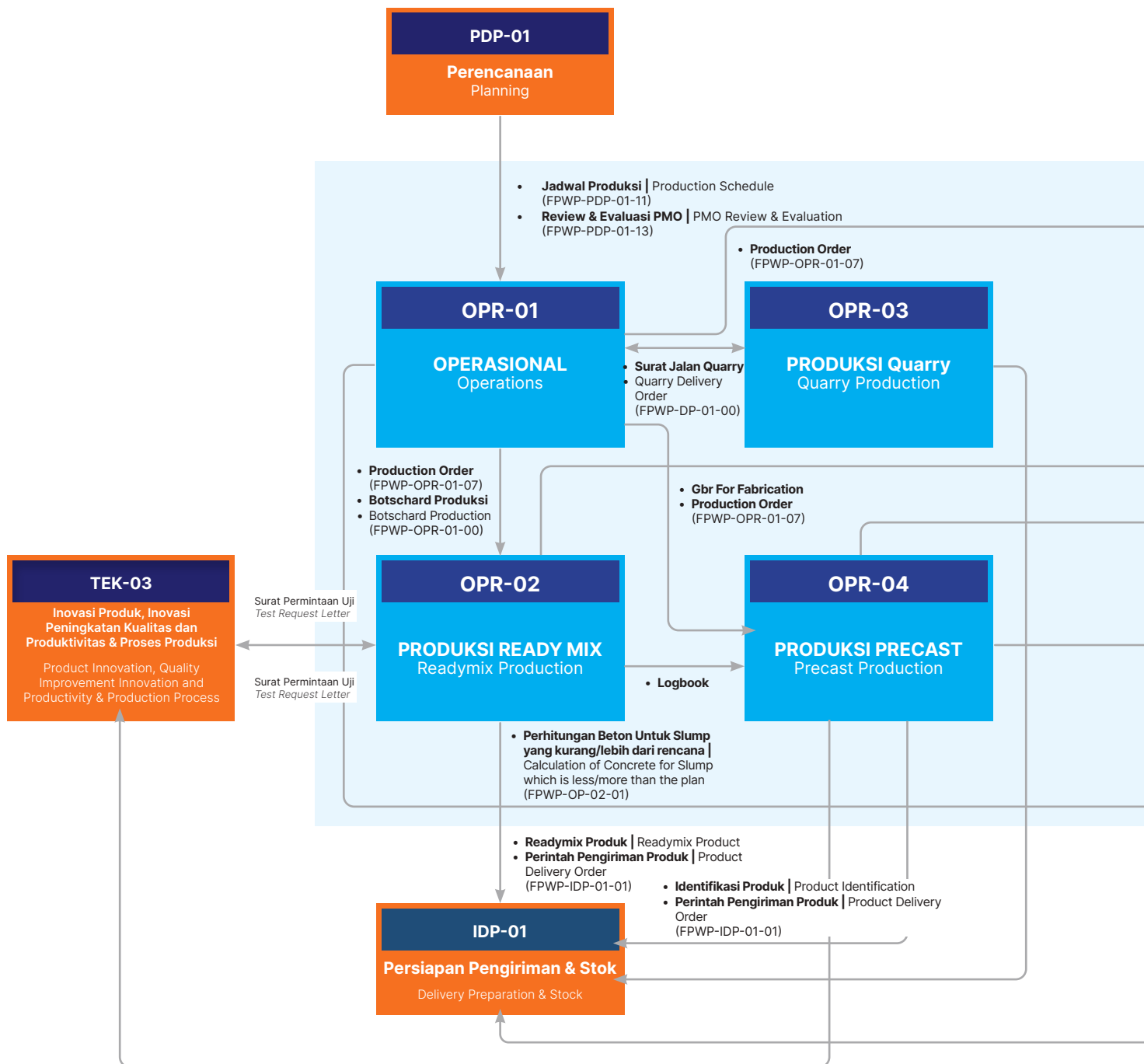
1. Bojonegara Quarry (2 Stone Crushers)
2. Palu Quarry (1 Stone Crusher)
3. Lumbang Quarry (2 Stone Crushers)

Business Process

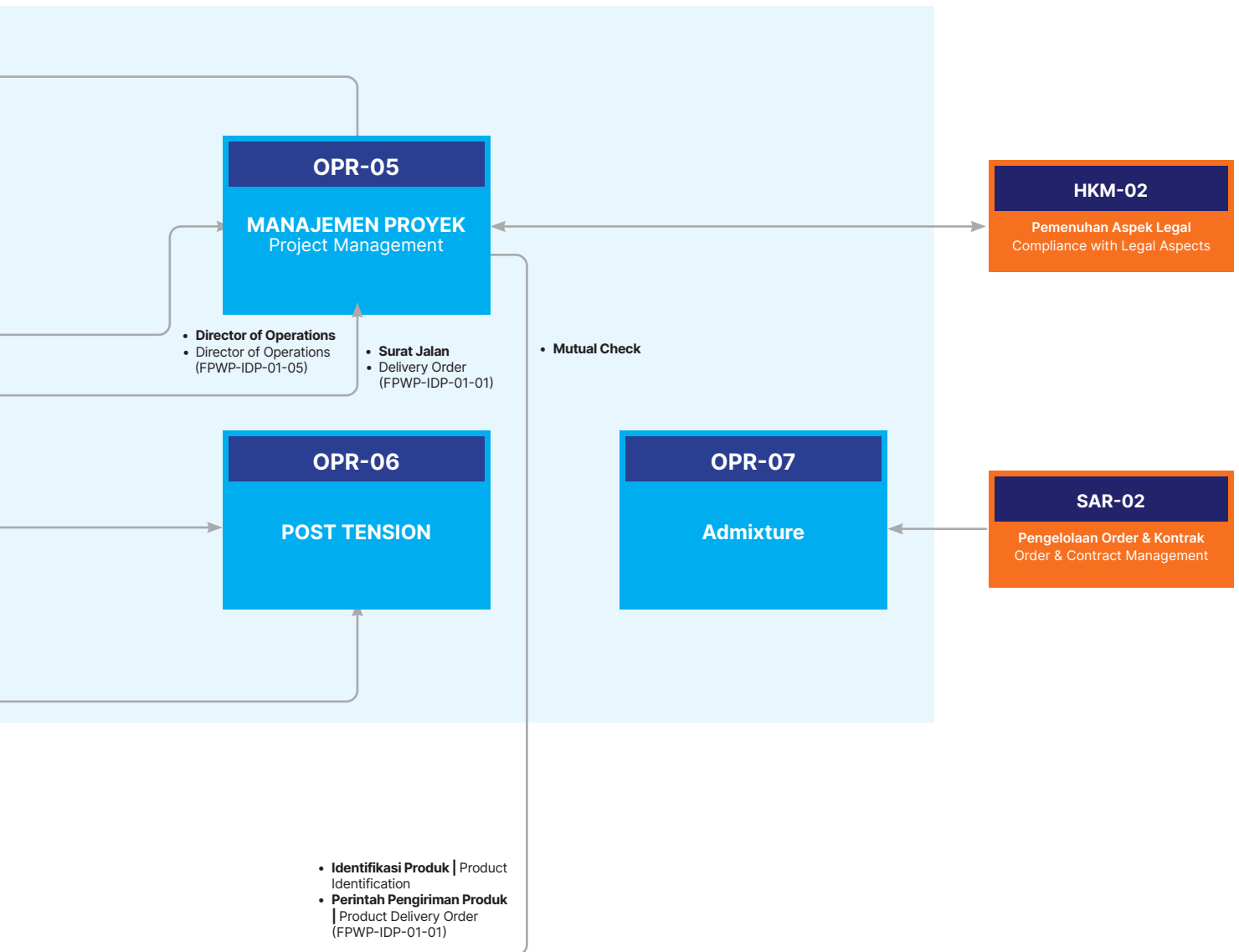
WSBP core business processes are integrated with each other in operating and building the business in order to create added value for stakeholders. The processes are illustrated in the scheme below:

WSBP memiliki *softstructure* yang menjadi standar pedoman operasi dalam melaksanakan kegiatan operasionalnya, mulai dari tahapan persiapan hingga proses distribusi produk, berikut ini merupakan bagan prosedur operasional yang dimiliki WSBP:

WSBP has soft structure that becomes the standard operating guideline in carrying out its operational activities, starting from the preparation stage to the product distribution process. The following is a chart of WSBP operational procedures:



KEBUTUHAN DARI PIHAK YANG BERKEPENTINGAN
NEED & EXPECTATION FROM INTERESTED PARTIES



WILAYAH OPERASIONAL

OPERATIONAL AREAS

Sebagai Perusahaan manufaktur *Precast, Readymix, Quarry, Jasa Konstruksi dan Post-Tension Precast Concrete* dengan kapasitas produksi mencapai 3,7 juta ton/tahun dengan 9 (sembilan) *Precast Plant*, 5 (lima) di antaranya terletak di Jawa Barat dan terbagi menjadi 2 (dua) Cluster Pengelolaan yang Terintegrasi, yaitu *Cluster 1* (Cibitung, Karawang) dan *Cluster 2* (Sadang, Kalijati, Subang), serta mengoperasikan 23 *Batching Plant* dan 3 (tiga) *Quarry* serta 6 (enam) area pemasaran yang tersebar di seluruh wilayah Indonesia, WSBP mampu menjangkau pasar internal dan eksternal dari berbagai proyek infrastruktur di Indonesia.

As a manufacturing company for *Precast, Readymix, Quarry, Construction Services and Post-tension Precast Concrete* with a production capacity of 3.7 million tons/year with 9 (nine) *Precast Plants*, 5 (five) of which are located in West Java and divided into 2 (two) *Integrated Management Clusters*, *Cluster 1* (Cibitung, Karawang) and *Cluster 2* (Sadang, Kalijati, Subang), as well as operating 23 *Batching Plants* and 3 (three) *quarries*, and 6 (six) sales areas spread throughout Indonesia, WSBP is able to target both internal and external markets of various infrastructure projects in Indonesia.



Jumlah Unit BP & Quarry Total Batching Plant & Quarry

| | |
|----------------|----|
| Batching Plant | 23 |
| Quarry | 3 |



Plant Klaten



Plant Sidoarjo
(Prambon)



Plant Precast

- Plant Klaten**
Alamat : Jl. Desa Suren RT 02 RW 03, Kel. Dimas, Kec. Caper, Kab. Klaten, Jawa Tengah
- Plant Sadang**
Alamat : Jl. Sadang, Kp. Mekarsari RT 05 RW 02, Ds. Cibatu, Kec. Cibatu, Purwakarta, Jawa Barat
- Plant Karawang**
Alamat : Jl. Raya Curug Kosambi, Dusun Krajan II, Desa Curug, Kec. Klari, Kab. Karawang, Jawa Barat
- Plant Cibitung**
Alamat : Jl. Imam Bonjol No. 52, Desa. Kalijaya, Kec. Cikarang Barat, Bekasi, Jawa Barat
- Plant Kalijati**
Alamat : Jl. Raya Sadang - Subang KM. 127, Ds. Lengkong, Kec. Cipeundeuy, Subang, Jawa Barat
- Plant Gasing**
Alamat : Jl. Raya Palembang - Tanjung Api-api KM 14, Palembang, Sumatra Selatan
- Plant Bojonegara**
Alamat : Jl. Raya Bojonegara - Salira, Kp. Solor Io 18/8 Margagiri, Kec. Bojonegara, Kab. Serang, Banten
- Plant Sidoarjo (Prambon)**
Alamat : Jl. Raya Prambon KM 35, Desa Kedung Wonokerto, Kec. Prambon, Kab. Sidoarjo, Jawa Timur
- Plant Subang**
Alamat : Jl. Raya Suka Mulya, Purwadadi, Subang Jawa Barat

Sales Area I

Area cakupan: Sumatra Utara, Aceh, Sumatra Barat, Kep. Riau
Komplek Evergreen, Jl. Amal, Medan Sunggal,
Kota Medan, Sumatra Utara 20128
(Icon email) area1@waskitaprecast.co.id, cc: wbparea1@gmail.com

Sales Area II

Area cakupan: Sumatra Selatan, Bangka Belitung, Jambi, Bengkulu, Lampung, Banten
Jl. Radial, Komplek Ruko Transmart No. 5A
24 Iilir, Bukit Kecil Palembang 30134
(Icon email) area2@waskitaprecast.co.id, cc: waskitabetonprecast2@gmail.com

Sales Area III

Area cakupan: DKI Jakarta, Jawa Barat
Jl. Cawang Baru RT 08 RW 09 No. 17
Cipinang Cempedak, Jatinegara, Jakarta Timur 13340
(Icon email) area3@waskitaprecast.co.id, cc: area3.wbp@gmail.com

Sales Area IV

Area cakupan: Jawa Tengah, DI Yogyakarta, Jawa Timur, Bali, NTB, NTT
Jl. Jemursari Selatan II No. 2A-2B
Jemur Wonosari, Surabaya
(Icon email) area4@waskitaprecast.co.id, cc: penjualanarea4@gmail.com

Sales Area V

Area cakupan: Kalimantan
Komplek Balikpapan Baru RT 19 Blok F3
Mandiri Ontario No. 21, Kel. Gn. Balikpapan Baru, Kec. Balikpapan Utara
Kota Balikpapan, Kalimantan Timur 76125
(Icon email) area5@waskitaprecast.co.id, cc: area5wsbp@gmail.com

Sales Area VI

Area cakupan: Sulawesi, Kep. Maluku & Papua
Komplek Balikpapan Baru RT 19 Blok F3
Mandiri Ontario No. 21, Kel. Gn. Balikpapan Baru, Kec. Balikpapan Utara
Kota Balikpapan, Kalimantan Timur 76125
(Icon email) Email : area6@waskitaprecast.co.id, cc: salesarea56@gmail.com

Precast Plant

- Klaten Plant**
Address : Jl. Desa Suren RT 02 RW 03, Dimas Village, Caper District, Klaten Regency, Central Java
- Sadang Plant**
Address : Jl. Sadang, Mekarsari Hamlet RT 05 RW 02, Cibatu Village, Cibatu District, Purwakarta, West Java
- Karawang Plant**
Address : Jl. Raya Curug Kosambi, Krajan II Hamlet, Curug Village, Klari District, Karawang Regency, West Java
- Cibitung Plant**
Address : Jl. Imam Bonjol No. 52, Kalijaya Village, Cikarang Barat District, Bekasi, West Java
- Kalijati Plant**
Address : Jl. Raya Sadang - Subang KM. 127, Lengkong Village, Cipeundeuy District, Subang, West Java
- Gasing Plant**
Address : Jl. Raya Palembang - Tanjung Api-api KM 14, Palembang, South Sumatra
- Bojonegara Plant**
Address : Jl. Raya Bojonegara - Salira, Solor Io Village 18/8 Margagiri, Bojonegara District, Serang Regency, Banten
- Sidoarjo (Prambon) Plant**
Address : Jl. Raya Prambon KM 35, Kedung Wonokerto Village, Prambon District, Sidoarjo Regency, East Java
- Subang Plant**
Address : Jl. Raya Suka Mulya, Purwadadi, Subang, West Java

Sales Area I

Coverage area: North Sumatra, Aceh, West Sumatra, Riau Islands
Evergreen Complex, Jl. Amal, Medan Sunggal,
Medan City, North Sumatra 20128
(email icon) area1@waskitaprecast.co.id, cc: wbparea1@gmail.com

Sales Area II

Coverage area: South Sumatra, Bangka Belitung, Jambi, Bengkulu, Lampung, Banten
Jl. Radial, Transmart Shophouse Complex No. 5A
24 Iilir, Bukit Kecil Palembang 30134
(email icon) area2@waskitaprecast.co.id, cc: waskitabetonprecast2@gmail.com

Sales Area III

Coverage area: DKI Jakarta, West Java
Jl. Cawang Baru RT 08 RW 09 No. 17
Cipinang Cempedak, Jatinegara, East Jakarta 13340
(email icon) area3@waskitaprecast.co.id, cc: area3.wbp@gmail.com

Sales Area IV

Coverage area: Central Java, DI Yogyakarta, East Java, Bali, NTB, NTT
Jl. Jemursari Selatan II No. 2A-2B
Jemur Wonosari, Surabaya
(email icon) area4@waskitaprecast.co.id, cc: salesarea4@gmail.com

Sales Area V

Coverage area: Kalimantan
Balikpapan Baru Complex RT 19 Blok F3
Mandiri Ontario No. 21, Gn. Balikpapan Baru Sub-district, North Balikpapan District
City of Balikpapan, East Kalimantan 76125
(email icon) area5@waskitaprecast.co.id, cc: area5wsbp@gmail.com

Sales Area VI

Coverage area: Sulawesi, Maluku Islands & Papua
Balikpapan Baru Complex RT 19 Blok F3
Mandiri Ontario No. 21, Gn. Balikpapan Baru Sub-district, North Balikpapan District
City of Balikpapan, East Kalimantan 76125
(email icon) Email : area6@waskitaprecast.co.id, cc: salesarea56@gmail.com

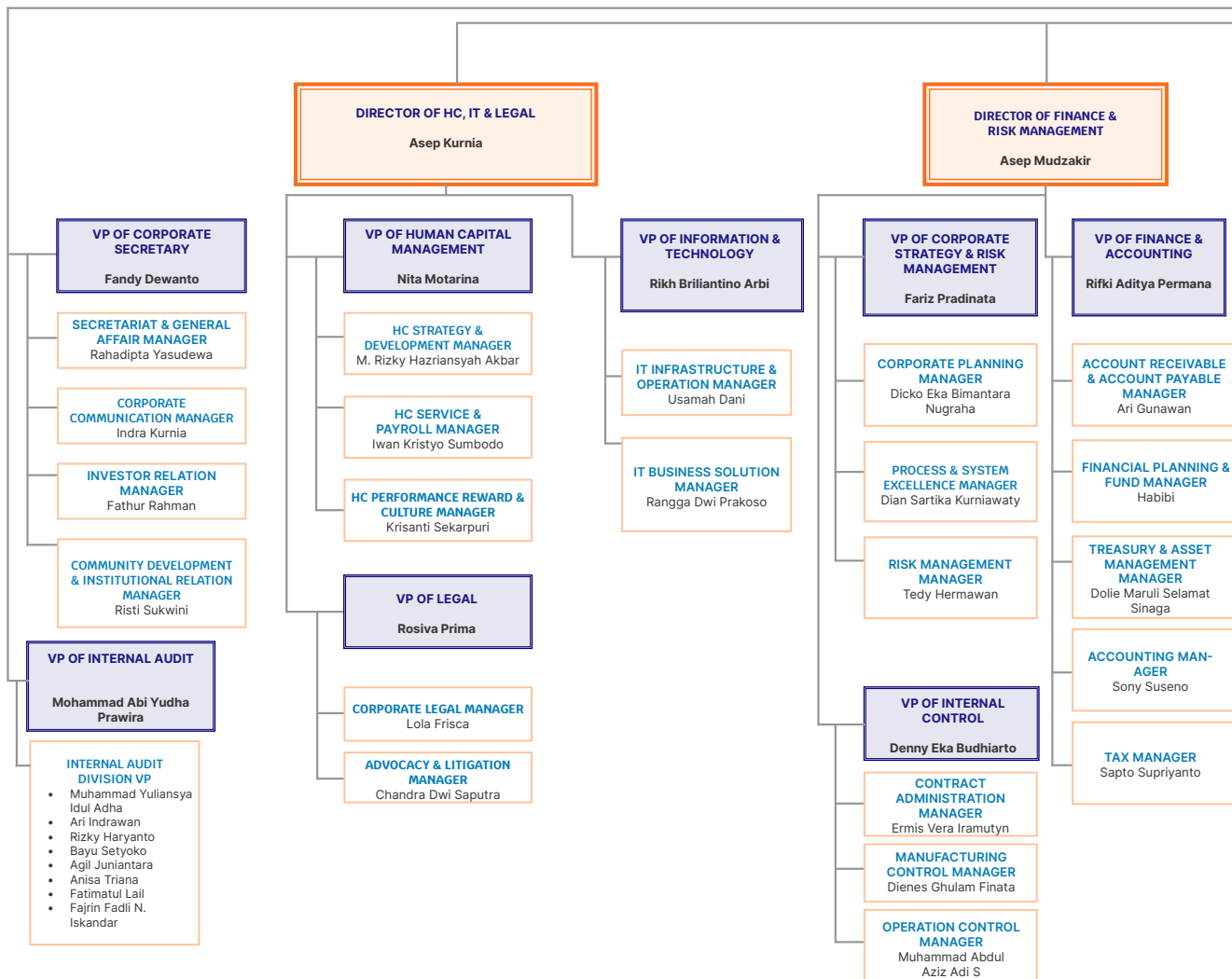
STRUKTUR ORGANISASI

ORGANIZATIONAL STRUCTURE

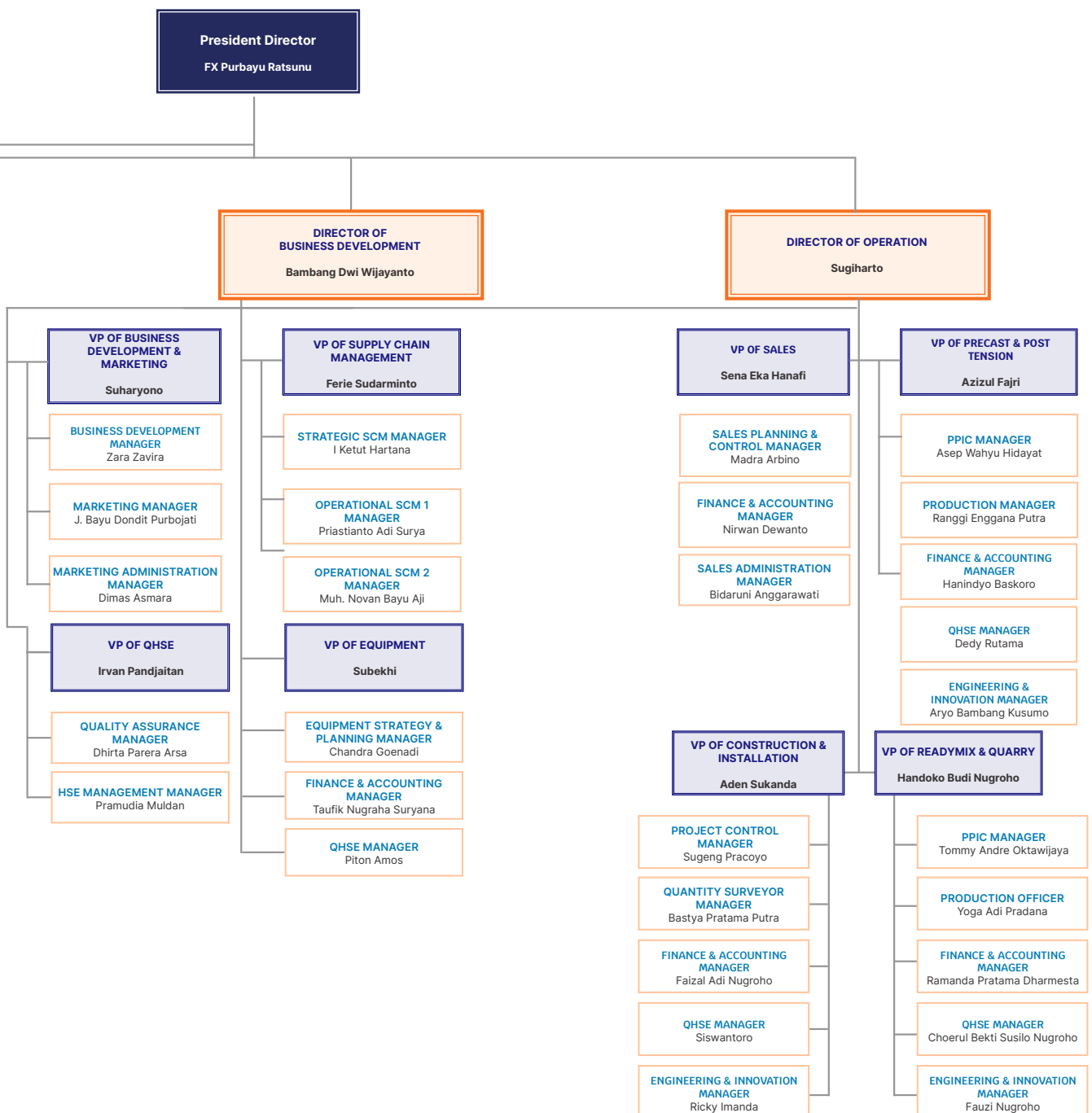
Dengan terus memperhatikan perkembangan bisnis ke depan, WSBP terus melakukan penguatan struktur organisasi dan diharapkan setiap lini organisasi mampu menjalankan fungsi-fungsinya demi mencapai tujuan bersama. Struktur Organisasi WSBP tahun 2023, telah ditetapkan dan disahkan melalui Surat Keputusan Direksi No. 116/SK/WBP/PEN/2023 tanggal 8 Agustus 2023 sebagaimana terlampir di bawah ini.

Struktur Organisasi PT Waskita Beton Precast Tbk per 31 Desember 2023

Organizational Structure of PT Waskita Beton Precast Tbk
as of December 31, 2023



By continuing to pay attention to future business developments, WSBP continues to strengthen the organizational structure and it is expected that each line of organization is able to carry out its functions to achieve common goals. WSBP's Organizational Structure for 2023 has been determined and ratified through Board of Directors Decree No. 116/SK/WBP/PEN/2023 dated August 8, 2023 as attached below.





DAFTAR KEANGGOTAAN ASOSIASI INDUSTRI

INDUSTRIAL ASSOCIATION MEMBERSHIP

| Nama Asosiasi/Organisasi Name of Association/Organization | Ruang Lingkup Asosiasi/Organisasi Scope of Association/ Organization | Posisi Keikutsertaan Participation Position | Periode Keanggotaan Membership Period |
|---|---|--|--|
| AKI (Asosiasi Kontraktor Indonesia) AKI (Indonesian Contractors Association) | Nasional National | Anggota Member | 2016-saat ini 2016-present |
| AP3I (Asosiasi Perusahaan Pracetak dan Prategang Indonesia) AP3I (Association of Indonesian Precast and Prestressed Companies) | Nasional National | Anggota Member | 2016-saat ini 2016-present |
| APTI (Asosiasi Produsen Tiang Beton Pratekan Indonesia) APTI (Association of Indonesian Prestressed Concrete Pole Manufacturers) | Nasional National | Anggota Member | 2018-saat ini 2018-present |
| KADIN (Kamar Dagang Indonesia) KADIN (Indonesian Chamber of Commerce) | Nasional National | Anggota Member | 2016-saat ini 2016-present |
| Asosiasi Emiten Indonesia Association of Indonesian Issuers | Nasional National | Anggota Member | 2016-saat ini 2016-present |



PROFIL DEWAN KOMISARIS

BOARD OF COMMISSIONERS PROFILE



Agus Budiman Manalu

President Commissioner/
Independent

Masa Jabatan/Term of Office:
23 April 2021 – RUPST 2026, Periode
Pertama
April 23, 2021 – 2026 GMS, First Period

Data Pribadi

Warga Negara Indonesia
Usia 64 tahun per 31 Desember 2023
Kelahiran Jakarta, 31 Agustus 1959

Domisili

Jakarta Selatan, DKI Jakarta, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat pertama kali sebagai Independent Commissioner PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 yang telah diaktakan melalui Akta Notaris Jose Dima Satria, S.H., M.Kn. No. 12 tanggal 4 Mei 2021.

Dasar Hukum Pengangkatan Terakhir

Diangkat sebagai President Commissioner/Independent PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023.

Personal Data

Indonesian citizen
64 years old as of December 31, 2023
Born in Jakarta, August 31, 1959

Domicile

South Jakarta, DKI Jakarta, Indonesia

Legal Basis for First Appointment

Appointed as Independent Commissioner of PT Waskita Beton Precast Tbk based on the resolution of 2020 Annual General Meeting of Shareholders (AGMS) on April 23, 2021, which has been notarized through the Deed of Notary Jose Dima Satria, S.H., M.Kn. No 12 dated May 4, 2021

Legal Basis for Last Appointment

Appointed as President Commissioner/Independent of PT Waskita Beton Precast Tbk based on 2022 Annual General Meeting of Shareholders (AGMS) Resolution dated June 21, 2023, which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023.

Pernyataan Independensi

Belum menjabat lebih dari 2 (dua) periode sebagai Independent Commissioner.

Riwayat Pendidikan

- Sarjana Hukum, Universitas Sjahyakirti, Palembang (2001)
- Sarjana Ilmu Kepolisian dari Perguruan Tinggi Ilmu Kepolisian, Jakarta (1993)

Riwayat Pekerjaan

- Pati Mabes Polri Dalam Jabatan Analis Kebijakan Pada Bareskrim (2017);
- Kepala BNN Sulawesi Selatan (2015-2017);
- Kepala BNN (Badan Narkotika Nasional) Kalimantan Selatan (2011-2015).
- DIK Lembaga Ketahanan Nasional Republik Indonesia, Mabes Polri (2011);
- DIR Narkoba Polda Kalimantan Selatan (2009);
- Analis Utama Roanalis Bareskrim Polri, Mabes Polri (2008).

Pelatihan yang diikuti

- Komisaris Profesional : Menjadi Komisaris yang Kompeten dan Bertanggung Jawab, dilaksanakan di Jakarta pada tanggal 25-26 Oktober 2023 oleh Intipesan Conference.
- Training Program "Legal Compliance & Tindak Pidana Korporasi", dilaksanakan di Bandung pada tanggal 14-15 Desember 2023 oleh Indonesian Training Institute & Consulting Services (Intrinsics).

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Di WSBP:

Anggota Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris.

Di Perusahaan/lembaga Lain:

Beliau tidak memiliki jabatan rangkap di Perusahaan/lembaga lain.

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Beliau tidak memiliki saham di PT Waskita Beton Precast Tbk.

Independence Statement

Has not served more than 2 (two) terms as Independent Commissioner

Educational Background

- Bachelor of Law from Sjahyakirti University, Palembang (2001)
- Bachelor Degree from Police Science College, Jakarta (1993)

Employment History

- Pati Indonesian Police Headquarters as Policy Analyst at Bareskrim (2017);
- Head of South Sulawesi BNN (2015-2017);
- Head of South Kalimantan BNN (National Narcotics Agency) (2011- 2015);
- DIK of National Defense Institute of the Republic of Indonesia, National Police Headquarters (2011);
- DIR of Drug at South Kalimantan Police (2009);
- Principal Analyst Roanalis Bareskrim Polri, Police Headquarters (2008).

Training

- Professional Commissioner: Becoming a Competent and Responsible Commissioner, held in Jakarta on October 25-26, 2023 by Intipesan Conference.
- Training Program "Legal Compliance & Corporate Crime", held in Bandung on December 14-15, 2023 by Indonesian Training Institute & Consulting Services (Intrinsics).

Certification

Does not hold any certification yet

Concurrent Position

In WSBP:

Member of Nomination and Remuneration Committee with term of office following the term of office as Board of Commissioners.

In Other Companies/Institutions:

Does not hold any concurrent positions in other companies/ institutions.

Affiliation

Has no affiliation with members of Board of Commissioners and members of Board of Directors, as well as with major and controlling shareholders, either directly or indirectly.

Company Share Ownership

Does not own shares in PT Waskita Beton Precast Tbk



Asep Arofah Permana

Commissioner

Masa Jabatan/Term of Office:
14 Desember 2022 – RUPST 2027,
Periode Pertama
December 14, 2022 – 2027 GMS,
First Period

Data Pribadi

Warga Negara Indonesia
Usia 60 tahun per 31 Desember 2023
Kelahiran Ciamis, 03 Mei 1963

Domisili

Kabupaten Bogor, Jawa Barat, Indonesia

Dasar Hukum Pengangkatan

Diangkat pertama kali sebagai Commissioner PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022.

Dasar Hukum Pengangkatan Terakhir

-

Riwayat Pendidikan

- Magister Manajemen Pemasaran, Sekolah Tinggi Ilmu Ekonomi IPWI, Jakarta (2009)
- Magister Perencanaan Wilayah, Kota dari Universitas Diponegoro, Semarang (2003)
- Sarjana Teknik Sipil, Universitas Islam Indonesia, Yogyakarta (1988)

Data Pribadi

Indonesian citizen
60 years old as of December 31, 2023
Born in Ciamis, May 03, 1963

Domicile

Bogor Regency, West Java, Indonesia

Legal Basis for Appointment

Appointed for the first time as Commissioner of PT Waskita Beton Precast Tbk based on the resolution of 2022 Extraordinary General Meeting of Shareholders (EGMS) dated December 14, 2022, which has been notarized through the Deed of Notary Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022.

Legal Basis for Last Appointment

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Educational Background

- Master of Marketing Management from IPWI School of Economics, Jakarta (2009)
- Master of Urban and Regional Planning from Diponegoro University (2003)
- Bachelor of Civil Engineering from the Islamic University of Indonesia (1988)

Riwayat Pekerjaan

- Assessor SDM Aparatur Ahli Utama, Kementerian Pekerjaan Umum dan Perumahan Rakyat (2023-sekarang)
- Staf Ahli Menteri Bidang Hubungan Antar Lembaga Tatalaksana Kementerian Pekerjaan Umum dan Perumahan Rakyat (2020-2023);
- Kepala Biro Kepegawaian, Organisasi, dan Tatalaksana Kementerian Pekerjaan Umum dan Perumahan Rakyat (2017-2020);
- Kepala Pusat Pendidikan dan Pelatihan Manajemen dan Pengembangan Jabatan Fungsional Kementerian Pekerjaan Umum dan Perumahan Rakyat (2015-2017).

Pelatihan yang diikuti

- ESQ 3.0 Coaching Certification Camp Kementerian PUPR, dilaksanakan di Jakarta pada tanggal 29-31 Maret 2023 dan 03-05 April 2023 oleh ESQ.
- Pengelolaan Hak Atas Tanah BUMN dan Anak Perusahaan Pasca Pemberlakuan Undang-Undang Nomor 6 Tahun 2023 dan Peraturan Pemerintah Nomor 18 Tahun 2021 (Suatu Pembahasan terkait Pengelolaan, Penyelenggaraan Administrasi & Kerja Sama Aset berupa Hak atas Tanah) dilaksanakan di Jakarta pada tanggal 25 Agustus 2023 oleh KoranBUMN.
- Uji Kompetensi Jabatan Fungsional Asesor SDM Aparatur Ahli Utama, dilaksanakan di Jakarta pada 14 September 2023 oleh Badan Kepegawaian Negara.
- Bimbingan Teknis Penilaian Kompetensi dengan metode Assessment Center bagi Asesor SDM Aparatur Jenjang Ahli Utama, dilaksanakan di Jakarta pada tanggal 20 September 2023 oleh Badan Kepegawaian Negara.
- Komisaris Profesional : Menjadi Komisaris yang Kompeten dan Bertanggung Jawab, dilaksanakan di Jakarta pada tanggal 25-26 Oktober 2023 oleh Intipesan Conference.

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Di WSBP:

Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris.

Di Perusahaan/Lembaga Lain:

Assessor SDM Aparatur Ahli Utama, Kementerian Pekerjaan Umum dan Perumahan Rakyat (2023-sekarang)

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Beliau tidak memiliki saham di PT Waskita Beton Precast Tbk.

Employment History

- Senior Expert Apparatus HC Assessor, Ministry of Public Works and Public Housing (2023-present)
- Expert Staff for Inter-Institutional Relations Administration Department of the Ministry of Public Works and Public Housing (2020-present);
- Head of of Personnel, Organization and Administration Bureau of the Ministry of Public Works and Public Housing (2017-2020);
- Head of Education and Training Center for Management and Development of Functional Positions of the Ministry of Public Works and Public Housing (2015-2017)

Training

- ESQ 3.0 Coaching Certification Camp Ministry of PUPR, held in Jakarta on March 29-31, 2023 and April 03-05, 2023 by ESQ.
- Management of Land Rights of SOEs and Subsidiaries After the Enactment of Law Number 6 of 2023 and Government Regulation Number 18 of 2021 (A Discussion related to Management, Administration & Cooperation of Assets in the form of Land Rights), held in Jakarta on August 25, 2023 by KoranBUMN.
- Competency Test for Functional Position of Apparatus HC Assessor as Senior Expert, held in Jakarta on September 14, 2023 by the National Civil Service Agency.
- Technical Guidance on Competency Assessment using the Assessment Center method for Apparatus HC Assessors of Senior Expert Level, held in Jakarta on September 20, 2023 by the National Civil Service Agency.
- Professional Commissioner: Becoming a Competent and Responsible Commissioner, held in Jakarta on October 25-26, 2023 by Intipesan Conference.

Certification

Does not hold any certification yet

Concurrent Position

In WSBP:

Member of Risk Monitoring and Integrated Governance Committee with the term of office following the term of office as Board of Commissioners.

In Other Companies/Institutions:

Senior Expert Apparatus HC Assessor, Ministry of Public Works and Public Housing (2023-present)

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors, as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Does not own shares in PT Waskita Beton Precast Tbk



Data Pribadi

Warga Negara Indonesia
Usia 55 tahun per 31 Desember 2023
Kelahiran Purwodadi, 12 Oktober 1968

Domisili

Kabupaten Sleman, Daerah Istimewa Yogyakarta, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat pertama kali sebagai Plt. President Commissioner / Commissioner PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022.

Dasar Hukum Pengangkatan Terakhir

Diangkat sebagai Komisaris PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023.

Personal Data

Indonesian citizen
55 years old as of December 31, 2023
Born in Purwodadi, October 12, 1968

Domicile

Sleman Regency, Special Region of Yogyakarta, Indonesia

Legal Basis for First Appointment

Appointed for the first time as Acting President Commissioner/ Commissioner of PT Waskita Beton Precast Tbk based on the resolution of 2022 Extraordinary General Meeting of Shareholders (EGMS) dated December 14, 2022 which has been notarized through the Deed of Notary Ashoya Ratam, S.H., M.Kn. No. 45 of December 20, 2022.

Legal Basis for Last Appointment

Appointed as Commissioner of PT Waskita Beton Precast Tbk based on the Resolution of 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023.

Riwayat Pendidikan

- Insinyur Profesi, Universitas Brawijaya, Malang (2021)
- Sarjana Teknik Sipil, Universitas Achmad Yani, Banjarmasin (2019)

Riwayat Pekerjaan

- SVP Production Control Division PT Waskita Karya (Persero) Tbk (2023-sekarang)
- SVP Supply Chain Management Division PT Waskita Karya (Persero) Tbk (2022- 2023);
- SVP QHSES Division PT Waskita Karya (Persero) Tbk (2022);
- Production, Equipment and Risk Manager PT Waskita Karya (Persero) Tbk (2019-2021);
- Project Manager PT Waskita Karya (Persero) Tbk (2008-2019);
- Site Manager PT Waskita Karya (Persero) Tbk (1994-2004);
- Site Engineer PT Waskita Karya (Persero) Tbk (1992-1994).

Pelatihan yang diikuti

- Training Program Digital Transformation fo Sustainable Competitive Advantage (Aspek Bisnis & Hukum Transformasi Digital), dilaksanakan di Bandung pada tanggal 14-15 September 2023 oleh Indonesian Training Institute & Consulting Services (Intrinsics).
- Komisaris Profesional : Menjadi Komisaris yang Kompeten dan Bertanggung Jawab, dilaksanakan di Jakarta pada tanggal 25-26 Oktober 2023 oleh Intipesan Conference.

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Di WSBP:

Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris.

Di Perusahaan/Lembaga Lain:

SVP Production Control Division PT Waskita Karya (Persero) Tbk (2023-sekarang)

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris lainnya atau dengan anggota Direksi, namun memiliki hubungan afiliasi dengan pemegang saham utama PT Waskita Karya (Persero) Tbk, yaitu sebagai SVP Production Control Division.

Kepemilikan Saham Perusahaan

Memiliki saham di PT Waskita Beton Precast Tbk sebesar 0,0018458% atau setara 1.007.000 lembar saham

Educational Background

- Professions Engineer, Brawijaya University, Malang (2021)
- Bachelor of Civil Engineering, Achmad Yani University, Banjarmasin (2019)

Employment History

- SVP Production Control Division PT Waskita Karya (Persero) Tbk (2023-present)
- SVP Supply Chain Management Division PT Waskita Karya (Persero) Tbk (2022-2023);
- SVP QHSES Division of PT Waskita Karya (Persero) Tbk (2022);
- Production, Equipment and Risk Manager of PT Waskita Karya (Persero) Tbk (2019-2021);
- Project Manager of PT Waskita Karya (Persero) Tbk (2008-2019);
- Site Manager of PT Waskita Karya (Persero) Tbk (1994-2004);
- Site Engineer PT Waskita Karya (Persero) Tbk (1992-1994).

Training

- Training Program Digital Transformation fo Sustainable Competitive Advantage (Business & Legal Aspects of Digital Transformation), held in Bandung on September 14-15, 2023 by Indonesian Training Institute & Consulting Services (Intrinsics).
- Professional Commissioner: Becoming a Competent and Responsible Commissioner, held in Jakarta on October 25-26, 2023 by Intipesan Conference.

Certification

Does not hold any certification yet

Concurrent Position

In WSBP:

Chairman of Risk Monitoring and Integrated Governance Committee with a term of office following the term of office as Board of Commissioners.

In Other Companies/Institutions:

SVP Production Control Division PT Waskita Karya (Persero) Tbk (2023-present)

Affiliation

Has no affiliation with other members of Board of Commissioners or members of Board of Directors, but has an affiliation with the main shareholder of PT Waskita Karya (Persero) Tbk, namely as SVP Production Control Division.

Company Share Ownership

Own shares in PT Waskita Beton Precast Tbk amounting to 0.0018458% or equivalent to 1,007,000 shares.



Fathur Rokhman

Independent Commissioner

Masa Jabatan/Term of Office:
21 Juni 2023 – RUPST 2028, Periode Pertama
June 21, 2023 – 2028 GMS,
First Period

Data Pribadi

Warga Negara Indonesia
Usia 57 tahun per 31 Desember 2023
Kelahiran Banyumas, 10 Desember 1966

Domisili

Semarang, Jawa Tengah, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat pertama kali sebagai Independent Commissioner PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023.

Dasar Hukum Pengangkatan Terakhir

-

Pernyataan Independensi

Belum menjabat lebih dari 2 (dua) periode sebagai Independent Commissioner

Personal Data

Indonesian citizen
57 years old as of December 31, 2023
Born in Banyumas, December 10, 1966

Domicile

Semarang, Central Java, Indonesia

Legal Basis for First Appointment

Appointed for the first time as Independent Commissioner of PT Waskita Beton Precast Tbk based on the Resolution of 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which was notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023.

Legal Basis for Last Appointment

-

Independence Statement

Has not served more than 2 (two) terms as Independent Commissioner.

Riwayat Pendidikan

- Doktor Linguistik, Universitas Gajah Mada, Yogyakarta (2003)
- Magister Linguistik, Universitas Indonesia, Jakarta (1996)
- Sarjana Pendidikan Bahasa Indonesia di IKIP Bandung (sekarang UPI Bandung), (1990)

Riwayat Pekerjaan

- Direktur Sekolah Pasca Sarjana UNNES (2023-sekarang)
- Sekretaris Majelis Wali Amanah UNNES (2023-sekarang)
 - Dewan Pengawas Lembaga Akreditasi Mandiri (LAMDIK) (2021-sekarang)
 - Rektor Universitas Negeri Semarang (2014 – 2022)
 - Dewan Pembangunan Kota Semarang (2015-2020)
 - Pembantu Rektor Bidang Pengembangan dan Kerja Sama (2010 –2013)
 - Ketua Lembaga Penelitian Universitas Negeri Semarang (2004 –2007)
 - Anggota Badan Akreditasi Nasional (BAN) Sekolah/ Madrasah (S/M) (2006 – 2013)
 - Ketua Asosiasi Lembaga Penelitian Jawa Tengah (2004 – 2007)
 - Reviewer Penelitian Direktorat Jenderal Pendidikan Tinggi (2000 –2007)

Pelatihan yang diikuti

- Training Program Digital Transformation fo Sustainable Competitive Advantage (Aspek Bisnis & Hukum Transformasi Digital), dilaksanakan di Bandung pada tanggal 14-15 September 2023 oleh Indonesian Training Institute & Consulting Services (Intrinsics).
- Komisaris Profesional : Menjadi Komisaris yang Kompeten dan Bertanggung Jawab, dilaksanakan di Jakarta pada tanggal 25-26 Oktober 2023 oleh Intipesan Conference.

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan Di WSBP:

Ketua Komite Nominasi dan Remunerasi dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris.

Di Perusahaan/Lembaga Lain:

- Direktur Sekolah Pasca Sarjana UNNES (2023- sekarang)
- Sekretaris Majelis Wali Amanah UNNES (2023- sekarang)
- Dewan Pengawas Lembaga Akreditasi Mandiri (LAMDIK) 2021-sekarang)

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Direksi, Dewan Pengawas dan anggota Dewan Komisaris lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Beliau tidak memiliki saham di PT Waskita Beton Precast Tbk.

Educational Background

- Doctor of Linguistics, Gajah Mada University, Yogyakarta (2003)
- Master of Linguistics, University of Indonesia, Jakarta (1996)
- Bachelor of Indonesian Language Education at IKIP Bandung (now UPI Bandung), (1990)

Employment History

- Director of UNNES Graduate School (2023-present)
- Secretary of UNNES Board of Trustees (2023-present)
- Board of Supervision of Institute for Self Accreditation (LAMDIK) (2021-present)
- Rector of Semarang State University (2014 - 2022)
- Semarang City Development Council (2015-2020)
- Assistant Rector for Development and Cooperation (2010 -2013)
- Chairman of Semarang State University Research Institute (2004 -2007)
- Member of National Accreditation Board (BAN) of School/ Madrasah (S/M) (2006 - 2013)
- Chairman of Central Java Association of Research Institutions (2004 - 2007)
- Research Reviewer of Directorate General of Higher Education (2000 -2007)

Training

- Training Program Digital Transformation fo Sustainable Competitive Advantage (Business & Legal Aspects of Digital Transformation), held in Bandung on September 14-15, 2023 by Indonesian Training Institute & Consulting Services (Intrinsics).
- Professional Commissioner: Becoming a Competent and Responsible Commissioner, held in Jakarta on October 25-26, 2023 by Intipesan Conference.

Certification

Does not hold any certification yet

Concurrent Position

In WSBP:

Chairman of Nomination and Remuneration Committee with the term of office following the term of office as Board of Commissioners.

In Other Companies/Institutions:

- Director of UNNES Graduate School (2023- present)
- Secretary of UNNES Board of Trustees (2023- present)
- Board of Trustees of Independent Accreditation Institute (LAMDIK) 2021-present)

Affiliation

Has no affiliation with members of Board of Directors, Board of Supervisors and other members of Board of Commissioners, as well as with major shareholders and controlling shareholders, either directly or indirectly.

Company Share Ownership

Does not own shares in PT Waskita Beton Precast Tbk.



Abianti Riana

Independent Commissioner

Masa Jabatan/Term of Office:
27 Juni 2022 – RUST 2027, Periode
Pertama
June 27, 2022 – 2027 GMS,
First Period

Data Pribadi

Warga Negara Indonesia
Usia 58 tahun per 31 Desember 2023
Kelahiran Jakarta, 22 September 1965

Domisili

Jakarta Selatan, DKI Jakarta, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat pertama kali sebagai Independent Commissioner PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 tanggal 12 Juli 2022.

Dasar Hukum Pengangkatan Terakhir

-

Pernyataan Independensi

Belum menjabat lebih dari 2 (dua) periode sebagai Independent Commissioner

Personal Data

Indonesian citizen
58 years old as of December 31, 2023
Born in Jakarta, September 22, 1965

Domicile

South Jakarta, DKI Jakarta, Indonesia

Legal Basis for First Appointment

Appointed for the first time as Independent Commissioner of PT Waskita Beton Precast Tbk based on the Resolution of 2021 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022 which was notarized through Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 dated July 12, 2022.

Legal Basis for Last Appointment

-

Independence Statement

Has not served more than 2 (two) terms as Independent Commissioner

Riwayat Pendidikan

Sarjana Teknik Pertanian, Institut Pertanian Bogor (2008)

Riwayat Pekerjaan

- Direktur Utama PT DayaLima Rekrutmen (2023)
- Special Mission Vehicle – Kemenkeu, PT Sarana Multigriya Finansial (Persero) (2022-Juni 2023)
- Komisaris Mitra Dagang Madani, cucu usaha PT Permodalan Nasional Madani (2019-sekarang)
- Direktur Bisnis I PT Permodalan Nasional Madani (Persero) (2017-2020)
- Sales Distribution Head PT Bank Tabungan Pensiunan Nasional Syariah (2013-2017)
- Direktur PT CIMB Niaga Auto Finance (2010-2013)
- Automotive Business Group Head PT Bank CIMB Niaga (2008-2013)

Pelatihan yang diikuti

- Komisaris Profesional : Menjadi Komisaris yang Kompeten dan Bertanggung Jawab, dilaksanakan di Jakarta pada tanggal 25-26 Oktober 2023 oleh Intipesan Conference.
- "Trusted advisor: Navigating the New Frontier, Connecting Between Information Technology and Business Strategy", dilaksanakan di Bali pada tanggal 06-07 Desember 2023 oleh Yayasan Pendidikan Internal Audit.

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Di WSBP:

Ketua Komite Audit dengan masa jabatan mengikuti masa jabatan sebagai Dewan Komisaris.

Di Perusahaan/Lembaga Lain:

Komisaris Mitra Dagang Madani, cucu usaha PT Permodalan Nasional Madani (2019-sekarang)

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Beliau tidak memiliki saham di PT Waskita Beton Precast Tbk.

Educational Background

Bachelor of Agricultural Engineering, Bogor Agricultural University (2008)

Employment History

- President Director of PT DayaLima Rekrutmen (2023)
- Special Mission Vehicle - Ministry of Finance, PT Sarana Multigriya Finansial (Persero) (2022-June 2023)
- Commissioner of Mitra Dagang Madani, a subsidiary of PT Permodalan Nasional Madani (2019-present)
- Business Director I of PT Permodalan Nasional Madani (Persero) (2017-2020)
- Sales Distribution Head of PT Bank Tabungan Pensiunan Nasional Syariah (2013-2017)
- Director of PT CIMB Niaga Auto Finance (2010-2013)
- Automotive Business Group Head of PT Bank CIMB Niaga (2008-2013)

Training

- Professional Commissioner: Becoming a Competent and Responsible Commissioner, held in Jakarta on October 25-26, 2023 by Intipesan Conference.
- "Trusted advisor: Navigating the New Frontier, Connecting Between Information Technology and Business Strategy", held in Bali on December 06-07, 2023 by Yayasan Pendidikan Internal Audit.

Certification

Does not hold any certification yet

Concurrent Position

In WSBP:

Chairman of Audit Committee with term of office following the term of office as Board of Commissioners.

In Other Companies/Institutions:

Commissioner of Mitra Dagang Madani, a subsidiary of PT Permodalan Nasional Madani (2019-present)

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Does not own shares in PT Waskita Beton Precast Tbk

PERUBAHAN KOMPOSISI DAN SUSUNAN DEWAN KOMISARIS DAN ALASAN PERUBAHANNYA

Pada tahun 2023, terjadi perubahan komposisi anggota Dewan Komisaris berdasarkan Keputusan RUPS Tahunan tanggal 21 Juni 2023. RUPST memutuskan untuk mengalihkan penugasan Agus Budiman Manalu yang semula sebagai Independent Commissioner menjadi President Commissioner/ Independent.

RUPST kemudian mengangkat Fathur Rokhman sebagai Independent Commissioner dengan masa jabatan sejak ditetapkan dalam RUPS Perusahaan serta memperhatikan ketentuan dalam Anggaran Dasar Perseroan serta peraturan perundang-undangan yang berlaku, tanpa mengurangi hak RUPS untuk memberhentikan sewaktu-waktu.

CHANGES IN BOARD OF COMMISSIONERS COMPOSITION AND REASONS FOR THE CHANGES

In 2023, there were changes in the Board of Commissioners composition based on the Annual GMS Resolution dated June 21, 2023. The AGMS decided to assign Agus Budiman Manalu who was originally an Independent Commissioner to become President/Independent.

The AGMS then appointed Fathur Rokhman as an Independent Commissioner with a term of office since stipulated in the Company's GMS and taking into account the provisions in the Company's Articles of Association and applicable laws and regulations, without prejudice to the right of GMS to dismiss at any time.

Kronologis Perubahan Komposisi Anggota Dewan Komisaris di Sepanjang Tahun 2023 Chronology of Changes in Board of Commissioners Composition throughout 2023

| Periode 1 Januari 2023-21 Juni 2023 Period of January 1, 2023 – June 21, 2023 | Periode 21 Juni-31 Desember 2023 Period of June 21, 2023 – December 31, 2023 | Keterangan Information | Alasan Perubahan Reason for Change |
|---|---|--|---|
| Poerwanto (Plt. President Commissioner merangkap Commissioner) (Acting President Commissioner concurrently Commissioner) | | Tidak lagi menjabat sebagai Plt. President Commissioner berdasarkan Keputusan RUPST 21 Juni 2023 No longer served as Acting. President Commissioner based on the Resolution of AGMS June 21, 2023 | Berdasarkan Keputusan RUPST 21 Juni 2023 Based on the Resolution of AGMS June 21, 2023 |
| Agus Budiman Manalu (Independent Commissioner) | Agus Budiman Manalu (President Commissioner / Independent) | Dialihtugaskan menjadi President Commissioner / Independent melalui keputusan RUPST 21 Juni 2023 Assigned as President Commissioner/ Independent through the Resolution of AGMS June 21, 2023 | Berdasarkan Keputusan RUPST 21 Juni 2023 Based on the Resolution of AGMS June 21, 2023 |
| Asep Arofah Permana (Commissioner) | Asep Arofah Permana (Commissioner) | - | - |
| Poerwanto (Commissioner) | Poerwanto (Commissioner) | - | - |
| | Fathur Rokhman (Independent Commissioner) | Diangkat sebagai Independent Commissioner melalui keputusan RUPST 21 Juni 2023 Appointed as Independent Commissioner by the Resolution of AGMS June 21, 2023 | Berdasarkan Keputusan RUPST 21 Juni 2023 Based on the Resolution of AGMS June 21, 2023 |
| Abianti Riana (Independent Commissioner) | Abianti Riana (Independent Commissioner) | - | - |

Susunan Keanggotaan Dewan Komisaris per 31 Desember 2023
Board of Commissioners Composition as of December 31, 2023

| Nama Name | Jabatan Position | Dasar Pengangkatan Basis of Appointment | Masa dan Periode Jabatan Time and Period Position |
|----------------------------|--|--|--|
| Agus Budiman Manalu | President Commissioner/ Independent | <ul style="list-style-type: none"> Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 yang telah diaktakan melalui Akta Notaris Jose Dima Satria, S.H., M.Kn. No. 12 tanggal 4 Mei 2021 Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023. Resolution of 2020 Annual General Meeting of Shareholders (AGMS) dated April 23, 2021 which has been notarized through Notarial Deed Jose Dima Satria, S.H., M.Kn. No. 12 dated May 4, 2021 Resolution of 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023. | 23 April 2021 – RUPST 2026, Periode Pertama April 23, 2021 - 2026 AGMS, First Period |
| Abianti Riana | Independent Commissioner | Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 tanggal 12 Juli 2022 Resolution of 2021 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022 which has been notarized through Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 dated July 12, 2022 | 27 Juni 2022 – RUST 2027, Periode Pertama June 27, 2022 - 2027 AGMS, First Period |
| Fathur Rokhman | Independent Commissioner | Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023. Resolution of 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023. | 21 Juni 2023 – RUPST 2028, Periode Pertama June 21, 2023 - 2028 AGMS, First Period |
| Asep Arofah Permana | Commissioner | Keputusan RUPSLB yang dilembagakan dalam Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 Resolution of EGMS institutionalized in Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022 | 14 Desember 2022 -RUPS Ke-5 sejak pengangkatan (2027) December 14, 2022 - 5th AGMS since appointment (2027) |
| Poerwanto | Commissioner | Keputusan RUPSLB yang dilembagakan dalam Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 Resolution of EGMS institutionalized in Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022 | 14 Desember 2022 -RUPS Ke-5 sejak pengangkatan (2027) December 14, 2022 - 5th AGMS since appointment (2027) |

PROFIL DIREKSI

BOARD OF DIRECTORS PROFILE



FX Purbayu Ratsunu

President Director

Masa Jabatan/Term of Office:
17 Desember 2021 – RUPST 2026, Periode Pertama
December 17, 2021 – 2026 GMS, First Period

Data Pribadi/Personal Data:
Warga Negara Indonesia/Indonesian citizen
Usia 55 tahun per 31 Desember 2023
Kelahiran Bitung, 8 Mei 1968
Indonesian citizen
55 years old as of December 31, 2023
Born in Bitung May 8, 1968

Domisili

Jakarta Selatan, DKI Jakarta, Indonesia

Dasar Hukum Pengangkatan

Diangkat sebagai President Director PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H., No. 28 tanggal 17 Desember 2021

Dasar Hukum Pengangkatan Terakhir

-

Riwayat Pendidikan

- Magister Manajemen, Universitas Sumatera Utara; (2007)
- Sarjana Teknik Sipil, Universitas Atmajaya, Yogyakarta (1997)

Riwayat Pekerjaan

- Direktur Pemasaran PT Waskita Beton Precast Tbk (2020-2021);
- General Manager di Departemen Luar Negeri PT Wijaya Karya (Persero) Tbk (2019-2020);
- Manager Divisi Operasi Area 2 di Departemen Luar Negeri PT Wijaya Karya (Persero) Tbk (2017-2019).
- Bidang Country Myanmar Area 2 di Departemen Luar Negeri PT Wijaya Karya (Persero) Tbk (2017-2019);
- Manager Biro Quantity Survey di Departemen Luar Negeri PT Wijaya Karya (Persero) Tbk (2016-2017).

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Beliau tidak memiliki jabatan rangkap di Perusahaan atau lembaga lain, dan tidak menjabat sebagai ketua atau anggota komite pendukung Dewan Komisaris PT Waskita Beton Precast Tbk.

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Memiliki saham di PT Waskita Beton Precast Tbk sebesar 0,0005499% atau setara 300.000 lembar saham

Domicile

South Jakarta, DKI Jakarta, Indonesia

Legal Basis for First Appointment

Appointed as President Director of PT Waskita Beton Precast Tbk based on the Resolution of Extraordinary General Meeting of Shareholders (EGMS) on December 17, 2021 and notarized through Notarial Deed of Aulia Taufani, S.H., No. 28 dated December 17, 2021

Legal Basis for Last Appointment

-

Educational Background

- Master of Management, University of North Sumatra; (2007)
- Bachelor of Civil Engineering, Atmajaya University, Yogyakarta (1997)

Employment History

- Marketing Director of PT Waskita Beton Precast Tbk (2020-2021);
- General Manager at Overseas Division of PT Wijaya Karya (Persero) Tbk (2019-2020);
- Manager of Operations Area 2 Department in Overseas Division of PT Wijaya Karya (Persero) Tbk (2017-2019).
- Myanmar Area 2 Country Manager in Overseas Division of PT Wijaya Karya (Persero) Tbk (2017-2019);
- Manager of Quantity Surveyor Department in Overseas Division of PT Wijaya Karya (Persero) Tbk (2016-2017).

Certification

Does not hold any certification yet

Concurrent Position

Does not hold concurrent positions in other companies or institutions, and does not serve as chairman or member of supporting committee of Board of Commissioners of PT Waskita Beton Precast Tbk.

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors, as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Owns shares in PT Waskita Beton Precast Tbk of 0.0005499% or equivalent of 300,000 shares



Asep Mudzakir

Director of Finance & Risk Management

Masa Jabatan/Term of Office:

17 Desember 2021 – RUPST 2026, Periode Pertama
December 17, 2021 – 2026 GMS, First Period

Data Pribadi/Personal Data:

Warga Negara Indonesia
Usia 37 tahun per 31 Desember 2023
Kelahiran Manokwari, 3 Juni 1986
Indonesian citizen
37 years old as of December 31, 2023
Born in Manokwari June 3, 1986

Domisili

Bekasi, Jawa Barat, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat sebagai Director Finance & Risk Management PT Waskita Beton Precast Tbk berdasarkan Hasil Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 yang telah diaktakan melalui Akta Notaris Aulia Taufani, S.H., No. 28 tanggal 17 Desember 2021

Dasar Hukum Pengangkatan Terakhir

-

Riwayat Pendidikan

- Magister Strategic Innovation, Universitas Prasetya Mulya, Jakarta; (2018)
- Sarjana Akuntansi, Universitas Padjadjaran, Bandung; (2008)

Riwayat Pekerjaan

- Director of Finance & Risk Management PT Waskita Beton Precast Tbk (2021 – Sekarang)
- Head of PMO PT Waskita Karya (Persero) Tbk (2020-2021);
- Senior Vice President of Finance at PT Waskita Karya (Persero) Tbk (2018-2020);
- Kepala Departemen Keuangan Korporat, Budgeting & Perbendaharaan PT Waskita Karya (Persero) Tbk (2017-2018).

Sertifikasi

Pelatihan dan Sertifikasi Risk Governance Professional (5-6 September 2023)

Informasi Rangkap Jabatan

Beliau memiliki rangkap jabatan di Perusahaan atau lembaga lain, sebagai Komisaris Utama di PT Waskita Sriwijaya Tol.

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Memiliki saham di PT Waskita Beton Precast Tbk sebesar 0,0000147% atau setara 8.000 lembar saham

Domicile

Bekasi, West Java, Indonesia

Legal Basis for First Appointment

Appointed as Director of Finance & Risk Management of PT Waskita Beton Precast Tbk based on the Resolution of Extraordinary General Meeting of Shareholders (EGMS) dated December 17, 2021 which was notarized through Notarial Deed No. 28 of Aulia Taufani, S.H. dated December 17, 2021.

Legal Basis for Last Appointment

-

Educational Background

- Master of Strategic Innovation, Prasetya Mulya University, Jakarta; (2018)
- Bachelor of Accounting, Padjadjaran University, Bandung; (2008)

Employment History

- Director of Finance & Risk Management of PT Waskita Beton Precast Tbk (2021 – now)
- Head of PMO at PT Waskita Karya (Persero) Tbk (2020-2021);
- Senior Vice President of Finance at PT Waskita Karya (Persero) Tbk (2018-2020);
- Head of Corporate Finance, Budgeting & Treasury Department of PT Waskita Karya (Persero) Tbk (2017-2018).

Certification

Risk Governance Professional Training and Certification (September 5-6, 2023)

Concurrent Position

Has concurrent positions in other companies or institutions, as President Commissioner at PT Waskita Sriwijaya Tol.

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors, as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Owns shares in PT Waskita Beton Precast Tbk of 0.0000147% or equivalent of 8,000 shares



Sugiharto

Director of Operation

Masa Jabatan/Term of Office:

17 Desember 2021 – RUPST 2026, Periode Pertama
December 17, 2021 – 2026 GMS, First Period

Data Pribadi/Personal Data:

Warga Negara Indonesia/Indonesian citizen
Usia 54 tahun per 31 Desember 2023
Kelahiran Sumenep, 2 April 1969
Indonesian citizen
54 years old as of December 31, 2023
Born in Sumenep April 2, 1969

Domisili

Surabaya, Jawa Timur, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat sebagai Director of Operation PT Waskita Beton Precast Tbk berdasarkan Hasil Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 yang telah diaktakan melalui Akta Notaris Aulia Taufani, S.H., No. 28 tanggal 17 Desember 2021

Dasar Hukum Pengangkatan Terakhir

-

Riwayat Pendidikan

- Magister Teknik Sipil, Institute Teknologi Nasional, Malang; (2018)
- Sarjana Ekonomi, Universitas 17 Agustus 1945, Surabaya. (1993)

Riwayat Pekerjaan

- Director of Operations PT Waskita Beton Precast Tbk (2022 – Sekarang);
- Director of Business & Development PT Waskita Beton Precast Tbk (2021 – 2022);
- SVP Infrastructure II Division PT Waskita Karya (Persero) Tbk (2020 - 2021);
- VP Infrastructure II Division PT Waskita Karya (Persero) Tbk (2019 - 2020);
- VP Divisi VII PT Waskita Karya (Persero) Tbk (2017 - 2019);
- Pj. Wakil Kepala Divisi VII PT Waskita Karya (Persero) Tbk (2017).

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Beliau tidak memiliki jabatan rangkap di Perusahaan atau lembaga lain, dan tidak menjabat sebagai ketua atau anggota komite pendukung Dewan Komisaris PT Waskita Beton Precast Tbk.

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Memiliki saham di PT Waskita Beton Precast Tbk sebesar 0,0022516% atau setara 1.228.400 lembar saham

Domicile

Surabaya, East Java, Indonesia

Legal Basis for First Appointment

Appointed as Director of Operation of PT Waskita Beton Precast Tbk based on the Resolution of Extraordinary General Meeting of Shareholders (EGMS) dated December 17, 2021 which has been notarized through Notarial Deed Aulia Taufani, S.H., No. 28 dated December 17, 2021

Legal Basis for Last Appointment

-

Educational Background

- Master of Civil Engineering, National Institute of Technology, Malang; (2018)
- Bachelor of Economics, University of August 17, 1945, Surabaya. (1993)

Employment History

- Director of Operations of PT Waskita Beton Precast Tbk (2022 – Present);
- Director of Business & Development of PT Waskita Beton Precast Tbk (2021 – 2022);
- SVP Infrastructure II Division of PT Waskita Karya (Persero) Tbk (2020 - 2021);
- VP Infrastructure II Division of PT Waskita Karya (Persero) Tbk (2019 - 2020);
- VP Division VII of PT Waskita Karya (Persero) Tbk (2017 - 2019);
- Acting Deputy Head of Division VII PT Waskita Karya (Persero) Tbk (2017).

Certification

Does not hold any certification yet

Concurrent Position

Does not hold concurrent positions in other companies or institutions, nor serve as chairman or member of supporting committee of Board of Commissioners of PT Waskita Beton Precast Tbk.

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors, as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Owns shares in PT Waskita Beton Precast Tbk of 0.0022516% or equivalent of 1,228,400 shares



Asep Kurnia

Director of HC, IT & Legal

Masa Jabatan/Term of Office:
27 Juni 2022-RUPST 2027, Periode Pertama
June 27, 2022 – 2027 GMS, First Period

Data Pribadi/Personal Data:
Warga Negara Indonesia
Usia 51 tahun per 31 Desember 2023
Kelahiran Jakarta, 10 Agustus 1972
Indonesian citizen
51 years old as of December 31, 2023
Born in Jakarta August 10, 1972

Domisili

Bekasi, Jawa Barat, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat sebagai Director of HC, IT & Legal PT Waskita Beton Precast Tbk berdasarkan Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn No. 8 tanggal 12 Juli 2022

Dasar Hukum Pengangkatan Terakhir

-

Riwayat Pendidikan

- Magister Management Business, IPMI Business School, Jakarta; (2013)
- Sarjana Hukum Bisnis, ST Ilmu Hukum LPIHM-IBLAM, Jakarta. (2004)

Riwayat Pekerjaan

- Direktur Solution, PT Proxis Solusi Humaka (2020-2022)
- Direktur Human Capital & Corporate Affairs, PT GMF AeroAsia, Tbk (2018-2020)
- VP Human Capital Management, PT GMF AeroAsia, Tbk (2014-2018)
- GM Human Capital Development, PT GMF AeroAsia, Tbk (2013-2014)

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Beliau tidak memiliki jabatan rangkap di Perusahaan atau lembaga lain, dan tidak menjabat sebagai ketua atau anggota komite pendukung Board of Commissioners PT Waskita Beton Precast Tbk.

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Beliau tidak memiliki saham di PT Waskita Beton Precast Tbk.

Domicile

Bekasi, West Java, Indonesia

Legal Basis for First Appointment

Appointed as Director of HC, IT & Legal of PT Waskita Beton Precast Tbk based on the Resolution of 2022 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022 which has been notarized through Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn No. 8 dated July 12, 2022.

Legal Basis for Last Appointment

-

Educational Background

- Master of Business Management, IPMI Business School, Jakarta; (2013)
- Bachelor of Business Law, ST LPIHM-IBLAM Legal Studies, Jakarta. (2004)

Employment History

- Solution Director, PT Proxis Solusi Humaka (2020-2022)
- Director of Human Capital & Corporate Affairs, PT GMF AeroAsia, Tbk (2018-2020)
- VP Human Capital Management, PT GMF AeroAsia, Tbk (2014-2018)
- GM Human Capital Development, PT GMF AeroAsia, Tbk (2013-2014)

Certifications

Does not hold any certification yet

Concurrent Position

Does not hold concurrent positions in other companies or institutions, and does not serve as chairman or member of supporting committee of Board of Commissioners of PT Waskita Beton Precast Tbk.

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors, as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Does not own shares in WSBP



Bambang Dwi Wijayanto

Director of Business Development

Masa Jabatan/Term of Office:
27 Juni 2022-RUPST 2027, Periode Pertama
June 27, 2022 – 2027 GMS, First Period

Data Pribadi/Personal Data:
Warga Negara Indonesia
Usia 51 tahun per 31 Desember 2023
Kelahiran Banjarmasin, 14 Desember 1972
Indonesian citizen
51 years old as of December 31, 2023
Born in Banjarmasin December 14, 1972

Domisili

Jagakarsa, Jakarta Selatan, Indonesia

Dasar Hukum Pengangkatan Pertama

Diangkat sebagai Director of Business Development PT Waskita Beton Precast Tbk berdasarkan Hasil Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn No. 8 tanggal 12 Juli 2022

Dasar Hukum Pengangkatan Terakhir

-

Riwayat Pendidikan

- Magister Pemasaran, Universitas Mulawarman, Samarinda; (2010)
- Sarjana Teknik Sipil, Universitas Jayabaya, Jakarta. (1997)

Riwayat Pekerjaan

- Direktur Utama PT Wijaya Karya Bitumen (2018-2022);
- Direktur Operasional, Maintenance & Business Development PT Wijaya Karya Rekayasa Konstruksi (2017-2018)
- Manajer Divisi 5 Sipil Umum 3, PT Wijaya Karya (Persero) Tbk (2017-2015)

Sertifikasi

Belum memiliki sertifikasi

Informasi Rangkap Jabatan

Beliau tidak memiliki jabatan rangkap di Perusahaan atau lembaga lain, dan tidak menjabat sebagai ketua atau anggota komite pendukung Dewan Komisaris PT Waskita Beton Precast Tbk.

Hubungan Afiliasi

Beliau tidak memiliki hubungan afiliasi baik dengan anggota Board of Commissioners dan anggota Board of Directors lainnya, maupun dengan pemegang saham utama dan pengendali baik langsung maupun tidak langsung.

Kepemilikan Saham Perusahaan

Beliau tidak memiliki saham di PT Waskita Beton Precast Tbk.

Domicile

Jagakarsa, South Jakarta, Indonesia

Legal Basis for First Appointment

Appointed as Director of Business Development of PT Waskita Beton Precast Tbk based on the Resolution of 2022 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022 which has been notarized through Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn No. 8 dated July 12, 2022

Legal Basis for Last Appointment

-

Educational History

- Master of Marketing, Mulawarman University, Samarinda; (2010)
- Bachelor of Civil Engineering, Jayabaya University, Jakarta. (1997)

Employment History

- President Director of PT Wijaya Karya Bitumen (2018-2022);
- Director of Operations, Maintenance & Business Development of PT Wijaya Karya Rekayasa Konstruksi (2017-2018)
- Manager of Division 5 General Civil 3, PT Wijaya Karya (Persero) Tbk (2017-2015)

Certification

Does not hold any certification yet

Concurrent Position

Does not hold concurrent positions in other companies or institutions, and does not serve as chairman or member of supporting committee of Board of Commissioners of PT Waskita Beton Precast Tbk.

Affiliation

Has no affiliation with members of Board of Commissioners and other members of Board of Directors, as well as with major and controlling shareholders either directly or indirectly.

Company Share Ownership

Does not own shares in WSBP.

PERUBAHAN KOMPOSISI DAN SUSUNAN DIREKSI DAN ALASAN PERUBAHANNYA

Selama tahun 2023, komposisi Direksi WSBP tidak mengalami perubahan. Dengan demikian komposisi Direksi WSBP per 31 Desember 2023 berjumlah 5 (lima) orang yang terdiri dari 1 (satu) orang President Director, 1 (satu) orang Director of Finance & Risk Management, 1 (satu) orang Director of Operation, 1 (satu) orang Director of HC, IT & Legal, dan 1 (satu) orang Director of Business Development. Komposisi dan dasar pengangkatan Anggota Direksi dapat dilihat pada tabel di bawah ini.

CHANGES IN BOARD OF DIRECTORS COMPOSITION AND REASONS FOR THE CHANGES

During 2023, the composition of WSBP's Board of Directors did not change. Therefore, the composition of WSBP's Board of Directors as of December 31, 2023 is 5 (five) persons consisting of 1 (one) President Director, 1 (one) Director of Finance & Risk Management, 1 (one) Director of Operation, 1 (one) Director of HC, IT & Legal, and 1 (one) Director of Business Development. The composition and basis of appointment of Members of Board of Directors can be seen in the table below.

Susunan Keanggotaan Direksi per 31 Desember 2023
Board of Directors Composition as of December 31, 2023

| Nama Name | Jabatan Position | Dasar Pengangkatan Basis of Appointment | Masa dan Periode Jabatan Term and Period of Office |
|------------------------------|---------------------------------------|--|---|
| FX Purbayu Ratsunu | President Director | Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H., No. 28 tanggal 17 Desember 2021 The resolution of Extraordinary General Meeting of Shareholders (EGMS) on December 17, 2021 and has been notarized through the Deed of Notary Aulia Taufani, S.H., No. 28 of December 17, 2021. | 17 Desember 2021 – RUPST 2026, Periode Pertama December 17, 2021 – 2026 AGMS, First Period |
| Asep Mudzakir | Director of Finance & Risk Management | Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H., No. 28 tanggal 17 Desember 2021. The resolution of Extraordinary General Meeting of Shareholders (EGMS) on December 17, 2021 and has been notarized through the Deed of Notary Aulia Taufani, S.H., No. 28 of December 17, 2021. | 17 Desember 2021 – RUPST 2026, Periode Pertama December 17, 2021 – 2026 AGMS, First Period |
| Sugiharto | Director of Operation | Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) tanggal 17 Desember 2021 dan telah diaktakan melalui Akta Notaris Aulia Taufani, S.H., No. 28 tanggal 17 Desember 2021. The resolution of Extraordinary General Meeting of Shareholders (EGMS) on December 17, 2021 and has been notarized through the Deed of Notary Aulia Taufani, S.H., No. 28 of December 17, 2021. | 17 Desember 2021 – RUPST 2026, Periode Pertama December 17, 2021 – 2026 AGMS, First Period |
| Asep Kurnia | Director of HC, IT & Legal | Diangkat sebagai Director PT Waskita Beton Precast Tbk melalui RUPST yang diselenggarakan pada 27 Juni 2022 dan telah diaktakan dengan Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn No. 8 tanggal 12 Juli 2022. Appointed as Director of PT Waskita Beton Precast Tbk through the AGMS which was held on June 27, 2022 and has been notarized by Notarial Deed No. 8 of July 12, 2022. | 27 Juni 2022 - RUPST 2027, Periode Pertama June 27, 2022 – 2027 AGMS, First Period |
| Bambang Dwi Wijayanto | Director of Business Development | Diangkat sebagai Director PT Waskita Beton Precast Tbk melalui RUPST yang diselenggarakan pada 27 Juni 2022 dan telah diaktakan dengan Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn No. 8 tanggal 12 Juli 2022 Appointed as Director of PT Waskita Beton Precast Tbk through the AGMS which was held on June 27, 2022 and has been notarized by Notarial Deed No. 8 of July 12, 2022. | 27 Juni 2022 - RUPST 2027, Periode Pertama June 27, 2022 – 2027 AGMS, First Period |

PERUBAHAN SUSUNAN ANGGOTA DIREKSI DAN/ATAU ANGGOTA DEWAN KOMISARIS YANG TERJADI SETELAH TAHUN BUKU BERAKHIR

CHANGES IN THE COMPOSITION OF BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS THAT OCCURRED AFTER THE FISCAL YEAR ENDED

Tidak terdapat perubahan susunan Anggota Direksi dan/atau Dewan Komisaris setelah tahun buku berakhir.

There were no changes in the composition of Board of Directors and/or Board of Commissioners after the fiscal year ended.

PROFIL PEJABAT EKSEKUTIF

EXECUTIVE OFFICIALS PROFILE

DIREKTORAT UTAMA MAIN DIRECTORATE



Fandy Dewanto VP of Corporate Secretary

Menjabat sejak 15 September 2021/Served since September 15, 2021

Kewarganegaraan : Indonesia
Nationality

Usia : 30 tahun per 31 Desember 2023
Age : 30 years old as of December 31, 2023

Domisili : Jakarta, DKI Jakarta, Indonesia
Domicile

Bergabung di Perusahaan : 15 September 2021
Joined the Company : September 15, 2021

Riwayat Pendidikan : Sarjana Akuntansi, Universitas Padjadjaran
Educational Background : Bachelor of Accounting, Padjadjaran University

Pengalaman Kerja :
Employment History

- VP of Corporate Secretary (2021-Sekarang)
- Investor Relation Manager PT Waskita Karya (Persero) Tbk (2019-2021)
- Investor Relation Officer PT Waskita Karya (Persero) Tbk (2017-2019)
- VP of Corporate Secretary (2021-Present)
- Investor Relation Manager of PT Waskita Karya (Persero) Tbk (2019-2021)
- Investor Relation Officer of PT Waskita Karya (Persero) Tbk (2017-2019)

Dasar Hukum Pengangkatan : Menjabat sebagai VP of Corporate Secretary berdasarkan Surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023
Legal Basis for Appointment : Appointed as VP of Corporate Secretary based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023



Mohammad Abi Yudha Prawira VP of Internal Audit

Menjabat sejak : 16 Agustus 2022/Served since August 16, 2022

Kewarganegaraan : Indonesia
Nationality

Usia : 34 tahun per 31 Desember 2023
Age : 34 years old as of December 31, 2023

Domisili : Jakarta, DKI Jakarta, Indonesia
Domicile

Bergabung di Perusahaan : 15 April 2020
Joined the Company : April 15, 2020

Riwayat Pendidikan : Sarjana Akuntansi, Universitas Indonesia
Educational Background : Bachelor of Accounting, University of Indonesia

Pengalaman Kerja :
Employment History

- VP of Internal Audit (2022- Sekarang)
- Treasury & Asset Management Manager (2021-2022)
- Accounting Manager (2020 -2021)
- VP of Internal Audit (2022-Present)
- Treasury & Asset Management Manager (2021-2022)
- Accounting Manager (2020-2021)

Dasar Hukum Pengangkatan : Menjabat sebagai VP of Internal Audit berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023
Legal Basis for Appointment : Appointed as VP of Internal Audit based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023.

DIREKTORAT FINANCE & RISK MANAGEMENT DIRECTORATE OF FINANCE AND RISK MANAGEMENT



Fariz Pradinata VP of Corporate Strategy & Risk Management

Menjabat sejak 18 Maret 2022/Served since March 18, 2022

| | |
|--|---|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 30 tahun per 31 Desember 2023 30 years old as of December 31, 2023 |
| Domisili Domicile | : Jakarta, DKI Jakarta, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 15 September 2021 September 15, 2021 |
| Riwayat Pendidikan Educational Background | : Sarjana Akuntansi, Universitas Gadjah Mada Bachelor of Accounting, Gadjah Mada University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Corporate Strategy & Risk Management (2023-sekarang) • VP of Corporate Transformation (2022-2023) • Business Excellence Manager PT Waskita Karya (Persero) Tbk (2019-2021) • Corporate Strategy Officer PT Waskita Karya (Persero) Tbk (2018-2019) • VP of Corporate Strategy & Risk Management (2023-present) • VP of Corporate Transformation (2022-2023) • Business Excellence Manager of PT Waskita Karya (Persero) Tbk (2019-2021) • Corporate Strategy Officer of PT Waskita Karya (Persero) Tbk (2018-2019) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Corporate Strategy and Risk Management berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Corporate Strategy and Risk Management based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023. |



Rifki Aditya Permana VP of Finance & Accounting

Menjabat sejak 01 September 2021/Served since September 1, 2021

| | |
|--|--|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 33 tahun per 31 Desember 2023 33 years old as of December 31, 2023 |
| Domisili Domicile | : Bekasi, Jawa Barat, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 04 September 2016 September 4, 2016 |
| Riwayat Pendidikan Educational Background | : <ul style="list-style-type: none"> • Master of Commerce, Universitas Curtin • Sarjana Akuntansi, Universitas Gadjah Mada/Bachelor of Accounting, Gadjah Mada University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Finance & Accounting (2023-sekarang) • VP of Corporate Finance (2021-2023) • Finance Manager (2019-2021) • Staff of Finance PT Waskita Karya (Persero) Tbk (2017-2019) • VP of Finance & Accounting (2023-present) • VP of Corporate Finance (2021-2023) • Finance Manager (2019-2021) • Staff of Finance of PT Waskita Karya (Persero) Tbk (2017-2019) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Finance & Accounting berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Finance & Accounting based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023. |



Denny Eka Budhiarto

VP of Internal Control

Menjabat sejak 16 Agustus 2022/Served since August 16, 2022

| | |
|--|---|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 40 tahun per 31 Desember 2023 40 years old as of December 31, 2023 |
| Domisili Domicile | : Semarang, Jawa Tengah, Indonesia Semarang, Central Java, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 04 Juli 2022 July 4, 2022 |
| Riwayat Pendidikan Educational Background | : Sarjana Teknik, Universitas Katolik Soegijapranata Bachelor of Engineering, Soegijapranata Catholic University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Internal Control (2023-Sekarang) • VP of Risk Management & Control (2022-2023) • Manajer Pengendalian PT Wijaya Karya (2021-2022) • Manajer Proyek Gedung ETO PT Wijaya Karya, Dili (2021) • VP of Internal Control (2023-Present) • VP of Risk Management & Control (2022-2023) • Control Manager of PT Wijaya Karya (2021-2022) • ETO Building Project Manager of PT Wijaya Karya, Dili (2021) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Internal Control berdasarkan surat Keputusan Direksi No.113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Internal Control based on Board of Directors Decree No.113/SK/WBP/PEN/2023 dated August 1, 2023. |

DIREKTORAT HC, IT & LEGAL

DIRECTORATE OF HC, IT & LEGAL



Nita Motarina

VP of Human Capital Management

Menjabat sejak 12 Januari 2023/Served since January 12, 2023

| | |
|--|--|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 52 tahun per 31 Desember 2023 52 years old as of December 31, 2023 |
| Domisili Domicile | : Jakarta, DKI Jakarta, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 12 Januari 2023 January 12, 2023 |
| Riwayat Pendidikan Educational Background | : <ul style="list-style-type: none"> • Sarjana Manajemen, Institut Bisnis Nusantara • Diploma IESP Program Studi Keuangan dan Perbankan, STIE Kerjasama Yogyakarta • Bachelor of Management, Institute of Bisnis Nusantara • Diploma IESP Finance and Banking Study Program, STIE Kerjasama Yogyakarta |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Human Capital Management (2023-sekarang) • HC Services Manager, PT Waskita Karya (Persero) Tbk (2018-2020) • VP of Human Capital Management (2023-present) • HC Services Manager, PT Waskita Karya (Persero) Tbk (2018-2020) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Human Capital Management berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Human Capital Management based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023. |



Rikh Brilliantino Arbi VP of Information Technology

Menjabat sejak 06 September 2022/Served since September 6, 2022

| | |
|--|--|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 39 tahun per 31 Desember 2023 39 years old as of December 31, 2023 |
| Domisili Domicile | : Bekasi, Jawa Barat, Indonesia Bekasi, West Java, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 06 September 2022 September 06, 2022 |
| Riwayat Pendidikan Educational Background | : Sarjana Teknik Informatika, Institut Teknologi Sepuluh Nopember Surabaya Bachelor of Informatics Engineering, Sepuluh Nopember Institute of Technology Surabaya |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Information Technology (2023-sekarang) • VP of System & IT (2022 – 2023) • Manager of Information Technology of PT Waskita Toll Road (2021-2022) • IT Operations Manager GMF – AeroAsia (2017 –2018) • VP of Information Technology (2023-present) • VP of System & IT (2022 - 2023) • Manager of Information Technology of PT Waskita Toll Road (2021-2022) • IT Operations Manager GMF - AeroAsia (2017-2018) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Information Technology berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Information Technology based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023. |



Rosiva Prima VP of Legal

Menjabat sejak 18 Mei 2021/Served since May 18, 2021

| | |
|--|---|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 40 tahun per 31 Desember 2023 40 years old as of December 31, 2023 |
| Domisili Domicile | : Jakarta, DKI Jakarta, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 18 Mei 2021 May 18, 2021 |
| Riwayat Pendidikan Educational Background | : <ul style="list-style-type: none"> • Sarjana Hukum, Universitas Trisakti • Master of Science, Universitas Pertahanan Indonesia • Bachelor of Law, Trisakti University • Master of Science, Indonesia Defense University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Legal (2021-sekarang) • Assistant Vice President Corporate Legal PT Net Mediatama Televisi (2017-2021) • Legal Manager (Corporate & International Affairs) PT Tripar Multivision Plus (2014- 2016) • VP of Legal (2021-present) • Assistant Vice President Corporate Legal of PT Net Mediatama Televisi (2017-2021) • Legal Manager (Corporate & International Affairs) of PT Tripar Multivision Plus (2014- 2016) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Legal berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Legal based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 1, 2023. |

DIREKTORAT BUSINESS DEVELOPMENT DIRECTORATE OF BUSINESS DEVELOPMENT



Suharyono VP of Business Development & Marketing

Menjabat sejak 27 Oktober 2022/Served since October 27, 2022

| | |
|--|--|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 55 tahun per 31 Desember 2023 55 years old as of December 31, 2023 |
| Domisili Domicile | : Jakarta, DKI Jakarta, Indonesia Bekasi, West Java, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 1 Agustus 2022 August 1, 2022 |
| Riwayat Pendidikan Educational Background | : <ul style="list-style-type: none"> Sarjana Teknik Sipil, Universitas Gadjah Mada Diploma Teknik Sipil, Universitas Brawijaya Bachelor of Civil Engineering, Gadjah Mada University Diploma in Civil Engineering, Brawijaya University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> VP of Business Development & Marketing (2023-sekarang/Now) VP of Strategic Development (2022 – 2023) Marketing Manager Infra II PT Waskita Karya (Persero) Tbk (2019 –2021) Marketing Manager Division III PT Waskita Karya (Persero) Tbk (2018 –2019) VP of Business Development & Marketing (2023-present) VP of Strategic Development (2022-2023) Marketing Manager Infra II of PT Waskita Karya (Persero) Tbk (2019-2021) Marketing Manager Division III of PT Waskita Karya (Persero) Tbk (2018 -2019) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Business Development and Marketing berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 01 Agustus 2023 Appointed as VP of Business Development and Marketing based on Board of Directors' Decree No. 113/SK/WBP/PEN/2023 dated August 01, 2023 |



Ferie Sudarminto VP of Supply Chain Management

Menjabat sejak 15 September 2022/Served since September 15, 2022

| | |
|--|---|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 40 tahun per 31 Desember 2023 40 years old as of December 31, 2023 |
| Domisili Domicile | : Bojonegoro, Jawa Timur, Indonesia Bojonegoro, East Java, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 30 Juni 2017 June 30, 2017 |
| Riwayat Pendidikan Educational Background | : Sarjana Teknik Sipil, Universitas Atma Jaya Yogyakarta Bachelor of Civil Engineering, Atma Jaya University Yogyakarta |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> VP of Supply Chain Management (2022–Sekarang) Manager Unit Produksi I Plant Bojonegara (2016-2022) Kasie Teknik dan Mutu PT Nindya Beton (2015–2016) VP of Supply Chain Management (2022–Present) Manager of Production Unit I Bojonegara Plant (2016-2022) Head of Engineering and Quality Section of PT Nindya Beton (2015–2016) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Supply Chain Management berdasarkan surat Keputusan Direksi No.113/SK/WBP/PEN/2023 tanggal 1 Agustus 2023 Appointed as VP of Supply Chain Management based on Board of Directors Decree No.113/SK/WBP/PEN/2023 dated August 1, 2023 |



Irvan Pandjaitan VP of QHSE

Menjabat sejak 27 Oktober 2022/Served since October 27, 2022

| | |
|--|--|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 50 tahun per 31 Desember 2023 50 years old as of December 31, 2023 |
| Domisili Domicile | : Jakarta, DKI Jakarta, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 30 Juni 2017 June 30, 2017 |
| Riwayat Pendidikan Educational Background | : <ul style="list-style-type: none"> • Sarjana Teknik Manajemen Industri, Universitas Sumatera Utara • Sarjana Manajemen Keuangan, Universitas HKBP Nommensen Medan • Bachelor of Industrial Management Engineering, University of North Sumatra • Bachelor of Financial Management, HKBP Nommensen University Medan |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of QHSE (2022-Sekarang) • GM Internal Audit (2021-2022) • GM QHSE (2020-2021) • VP of QHSE (2022-Present) • GM Internal Audit (2021-2022) • GM QHSE (2020-2021) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of QHSE berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 01 Agustus 2023 Appointed as VP of QHSE based on Board of Directors Decree No. 113/SK/WBP/PEN/2023 dated August 01, 2023 |



Subekhi VP of Equipment

Menjabat sejak : 16 Agustus 2022/ Served since August 16, 2022

| | |
|--|--|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 43 tahun per 31 Desember 2023 43 years old as of December 31, 2023 |
| Domisili Domicile | : Jakarta, DKI Jakarta, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 17 Mei 2021 May 17, 2021 |
| Riwayat Pendidikan Educational Background | : Sarjana Teknik Mesin, Universitas Jayabaya Bachelor of Mechanical Engineering, Jayabaya University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> • VP of Equipment (2022-Sekarang) • GM Peralatan & Post Tension (2021-2022) • Manager Aset dan Peralatan PT Adhi Persada Beton (2019-2021) • VP of Equipment (2022-Present) • GM of Equipment and Post Tension (2021-2022) • Asset and Equipment Manager of PT Adhi Persada Beton (2019-2021) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Equipment berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 01 Agustus 2023 Serves as VP of Equipment based on Board of Directors' Decree No. 113/SK/WBP/PEN/2023 dated August 01, 2023 |

DIREKTORAT OPERATION DIRECTORATE OF OPERATIONS



Sena Eka Hanafi VP of Sales

Menjabat sejak 16 Agustus 2022/Served since August 16, 2022

Kewarganegaraan : Indonesia
Nationality

Usia : 33 tahun per 31 Desember 2023
Age 33 years old as of December 31, 2023

Domisili : Yogyakarta, D.I Yogyakarta, Indonesia
Domicile

Bergabung di Perusahaan : 02 Juni 2014
Joined the Company June 2, 2014

Riwayat Pendidikan : Sarjana Teknik Perencanaan Wilayah dan Kota, Universitas Gadjah Mada
Educational Background Bachelor of Urban and Regional Planning Engineering, Gadjah Mada University

Pengalaman Kerja :
Employment History

- VP of Sales (2022 – Sekarang)
- Project Marketing Manager (2022)
- Area Sales Manager (2016 –2022)
- VP of Sales (2022 - Present)
- Project Marketing Manager (2022)
- Area Sales Manager (2016-2022)

Dasar Hukum Pengangkatan : Menjabat sebagai VP of Sales berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2022 tanggal 16 Agustus 2022
Legal Basis for Appointment Appointed as VP of Sales based on Board of Directors Decree No. 113/SK/WBP/PEN/2022 dated August 16, 2022.



Azizul Fajri VP of Precast & Post Tension

Menjabat sejak 16 Agustus 2022/Served since August 16, 2022

Kewarganegaraan : Indonesia
Nationality

Usia : 37 tahun per 31 Desember 2023
Age 37 years old as of December 31, 2023

Domisili : Jakarta, DKI Jakarta, Indonesia
Domicile

Bergabung di Perusahaan : 6 April 2016
Joined the Company April 6, 2016

Riwayat Pendidikan : Sarjana Teknik Sipil, Universitas Negeri Semarang
Educational Background Bachelor of Civil Engineering, Semarang State University

Pengalaman Kerja :
Employment History

- VP of Precast & Post Tension (2023-Sekarang)
- Pj. GM Peralatan & Post Tension (2022-2023)
- GM Penjualan (2021-2022)
- Kepala Teknik, PT Adhimix Precast Indonesia (2008-2015)
- VP of Precast and Post Tension (2023-Present)
- Acting GM of Equipment & Post Tension (2022-2023)
- GM Sales (2021-2022)
- Head of Engineering, PT Adhimix Precast Indonesia (2008-2015)

Dasar Hukum Pengangkatan : Menjabat sebagai VP Precast & Post Tension berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2023 tanggal 22 April 2021
Legal Basis for Appointment Appointed as VP of Precast and Post Tension based on Board of Directors' Decree No. 113/SK/WBP/PEN/2023 dated April 22, 2021



Aden Sukanda

VP of Construction & Installation

Menjabat sejak 20 Januari 2023/Served since January 20, 2023

| | |
|--|---|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 42 tahun per 31 Desember 2023 42 years old as of December 31, 2023 |
| Domisili Domicile | : Bogor, Jawa Barat, Indonesia Bogor, West Java, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 21 Juni 2022 June 21, 2022 |
| Riwayat Pendidikan Educational Background | : Sarjana Teknik, Universitas Pancasila Bachelor of Engineering, Pancasila University |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> Vice President of Construction & Installation (2023-Sekarang) PJ. Vice President of Construction & Installation (2023) Construction & Installation Senior Expert (2023) PJ. Construction & Installation Expert (2022) Vice President of Construction & Installation (2023-Present) Acting Vice President of Construction & Installation (2023) Construction & Installation Senior Expert (2023) Acting Construction & Installation Expert (2022) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP of Construction and Installation berdasarkan surat Keputusan Direksi No. 113/SK/WBP/PEN/2022 tanggal 21 Juni 2022 Appointed as VP of Construction and Installation based on Board of Directors' Decree No. 113/SK/WBP/PEN/2022 dated June 21, 2022 |



Handoko Budi Nugroho

VP of Readymix & Quarry

Menjabat sejak 17 November 2020/Served since November 17, 2020

| | |
|--|---|
| Kewarganegaraan Nationality | : Indonesia |
| Usia Age | : 42 tahun per 31 Desember 2023 42 years old as of December 31, 2023 |
| Domisili Domicile | : Batu Bara, Sumatera Utara, Indonesia Batu Bara, North Sumatra, Indonesia |
| Bergabung di Perusahaan Joined the Company | : 30 Juni 2017 June 30, 2017 |
| Riwayat Pendidikan Educational Background | : <ul style="list-style-type: none"> Magister Teknik, Universitas Pelita Harapan Sarjana Teknik, Universitas Negeri Sebelas Maret Surakarta Master of Engineering, Pelita Harapan University Bachelor of Engineering, Sebelas Maret State University Surakarta |
| Pengalaman Kerja Employment History | : <ul style="list-style-type: none"> VP of Readymix & Quarry (2020-sekarang) Manager of Equipment of Readymix Dept. (2020) Manager of Planning and Control of Readymix Dept. (2018-2020) VP of Readymix & Quarry (2020-present) Manager of Equipment of Readymix Dept. (2020) Manager of Planning and Control of Readymix Dept. (2018-2020) |
| Dasar Hukum Pengangkatan Legal Basis for Appointment | : Menjabat sebagai VP Readymix & Quarry berdasarkan surat Keputusan Direksi No.113/SK/WBP/PEN/2023 tanggal 17 November 2020 Appointed as VP of Readymix & Quarry based on Board of Directors Decree No.113/SK/WBP/PEN/2023 dated November 17, 2020. |

PENGELOLAAN HUMAN CAPITAL

HUMAN CAPITAL MANAGEMENT



FILOSOFI PENGELOLAAN DAN PENGEMBANGAN SDM

WSBP senantiasa melakukan berbagai strategi dalam menjalankan roda bisnisnya. Salah satunya adalah dengan terus meningkatkan kualitas manajemen Sumber Daya Manusia (SDM) yang dimiliki. Bagi WSBP, SDM merupakan aspek penting dalam mendukung keberlanjutan Perusahaan. Untuk itu, WSBP terus melakukan pengembangan pada seluruh Insan WSBP melalui pengelolaan SDM yang tepat, sistematis, dan berkesinambungan. Selain itu, WSBP juga terus melakukan inovasi dalam mengembangkan kapabilitas karyawan. Sehingga seluruh SDM Perusahaan dapat memiliki kualitas yang mumpuni dan siap beradaptasi terhadap setiap perubahan yang terjadi. Guna mendapatkan SDM yang berkualitas sesuai dengan kebutuhan usaha, WSBP menetapkan perkiraan perkembangan bisnis dalam jangka pendek, menengah, dan panjang yang dituangkan dalam pertumbuhan WSBP sebesar 20-30%. Kemudian dari perkembangan bisnis tersebut, ditentukan kebutuhan tenaga kerja untuk dipenuhi pada setiap Unit Kerja, Unit Produksi, Unit Area Penjualan, dan Unit Pendukung.

PHILOSOPHY OF HUMAN CAPITAL MANAGEMENT AND DEVELOPMENT

WSBP consistently carries out a number of strategies in running its business. One of them is by continuously improving the quality of its Human Capital management. For WSBP, HC is an important aspect in supporting the Company's sustainability. Therefore, WSBP continues to develop all WSBP personnel through proper, systematic and sustainable HC management. In addition, WSBP also continues to innovate in developing employee capabilities. Hence, all of the Company's talents can possess competent quality and are ready to adapt to any changes that occur. In order to obtain quality human capital according to business needs, WSBP stipulated the business development estimates in short, medium and long term as outlined in the WSBP growth of 20-30%. Then from the business development, the workforce needs are determined to be fulfilled in each Work Unit, Production Unit, Sales Area Unit, and Supporting Unit.

DIVISI HUMAN CAPITAL MANAGEMENT

Divisi Human Capital Management merupakan organ fungsional Perusahaan yang berperan dalam melakukan seluruh proses pengelolaan dan pengembangan SDM, mulai dari proses perencanaan hingga melakukan evaluasi dari setiap program kerja yang sedang berjalan. Selain itu, Divisi Human Capital Management mempunyai fungsi utama dalam pengembangan dan pengkajian konsep manajemen mutakhir, budaya Perusahaan, pengelolaan sistem remunerasi dan hubungan industrial, perencanaan strategis dan kebutuhan SDM, pengembangan karyawan, serta mengelola sistem informasi SDM dalam rangka mengoptimalkan kaderisasi, pengembangan, dan melakukan pemeliharaan SDM sesuai dengan arah perkembangan WSBP.

Dalam tujuan meningkatkan kinerja Sumber Daya Manusia, terdapat beberapa program untuk mendukung tujuan tersebut antara lain sebagai berikut:

1. Promosi Jabatan Non Struktural Non Keahlian
2. Laptop *Ownership* Program
3. Pendaftaran LKS Bipatrit
4. Aplikasi *Monitoring* Kontrak
5. Katalog KPI

TARGET DAN RENCANA DIVISI HUMAN CAPITAL MANAGEMENT

Dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2023, Divisi Human Capital Management telah menetapkan sejumlah target dan rencana kegiatan yang dilakukan tahun 2023. Berikut adalah beberapa target Divisi Human Capital Management dan realisasinya:

HUMAN CAPITAL MANAGEMENT DIVISION

The Human Capital Management Division is a functional organ of the Company that plays a role in carrying out the entire process of HC management and development, starting from the planning process to evaluating each ongoing work program. In addition, Human Capital Management Division has the main function in developing and assessing the latest management concepts, corporate culture, managing the remuneration system and industrial relations, strategic planning and HC needs, employee development, and managing the HC information system in order to optimize the regeneration, development, and maintenance of HC in accordance with the direction of the WSBP development.

In order to improve the performance of Human Capital, there are several programs carried out:

1. Promotion of non-structural, non-expertise positions
2. Laptop Ownership Program
3. Registration for Bipatrit LKS
4. Contract Monitoring Application
5. KPI Catalog

HUMAN CAPITAL MANAGEMENT DIVISION TARGETS AND PLANS

In the 2023 Corporate Work Plan and Budget (RKAP), the Human Capital Management Division has set a number of targets and activity planning for 2023. The following are some of the Human Capital Management Division's targets and their realization:

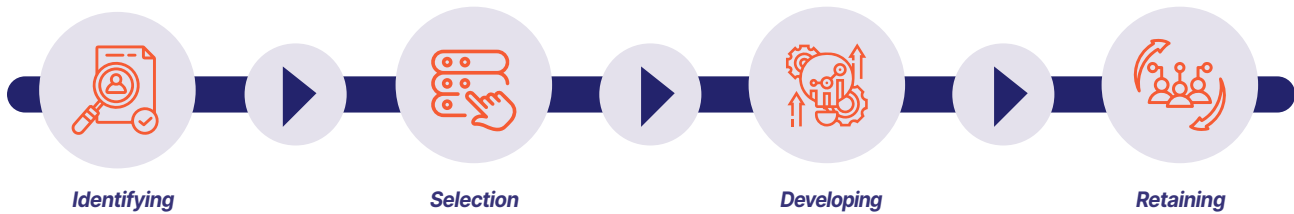
| Uraian Uraian | Target 2023 Target 2023 | Realisasi Realisasi | Pencapaian Target Pencapaian Target |
|--|---|---|--|
| Melakukan penyesuaian spesifikasi jabatan dan standar kompetensi untuk menindaklanjuti program transformasi Perusahaan: 1. Penyusunan spesifikasi jabatan 2. <i>Update</i> standar kompetensi Adjusting job specifications and competency standards to follow up on the Company's transformation program: 1. Preparation of job specifications 2. Update competency standards | 1. Adanya <i>update</i> standar kualifikasi jabatan Non-Struktural Non-Keahlian 2. <i>Progress</i> sesuai HC Development Dept 1. There is an update to the qualification standards for Non-Structural Non-Skilled positions 2. Progress according to HC Development Dept | 1. Sudah dilakukan <i>update</i> kualifikasi jabatan mekanik 2. <i>Progress</i> sesuai HC Development Dept 1. Updates have been made to the qualifications for mechanic positions 2. Progress according to HC Development Dept | 100% |

| Uraian Uraian | Target 2023 Target 2023 | Realisasi Realisasi | Pencapaian Target Pencapaian Target |
|---|--|--|--|
| <p><i>Competitive Benefit Package:</i></p> <ol style="list-style-type: none"> Mekanisme individual <i>adjustment</i> Program <i>benefit</i> pegawai <i>non-financial</i> Review program <i>reward & punishment</i> <p>Competitive Benefit Package:</p> <ol style="list-style-type: none"> Individual <i>adjustment</i> mechanism Non-financial employee <i>benefit</i> programs Review the <i>reward & punishment</i> program | <ol style="list-style-type: none"> Tersedianya kebijakan <i>individual adjustment</i> Penyusunan program <i>benefit Laptop Ownership Program</i> Tersedianya prosedur <i>update reward & punishment</i> <ol style="list-style-type: none"> Availability of individual <i>adjustment</i> policies Preparation of the <i>Laptop Ownership Program</i> benefit program Availability of <i>reward & punishment</i> update procedures | <ol style="list-style-type: none"> Sudah ditetapkan proses <i>individual adjustment</i> Sudah dikeluarkan SK LOP Sudah dilakukan update prosedur <i>Reward & Punishment</i> <ol style="list-style-type: none"> An individual <i>adjustment</i> process has been established The LOP Decree has been issued <i>Reward & Punishment</i> procedures have been updated | 100% |
| <p>Melakukan penyesuaian spesifikasi jabatan dan standar kompetensi untuk menindaklanjuti program transformasi Perusahaan :</p> <ol style="list-style-type: none"> <i>Update Job Desc</i> <i>Man Power Planning</i> <i>WLA (Work-Load Analysis)</i> Standar Kompetensi Jabatan <p>Make adjustments to job specifications and competency standards to follow up on the Company's transformation program:</p> <ol style="list-style-type: none"> <i>Update Job Desc</i> <i>Man Power Planning</i> <i>WLA (Work-Load Analysis)</i> <i>Job Competency Standards</i> | <ol style="list-style-type: none"> Update Jobdesc untuk <i>Head Office</i> Pengumpulan data Standar Komposisi Perdivisi Triwulan IV Proses penyusunan Kamus kompetensi untuk <i>Head Office</i> <ol style="list-style-type: none"> Update Job Desc for <i>Head Office</i> Data collection on Divisional Composition Standards Quarter IV The process of compiling a competency dictionary for the <i>Head Office</i> | <ol style="list-style-type: none"> Update Jobdesc untuk <i>Head Office</i> Pengumpulan data Standar Komposisi Perdivisi Triwulan IV Proses penyusunan Kamus kompetensi untuk <i>Head Office</i> <ol style="list-style-type: none"> Update Job Desc for <i>Head Office</i> Data collection on Divisional Composition Standards Quarter IV The process of compiling a competency dictionary for the <i>Head Office</i> | 75% 90% - 100% |
| <p>Perubahan Askes Manulife ke BNI Life untuk BoC, BoD & Pegawai Changes from Manulife Askes to BNI Life for BoC, BoD & Employees</p> | <p>Selain penggunaan BPJS Kesehatan yang secara Mandatori dari Pemerintah, Perusahaan Memastikan tercovernya Fasilitas Kesehatan Pegawai R. Jalan, R. Inap & Maternity dengan Asuransi Kesehatan</p> <p>In addition to the use of BPJS Health which is mandatory from the Government, the Company ensures that Health Facilities for Road, Inpatient & Maternity Employees are covered with Health Insurance</p> | <p>Fasilitas Kesehatan Pegawai Rawat Jalan & Rawat Inap dengan Asuransi Kesehatan sudah terlaksana Outpatient & Inpatient Employee Health Facilities with Health Insurance have been implemented</p> | 100% |
| <p>Perubahan Asuransi Purna Jabatan untuk Direksi Changes to Retirement Insurance for Directors</p> | <p>Memastikan Nilai Pengelolaan Investasi, Hasil Investasi, Biaya Admin, Lama Proses Klaim & Kepastian nilai tunai di akhir Kontrak, lebih baik dari Pengelolaan sebelumnya</p> <p>Ensure Investment Management Value, Investment Results, Admin Fees, Claim Process Time & Certainty of cash value at the end of the Contract, better than previous Management</p> | <p>Sudah dilaksanakan pemindahan vendor Aspurbab dari PT BNI Life diubah ke PT Taspen Life The Aspurbab vendor has been transferred from PT BNI Life to PT Taspen Life</p> | 100% |

PROGRAM STRATEGIS 2023

1. Talent Management System

Talent management system merupakan sistem pengelolaan pegawai dengan mengidentifikasi pegawai-pegawai yang dikategorikan sebagai 'Leader Talent'. Sesuai dengan prosedur PWP-HC-08 terkait *Talent Management*, terdapat 4 proses yang meliputi:



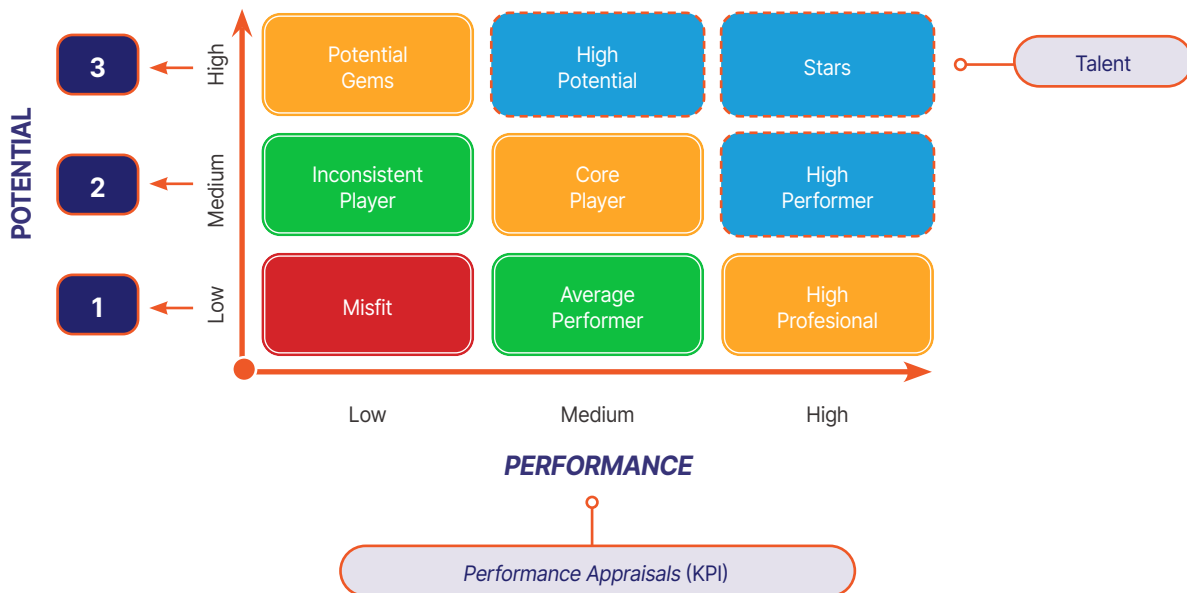
Pada tahun 2023, HCM Division telah melakukan *identifying* dan *selection* dengan tujuan untuk mendapatkan peta persebaran pegawai pada 9-box matriks.

2023 STRATEGIC PROGRAM

1. Talent Management System

Talent management system is an employee management system by identifying employees who are categorized as 'Talent Leader'. In accordance with the PWP-HC-08 procedure regarding Talent Management, there are 4 processes which include:

In 2023, the HCM Division has carried out identifying and selection with the aim of obtaining a map of employee distribution in a 9-box matrix.



Persilangan 9-box matriks berdasarkan *performance* (PKP tahun 2022) dan *potential* (melalui *adjustment* atasan langsung). HCM Division telah melakukan validasi menggunakan metode *roadshow & 1on1* kepada 16 divisi pada PT Waskita Beton Precast Tbk yang berlangsung dalam jangka waktu 4 bulan (Agustus – Desember 2023).

Talent Succession Program akan dilaksanakan pada tahun 2024 sesuai dengan *roadmap* yang terlampir. Pelaksanaan *Assessment Center* akan diprioritaskan *talent pool*.

2. Acceleration Program

Program akselerasi merupakan program percepatan untuk peningkatan kompetensi sesuai dengan kebutuhan & *issue* Perusahaan (QMCC) pada *key function* yang telah ditentukan. Pada tahun 2023, HCM Division telah melaksanakan program akselerasi bagi 3 fungsi, yaitu:

- a. Fungsi *Marketing*
- b. Fungsi *Sales (Sales Area Manager & Sales Engineer)*
- c. Fungsi *Project Management*

Program akselerasi dilaksanakan sesuai dengan *framework* & konsep yang telah disusun oleh HCM Division dan atas persetujuan direksi sebagai berikut:

Cross 9-box matrix is based on performance (2022 PKP) and potency (via direct superior adjustment). HCM Division has carried out validation using the roadshow & 1on1 method for 16 divisions at PT Waskita Beton Precast Tbk, which took place over a period of 4 months (August – December 2023).

The Talent Succession Program will be carried out in 2024 according to the attached roadmap. The implementation of the Assessment Center will prioritize the talent pool.

2. Acceleration Program

Acceleration program is an acceleration program to increase competency in accordance with the Company's needs & issues (QMCC) in predetermined key functions. In 2023, the HCM Division has carried out acceleration program for 3 functions, namely:

- a. Marketing Function
- b. Sales Function (Sales Area Manager & Sales Engineer)
- c. Project Management Function

The acceleration program is in accordance with the framework & concept that has been prepared by the HCM Division and with the approval of the Board of Directors as follows:

ACCELERATION PROGRAM FRAMEWORK

Program percepatan (akselerasi) untuk meningkatkan kompetensi (*soft skill & hard skill*) sesuai dengan standar kompetensi dan spesifikasi jabatan pada fungsi di bidang terkait.

Acceleration program to improve competency (soft skills and hard skills) in accordance with competency standards and job specifications in functions in related fields.



Dengan rencana timeline pelaksanaan sebagai berikut:

With the execution timeline plan as follows:

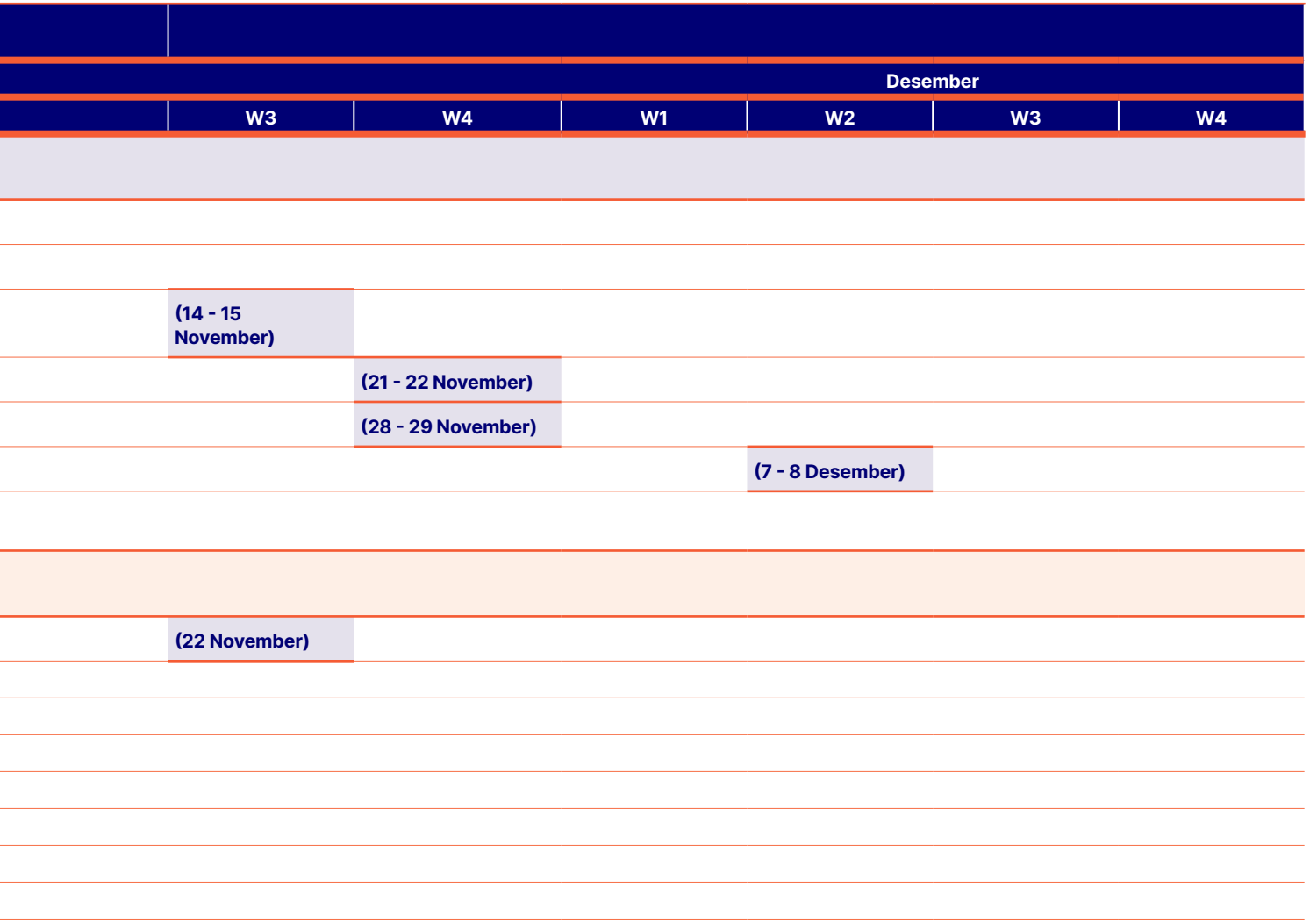
| No | Training | Waktu Pelaksanaan Execution Time | | |
|---|---|-------------------------------------|------------------|--|
| | | November | | |
| | | W1 | W2 | |
| Fungsi Sales & Marketing Sales & Marketing Function | | | | |
| 1 | <i>Practical Guide To Project Success</i> | (2 November) | | |
| 2 | <i>Brand Identity Batch 1</i> | | (7 - 8 November) | |
| 3 | <i>Brand Identity Batch 2</i> | | | |
| 4 | <i>Negotiation Skill Batch 1</i> | | | |
| 5 | <i>Risk Management</i> | | | |
| 6 | <i>Negotiation Skill Batch 2</i> | | | |
| 7 | <i>Strategi Pemasaran & Pengukuran Kinerja Pemasaran Marketing Strategy & Marketing Performance Measurement</i> | | | |
| Fungsi Project Management Project Management Function | | | | |
| 1 | <i>Basic Project Management Training</i> | | | |
| 2 | <i>Workshop Project Schedule</i> | | | |
| 3 | <i>Project Budgeting Training</i> | | | |
| 4 | <i>Workshop Project Controlling</i> | | | |
| 5 | <i>Workshop Manajemen Risiko Risk Management Workshop</i> | | | |
| 6 | <i>HC for Non HC</i> | | | |
| 7 | <i>Mentorship</i> | | | |
| 8 | <i>Evaluasi & Sertifikasi Evaluation and Certification</i> | | | |

Sesuai dengan rencana yang telah terlampir di atas, pada tahun 2023 HCM Division telah melaksanakan program akselerasi untuk fungsi *marketing*, *sales*, dan *project management*.

In accordance with the plan attached above, in 2023 the HCM Division has carried out eh acceleration program for marketing, sales and project management functions.

Program akselerasi yang belum terlaksana pada tahun 2023 akan dilanjutkan pada tahun 2024 menyesuaikan dengan rencana yang telah ditetapkan.

The acceleration program that has not yet carried out in 2023 will be continued in 2024 according to the pre-established plan.



MANAJEMEN SUMBER DAYA MANUSIA

Dalam penerapannya di lingkup Perseroan, WSBP mengelola SDM mulai dari tahapan/proses perencanaan karyawan, penerapan, perekrutan, pelatihan, pengembangan karier karyawan hingga pelaksanaan program pensiun. Di mana seluruh kegiatan tersebut berada di bawah tanggung jawab Manajemen Sumber Daya Manusia. Selain itu, Manajemen ini juga berperan dalam memastikan kesiapan, kesediaan, dan kemampuan WSBP dalam menghadapi perkembangan bisnis yang ada. Berkaitan dengan tahapan yang dilakukan Perusahaan, seluruh proses tersebut mengacu pada peraturan yang berlaku. WSBP senantiasa melakukan berbagai upaya berkelanjutan guna meningkatkan kualitas pelaksanaan tahapan tersebut, sehingga tujuan atau target Perusahaan dapat diraih dengan maksimal serta siap untuk menghadapi dinamika bisnis yang ada.

Man Power Planning

Manpower Planning merupakan suatu proses perencanaan kebutuhan SDM dalam jangka pendek, jangka menengah, dan jangka panjang terkait visi, misi, dan Rencana Jangka Panjang Perusahaan (RJPP). WSBP dalam melakukan proses penyusunan program *Manpower Planning* mengarahkan kepada kebijakan strategis Perusahaan yang dikaitkan dengan kebutuhan operasional Unit Kerja/Bisnis di setiap tahunnya.

Rekrutmen

Proses rekrutmen merupakan sebuah langkah awal yang dapat menentukan strategi pengelolaan SDM Perusahaan. Selain itu, tahapan ini juga menjadi bagian untuk regenerasi di organisasi Perusahaan. Karena itu, WSBP perlu memastikan bahwa calon karyawan memiliki kesesuaian dengan nilai-nilai Perusahaan, baik dari kompetensi maupun *attitude*. Berkaitan dengan proses rekrutmen, WSBP senantiasa melakukan pencarian calon karyawan yang memiliki kemampuan serta karakteristik yang sesuai dengan spesifikasi pekerjaan dengan menitikberatkan pada kompetensi melalui kualifikasi dan keahlian tertentu. Kualifikasi tersebut sesuai dengan kebutuhan Unit Kerja/Unit Bisnis serta *Manpower Planning* yang sudah ditetapkan. Proses penerimaan karyawan baru WSBP juga senantiasa menjunjung asas keterbukaan, kewajaran, dan kesetaraan.

Terdapat 3 (tiga) jenis program rekrutmen karyawan baru di WSBP, yaitu:

1. Program *Recruitment* PTT
Program *Recruitment* PTT merupakan salah satu program rekrutmen karyawan baru Perusahaan yang bertujuan untuk memenuhi kebutuhan karyawan jangka panjang dengan menyeleksi lulusan baru dari universitas/institusi pendidikan lainnya yang memiliki reputasi dan rekam jejak baik di dalam negeri dan di luar negeri, maupun

HUMAN CAPITAL MANAGEMENT

In its application within the Company, Human Capital management at WSBP starts from the stages/processes of employee planning, implementation, recruitment, training, employee career development to the implementation of retirement programs. Where all these activities are under the responsibility of Human Capital Management. In addition, this Management also plays a role in ensuring WSBP's readiness, availability and ability to deal with existing business developments. Regarding the stages carried out by the Company, the entire process refers to applicable regulations. WSBP makes continuous efforts to improve the implementation quality of these stages, so that the Company's goals or targets can be achieved optimally and ready to face the business dynamics.

Man Power Planning

Manpower Planning is a process of planning HC needs in the short term, medium term, and long term related to the Company's vision, mission, and Long Term Plan (RJPP). WSBP in the process of preparing the Manpower Planning program directs to the Company's strategic policy which is associated with the operational needs of the Work/Business Unit every year.

Recruitment

The recruitment process is an initial step that can determine the Company's HC management strategy. In addition, this stage is also part of regeneration within the Company's organization. Therefore, WSBP needs to ensure that prospective employees are compatible with the Company's values, both in terms of competency and attitude. With regard to the recruitment process, WSBP searches for prospective employees who have the abilities and characteristics that match the job specifications, emphasizes on competency through certain qualifications and expertise. This qualification is in accordance with the needs of Work Unit/Business Unit and manpower planning that has been determined. WSBP's new employee recruitment process also upholds the principles of openness, fairness and equality.

There are 3 (three) types of new employee recruitment programs in WSBP, namely:

1. PTT Recruitment Program
PTT Recruitment Program is one of the Company's new employee recruitment programs that aims to meet the needs of long-term employees by selecting new graduates from universities/other educational institutions that have a good reputation and track record domestically and abroad, as well as prospective candidates who already

calon kandidat yang sudah memiliki pengalaman bekerja. Proses ini diselenggarakan secara terpusat dan dikoordinasikan oleh Divisi Human Capital Management. Proses rekrutmen melalui Program PTT dilakukan melalui tahap seleksi administrasi, Test Psikologis, tes kesehatan, dan wawancara.

2. Program *Recruitment* Tenaga Ahli

Program *recruitment* tenaga ahli merupakan usaha dari Perusahaan dalam memenuhi kebutuhan kompetensi dalam tim dan untuk mencapai target pekerjaan yang telah ditentukan dengan cara mencari tenaga yang memiliki keahlian pada bidang tertentu dengan harapan mampu memberikan kontribusi dan pendampingan kepada tim yang sudah ada di Perusahaan. Proses ini diselenggarakan secara terpusat dan dikoordinasikan oleh Divisi Human Capital Management. Proses rekrutmen melalui program *recruitment* tenaga ahli dilakukan melalui tahap seleksi administrasi, Test Psikologis, tes kesehatan, dan wawancara.

3. *Outsourcing*

Rekrutmen melalui *outsourcing* dilakukan untuk mendapatkan karyawan berkualitas. melalui tiga tahap yaitu seleksi administrasi, psikotes, dan wawancara.

Sepanjang tahun 2023, WSBP merekrut karyawan baru sebanyak 18 orang, lebih rendah dari tahun 2022 yaitu sebanyak 86 orang.

have work experience. This process is organized centrally and coordinated by the Human Capital Management Division. The recruitment process through the PTT Program is carried out through administrative selection, psychological tests, medical tests, and interviews.

2. Expert Recruitment Program

The expert recruitment program is an effort from the Company to meet the competency needs in the team and to achieve predetermined work targets by looking for personnel who have expertise in certain fields with the hope of being able to contribute and assist the existing team in the Company. This process is organized centrally and coordinated by the Human Capital Management Division. The recruitment process through the expert recruitment program is carried out through the stages of administrative selection, psychological tests, medical tests, and interviews.

3. Outsourcing

Recruitment through outsourcing is carried out to obtain quality employees through three stages, namely administrative selection, psychological tests, and interviews.

Throughout 2023, WSBP recruited 18 new employees, lower than in 2022 which was 86 recruits.

| Uraian Description | 2023 | | | 2022 | | |
|---|--------------------------|--|------------------|--------------------------|--|------------------|
| | Program MT MT Program | Non-MT/ Outsourcing Non-MT/ Outsourcing | Jumlah Amount | Program MT MT Program | Non-MT/ Outsourcing Non-MT/ Outsourcing | Jumlah Amount |
| Berdasarkan Jenis Kelamin Based on Gender | | | | | | |
| Laki-laki Male | Nihil None | 9 | 9 | Nihil None | 52 | 52 |
| Wanita Female | | 9 | 9 | | 34 | 34 |
| Jumlah Total | | 18 | 18 | | 86 | 86 |
| Berdasarkan Usia Based on Age | | | | | | |
| <18 tahun <18 years | Nihil None | - | - | Nihil None | - | - |

| Uraian Description | 2023 | | | 2022 | | |
|--------------------------------|--------------------------|--|------------------|--------------------------|--|------------------|
| | Program MT MT Program | Non-MT/ Outsourcing Non-MT/ Outsourcing | Jumlah Amount | Program MT MT Program | Non-MT/ Outsourcing Non-MT/ Outsourcing | Jumlah Amount |
| 18 – 25 tahun 18 – 25 years | | 4 | 4 | | 71 | 71 |
| 26 – 35 tahun 26 – 35 years | | 9 | 9 | | 9 | 9 |
| >35 tahun >35 years | | 5 | 5 | | 6 | 6 |
| Jumlah Total | | 18 | 18 | | 86 | 86 |

Penilaian Kinerja

Setiap tahunnya, WSBP melakukan penilaian kinerja bagi seluruh karyawan dalam rangka mengevaluasi kinerja karyawan secara menyeluruh. Hal tersebut dilatarbelakangi oleh dinamika bisnis yang semakin berkembang dan menantang, sehingga WSBP juga harus menyelaraskan kinerjanya dengan perkembangan industri saat ini dalam rangka mempertahankan pertumbuhan yang berkelanjutan. Dalam melakukan penilaian kinerja karyawan, WSBP menetapkan *Key Performance Indicators* (KPI) pada awal tahun yang telah disepakati antara karyawan dan atasannya. KPI merupakan turunan (*cascading*) yang dimulai dari KPI Perusahaan, KPI Direksi, KPI Kepala Departemen/Divisi, KPI Kepala Bagian Departemen/Divisi, dan KPI Kepala Cabang/ Kepala Proyek. *Review* KPI dilaksanakan 2 (dua) kali dalam setahun, yaitu pada semester pertama dan akhir tahun.

Hasil penilaian kinerja tersebut akan dijadikan sebagai salah satu aspek dasar dalam menentukan besaran remunerasi yang akan diterima oleh karyawan di tahun berikutnya, jenis pelatihan serta pengembangan yang akan diterima, serta jenjang karier yang akan dilaluinya.

Manajemen Karier

Penyediaan jenjang karier yang jelas dilakukan WSBP dengan tujuan mempertahankan potensi yang dimiliki oleh Perusahaan. Untuk itu, WSBP senantiasa memperhatikan kebutuhan pengembangan karyawan melalui hasil pembinaan sebagai bagian dari evaluasi kerja dan penilaian kompetensi. Dalam rangka meningkatkan *competitive advantage* Perusahaan, dan seiring perkembangan kondisi ekonomi, bisnis, serta kinerja WSBP secara keseluruhan, Perusahaan melakukan evaluasi terkait manajemen karier yang berlaku di Perusahaan sesuai dengan matriks *job grade* yang terlampir pada 02.1/SK/WBP/PEN/2023 sebagai sebagai berikut:

Performance Appraisal

Every year, WSBP conducts performance appraisals for all employees to evaluate overall employee performance. This is driven by the evolving and challenging dynamics of the business, requiring WSBP to align its performance with current industry developments to sustain a sustainable growth. In assessing employee performance, WSBP establishes Key Performance Indicators (KPI) at the beginning of the year which have been agreed upon between employees and their superiors. The KPIs are cascading, starting from Corporate KPIs, Director KPIs, Department/Division Head KPIs, Department/Division Section Head KPIs, and Branch Head/ Project Head KPIs. KPI review is conducted 2 (two) times a year, namely in the first and final semester.

The results of performance appraisal will be used as one of the basic aspects in determining the amount of remuneration that will be received by employees in the following year, the type of training and development that will be received, as well as their career path.

Career Management

WSBP ensures a clear career path, aiming to retain the potentials possessed by the Company. For this reason, the Company continuously pays attention to the development needs of employee through the results of coaching as part of job evaluation and competency assessment. In order to enhance the Company's competitive advantage, and in line with the developments in economic conditions, business, and overall Company performance, WSBP conducts evaluations related to applicable career management in the Company according to the job grade matrix attached to 02.1/SK/WBP/PEN/2023, as follows:

**MATRIKS JOB GRADE
PT WASKITA BETON PRECAST TBK
MATRIKS JOB GRADE
PT WASKITA BETON PRECAST TBK**

| GRADE | STRUKTURAL | | | NON-STRUKTURAL | |
|-------|----------------|---|--|----------------|--|
| | HEAD OFFICE | SALES AREA UNIT/OPERATIONAL UNIT | | KEAHLIAN | NON-KEAHLIAN |
| | | MANAGER | SITE MANAGER | COORDINATOR | |
| 22 | | | | | |
| 21 | VICE PRESIDENT | | | | |
| 20 | | | | | SR. AUDITOR/ SR.EXPERT |
| 19 | MANAGER | | | | |
| 18 | | | | | AUDITOR/EXPERT |
| 17 | | SALES AREA UNIT/ OPERATIONAL EXPERT UNIT MANAGER | | | SR. ANALYST |
| 16 | | | | | JR. AUDITOR/ JR.EXPERT |
| 15 | | | SITE MANAGER/ GENERAL SUPERINTENDENT | | ANALYST |
| 14 | | | | | COORDINATOR/ SUPERINTENDENT/ FOREMAN |
| 13 | | | | | SR. OFFICER |
| 12 | | | | | OFFICER |
| 11 | | | | | |
| 10 | | | | | JR. OFFICER |
| 9 | | | | | |

Hubungan Industrial

WSBP senantiasa mewujudkan juga menjaga hubungan industrial sebagai sebuah sistem hubungan kerja yang sehat, harmonis, dan konstruktif antara karyawan dan Perusahaan. Hubungan industrial ini disesuaikan dengan asas saling menghormati guna menciptakan keseimbangan antara pemenuhan hak dan pelaksanaan kewajiban. Dalam hal ini, WSBP memposisikan karyawan sebagai mitra strategis dalam rangka membangun dan memelihara hubungan kerja yang harmonis melalui komunikasi yang teratur dan berkelanjutan. Hubungan harmonis yang telah terjalin selama ini antara WSBP dan karyawan, tercermin dengan tidak pernah terjadinya demonstrasi yang dilakukan oleh para karyawan selama Perusahaan berdiri hingga saat ini.

Industrial Relations

WSBP embodies and maintains industrial relations as a system of healthy, harmonious and constructive working relations between employees and the Company. This industrial relations is adjusted to the principle of mutual respect to create a balance between fulfilling rights and implementing obligations. In this case, WSBP places its employees as strategic partners in order to build and maintain harmonious working relationships through regular and ongoing communication. The harmonious relationship that has been established so far between WSBP and employees is reflected in the absence of demonstrations by employees since the Company's establishment until now.

Program Pensiun

WSBP senantiasa memperhatikan kesejahteraan karyawan, baik itu selama mengabdikan maupun yang telah purna bakti. Dalam rangka memelihara kesinambungan penghasilan karyawan pada hari tua, WSBP memberikan Program Pensiun yang berasal dari kontribusi karyawan dan Perusahaan yang meliputi:

1. Program BPJS Ketenagakerjaan
 - a. Program Jaminan Hari Tua (JHT)
 - b. Program Jaminan Pensiun (JP)
2. Program Asuransi Purna Jabatan

PROGRAM PENDIDIKAN DAN PENGEMBANGAN KOMPETENSI

WSBP menyadari bahwa keberadaan Sumber Daya Manusia (SDM) yang berkompeten dan unggul memegang peranan yang sangat penting guna mewujudkan visi dan misi Perusahaan di tengah persaingan industri yang semakin ketat. Oleh karena itu, WSBP memiliki kebijakan dalam memberikan kesempatan kepada seluruh karyawan di seluruh level organisasi untuk mengikuti pendidikan, pelatihan dan pengembangan kompetensi baik yang diselenggarakan oleh WSBP maupun eksternal WSBP. Program pelatihan dan pengembangan kompetensi tersebut dilaksanakan secara berkala dan ditujukan untuk membangun SDM yang unggul dan profesional serta mampu mengatasi tantangan bisnis yang semakin dinamis.

Pension Program

WSBP pays attention to the welfare of employees, both while serving and those who have retired. In order to maintain the continuity of employee income in old age, WSBP organizes a Pension Program that comes from contributions from employees and the Company which includes:

1. BPJS Employment Program
 - a. Old Age Security Program (JHT)
 - b. Pension Guarantee Program (JP)
2. Post-Employment Insurance Program

EMPLOYEE COMPETENCY DEVELOPMENT AND EDUCATION PROGRAM

WSBP realizes that competent and superior Human Capital (HC) play a very important role in realizing the Company's vision and mission in the midst of increasingly fierce industry competition. Therefore, the Company has a policy of providing opportunities for all employees at all levels of organization to participate in education, training and competency development both organized by the Company and external parties. This competency training and development program is carried out regularly and aimed at building superior and professional human capital who are able to overcome the increasingly dynamic business challenges.

Pengembangan Kompetensi Berdasarkan Level Organisasi/Jabatan dan Kesetaraan Tahun 2023 Competency Development Based on Organizational/Job Level and Equality in 2023

| Level Jabatan Job Level | Jenis Pendidikan atau Pelatihan Type of Education or Training | Nama Pendidikan atau Pelatihan Name of Education or Training | Jumlah Peserta Number of participants | Komposisi Peserta Participant Composition | |
|---|--|---|--|---|--|
| | | | | Berdasarkan Level Organisasi Based on Organizational Level | Berdasarkan Jenis Pelatihan By Type of Training |
| Vice President | Soft Skill & Hard Skill | 17 Pelatihan 17 Trainings | 39 | 5% | 10% |
| Manajer Unit Kerja Work Unit Manager | Soft Skill & Hard Skill | 30 Pelatihan 30 Trainings | 116 | 15% | 17% |
| Manajer Unit Produksi Production Unit Manager | Soft Skill & Hard Skill | 17 Pelatihan 17 Trainings | 84 | 11% | 10% |
| Manajer Area Pemasaran Marketing Area Manager | Soft Skill & Hard Skill | 7 Pelatihan 7 Trainings | 24 | 3% | 4% |
| Ahli Muda/Madya Utama Junior/Intermediate Expert | Soft Skill & Hard Skill | 54 Pelatihan 54 Trainings | 261 | 33% | 31% |
| Kepala Proyek Project Head | Soft Skill & Hard Skill | 13 Pelatihan 13 Trainings | 30 | 4% | 7% |

Pengembangan Kompetensi Berdasarkan Level Organisasi/Jabatan dan Kesetaraan Tahun 2023 Competency Development Based on Organizational/Job Level and Equality in 2023

| Level Jabatan Job Level | Jenis Pendidikan atau Pelatihan Type of Education or Training | Nama Pendidikan atau Pelatihan Name of Education or Training | Jumlah Peserta Number of participants | Komposisi Peserta Participant Composition | |
|--|--|---|--|---|--|
| | | | | Berdasarkan Level Organisasi Based on Organizational Level | Berdasarkan Jenis Pelatihan By Type of Training |
| Kepala Seksi Proyek Head of Project Section | Soft Skill & Hard Skill | 37 Pelatihan 37 Trainings | 322 | 40% | 21% |

INVESTASI PENGEMBANGAN SDM

Realisasi biaya pengembangan kompetensi karyawan pada tahun 2023 tercatat sebesar Rp2.891.844.724,- mengalami peningkatan sebesar 2% atau setara dengan Rp45.433.008,- dibandingkan tahun 2022 yang sebesar Rp2.846.411.716,-. Besaran biaya pengembangan kompetensi karyawan secara total dapat dilihat pada tabel berikut.

HUMAN CAPITAL DEVELOPMENT INVESTMENT

Employee competency development costs in 2023 was realized at Rp2,891,844,724,- an increase of 2% or equivalent Rp45,433,008,- compared to 2022 which amounted to Rp2,846,411,716,-. Total employee competency development costs can be seen in the following table.

Biaya Pengembangan Kompetensi Karyawan Employee Competency Development Costs

| | 2023 (Rp) | 2022 (Rp) | Perbandingan Realisasi 2023 dan 2022 Comparison of 2023 and 2022 Realization | |
|---|---------------|---------------|---|----------------------------------|
| | | | Selisih (Rp) Difference (Rp) | Persentase (%) Percentage (%) |
| Pengembangan Kompetensi Competency Development | 2.891.844.724 | 2.846.411.716 | 45.433.008 | 2 % ↑ |

Perbandingan Biaya Pengembangan Kompetensi Comparison of Competency Development Costs (Rp)



RENCANA PENGEMBANGAN SDM KE DEPAN

Sesuai dengan Rencana Jangka Panjang *Human Capital*, pengembangan karyawan di tahun 2023 meliputi:

1. Dalam rangka menjalankan program *planning & strategy* pada bidang HCM maka akan dilakukan program
 - a. Update *job description* dan *Man Power Planning* (MPP)
 - b. Review *Work Load Analysis* (WLA)
2. Dalam rangka mendapatkan data/informasi dari proses hasil pengembangan dan pembelajaran yang dijalankan pegawai maka akan dilanjutkan program
 - a. *Assessment center*
 - b. Feedback hasil *assessment center* kepada pegawai
 - c. *Individual Development Plan* (IDP)
3. Dalam rangka meningkatkan kemampuan pegawai yang menduduki posisi tertentu di Perusahaan maka akan dilanjutkan program
 - a. 37 Pelatihan *Public Training*
 - b. 10 Webinar Internal
 - c. 5 *Directorship Program*
 - d. 4 Pelatihan *Leadership Program*
 - e. 20 Jenis Sertifikasi Eksternal
 - f. 130 *Assessment* Pegawai
4. Dalam rangka meningkatkan motivasi, potensi dan retensi pegawai serta competitive advantage Perusahaan maka akan dilakukan program
 - a. Remunerasi dengan 3P
 - b. *Talent retention program*
 - c. *Employee engagement*
 - d. *Culture reinforcement*
 - e. *Integrated performance management system*
 - f. Portal HCM

DEMOGRAFI KARYAWAN

Per 31 Desember 2023, jumlah karyawan WSBP mencapai 877 orang, mengalami penurunan sebesar 9,59% dibandingkan jumlah karyawan per 31 Desember 2022 yang sebanyak 970 orang. Penurunan tersebut disebabkan oleh *resign*, tidak perpanjangan kontrak, pensiun dan lain sebagainya.

FUTURE HUMAN CAPITAL DEVELOPMENT PLAN

In accordance with the Human Capital Long-Term Plan, employee development in 2024 includes:

1. In order to carry out a *planning & strategy* program in the HCM field, the following programs will be carried out
 - a. Update *job description* and *Man Power Planning* (MPP)
 - b. Review *Work Load Analysis* (WLA)
2. In order to obtain data/information from the development and learning process carried out by employees, the following programs will be continued
 - a. *Assessment center*
 - b. Feedback on the results of *assessment center* to employees
 - c. *Individual Development Plan* (IDP)
3. In order to improve the capabilities of employees who occupy certain positions in the company, the following programs will be continued
 - a. 37 *Public Training* Training
 - b. 10 Internal Webinars
 - c. 5 *Directorship Programs*
 - d. 4 *Leadership Program* Training
 - e. 20 Types of External Certification
 - f. 130 *Employee Assessment*
4. In order to increase employee motivation, potential and retention as well as the company's competitive advantage, the following programs will be carried out
 - a. Remuneration with 3P
 - b. *Talent retention program*
 - c. *Employee engagement*
 - d. *Culture reinforcement*
 - e. *Integrated performance management system*
 - f. HCM Portal

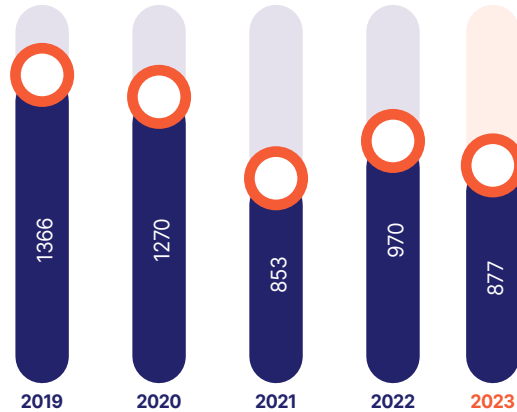
EMPLOYEE DEMOGRAPHICS

As of December 31, 2023, the number of WSBP employees reached 877 persons, a decrease of 9.59% compared to the number of employees as of December 31, 2022 which was 970 persons. The decrease was caused by resigning, not renewing the contract, retiring and so forth.

Pergerakan Jumlah Karyawan 2019-2023

Number of Employees 2019-2023

(orang) (person)



Demografi Karyawan Berdasarkan Level Organisasi

Employee Demographics by Organizational Level

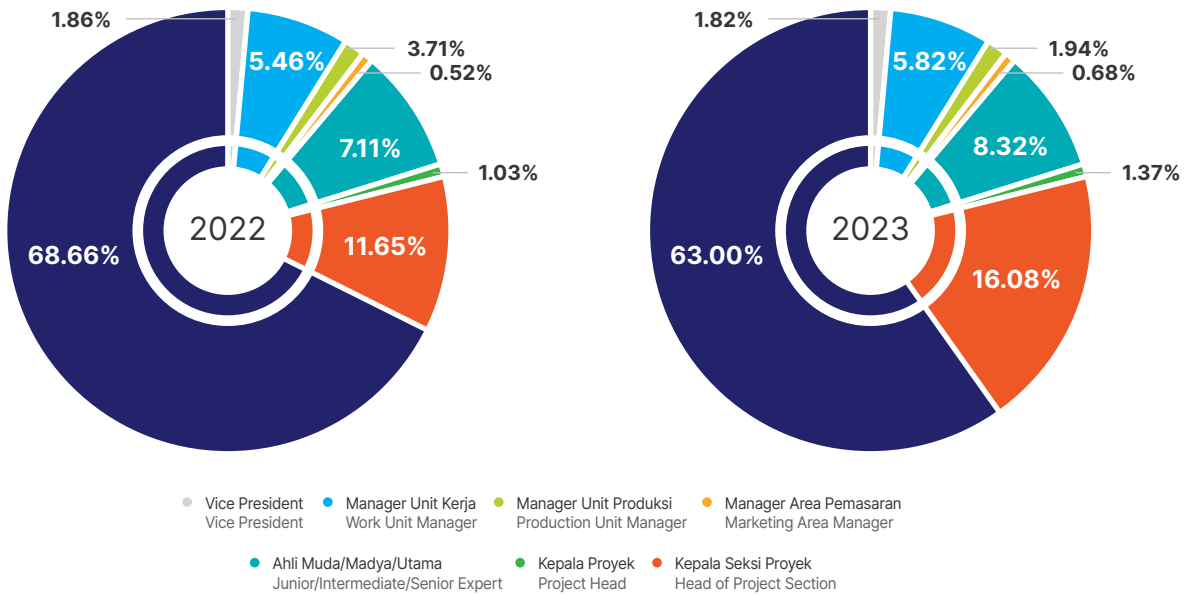
(orang) (person)

| Level Organisasi Organization Level | 2023 | | | | 2022 | | | | |
|--|------------|------------|------------------|------------------------------|------------|------------|------------------|------------------------------|----------|
| | L M | P F | Jumlah Amount | Komposisi Composition (%) | L M | P F | Jumlah Amount | Komposisi Composition (%) | |
| Struktural Structural | | | | | | | | | |
| Vice President | 14 | 2 | 16 | 1,82% | 17 | 1 | 18 | 1,86% | ↓ |
| Manager Unit Kerja Work Unit Manager | 44 | 7 | 51 | 5,82% | 46 | 7 | 53 | 5,46% | ↓ |
| Manager Unit Produksi Production Unit Manager | 15 | 2 | 17 | 1,94% | 34 | 2 | 36 | 3,71% | ↓ |
| Manager Area Pemasaran Marketing Area Manager | 6 | 0 | 6 | 0,68% | 5 | 0 | 5 | 0,52% | ↑ |
| Fungsional Functional | | | | | | | | | |
| Ahli Muda/Madya/Utama Junior/Intermediate/Senior Expert | 56 | 17 | 73 | 8,32% | 52 | 17 | 69 | 7,11% | ↑ |
| Operasional Operational | | | | | | | | | |
| Kepala Proyek Project Head | 12 | - | 12 | 1,37% | 10 | 0 | 10 | 1,03% | ↑ |
| Kepala Seksi Proyek Head of Project Section | 131 | 10 | 141 | 16,08% | 108 | 5 | 113 | 11,65% | ↑ |
| Staf Officer | 468 | 93 | 561 | 63,97% | 570 | 96 | 666 | 68,66% | ↓ |
| Jumlah Total | 746 | 131 | 877 | 100,00% | 842 | 128 | 970 | 100,00% | ↓ |

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

Komposisi Karyawan Berdasarkan Level Organisasi
Composition of Employees Based on Organizational Level

%



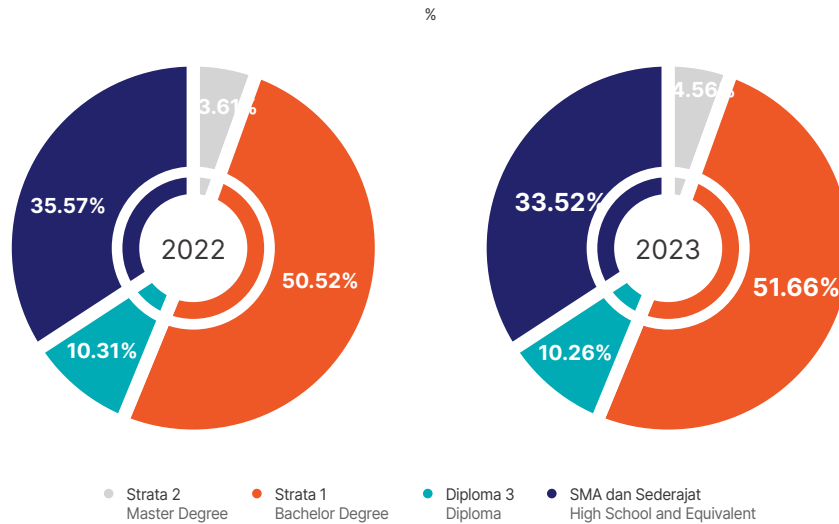
Demografi Karyawan Berdasarkan Jenjang Pendidikan
Employee Demographics Based on Education Level

(orang) (person)

| Tingkat Pendidikan Education Level | 2023 | | | | 2022 | | | | |
|---|------------|------------|------------------|------------------------------|------------|------------|------------------|------------------------------|---|
| | L M | P F | Jumlah Amount | Komposisi Composition (%) | L M | P F | Jumlah Amount | Komposisi Composition (%) | |
| Strata 2 Master degree | 29 | 11 | 40 | 4,56% | 24 | 11 | 35 | 3,61% | ↑ |
| Strata 1 Bachelor degree | 358 | 95 | 453 | 51,66% | 398 | 92 | 490 | 50,52% | ↓ |
| Diploma 3 Diploma | 74 | 16 | 90 | 10,26% | 81 | 19 | 100 | 10,31% | ↓ |
| SMA dan Sederajat High School and Equivalent | 285 | 9 | 294 | 33,52% | 339 | 6 | 345 | 35,57% | ↓ |
| Jumlah Total | 746 | 131 | 877 | 100,00% | 842 | 128 | 970 | 100,00% | ↓ |

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

Komposisi Karyawan Berdasarkan Jenjang Pendidikan Composition of Employees Based on Education Level



Demografi Karyawan Berdasarkan Status Kepegawaian Demographics of Employees Based on Employment Status

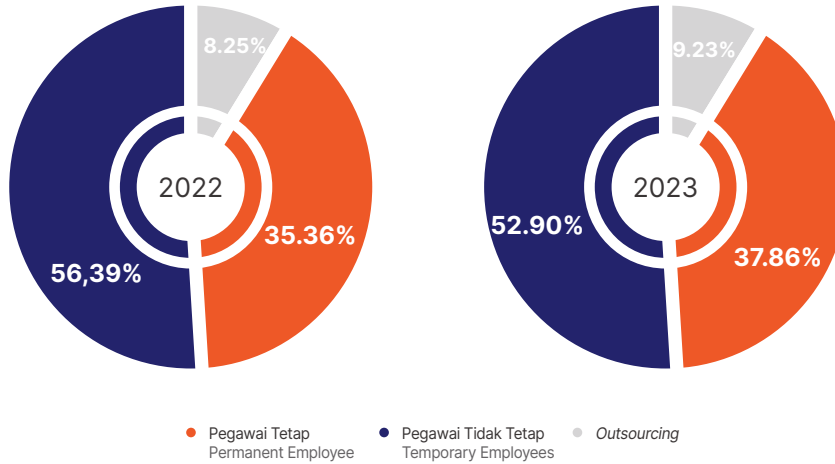
(orang) (person)

| Status Kepegawaian Employment status | 2023 | | | | 2022 | | | | |
|--|------------|------------|------------------|------------------------------|------------|------------|------------------|------------------------------|---|
| | L M | P F | Jumlah Amount | Komposisi Composition (%) | L M | P F | Jumlah Amount | Komposisi Composition (%) | |
| Pegawai Tetap Permanent employee | 286 | 46 | 332 | 37,86% | 301 | 42 | 343 | 35,36% | ↓ |
| Pegawai Tidak Tetap Temporary employees | 382 | 82 | 464 | 52,91% | 466 | 81 | 547 | 56,39% | ↓ |
| Outsourcing | 78 | 3 | 81 | 9,23% | 75 | 5 | 80 | 8,25% | ↓ |
| Jumlah Total | 746 | 131 | 877 | 100,00% | 842 | 128 | 970 | 100,00% | ↓ |

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

Komposisi Karyawan Berdasarkan Status Kepegawaian
Composition of Employees Based on Employment Status

%



Demografi Karyawan Berdasarkan Rentang Usia
Demographics of Employees Based on Age Range

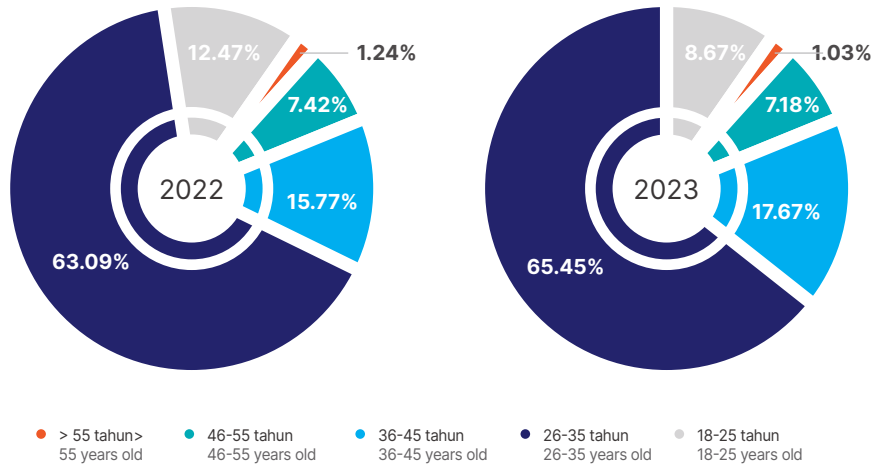
(orang) (person)

| Rentang Usia Age Range | 2023 | | | | 2022 | | | | |
|--------------------------------|------------|------------|------------------|------------------------------|------------|------------|------------------|------------------------------|---|
| | L M | P F | Jumlah Amount | Komposisi Composition (%) | L M | P F | Jumlah Amount | Komposisi Composition (%) | |
| > 55 tahun > 55 years old | 9 | 0 | 9 | 1,03% | 11 | 1 | 12 | 1,24% | ↓ |
| 46-55 tahun 46-55 years old | 57 | 6 | 63 | 7,18% | 68 | 4 | 72 | 7,42% | ↓ |
| 36-45 tahun 36-45 years old | 139 | 16 | 155 | 17,67% | 139 | 14 | 153 | 15,77% | ↑ |
| 26-35 tahun 26-35 years old | 490 | 84 | 574 | 65,45% | 526 | 86 | 612 | 63,09% | ↓ |
| 18-25 tahun 18-25 years old | 51 | 25 | 76 | 8,67% | 98 | 23 | 121 | 12,47% | ↓ |
| Jumlah Total | 746 | 131 | 877 | 100,00% | 842 | 128 | 970 | 100,00% | ↓ |

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

Komposisi Karyawan Berdasarkan Rentang Usia Composition of Employees Based on Age Range

%



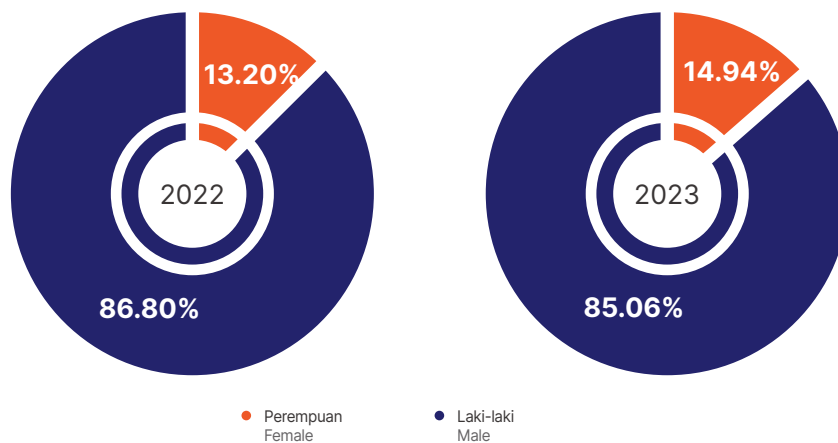
Demografi Karyawan Berdasarkan Gender/Jenis Kelamin Demographics of Employees Based on Gender

(orang) (person)

| Gender/Jenis Kelamin Gender | 2023 | | 2022 | | |
|--------------------------------|------------------|------------------------------|------------------|------------------------------|---|
| | Jumlah Amount | Komposisi Composition (%) | Jumlah Amount | Komposisi Composition (%) | |
| Laki-laki Male | 746 | 85,06% | 842 | 86,80% | ↓ |
| Perempuan Female | 131 | 14,94% | 128 | 13,20% | ↑ |
| Jumlah Total | 877 | 100,00% | 970 | 100,00% | ↓ |

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

%



STRUKTUR DAN KOMPOSISI PEMEGANG SAHAM

SHAREHOLDER STRUCTURE AND COMPOSITION

KOMPOSISI KELOMPOK PEMEGANG SAHAM DENGAN KEPEMILIKAN >5%

SHAREHOLDER GROUP COMPOSITION WITH >5% OWNERSHIP

| Nama Pemegang Saham Name of Shareholders | 1 Januari 2023 January 1, 2023 | | 31 Desember 2023 December 31, 2023 | |
|---|--|--|--|--|
| | Jumlah Saham (lembar) Number of shares (shares) | Persentase Kepemilikan Percentage Ownership (%) | Jumlah Saham (lembar) Number of shares (shares) | Persentase Kepemilikan Percentage Ownership (%) |
| PT Waskita Karya (Persero) Tbk | 15.816.680.599 | 60,00 | 16.017.557.697 | 29,36 |
| PT Intiniaga Sukses Abadi | - | - | 3.926.582.951 | 7,20 |

KOMPOSISI KELOMPOK PEMEGANG SAHAM DENGAN KEPEMILIKAN <5%

SHAREHOLDER GROUP COMPOSITION WITH <5% OWNERSHIP

| Nama Pemegang Saham Name of Shareholders | 1 Januari 2023 January 1, 2023 | | 31 Desember 2023 December 31, 2023 | |
|---|--|--|--|--|
| | Jumlah Saham (lembar) Number of shares (shares) | Persentase Kepemilikan Percentage Ownership (%) | Jumlah Saham (lembar) Number of shares (shares) | Persentase Kepemilikan Percentage Ownership (%) |
| Koperasi Waskita Waskita Cooperative | 13.935 | 0,00 | 13.935 | 0,00 |
| PT Waskita Beton Precast Tbk (Saham Treasury) PT Waskita Beton Precast Tbk (Treasury Shares) | 1.845.281.000 | 7,00 | 1.845.281.000 | 3,38 |
| Publik (kepemilikan saham masing-masing kurang dari 5%) Public (share ownership less than 5% each) | 8.699.182.000 | 33,00 | 32.766.285.742 | 60,06 |

KEPEMILIKAN SAHAM PERUSAHAAN OLEH DEWAN KOMISARIS DAN DIREKSI

OWNERSHIP OF COMPANY SHARES BY BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Berikut disampaikan transparansi informasi terkait kepemilikan tidak langsung atas saham Perusahaan 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 Dewan Komisaris dan anggota Direksi PT Waskita Beton Precast Tbk.

The following is information transparency related to indirect ownership of the Company's shares by members of Board of Directors and Board of Commissioners at the beginning and end of fiscal year, including information regarding shareholders who are registered in the register of shareholders for the benefit of indirect ownership by members of Board of Commissioners and Board of Directors of the Company.

| Nama dan Jabatan Name and Position | Per 1 Januari 2023 As of January 1, 2023 | | | | Per 31 Desember 2023 As of December 31, 2023 | | | |
|---|--|--|--|---|--|--|--|---|
| | Kepemilikan Langsung Direct Ownership | | Kepemilikan Tidak Langsung Indirect Ownership | | Kepemilikan Langsung Direct Ownership | | Kepemilikan Tidak Langsung Indirect Ownership | |
| | Jumlah Saham (lembar) Number of Shares (shares) | Persentase Kepemilikan Ownership Percentage (%) | | | Jumlah Saham (lembar) Number of Shares (shares) | Persentase Kepemilikan Ownership Percentage (%) | | |
| Dewan Komisaris/Board of Commissioners | | | | | | | | |
| Agus Budiman Manalu Komisaris Utama/Independen President Commissioner/ Independent | - | - | - | - | - | - | - | - |
| Abianti Riana Komisaris Independen Independent Commissioner | - | - | - | - | - | - | - | - |
| *Fathur Rokhman Komisaris Independen Independent Commissioner | - | - | - | - | - | - | - | - |
| Asep Arofah Permana Komisaris/Commissioner | - | - | - | - | - | - | - | - |
| Poerwanto Komisaris/Commissioner | 1.007.000 | 0,0038 | - | - | 1.007.000 | 0,0018 | - | - |
| Direksi/Board of Directors | | | | | | | | |
| Fx Purbayu Ratsunu President Director | 300.000 | 0,0011 | - | - | 300.000 | 0,0005 | - | - |
| Asep Mudzakir Director of Finance & Risk Management | 8.000 | 0,0001 | - | - | 8.000 | 0,0000 | - | - |
| Sugiharto Director of Operation | 1.228.400 | 0,0047 | - | - | 1.228.400 | 0,0023 | - | - |
| Asep Kurnia Director of HC, IT & Legal | - | - | - | - | - | - | - | - |
| Bambang Dwi Wijayanto Director of Business Development | - | - | - | - | - | - | - | - |
| Jumlah Kepemilikan Saham oleh Dewan Komisaris dan Direksi Total Shareholdings by Board Commissioners and Board of Directors | 2.543.400 | 0,0096 | - | - | 2.543.400 | 0,0046 | - | - |

(* ket : mulai menjabat sebagai Komisaris Independen per 21 Juni 2023

(* note : started serving as Independent Commissioner as of June 21, 2023

JUMLAH PEMEGANG SAHAM DAN PERSENTASE KEPEMILIKAN PER AKHIR TAHUN BUKU

NUMBER OF SHAREHOLDERS AND OWNERSHIP PERCENTAGE AT END OF FISCAL YEAR

Pemegang Saham Kurang dari 5% dan lebih dari 5% Berdasarkan Klasifikasi Per 1 Januari 2023
Shareholders of Less than 5% and more than 5% Based on Classification as of January 1, 2023

| Nama Pemegang Saham Name of Shareholders | Jumlah Pemegang Saham Number of Shareholders | Jumlah Saham (lembar) Number of Shares (shares) | Persentase Kepemilikan Ownership Percentage (%) | Nilai Nominal Nominal Value (Rp) |
|---|---|--|--|-------------------------------------|
| PEMODAL NASIONAL/NATIONAL INVESTORS | | | | |
| Perorangan Indonesia Indonesian Individual | 58.897 | 6.242.736.831 | 23,68 | 624.273.683.100 |
| Koperasi Cooperative | 5 | 5.998.435 | 0,023 | 599.843.500 |
| Yayasan Foundation | 12 | 26.193.700 | 0,10 | 2.619.370.000 |
| Dana Pensiun Pension Funds | 47 | 1.543.469.600 | 5,85 | 154.346.960.000 |
| Asuransi Insurance | 28 | 264.542.600 | 1,00 | 26.454.260.000 |
| Bank | 1 | 21.000.000 | 0,08 | 2.100.000.000 |
| Perseroan Terbatas Incorporated Companies | 79 | 17.836.584.619 | 67,66 | 1.783.658.461.900 |
| Lembaga Pemerintah Government Institutions | 1 | 21.900.600 | 0,08 | 2.190.060.000 |
| Reksadana Mutual Funds | 14 | 44.271.100 | 0,17 | 4.427.110.000 |
| SUB TOTAL | 59.084 | 26.006.697.485 | 98,65 | 2.600.669.748.500 |
| PEMODAL ASING/FOREIGN INVESTORS | | | | |
| Perorangan Asing Foreign Individual | 50 | 23.714.500 | 0,09 | 2.371.450.000 |
| Badan Usaha Asing Foreign Corporation | 58 | 330.745.549 | 1,25 | 33.074.554.900 |
| SUB TOTAL | 108 | 354.460.049 | 1,34 | 35.446.004.900 |
| TOTAL | 59.192 | 26.361.157.534 | 100,00 | 2.636.115.753.400 |

Pemegang Saham Kurang dari 5% dan lebih dari 5% Berdasarkan Klasifikasi Per 31 Desember 2023
Shareholders of Less than 5% and more than 5% Based on Classification as of December 31, 2023

| Nama Pemegang Saham Name of Shareholders | Jumlah Pemegang Saham Number of Shareholders | Jumlah Saham (lembar) Number of Shares (shares) | Persentase Kepemilikan Ownership Percentage (%) |
|--|--|---|---|
| PEMODAL NASIONAL/FOREIGN INVESTORS | | | |
| Perorangan Indonesia Indonesian Individual | 56.440 | 6.501.176.011 | 11,92% |
| Koperasi Cooperative | 5 | 5.998.435 | 0,01% |
| Yayasan Foundation | 8 | 864.300 | 0,00% |
| Dana Pensiun Pension Funds | 46 | 1.541.669.100 | 2,83% |
| Asuransi Insurance | 28 | 273.379.120 | 0,50% |
| Bank | 1 | 21.000.000 | 0,04% |
| Perseroan Terbatas Incorporated Companies | 454 | 45.855.846.110 | 84,05% |
| Lembaga Pemerintah Government Institutions | - | - | - |
| Reksadana Mutual Funds | 10 | 20.941.400 | 0,04% |
| SUB TOTAL | 56.992 | 54.220.874.476 | 99,39% |
| PEMODAL ASING/FOREIGN INVESTORS | | | |
| Perorangan Asing Foreign Individual | 46 | 29.322.000 | 0,05% |
| Badan Usaha Asing Foreign Corporation | 54 | 305.524.849 | 0,56% |
| SUB TOTAL | 100 | 334.846.849 | 0,61% |
| TOTAL | 57.092 | 54.555.721.325 | 100,00% |

KOMPOSISI 20 PEMEGANG SAHAM TERBESAR

COMPOSITION OF WSBP 20 TOP SHAREHOLDERS

Daftar 20 Pemegang Saham WSBP Terbesar Perusahaan per 1 Januari 2023 List of the Company's 20 Top Shareholders as of January 1, 2023

| No. | Nama Pemegang Saham Name of Shareholders | Status Status | Jumlah Saham (lembar) Number of Shares (share) | Persentase Kepemilikan Ownership Percentage (%) |
|------------------------|---|---|---|--|
| 1. | PT Waskita Karya (Persero) Tbk | BADAN USAHA MILIK NEGARA STATE-OWNED ENTERPRISES | 15.816.680.599 | 60,0000 |
| 2. | PT Waskita Beton Precast Tbk | PERSEROAN TERBATAS INCORPORATED COMPANY | 1.845.281.000 | 7,0000 |
| 3. | DJS KETENAGAKERJAAN PROGRAM JHT | DANA PENSIUN PENSION FUND | 439.988.900 | 1,6691 |
| 4. | DJS KETENAGAKERJAAN PROGRAM JP | DANA PENSIUN PENSION FUND | 353.990.500 | 1,3428 |
| 5. | PT TASPEN (ASURANSI) - AFS | DANA PENSIUN PENSION FUND | 263.000.000 | 0,9977 |
| 6. | DJS KETENAGAKERJAAN PROGRAM JAMINAN KEMATIAN | DANA PENSIUN PENSION FUND | 211.599.000 | 0,8027 |
| 7. | PT ASURANSI JIWA IFG | ASURANSI INSURANCE | 183.500.000 | 0,6961 |
| 8. | PT. TASPEN | DANA PENSIUN PENSION FUND | 130.000.000 | 0,4931 |
| 9. | SANDI SUWITO SUSILO | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 102.000.000 | 0,3869 |
| 10. | DBS BANK LTD SG-PB CLIENTS | BADAN USAHA ASING FOREIGN CORPORATION | 88.250.000 | 0,3348 |
| 11. | WIJONO TANOKO | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 62.000.000 | 0,2352 |
| 12. | PT SURYA CIPTA TEKNIK | PERSEROAN TERBATAS INCORPORATED COMPANYS | 61.000.000 | 0,2314 |
| 13. | ADIKA RYANTO | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 60.397.900 | 0,2291 |
| 14. | TJEUW HERYANTO | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 54.181.200 | 0,2055 |
| 15. | GO KIONG HWOO | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 53.847.400 | 0,2043 |
| 16. | JULIAN STEFANUS | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 50.000.000 | 0,1897 |
| 17. | CITIBANK NEW YORK S/A EMERGING MARKETS C | BADAN USAHA ASING FOREIGN CORPORATION | 48.306.300 | 0,1832 |
| 18. | HENDRY TANASAL | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 42.000.000 | 0,1593 |
| 19. | LIM KOK PO, SUSANTO SALIM | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 40.500.000 | 0,1536 |
| 20. | WAHYU MUNTU | PERORANGAN INDONESIA INDONESIAN INDIVIDUAL | 38.160.700 | 0,1448 |
| Jumlah Total | | | 19.944.683.499 | 75,66 |

Daftar 20 Pemegang Saham Terbesar Perusahaan per 31 Desember 2023
List of the Company's 20 Top Shareholders as of December 31, 2023

| No | Nama Investor Investor Name | Status Status | Jumlah Saham (lembar) Number of Shares (share) | Persentase Kepemilikan Ownership Percentage (%) |
|-------------------------|----------------------------------|--|---|--|
| 1. | WASKITA KARYA (PERSERO) TBK, PT | PERSEROAN TERBATAS INCORPORATED COMPANY | 16.017.557.697 | 29,36% |
| 2. | PT INTINIAGA SUKSES ABADI | PERSEROAN TERBATAS INCORPORATED COMPANY | 3.926.582.951 | 7,20% |
| 3. | PT WASKITA BETON PRECAST, TBK | PERSEROAN TERBATAS INCORPORATED COMPANY | 1.845.281.000 | 3,38% |
| 4. | PT. WIRYA KRENINDO PERKASA | PERSEROAN TERBATAS INCORPORATED COMPANY | 1.628.344.596 | 2,98% |
| 5. | PT SINAR INDAHJAYA KENCANA | PERSEROAN TERBATAS INCORPORATED COMPANY | 1.476.647.302 | 2,71% |
| 6. | PT. SUMIDEN SERASI WIRE PRODUCTS | PERSEROAN TERBATAS INCORPORATED COMPANY | 1.447.697.313 | 2,65% |
| 7. | PT INTIRODA MAKMUR | PERSEROAN TERBATAS INCORPORATED COMPANY | 1.062.861.737 | 1,95% |
| 8. | PT KINGDOM INDAH | PERSEROAN TERBATAS INCORPORATED COMPANY | 882.082.898 | 1,62% |
| 9. | PT. JANTI SARANA MATERIAL BETON | PERSEROAN TERBATAS INCORPORATED COMPANY | 844.594.573 | 1,55% |
| 10. | CV DJASA AUTOTRUCK | PERSEROAN TERBATAS INCORPORATED COMPANY | 656.266.836 | 1,20% |
| 11. | PT. MULTI WELINDO | PERSEROAN TERBATAS INCORPORATED COMPANY | 616.400.489 | 1,13% |
| 12. | CV. PUTRA UTAMA | PERSEROAN TERBATAS INCORPORATED COMPANY | 502.037.880 | 0,92% |
| 13. | PT KIMIA KONSTRUKSI INDONESIA | PERSEROAN TERBATAS INCORPORATED COMPANY | 469.278.331 | 0,86% |
| 14. | PT BANGUN DJAJA MANDIRI | PERSEROAN TERBATAS INCORPORATED COMPANY | 445.981.667 | 0,82% |
| 15. | DJS KETENAGAKERJAAN PROGRAM JHT | DANA PENSIUN PENSION FUND | 439.988.900 | 0,81% |
| 16. | PT. SINO PERSADA INDONESIA | PERSEROAN TERBATAS INCORPORATED COMPANY | 413.578.316 | 0,76% |
| 17. | PT BATU ALAM SEI WAMPU | PERSEROAN TERBATAS INCORPORATED COMPANY | 398.367.383 | 0,73% |
| 18. | PT INTIM PUTRA PERKASA | PERSEROAN TERBATAS INCORPORATED COMPANY | 386.964.771 | 0,71% |
| 19. | DJS KETENAGAKERJAAN PROGRAM JP | DANA PENSIUN PENSION FUND | 353.990.500 | 0,65% |
| 20. | PT. SOLUSI BANGUN BETON | PERSEROAN TERBATAS INCORPORATED COMPANY | 336.047.794 | 0,62% |
| Jumlah Jumlah | | | 34.150.552.934 | 62,60 |

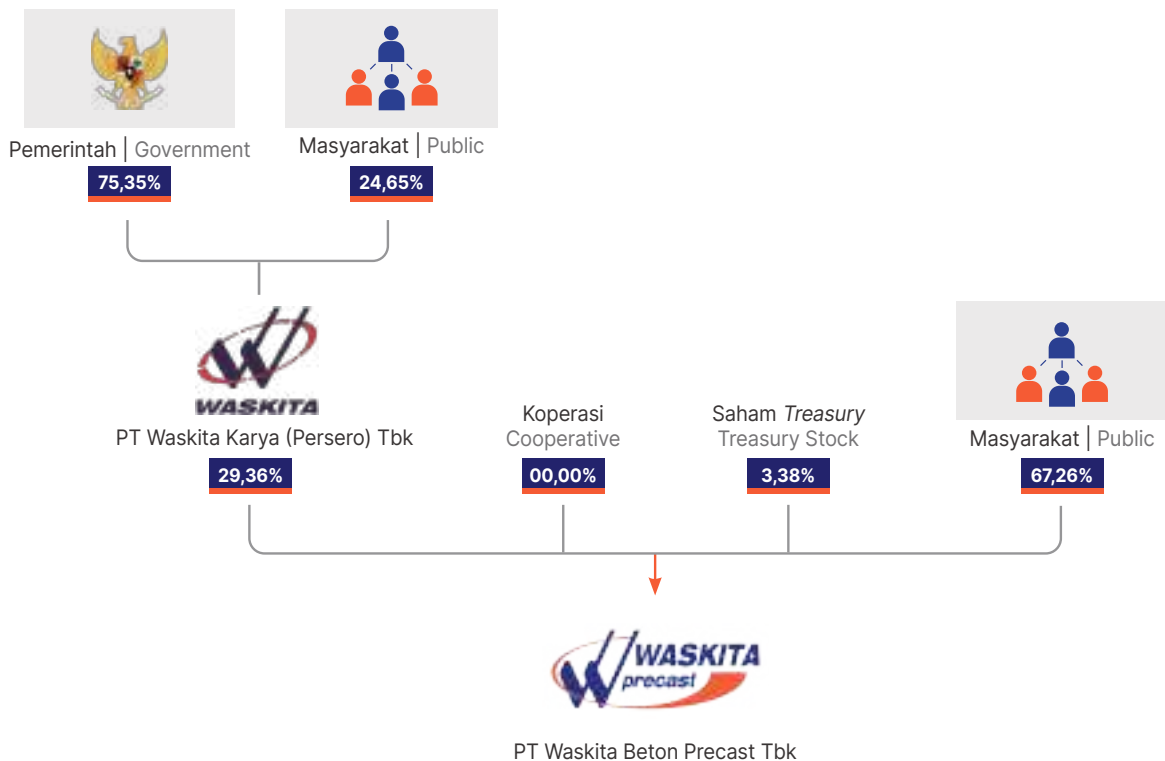
PEMEGANG SAHAM UTAMA DAN PENGENDALI Perusahaan BAIK LANGSUNG MAUPUN TIDAK LANGSUNG SAMPAI KEPADA PEMILIK INDIVIDU

DIRECT AND INDIRECT MAJOR AND CONTROLLING SHAREHOLDERS
OF THE COMPANY UP TO INDIVIDUAL OWNERS

Kepemilikan Saham PT Waskita Beton Precast Tbk per 31 Desember 2023
Share Ownership of PT Waskita Beton Precast Tbk as of December 31, 2023

| Kepemilikan Saham Share Ownership | Jumlah Saham (lembar) Number of Shares (share) | Persentase Kepemilikan Ownership Percentage (%) | Nilai Nominal Nominal Value (Rp) |
|---|--|---|--|
| PT Waskita Karya (Persero) Tbk | 16.017.557.697 | 29,36 | 1.591.711.914.800 |
| PT Waskita Beton Precast Tbk (Saham <i>Treasury</i>) PT Waskita Beton Precast Tbk (Treasury Shares) | 1.845.281.000 | 3,38 | 184.528.100.000 |
| Koperasi Waskita Waskita Cooperative | 13.935 | 0,00 | 1.393.500 |
| PT Intiniaga Sukses Abadi | 3.926.582.951 | 7,20 | 196.329.147.550 |
| Publik (kepemilikan saham masing-masing kurang dari 5%) Public (share ownership less than 5% each) | 32.766.285.742 | 60,06 | 2.073.273.387.100 |
| Jumlah Total | 54.555.721.325 | 100,00% | 4.045.843.942.950 |



Bagan Kepemilikan Saham WSBP per 31 Desember 2023
WSBP Shareholding As of December 31, 2023



PEMEGANG SAHAM UTAMA

MAJOR SHAREHOLDERS



| Nama Pemegang Saham Name of Shareholders | | PT Waskita Karya (Persero) Tbk |
|---|--|--|
|  Alamat Address | | Jalan MT Haryono Kav. 10 Cawang, Jakarta 13340 |
|  Persentase Kepemilikan Saham di Perusahaan Percentage of Share Ownership in WSBP | | 16.017.557.697 lembar saham atau 29,3600% 16,017,557,697 shares or 29.3600% |
|  Bidang Usaha Business fields | | Jasa Konstruksi, Pengembang di Bidang Jalan Tol, Beton Pracetak, Property/ Realty, dan Energi Construction Services, Developer in Toll Road, Precast Concrete, Property/ Realty, and Energy |
|  Total Aset per 31 Desember 2023 Total Assets as of December 31, 2023 | | Rp95.595.897.457.967 Rp95,595,897,457,967 |
| Status Status | | Beroperasi Operating |

Pemegang Saham Utama WSBP adalah PT Waskita Karya (Persero) Tbk, atau "WASKITA" yang merupakan entitas induk WSBP. WASKITA resmi didirikan pada tanggal 1 Januari 1961 sebagai bagian dari kebijakan pembentukan Badan Usaha Milik Negara (BUMN) oleh Pemerintah Indonesia, sekaligus program nasionalisasi terhadap badan usaha milik Belanda. Berasal dari sebuah Perusahaan Belanda bernama "Volker Aannemings Maatschappij N.V.", yang diambil alih berdasarkan Keputusan Pemerintah No. 62 Tahun 1961, WASKITA pada awalnya berpartisipasi dalam pengembangan terkait air termasuk reklamasi, pengerukan, pelabuhan dan irigasi.

Sejak 1973, status hukum WASKITA telah berubah menjadi "Persero", yang kemudian mulai mengembangkan bisnisnya sebagai kontraktor umum yang terlibat dalam berbagai kegiatan konstruksi yang lebih luas termasuk jalan raya, jembatan, pelabuhan, bandara, bangunan, pabrik limbah, pabrik semen, pabrik dan fasilitas industri lainnya. Pada tahun 1980, WASKITA mulai melakukan berbagai proyek yang melibatkan teknologi maju. Pengalihan teknologi dilakukan melalui aliansi bisnis berupa *joint operation* dan *joint venture*

The major shareholder of WSBP is PT Waskita Karya (Persero) Tbk, or "WASKITA" which is the parent entity of WSBP. WASKITA was officially established on January 1, 1961 as part of the Indonesian Government's policy of forming State-Owned Enterprises (SOE), as well as the nationalization program for Dutch-owned enterprises. Derived from a Dutch Company called "Volker Aannemings Maatschappij N.V.", which was taken over by Government Decree No. 62 of 1961, WASKITA initially participated in water-related developments including reclamation, dredging, ports and irrigation.

Since 1973, WASKITA's legal status has changed to "Limited Liability Company", which then began to develop its business as a general contractor involved in wider range of construction activities including highways, bridges, ports, airports, buildings, sewage plants, cement factories, factories and other industrial facilities. In 1980, WASKITA began to undertake various projects involving advanced technology. Technology transfer is carried out through business alliances in the form of joint operations and joint ventures with leading

dengan Perusahaan asing terkemuka. Prestasi signifikan dan menonjol yang menjadi kebanggaan nasional adalah Bandara Soekarno-Hatta, Reaktor Serbaguna Siwabessy, dan PLTU Muara Karang di Jakarta. Hingga kini, WASKITA telah menangani berbagai proyek baik dari pemerintah maupun swasta.

Pemegang Saham Pengendali/ Entitas Pemilik Akhir

Hingga akhir tahun 2023, Pemerintah Republik Indonesia memiliki 75,349% saham WASKITA dan menjadi pemegang saham utama dan pengendali WASKITA yang merupakan Induk Perusahaan. Dengan demikian, entitas pemilik akhir/pemegang saham pengendali Perusahaan adalah Pemerintah Republik Indonesia.

foreign companies. Significant and prominent achievements that have become national pride are Soekarno-Hatta Airport, Siwabessy Multipurpose Reactor, and Muara Karang PLTU in Jakarta. Until now, WASKITA has handled various projects from both the government and the private sector.

Controlling Shareholders/Ultimate-End Owner Entity

Until the end of 2023, the Government of the Republic of Indonesia owns 75.349% of WASKITA shares and is the major and controlling shareholder of WASKITA as the parent entity. Accordingly, the ultimate end owner/controllers of the Company is the Government of the Republic of Indonesia.

INFORMASI ENTITAS ANAK, ENTITAS ASOSIASI, PERUSAHAAN JOINT VENTURE (JV), DAN/ATAU SPECIAL PURPOSE VEHICLE (SPV)

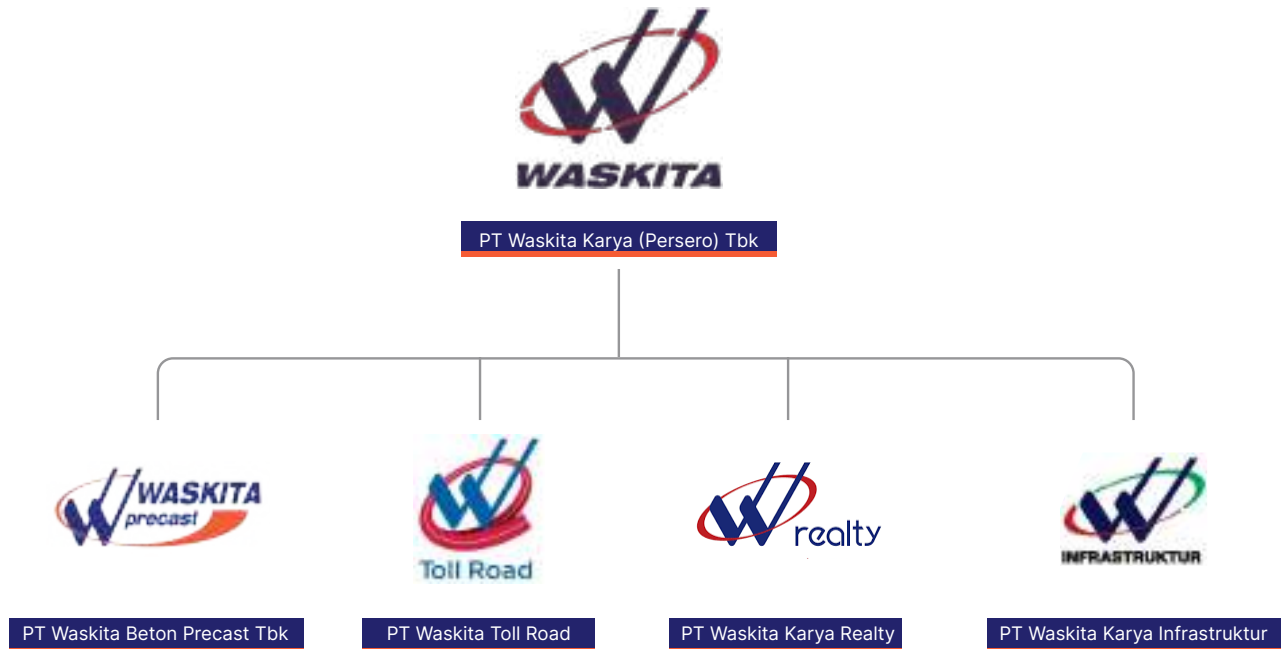
INFORMATION ON SUBSIDIARIES, ASSOCIATES, JOINT VENTURES (JV), AND/OR SPECIAL PURPOSE VEHICLE (SPV)

Hingga akhir tahun 2023, WSBP tidak memiliki entitas anak, entitas asosiasi, Perusahaan *Joint Venture* (JV), maupun *Special Purpose Vehicle* (SPV). Oleh sebab itu, informasi mengenai entitas anak, entitas asosiasi, Perusahaan *Joint Venture* (JV), dan/atau *Special Purpose Vehicle* (SPV) tidak tersedia.

Until the end of 2023, WSBP does not have subsidiaries, associates, Joint Ventures (JV), or Special Purpose Vehicles (SPV). Therefore, information about subsidiaries, associates, Joint Ventures (JV), and/or Special Purpose Vehicles (SPV) is not available.

STRUKTUR GRUP PERUSAHAAN

COMPANY GROUP STRUCTURE



Hingga akhir 31 Desember 2023, WSBP tidak memiliki entitas *Joint Venture (JV)* dan *Special Vehicle Purpose (SPV)*.

Until the end of December 31, 2023, WSBP did not have a joint venture (JV) and special vehicle purpose (SPV) entity.

KRONOLOGIS PENERBITAN DAN/ATAU PENCATATAN SAHAM

CHRONOLOGY OF SHARE ISSUANCE AND/OR LISTING

| | Pra Penawaran Umum Perdana Saham Pre Initial Public Offering of Shares | Pasca Penawaran Umum Perdana Saham Post Initial Public Offering of Shares | Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Private Placement |
|--|---|--|--|
| Aksi Korporasi | | Penawaran Umum Perdana Initial Public Offering | PMTHMETD Konversi Utang menjadi Ekuitas Private Placement |
| Tanggal Pencatatan | | 20 September 2016 September 20, 2016 | 4 Agustus 2023 August 4, 2023 |
| Bursa Tempat Penerbitan Dan Pencatatan Saham | | Bursa Efek Indonesia Indonesia stock exchange | Bursa Efek Indonesia Indonesia stock exchange |
| Kode Saham | | WSBP | WSBP |
| Harga Penawaran Saham (Rp/ Lembar Saham) | | 490 | 50,81 |
| Jumlah Penambahan Saham (Lembar) | | 10.544.463.000 | |
| Akumulasi Saham (Lembar) | 15.816.694.534 | 26.361.157.534 | 54.555.721.325 |
| Nilai Nominal Saham (Rp/Lembar Saham) | 100 | 100 | 50 |
| Modal Ditempatkan Dan Disetorkan Penuh (Rp) | 1.581.669.453.400 | 2.636.115.753.400 | 4.045.843.942.950 |

Pada tahun 2016, WSBP melakukan aksi korporasi berupa Penawaran Umum Perdana Saham atau *Initial Public Offering* (IPO) kepada masyarakat melalui Bursa Efek Indonesia (BEI). WSBP memperoleh penetapan efek berupa efek Syariah dari Dewan Komisiner Otoritas Jasa Keuangan (OJK) berdasarkan surat keputusan No. KCP.22/D.04/2016 untuk melakukan IPO kepada masyarakat atas 10.544.463.000 saham dengan nilai nominal Rp100 per saham dengan harga penawaran Rp490 per saham.

Pada tanggal 8 September 2016, WSBP memperoleh pemberitahuan pernyataan efektif dan menerima persetujuan dari OJK berdasarkan Surat No. S-495/D.06/2016. Pada tanggal 20 September 2016, WSBP telah mencatatkan 40% atau sebanyak 10.544.463.000 saham baru pada BEI. Seluruh saham yang diterbitkan oleh WSBP telah disetor penuh.

Pada tahun 2017, WSBP melakukan aksi korporasi berupa Pembelian Kembali Saham atau *Buyback* Saham. Aksi korporasi ini sesuai dengan hasil keputusan RUPSLB yang tercatat dalam Akta No. 59 tanggal 26 Juli 2017 terkait Rencana Pelaksanaan *Buyback* yang dilakukan pada tanggal 27 Juli 2017 sampai 27 Januari 2019 periode 18 bulan. Realisasi pelaksanaan *Buyback* tersebut dilakukan pada tanggal 27 Juli sampai 29 Desember 2017. *Buyback* dilakukan dengan pertimbangan kondisi pasar modal dan penurunan harga saham di BEI sepanjang tahun 2017, khususnya pada

In 2016, WSBP performed a corporate action in the form of Initial Public Offering (IPO) to the public through the Indonesia Stock Exchange (IDX). WSBP obtained the determination of securities in the form of Sharia securities from Board of Commissioners of Financial Services Authority (OJK) based on decree no. KCP.22/D.04/2016 to carry out an IPO to the public for 10,544,463,000 shares with a nominal value of Rp100 per share at an offering price of Rp490 per share.

On September 8, 2016, WSBP received notification of effective statement and received approval from OJK based on Letter No. S-495/D.06/2016. On September 20, 2016, WSBP has registered 40% or 10,544,463,000 new shares on the IDX. All shares issued by WSBP have been fully paid.

In 2017, WSBP performed a corporate action in the form of Share Buyback. This corporate action is in accordance with the EGMS resolution recorded in Deed No. 59 dated July 26, 2017 related to the Buyback Implementation Plan which was carried out on July 27, 2017 to January 27, 2019 for a period of 18 months. The Buyback was realized from July 27 to December 29, 2017. The buyback was carried out taking into account the conditions of capital market and the decline in share prices on the IDX throughout 2017, especially for companies in the construction sector. The Company's

Perusahaan-Perusahaan di sektor konstruksi. Harga saham WSBP pada penutupan perdagangan tanggal 28 Oktober 2016 sebesar Rp630, jika dibandingkan dengan harga saham pada tanggal 16 Juni 2017 sebesar Rp482 telah mengalami penurunan sebesar 23,5%. Manajemen meyakini potensi pertumbuhan Perusahaan di kemudian hari, yang mendasari kebijakan aksi korporasi *Buyback* tersebut.

Dalam rangka implementasi atas Perjanjian Perdamaian yang telah disahkan (homologasi) oleh Majelis Hakim pada Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat dengan register perkara No. 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Juni 2022 dan telah berkekuatan hukum tetap berdasarkan Putusan Mahkamah Agung Republik Indonesia No. 1455 K/Pdt.Sus-Pailit/2022 tanggal 20 September 2022 dan sebagaimana telah disetujui oleh Rapat Umum Pemegang Saham Luar Biasa WSBP pada tanggal 30 Juni 2023, WSBP melaksanakan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (“PMTHMETD”) atau *Private Placement* untuk mengubah utang usaha senilai Rp1.432.565.796.001,81 menjadi 28.194.563.791 saham seri C yang seluruhnya dibagikan sebagai penyelesaian kewajiban kepada 394 kreditur dagang yang termasuk dalam golongan Tranche D Perjanjian Perdamaian.

Saham seri C yang diterbitkan melalui PMTHMETD memiliki nilai nominal Rp50 per saham dengan harga konversi adalah Rp50,81 sesuai dengan hasil perhitungan *Volume Weighted Average Price 45 Hari* (“VWAP 45 Hari”) yang dilakukan pada tanggal 11 April hingga 23 Juni 2023. Setiap saham seri C WSBP mempunyai hak dan kedudukan yang sama dengan pemegang saham seri B.

share price at the close of trading on October 28, 2016 was Rp630, when compared to the share price on June 16, 2017 of Rp482, the figure has decreased by 23.5%. The management believes in the Company’s growth potential in the future, which underlies the Buyback corporate action policy.

In order to implement the Peace Agreement as has been ratified (homologation) by the Panel of Judges at the Commercial Court of Central Jakarta District Court with case register No. 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst dated June 28, 2022 and has permanent legal force based on the Decision of the Supreme Court of the Republic of Indonesia No. 1455 K/Pdt.Sus-Pailit/2022 dated September 20, 2022 and as approved by WSBP Extraordinary General Meeting of Shareholders on June 20, 2023, WSBP carried out the Capital Increase without Pre-emptive Rights (“PMTHMETD”) or Private Placement to change business debts worth Rp1,432,565,796,001.81 into 28,194,563,791 series C shares, all of which were distributed as settlement of obligations to 394 trade creditors included in the Tranche D group of the Peace Agreement.

Series C shares issued through PMTHMETD have a nominal value of Rp50 per share with a conversion price of Rp50.81 according to the results of 45 Day Volume Weighted Average Price (“45 Day VWAP”) calculation carried out on April 11 to June 23, 2023. Each share of WSBP series C shares have the same rights and positions as series B shareholder.

| Pemegang Saham Shareholder | Pra Penawaran Umum Saham Perdana Pre Initial Public Offering of Shares | | | Pasca Penawaran Umum Saham Perdana (31 Desember 2016) Post Initial Public Offering of Shares (December 31, 2016) | | |
|--|---|---|--|---|---|--|
| | Jumlah Saham Number of shares | Modal Ditempatkan dan Disetor Penuh Issued and fully deposited capital | Persentase Kepemilikan Ownership Percentage | Jumlah Saham Number of shares | Modal Ditempatkan dan Disetor Penuh Issued and fully deposited capital | Persentase Kepemilikan Ownership Percentage |
| | (Lembar) (shares) | (Rp) | (%) | (Lembar) (shares) | (Rp) | (%) |
| PT Waskita Karya (Persero) Tbk | 15,816,680,599 | 1,581,668,059,900 | 99.999% | 15,816,680,599 | 1,581,668,059,900 | 59.999% |
| Koperasi Waskita | 13,935 | 1,393,500 | 0.001% | 13,935 | 1,393,500 | 0.001% |
| PT Intiniaga Sukses Abadi | 0 | 0 | 0.000% | 0 | 0 | 0.000% |
| Publik (masing-masing kepemilikan di bawah 5%) Public (each ownership under 5%) | 0 | 0 | 0.000% | 10,544,463,000 | 1,054,446,300,000 | 40.000% |
| Sub Jumlah Sub Total | 15,816,694,534 | 1,581,669,453,400 | 100.000% | 26,361,157,534 | 2,636,115,753,400 | 100.000% |
| Saham Dibeli Kembali / Treasury Stock | 0 | 0 | 0.000% | 0 | 0 | 0.000% |
| Jumlah Total | 15,816,694,534 | 1,581,669,453,400 | 100.000% | 26,361,157,534 | 2,636,115,753,400 | 100.000% |

Pasca Pembelian Kembali Saham (31 Desember 2019)
Post Share Buyback (December 31, 2019)

**Pasca Penambahan Modal Tanpa Hak Memesan Efek
Terlebih Dahulu (31 Desember 2023)**
Post Capital Increase Without Pre-emptive Rights (December 31,
2023)

| Jumlah Saham Number of shares | Modal Ditempatkan dan Disetor Penuh Issued and fully deposited capital | Persentase Kepemilikan Ownership Percentage | Jumlah Saham Number of shares | Modal Ditempatkan dan Disetor Penuh Issued and fully deposited capital | Persentase Kepemilikan Ownership Percentage |
|----------------------------------|--|--|----------------------------------|--|--|
| | | | | | |
| 15,816,680,599 | 1,581,668,059,900 | 59.999% | 16,017,557,697 | 1,591,711,914,800 | 29.360% |
| 13,935 | 1,393,500 | 0.001% | 13,935 | 1,393,500 | 0.000% |
| 0 | 0 | 0.000% | 3,926,582,951 | 196,329,147,550 | 7.197% |
| 8,699,182,000 | 869,918,200,000 | 33.000% | 32,766,285,742 | 2,073,273,387,100 | 60.063% |
| 24,515,876,534 | 2,451,587,653,400 | 93.000% | 52,710,440,325 | 3,861,315,842,950 | 96.620% |
| 1,845,281,000 | 184,528,100,000 | 7.000% | 1,845,281,000 | 184,528,100,000 | 3.380% |
| 26,361,157,534 | 2,636,115,753,400 | 100.000% | 54,555,721,325 | 4,045,843,942,950 | 100.000% |

KRONOLOGIS PENERBITAN DAN/ PENCATATAN EFEK LAINNYA

CHRONOLOGY OF OTHER SECURITIES ISSUANCE AND/OR LISTING

Pada tahun 2019, WSBP menerbitkan efek selain saham berupa Surat Utang Obligasi sebanyak 2 (dua) kali di Bursa Efek Indonesia (BEI). Obligasi pertama yang diterbitkan adalah Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Notaris Fathiah Helmi, S.H.

Sedangkan obligasi kedua yang diterbitkan adalah Obligasi Berkelanjutan I Waskita Beton Precast Tahap II yang dilembagakan dalam Akta Perjanjian Perwaliamanatan No. 47 tanggal 8 Oktober 2019 yang dibuat di hadapan Notaris Jose Dima Satria, S.H.

Berikut ini merupakan rincian Surat Utang Obligasi yang diterbitkan oleh WSBP.

In 2019, WSBP issued securities other than shares in the form of Bonds 2 (two) times on the Indonesia Stock Exchange (IDX). The first bonds issued was Waskita Beton Precast Sustainable Bonds Phase I 2019, which was institutionalized in Deed of Trusteeship Agreement No. 37 dated April 15, 2019 made before Notary Fathiah Helmi, S.H.

Meanwhile, the second bonds issued was Waskita Beton Precast Sustainable Bonds I Phase II, which was institutionalized in the Deed of Trusteeship Agreement No. 47 dated October 8, 2019 made before Notary Jose Dima Satria, S.H.

Following are the details of Bonds issued by WSBP.

| Tahun Year | Nama Obligasi Bond Name | Total Emisi (Rp Juta) Total Emissions (Rp million) | Nilai Kupon (%) Coupon Value (%) | Tanggal Jatuh Tempo Due Date | Hasil Pemeringkatan Tahun 2023 2023 Rating Results | | |
|---------------|---|--|--|-------------------------------------|--|-------------------------------|---|
| | | | | | Peringkat Rating | Lembaga Rating Agency | Tanggal Pemeringkatan Rating Date |
| 2019 | Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Waskita Beton Precast Sustainable Bonds I Phase I | 500.000 | 9,95 | 5 Juli 2023 July 5, 2022 | Id B | PT Pemeringkat Efek Indonesia | 18 Januari 2023 January 18, 2023 |
| 2019 | Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Waskita Beton Precast Sustainable Bonds I Phase II | 1.500.000 | 9,75 | 30 Oktober 2023 October 30, 2022 | Id B | PT Pemeringkat Efek Indonesia | 18 Januari 2023 January 18, 2023 |

Seluruh surat utang Obligasi Berkelanjutan I Tahap I dan II telah dikonversi menjadi instrumen di bawah ini.

All Sustainable Bonds I Phase I and II debt securities have been converted into the instruments below.

Berdasarkan Putusan Homologasi tersebut penyelesaian atas Surat Utang Obligasi adalah sebagai berikut:

Based on the Homologation Decision, the settlement of Bonds is as follows:

| Tahun Year | Nama Obligasi Bond Name | Total Emisi (Rp Juta) Total Emissions (Rp million) | Nilai Kupon (%) Coupon Value (%) | Tanggal Jatuh Tempo Due Date | Hasil Pemeringkatan Tahun 2023 2023 Rating Results | | |
|---------------|--|--|--|---|--|-------------------------------|---------------------------------------|
| | | | | | Peringkat Rating | Lembaga Rating Agency | Tanggal Pemeringkatan Rating Date |
| 2022 | Obligasi Waskita Beton Precast I Tahun 2022 Waskita Beton Precast Bonds I 2022 | 80.755,54 | 2,00 | 25 September 2028 September 25, 2028 | Id B | PT Pemeringkat Efek Indonesia | 7 September 2023 September 7, 2023 |
| 2022 | Obligasi Waskita Beton Precast II Tahun 2022 Waskita Beton Precast Bonds II 2022 | 245.850,92 | 2,00 | 25 September 2028 September 25, 2028 | Id B | PT Pemeringkat Efek Indonesia | 7 September 2023 September 7, 2023 |
| 2023 | Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Waskita Beton Precast Mandatory Convertible Bonds I in | 457.614,73 | - | 12 Desember 2033 December 12, 2033 | Id B | PT Pemeringkat Efek Indonesia | 7 September 2023 September 7, 2023 |
| 2023 | Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Waskita Beton Precast Mandatory Convertible Bonds II 2023 | 1.393.155,19 | - | 12 Desember 2033 December 12, 2033 | Id B | PT Pemeringkat Efek Indonesia | 7 September 2023 September 7, 2023 |

Timeline Pencatatan Obligasi Waskita Beton Precast I Tahun 2022

Timeline for Listing of Waskita Beton Precast Bonds I 2022

| Keterangan Information | Tanggal Date |
|--|---|
| Putusan Homologasi Perjanjian Perdamaian Peace Agreement Homologation Decision | 28 Juni 2022 June 28, 2022 |
| Putusan Kasasi Perjanjian Perdamaian Peace Agreement Cassation Decision | 20 September 2022 September 20, 2022 |
| Rapat Umum Pemegang Obligasi (RUPO) Berkelanjutan I Waskita Beton Precast Tahap I dan II Sustainable General Meeting of Bondholders (RUPO) I Waskita Beton Precast Phase I and II | 15 Februari 2023 February 15, 2023 |
| Penyampaian hasil RUPO Berkelanjutan I Waskita Beton Precast Tahap I dan II Submission of the results of Sustainable RUPO I Waskita Beton Precast Phase I and II | 17 Februari 2023 February 17, 2023 |
| Penandatanganan Addendum Perjanjian Perwaliananatan Obligasi Waskita Beton Precast I Tahun 2022 Signing of Addendum to Waskita Beton Precast Bond I 2022 Trustee Agreement | 9 Maret 2023 March 9, 2023 |
| Penerbitan hasil pemeringkatan Obligasi Waskita Beton Precast I Tahun 2022 Publication of rating results for Waskita Beton Precast Bonds I 2022 | 21 Maret 2023 March 21, 2023 |
| Penerbitan Informasi Tambahan dalam rangka penerbitan Obligasi Waskita Beton Precast I Tahun 2022 Issuance of Additional Information in the context of the issuance of Waskita Beton Precast Bonds I 2022 | 23 Maret 2023 March 23, 2023 |
| Perubahan pencatatan efek Obligasi Changes in recording of Bond securities | 24 Maret 2023 March 24, 2023 |
| Pengumuman Bursa pencatatan awal Obligasi Waskita Beton Precast I Tahun 2022 Exchange announcement of initial listing of Waskita Beton Precast Bonds I 2022 | 24 Maret 2023 March 24, 2023 |
| Pencatatan Obligasi Waskita Beton Precast I Tahun 2022 Listing of Waskita Beton Precast Bonds I 2022 | 27 Maret 2023 March 27, 2023 |

Timeline Pencatatan Obligasi Waskita Beton Precast II Tahun 2022

Timeline Pencatatan Obligasi Waskita Beton Precast II Tahun 2022

| Keterangan Information | Tanggal Date |
|--|---|
| Putusan Homologasi Perjanjian Perdamaian Peace Agreement Homologation Decision | 28 Juni 2022 June 28, 2022 |
| Putusan Kasasi Perjanjian Perdamaian Peace Agreement Cassation Decision | 20 September 2022 September 20, 2022 |
| Rapat Umum Pemegang Obligasi (RUPO) Berkelanjutan I Waskita Beton Precast Tahap I dan II Sustainable General Meeting of Bondholders (RUPO) I Waskita Beton Precast Phase I and II | 15 Februari 2023 February 15, 2023 |
| Penyampaian hasil RUPO Berkelanjutan I Waskita Beton Precast Tahap I dan II Submission of the results of Sustainable RUPO I Waskita Beton Precast Phase I and II | 17 Februari 2023 February 17, 2023 |
| Penandatanganan Addendum Perjanjian Perwaliananatan Obligasi Waskita Beton Precast I Tahun 2022 Signing of Addendum to Waskita Beton Precast Bond I 2022 Trustee Agreement | 9 Maret 2023 March 9, 2023 |
| Penerbitan hasil pemeringkatan Obligasi Waskita Beton Precast I Tahun 2022 Publication of rating results for Waskita Beton Precast Bonds I 2022 | 21 Maret 2023 March 21, 2023 |
| Penerbitan Informasi Tambahan dalam rangka penerbitan Obligasi Waskita Beton Precast I Tahun 2022 Issuance of Additional Information in the context of the issuance of Waskita Beton Precast Bonds I 2022 | 23 Maret 2023 March 23, 2023 |
| Perubahan pencatatan efek Obligasi Changes in recording of Bond securities | 24 Maret 2023 March 24, 2023 |
| Pengumuman Bursa pencatatan awal Obligasi Waskita Beton Precast I Tahun 2022 Exchange announcement of initial listing of Waskita Beton Precast Bonds I 2022 | 24 Maret 2023 March 24, 2023 |
| Pencatatan Obligasi Waskita Beton Precast I Tahun 2022 Listing of Waskita Beton Precast Bonds I 2022 | 27 Maret 2023 March 27, 2023 |

Timeline Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023
Timeline for the Listing of Waskita Beton Precast Mandatory Convertible Bonds I 2023

| Keterangan Information | Tanggal Date |
|--|---|
| Putusan Homologasi Perjanjian Perdamaian Peace Agreement Homologation Decision | 28 Juni 2022 June 28, 2022 |
| Putusan Kasasi Perjanjian Perdamaian Peace Agreement Cassation Decision | 20 September 2022 September 20, 2022 |
| Rapat Umum Pemegang Obligasi (RUPO) Berkelanjutan I Waskita Beton Precast Tahap I dan II Sustainable General Meeting of Bondholders (RUPO) I Waskita Precast Beton Phases I and II | 15 Februari 2023 February 15, 2023 |
| Penyampaian hasil RUPO Berkelanjutan I Waskita Beton Precast Tahap I dan II Submission of the results of Waskita Precast Concrete Phase I and II Sustainable RUPO I | 17 Februari 2023 February 17, 2023 |
| Perhitungan <i>Volume Weighted Average Price</i> 45 Hari 45 Day Volume Weighted Average Price Calculation | 11 April – 23 Juni 2023 April 11 – June 23, 2023 |
| Keterbukaan Informasi Rencana Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Disclosure of Information on Capital Increase Plan Without Pre-emptive Rights | 26 Juni 2023 June 26, 2023 |
| Rapat Umum Pemegang Saham Luar Biasa Extraordinary General Meeting of Shareholders | 30 Juni 2023 June 30, 2023 |
| Penerbitan hasil pemerincian Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Publication of rating results for Waskita Beton Precast Mandatory Convertible Bonds I 2023 | 7 September 2023 September 7, 2023 |
| Penandatanganan addendum Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Signing of addendum to Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bonds I 2023 | 29 November 2023 November 29, 2023 |
| Penerbitan Informasi Tambahan dalam rangka penerbitan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Issuance of Additional Information in the context of the issuance of Waskita Beton Precast Mandatory Convertible Bonds I in 2023 | 4 Desember 2023 December 4, 2023 |
| Pengumuman Bursa pencatatan awal Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Announcement of Exchange of initial listing of Waskita Beton Precast Mandatory Convertible Bonds I in 2023 | 12 Desember 2023 December 12, 2023 |
| Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Listing of Waskita Beton Precast Mandatory Convertible Bonds I in 2023 | 13 Desember 2023 December 13, 2023 |

Timeline Pencatatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023

Timeline Pencatatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023

| Keterangan Information | Tanggal Date |
|--|---|
| Putusan Homologasi Perjanjian Perdamaian Peace Agreement Homologation Decision | 28 Juni 2022 June 28, 2022 |
| Putusan Kasasi Perjanjian Perdamaian Peace Agreement Cassation Decision | 20 September 2022 September 20, 2022 |
| Rapat Umum Pemegang Obligasi (RUPO) Berkelanjutan I Waskita Beton Precast Tahap I dan II Sustainable General Meeting of Bondholders (RUPO) I Waskita Precast Beton Phases I and II | 15 Februari 2023 February 15, 2023 |
| Penyampaian hasil RUPO Berkelanjutan I Waskita Beton Precast Tahap I dan II Submission of the results of Waskita Precast Concrete Phase I and II Sustainable RUPO I | 17 Februari 2023 February 17, 2023 |
| Perhitungan Volume Weighted Average Price 45 Hari 45 Day Volume Weighted Average Price Calculation | 11 April – 23 Juni 2023 April 11 – June 23, 2023 |
| Keterbukaan Informasi Rencana Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu Disclosure of Information on Capital Increase Plan Without Pre-emptive Rights | 26 Juni 2023 June 26, 2023 |
| Rapat Umum Pemegang Saham Luar Biasa Extraordinary General Meeting of Shareholders | 30 Juni 2023 June 30, 2023 |
| Penerbitan hasil pemerinkkatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Publication of rating results for Waskita Beton Precast Mandatory Convertible Bonds II 2023 | 7 September 2023 September 7, 2023 |
| Penandatanganan addendum Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Signing of addendum to Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bonds II 2023 | 29 November 2023 November 29, 2023 |
| Penerbitan Informasi Tambahan dalam rangka penerbitan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Issuance of Additional Information in the context of the issuance of Waskita Beton Precast Mandatory Convertible Bonds II in 2023 | 4 Desember 2023 December 4, 2023 |
| Pengumuman Bursa pencatatan awal Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Announcement of Exchange of initial listing of Waskita Beton Precast Mandatory Convertible Bonds II in 2023 | 12 Desember 2023 December 12, 2023 |
| Pencatatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Listing of Waskita Beton Precast Mandatory Convertible Bonds II in 2023 | 13 Desember 2023 December 13, 2023 |

AKUNTAN PUBLIK DAN KANTOR AKUNTAN PUBLIK PUBLIC ACCOUNTING AND PUBLIC ACCOUNTING FIRM

| | |
|---|--|
| Nama Lembaga/Profesi Name of Institution/Profession | Hertanto, Grace, Karunawan (TIAG) |
| Alamat Address | Palma Tower 18th Floor Lot. F&G, Jl. RA. Kartini II-S Kav.06, Jakarta Selatan |
| Jasa yang Diberikan Services Provided | Jasa Audit atas Laporan Keuangan 31 Desember 2023 Audit Services for Financial Statements December 31, 2023 |
| Jasa lainnya Other Services | - |
| Periode Penugasan Assignment Period | 2023 |
| Biaya Cost | Rp796.727.475 |

Informasi terperinci terkait auditor eksternal disampaikan pada pembahasan Auditor Eksternal, Bab Tata Kelola Perusahaan yang Baik, Laporan Tahunan ini.

Detailed information on the external auditor is provided in the External Auditor discussion, Good Corporate Governance chapter of this Annual Report.

LEMBAGA DAN/ATAU PROFESI PENUNJANG PASAR MODAL

CAPITAL MARKET SUPPORTING INSTITUTIONS AND/OR PROFESSIONALS

DAFTAR LEMBAGA DAN PROFESI PENUNJANG PERUSAHAAN

LIST OF COMPANY'S SUPPORTING INSTITUTIONS AND PROFESSIONALS

Kustodian Custodian

| | |
|---|--|
| Nama Lembaga/Profesi Name of Institution/Profession | PT Kustodian Sentral Efek Indonesia |
| Alamat Address | Gedung Bursa Efek Indonesia Tower I, Jl. Jend Sudirman Kav 52- 53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53, South Jakarta |
| Jasa yang Diberikan Services Provided | Jasa Penyimpanan Efek Tahunan Annual Securities Depository Services |
| Periode Penugasan Assignment Period | 2023 |
| Biaya Cost | Rp11.100.000 Rp11,100,000 |

| | |
|---|--|
| Nama Lembaga/Profesi Name of Institution/Profession | PT Kustodian Sentral Efek Indonesia |
| Alamat Address | Gedung Bursa Efek Indonesia Tower I, Jl. Jend Sudirman Kav 52- 53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53 South Jakarta |
| Jasa yang Diberikan Services Provided | Jasa Penyimpanan Efek Obligasi Waskita Beton Precast I dan Obligasi Waskita Beton Precast II Tahun 2022 Securities Depository Services for Waskita Beton Precast Bonds I and Waskita Beton Precast Bonds II Year 2022 |
| Periode Penugasan Assignment Period | 27 Maret 2023 – Desember 2023 March 27, 2023 - December 2023 |
| Biaya Cost | Rp18.499.998 Rp18,499,998 |

Bursa Efek Indonesia dan Biro Administrasi Efek Indonesia Stock Exchange and Share Registrar

| Nama Lembaga/Profesi Name of Institution/Profession | PT Bursa Efek Indonesia |
|--|---|
| Alamat Address | Gedung Bursa Efek Indonesia Tower I, Jl. Jend Sudirman Kav 52- 53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53 South Jakarta |
| Jasa yang Diberikan Services Provided | Biaya Pencatatan Tahunan Saham dan/atau Efek Bersifat Utang dan Sukuk Tahun 2023 Fee for Annual Listing of shares and/or debt securities and sharia bonds in 2023 |
| Periode Penugasan Assignment Period | 2023 |
| Biaya Cost | Rp405.150.000 Rp405,150,000 |

| Nama Lembaga/Profesi Name of Institution/Profession | PT Bursa Efek Indonesia |
|--|---|
| Alamat Address | Gedung Bursa Efek Indonesia Tower I, Jl. Jend Sudirman Kav 52- 53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53 South Jakarta |
| Jasa yang Diberikan Services Provided | Biaya pencatatan Obligasi WSBP01CN1 dan WSBP01CN2 Tahunan 2022 dari Agustus-Desember 2022 Fee for Annual Listing of 2022 WSBP01CN1 and WSBP01CN2 Bonds from August-December 2022 |
| Periode Penugasan Assignment Period | 2023 |
| Biaya Cost | Rp99.437.499 Rp99,437,499 |

| Nama Lembaga/Profesi Name of Institution/Profession | PT Datindo Entrycom |
|--|--|
| Alamat Address | Jl. Hayam Wuruk No.28, Jakarta Pusat Jl. Hayam Wuruk No.28, Central Jakarta |
| Jasa yang Diberikan Services Provided | Jasa Pencatatan Pasar Sekunder Secondary Market Listing Services |
| Periode Penugasan Assignment Period | September 2022 – Agustus 2023 September 2022 – August 2023 |
| Biaya Cost | Rp44.400.000 Rp44,400,000 |

| Nama Lembaga/Profesi Name of Institution/Profession | PT Bursa Efek Indonesia |
|--|---|
| Alamat Address | Gedung Bursa Efek Indonesia Tower I, Jl. Jend Sudirman Kav 52- 53, Jakarta Selatan Indonesia Stock Exchange Building Tower I, Jl. Jend Sudirman Kav 52- 53 South Jakarta |
| Jasa yang Diberikan Services Provided | Biaya Pencatatan Saham Tambahan Hasil Pelaksanaan PMTHMETD Fee for Listing of Additional Shares from the PMTHMETD Implementation |
| Periode Penugasan Assignment Period | 2023 |
| Biaya Cost | Rp166.500.000 Rp166,500,000 |

| Nama Lembaga/Profesi Name of Institution/Profession | PT Datindo Entrycom |
|--|--|
| Alamat Address | Jl. Hayam Wuruk No.28, Jakarta Pusat Jl. Hayam Wuruk No.28, Central Jakarta |
| Jasa yang Diberikan Services Provided | Jasa Penyelenggaraan RUPS (2 kali RUPS) GMS Organizing Services (2 GMS) |
| Periode Penugasan Assignment Period | 2023 |
| Biaya Cost | Rp132.090.000 Rp132.090.000 |

Lembaga Pemeringkat Rating Agency

| Nama Lembaga/Profesi Name of Institution/Profession | PT Pemeringkat Efek Indonesia (PEFINDO) |
|--|--|
| Alamat Address | Panin Tower Senayan City 17th Floor Jl. Asia Afrika Lot. 19 Jakarta Panin Tower Senayan City 17th Floor Jl. Asia Afrika Lot. 19 Jakarta |
| Jasa yang Diberikan Services Provided | Pemeringkatan Rating |
| Periode Penugasan Assignment Period | 2020 s.d sekarang 2020 to now |
| Biaya Cost | Rp150.000.000 (belum termasuk PPn) Rp150,000,000 (excluding VAT) |

Konsultan Hukum Legal Consultant

| Nama Lembaga/Profesi Name of Institution/Profession | Kantor Hukum Djakarta Legal Practice ("DLP") Djakarta Legal Practice (DLP) Law Firm |
|--|--|
| Alamat Address | Menara Prima 16th Floor Jl. DR. Ide Anak Agung Gde Agung Kav. 6/2 Mega Kuningan, Jakarta Selatan, 10250 Menara Prima 16th Floor Jl. Dr. Ide Anak Agung Gde Agung Kav. 6/2 Mega Kuningan, South Jakarta, 10250 |
| Jasa yang Diberikan Services Provided | Jasa Hukum Retainer Legal Services Retainer |
| Periode Penugasan Assignment Period | 23 Juni 2023 – 22 Juni 2024 June 23, 2023 - June 22, 2024 |

| Nama Lembaga/Profesi Name of Institution/Profession | Kantor Hukum Kyora Kyora Law Firm |
|--|---|
| Alamat Address | Lantai 9 unit 17, World Capital Tower, Jl. Lingkar Mega Kuningan, Setiabudi, Jakarta Selatan 12950 9th floor unit 17, World Capital Tower, Jl. Lingkar Mega Kuningan, Setiabudi, South Jakarta 12950 |
| Jasa yang Diberikan Services Provided | Jasa Hukum Retainer Legal Services Retainer |
| Periode Penugasan Assignment Period | 6 Juli 2023 – 5 Juli 2024 July 6, 2023 - July 5, 2024 |

| | |
|---|---|
| Nama Lembaga/Profesi Name of Institution/Profession | Kantor Hukum Kyora Kyora Law Firm |
| Alamat Address | Lantai 9 unit 17, World Capital Tower, Jl. Lingkar Mega Kuningan, Setiabudi, Jakarta Selatan 12950 9th floor unit 17, World Capital Tower, Jl. Lingkar Mega Kuningan, Setiabudi, South Jakarta 12950 |
| Jasa yang Diberikan Services Provided | Jasa Konsultan Hukum Dalam Rangka Pelaksanaan Aksi Korporasi Implementasi Perjanjian Perdamaian. Legal Consultant Services for Corporate Action Implementation of Peace Agreement. |
| Periode Penugasan Assignment Period | 23 Desember 2022 – selesai December 23, 2022 - completed. |

| | |
|---|--|
| Nama Lembaga/Profesi Name of Institution/Profession | Kantor Hukum Makes and Partners Makes and Partners Law Firm |
| Alamat Address | Menara Batavia Lantai 7, JL. KH Mas Mansyur Kav. 126 Karet Tengsin, Jakarta Pusat, 10220 Batavia Tower 7th Floor, JL. KH Mas Mansyur Kav. 126 Karet Tengsin, Central Jakarta, 10220 |
| Jasa yang Diberikan Services Provided | Jasa Konsultan Hukum Dalam Rangka Pelaksanaan Aksi Korporasi Implementasi Perjanjian Perdamaian. Legal Consultant Services for Corporate Action Implementation of Peace Agreement. |
| Periode Penugasan Assignment Period | 23 Desember 2022 – selesai. December 23, 2022 - completed. |

Notaris Notary Public

| | |
|---|---|
| Nama Lembaga/Profesi Name of Institution/Profession | Ashoya Ratam, S.H., M.Kn. |
| Alamat Address | Jl. Suryo No. 54, Kebayoran Baru, Jakarta 12180 |
| Jasa yang Diberikan Services Provided | Jasa Notaris Dalam Rangka Rapat Umum Pemegang Saham Tahunan Tahun Buku 2022 PT Waskita Beton Precast Tbk Notary Services for the Annual General Meeting of Shareholders for 2022 Fiscal Year of PT Waskita Beton Precast Tbk |
| Periode Penugasan Assignment Period | 03 Mei 2023 s.d. selesai May 3, 2023 until completed |

| | |
|---|---|
| Nama Lembaga/Profesi Name of Institution/Profession | Ashoya Ratam, S.H., M.Kn. |
| Alamat Address | Jl. Suryo No. 54, Kebayoran Baru, Jakarta 12180 |
| Jasa yang Diberikan Services Provided | Jasa Notaris Dalam Rangka Rapat Umum Pemegang Saham Luar Biasa Tahun 2023 PT Waskita Beton Precast Tbk yang meliputi: Notary Services for 2023 Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk which includes: |
| Periode Penugasan Assignment Period | 03 Mei 2023 s.d. selesai May 3, 2023 until completed |

PENGHARGAAN DAN SERTIFIKASI

AWARDS AND CERTIFICATION

PENGHARGAAN YANG DIPEROLEH PERUSAHAAN DI TAHUN 2023

AWARDS EARNED BY THE COMPANY IN 2023



4 Stars (Gold) World Safety Organization (WSO) Indonesian Safety Culture Awards (WISCA) 2023

27 Februari 2023/February 27, 2023

WSO Indonesia



Proper Peringkat Biru pada Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup – Plant Precast Sadang
Proper Blue Rating on Company Performance Rating Program in Environmental Management – Precast Sadang Plant

03 Maret 2023/March 3, 2023

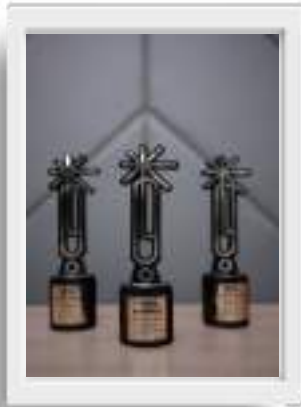
Kementerian Lingkungan Hidup dan Kehutanan RI
Ministry of Environment and Forestry of the Republic of Indonesia



**MixMedia Awards
Indonesia Corcomm Dream Team 2023**

25 Mei 2023/ May 25, 2023

Mix Marcomm Magz



Indonesia First GPR Awards

- **Gold Winner Kategori Lembaga Humas Pemerintah Terbaik Sub Kategori Anak Usaha BUMN**
- **Silver Winner Subkategori Manager**
- **Bronze Winner Kategori Program Kehumasan Pemerintah Terbaik**
- Gold Winner in the Best Government Public Relations Institution Category, SOE Subsidiary Sub Category
- Silver Winner in the Manager
- Bronze Winner Subcategory, Best Government Public Relations Program Category

16 Juni 2023/June 16, 2023

Humas Indonesia



Penghargaan kepada Precast Plant Subang

- **Penghargaan Perusahaan Nihil Kecelakaan Kerja (Zero Accident) periode Januari-Desember 2022**
- **Program Pencegahan dan Penanggulangan HIV-AIDS di Tempat Kerja Kategori Gold Tahun 2023**
- **Program Pencegahan dan Penanggulangan Covid-19 di Tempat Kerja Kategori Platinum Tahun 2023**

Award to Subang Precast Plant

- Zero Accident Company Award for January-December 2022 Period
- Gold Category HIV-AIDS Prevention and Control Program in the Workplace in 2023
- Platinum Category for Covid-19 Prevention and Countermeasure Program in the Workplace in 2023

5 September 2023/September 5, 2023

Kementerian Ketenagakerjaan RI
Indonesian Ministry of Manpower



PR Excellence Awards 2023

- **Juara 2 Kategori Digital Public Relation**
- **Finalis Kategori Corporate Public Relations**
- **Finalis Kategori Internal Communication**

PR Excellence Awards 2023

- 2nd place Digital Public Relations
- Category Finalist Corporate Public Relations
- Category Finalist Internal Communication Category

6 September 2023/September 6, 2023

PERHUMAS



TOP GRC Awards

- *The Most Committed GRC Leader 2023*
- *#4Stars atau Very Good*

12 September 2023/September 12, 2023

Top Business



Indonesia Safety Excellence Awards 2023

- *4 Stars The Best Safety Management in BUMN Company*
- *4 Stars The Best Safety Education*
- *The Best Leadership on Safety Culture untuk VP of QHSE (Bapak Irvan Pandjaitan) /Best Leadership in Safety Culture for VP QHSE (Irvan Pandjaitan)*

11 Oktober 2023/October 11, 2023

First Indonesia Magazine



Indonesia Construction Safety Award 2023

- *Kategori CEO Safety Leadership atas nama FX Purbayu Ratsunu*
- *Kategori Safety Performance Award.*

Indonesia Construction Safety Award 2023

- *CEO Safety Leadership category for FX Purbayu Ratsunu*
- *Safety Performance Award Category.*

6 November 2023/November 6, 2023

PAKKI (Perkumpulan Ahli Keselamatan Konstruksi Indonesia)
PAKKI (Indonesian Association of Construction Safety Experts)

SERTIFIKASI YANG MASIH BERLAKU HINGGA TAHUN 2023 VALID CERTIFICATIONS IN 2023



**Sistem Manajemen Kesehatan dan Keselamatan Kerja
Head Office PT Waskita Beton Precast Tbk**
PT Waskita Beton Precast Tbk Occupational Health and Safety Management System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

17 September 2020
September 17, 2020

Dikeluarkan Oleh
Certification Body

Kementerian Ketenagakerjaan RI
Indonesian Ministry of Manpower

Masa Berlaku Hingga
Valid Until

17 September 2023
September 17, 2023



**Sistem Manajemen Kesehatan dan Keselamatan Kerja
Plant Klaten PT Waskita Beton Precast Tbk**
PT Waskita Beton Precast Tbk Klaten Plant Occupational Health and Safety Management System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

17 September 2020
September 17, 2020

Dikeluarkan Oleh
Certification Body

Kementerian Ketenagakerjaan RI
Indonesian Ministry of Manpower

Masa Berlaku Hingga
Valid Until

17 September 2023
September 17, 2023



**Sistem Manajemen Kesehatan dan Keselamatan Kerja
Plant Karawang PT Waskita Beton Precast Tbk**
PT Waskita Beton Precast Tbk Karawang Plant Occupational Health and Safety Management System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

17 September 2020
September 17, 2020

Dikeluarkan Oleh
Certification Body

Kementerian Ketenagakerjaan RI
Indonesian Ministry of Manpower

Masa Berlaku Hingga
Valid Until

17 September 2023
September 17, 2023



**Sistem Manajemen Kesehatan dan Keselamatan Kerja
Plant Sidoarjo (Prambon) PT Waskita Beton Precast Tbk**
PT Waskita Beton Precast Tbk Sidoarjo (Prambon) Plant Occupational Health and Safety Management System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

17 September 2020
September 17, 2020

Dikeluarkan Oleh
Certification Body

Kementerian Ketenagakerjaan RI
Indonesian Ministry of Manpower

Masa Berlaku Hingga
Valid Until

17 September 2023
September 17, 2023



**Sistem Manajemen Kesehatan dan Keselamatan Kerja
Plant Sadang PT Waskita Beton Precast Tbk**
PT Waskita Beton Precast Tbk Sadang Plant Occupational Health and Safety
Management System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

13 Mei 2022
May 13, 2022

Dikeluarkan Oleh
Certification Body

Kementerian Ketenagakerjaan RI
Indonesian Ministry of Manpower

Masa Berlaku Hingga
Valid Until

13 Mei 2025
May 13, 2025



ISO 37001 : 2016 terkait Anti Bribery Management System (KAN)
ISO 37001 : 2016 regarding Anti Bribery Management System (KAN)

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

25 September 2020
September 25, 2020

Dikeluarkan Oleh
Certification Body

Sucofindo

Masa Berlaku Hingga
Valid Until

24 September 2023
September 24, 2023



ISO 14001 : 2015 terkait Environment Management System (UKAS)
ISO 14001: 2015 regarding Environmental Management System (EMS)

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

6 Agustus 2021
August 6, 2021

Dikeluarkan Oleh
Certification Body

PT SGS Indonesia

Masa Berlaku Hingga
Valid Until

24 Januari 2024
January 24, 2024



**ISO 45001 : 2018 terkait Occupational, Health and
Safety Management System (UKAS)**
ISO 45001: 2018 regarding Occupational Health, Safety and
Environment Management System (UKAS)

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

12 Juni 2021
June 12, 2021

Dikeluarkan Oleh
Certification Body

PT SGS Indonesia

Masa Berlaku Hingga
Valid Until

18 Januari 2024
January 18, 2024



ISO 9001:2015 terkait Quality Management System (KAN)
ISO 9001:2015 regarding Quality Management System (KAN)

| | | |
|---|--|--------------------------------------|
| Tanggal Dikeluarkannya Sertifikasi Certificate Issuance Date | Dikeluarkan Oleh Certification Body | Masa Berlaku Hingga Valid Until |
| 9 Maret 2021 March 9, 2021 | PT SGS Indonesia | 8 Maret 2024 March 8, 2024 |



ISO 9001:2015 terkait Quality Management System (UKAS)
ISO 9001:2015 regarding Quality Management System (UKAS)

| | | |
|---|--|--------------------------------------|
| Tanggal Dikeluarkannya Sertifikasi Certificate Issuance Date | Dikeluarkan Oleh Certification Body | Masa Berlaku Hingga Valid Until |
| 8 Maret 2021 March 8, 2021 | PT SGS Indonesia | 8 Maret 2024 March 8, 2024 |



ISO 27001:2013 terkait Sistem Manajemen Keamanan Informasi (SMKI)
ISO 27001:2013 regarding Information Security Management System (ISMS)

| | | |
|---|--|--|
| Tanggal Dikeluarkannya Sertifikasi Certificate Issuance Date | Dikeluarkan Oleh Certification Body | Masa Berlaku Hingga Valid Until |
| 7 Februari 2023 February 7, 2023 | PT BSI Group Indonesia | 31 Oktober 2025 October 31, 2025 |



ISO 19650:2018-01 & ISO 19650:2018-02 terkait Sistem Manajemen Building Information Modelling (BIM)
ISO 19650:2018-01 & ISO 19650:2018-02 regarding Building Information Modeling (BIM) Management System

| | | |
|---|--|--|
| Tanggal Dikeluarkannya Sertifikasi Certificate Issuance Date | Dikeluarkan Oleh Certification Body | Masa Berlaku Hingga Valid Until |
| 21 Desember 2022 December 21, 2022 | PT BSI Group Indonesia | 20 Desember 2025 December 20, 2025 |



Sertifikasi Bantalan Beton (Ballasted) Lebar Jalan Rel 1067MM Beban Gandar 18 Ton Produksi PT Waskita Beton Precast Tbk Menggunakan Sistem Penambat Produksi PT Pindad (Persero)

Certification of Ballasted Concrete Bearing 1067MM Railway Width 18 Ton Axle Load Production of PT Waskita Beton Precast Tbk Using PT Pindad (Persero) Production Fastening System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

28 Desember 2021
December 28, 2021

Dikeluarkan Oleh/Certification Body

Kementerian Perhubungan Direktorat Jenderal Perkeretaapian
Ministry of Transportation Directorate General of Railways

Masa Berlaku Hingga
Valid Until

28 Desember 2026
December 28, 2026



Sertifikasi Bantalan Beton (Ballasted) Lebar Jalan Rel 1435MM Beban Gandar 25 Ton Produksi PT Waskita Beton Precast Tbk Menggunakan Sistem Penambat Produksi PT Pindad (Persero)

Certification of Ballasted Concrete Bearing 1435MM Railway Width 25 Ton Axle Load Production of PT Waskita Beton Precast Tbk Using PT Pindad (Persero) Production Fastening System

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

28 Desember 2021
December 28, 2021

Dikeluarkan Oleh/Certification Body

Kementerian Perhubungan Direktorat Jenderal Perkeretaapian
Ministry of Transportation Directorate General of Railways

Masa Berlaku Hingga
Valid Until

28 Desember 2026
December 28, 2026



Sertifikasi Hak Paten Sistem Perkerasan Kaku Panel Beton Bertulang Menerus Pracetak Praktekan Tanpa Lekatan dengan Sambungan Pasak Kunci Berilitan Kawat Spiral untuk Konstruksi Jalan (Sistem SPRigWP)

Patent Certification of Rigid Pavement System of Precast Practically Seamless Continuous Reinforced Concrete Panels with Spiral Wire Enwrapped Lock Peg Joints for Road Construction (SPRigWP System)

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

23 Desember 2021
December 23, 2021

Dikeluarkan Oleh/Certification Body

Kementerian Hukum dan Hak Asasi Manusia Direktorat
Ministry of Law and Human Rights

Masa Berlaku Hingga
Valid Until

11 April 2039
April 1, 2039



Sertifikasi Hak Paten Sistem Peningkatan Kekakuan Balok Beton Girder

Patent Certification for Stiffness Increasing System of Concrete Girder Beam

Tanggal Dikeluarkannya Sertifikasi
Certificate Issuance Date

25 Agustus 2022
August 25, 2022

Dikeluarkan Oleh/Certification Body

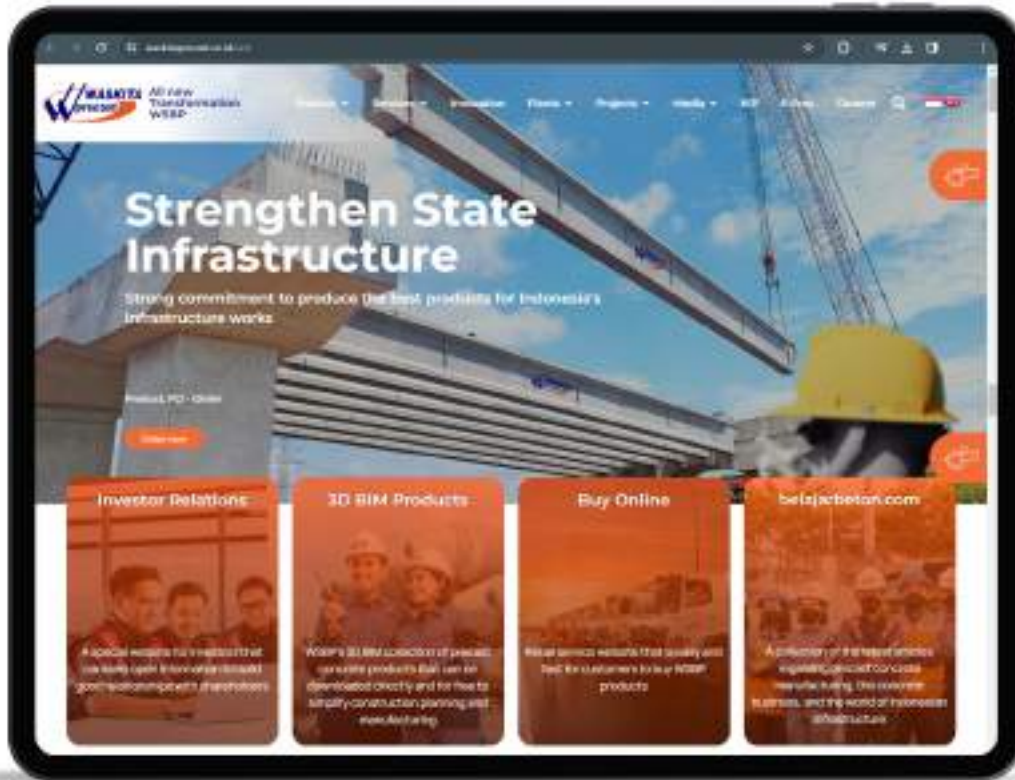
Kementerian Hukum dan Hak Asasi Manusia
Ministry of Law and Human Rights

Masa Berlaku Hingga
Valid Until

7 Februari 2040
February 7, 2040

INFORMASI WEBSITE PERUSAHAAN

INFORMATION ON COMPANY WEBSITE



Sebagai salah satu sarana dalam memenuhi keterbukaan terhadap publik, WSBP memiliki situs web resmi yang menyajikan informasi secara komunikatif dan ter-*update* mengenai WSBP dengan alamat www.waskitaprecast.co.id. Situs web ini merupakan portal resmi WSBP yang dapat diakses secara terbuka, kapan saja, dan di mana saja, dengan mudah dan sederhana, dengan tujuan memberikan informasi yang komprehensif, akurat dan aktual tentang WSBP kepada khalayak luas. Situs web resmi WSBP yang disajikan dengan dua bahasa, yaitu bahasa Indonesia dan bahasa Inggris, juga telah sesuai dengan Peraturan Otoritas Jasa Keuangan (POJK) No. 8/POJK.4/2015 tentang Situs Web Emiten atau Perusahaan Publik yang telah ditetapkan pada tanggal 25 Juni 2015, seperti:

1. Informasi Umum Emiten atau Perusahaan Publik;
2. Informasi bagi Pemodal atau Investor;
3. Informasi Tata Kelola Perusahaan; dan
4. Informasi Tanggung Jawab Sosial Perusahaan.

As one of the means of fulfilling transparency to the public, WSBP has an official website that provides communicative and updated information about WSBP at www.waskitaprecast.co.id. This website is WSBP official portal, which can be accessed openly, anytime and anywhere, easily and simply, with the aim of providing comprehensive, accurate and up-to-date information about WSBP to a wider audience. WSBP official website, which is presented in two languages, Bahasa Indonesia and English, is also in accordance with Financial Services Authority Regulation (POJK) No. 8/POJK.4/2015 concerning Issuer or Public Company Websites, which has been stipulated on June 25, 2015, such as:

1. General Information of Issuers or Public Companies;
2. Information for Capital Owners or Investors;
3. Corporate Governance Information; And
4. Corporate Social Responsibility Information.

Ketersediaan Informasi pada Situs Web Perusahaan Berdasarkan POJK No. 8/POJK.4/2015
Availability of Information on Company Website Based on POJK No. 8/POJK.4/2015

| Uraian Description | Ketersediaan Availability | Keterangan Information |
|---|------------------------------|---|
| Informasi pemegang saham sampai dengan pemilik akhir individu Information on Shareholders up to individual ultimate owners | √ | https://investor.waskitaprecast.co.id/shareholders.html |
| Isi Kode Etik Contents of Code of Conduct | √ | https://waskitaprecast.co.id/standar-etika/ |
| Informasi Rapat Umum Pemegang Saham (RUPS) paling kurang meliputi bahan mata acara yang dibahas dalam RUPS, ringkasan risalah RUPS, dan informasi tanggal penting yaitu tanggal pengumuman RUPS, tanggal pemanggilan RUPS, tanggal RUPS, tanggal ringkasan risalah RUPS diumumkan Information on General Meeting of Shareholders (GMS) at least includes agenda items discussed at the GMS, summary of the minutes of GMS, and information on important dates, namely the date of GMS announcement, the date of GMS summons, the date of the GMS, the date of GMS summary of minutes was announced | √ | https://investor.waskitaprecast.co.id/gms.html |
| Laporan Keuangan Tahunan (5 tahun terakhir) Annual Financial Statements (last 5 years) | √ | https://investor.waskitaprecast.co.id/financial_reports.html |
| Profil Dewan Komisaris dan Direksi Profiles of Board of Commissioners and Board of Directors | √ | https://waskitaprecast.co.id/manajemen/ |
| Piagam/Charter Dewan Komisaris, Direksi, Komite-komite, dan Unit Audit Internal Charter of Board of Commissioners, Board of Directors, Committees and Internal Audit Unit | √ | https://waskitaprecast.co.id/praktik-tata-kelola/ |

√ = tersedia pada situs web Perusahaan; x = belum tersedia pada situs web Perusahaan
√ = available on the Company's website; x = not yet available on the Company's website

WSBP senantiasa memperbarui informasi yang disajikan di dalam *website* secara berkala untuk memberikan informasi *ter-update* bagi segenap pemangku kepentingan maupun masyarakat umum. WSBP juga memiliki akun media sosial sebagai bagian dari keterbukaan informasi dan komunikasi kepada seluruh pemangku kepentingan, di antaranya Facebook, Twitter, LinkedIn, Instagram, dan Youtube.

WSBP regularly updates the information presented on the website to provide updated information for all stakeholders and the general public. WSBP also has social media accounts as part of information disclosure and communication to all stakeholders, including Facebook, Twitter, LinkedIn, Instagram, and Youtube.



Dinamika perekonomian global menjadi tantangan bagi WSBP dalam mewujudkan komitmennya untuk meraih pertumbuhan bisnis yang berkelanjutan. Namun, tantangan tersebut tidak menggoyahkan semangat dan komitmen WSBP dalam memberikan jasa dan produk terbaik.

The dynamics of global economy pose challenges for WSBP in realizing its commitment to achieving sustainable business growth. However, these challenges do not undermine WSBP's spirit and commitment to providing the best services and products.

04

ANALISA DAN PEMBAHASAAN MANAJEMEN

Management Discussion and Analysis

TINJAUAN EKONOMI MAKRO

MACROECONOMIC REVIEW

ANALISIS PEREKONOMIAN GLOBAL DAN NASIONAL

Pada tahun 2023, perkiraan awal menunjukkan pertumbuhan ekonomi global yang sangat dinamis, menciptakan tantangan signifikan bagi para pembuat kebijakan. Namun, kondisi ini diperkirakan akan mengarah pada perlambatan pertumbuhan ekonomi karena tingkat inflasi yang tinggi dan respons dari kebijakan moneter.

Prediksi International Monetary Fund (IMF) menunjukkan bahwa ekonomi global akan melambat. Pertumbuhan global diperkirakan turun dari 3,5% pada tahun 2022 menjadi 3,0% pada tahun 2023 dan 2,9% pada tahun 2024. Proyeksi ini jauh di bawah rata-rata historis (2000-2019) sebesar 3,8%. Negara-negara maju diperkirakan akan mengalami perlambatan dari 2,6% pada tahun 2022 menjadi 1,5% pada tahun 2023 dan 1,4% pada tahun 2024 karena mulai diterapkannya pengetatan kebijakan. Sementara itu, pasar negara berkembang dan negara berkembang diproyeksikan mengalami penurunan pertumbuhan yang moderat dari 4,1% pada tahun 2022 menjadi 4,0% pada tahun 2023 dan 2024.

Proyeksi inflasi global menunjukkan penurunan berkelanjutan, dari 8,7% pada tahun 2022 menjadi 6,9% pada tahun 2023 dan 5,8% pada tahun 2024. Hal ini disebabkan oleh kebijakan moneter yang lebih ketat, didukung oleh penurunan harga komoditas internasional. Inflasi inti diproyeksikan menurun bertahap, dan diperkirakan tidak akan mencapai target hingga tahun 2025.

Berdasarkan informasi yang diperoleh dari Badan Pusat Statistik (BPS), terdapat proyeksi perlambatan perekonomian Amerika Serikat (AS) pada tahun 2023, yang diprediksi mencapai 8,1%. Revisi proyeksi ini menunjukkan kenaikan sebesar 0,2% poin dari estimasi sebelumnya. Meskipun pada awal tahun 2023 terjadi pertumbuhan ekonomi konsumsi masyarakat yang signifikan, tercermin dari peningkatan pendapatan dan penjualan kendaraan, proyeksi pertumbuhan ini dianggap tidak berkelanjutan. Hal ini karena masyarakat telah menggunakan tabungan yang terkumpul selama masa pandemi, sementara *The Fed* diperkirakan akan meningkatkan suku bunga. Prediksi untuk tahun 2024 juga menunjukkan perlambatan lebih lanjut, dengan estimasi sebesar 1,0%, naik 0,1% poin dari revisi sebelumnya.

Sementara itu, data dari Badan Pusat Statistik (BPS) mengindikasikan bahwa ekonomi Indonesia terus tumbuh konsisten di atas angka 5%, menunjukkan ketahanan ekonomi yang positif. Prediksi pertumbuhan ekonomi Indonesia oleh lembaga-lembaga dunia telah meningkat

GLOBAL AND NATIONAL ECONOMIC ANALYSIS

In 2023, early estimates indicate a highly dynamic global economic growth, creating significant challenges for policymakers. However, this condition is expected to lead to a slowdown in economic growth due to high inflation rates and monetary policy responses.

International Monetary Fund (IMF) predictions show that the global economy will slow down. Global growth is expected to fall from 3.5% in 2022 to 3.0% in 2023 and 2.9% in 2024. This projection is far below the historical average (2000-2019) of 3.8%. Developed countries are expected to experience a slowdown from 2.6% in 2022 to 1.5% in 2023 and 1.4% in 2024 due to the implementation of policy tightening. Meanwhile, emerging markets and developing countries are projected to experience a moderate decline in growth from 4.1% in 2022 to 4.0% in 2023 and 2024.

Global inflation projections show a continued decline, from 8.7% in 2022 to 6.9% in 2023 and 5.8% in 2024. This is due to tighter monetary policy, supported by falling international commodity prices. Core inflation is projected to decline gradually, and is not expected to reach the target until 2025.

Based on the information obtained from the Central Statistics Agency (BPS), there is a projection of an economic slowdown in the United States (US) economy in 2023, predicted to reach 8.1%. This revised projection shows an increase of 0.2% points from the previous estimate. Despite significant economic growth in public consumption at the beginning of 2023, reflected in increased income and vehicle sales, this growth projection is considered unsustainable. This is because people have been using savings accumulated during the pandemic, while the Fed is expected to increase interest rates. The forecast for 2024 also indicates further slowdown, with estimated rate of 1.0%, up 0.1% points from the previous revision.

Meanwhile, data from the Central Statistics Agency (BPS) indicates that Indonesia's economy continues to grow consistently above 5%, indicating positive economic resilience. The prediction for Indonesia's economic growth by world institutions have increased from previous projections,

dari proyeksi sebelumnya, meskipun pertumbuhan ekonomi Tiongkok dan situasi ekonomi global masih tertekan. Meski demikian, perkiraan pertumbuhan ekonomi Indonesia tetap berkisar antara 4,7 hingga 5,0% (YoY). Data BPS mencatat pertumbuhan sebesar 5,1% (YoY) pada semester I 2023, sehingga dibutuhkan pertumbuhan sekitar 5,5% (YoY) pada semester II 2023 untuk mencapai target RKP 2023 di tengah perlambatan aktivitas ekonomi global. Dengan mempertimbangkan kondisi ini dan risiko dari situasi ekonomi global, proyeksi pertumbuhan ekonomi Indonesia diperkirakan turun dari target RKP 2023, dari 5,3% (YoY) menjadi 5,2% (YoY).

Dalam menjaga stabilitas perekonomian negara, terutama terkait dengan sektor infrastruktur, menjadi esensial untuk memastikan kelangsungan pertumbuhan ekonomi. Kondisi tersebut merupakan tanggung jawab PT Waskita Beton Precast Tbk (WSBP) untuk terus berkontribusi dalam proyek-proyek strategis nasional. Pada tahun 2023, WSBP secara konsisten melakukan eksplorasi pasar nasional dan global serta berperan dalam pembangunan Ibu Kota Negara (IKN) guna memaksimalkan pendapatan atau penjualan. Hal ini penting untuk menjaga daya saing dan kontribusi WSBP terhadap pembangunan infrastruktur di Indonesia.

Setelah melalui restrukturisasi dan pemenuhan kewajiban sesuai dengan Perjanjian Perdamaian, serta mendorong inovasi dalam pembangunan ekosistem digital guna meningkatkan produktivitas kerja di lingkungan perusahaan pada tahun 2023, kinerja keuangan WSBP tercatat positif. Dengan demikian, berbagai tantangan yang berdatangan tidak menghambat WSBP dalam menjaga kinerjanya yang terus meningkat secara berkelanjutan.

ANALISIS INDUSTRI DAN POSISI PERUSAHAAN DALAM INDUSTRI

Dalam rangka mengakselerasi pemulihan ekonomi nasional pasca pandemi Covid-19, Pemerintah Indonesia terus menjalankan program pembangunan infrastruktur dasar di berbagai wilayah. Proyek Strategis Nasional (PSN) yang sudah dimulai sebelum pandemi dilanjutkan untuk memastikan keseragaman infrastruktur daerah, yang dianggap sebagai fondasi penting dalam mendorong pertumbuhan ekonomi. Sektor infrastruktur dan konstruksi ditekankan sebagai prioritas untuk mempercepat pemulihan ekonomi, sesuai dengan Laporan Perekonomian Indonesia 2023.

Pada Anggaran Pendapatan dan Belanja Negara (APBN) Tahun 2023, Pemerintah mengalokasikan dana sebesar Rp455,8 triliun untuk infrastruktur, yang tersebar di berbagai Kementerian, Lembaga, dan Dana Transfer ke Daerah.

although China's economic growth and global economic situation are still depressed. However, the estimate for Indonesia's economic growth remains in the range of 4.7 to 5.0% (YoY). BPS data recorded a growth of 5.1% (YoY) in the first semester of 2023, hence a growth of around 5.5% (YoY) is needed in the second semester of 2023 to achieve the 2023 RKP target amidst a slowdown in global economic activities. Taking into account these conditions and the risks from global economic situation, Indonesia's economic growth projection is estimated to decrease from the 2023 RKP target, from 5.3% (YoY) to 5.2% (YoY).

Ensuring the stability of the country's economy, especially in the infrastructure sector, is essential to ensure sustained economic growth. This condition is the responsibility of PT Waskita Beton Precast Tbk (WSBP) to continue contributing to national strategic projects. In 2023, WSBP consistently explored both national and global markets and played a role in the development of the National Capital City (IKN) in order to maximize revenue or sales. This is crucial to maintain WSBP's competitiveness and contribution to infrastructure development in Indonesia.

After going through restructuring and fulfilling obligations in accordance with the Peace Agreement, as well as driving innovation in developing a digital ecosystem to enhance work productivity within the Company in 2023, WSBP's financial performance has been recorded as positive. Thus, numerous challenges that have arisen do not hinder WSBP from maintaining its continuously improving performance.

ANALYSIS ON THE INDUSTRY AND COMPANY POSITION IN THE INDUSTRY

In order to accelerate the national economic recovery after the Covid-19 pandemic, the Indonesian Government continues to carry out basic infrastructure development programs in various regions. The National Strategic Project (PSN) that had started before the pandemic was continued to ensure uniformity in regional infrastructure, which is considered a crucial foundation in driving economic growth. The infrastructure and construction sector is emphasized as a priority to accelerate economic recovery, in accordance with the 2023 Indonesian Economic Report.

In the 2023 State Revenue and Expenditure Budget (APBN), the Government allocated funds amounting to Rp392 trillion for infrastructure, spread across various Ministries, Institutions and Transfer Funds to Regions.

Selain itu, Pemerintah juga mengeluarkan Peraturan Menteri Koordinator Bidang Perekonomian Republik Indonesia Nomor 7 Tahun 2023, yang mengubah daftar Proyek Strategis Nasional sesuai dengan Peraturan Menteri Koordinator Bidang Perekonomian Nomor 7 Tahun 2021.

Tahun 2023 tetap menjadi masa yang penuh tantangan bagi industri konstruksi dan beton. Pelaku industri menghadapi masalah seperti volatilitas harga bahan baku konstruksi & beton serta gangguan rantai pasokan akibat konflik geopolitik global dan tahun politik di Indonesia.

Tantangan geopolitik dan ekonomi dunia yang belum pulih sepenuhnya menyebabkan fluktuasi harga bahan baku dan hambatan dalam berbisnis di pasar global. Di tengah tantangan ini, WSBP terus mengejar komitmennya untuk mencapai pertumbuhan kinerja yang berkelanjutan. Hingga Kuartal IV tahun 2023, WSBP berhasil mendapatkan kontrak baru senilai Rp1,74 triliun yang didukung oleh proyek grup internal PT Waskita Karya (Persero) Tbk dan meningkatnya pangsa pasar eksternal seperti proyek Pemerintah, BUMN, dan Swasta. WSBP juga berhasil mempertahankan daya saing di industri beton domestik, dengan persentase proyek eksternal yang tumbuh secara signifikan menjadi 81% dari total nilai kontrak.

Tingkat kemenangan tender WSBP pada tahun 2023 mencapai 25% dengan partisipasi tender senilai Rp7,3 Triliun. Sepanjang tahun, WSBP juga berhasil mencatat pendapatan usaha sebesar Rp1,48 triliun, didukung oleh lini bisnis beton *Precast*, *Readymix* & *Quarry*, jasa konstruksi, dan sewa alat. Bisnis *Readymix* menjadi kontributor terbesar bagi pendapatan usaha WSBP pada tahun 2023.

Sebelum memulai tahun berjalan, WSBP mengevaluasi pencapaian tahun berjalan dan merumuskan sasaran utama tahun 2023 berdasarkan aspirasi para Pemegang Saham. Manajemen WSBP menetapkan target kinerja operasional dan keuangan serta merumuskan strategi dan program kerja untuk mencapai sasaran dan target tersebut. Semua ini diatur dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) dan Revisi RKAP Tahun Buku 2023 yang disahkan oleh Board of Commissioners sebagai pedoman kemajuan WSBP pada akhir tahun.

Adapun target dan sasaran utama perusahaan di tahun 2023, adalah sebagai berikut:

Apart from that, the Government also issued Regulation of the Coordinating Minister for Economic Affairs of the Republic of Indonesia No. 7 of 2023, which ammended the list of National Strategic Projects in accordance with Regulation of the Coordinating Minister for Economic Affairs No 7 of 2021.

The year 2023 remained a challenging period for the construction and concrete industry. Industry players were facing issues such as rising prices for construction raw materials & concrete as well as supply chain disruptions due to global geopolitical conflict and the political year in Indonesia.

Geopolitical and world economic challenges that have not yet fully recovered have caused fluctuations in raw material prices and obstacles in doing business in the global market. In the midst of these challenges, WSBP continued to pursue its commitment to achieve sustainable performance growth. Until the fourth quarter of 2023, WSBP succeeded in obtaining a new contract worth Rp1.74 trillion, which was supported by the internal group project of PT Waskita Karya (Persero) Tbk and increasing external market share such as government, state-owned and private projects. WSBP also succeeded in maintaining competitiveness in the domestic concrete industry, with the percentage of external projects growing significantly to 81% of the total contract value.

WSBP's tender win rate reached 25% with tender participation worth 7.3 trillion. During 2023, WSBP recorded revenue of Rp1.48 trillion, supported by the precast concrete, *Readymix* & *Quarry*, as well as the construction services line of business. The *Readymix* business dominated WSBP's business revenue in 2023.

Before the end of 2022, WSBP evaluated the current year's achievements and formulated main targets for 2023 based on the aspirations of Shareholders. WSBP management established operational and financial performance targets and formulated strategies and work programs to achieve these goals and targets. All of these were outlined in the Company's Work Plan and Budget (RKAP), which has been approved by Shareholders at the General Meeting of Shareholders, as a reference to the WSBP progress at the end of the year.

The Company's main targets and objectives in 2023 are as follows:

| Keterangan Description | Nilai (Miliar Rupiah) Value (Billion Rupiah) |
|--|---|
| Nilai Kontrak Baru New Contract Value | 2.987,04 |
| Pendapatan Usaha Operating revenues | 1.605,83 |
| Harga Pokok Penjualan Cost of revenues | 1.376,32 |
| Laba (Rugi) Kotor Gross Profit (Loss) | 229,51 |
| Laba (Rugi) Bersih Net Profit (Loss) | 2,41 |
| Total Aset Total Assets | 5.223,68 |
| Total Liabilitas Total Liabilities | 5.804,15 |
| Total Ekuitas (Defisiensi Modal) Total Equity (Capital Deficiency) | (580,47) |

Guna mencapai sasaran tersebut, WSBP merumuskan strategi dan kebijakan strategis yang dituangkan dalam Program Transformasi, yaitu:

1. *Operational Excellence*
 - a. *Lean Operasi*: Peningkatan kemampuan internal yang berfokus pada efisiensi berbasis proses *lean*
 - b. *Cash Engine*: Memperbaiki likuiditas perusahaan dengan mempercepat dari *Slow Moving Inventory* dan juga perbaikan *collection days turnover*
 - c. *Talent Booster*: Meningkatkan kompetensi secara kapasitas dan kapabilitas pegawai serta peningkatan fungsi Human Capital Management WSBP
2. *Business Nourishment*
 - a. *Competitiveness*: Menciptakan kemampuan bersaing dalam mendapatkan pasar
 - b. *Strategic Partnership*: Bekerja sama dengan mitra untuk menciptakan kemampuan lebih dalam upaya mengoptimalkan utilisasi *asset*
 - c. *Brand Intelligence*: Membangun pencitraan WSBP yang mengutamakan peningkatan nilai *stakeholder*
3. *Technology & Digitalization*
 - a. *Integration Data Management System*: Mengembangkan aplikasi pengelolaan data yang terintegrasi antara satu sama lain
 - b. *Product Newness*: Bisnis dan Produk perusahaan berfokus pada penerapan perkembangan teknologi yang dibutuhkan pasar dan sesuai dengan era modernisasi
 - c. *Digitalisasi*: Mendigitalisasi proses-proses yang dapat didefinisikan dengan bantuan *Technology*

In order to achieve these targets, WSBP formulated strategic strategies and policies as outlined in the Transformation Program:

1. *Operational Excellence*
 - a. *Lean Operations*: Improved internal capabilities focused on efficiency based on lean processes
 - b. *Cash Engine*: Improve liquidity by accelerating Slow Moving Inventory and also improve collection days turnover
 - c. *Talent Booster*: Improving competencies in terms of employee capacity and capability as well as improving WSBP Human Capital Management function
2. *Business Nourishment*
 - a. *Competitiveness*: Creating the ability to compete in acquiring the market
 - b. *Strategic Partnership*: Working with partners to create more capabilities in order to optimize asset utilization
 - c. *Brand Intelligence*: Building WSBP imagery that prioritizes the stakeholder value increase
3. *Technology & Digitalization*
 - a. *Integrated Data Management System*: Develop data management applications that are integrated with one another
 - b. *Product Newness*: The company's business and products focus on implementing technological developments that are needed by the market and in accordance with the modernization era
 - c. *Digitalization*: Digitization of processes that can be defined with the help of Technology

TINJAUAN OPERASIONAL

OPERATIONAL OVERVIEW

RENCANA STRATEGIS PERUSAHAAN

Rencana Jangka Panjang

WSBP memiliki visi "Menjadi Partner Terpercaya Dalam Industri Beton Terintegrasi, Konstruksi dan Modular di Indonesia". Untuk mencapai Visi tersebut WSBP akan melakukan 8 Strategy utama sebagai langkah mencapai target rencana jangka panjang dengan membagi kepada 3 kriteria yaitu *Cost Reduction*, *Divestasi Aset*, dan *Revenue Uplift*.

8 Strategi Jangka Menengah dan Jangka Panjang

1. Pengurangan & Efisiensi Biaya (*Cost reduction & Efficiency*)
 - a. Peningkatan Proses Bisnis Secara Umum (*General Business Process Improvement*)
Melakukan perbaikan business process guna mendapatkan tingkat efisiensi maksimal terutama dalam proses perencanaan, vendor canvassing, ketentuan SLA (service level agreement), proses Feasibility Study, proses screening dan penagihan, dan sebagainya.
 - b. Penguatan Bisnis Proses Komersial
Memperkuat sales framework untuk meningkatkan *competitiveness* dibandingkan pesaing, mengembangkan *stage-gate process* dalam rangka menyatukan inovasi dengan grand strategy, dan memperkuat pelaksanaan sales and operation untuk tercapainya target *revenue*.
 - c. Penghematan Biaya Dengan Efisiensi
Implementasi *strategic sourcing material*, melakukan *zero based budgeting*, penggunaan armada eksisting untuk pengiriman, melakukan integrated maintenance, menyelaraskan jumlah SDM dengan target produksi, mendapatkan akses working capital dan mengefisienkan BUA.
2. Disposal Aset
Melepas asset tidak produktif melalui lelang untuk meningkatkan efisiensi biaya.
3. *Revenue Uplift*
 - a. Optimalisasi penjualan kepada kontraktor BUMN
 - b. Optimalisasi penjualan kepada kontraktor Swasta
 - c. Penetrasi Pasar Ritel *Readymix*
 - d. Pengembangan Produk dan layanan Inovatif

Untuk mencapai Visi tersebut, WSBP akan melaksanakan strategi tersebut secara bertahap dan berkelanjutan. Tahapan tersebut dibagi menjadi 3 *milestones* antara lain:

THE COMPANY'S STRATEGIC PLAN

Long-term plan

Based on the image presented, the long-term plan of PT WSBP (Company name) is illustrated through a series of strategies set for revenue growth in the 2024-2028 period. This plan includes a number of key steps, such as the following:

8 Medium and Long Term Strategy

1. Cost reduction & efficiency
 - a. General Business Process Improvement
Carry out improvements to business processes to obtain maximum levels of efficiency, especially in the planning process, vendor canvassing, SLA (service level agreement) provisions, Feasibility Study processes, screening and billing processes, and so on.
 - b. Strengthening Commercial Business Processes

Strengthening the sales framework to increase competitiveness compared to competitors, developing a stage-gate process in order to unite innovation with grand strategy, and strengthening the implementation of sales and operations to achieve revenue targets.
 - c. Cost Savings With Efficiency
Implement strategic sourcing of materials, carry out zero based budgeting, use the existing fleet for delivery, carry out integrated maintenance, align the number of human resources with production targets, gain access to working capital and streamline BUA.
2. Asset Disposal
Disposing non productive asset through bidding process in order to increase efficiency.
3. Revenue Uplift
 - a. Optimizing sales to state-owned contractors
 - b. Optimizing sales to private contractors
 - c. *ReadymixRetail* Market Penetration
 - d. Innovative product and service development

To achieve this vision, WSBP will implement this strategy in stages and continuously. This stage is divided into 3 milestones, including:

1. *Milestones* Jangka Pendek: Revitalisasi
2. *Milestones* Jangka Menengah: *Development*
3. *Milestones* Jangka Panjang: *Growth*

1. Short Term Milestones: Revitalization
2. Medium Term Milestones: Development
3. Long Term Milestones: Growth

| Revitalisasi Revitalization | Development | Growth |
|---|---|---|
| <p>Optimalisasi <i>General Process</i>:</p> <ul style="list-style-type: none"> • Fokus pada efisiensi produksi dan biaya administrasi • Peningkatan likuiditas • <i>Asset disposal</i> peralatan non-produktif • Optimalisasi <i>supply chain</i> dengan memanfaatkan <i>Quarry</i> milik perusahaan <p>General Process Optimization:</p> <ul style="list-style-type: none"> • Focus on efficiency of production and administrative costs • Increased liquidity • Non-productive equipment disposal assets • Optimizing the supply chain by utilizing the company's quarry <p>Penetrasi Pasar Eksternal:</p> <ul style="list-style-type: none"> • Meningkatkan <i>brand perception</i> (citra baik perusahaan di mata konsumen) • Digitalisasi <i>marketing</i> dan fokus penetrasi pasar digital • Memperkuat <i>database</i> dan jaringan pasar eksternal <p>External Market Penetration:</p> <ul style="list-style-type: none"> • Increase brand perception (good image of the company in the eyes of consumers) • Digitalization of marketing and focus on digital market penetration • Strengthen external market databases and networks | <p>Penguatan Pasar Eksternal:</p> <ul style="list-style-type: none"> • Optimalisasi penjualan segmen <i>private</i> • Penetrasi penjualan segmen retail <p>External Market Strengthening:</p> <ul style="list-style-type: none"> • Optimization of private segment sales • Retail segment sales penetration <p>Inovasi:</p> <ul style="list-style-type: none"> • Optimalisasi lini bisnis baru: <i>Quarry</i>, Sewa Alat, Laboratorium Uji Beton • Pengembangan <i>Green Product</i> <p>Innovation:</p> <ul style="list-style-type: none"> • Optimization of new lines of business: Quarry, Equipment Rental, Concrete Testing Laboratory • Green Product Development | <p>Ekspansi Penjualan untuk <i>Overseas Project</i> (Ekspor)</p> <p>Sales Expansion for Overseas Projects (Exports)</p> |
| Jangka Pendek (0 – 1 tahun) Short-term (0 – 1 year) | Jangka Menengah (1 – 3 tahun) Medium-term (13 years) | Jangka Panjang (3 – 5 Tahun) Long-term (35 years) |

Fokus Strategi 2023

Tahun 2023 ditargetkan menjadi momentum untuk optimalisasi perbaikan proses internal. Dengan ukuran-ukuran keberhasilan yang dapat tercermin pada perbaikan prosedur secara menyeluruh, *cash conversion cycle on-going*, peningkatan pada pendapatan usaha, pendapatan lain-lain dari aset divestasi serta disposal aset.

Langkah-langkah strategis dalam mencapai target diantaranya:

1. Optimalisasi *General Business Process Improvement*
Optimalisasi *General Business Process Improvement* akan dijalankan melalui turunan inisiatif strategi sebagai berikut:

Strategy Focus for 2023

Strategy Focus for 2023

2023 is targeted to be a momentum for optimizing internal process improvements. With measures of success that can be reflected in overall procedural improvements, on-going cash conversion cycle, increases in business revenues, other income from divested assets and asset disposal.

Strategic measures in achieving targets are:

1. Optimization of General Business Process Improvement
Optimization of General Business Process Improvement is carried out through the following strategic initiatives:

- a. Melakukan Analisa *business environment* secara detail melalui Analisa Internal & Eksternal, Penyusunan Inisiatif Strategis, serta Pengembangan *Key Performance Indicators* (KPI).
 - b. Melakukan *vendor canvassing* dalam rangka meningkatkan opsi vendor.
 - c. Menyusun kebijakan penentuan *service level agreement* (SLA) pada prosedur pengiriman.
 - d. Memperkuat proses FS untuk memperoleh fasilitas produksi.
 - e. Memperkuat proses *screening* dan Penagihan.
2. Penguatan proses Bisnis Komersial
Penguatan proses Bisnis Komersial akan dijalankan melalui Turunan inisiatif strategi sebagai berikut:
- a. Memperkuat *sales framework* untuk meningkatkan *competitiveness vs peers*.
 - b. Mengembangkan *state-gate process* melalui alignment inovasi dengan *grand strategy*, dan kebutuhan market.
 - c. Memperkuat *sales & operation planning* (S&OP) untuk menyelaraskan peningkatan *revenue* dengan pengembangan *resource* produksi.
3. Melakukan proses Efisiensi Produksi
Proses efisiensi produksi akan dijalankan melalui turunan inisiatif strategi sebagai berikut:
- a. Implementasi *strategic sourcing* via konsolidasi vendor *raw material*.
 - b. Menciptakan *baseline* OE COGM melalui *Zero-Based Budgeting* (ZBB) pada *raw material* utama.
 - c. Menghemat biaya pengiriman *raw material* via utilisasi *asset idle*.
 - d. Konsolidasi vendor alat produksi dan suku cadang.
 - e. *Integrated maintenance* dalam rangka meningkatkan *physical availability* dan mengurangi *raw material loss*.
 - f. Menyelaraskan jumlah sumber daya manusia (SDM) dengan target produksi.
4. Peningkatan Likuiditas Perusahaan
- a. Melakukan Divestasi atas plant dengan tingkat utilitas yang rendah atau peralatan yang berstatus *idle*.
 - b. Melakukan *mirroring* antara *cash-in* dengan *cash-out*.
 - c. Mencari *alternative* dukungan sumber pendanaan baik dari lembaga keuangan maupun dari lembaga non-keuangan.
 - d. Melakukan Efisiensi BUA.
- a. Carrying out detailed business environment analysis through Internal & External Analysis, Preparing Strategic Initiatives, and Developing Key Performance Indicators (KPI).
 - b. Conduct vendor canvassing in order to increase vendor options.
 - c. Develop a policy for determining service level agreements (SLA) in delivery procedures.
 - d. Strengthen the FS process to obtain production facilities.
 - e. Strengthen screening and billing processes.
2. Strengthening Commercial Business processes
Strengthening commercial business processes is carried out through the following strategic initiatives:
- a. Strengthening sales framework to increase competitiveness vs peers.
 - b. Developing a state-gate process through aligning innovation with grand strategy and market needs.
 - c. Strengthen sales & operation planning (S&OP) to align increasing revenue with developing production resources.
3. Efficiency of Production processes
Efficiency of Production processes is carried out through the following strategic initiatives:
- a. Implementation of strategic sourcing via consolidation of raw material vendors.
 - b. Creating an OE COGM baseline through Zero-Based Budgeting (ZBB) on main raw materials.
 - c. Save raw material delivery costs via idle asset utilization.
 - d. Consolidation of production equipment and spare parts vendors.
 - e. Integrated maintenance in order to increase physical availability and reduce raw material loss.
 - f. Align the number of human resources (HR) with production targets.
4. Increased Company Liquidity
- a. Divestment of plants with low utility levels or equipment that is idle.
 - b. Mirroring cash-in and cash-out.
 - c. Look for alternative sources of funding support from both financial institutions and non-financial institutions.
 - d. Carrying out BUA efficiency.

ASPEK PEMASARAN

Strategi Pemasaran

Perusahaan menerapkan berbagai strategi pemasaran dalam rangka meningkatkan penjualan produk-produk Perusahaan.

Di tahun 2023, WSBP gencar memperkuat strategi pemasaran yang komprehensif untuk meningkatkan pangsa pasarnya di industri manufaktur dan konstruksi nasional. Adapun nilai-nilai yang mendasari strategi pemasaran WSBP adalah :

1. Menjaga Kualitas & Konsistensi Produk serta Meningkatkan Keandalan *Delivery*.
WSBP menggunakan sistem untuk mempertahankan konsistensi kualitas produk termasuk penerapan sistem monitoring kualitas yang terpercaya dan responsif, serta mengembangkan sistem *monitoring* dan *troubleshooting* keandalan *delivery* yang dapat mendeteksi dan mempercepat *issue* yang masih terjadi di lapangan.
2. Penggunaan Jaringan Korporasi untuk Kembangkan Kapabilitas *Market* di *High-Rise* dan *Commercial*.
WSBP menggunakan jaringan korporasi sebagai kunci utama berkompetisi melawan berbagai jenis kompetitor. Jaringan korporasi membantu pengembangan kapabilitas pasar.
3. *Price Competitiveness*.
WSBP melakukan inovasi dalam *cost management*, sehingga harga jual semakin bersaing di pasaran. *Cost innovation* ini mencakup : *supply*, *process* dan *logistics management*.
4. *Market Analysis Capability*.
WSBP meningkatkan kapabilitas dalam melakukan *market analysis* dan *competitive mapping* sehingga dapat proaktif menyusun strategi pemasaran yang konsisten secara korporat, sekaligus dapat adaptif terhadap kondisi nyata pasar.
5. Pengembangan Pasar Retail.
WSBP membangun kapabilitas pasar retail dimulai dari *business landscape mapping*, penyusunan strategi *positioning & differentiation* dan pengembangan rencana pemasaran yang taktis (spesifik di masing-masing area penjualan). Selain itu WSBP menjalankan peran fokus terhadap *customer service* untuk retail, dimulai dari *strategic service blueprint*, hingga *standard service scripts* yang disertai pengembangan *service mindset* untuk seluruh *frontliner*.

MARKETING ASPECT

Marketing strategy

The Company applies a number of marketing strategies in order to increase the sales of its products.

In 2023, the Company aggressively strengthened a comprehensive marketing strategy to increase its market share in the national manufacturing and construction industry. The values underlying the Company's marketing strategy are:

1. Maintain product quality & consistency and increase delivery reliability.
WSBP uses a system to maintain consistent product quality, including implementing a reliable and responsive quality monitoring system, as well as developing a delivery reliability monitoring and troubleshooting system that can detect and speed up issues that are still occurring in the field.
2. Use of Corporate Networks to Develop Market Capabilities in High-Rise and Commercial.
WSBP uses corporate networks as the main key to competing against various types of competitors. The Corporate networks assist the expansion of market capabilities.
3. Price Competitiveness.
WSBP innovates in cost management, so that selling prices become more competitive in the market. This cost innovation includes: supply, process and logistics management.
4. Market Analysis Capability.
WSBP is increasing its capabilities in conducting market analysis and competitive mapping in order to proactively develop marketing strategies that are corporately consistent, while at the same time being adaptive to real market conditions.
5. Develop Retail Market.
The Company builds retail market capabilities starting from business landscape mapping, developing positioning & differentiation strategies and developing tactical marketing plans (specific to each sales area). Apart from that, the Company carries out a focused role on customer service for retail, starting from strategic service blueprints, to standard service scripts accompanied by developing a service mindset for all frontliners.

Pangsa Pasar

Pangsa pasar Konstruksi, *Precast* dan *Readymix* dapat dipengaruhi oleh beberapa faktor yang meliputi pertumbuhan ekonomi, kebijakan pemerintah terkait infrastruktur, perkembangan teknologi konstruksi, dan tren permintaan pasar. Selain itu pangsa pasar juga dapat dipengaruhi oleh faktor non teknis seperti terjadinya Pandemi COVID-19 yang dapat mengubah cara pandang terhadap risiko dan pembangunan infrastruktur sehingga mempengaruhi kebijakan serta regulasi dalam perolehan kontrak.

Analisis pangsa pasar Konstruksi, *Precast* dan *Readymix* melibatkan pemahaman tentang proyek-proyek konstruksi yang sedang berjalan, rencana investasi, dan proyek-proyek yang direncanakan di masa depan. Ini juga melibatkan penilaian terhadap kemampuan perusahaan untuk memenangkan dan mengeksekusi proyek-proyek tersebut.

WSBP telah melakukan riset pasar untuk memahami dinamika industri, mengidentifikasi peluang baru, dan mengukur kekuatan pesaing. Informasi tentang pangsa pasar Konstruksi, *Precast* dan *Readymix* dapat membantu perusahaan membuat strategi yang tepat untuk pertumbuhan dan kesuksesan jangka panjang. Subsektor infrastruktur yang masuk dalam target WSBP saat ini diantaranya proyek-proyek seperti Infrastruktur konektivitas (jalan tol, jembatan, flyover, underpass), infrastruktur Sumber Daya Air, Konstruksi Gedung (Pendidikan, Industri, Rumah Hunian, bangunan gedung lainnya) dan EPC (*Engineering, Procurement and Construction*).

TINJAUAN OPERASI PER SEGMENT USAHA

Laporan Keuangan Perusahaan telah menerapkan PSAK 5 (Penyesuaian 2015) tentang Segmen Operasi. Perusahaan melaporkan segmen-segmen tersebut berdasarkan divisi-divisi operasi berikut:

1. *Precast*
2. *Readymix*
3. Jasa konstruksi

Segmen *Precast*, *Readymix*, Jasa Konstruksi dianggap sebagai segmen operasi terpisah oleh pengambil keputusan operasional.

Strategi Pengembangan Segmen Usaha

Produksi beton precast dan *Readymix* merupakan aktivitas utama usaha Perusahaan, di samping jasa konstruksi. Perusahaan memproduksi *beton Precast* dengan ukuran yang telah ditentukan atau disesuaikan dengan kebutuhan, yang membantu menghemat biaya dan efisiensi waktu. Produk *Readymix Concrete* merupakan beton curah siap pakai yang

Market Share

The Construction, *Precast* and *Readymix* market share can be influenced by several factors including economic growth, government policies related to infrastructure, developments in construction technology, and market demand trends. Apart from that, market share can also be influenced by non-technical factors such as the COVID-19 pandemic which can change the way we view risks and infrastructure development, thereby influencing policies and regulations in obtaining contracts.

The analysis on Construction, *Precast* and *Readymix* market share involves understanding ongoing construction projects, investment plans, and future planned projects, as well as assessing the company's ability to win and execute those projects.

WSBP has conducted market research to understand industry dynamics, identify new opportunities, and assess competitor strength. Information about Construction, *Precast* and *Readymix* market share can assist the Company in formulating appropriate strategies for long-term growth and success. Currently, the infrastructure subsectors included in WSBP's targets include projects such as connectivity infrastructure (toll roads, bridges, flyovers, underpasses), water resources infrastructure, building construction (education, industry, residential houses, other buildings) and EPC (*Engineering, Procurement and Construction*).

OPERATIONAL OVERVIEW PER BUSINESS SEGMENT

The Company's Financial Statement has applied PSAK 5 (2015 Adjustments) concerning Operating Segments. The Company reports these segments based on the following operational divisions:

1. *Precast*
2. *Readymix*
3. Construction services

The precast, *readymix*, and construction services segments are considered separate operating segments by operational decision makers.

Business Segment Development Strategy

The production of precast and *Readymix* concrete is the Company's main business activity, in addition to construction services. The Company produces precast concrete in predetermined sizes or tailored to specific needs, contributing to cost savings and time efficiency. *Readymix* concrete products are ready-to-use bulk concrete

diproduksi di pabrik olahan/*Batching Plant*. Sementara jasa konstruksi yang disediakan Perusahaan, yaitu *engineering*, instalasi, jasa pemancang, konstruksi, dan *post-tensioning*, yang mendukung kegiatan produksi dan penjualan.

Layanan WSBP juga dibagi berdasarkan faktor geografis di 6 (enam) area penjualan di berbagai wilayah Indonesia. Hingga akhir tahun 2023, WSBP memiliki 9 (sembilan) pabrik (*Plant Precast*, 23 *Batching Plant*, dan 3 (tiga) *Quarry stone crusher* yang strategis berlokasi di dekat fasilitas produksi WSBP.

Beton *Precast* menjadi solusi unggul untuk proyek konstruksi berskala menengah hingga besar karena kecepatan proses produksi, adaptabilitas spesifikasi produk, kemudahan instalasi, dan minimnya limbah (*waste*) di lokasi. *Readymix* banyak digunakan dalam proyek menengah hingga besar karena campuran yang tepat dan waktu pengaplikasian yang lebih efisien dibandingkan pengecoran manual.

Plant adalah fasilitas untuk manufaktur atau produksi produk *Precast* (beton pracetak) seperti tiang pancang, balok jembatan, yang kemudian didistribusikan kepada pelanggan. Pada umumnya, lokasi *Plant* bersifat permanen atau tetap, dikarenakan kebutuhan area yang luas (minimal 3 hektar) dan kompleksitas proses instalasi peralatan dan mesin produksi.

Batching Plant adalah fasilitas untuk memproduksi dan mendistribusikan beton *Readymix* kepada pelanggan. Lokasi *Batching Plant* bersifat temporer mengikuti lokasi proyek-proyek yang dikerjakan oleh WSBP.

WSBP berkomitmen untuk terus melakukan pengembangan bisnis dalam rangka memenuhi potensi pasar beton *Precast*, *Readymix*, dan jasa konstruksi di Indonesia. Dengan rencana jangka panjang yang terarah dan didukung oleh portfolio proyek strategis, WSBP memiliki potensi yang besar untuk menjadi *leader* di Industri beton tanah air.

produced in processing plants/*batching plants*. Meanwhile, the construction services provided by the Company include *engineering*, installation, piling services, construction and *post-tensioning* services, supporting the production and sales activities.

WSBP services are also divided based on geographical factors in 6 (six) sales areas in various regions of Indonesia. Until the end of 2023, WSBP operates 9 (nine) Precast plants, 23 *batching plants*, and 3 (three) stone crushers which are strategically located near the projects being worked on.

Precast concrete is a superior solution for medium to large scale construction projects because of the speed of production process, adaptability of product specifications, ease of installation, and minimal waste on site. *Readymix* is widely used in medium to large projects due to the mix accuracy and more efficient application time compared to manual casting.

A plant is a facility for manufacturing or producing precast concrete products such as piles and bridge beams, which are then distributed to customers. In general, plant locations are permanent or fixed, due to the need for a large area (minimum 3 hectares) and the complexity of production equipment and machinery installation process.

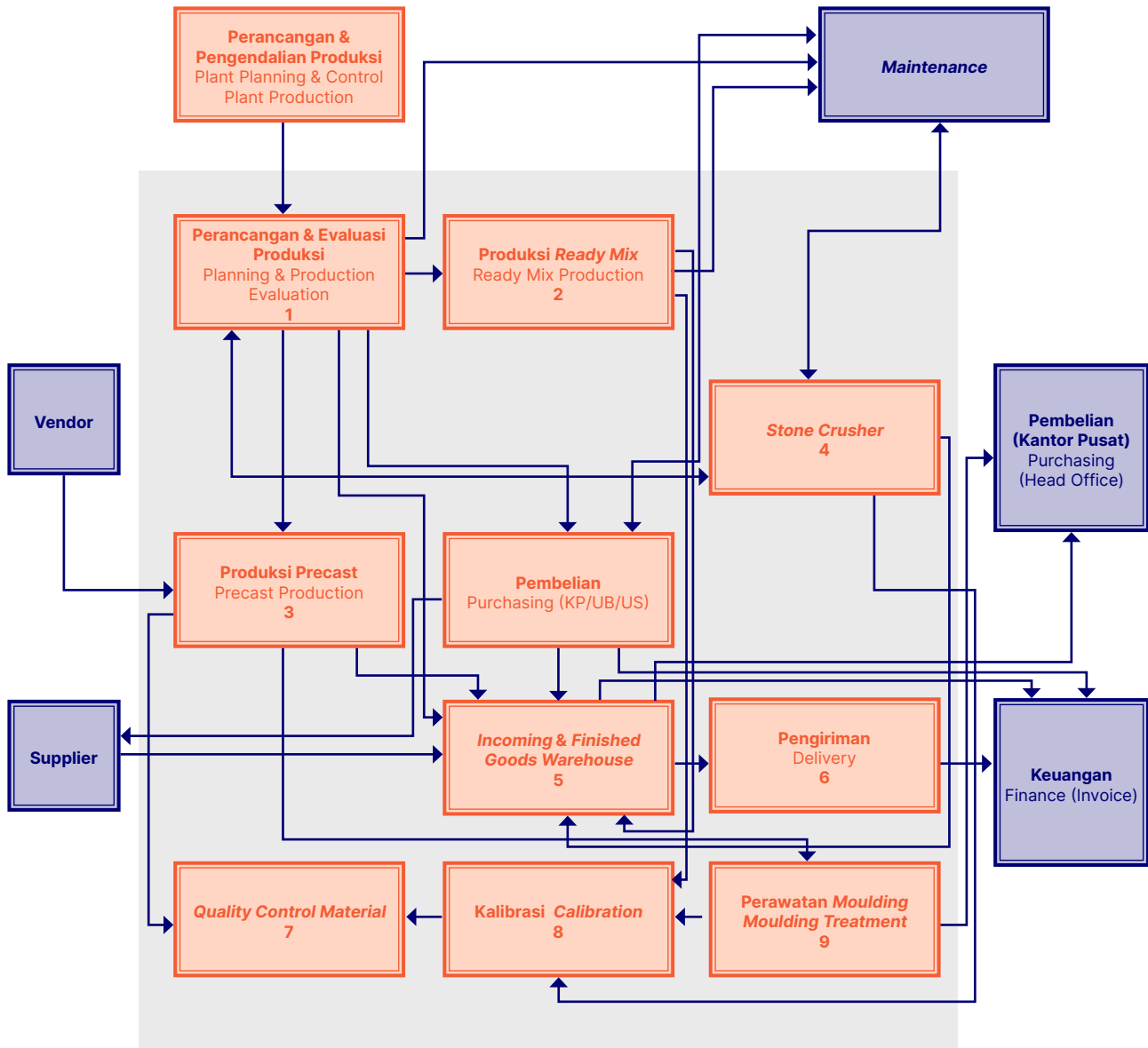
Batching Plant is a facility for producing and distributing *Readymix* concrete to customers. *Batching Plant* locations are temporary according to the locations of projects undertaken by WSBP.

WSBP is committed to continuing to develop its business in order to meet the market potential for precast concrete, *Readymix* and construction services in Indonesia. Armed with a directed long-term plan and supported by a portfolio of strategic projects, WSBP has great potential to become a leader in the Indonesian concrete industry.

Kegiatan Produksi

Production Activities

Proses Produksi Beton Precast dan Readymix Precast and Readymix Concrete Production Process



Alur Proses Produksi Beton Precast Putar (PC-I Spun Pile Concrete) Production Process Flow of PC-I Spun Pile Concrete



1
Persiapan Cetakan
Mold Preparation



2
Perakitan / Pemasangan Tulangan &
Aksesoris
Assembly/Installation of
Reinforcement & Accessories



3
Pengecoran Beton & Penutupan
Cetakan
Concrete Casting & Mold Closure



4
Penarikan Besi Prategang
Prestressing Iron Withdrawal



5
Pemasatan Beton dengan mesin
Spinning
Concrete Compaction with Spinning
machine



6
Perawatan Beton dengan Uap
Steam Treatment of Concrete



7
Pengeluaran Produk Beton
Production of Concrete Product



8
Penumpukan Produk
Product Stacking

Alur Proses Produksi Beton Precast Non-Putar (PC-I Girder) Production Process Flow of PC-I Girder Concrete



1

Set up dan Pembersihan Cetakan
Mold Set up and Cleaning



2

Perakitan Tulangan atau Selongsong
Assembly of reinforcement or sleeves



3

Pemasangan Tulangan atau Selongsong
Installation of reinforcement or sleeves



4

Pemasangan Dinding Cetakan
Prefab Wall Mounting



5

Pengecoran dan Pemasatan Beton
Casting and Compaction of Concrete



6

Perawatan Produk Beton
Treatment of Concrete Products



7

Pembukaan Cetakan
Mold Opening



8

Penandaan Produk
Product Marking



9

Penanganan Produk Jadi
Finished Product Handling

Alur Proses Penambangan & Crushing Mining & Crushing Process Flow



1
Land Clearing
(Kupas Daur Bundan/ OJ Atau Tanah penutup)



2
Drilling
(Pengeboran Lubang Ledak)



3
Blasting



4
Hauling & Hauling Raw Material



5
Dumping Raw Material ke hopper Stone
Crusher



6
Proses Produksi Stone crusher



7
Hasil Produk



8
Pengambilan Sampeling Hasil Produk Oleh QC



9
Pengukuran Sampeling Oleh QC



10
Melakukan Pengiriman ke Proyek
(Plant/Batchingplant)



11
Melakukan Pengiriman ke Proyek (Tongkrang)



12
Melakukan Pengiriman ke Proyek (Tongkrang)

WSBP memiliki *Quarry terbuka* yang digunakan untuk penambangan bahan galian industri, seperti batuan, pasir, dan mineral. *Quarry* ini terletak di permukaan bumi dan khususnya menghasilkan batuan jenis andesit. Proses penambangan andesit melibatkan beberapa langkah, seperti membersihkan lahan dari vegetasi (*land clearing*), menggali dan mengupas lapisan tanah penutup (*overburden*), dan kemudian memecah batuan menggunakan *Excavator Hydraulic Breaker*. Selain itu, dalam beberapa situasi, dilakukan peledakan terkendali (*blasting*) untuk memisahkan formasi batuan menjadi ukuran yang lebih kecil.

Setelah batuan terpecah, mereka diangkut dengan *Dump Truck* ke *Stone Crusher*, sebuah alat pemecah batuan. *Stone Crusher* ini mengubah batuan mentah menjadi agregat dengan berbagai ukuran, sesuai dengan kebutuhan.

Hasil dari *Stone Crusher* dapat berupa Split (10-30 mm), Screening (5-10 mm), atau Abu Batu (0-5 mm). Agregat ini adalah bahan baku utama dalam pembuatan beton, baik beton segar (*readymix*) maupun beton pracetak (*precast*), yang digunakan dalam berbagai proyek konstruksi seperti jalan raya, jembatan, gedung, dan lainnya.

WSBP berkomitmen untuk menghasilkan produk berkualitas sesuai dengan standar yang telah disepakati dengan pelanggan. Oleh karena itu, tidak ada toleransi terhadap produk yang tidak memenuhi kendali mutu. Produk yang tidak memenuhi standar akan diidentifikasi, ditempatkan sesuai prosedur, dan kemudian dimusnahkan.

Penanganan Lingkungan Pasca-tambang

Penanganan Lingkungan Pasca Tambang antara lain :

1. Lahan yang Direklamasi.
Uraian mengenai tahapan kegiatan reklamasi pada lokasi dan luas lahan terganggu yang telah direklamasi, meliputi:
 - a. Lahan bekas tambang.
 - b. Timbunan batuan samping atau tanah batuan penutupan di luar tambang.
 - c. Jalan tambang atau jalan angkut yang tidak digunakan lagi.
 - d. Bekas kolam sedimen.
 - e. Fasilitas penunjang lainnya.

WSBP has an open *Quarry* which is used for mining industrial minerals, such as rock, sand and minerals. This *Quarry* is located on the surface of the earth and specifically produces andesite type rock. The andesite mining process involves several steps, such as clearing the land clearing (clearing land from vegetation), digging and stripping the overburden, and rock breaking using an *Excavator Hydraulic Breaker*. In addition, in some situations, controlled blasting is carried out to separate rock formations into smaller sizes.

The rocks that have been broken up are then transported by *Dump Truck* to the *Stone Crusher*, a rock crushing tool. This *Stone Crusher* converts raw rock into aggregates of various sizes, according to needs.

The results from a *Stone Crusher* can be Split (10-30 mm), Screening (5-10 mm), or Stone Ash (0-5 mm). This aggregate is the main raw material for making concrete, both fresh (*readymix*) concrete and precast concrete, which can be used in various construction projects such as roads, bridges, buildings and others.

WSBP is committed to producing high-quality products in accordance with the standards agreed with customers. For this reason, there is no tolerance for products that do not meet quality controls. Products that do not meet standards will be identified, placed according to procedures, and then destroyed.

Post-mining Environmental Management

Post-Mining Environmental Management includes:

1. Reclaimed Land.
Description about the stages of reclamation activities at the location and area of disturbed land that has been reclaimed, including:
 - a. Ex-mining land.
 - b. Side rock piles or cover rock soil outside the mine.
 - c. Mining roads or haul roads that are no longer in use.
 - d. Former sediment pond.
 - e. Other supporting facilities.

2. Teknik dan Peralatan yang Digunakan dalam Reklamasi.
Uraian mengenai teknik dan peralatan yang digunakan untuk reklamasi lahan.
3. Penataan Lahan
Uraian mengenai kegiatan penatagunaan lahan pada lahan bekas tambang dan di luar bekas tambang, meliputi lokasi dan luas serta uraian mengenai jenis, lokasi asal material dan volume sumber material pengisi.
4. Revegetasi.
Uraian mengenai jenis tanaman dan jumlah tanaman, jarak tanam, lokasi dan luas lahan yang direvegetasi.
5. Pekerjaan Sipil sesuai Peruntukan Lahan Pascatambang.
Uraian mengenai kegiatan penatagunaan lahan beserta lokasi dan luasannya yang peruntukannya bukan revegetasi 9 contoh: area permukiman, kawasan industri, pariwisata dan lain – lain).
6. Pemanfaatan lubang bekas tambang (*void*).
Uraian detail mengenai reklamasi pada lahan bekas tambang berupa lubang bekas tambang yang meliputi:
 - a. Stabilisasi lereng.
 - b. Pengamanan lubang bekas tambang.
 - c. Pemulihan dan pemantauan kualitas air serta pengelolaan air dalam lubang bekas tambang sesuai dengan peruntukannya.
 - d. Pemeliharaan lubang bekas tambang.
7. Pemeliharaan.
Uraian mengenai pemeliharaan lahan yang telah direklamasi, pemupukan, pemberantasan hama, dan penyakit tanaman, serta upaya menjaga kestabilan lereng

Manajemen Bahan Baku

WSBP menjalankan pendekatan yang cermat dan ketat dalam memastikan kualitas produk dengan memilih dan menyediakan bahan baku. Hal ini mencakup penetapan standar kualitas untuk bahan baku utama seperti semen, air, pasir, dan split.

Untuk menghindari ketergantungan pada satu pemasok tunggal, WSBP telah mengambil langkah-langkah proaktif dengan mendiversifikasi pemasoknya untuk bahan baku utama seperti besi, semen, dan material alam. Dengan demikian, WSBP mengurangi risiko pasokan dan memastikan kelangsungan produksi.

Selain itu, WSBP telah mengimplementasikan kebijakan untuk menjaga stok bahan baku minimum di setiap pabrik sesuai dengan kebutuhan kapasitas produksi dan persyaratan *supplier*. Hal ini bertujuan untuk mengeliminasi risiko potensial terkait biaya penyimpanan, pemeliharaan, dan perbaikan yang dapat timbul. Bahan baku yang melibatkan material alam seperti pasir dan batu pecah dapat mengalami fluktuasi musiman. WSBP memerhatikan karakteristik musiman ini dan menetapkan standar kualitas yang ketat untuk memastikan pasokan yang baik, terlepas dari perubahan musim.

2. Techniques and Equipment Used in Reclamation.
Description about the techniques and equipment used for land reclamation.
3. Land Management
Description about the land use activities on ex-mining and non-ex-mining land, including location and area as well as a description of the type, location of origin of materials and volume of sources of filling materials.
4. Revegetation.
Description about the type of plant and number of plants, spacing, location and area of revegetated land.
5. Civil work according to post-mining land use.
Description about land use activities along with their location and area which are not intended for revegetation 9 examples: residential areas, industrial areas, tourism and others)
6. Utilization of ex-mining holes (voids).
A detailed description about the reclamation of ex-mining land in the form of ex-mining holes which includes:
 - a. Slope stabilization.
 - b. Securing ex-mining holes.
 - c. Restoration and monitoring of water quality as well as water management in ex-mining holes in accordance with its intended purpose.
 - d. Maintenance of ex-mining holes.
7. Maintenance.
Description about maintaining reclaimed land, fertilizing, eradicating pests and plant diseases, as well as efforts to maintain slope stability

Raw Material Management

WSBP takes a careful and strict approach in ensuring product quality by selecting and providing raw materials. This includes establishing quality standards for main raw materials such as cement, water, sand and split.

To avoid dependence on a single supplier, WSBP has taken proactive steps to diversify suppliers for key raw materials such as iron, cement and natural materials. Thus, WSBP reduces supply risks and ensures production continuity.

In addition, WSBP has implemented a policy to maintain minimum raw material stocks in each plant in accordance with production capacity needs and supplier requirements. This aims to eliminate potential risks related to storage, maintenance and repair costs that could arise. Raw materials involving natural materials such as sand and crushed stone are subject to seasonal fluctuations. WSBP pays attention to these seasonal characteristics and sets strict quality standards to ensure good supply, regardless of seasonal changes.

KINERJA SEGMENT USAHA

Segmen Beton Precast

Penjelasan Segmen

Sampai dengan saat ini, WSBP senantiasa menjaga konsistensi dalam melayani dan memproduksi Beton Pracetak (*Precast*) yang kini menjadi tulang punggung pertumbuhan usaha WSBP. Segmen Beton *Precast* yang dilayani WSBP kemudian dibagi menjadi 2 (dua) tipe produk, yaitu *Precast* Putar dan *Precast* Non-Putar.

Produk Beton Precast Putar

Produk Beton *Precast* Putar yang diproduksi WSBP adalah Spun Pile mulai dari diameter 300 mm hingga diameter 1.200 mm yang merupakan Spun Pile dengan diameter terbesar yang dihasilkan oleh produsen beton pracetak dalam negeri. Adapun alur proses produksi Beton *Precast* Putar (PC Spun Pile Concrete), yaitu:

1. Rakit Tulangan (PC Bar + Iron Wire) Menggunakan Wire Caging
2. Pembersihan Cetakan & Pemberian Minyak Cetak
3. Pemasangan Rakitan Pada Cetakan Bawah
4. *Setting* Aksesoris
5. *Mixing* Beton di *Batching Plant*
6. Proses Pengecoran
7. Penutupan Cetakan Atas
8. Proses *Stressing*
9. Proses *Spinning*
10. Proses *Curing* Dalam Bak
11. Pendinginan dan *Demoulding*
12. Identifikasi Produk
13. Penyimpanan Produk

Produk Beton Precast Non-Putar

Produk Beton *Precast* Non-Putar yang diproduksi oleh WSBP adalah Balok Girder, Voided Slab, Square Pile, Full Slab, Half Slab, Deck Slab, Box Girder, U-Ditch, U-Gutter, L-Gutter, Box Culvert, CCSP, dan FCSP. Adapun alur produksi Beton *Precast* Non-Putar (PC-I Girder) adalah sebagai berikut:

1. Proses Pemotongan dan Pembentukan Besi
2. Perakitan besi Tulangan
3. Pemasangan Ducting dan Casting
4. Pemasangan Pin Connector pada tiap segmen PC-I Girder
5. Pembersihan dan Pelumasan Minyak Moulding
6. Pemasangan Moulding
7. Proses Pengecoran dan curing
8. Proses Pembukaan Moulding
9. Proses Labeling Produk
10. Proses Penyimpanan Produk

BUSINESS SEGMENT PERFORMANCE

Precast Concrete Segment

Segment Explanation

Up to date, WSBP maintains its consistency in serving and producing Precast Concrete, which is the backbone of WSBP's business growth. The Precast Concrete segment served by WSBP is divided into 2 (two) types of product, namely Precast Spun Pile and Precast I Girder.

Precast Spun Pile Concrete Products

WSBP's precast Spun Pile concrete product is Spun Pile with a diameter of 300 mm to 1,200 mm in diameter, which is the Spun Pile with the largest diameter produced by a domestic precast concrete producer. The production process flow for PC Spun Pile Concrete is:

1. Assemble Reinforcement (PC Bar + Iron Wire) Using Wire Caging
2. Mold Cleaning & Mold Oiling
3. Assembled Installation on Bottom Mold
4. Accessories Settings
5. Concrete Mixing in Batching Plant
6. Casting Process
7. Top Mold Closing
8. Stressing Process
9. Spinning Process
10. Curing Process in a Tub
11. Cooling and Demoulding
12. Product Identification
13. Product Storage

Precast I Girder Concrete Products

WSBP's Precast I Girder Concrete Products are Girder Beam, Voided Slab, Square Pile, Full Slab, Half Slab, Deck Slab, Box Girder, U-Ditch, U-Gutter, L-Gutter, Box Culvert, CCSP, and FCSP. The production flow of PC-I Girder concrete is:

1. Iron Cutting and Forming Process
2. Reinforcement iron assembly
3. Ducting and Casting Installation
4. Pin Connector Installation on each PCI Girder segment
5. Molding Oil Cleaning and Lubrication
6. Molding Installation
7. Casting and curing process
8. Molding Opening Process
9. Product Labeling Process
10. Product Storage Process

Produktivitas Segmen Beton Precast

Per 31 Desember 2023, WSBP memiliki 9 (sembilan) *precast plant*, 5 (lima) di antaranya terletak di Jawa Barat dan terbagi menjadi 2 (dua) *Cluster*, yaitu *Cluster 1* (Cibitung, Karawang) dan *Cluster 2* (Sadang, Kalijati, Subang) sementara sisanya berada di Gasing (Sumatera Selatan), Bojonegara (Banten), Klaten (Jawa Tengah), dan Sidoarjo/Prambon (Jawa Timur). Sebagai bagian dari strategi efisiensi, WSBP mengoperasikan 5 Plant dari total keseluruhan 9 Plant, sementara 4 lainnya dalam kondisi *temporary shutdown*. Plant Precast dirancang untuk memproduksi beton putar dan non-putar untuk memenuhi kebutuhan pelanggan, kemudian dicetak menjadi produk beton *precast* atau pracetak seperti tiang pancang (*spun pile*) dan balok jembatan.

Berikut kapasitas produksi dari masing-masing *Plant Precast* yang dijalankan oleh WSBP di tahun 2023:

Precast Concrete Segment Productivity

As of December 31, 2023, WSBP has 9 (nine) precast plants, 5 (five) of which are located in West Java and are divided into 2 (two) Clusters, namely Cluster 1 (Cibitung, Karawang) and Cluster 2 (Sadang, Kalijati, Subang) while the rest are in Gasing (South Sumatra), Bojonegara (Banten), Klaten (Central Java), and Sidoarjo/Prambon (East Java). As part of its efficiency strategy, WSBP operates 5 plants out of a total of 9 plants, while 4 others are in a temporary shutdown condition. The Precast Plant is designed to produce precast spun pile and i-girder concrete to meet customer needs, then molded into precast or precast concrete products such as spun piles and bridge beams.

The following is the production capacity of each Precast Plant operated by WSBP in 2023:

| Plant Precast Precast Plant | Kapasitas Produksi Production Capacity | | Peningkatan (Penurunan) Increase (Decrease) | |
|--|---|------------------|--|---------------------------------|
| | 2023 (ton) | 2022 (ton) | Selisih Difference (ton) | Persentase Percentage (%) |
| Plant Gasing Gasing Plant | 725.000 | 725.000 | 0 | 0 |
| Plant Sidoarjo (Prambon) Sidoarjo (Prambon) Plant | 425.000 | 425.000 | 0 | 0 |
| Plant Bojonegoro Bojonegoro Plant | 475.000 | 475.000 | 0 | 0 |
| Plant Karawang Karawang Plant | 575.000 | 575.000 | 0 | 0 |
| Plant Sadang Sadang Plant | 350.000 | 350.000 | 0 | 0 |
| Plant Subang Subang Plant | 350.000 | 350.000 | 0 | 0 |
| Plant Kalijati Kalijati Plant | 250.000 | 250.000 | 0 | 0 |
| Plant Cibitung Cibitung Plant | 325.000 | 325.000 | 0 | 0 |
| Plant Klaten Klaten Plant | 225.000 | 225.000 | 0 | 0 |
| Jumlah Total | 3.700.000 | 3.700.000 | 0 | 0 |

Kapasitas produksi yang dapat dihasilkan oleh seluruh *plant* yang dimiliki WSBP pada tahun 2023 tercatat sebesar 3,7 juta ton/tahun, atau tidak mengalami perubahan dibanding tahun 2022 yang sebesar 3,7 juta ton/tahun.

The production capacity of all plants owned by WSBP in 2023 was recorded at 3.7 million tons/year, or unchanged from 2022 at 3.7 million tons/year.

Kontribusi Segmen Precast terhadap Pendapatan Perusahaan

Precast Segment Contribution to Company Revenue

| Uraian Description | 2023 | | 2022 | | Kenaikan (Penurunan) Increase (Decrease) | |
|--|---|-----------------------------------|---|-----------------------------------|--|---------------------------------|
| | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pendapatan Revenue | 540.399 | 36,33 | 830.931 | 40,29 | (290.532) | (34,96) |
| Beban Pokok Pendapatan Cost of Revenue | (412.380) | 32,77 | (616.923) | 35,09 | 204.543 | (33,16) |
| Laba (Rugi) Bruto Gross Profit (Loss) | 128.019 | 55,90 | 214.008 | 70,35 | (85.989) | (40,18) |

Per 31 Desember 2023, Segmen Beton *Precast* berhasil mencatatkan laba bruto sebesar Rp128,02 miliar, menurun Rp 85,12 miliar atau minus 40,18% jika dibandingkan dengan tahun 2022 yang sebesar Rp214,00 miliar. Penurunan ini disebabkan oleh menurunnya pendapatan usaha segmen *Precast* dikarenakan permintaan pelanggan yang lebih dari tahun sebelumnya, serta terjadinya peningkatan harga beberapa bahan baku utama.

As of December 31, 2023, the Precast Concrete Segment managed to record a gross profit of RpRp128,02 billion, a decrease of Rp85.12 billion or minus 40.18% compared to 2022 which amounted to Rp214.00 billion. This decline was attributed to the drop of revenue from precast segment due to lower demand for precast products compare to the previous year, as well as increased of prices on raw materials.

Segmen Beton *Readymix & Quarry* Penjelasan Segmen

Selain memproduksi Beton *Precast*, WSBP juga menghasilkan Beton *Readymix*, yang merupakan campuran beton cair terdiri dari semen, air, pasir, batu pecah, dan bahan tambahan (*admixture*). Beton *Readymix* diproduksi di *Batching Plant* dan disalurkan ke konsumen melalui *truck mixer*. Sementara itu, *Quarry* merupakan sumber batuan yang diolah untuk digunakan sebagai salah satu komponen dalam pembuatan Beton *Precast* dan Beton *Readymix*.

Beton *Readymix* umumnya digunakan dalam proyek-proyek berukuran menengah hingga besar karena dapat memastikan keakuratan campuran dan efisiensi waktu aplikasi yang lebih tinggi dibandingkan pengecoran manual. Kualitas Beton *Readymix* tersedia dalam berbagai jenis, di mana untuk konstruksi non-struktural seperti B-0, K-100, K-125, K-150, K-175, dan K-200 digunakan untuk aplikasi seperti saluran air dan lapisan awal jalan. Sementara itu, Beton dengan mutu K-225, K-300, K-350, K-400, K-450, dan K-500 hingga K-1.000 digunakan untuk proyek konstruksi struktural dan Beton *Precast*, termasuk balok *Precast*, *Girder*, dan tiang pancang.

Readymix Concrete & Quarry Segment Segment Explanation

In addition to producing Precast Concrete, WSBP also produces Readymix Concrete, which is liquid concrete in the form of a mixture of cement, water, sand and crushed stone, as well as admixture, produced at Batching Plant and sent directly to consumers using truck mixers. Meanwhile, the Quarry is a stone mountain mining facility that is processed in order to be used as a mixed material for Precast and ReadymixConcrete.

Readymixconcrete is widely used in medium to large-scale projects because of the accuracy of the mix and the more efficient application time compared to manual casting. ReadymixConcrete Quality consists of several types, in which for non-structural construction, such as B-0, K-100, K-125, K-150, K-175, and K-200, are used for waterways and initial layer of road construction. Meanwhile, the quality of concrete for construction consists of K-225, K-300, K-350, K-400, K-450 and K-500, up to K-1,000 are used for structural concrete and precast concrete such as precast beams, girders and pile.

Produktivitas Segmen Beton Readymix

Beton *Readymix* di produksi menggunakan alat-alat produksi berupa alat *Batching Plant*, *truck mixer*, dan *wheel loader*. Per 31 Desember 2023, WSBP telah mengoperasikan 23 *Batching Plant* aktif terdiri dari 5 (lima) *Batching Plant* di Jabodetabek, 2 (dua) *Batching Plant* di Jawa Barat, 4 (empat) *batching plant* di Jawa Tengah, 2 (dua) *Batching Plant* di Jawa Timur, 5 (lima) *Batching Plant* di Sumatera, 3 (tiga) *Batching Plant* di Kalimantan, 1 (satu) *Batching Plant* di Sulawesi, 2 (satu) *Batching Plant* di Nusa Tenggara Barat dengan total kapasitas produksi sebesar 2,09 juta m³ per tahun.

Readymix Concrete Segment Productivity

Readymix concrete is produced using production equipment in the form of a *Batching Plant*, *truck mixer* and *wheel loader*. As of December 31, 2023, WSBP has operated 23 active *Batching Plants* consisting of 5 (five) *Batching Plants* in Jabodetabek, 2 (two) *Batching Plants* in West Java, 4 (four) *batching plants* in Central Java, 2 (two) *Batching Plants* in East Java, 5 (five) *Batching Plants* in Sumatera, 3 (three) *batching plants* in Kalimantan, 1 (one) *Batching Plant* in Sulawesi, 2 (one) *Batching Plants* in West Nusa Tenggara with a total production capacity of 2.09 million m³ per year.

| No. | <i>Batching Plant</i> | Lokasi Location | Wilayah Area |
|-----|----------------------------------|---|---------------------|
| 1 | Palembang | Jalan Gubernur H. Ahmad Bastari, Kec. Seberang Ulu I, Kota Palembang. | Sumatera |
| 2 | KAPB STA 60 | Desa Talang Kemang Kec. Ilir Barat 1 Kab Banyuasin Sumatera Selatan, 30131. | Sumatera |
| 3 | KAPB STA 81 | Desa Suka Mulya, Kec Banyuasin Kab Banyuasin, 30916. | Sumatera |
| 4 | KAPB STA 89 | Suka Mulya, Kec. Banyuasin III, Kab. Banyuasin, Sumatera Selatan 30911. | Sumatera |
| 5 | Jambi | Desa Senawar Jaya, Kec. Bayung Lencir, Kabupaten Musi Banyuasin, Sumatera Selatan 30756 | Jambi |
| 6 | PIK | Jalan Raya Perancis, Pergudangan Pantai Indah Dadap, Kel. Dadap, Kec. Kosambi, Kab. Tangerang. | Jabodetabek |
| 7 | Kamal | Jl. Kamal Raya No.89, RW.2, Tegal Alur, Kec. Kalideres, Kota Jakarta Barat, Daerah Khusus Ibukota Jakarta 11820. | Jabodetabek |
| 8 | Cibubur | Jln Alternatif Cibubur - Cileungsi, Kp Pasar RT 001 RW 004, Desa Cileungsi, Kec Cileungsi, Kabupaten Bogor. | Jabodetabek |
| 9 | Setu | Ciledug, Setu, Bekasi, West Java 17320. | Jabodetabek |
| 10 | Bocimi (Parung Kuda) | Jl. Raya Sukaraja - Sukabumi, UPKB Perumnas, Pamuruyan, Kec. Cibadak, Sukabumi Regency, Jawa Barat. | Jawa Barat |
| 11 | Japeksel | Jl. Alternatif Curug - Purwakarta, Desa Cilangkap, Kec. Babakan Cikao, Kab. Purwakarta. | Jawa Barat |
| 12 | Japeksel 2 | Kampung Pakapuran RT/W 003/01 Desa Tamansari, Kecamatan Pangkalan, Kabupaten Karawang. | Jawa Barat |
| 13 | Semarang 1 | Jl. Yos Sudarso, Tanah Mas, Kawasan Baruna, Semarang, Jawa Tengah. | Jawa Tengah |
| 14 | Semarang 2 | Banjardowo, Genuk, Semarang, Jawa Tengah. | Jawa Tengah |
| 15 | Solo | Jl. Adi Sumarmo No. 195, Tohudan, Colomadu, Karanganyar. | Jawa Tengah |
| 16 | Batang | Rejosari, Lebo, Kec. Gringsing, Kabupaten Batang, Jawa Tengah 51281 | Jawa Tengah |
| 17 | Paspro (Gending) | Jl. Langai 2, Bulang, Kec. Gending, Probolinggo, Jawa Timur | Jawa Timur |
| 18 | JIIPE | Kawasan Industri JIIPE Gresik, Jl. Raya Manyar Km.11, Kel. Manyar Sidorukun Kec. Manyar, Kabupaten Gresik, Jawa Timur 61151 | Jawa Timur |
| 19 | Ibu Kota Negara (IKN) – Sepaku 1 | Jalan Provinsi Sepaku, Kab. Penajam Paser Utara, Kalimantan Timur | Kalimantan |
| 20 | Ibu Kota Negara (IKN) – Sepaku 2 | Jalan Provinsi Sepaku, Kab. Penajam Paser Utara, Kalimantan Timur | Kalimantan |
| 21 | Tempadung | Kariangau, Kec. Balikpapan Bar., Kota Balikpapan, Kalimantan Timur | Kalimantan |
| 22 | Palu | Loli Oge, Kabupaten Donggala, Sulawesi Tengah | Sulawesi |
| 23 | Sumbawa | Area PT Aman Mineral Area Laydown 10 | Nusa Tenggara Barat |

Perkembangan Kapasitas Produksi Beton *Readymix* WSBP

Development of WSBP *Readymix* Concrete Production Capacity

| Tahun Year | Kapasitas Produksi (m ³) Production Capacity (m ³) |
|---------------|---|
| 2018 | 8,41 |
| 2019 | 8,41 |
| 2020 | 8,41 |
| 2021 | 2,79 |
| 2022 | 2,71 |
| 2023 | 2,09 |

Per 31 Desember 2023, kapasitas produksi Beton *Readymix* yang dihasilkan WSBP tercatat sebesar 2.058.822 juta m³, hal ini mengalami penurunan yang didorong oleh selesainya pembangunan proyek pada beberapa lokasi serta adanya penerapan strategi efisiensi melalui pemusatan produksi pada beberapa batching plant yang dapat melayani cakupan area lebih besar.

As of December 31, 2023, WSBP's *Readymix* Concrete production capacity was recorded at 2,095,782 million m³, experiencing a decrease due the closure of several Batching Plants and the market projections obtained by PT Waskita Beton Precast Tbk, especially in the *Readymix* product, showing a decline.

Produktivitas Quarry

Per 31 Desember 2023, WSBP memiliki 2 (dua) Quarry aktif beroperasi dengan total kapasitas produksi mencapai 665.244 m³ per tahun.

Quarry Productivity

As of December 31, 2023, WSBP has 2 (two) quarries actively operating with a total production capacity of 665,244 m³ per year.

| No. | Quarry | Lokasi Location | Keterangan Remarks |
|-----|------------|---|-----------------------|
| 1. | Bojanegara | Kampung Kejuruan, Desa Ukirsari, Kecamatan Bojonegara, Kabupaten Serang, Banten 42454 | Aktif Active |
| 2. | Palu | Loli Oge, Kabupaten Donggala, Sulawesi Tengah | Aktif Active |

Perkembangan Kapasitas Produksi Beton *Readymix* WSBP

Development of WSBP *Readymix* Concrete Production Capacity

| Tahun Year | Kapasitas Produksi (m ³) Production Capacity (m ³) |
|---------------|---|
| 2021 | 288.775 |
| 2022 | 291.085 |
| 2023 | 665.244 |

Per 31 Desember 2023, kapasitas produksi Quarry yang dihasilkan WSBP tercatat sebesar 665.244 m³, meningkat 374.159 m³ jika dibandingkan dengan tahun 2022 yang sebesar 291.085 m³. Peningkatan ini disebabkan oleh adanya permintaan yang tinggi untuk mendukung produksi *Batching Plant* WSBP.

As of December 31, 2023, WSBP's Quarry production capacity was recorded at 665,244 m³, an increase of 374,159 m³ compared to 2022, which was 291,085 m³. This increase was driven by the high demand to support dedicated projects supplied by Waskita Beton Precast's internal Batching Plant.

Kontribusi Segmen Usaha *Readymix & Quarry* terhadap Pendapatan Perusahaan

Contribution of *Readymix & Quarry* Business Segment to Company Revenue

| Uraian Description | 2023 | | 2022 | | Kenaikan (Penurunan) Increase (Decrease) | |
|--|---|-----------------------------------|---|-----------------------------------|--|---------------------------------|
| | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pendapatan Revenue | 579.837 | 38,98 | 410.796 | 19,92 | 169.041 | 41,15 |
| Beban Pokok Pendapatan Cost of Revenue | (506.850) | 40,27 | (373.098) | 21,22 | (133.752) | 35,85 |
| Laba (Rugi) Bruto Gross Profit (Loss) | 72.987 | 31,87 | 37.698 | 12,39 | 35.289 | 93,61 |

Segmen Beton *Readymix & Quarry* di tahun 2023 berhasil mencatatkan laba bruto sebesar Rp72,99 miliar, meningkat Rp35,29 miliar atau 93,63% jika dibandingkan dengan tahun sebelumnya sebesar Rp37,69 miliar. Peningkatan ini disebabkan oleh naiknya permintaan pengecoran atau produksi dari *customer*.

In 2023, the *Readymix & Quarry* Concrete segment managed to record a gross profit of Rp72.99 billion, an increase of Rp35.29 billion or 93.63% compared to the previous year of Rp37.69 billion. This increase was caused by an increase in casting or production demand from customers.

Segmen Jasa Konstruksi Penjelasan Segmen

WSBP menawarkan berbagai jasa pendukung yang melibatkan *Engineering*, Instalasi, Jasa Pemancang, Konstruksi, dan Jasa *Post-tensioning* untuk mendukung kegiatan produksi dan penjualan. Segmen jasa konstruksi WSBP mencakup:

- Engineering**
Engineering merupakan kegiatan yang memberikan rekomendasi teknis dan pemilihan struktur yang tepat serta efisien guna membantu para pelanggan. Dalam menunjang kecepatan dan ketepatan perhitungan teknis, WSBP menggunakan berbagai teknologi terkini sesuai dengan fungsi yang dibutuhkan.
- Instalasi**
Merupakan kegiatan instalasi produk, seperti pada jembatan layang, jembatan di atas sungai. Dengan layanan ini, diharapkan pelanggan akan mendapatkan manfaat lebih dari sekedar mendapatkan produk.
- Jasa Pemancang**
Jasa ini merupakan kegiatan pemancangan dengan menggunakan alat pancang yang menggunakan metode *Inner Bore System* dan *Pre-Bore System*.
- Konstruksi**
Merupakan jasa kontraktor untuk menyelesaikan pekerjaan hingga tahapan konstruksi.
- Jasa *Post-tensioning***
Merupakan jasa *stressing* untuk beberapa komponen, di antaranya balok jembatan, bangunan gedung, *ground anchor* dan jembatan *cable stayed*.

Construction Services Segment Segment Explanation

WSBP offers various supporting services involving *Engineering*, Installation, Piling Services, Construction and *Post-tensioning* Services to support production and sales activities. WSBP's construction services segment includes:

- Engineering**
Engineering is an activity that provides technical recommendations and selection of appropriate and efficient structures to assist customers. In supporting the speed and accuracy of technical calculations, WSBP uses a variety of the latest technology according to the required functions.
- Installation**
Is a product installation activity, such as on flyovers, bridges over rivers. With this service, it is hoped that customers will get more benefits than barely getting the product.
- Piling Services**
This service is a piling activity using piling tools with *Inner Bore System* and *Pre-Bore System* methods.
- Construction**
Is a contractor service to complete work until the construction stage.
- Post-tensioning Services**
Is a *stressing* service for several components, including bridge beams, building structures, *ground anchors* and *cable stayed* bridges.

Produktivitas Segmen

| No | Uraian Description | Total Nilai Kontrak Total Contract Value | Nilai Kontrak Dikelola 2023 Value of Contract Managed in 2023 | | | Nilai Kontrak Dikelola 2022 Value of Contract Managed in 2022 | | | Peningkatan/Penurunan Increase/Decrease | |
|-----------------|---|--|--|--|------------------|--|--|------------------|--|-------------------------------|
| | | | Sisa Nilai Kontrak Remaining Contract Value | Nilai Kontrak Baru New Contract Value | Jumlah Amount | Sisa Nilai Kontrak Remaining Contract Value | Nilai Kontrak Baru New Contract Value | Jumlah Amount | Selisih (juta) Difference (million) | Persentase Percentage % |
| Total | | 6,116,189 | 597,201 | 50,644 | 647,845 | 1,504,165 | 434,985 | 1,939,150 | -1,290,319 | (66.54) |
| INTERNAL | | 5,923,292 | 597,093 | 30,144 | 627,237 | 1,466,613 | 343,659 | 1,810,272 | -1,183,035 | (65.35) |
| 1 | Cibitung Cilincing Seksi 4 Cibitung Cilincing Section 4 | 384.639 | 22 | - | 22 | 22 | - | 22 | - | 0.0 |
| 2 | Rusus Hantap Kupang, NTT | 67.618 | 331 | - | 331 | 25.051 | 5.625 | 30.676 | -30.345 | (98.92) |
| 3 | JPM Dukuh Atas | 74.000 | 11.357 | - | 11.357 | 163.698 | - | 163.698 | -152.341 | (93.06) |
| 4 | Spun Pile KAPB Seksi 3 Spun Pile KAPB Section 3 | 65.167 | 81 | - | 81 | 19.833 | 9.227 | 29.060 | -28.979 | (99.72) |
| 5 | CCTW Seksi 2+Eskalasi CCTW Section 2+Escalation | 883.661 | 537.782 | - | 537.782 | 669.611 | 83.305 | 752.916 | -215.134 | (28.57) |
| 6 | Slab on Pile KAPB Seksi 3B Slab on Pile KAPB Section 3B | 29.455 | 1.287 | - | 1.287 | - | 54.883 | 54.883 | -53.596 | (97.65) |
| 7 | Slab on Pile KAPB Seksi 3 Slab on Pile KAPB Section 3 | 45.746 | 10.770 | 4.806 | 15.576 | - | 98.670 | 98.670 | -83.094 | (84.21) |
| 8 | Pengadaan Full Slab KAPB Procurement of Full Slab KAPB | 164.459 | 2.917 | - | 2.917 | 164.459 | - | 164.459 | -161.542 | (98.23) |
| 9 | Proyek G20 Bali G20 Bali Project | 14.109 | 1.506 | - | 1.506 | - | 19.194 | 19.194 | -17.688 | (92.15) |
| 10 | Pengadaan SP & FS KAPB II S2 Procurement of SP & FS KAPB II S2 | 19.024 | 2.682 | - | 2.682 | - | 19.560 | 19.560 | -16.878 | (86.29) |
| 11 | Salamdarma Sheet Pile CCSP | 13.849 | 5.933 | 1.670 | 7.603 | - | 12.179 | 12.179 | -4.576 | (37.57) |
| 12 | Jl Kamojing Pengadaan CCSP, Lining & Sloff Procurement CCSP, Lining & Sloff | 19.755 | 15.882 | - | 15.882 | - | 20.261 | 20.261 | -4.379 | (21.61) |

| No | Uraian Description | Total Nilai Kontrak Total Contract Value | Nilai Kontrak Dikelola 2023 Value of Contract Managed in 2023 | | | Nilai Kontrak Dikelola 2022 Value of Contract Managed in 2022 | | | Peningkatan/Penurunan Increase/Decrease | |
|-------------------------------|---|--|--|--|------------------|--|--|------------------|--|-------------------------------|
| | | | Sisa Nilai Kontrak Remaining Contract Value | Nilai Kontrak Baru New Contract Value | Jumlah Amount | Sisa Nilai Kontrak Remaining Contract Value | Nilai Kontrak Baru New Contract Value | Jumlah Amount | Selisih (juta) Difference (million) | Persentase Percentage % |
| 13 | Salamdarma Pemancangan CCSP CCSP Salamdarma CCSP erection | 898 | 813 | - | 813 | - | 898 | 898 | -86 | (9.52) |
| 14 | Pile On Slab Paket II Seksi 2 Tol KAPB Procurement CCSP, Linning & Sloff | 5.731 | 5.731 | - | 5.731 | - | 5.731 | 5.731 | - | (0,00) |
| 15 | Proyek lainnya Other projects | 4.135.182 | - | 23.668 | 23.668 | 423.940 | 14.128 | 82.107 | -25.210 | (4) |
| EKSTERNAL EXTERNAL | | 193.884 | 1.095 | 20.500 | 21.595 | 37.552 | 91.326 | 128.878 | -107.284 | (83.24) |
| 1 | Revitalisasi Dermaga Pertamina Manggis Revitalization of Pertamina Manggis Pier | 19.165 | 1.095 | - | 1.095 | 4.894 | - | 4.894 | -3.800 | (77.64) |
| 2 | Shangri- La Flyover Connecting | 20.500 | - | 20.500 | 20.500 | - | - | - | 20.500 | 100.00 |
| 3 | Proyek lainnya Other projects | 154.219 | - | - | - | 32.658 | 91.326 | 123.984 | -123.984 | (4) |

Per 31 Desember 2023, nilai kontrak jasa konstruksi yang dikelola WSBP tercatat sebesar Rp647,84 miliar, menurun Rp1.291,30 miliar atau 66,59% jika dibandingkan dengan tahun 2022 yang sebesar Rp 1,939,15 miliar. Penurunan tersebut disebabkan oleh pekerjaan/proyek telah selesai dikerjakan.

As of December 31, 2023, the value of managed construction service contracts by WSBP was recorded at Rp647.84 billion, a decrease of Rp1,291.30 billion or 66.59% compared to 2022 at Rp1,939.15 billion. This decrease was caused by work/projects having been completed.

Kontribusi Segmen Jasa Konstruksi terhadap Pendapatan Perusahaan

| Uraian Description | 2023 | | 2022 | | Kenaikan (Penurunan) Increase (Decrease) | |
|--|---|-----------------------------------|---|-----------------------------------|--|---------------------------------|
| | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pendapatan Revenue | 367.351 | 24,69 | 820.443 | 39,79 | (453.092) | (55,23) |
| Beban Pokok Pendapatan Cost of Revenue | (339.356) | 26,96 | (767.925) | 43,68 | 428.569 | (55,81) |
| Laba (Rugi) Bruto Gross Profit (Loss) | 27.995 | 12,22 | 52.518 | 17,26 | (24.523) | (46,70) |

Contribution of Construction Services Segment to Company Revenue

Segmen Jasa Konstruksi berhasil mencatatkan laba bruto sebesar Rp27,99 miliar di tahun 2023, menurun Rp24,52 miliar atau 46.70% jika dibandingkan dengan tahun 2022 yang sebesar Rp52,52 miliar. Penurunan ini disebabkan oleh menurunnya nilai kontrak jasa konstruksi yang dikelola oleh WSBP.

Segmen Geografis

Pejelasan Segmen

Sebagai salah satu Perusahaan manufaktur beton terbesar di Tanah Air, WSBP memiliki cakupan usaha yang luas dan tersebar di berbagai wilayah sehingga terdapat pengelompokan segmen berdasarkan geografis yang dilayani. Berikut ini wilayah penjualan WSBP di tahun 2023:

The Construction Services segment managed to record a gross profit of Rp27.99 billion in 2023, a decrease of Rp24.52 billion or 46.70% compared to 2022, which amounted to Rp52.52 billion. The decline was attributed to the decrease of on-hand construction service contract..

Geographic Segment

Segment Explanation

As one of the largest concrete manufacturing companies in the country, WSBP has a broad business scope and is spread across various regions so that there are geographic segmentation served. The following are WSBP's sales areas in 2023:

| Wilayah Penjualan Sales Area | Kedudukan Kantor Office Location | Daerah Operasi Operational Area |
|---------------------------------|--|---|
| Sales Area I | Jl. Amal Komplek Evergreen A/1 Sunggal, Kota Medan, Sumatera Utara | Aceh, Sumatera Utara, Sumatera Barat, Riau Aceh, North Sumatra, West Sumatra, Riau |
| Sales Area II | Jalan Radial Komplek Ruko Transmart No. 5A, 24 Ilir, Bukit Kecil Palembang | Banten, Lampung, Sumatera Selatan, Bengkulu, Jambi, Kep. Rangka Belitung, Kep. Riau Banten, Lampung, South Sumatra, Bengkulu, Jambi, Bangka Belitung Islands, Riau Islands |
| Sales Area III | Jl. Cawang Baru No.17 RT 08 RW 09 Cipinang Cempedak Kec. Jatinegara Kota Jakarta Timur, DKI Jakarta | Jakarta, Jawa Barat Jakarta, West Java |
| Sales Area IV | Jemursari Selatan II No. 2A-2B Jemur Wonosari Kec. Wonocolo Kota Surabaya, Jawa Timur | Jawa Tengah, Yogyakarta, Jawa Timur, Bali, NTT, NTB Central Java, Yogyakarta, East Java, Bali, NTT, NTB |
| Sales Area V | Komplek Balikpapan Baru RT 19 Blok F3 Mandiri Ontario No.21, Kel, Gn.Balikpapan Baru, Kec. Balikpapan Utara Kota Balikpapan, Kalimantan Timur 76125 | Kalimantan |
| Sales Area VI | Komplek Balikpapan Baru RT 19 Blok F3 Mandiri Ontario No.21, Kel, Gn.Balikpapan Baru, Kec. Balikpapan Utara Kota Balikpapan, Kalimantan Timur 76125 | Sulawesi, Kep. Maluku, Papua Sulawesi, Maluku Islands, Papua |

Rekapitulasi Kontrak Penjualan Baru Berdasarkan Wilayah Penjualan

Recapitulation of New Sales Contracts Based on Sales Area

| No | Unit Bisnis Business Unit | NKB 2023 (dalam juta) NKB 2023 (in million) |
|--------------|------------------------------|--|
| 1 | Sales Area 1 | 19.963,47 |
| 2 | Sales Area 2 | 578.292,83 |
| 3 | Sales Area 3 | 521.763,61 |
| 4 | Sales Area 4 | 167.980,61 |
| 5 | Sales Area 5 | 351.865,52 |
| 6 | Sales Area 6 | 26.009,50 |
| 7 | Construction & Installation | 70.755,55 |
| TOTAL | | 1.736.631,08 |

| No | Nama Pekerjaan Proyek Project Name | Pemberi Kerja Project Owner | Wilayah Penjualan Wilayah Penjualan | Nilai Kontrak (Rp Miliar) Contract Value |
|----|--|--------------------------------------|--|--|
| 1 | Spun Pile - Proyek Tol Serang Panimbang (Cileles - Panimbang) Fase 2 Seksi 3 Spun Pile - Serang Panimbang (Cileles - Panimbang) Toll Road Project Phase 2 Section 3 | PP - AK - WASKITA - MWT, KSO | Area 2 | 158.327,10 |
| 2 | PCI Girder & PCU Girder - Proyek LRT Jakarta Fase 1B (Velodrome - Manggarai) PCI Girder & PCU Girder - Jakarta LRT Phase 1B Project (Velodrome - Manggarai) | Waskita - Nindya - LRS KSO | Area 3 | 113.194,00 |
| 3 | Readymix- Proyek Pembangunan Jalan di Dalam KIPP : Paket Pembangunan Jalan Feeder (Distrik) di Kawasan IKN Readymix- Road Construction Project within KIPP: Feeder Road Development Package (District) in the IKN Area | Waskita - Nindya - Permata KSO | Area 5 | 98.657,00 |
| 4 | Readymix- ADD III Proyek Pembangunan Jalan Tol Jakarta Cikampek 2 Selatan Paket 3 Readymix- ADD III South Jakarta Cikampek 2 Toll Road Development Project Package 3 | Div. Infra II | Area 3 | 95.569,75 |
| 5 | Readymix- Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Readymix- Bayung Lencir Tempino Toll Road Project Section 1 | ADHI - Waskita - Jaya Konstruksi KSO | Area 2 | 92.814,98 |
| 6 | Readymix- Proyek Tol IKN Segmen SP. Tempadung - Jembatan Pulau Balang STA 0+000-6+675 Readymix- IKN Toll Project SP. Tempadung - Balang Island Bridge STA 0+000-6+675 Segment | Waskita - Nindya - Modern KSO | Area 5 | 86.146,90 |
| 7 | Readymix- Sumbawa LNG Terminal and Regasification Project Readymix- Sumbawa LNG Terminal and Regasification Project | PT. JGC Indonesia | Area 4 | 85.907,84 |
| 8 | Spun Pile - Proyek Area Gasing Kec Talang Kelapa Banyuasin Sumatera Selatan Spun Pile - Gasing Area Project, Talang Kelapa District, Banyuasin, South Sumatra | PT Multi Welindo | Area 2 | 75.103,60 |
| 9 | Readymix- Proyek Design & Build Pembangunan Bangunan Gedung Sekretariat Presiden dan Bangunan Pendukung Pada Kawasan Istana Kepresidenan di Ibu Kota Negara Readymix- Design & Build Project Construction of the Presidential Secretariat Building and Supporting Buildings in Presidential Palace Area in the National Capital | Div. Gedung | Area 5 | 55.598,86 |
| 10 | Spun Pile - Proyek Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 Spun Pile - Beach Safety Project in Jakarta Bay Phase 6 Package 3 | ADHI - MINARTA KSO | Area 3 | 49.798,80 |
| 11 | Spun Pile - Proyek Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 Spun Pile - Beach Safety Project in Jakarta Bay Phase 6 Package 3 | ADHI - MINARTA KSO | Area 3 | 49.798,80 |
| 12 | Spun Pile - ADD I Proyek Nusantara International Convention and Exhibition @District 18 PIK 2 Spun Pile - ADD I Nusantara International Convention and Exhibition Project @District 18 PIK 2 | PT. Industri Pameran Nusantara | Area 3 | 43.356,75 |
| 13 | Spun Pile - Proyek Tol Bayung Lencir Tempino Seksi 2 Spun Pile - Bayung Lencir Tempino Toll Road Project Section 2 | PP - NK, KSO | Area 2 | 42.263,68 |

| No | Nama Pekerjaan Proyek Project Name | Pemberi Kerja Project Owner | Wilayah Penjualan Wilayah Penjualan | Nilai Kontrak (Rp Miliar) Contract Value |
|----|---|---|--|--|
| 14 | Spun Pile - Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Spun Pile - Bayung Lencir Tempino Toll Road Project Section 1 | ADHI - Waskita - Jaya Konstruksi KSO | Area 2 | 41.785,84 |
| 15 | Readymix- Proyek Kantor Kementerian Koordinator 4 (1123003) Readymix- Coordinating Ministry 4 Office Project (1123003) | PT Waskita Karya (Persero) Tbk | Area 5 | 39.814,60 |
| 16 | Readymix- Proyek <i>Design & Build</i> Pembangunan Bangunan Gedung Sekretariat Presiden dan Bangunan Pendukung Pada Kawasan Istana Kepresidenan di Ibu Kota Negara Readymix- Design & Build Project Construction of the Presidential Secretariat Building and Supporting Buildings in Presidential Palace Area in the National Capital | Div. Gedung | Area 5 | 27.159,13 |
| 17 | Pengadaan Material <i>Spun Pile</i> Proyek Jalan Tol KAPB Paket IV Seksi 3 Procurement of Spun Pile Material for KAPB Toll Road Project Package IV Section 3 | Div. Infra III | Area 2 | 25.266,17 |
| 18 | ADD II Readymix- Proyek Tol IKN Segmen SP. Tempadung - Jembatan Pulau Balang STA 0+000 - 6+675 ADD II Readymix- IKN Toll Project SP. Tempadung - Balang Island Bridge STA 0+000 - 6+675 Segment | Waskita - Nindya - Modern KSO | Area 5 | 24.468,02 |
| 19 | PCI Girder - Proyek Pembangunan Jalan Tol Jakarta Cikampek 2 Selatan Paket 3 PCI Girder - South Jakarta Cikampek 2 Toll Road Construction Project Package 3 | Div. Infra II | Area 3 | 23.240,00 |
| 20 | Readymix- Proyek Pembangunan Bangunan Gedung dan Kawasan Kantor Kementerian Koordinator 3 Readymix- Coordinating Ministry Building and Office Area Construction Project 3 | Waskita - Nindya KSO | Area 5 | 21.303,80 |
| 21 | Readymix- Proyek Pekerjaan Konstruksi Terintegrasi Rancang dan Bangun Pembangunan Rumah Susun ASN 3 (1123027) Readymix- Integrated Construction Work Project Design and Build of ASN 3 Flat (1123027) | Div. Gedung | Area 5 | 20.616,71 |
| 22 | Pembangunan <i>Flyover Bridge Connecting</i> Shangri-La Residences and Utility Building Structural, Civil & MEP (Package 2) Construction of Flyover Bridge Connecting Shangri-La Residences and Utility Building Structural, Civil & MEP (Package 2) | PT Estetika Binagriya | Area 1 | 20.500,00 |
| 23 | Mini Pile - Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Mini Pile - Bayung Lencir Tempino Toll Road Project Section 1 | ADHI-Waskita-Jaya Konstruksi KSO | Area 2 | 19.007,06 |
| 24 | Readymix- Proyek Tol IKN Segmen SP. Tempadung - Jembatan Pulau Balang STA 0+000 - 6+675 Readymix- IKN Toll Project SP. Tempadung - Balang Island Bridge STA 0+000 - 6+675 Segment | Waskita-Nindya-Modern KSO | Area 5 | 18.565,62 |
| 25 | Spun Pile - Proyek Nusantara <i>International Convention and Exhibition</i> @District 18 PIK 2 Spun Pile - Nusantara International Convention and Exhibition Project @District 18 PIK 2 | PT. Industri Pameran Nusantara | Area 3 | 17.568,25 |

| No | Nama Pekerjaan Proyek Project Name | Pemberi Kerja Project Owner | Wilayah Penjualan Wilayah Penjualan | Nilai Kontrak (Rp Miliar) Contract Value |
|--------------|--|---|--|--|
| 26 | Half Slab - Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Half Slab - Bayung Lencir Tempino Toll Road Project Section 1 | ADHI - Waskita - Jaya Konstruksi KSO | Area 2 | 16.763,70 |
| 27 | Precast - Proyek Pertamina Sanga Sanga, Kalimantan Timur Precast - Pertamina Sanga Sanga Project, East Kalimantan | PT Pertamina Hulu Sanga Sanga | Area 5 | 16.326,00 |
| 28 | PCI Girder - Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 PCI Girder - Bayung Lencir Tempino Toll Road Project Section 1 | ADHI - Waskita - Jaya Konstruksi KSO | Area 2 | 16.056,00 |
| 29 | Pengadaan Material Spun Pile & Full Slab Proyek Jalan Tol KAPB Paket II Seksi 3 Procurement of Spun Pile & Full Slab Material for KAPB Toll Road Project Package II Section 3 | Div. Infra III | Area 1 | 15.783,79 |
| 30 | Readymix- Proyek Yih Quan Footwear KIT Batang Readymix- Yih Quan Footwear KIT Batang Project | PT. China State Construction | Area 4 | 15.694,17 |
| 31 | Readymix- Proyek Tol IKN Segmen SP. Tempadung - Jembatan Pulau Balang STA 0+000 - 6+675 Readymix- IKN Toll Project SP. Tempadung - Balang Island Bridge STA 0+000 - 6+675 Segment | Waskita - Nindya - Modern KSO | Area 5 | 15.384,52 |
| 32 | Mortar Foam - Proyek Pembangunan Fly Over Sekip Ujung Palembang Mortar Foam - Sekip Ujung Palembang Fly Over Construction Project | Waskita - Kencana KSO | Area 2 | 13.440,00 |
| 33 | Erection Girder MM2100 CCTW Erection Girder MM2100 CCTW | Div. Infra II | Area 2 | 12.947,78 |
| 34 | PCI Girder & Spun Pile - Proyek Tol Bayung Lencir Tempino Seksi 2 PCI Girder & Spun Pile - Bayung Lencir Tempino Toll Road Project Section 2 | PP - NK, KSO | Area 2 | 12.257,27 |
| 35 | Pengadaan Material Full Slab Proyek Jalan Tol KAPB Paket IV Seksi 3 Procurement of Full Slab Material for KAPB Toll Road Project Package IV Section 3 | Div. Infra III | Area 1 | 11.868,41 |
| 36 | CCSP - Proyek Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 4 CCSP - Coastal Protection Project in Jakarta Bay Phase 6 Package 4 | WIKA - Hutama KSO | Area 3 | 11.423,15 |
| 37 | Readymix- Proyek Rekonstruksi Jembatan Palu 4 Reconstruction Project | Div. Infra II | Area 6 | 11.350,35 |
| 38 | Spun Pile - Proyek Jalan Tol Bayung Lencir Tempino Seksi 1 Spun Pile - Bayung Lencir Tempino Toll Road Project Section 1 | ADHI - Waskita - Jaya Konstruksi KSO | Area 2 | 10.994,96 |
| 39 | Spun Pile - Proyek Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 4 Spun Pile - Beach Safety Project in Jakarta Bay Phase 6 Package 4 | WIKA - Hutama KSO | Area 3 | 10.920,00 |
| 40 | Spun Pile - Proyek Pengaman Pantai Tahap 4 Paket 2 Pluit Muara Baru Spun Pile - Beach Safety Project Phase 4 Package 2 Pluit Muara Baru | Div. Infra II | Area 3 | 10.407,60 |
| 41 | Lain-lain <10M Others <10M | - | Area 1,2,3,4, dan 5 | 189.180,11 |
| Total | | | | 1.736.631,08 |

Kontribusi Segmen Terhadap Pendapatan
Perusahaan

Segment Contribution to Company Revenue

Pendapatan Usaha dan Kontribusinya terhadap Perusahaan
Revenue and Contribution to the Company

| Uraian Description | 2023 | | 2022 | | Kenaikan (Penurunan) Increase (Decrease) | |
|-------------------------|---|-----------------------------------|---|-----------------------------------|--|---------------------------------|
| | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pulau Jawa | 881.149 | 59,23 | 1.203.657 | 58,37 | (322.508) | (26,79) |
| Luar Pulau Jawa | 606.439 | 40,77 | 858.513 | 41,63 | (252.074) | (29,36) |
| Jumlah Total | 1.487.588 | 100,00 | 2.062.170 | 100,00 | (574.582) | (27,86) |

Per 31 Desember 2023, WSBP berhasil membukukan pendapatan usaha dari Pulau Jawa sebesar Rp881,15 miliar, turun Rp322,51 miliar atau 26,79% dari tahun sebelumnya sebesar Rp1.203,66 miliar. Sementara, pendapatan usaha dari Luar Pulau Jawa di tahun 2023 tercatat sebesar Rp606,44 miliar, turun Rp252,07 miliar atau 29,36% jika dibandingkan dengan tahun 2022 sebesar Rp858,51 miliar. Penurunan ini disebabkan oleh selesainya proyek di luar Pulau Jawa seperti proyek Kayu Agung – Palembang Betung dan di Pulau Jawa proyek tol Cibitung – Cilincing.

As of December 31, 2023, WSBP managed to record operating revenues from Java Island of Rp881.15 billion, decreased by Rp322.51 billion or 26.79% from the previous year of Rp1,203.66 billion. Meanwhile, operating revenues from outer Java Island in 2023 was recorded at Rp606.44 billion, decreased by Rp252.07 billion or 29.36% compared to 2022 of Rp858.51 billion. This decrease was caused by the completion of outer Java Island projects, such as Kayu Agung - Palembang Betung project and on Java Island project, which is Cibitung - Cilincing toll road.

Aset Segmen dan Kontribusinya terhadap Perusahaan
Segment Assets and Contribution to the Company

| Uraian Description | 2023 | | 2022 | | Kenaikan (Penurunan) Increase (Decrease) | |
|--------------------------------------|---|-----------------------------------|---|-----------------------------------|--|---------------------------------|
| | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Jumlah (Rp juta) Amount (Rp million) | Kontribusi Contribution (%) | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pulau Jawa Java Island | 3.236.469 | 72,35 | 4.049.266 | 67,90 | (812.797) | (20,07) |
| Luar Pulau Jawa Outer Java Island | 1.236.676 | 27,65 | 1.914.391 | 32,10 | (677.715) | (35,40) |
| Jumlah Total | 4.743.145 | 100,00 | 5.963.657 | 100,00 | (1.490.512) | (24,99) |

Nilai aset yang dibukukan WSBP di tahun 2023 berdasarkan Segmen Geografis di Pulau Jawa tercatat sebesar Rp3.236,47 miliar, turun Rp812,80 miliar atau 20,07% dibanding tahun sebelumnya sebesar Rp4.049,27 miliar. Sementara, nilai aset dari Luar Pulau Jawa di tahun 2023 tercatat sebesar Rp1.236,68 miliar, menurun Rp677,72 miliar atau 35,40% dibanding tahun 2022 sebesar Rp1.914,39 miliar. Penurunan ini disebabkan oleh pencadangan penurunan nilai atas persediaan, piutang usaha, tagihan bruto, aset tetap dan implementasi pembayaran *Cash Flow Available for Debt Services* (CFADS).

Distribusi

Dalam mendistribusikan produknya ke pelanggan, WSBP menggunakan armada *trailer* di jalur darat dan kapal tongkang untuk jalur laut. Selain itu, WSBP juga bekerja sama dengan pihak ketiga (*transporter*) untuk keperluan distribusi produk ke konsumen dalam suatu periode sesuai dengan kontrak WSBP dan perusahaan transporter. Kontrak ekspedisi tersebut berdasarkan pada volume pengiriman yang telah disetujui. Adapun kontrak pengiriman produk WSBP yang dilakukan dengan pihak ketiga hingga akhir tahun 2023 adalah sebagai berikut:

The asset value recorded by WSBP in 2023 based on the Geographical Segment on Java Island was Rp3,236.47 billion, a decrease of R812.80 billion or 20.07% compared to the previous year of RP4,049.27 billion. Meanwhile, the asset value recorded from outer Java Island in 2023 was Rp1,236.68 billion, a decrease of Rp677.72 billion or 35.40% compared to 2022 of Rp1,914.39 billion. This decrease was caused by provisions for impairment of inventory, trade receivables, gross receivables, fixed assets and the implementation of Cash Flow Available for Debt Services (CFADS) payments.

Distribution

In distributing its products to customers, WSBP uses trailers on the land route and barges for the sea route. In addition, WSBP also works with third parties (transporters) for distributing products to consumers within a certain period according to the contract between the Company and the transporter company. The expedition contract is based on the agreed shipping volume. The Company's product delivery contracts conducted with third parties until the end of 2023 are as follows:

| No | Uraian Description | Kuantitas Quantity | Nilai Kontrak Contract Value |
|--------------|-----------------------|-----------------------|---------------------------------|
| 1 | Darat Land | 413 | 41.911.800.000 |
| 2 | Laut Sea | 5 | 15.143.615.367 |
| Total | | 418 | 57.055.415.367 |

TINJAUAN KEUANGAN

FINANCIAL OVERVIEW

STANDAR PENYAJIAN INFORMASI DAN KESESUAIAN TERHADAP PSAK

Dalam menyusun analisis dan pembahasan kinerja keuangan dalam Laporan Tahunan ini telah mengacu pada Laporan Keuangan PT Waskita Beton Precast Tbk yang telah diaudit oleh Kantor Akuntan Publik Hertanto, Grace, Karunawan dengan opini wajar untuk tahun yang berakhir pada 31 Desember 2023.

Laporan Keuangan WSBP telah disusun sesuai dengan prinsip-prinsip akuntansi yang berlaku umum di Indonesia, yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan - Ikatan Akuntan Indonesia (DSAK - IAI).

INFORMATION ON PRESENTATION STANDARDS AND CONFORMITY TO PSAK

The analysis and discussion of financial performance in this Annual Report have been referred to PT Waskita Beton Precast Tbk's Financial Statements, which has been audited by Public Accounting Firm Hertanto, Grace, Karunawan with unqualified opinion for the years ended December 31, 2023.

WSBP's Financial Statements have been prepared in accordance with generally accepted accounting principles in Indonesia, which include Statements of Financial Accounting Standards (PSAK) and Interpretations of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standards Board - Indonesian Institute of Accountants (DSAK - IAI).

LAPORAN POSISI KEUANGAN

STATEMENT OF FINANCIAL POSITION

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Aset Asset | | | | |
| Aset Lancar Current assets | 1.678.077 | 2.234.092 | (556.015) | (24,89) |
| Aset Tidak Lancar Non-Current Assets | 2.795.069 | 3.729.566 | (934.497) | (25,06) |
| Jumlah Aset Total Assets | 4.473.145 | 5.963.658 | (1.490.513) | (24,99) |
| Liabilitas Liabilities | | | | |
| Liabilitas Jangka Pendek Current liabilities | 2.646.049 | 6.522.490 | (3.876.441) | (59,43) |
| Liabilitas Jangka Panjang Non-Current Liabilities | 2.491.591 | 1.544.376 | 947.215 | 61,33 |
| Jumlah Liabilitas Total Liabilities | 5.137.640 | 8.066.866 | (2.929.226) | (36,31) |
| Ekuitas Equity | (664.494) | (2.103.208) | 1.438.714 | (68,40) |
| Jumlah Liabilitas dan Ekuitas Total Liabilities and Equity | 4.473.145 | 5.963.658 | (1.490.513) | (24,99) |

Di tahun 2023, posisi keuangan WSBP berdasarkan jumlah aset mengalami penurunan sebesar 24,99%, sementara jumlah liabilitas mengalami penurunan sebesar 36,31% dan ekuitas mencatatkan peningkatan sebesar 68,40%. Hal ini dikarenakan WSBP telah mengimplementasikan skema restrukturisasi keuangan, termasuk pembayaran CFADS dan konversi utang menjadi ekuitas serta Obligasi Wajib Konversi (OWK) yang secara signifikan mempengaruhi kondisi posisi keuangan WSBP per 31 Desember 2023.

In 2023, WSBP's financial position based on total assets experienced a decrease of 24.99%, while total liabilities decreased by 36.31%, and equity recorded an increase of 68.40%. This was because WSBP has implemented a financial restructuring scheme, including CFADS payments and debt-to-equity conversion, as well as Mandatory Convertible Bonds (MCB), which significantly influenced WSBP's financial position as of December 31, 2023.

Aset

Assets

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Aset Lancar Current Assets | 1.678.077 | 2.234.092 | (556.015) | (24,89) |
| Aset Tidak Lancar Non-Current Assets | 2.795.069 | 3.729.566 | (934.497) | (25,06) |
| Jumlah Aset Total Assets | 4.473.146 | 5.963.658 | (1.490.512) | (24,99) |

Per 31 Desember 2023, WSBP berhasil membukukan jumlah aset sebesar Rp4.473,15 miliar, mengalami penurunan Rp1.490,51 miliar atau 24,99% jika dibandingkan dengan tahun 2022 sebesar Rp5.963,65 miliar. Penurunan ini disebabkan oleh menurunnya posisi kas dan setara kas, piutang usaha, persediaan, tagihan bruto kepada pelanggan, dan aset tetap.

As of December 31, 2023, WSBP managed to book total assets of Rp4,473.15 billion, a decrease of Rp1,490.51 billion or 24.99% when compared to 2022 of Rp5,963.65 billion. This decrease was due to the decline in cash and cash equivalents, accounts receivable, inventories, gross amount to customers, and fixed assets.

Aset Lancar

Current Assets

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Kas dan Setara Kas Cash and cash equivalents | 120.812 | 238.947 | (118.135) | (49,4) |
| Piutang Usaha Accounts receivable | 809.925 | 833.266 | (23.341) | (2,80) |
| Piutang Lain-Lain Other receivables | 92.370 | 25.089 | 67.281 | 268,2 |
| Persediaan Inventories | 250.413 | 346.193 | (95.780) | (27,67) |
| Tagihan Bruto Gross amount | 317.541 | 693.954 | (376.413) | (54,24) |

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pajak Dibayar di Muka Prepaid taxes | 56.795 | 78.282 | (21.487) | (27,45) |
| Uang Muka kepada Pihak Ketiga Advanced to Third Parties | 164 | 181 | (17) | (9,39) |
| Biaya Dibayar di Muka Prepaid expenses | 30.056 | 18.179 | 11.877 | 65,33 |
| Aset Diklasifikasi Dimiliki untuk Dijual Assets Classified as Held for Sale | - | - | - | - |
| Jumlah Aset Lancar Total Current Assets | 1.678.077 | 2.234.092 | (556.015) | (24,89) |

Di tahun 2023, WSBP berhasil membukukan jumlah aset lancar sebesar Rp1.678,08 miliar, mengalami penurunan Rp556,02 miliar atau 24,89% jika dibandingkan dengan tahun 2022 sebesar Rp2.234,09 miliar. Penurunan ini disebabkan oleh menurunnya posisi kas dan setara kas, piutang usaha, persediaan, serta tagihan bruto kepada pelanggan, dan pajak dibayar dimuka.

Kas dan Setara Kas

Per 31 Desember 2023, WSBP berhasil mencatatkan kas dan setara kas sebesar Rp120,81 miliar, menurun Rp118,14 miliar atau 49,44% dibanding dengan tahun 2022 sebesar Rp238,95 miliar. Penurunan tersebut disebabkan oleh implementasi ketentuan skema restrukturisasi *Tranche B* Perjanjian Perdamaian yang mewajibkan WSBP untuk melakukan pembayaran kas kepada kreditur melalui skema *Cash Flow Available For Debt Services* (CFADS).

Piutang Usaha

Di tahun 2023, piutang usaha WSBP tercatat sebesar Rp809,93 miliar, turun Rp23,34 miliar atau 2,80% dibanding dengan tahun sebelumnya sebesar Rp833,27 miliar. Penurunan tersebut disebabkan oleh pencairan piutang dari pelanggan WSBP dan implementasi PSAK 71 yang mewajibkan pencadangan kerugian penurunan nilai atas piutang usaha.

Piutang Lain-lain

Per 31 Desember 2023, piutang lain-lain WSBP tercatat sebesar Rp92,37 miliar, mengalami peningkatan sebesar Rp67,28 miliar atau 268,17% jika dibandingkan dengan tahun 2022 sebesar Rp25,09 miliar. Peningkatan ini disebabkan oleh penerimaan uang muka dari *owner* dan pengembalian kerugian WSBP berdasarkan hasil putusan pengadilan negeri Jakarta Pusat.

In 2023, WSBP managed to book total current assets of Rp1,678.08 billion, a decrease of Rp556.02 billion or 24.89% when compared to 2022 of Rp2,234.09 billion. This decrease was due to the decline in cash and cash equivalents, account receivables, inventories, as well as gross amount to customers, and prepaid taxes.

Cash and Cash Equivalents

As of December 31, 2023, WSBP managed to record cash and cash equivalents of Rp120.81 billion, a decrease of Rp118.14 billion or 49.44% compared to 2022 of Rp238.95 billion. The decrease was due to the implementation of the provisions of *Tranche B* restructuring scheme of the Peace Agreement, which required WSBP to make cash payments to creditors through the *Cash Flow Available For Debt Services* (CFADS) scheme.

Accounts Receivable

In 2023, WSBP's accounts receivable amounted to Rp809.93 billion, a decrease of Rp23.34 billion or 2.80% compared to the previous year of Rp833.27 billion. The decrease was due to the disbursement of receivables from WSBP's customers and the implementation of PSAK 71 that requires the provision for impairment losses on trade receivables.

Other Receivables

As of December 31, 2023, WSBP other receivables were recorded at Rp92.37 billion, an increase of Rp67.28 billion or 268.17% when compared to 2022 of Rp25.09 billion. This increase was due to the receipt of advances from owners and the WSBP refund of losses based on the decision of the Central Jakarta District Court.

Persediaan

Di tahun 2023, persediaan WSBP tercatat sebesar Rp250,41 miliar, menurun Rp95,78 miliar atau 27,67% jika dibandingkan dengan tahun sebelumnya sebesar Rp346,19 miliar. Hal ini sejalan dengan penjualan persediaan barang jadi kepada pelanggan serta adanya pencadangan kerugian penurunan nilai sesuai dengan PSAK.

Tagihan Bruto

Tagihan bruto WSBP menurun Rp376,41 miliar atau 54,24% dari tahun 2022 sebesar Rp693,95 miliar menjadi Rp317,54 miliar di tahun 2023. Hal ini disebabkan oleh perubahan status tagihan bruto menjadi piutang usaha sesuai dengan *milestone progress* pekerjaan, menurunnya pendapatan usaha, serta adanya pencadangan kerugian penurunan nilai sesuai dengan PSAK.

Pajak Dibayar di Muka

Di tahun 2023, pajak dibayar di muka WSBP tercatat sebesar Rp56,79 miliar, menurun Rp21,48 miliar atau 27,45% jika dibandingkan dengan tahun 2022 sebesar Rp78,28 miliar. Penurunan ini disebabkan oleh restitusi pajak masukan dan pencatatan pajak keluaran.

Uang Muka kepada Pihak Ketiga

Per 31 Desember 2023, WSBP berhasil mencatatkan uang muka kepada pihak ketiga sebesar Rp163,95 juta menurun Rp17,49 juta atau 9,39% jika dibandingkan dengan tahun 2022 sebesar Rp181,44 juta. Hal ini dikarenakan oleh pertanggungjawaban uang muka BUA di kantor pusat dan uang muka beban kontrak di unit usaha.

Biaya Dibayar di Muka

Di tahun 2023, WSBP berhasil mencatatkan biaya dibayar di muka tercatat sebesar Rp30,06 miliar, naik Rp11,88 miliar atau 65,33% jika dibandingkan dengan tahun 2022 sebesar Rp18,18 miliar. Peningkatan ini disebabkan oleh pembayaran sewa gedung kantor dimuka serta pembangunan fasilitas *Batching Plant* pada lokasi proyek untuk menunjang produksi.

Inventories

In 2023, WSBP's inventories were recorded at Rp250.41 billion, a decrease of Rp95.78 billion or 27.67% compared to the previous year of Rp346.19 billion. This was in line with the sales of finished goods inventory to customers as well as the provision for impairment losses in accordance with PSAK.

Gross Amount

WSBP's gross amount decreased by Rp376.41 billion or 54.24%, from Rp693.95 billion in 2022 to Rp317.54 billion in 2023. This was due to the change in the status of gross amount to accounts receivable in accordance with work progress milestones, decreased operating revenues, and the provision for impairment losses in accordance with PSAK.

Prepaid Taxes

In 2023, WSBP's prepaid taxes amounted to Rp56.79 billion, a decrease of Rp21.48 billion or 27.45% when compared to 2022 of Rp78.28 billion. The decrease was due to input tax refund and output tax recording.

Advances to Third Parties

As of December 31, 2023, WSBP managed to record advances to third parties of Rp163,95million, a decrease of Rp17,49 million or 9.39% when compared to 2022 of Rp181,44 million. This was due to the accountability of BUA advances at the head office and contract load advances at business units.

Prepaid Expenses

In 2023, WSBP managed to record prepaid expenses amounting to Rp30.06 billion, an increase of Rp11.88 billion or 65.33% when compared to 2022 amounting to Rp18.18 billion. This increase was due to prepayment of office building rent and construction of *Batching Plant* facilities at the project site to support production.

Aset Tidak Lancar**Non-Current Assets**

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Aset Hak Guna Right of Use Assets | 8.777 | 13.659 | (4.882) | (35,74) |
| Aset Tetap Fixed Assets | 2.752.257 | 3.680.902 | (928.645) | (25,23) |
| Aset Lain-Lain Other Assets | 34.035 | 35.006 | (971) | (2,77) |
| Jumlah Aset Tidak Lancar Total Non-Current Assets | 2.795.069 | 3.729.566 | (934.497) | (25,06) |

Aset tidak lancar WSBP tercatat mengalami penurunan Rp934,50 miliar atau 25,06% dari Rp3.729,56 miliar di tahun 2022 menjadi Rp2.795,07 miliar di tahun 2023. Penurunan ini disebabkan oleh akumulasi dari beban penyusutan dan penurunan nilai dari revaluasi atas aset tetap bangunan dan alat produksi.

Aset Hak Guna

Di tahun 2023, aset hak guna WSBP tercatat sebesar Rp8,78 miliar, menurun Rp4,88 miliar atau 35,74% jika dibandingkan dengan tahun 2022 sebesar Rp13,66 miliar. Penurunan ini dikarenakan oleh amortisasi atas aset sewa guna usaha di kantor pusat dan unit usaha.

Aset Tetap

Per 31 Desember 2023, aset tetap WSBP tercatat sebesar Rp2.752,26 miliar, menurun Rp928,65 miliar atau 25,23% jika dibandingkan dengan tahun sebelumnya sebesar Rp3.680,90 miliar. Penurunan ini dikarenakan oleh akumulasi atas beban penyusutan sesuai dengan umur ekonomis aset, serta dilakukannya revaluasi atas nilai aset tetap bangunan dan peralatan produksi.

Aset Lain-Lain

Di tahun 2023, aset lain-lain WSBP tercatat sebesar Rp34,04 miliar, menurun Rp971 juta atau 2,77% jika dibandingkan dengan tahun 2022 sebesar Rp35,01 miliar. Penurunan ini dikarenakan oleh amortisasi aset lainnya dan realisasi beban pembangunan/beban kontrak yang ditangguhkan.

WSBP's non-current assets recorded a decrease of Rp934.50 billion or 25.06%, from Rp3,729.56 billion in 2022 to Rp2,795.07 billion in 2023. This decrease was due to the accumulation of depreciation expense and impairment from the revaluation of fixed assets of buildings and production equipment.

Right of Use Assets

In 2023, WSBP's right of use assets amounted to Rp8.78 billion, a decrease of Rp4.88 billion or 35.74% compared to Rp13.66 billion in 2022. This decrease was due to the amortization of leased assets at the head office and business units.

Fixed Assets

As of December 31, 2023, WSBP's fixed assets were recorded at Rp2,752.26 billion, a decrease of Rp928.65 billion or 25.23% compared to the previous year of Rp3,680.90 billion. This decrease was due to the accumulation of depreciation expense in accordance with the economic life of assets, as well as the revaluation of property, plant and equipment.

Other Assets

In 2023, WSBP's other assets amounted to Rp34.04 billion, a decrease of Rp971 million or 2.77% when compared to 2022 of Rp35.01 billion. This decrease was due to the amortization of other assets and the realization of deferred construction/work expenses.

Liabilitas

Liabilities

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Jumlah Liabilitas Jangka Pendek Total Current Liabilities | 2.646.049 | 6.522.490 | (3.876.441) | (59,43) |
| Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities | 2.491.591 | 1.544.376 | 947.215 | 61,33 |
| Jumlah Liabilitas Total Liabilities | 5.137.640 | 8.066.866 | (2.929.226) | (36,31) |

Jumlah liabilitas WSBP di tahun 2023 tercatat sebesar Rp5.137,64 miliar, menurun Rp2.929,23 miliar atau 36,31% jika dibandingkan dengan tahun 2022 sebesar Rp8.066,87 miliar. Penurunan ini disebabkan oleh implementasi atas skema restrukturisasi keuangan sesuai Perjanjian Perdamaian yang mencakup pembayaran melalui kas WSBP serta konversi utang menjadi ekuitas dan OWK.

WSBP's total liabilities in 2023 were recorded at Rp5,137.64 billion, a decrease of Rp2,929.23 billion or 36.31% when compared to 2022 of Rp8,066.87 billion. This decrease was due to the implementation of financial restructuring scheme in accordance with the Peace Agreement, which includes payment through the WSBP cash and conversion of debt into equity and MCB.

Liabilitas Jangka Pendek

Current Liabilities

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Utang Bank Jangka Pendek Short Term Bank Loans | 671.127 | 671.127 | 0 | 0,00 |
| Utang Usaha Accounts Payable | 1.509.786 | 3.280.373 | (1.770.587) | (53,98) |
| Utang Lain-Lain Other Payables | 27.998 | 19.002 | 8.996 | 47,34 |
| Utang Pajak Tax Payables | 46.355 | 45.882 | 473 | 1,03 |
| Beban Akrua Accrued Expenses | 294.732 | 578.761 | (284.029) | (49,08) |
| Uang Muka dari Pelanggan Advances from Customers | 91.703 | 73.601 | 18.102 | 24,59 |
| Utang Obligasi Jangka Pendek Short Term Bonds Payable | - | 1.850.770 | (1.850.770) | (100) |
| Liabilitas Sewa Jangka Pendek Short Term Lease Liabilities | 4.347 | 2.972 | 1.375 | 46,27 |
| Jumlah Liabilitas Jangka Pendek Total Current Liabilities | 2.646.048 | 6.522.488 | (3.876.440) | (59,43) |

Per 31 Desember 2023, liabilitas jangka pendek WSBP mengalami penurunan Rp3.876,44 miliar atau 59,43% dari Rp6.522,49 miliar di tahun 2022 menjadi Rp2.646,05 miliar. Penurunan ini disebabkan oleh penyelesaian kewajiban kepada kreditur sesuai dengan skema restrukturisasi. Pada tahun 2023, WSBP melakukan konversi atas utang usaha menjadi ekuitas dan konversi utang obligasi jangka pendek menjadi OWK.

Utang Bank Jangka Pendek

Utang bank jangka pendek WSBP di tahun 2023 tercatat sebesar Rp671,13 miliar, jumlah ini sama dengan tahun 2022 sebesar Rp671,13 miliar. Hal ini disebabkan oleh penyelesaian kewajiban kepada PT Bank DKI masih dalam proses pelaksanaan.

Utang Usaha

Di tahun 2023, WSBP berhasil membukukan utang usaha sebesar Rp1.509,79 miliar, turun Rp1.770,59 miliar atau 53,98% jika dibandingkan dengan tahun sebelumnya sebesar Rp3.280,37 miliar. Penurunan ini disebabkan oleh pelaksanaan aksi korporasi konversi utang menjadi ekuitas sesuai dengan ketentuan skema Tranche D perjanjian perdamaian WSBP. Pada 4 Agustus 2023, WSBP telah melaksanakan konversi atas Rp1,43 Triliun utang usaha menjadi saham seri C yang dibagikan kepada 394 kreditur dagang.

Utang Lain-Lain

Per 31 Desember 2023, utang lain-lain WSBP mengalami peningkatan sebesar Rp9,00 miliar atau 47,34% jika dibandingkan dengan tahun sebelumnya sebesar Rp19,00 miliar menjadi Rp28,00 miliar. Peningkatan ini dikarenakan oleh iuran atas BPJS & DPLK serta penerimaan termin yang belum teridentifikasi.

Utang Pajak

Utang pajak WSBP di tahun 2023 tercatat sebesar Rp46,36 miliar, meningkat Rp473 juta atau 1,03% jika dibandingkan dengan tahun 2022 sebesar Rp45,88 miliar. Peningkatan ini dikarenakan oleh pencatatan potongan pajak penghasilan ke mandor/vendor.

Beban Akrual

Di tahun 2023, beban akrual WSBP menurun Rp284,03 miliar atau 49,08% dari tahun 2022 sebesar Rp578,76 miliar menjadi Rp294,73 miliar di tahun 2023. Penurunan ini disebabkan oleh realisasi beban akrual di unit usaha dan kantor pusat.

As of December 31, 2023, WSBP's current liabilities decreased by Rp3,876.44 billion or 59.43% from Rp6,522.49 billion in 2022 to Rp2,646.05 billion. This decrease was due to the settlement of obligations to creditors in accordance with the restructuring scheme. In 2023, WSBP converted accounts payable into equity and converted short-term bonds into MCB.

Short-term Bank Loans

WSBP's short-term bank loans in 2023 were recorded at Rp671.13 billion, the same amount as in 2022 of Rp671.13 billion. This was due to the settlement of obligations to PT Bank DKI is still in the process of implementation.

Accounts Payable

In 2023, WSBP managed to book accounts payable of Rp1,509.79 billion, a decrease of Rp1,770.59 billion or 53.98% when compared to the previous year of Rp3,280.37 billion. This decrease was due to the implementation of debt-to-equity conversion corporate action in accordance with the provisions of Tranche D scheme of WSBP peace agreement. On August 4, 2023, WSBP has converted Rp1.43 trillion of trade debt into series C shares distributed to 394 trade creditors.

Other Payables

As of December 31, 2023, WSBP's other payables increased by Rp9.00 billion or 47.34% when compared to the previous year of Rp19.00 billion to Rp28.00 billion. This increase was due to contributions to BPJS & DPLK as well as unidentified term receipts.

Tax Payables

WSBP's tax payables in 2023 were recorded at Rp46.36 billion, an increase of Rp473 million or 1.03% when compared to 2022 of Rp45.88 billion. The increase was due to the recording of income tax deductions to foremen/vendors.

Accrued Expenses

In 2023, WSBP's accrued expenses decreased by Rp284.03 billion or 49.08% from Rp578.76 billion in 2022 to Rp294.73 billion in 2023. This decrease was due to the realization of accrued expenses in business units and head office.

Uang Muka dari Pelanggan

Per 31 Desember 2023, WSBP berhasil membukukan uang muka dari pelanggan sebesar Rp91,70 miliar, meningkat Rp18,10 miliar atau 24,59% jika dibandingkan dengan tahun 2022 sebesar Rp73,60 miliar. Peningkatan ini disebabkan oleh strategi prioritas WSBP untuk mendapatkan kontrak baru dengan skema pembayaran yang baik dan adanya uang muka pelaksanaan proyek.

Utang Obligasi Jangka Pendek

Per 31 Desember 2023, WSBP tidak membukukan utang obligasi jangka pendek atau mengalami penurunan 100% jika dibandingkan dengan tahun sebelumnya sebesar Rp1.850,77 miliar. Penurunan ini disebabkan oleh pelaksanaan aksi korporasi konversi seluruh utang obligasi sebesar Rp1,85 Triliun menjadi obligasi wajib konversi, sehingga pencatatannya tergolong sebagai liabilitas jangka panjang.

Liabilitas Sewa Jangka Pendek

Per 31 Desember 2023, WSBP berhasil membukukan liabilitas sewa jangka pendek sebesar Rp4,35 miliar, mengalami peningkatan Rp1,38 miliar atau 46,27% jika dibandingkan dengan tahun sebelumnya sebesar Rp2,97 miliar. Peningkatan ini disebabkan oleh sewa atas kendaraan maupun kantor di unit usaha dan kantor pusat.

Liabilitas Jangka Panjang

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Utang Bank Jangka Panjang Long Term Bank Loans | 1.574.516 | 1.308.275 | 266.241 | 20,35 |
| Utang Obligasi Bond Debts | 228.967 | 211.746 | 17.221 | 8,13 |
| Obligasi Wajib Konversi Obligasi Wajib Konversi | 651.812 | - | 651.812 | 100,00 |
| Liabilitas Sewa Guna Usaha Lease Liabilities | 5.252 | 6.983 | (1.731) | (24,79) |
| Liabilitas Imbalan Kerja Employee Benefits Liabilities | 31.043 | 17.372 | 13.671 | 78,70 |
| Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities | 2.491.591 | 1.544.376 | 947.215 | 61,33 |

Advances from Customers

As of December 31, 2023, WSBP managed to book advances from customers amounting to Rp91.70 billion, an increase of Rp18.10 billion or 24.59% when compared to 2022 of Rp73.60 billion. This increase was due to WSBP's priority strategy to obtain new contracts with good payment schemes and the existence of project implementation advances.

Short-Term Bond Liabilities

As of December 31, 2023, WSBP did not record any short-term bond liabilities or experienced a decrease of 100% compared to the previous year's amount of Rp1,850.77 billion. This decrease was due to the implementation of corporate action of converting all bond liabilities totaling Rp1.85 trillion into mandatory convertible bonds, thus categorizing their recording as long-term liabilities.

Short-Term Lease Liabilities

As of December 31, 2023, WSBP managed to book short-term lease liabilities of Rp4.35 billion, an increase of Rp1.38 billion or 46.27% when compared to the previous year of Rp2.97 billion. This increase was due to leases for vehicles and offices in business units and head office.

Non-Current Liabilities

Per 31 Desember 2023, Liabilitas Jangka Panjang WSBP tercatat sebesar Rp2.491,59 miliar, meningkat Rp947,22 miliar atau 61,33% jika dibandingkan dengan tahun sebelumnya sebesar Rp1.544,38 miliar. Peningkatan ini disebabkan oleh reklasifikasi atas utang obligasi yang sebelumnya dikategorikan sebagai liabilitas jangka pendek menjadi OWK yang dikategorikan sebagai liabilitas jangka panjang. Selain itu, terdapat penambahan utang bank jangka panjang dan utang obligasi jangka panjang sebagai dampak dari amortisasi kewajiban keuangan.

Utang Bank Jangka Panjang

Utang Bank Jangka Panjang pada 2023 tercatat sebesar Rp1.574,52 miliar meningkat Rp266,24 miliar atau 20,35% jika dibandingkan dengan tahun sebelumnya sebesar Rp1.308,28 miliar. Peningkatan ini disebabkan oleh amortisasi kewajiban keuangan kepada perbankan yang sebelumnya dicatatkan pada nilai wajar.

Utang Obligasi

Utang obligasi WSBP di tahun 2023 tercatat sebesar Rp228,97 miliar, meningkat Rp17,22 miliar atau 8,13% jika dibandingkan dengan tahun sebelumnya yang sebesar Rp211,74 miliar. Peningkatan ini disebabkan oleh amortisasi kewajiban keuangan kepada perbankan yang sebelumnya dicatatkan pada nilai wajar.

Obligasi Wajib Konversi

Obligasi Wajib Konversi WSBP di tahun 2023 tercatat sebesar Rp651,81 miliar, meningkat 100% jika dibandingkan dengan tahun sebelumnya yang belum ada pencatatan. Peningkatan ini disebabkan oleh pelaksanaan aksi korporasi konversi seluruh utang obligasi menjadi obligasi wajib konversi, sehingga pencatatannya tergolong sebagai liabilitas jangka panjang.

Liabilitas Sewa Guna Usaha

Di tahun 2023, WSBP berhasil membukukan liabilitas sewa guna usaha sebesar Rp5,25 miliar, turun Rp1,73 miliar atau 24,79% jika dibandingkan dengan tahun 2022 sebesar Rp6,98 miliar. Penurunan ini dikarenakan oleh realisasi pembayaran atas sewa tanah atau kendaraan di unit usaha dan kantor pusat.

Liabilitas Imbalan Kerja

Per 31 Desember 2023, liabilitas imbalan kerja WSBP tercatat sebesar Rp31,04 miliar, meningkat Rp13,67 miliar atau 78,70% jika dibandingkan dengan tahun sebelumnya sebesar Rp17,37 miliar. Peningkatan ini dikarenakan penilaian aktuaris atas estimasi manfaat karyawan pasca kerja dan imbalan jangka panjang lainnya.

As of December 31, 2023, WSBP's non-current liabilities were recorded at Rp2,491.59 billion, an increase of Rp947.22 billion or 61.33% compared to the previous year of Rp1,544.38 billion. This increase was due to the reclassification of bonds payable, which was previously categorized as current liabilities into MCB, which is categorized as non-current liabilities. Apart from that, there were additions to long-term bank loans and long-term bonds payable as a result of amortization of financial liabilities.

Long-term Bank Loans

Long-Term Bank Loans in 2023 were recorded at Rp1,574.52 billion, an increase of Rp266.24 billion or 20.35% when compared to the previous year of Rp1,308.28 billion. This increase was due to the amortization of financial liabilities to banks that were previously recorded at fair value.

Bond Debts

WSBP's bond debts in 2023 were recorded at Rp228.97 billion, an increase of Rp17.22 billion or 8.13% when compared to the previous year of Rp211.74 billion. This increase was due to the amortization of financial liabilities to banks that were previously recorded at fair value.

Mandatory Convertible Bonds

WSBP's mandatory convertible bonds in 2023 were recorded at Rp651.81 billion, an increase of 100% when compared to the previous year which had no recording. This increase was due to the implementation of corporate action to convert all bond payables into mandatory convertible bonds, so that the recording is classified as non-current liability.

Lease Liabilities

In 2023, WSBP managed to book lease liabilities of Rp5.25 billion, a decrease of Rp1.73 billion or 24.79% when compared to 2022 of Rp6.98 billion. This decrease was due to the realization of payments for land or vehicle leases in business units and head office.

Employee Benefits Liabilities

As of December 31, 2023, WSBP's employee benefits liabilities were recorded at Rp31.04 billion, increased by Rp13.67 billion or 78.70% compared to the previous year of Rp17.37 billion. This increase was due to actuarial valuation of estimated post-employment employee benefits and other long-term benefits.

Ekuitas

Equity

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Modal Saham Share Capital | 4.045.844 | 2.636.116 | 1.409.728 | 53,48 |
| Tambahan Modal Disetor Additional Paid-in Capital | 3.967.367 | 3.944.529 | 22.838 | 0,58 |
| Saham Diperoleh Kembali Treasury Stock | (775.954) | (775.954) | 0 | 0,00 |
| Saldo Laba (Defisit) Retained Earnings (Deficit) | | | | |
| Telah Ditentukan Penggunaannya Appropriated | 272.173 | 272.173 | 0 | 0,00 |
| Belum Ditentukan Penggunaannya Unappropriated | (8.456.088) | (8.462.238) | 6.150 | 0,07 |
| Komponen Ekuitas Lainnya Other Components of Equity | 282.164 | 282.164 | 0 | 0,00 |
| Jumlah Ekuitas Total Equity | (664.494) | (2.103.208) | 1.438.714 | (68,40) |

Di tahun 2023, jumlah defisiensi modal WSBP tercatat sebesar negatif Rp664,50 miliar, meningkat Rp1.438,71 miliar atau 68,40% jika dibandingkan dengan tahun sebelumnya sebesar negatif Rp2.103,23 miliar. Hal ini disebabkan oleh adanya konversi saham yang berasal dari utang usaha dan penurunan laba di tahun 2023.

In 2023, WSBP's total capital deficiency was recorded at negative Rp664.50 billion, an increase of Rp1,438.71 billion or 68.40% compared to the previous year of negative Rp2,103.23 billion. This was due to the conversion of shares from account payables and a decrease in profit in 2023.

LAPORAN LABA (RUGI) DAN PENGHASILAN KOMPREHENSIF LAINNYA

STATEMENT OF PROFIT (LOSS) AND OTHER COMPREHENSIVE INCOME

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Pendapatan Usaha Revenue | 1.487.588 | 2.062.171 | (574.583) | (27,86) |
| Beban Pokok Pendapatan Cost of Revenue | (1.258.587) | (1.757.946) | 499.359 | (28,41) |
| Laba (Rugi) Bruto Gross Profit (Loss) | 229.001 | 304.225 | (75.224) | (24,73) |
| Beban Penjualan Selling Expenses | (93.827) | (117.165) | 23.338 | (19,92) |
| Beban Umum dan Administrasi General and Administrative Expenses | (506.330) | (543.518) | 37.187 | (6,84) |

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Beban Non-Controlling Plant Beban Non-Controlling Plant | (352.829) | (428.527) | 75.698 | (17,66) |
| Beban Pajak Final Final Tax Expenses | (1.275) | (4.465) | 3.190 | (71,44) |
| Keuntungan (Kerugian) Selisih Kurs – Bersih Net Gain (Loss) on Foreign Exchange | (64) | 294 | (358) | (121,77) |
| Pendapatan Bunga Interest income | 2.131 | 1.848 | 283 | 15,31 |
| Pendapatan (Beban) Lainnya - Bersih Net Other Income (Expenses) | 976.457 | 1.914.352 | (937.895) | (48,99) |
| Laba (Rugi) Sebelum Beban Keuangan dan Pajak Profit (Loss) Before Financial Charges and Taxes | 253.264 | 1.127.045 | (873.781) | (77,53) |
| Beban Keuangan Financial Charges | (246.964) | (451.275) | 204.311 | (45,27) |
| Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax | 6.300 | 675.770 | (669.470) | (99,07) |
| Beban Pajak Penghasilan Kini Current Income Tax Expenses | - | - | - | - |
| Beban Pajak Tangguhan Deferred Tax Expenses | - | - | - | - |
| Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year | 6.300 | 675.770 | (669.470) | (99,07) |
| Pengukuran Kembali Kewajiban Imbalan Kerja Bersih Net Remeasurement of Employee Benefits Liability | (152) | (449) | 297 | (66,15) |
| Surplus (Defisit) Revaluasi Aset Tetap Revaluation Surplus (Deficit) of Fixed Assets | - | - | - | - |
| Jumlah Laba (Rugi) Komprehensif Tahun Berjalan Total Comprehensive Profit (Loss) for the Year | 6.149 | 675.321 | (669.172) | (99,09) |
| Laba (Rugi) Per Saham Dasar (Rupiah Penuh) Basic Earnings (Loss) per Share (full Rupiah) | 0,16 | 27,56 | (27) | (99,42) |

*Disajikan kembali akibat reklasifikasi akun tertentu
*Restated due to reclassification of certain accounts

Per 31 Desember 2023, WSBP berhasil mencatatkan penurunan laba bersih tahun berjalan sebesar 99,07%, serta jumlah rugi komprehensif tahun berjalan mengalami penurunan sebesar 99,09%.

As of December 31, 2023, WSBP managed to record a decrease in profit for the year by 99.07%, and a decrease in total comprehensive loss for the year by 99.09%.

Pendapatan Usaha

Di tahun 2023, WSBP berhasil membukukan pendapatan sebesar Rp1.487,59 miliar, mengalami penurunan Rp574,58 miliar atau 27,86% jika dibandingkan dengan tahun 2022 sebesar Rp2.062,17 miliar. Adapun sumber pendapatan usaha tersebut berasal dari segmen-segmen usaha yang dijalankan oleh WSBP, yakni segmen Beton *Precast*, Beton *Readymix & Quarry*, dan Jasa Konstruksi. Penurunan yang dialami pendapatan neto tersebut disebabkan oleh strategi WSBP untuk meningkatkan prinsip kehati-hatian dan manajemen risiko dalam mengikuti tender proyek. WSBP hanya mengikuti tender proyek yang memiliki kecukupan pendanaan untuk meminimalisir risiko finansial di masa depan. Selain itu, terdapat faktor eksternal seperti tahun politik yang menyebabkan perlambatan industri konstruksi secara keseluruhan.

Beban Pokok Pendapatan

Beban pokok pendapatan WSBP di tahun 2023 mengalami penurunan Rp499,36 miliar atau 28,41% dari Rp1.757,95 miliar di tahun 2022 menjadi Rp1.258,59 miliar. Penurunan ini selaras dengan menurunnya pendapatan usaha sepanjang tahun 2023.

Laba (Rugi) Bruto

Di tahun 2023, WSBP berhasil membukukan laba bruto sebesar Rp229,00 miliar, menurun Rp75,22 miliar atau 24,73% jika dibandingkan dengan tahun sebelumnya sebesar Rp304,23 miliar. Penurunan ini selaras dengan menurunnya pendapatan usaha. Namun, WSBP sukses mempertahankan margin laba kotor pada level 15,39% yang menunjukkan tingkat profitabilitas yang baik dari sisi operasional.

Beban Penjualan

Di tahun 2023, WSBP berhasil mencatatkan beban penjualan sebesar Rp93,83 miliar, menurun Rp23,34 miliar atau 19,92% dibanding tahun sebelumnya sebesar Rp117,17 miliar. Penurunan ini sejalan dengan penurunan biaya ekspedisi karena penurunan pendapatan usaha di tahun 2023.

Beban Umum dan Administrasi

Di tahun 2023, WSBP berhasil mencatatkan beban umum dan administrasi sebesar Rp506,33 miliar, menurun Rp37,19 miliar atau 6,84% dibanding tahun sebelumnya sebesar Rp543,52 miliar. Penurunan ini terjadi karena penurunan biaya tenaga ahli atas pendampingan PKPU WSBP di tahun 2022.

Beban Non-Controlling Plant

Per 31 Desember 2023, beban *non-controlling plant* WSBP mengalami penurunan sebesar Rp75,70 miliar atau 17,66% jika dibandingkan dengan tahun 2022 sebesar Rp428,53 miliar menjadi Rp352,83 miliar. Penurunan ini disebabkan oleh peningkatan utilitas produksi di tahun 2023.

Revenue

In 2023, WSBP managed to book revenue of Rp1,487.59 billion, a decrease of Rp574.58 billion or 27.86% when compared to 2022 of Rp2,062.17 billion. The source of revenue comes from the business segments run by WSBP, namely Precast Concrete, Readymix Concrete & Quarry, and Construction Services segments. The decrease in net revenue was due to WSBP's strategy to increase prudence and risk management in participating in project tenders. WSBP only participated in project tenders that have sufficient funding to minimize future financial risks. In addition, there were external factors such as the political year that led to an overall slowdown in the construction industry.

Cost of Revenue

WSBP's cost of revenue in 2023 decreased by Rp499.36 billion or 28.41% from Rp1,757.95 billion in 2022 to Rp1,258.59 billion. This decrease was in line with the decline in revenue throughout 2023.

Gross Profit (Loss)

In 2023, WSBP managed to book a gross profit of Rp229.00 billion, a decrease of Rp75.22 billion or 24.73% when compared to the previous year of Rp304.23 billion. This decline was in line with the decline in revenue. However, WSBP successfully maintained its gross profit margin at 15.39%, indicating a good level of profitability from operational perspective.

Selling Expenses

In 2023, WSBP managed to record selling expenses of Rp93.83 billion, a decrease of Rp23.34 billion or 19.92% compared to the previous year of Rp117.17 billion. This decrease was in line with the decrease in expedition costs due to the decrease in revenue in 2023.

General and Administrative Expenses

In 2023, WSBP managed to record general and administrative expenses of Rp506.33 billion, a decrease of Rp37.19 billion or 6.84% compared to the previous year of Rp543.52 billion. This decrease occurred due to a decrease in expert fees for WSBP's PKPU assistance in 2022.

Non-Controlling Plant Expenses

As of December 31, 2023, WSBP's non-controlling plant expenses decreased by Rp75.70 billion or 17.66% compared to Rp428.53 billion in 2022 to Rp352.83 billion. This decrease was due to an increase in production utility in 2023.

Beban Pajak Penghasilan Final

Beban pajak penghasilan final WSBP di tahun 2023 tercatat sebesar Rp1,28 miliar, menurun Rp3,20 miliar atau 71,44% jika dibandingkan dengan tahun sebelumnya sebesar Rp4,47 miliar. Penurunan seiring dengan menurunnya pendapatan konstruksi dan instalasi.

Keuntungan (Kerugian) Selisih Kurs

Di tahun 2023, WSBP berhasil membukukan keuntungan selisih kurs sebesar Rp63,62 juta, menurun Rp357,83 juta atau 121,77% jika dibandingkan dengan tahun 2022 sebesar Rp294,22 juta. Penurunan ini disebabkan oleh penurunan transaksi dalam mata uang asing.

Pendapatan Bunga

Per 31 Desember 2023, WSBP berhasil membukukan pendapatan bunga sebesar Rp2,13 miliar, meningkat Rp283 juta atau 15,31% dibanding tahun sebelumnya sebesar Rp1,85 miliar. Peningkatan ini dikarenakan oleh penempatan deposito di Bank Raya Indonesia.

Pendapatan (Beban) Lainnya

WSBP berhasil membukukan pendapatan lainnya di tahun 2023 sebesar Rp976,46 miliar, menurun Rp937,90 miliar atau 48,99% jika dibandingkan dengan tahun 2022 sebesar Rp1.914,35 miliar. Penurunan ini disebabkan transaksi khusus pada tahun 2022 dimana WSBP mencatatkan Pendapatan Lain-Lain dari perlakuan akuntansi untuk pencatatan Utang Bank Jangka Panjang dengan nilai yang signifikan.

Laba (Rugi) Sebelum Beban Keuangan dan Pajak

Di tahun 2023, WSBP berhasil membukukan laba sebelum beban keuangan dan pajak sebesar Rp253,26 miliar, turun Rp873,78 miliar atau 77,53% dibanding tahun sebelumnya sebesar Rp1.127,04 miliar. Penurunan ini disebabkan oleh penurunan pendapatan usaha dan pendapatan lainnya di tahun 2023.

Beban Keuangan

Beban keuangan WSBP per 31 Desember 2023 tercatat sebesar Rp246,97 miliar, menurun Rp204,31 miliar atau 45,27% jika dibandingkan dengan tahun sebelumnya sebesar Rp451,28 miliar. Penurunan ini disebabkan oleh menurunnya bunga kredit WSBP seiring dengan disetujuinya perjanjian bunga homologasi.

Final Income Tax Expense

WSBP's final income tax expense in 2023 was recorded at Rp1.28 billion, a decrease of Rp3.20 billion or 71.44% when compared to the previous year of Rp4.47 billion. The decrease was in line with the decline in construction and installation revenue.

Gain (Loss) on Foreign Exchange

In 2023, WSBP managed to book gain on foreign exchange amounted to Rp63.62 million, a decrease of Rp357.83 million or 121.77% when compared to 2022 of Rp294.22 million. This decrease was due to a decrease in foreign currency transactions.

Interest Income

As of December 31, 2023, WSBP managed to book interest income of Rp2.13 billion, an increase of Rp283 million or 15.31% compared to the previous year of Rp1.85 billion. This increase was due to the placement of deposits at Bank Raya Indonesia.

Other Income (Expense)

WSBP managed to record other income in 2023 of Rp976.46 billion, a decrease of Rp937.90 billion or 48.99% compared to 2022 of Rp1,914.35 billion. This decrease was due to special transactions in 2022 where WSBP recorded Other Income from the accounting treatment for recording Long-Term Bank Loans with a significant value.

Profit (Loss) Before Financial Charges and Taxes

In 2023, WSBP managed to book a profit before financial charges and taxes of Rp253.26 billion, a decrease of Rp873.78 billion or 77.53% compared to the previous year of Rp1,127.04 billion. This decrease was due to a decrease in revenue and other revenues in 2023.

Financial Charges

WSBP's financial charges as of December 31, 2023 were recorded at Rp246.97 billion, a decrease of Rp204.31 billion or 45.27% compared to the previous year of Rp451.28 billion. This decrease was due to a decrease in the WSBP credit interest in line with the approval of homologation interest agreement.

Lab a Bersih Sebelum Pajak

Per 31 Desember 2023, WSBP mencatatkan laba bersih sebelum pajak sebesar Rp6,30 miliar, menurun Rp669,47 miliar atau 99,07% jika dibandingkan dengan tahun 2022 sebesar Rp675,77 miliar. Penurunan tersebut disebabkan oleh penurunan pendapatan usaha, pendapatan lainnya dan beban keuangan.

Lab a Bersih Tahun Berjalan

Di tahun 2023, WSBP berhasil mencatatkan laba bersih tahun berjalan sebesar Rp6,30 miliar, menurun Rp669,47 miliar atau 99,07% jika dibandingkan dengan tahun 2022 sebesar Rp675,77 miliar. Penurunan tersebut disebabkan oleh penurunan pendapatan usaha, pendapatan lainnya dan beban keuangan.

Lab a (Rugi) Komprehensif Tahun Berjalan

Lab a bersih komprehensif tahun berjalan WSBP di tahun 2023 tercatat sebesar Rp6,15 miliar, menurun Rp669,17 miliar atau 99,09% jika dibandingkan dengan tahun 2022 yang mencatatkan laba bersih sebesar Rp675,32 miliar. Penurunan tersebut disebabkan oleh penurunan pendapatan usaha, pendapatan lainnya, beban keuangan dan imbalan kerja karyawan.

Lab a Bersih Per Saham Dasar

Per 31 Desember 2023, WSBP berhasil mencatatkan rugi per saham dasar sebesar Rp0,16, menurun Rp27,10 atau 99,42% jika dibandingkan dengan tahun sebelumnya yang rugi sebesar Rp27,56. Hal tersebut dikarenakan oleh penurunan laba komprehensif tahun berjalan.

Net Profit Before Tax

As of December 31, 2023, WSBP record a net profit before tax of Rp6.30 billion, decreased by Rp669.47 billion or 99.07% when compared to 2022 of Rp675.77 billion. The decrease was due to a decrease in revenue, other revenue and financial charges.

Net Profit for the Year

In 2023, WSBP managed to record a net profit for the year of Rp6.30 billion, a decrease of Rp669.47 billion or 99.07% when compared to 2022 of Rp675.77 billion. The decrease was due to a decrease in revenue, other revenue and financial charges.

Comprehensive Net Profit for the Year

WSBP's comprehensive net profit for the year 2023 was recorded at Rp6.15 billion, a decrease of Rp669.17 billion or 99.09% when compared to 2022 which recorded a net profit of Rp675.32 billion. The decrease was due to a decrease in revenue, other revenue, financial charges, and employee benefits.

Basic Earnings (Loss) Per Share

As of December 31, 2023, WSBP managed to record a loss per basic share of Rp0.16, a decrease of Rp27.10 or 99.42% when compared to the previous year which was a loss of Rp27.56. This was due to a decrease in comprehensive income for the year.

LAPORAN ARUS KAS

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Arus Kas Diperoleh dari (Digunakan) Aktivitas Operasi Cash Flows Provided by (Used in) Operating Activities | (106.350) | 151.946 | (258.296) | (169,99) |
| Arus Kas Diperoleh dari (Digunakan) Aktivitas Investasi Cash Flows Provided by (Used in) Investing Activities | (1.144) | (1.598) | 454 | (28,41) |
| Arus Kas Diperoleh dari (Digunakan) Aktivitas Pendanaan Cash Flows Provided by (Used in) Financing Activities | (10.577) | (5.360) | (5.217) | (97,33) |
| Kenaikan (Penurunan) Bersih Kas dan Setara Kas Net Increase (Decrease) in Cash and Cash Equivalents | (118.072) | 144.989 | (263.061) | (181,44) |

STATEMENT OF CASH FLOWS

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Keuntungan Selisih Kurs yang Belum Direalisasikan Unrealized Gain on Foreign Exchange | (64) | 294 | (358) | (121,77) |
| Kas dan Setara Kas pada Awal Tahun Cash and Cash Equivalents at Beginning of the Year | 238.947 | 93.664 | 145.283 | 155,11 |
| Kas dan Setara Kas pada Akhir Tahun Cash and Cash Equivalents at End of the Year | 120.812 | 238.947 | (118.135) | (49,44) |

Arus kas WSBP di tahun 2023 tercatat mengalami penurunan sebesar Rp263,06 miliar atau 181,44% dari tahun 2022 sebesar positif Rp144,99 miliar menjadi negatif Rp118,07 miliar. Penurunan ini disebabkan oleh menurunnya arus kas yang digunakan dari aktivitas operasi, menurunnya arus kas yang digunakan dari aktivitas investasi, dan meningkatnya arus kas yang diperoleh dari aktivitas pendanaan.

WSBP's cash flow in 2023 was recorded to have decreased by Rp263.06 billion or 181.44% from 2022 of positive Rp144.99 billion to negative Rp118.07 billion. This decrease was due to the decrease in cash flow used in operating activities, the decrease in cash flow used in investing activities, and the increase in cash flow provided by financing activities.

Arus Kas Diperoleh dari Aktivitas Operasi

Cash Flows Provided by Operating Activities

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Penerimaan dari Pelanggan Receipt from Customers | 1.893.345 | 2.117.519 | (224.174) | (10,59) |
| Pembayaran kepada Pemasok dan Pihak Ketiga Payment to Suppliers and Third Parties | (1.608.347) | (1.642.734) | 34.387 | (2,09) |
| Pembayaran Beban Pinjaman Payment for Finance Costs | (86.867) | (14.823) | (72.044) | 486,03 |
| Pembayaran kepada Karyawan Payment to Employees | (275.554) | (288.189) | 12.635 | (4,38) |
| Penerimaan Jasa Giro dan Deposito Berjangka Interest Income from Current Accounts and Time Deposits | 2.131 | 1.848 | 283 | 15,31 |
| Pembayaran Pajak Tax Payment | (31.057) | (27.882) | (3.175) | 11,39 |
| Penerimaan Hasil Restitusi PPN Receipt of VAT Restitution | - | 6.209 | (6.209) | (100,00) |

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Operasi Net Cash Provided by (Used in) Operating Activities | (106.350) | 151.946 | (258.296) | (169,99) |

Per 31 Desember 2023, WSBP berhasil membukukan kas neto digunakan untuk aktivitas operasi tercatat sebesar Rp106,35 miliar, mengalami penurunan Rp258,30 miliar atau 169,99% jika dibandingkan dengan tahun 2022 sebesar Rp151,95 miliar. Penurunan ini disebabkan oleh penurunan penerimaan dari pelanggan dan kenaikan atas pembayaran bunga pinjaman.

As of December 31, 2023, WSBP managed to book net cash used in operating activities amounting to Rp106.35 billion, a decrease of Rp258.30 billion or 169.99% when compared to 2022 of Rp151.95 billion. This decrease was due to a decrease in receipt from customers and an increase in loan interest payments.

Arus Kas Digunakan untuk Aktivitas Investasi

Cash Flows Used in Investing Activities

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Perolehan Aset Tetap Acquisition of Fixed Assets | (1.144) | (1.598) | 454 | (28,41) |
| Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Investasi Net Cash Provided by (Used in) Investing Activities | (1.144) | (1.598) | 454 | (28,41) |

Arus kas yang digunakan untuk aktivitas investasi di tahun 2023 tercatat sebesar Rp1,14 juta, menurun Rp454 juta atau 28,41% jika dibandingkan dengan tahun sebelumnya sebesar Rp1,60 miliar. Penurunan ini disebabkan oleh penurunan dari rencana pembelian aset tetap menggunakan kas.

Cash flows used in investing activities in 2023 were recorded at Rp1.14 million, a decrease of Rp454 million or 28.41% when compared to the previous year of Rp1.60 billion. This decrease was due to a decrease in the planned purchase of fixed assets using cash.

Arus Kas Digunakan untuk Aktivitas Pendanaan

Cash Flows Used in Financing Activities

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-----------------------------------|-----------------------------------|--|---------------------------------|
| | | | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Penerimaan Pinjaman Jangka Pendek Receipt from Short-Term Loans | (10.577) | (5.360) | (5.217) | (97,33) |
| Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan Net Cash Provided by (Used in) Financing Activities | (10.577) | (5.360) | (5.217) | (97,33) |

Di tahun 2023, arus kas digunakan untuk aktivitas pendanaan tercatat sebesar Rp10,58 miliar, turun Rp5,22 miliar atau 97,33% jika dibandingkan dengan tahun 2022 sebesar Rp5,36 miliar. Penurunan ini disebabkan oleh amortisasi *present value* atas pinjaman bank jangka panjang.

Kas dan Setara Kas Akhir Tahun

Per 31 Desember 2023, kas dan setara kas akhir tahun WSBP tercatat mengalami penurunan sebesar Rp118,14 miliar atau 49,44% jika dibandingkan dengan tahun sebelumnya sebesar Rp238,95 miliar menjadi Rp120,81 miliar. Penurunan ini disebabkan oleh menurunnya arus kas yang digunakan dari aktivitas operasi, menurunnya arus kas yang digunakan dari aktivitas investasi, dan meningkatnya arus kas yang diperoleh dari aktivitas pendanaan.

In 2023, cash flows used in financing activities were recorded at Rp10.58 billion, a decrease of Rp5.22 billion or 97.33% when compared to 2022 of Rp5.36 billion. This decrease was due to the amortization of the present value of long-term bank loans.

Cash and Cash Equivalents at End of the Year

As of December 31, 2023, WSBP's cash and cash equivalents at End of the Year decreased by Rp118.14 billion or 49.44% compared to the previous year of Rp238.95 billion to Rp120.81 billion. This decrease was due to a decrease in cash flows used in operating activities, a decrease in cash flows used in investing activities, and an increase in cash flows provided by financing activities.

KEMAMPUAN MEMBAYAR UTANG

ABILITY TO PAY DEBTS

Kemampuan WSBP untuk memenuhi semua kewajibannya, baik yang bersifat jangka pendek maupun jangka panjang, dapat dinilai melalui evaluasi rasio likuiditas dan rasio solvabilitas. Rasio likuiditas digunakan sebagai indikator kemampuan WSBP dalam menyelesaikan kewajiban yang jatuh tempo dalam waktu dekat, sementara rasio solvabilitas digunakan untuk menilai sejauh mana WSBP dapat memenuhi seluruh kewajibannya.

WSBP's ability to fulfill all its obligations, both short and long term, can be assessed through evaluating liquidity ratio and solvency ratio. The liquidity ratio is used as an indicator of WSBP's ability to pay its obligations that are due in the near future, while the solvency ratio is used to assess WSBP's ability to meet all its obligations.

KEMAMPUAN MEMBAYAR UTANG JANGKA PENDEK

Dalam memenuhi kewajiban jangka pendek yang akan jatuh tempo, WSBP menggunakan rasio likuiditas. Rasio likuiditas dapat diukur dengan menggunakan rasio kas, rasio cepat, serta rasio lancar.

ABILITY TO PAY SHORT TERM DEBTS

In fulfilling short-term obligations that are due, WSBP uses the liquidity ratio. Liquidity ratio can be measured using cash ratio, quick ratio, and current ratio.

Tabel Rasio Likuiditas 2022-2023
Liquidity Ratio 2022-2023

| Uraian Description | 2023 (x) | 2022 (x) | Persentase (%) |
|-------------------------------|-------------|-------------|-------------------|
| Rasio Kas Cash ratio | 0,05 | 0,04 | 25,00 |
| Rasio Cepat Quick ratio | 0,53 | 0,27 | 96,29 |
| Rasio Lancar Current Ratio | 0,64 | 0,34 | 88,23 |

Di tahun 2023, rasio kas WSBP tercatat sebesar 0,05 kali, mengalami peningkatan 25,00% dari tahun sebelumnya yang sebesar 0,04 kali. Selanjutnya, rasio cepat tercatat sebesar 0,53 kali, meningkat 96,29% dari tahun sebelumnya sebesar 0,27 kali, dan rasio lancar mengalami peningkatan 88,23% dari 0,34 kali di tahun 2022 menjadi 0,64 kali di tahun 2023. Hal tersebut disebabkan masih berlangsungnya proses restrukturisasi keuangan dan pemulihan kinerja WSBP pasca terdampak oleh Pandemi COVID-19.

In 2023, WSBP's cash ratio was recorded at 0.05 times, an increase of 25.00% from the previous year which was 0.04 times. Furthermore, the quick ratio was recorded at 0.53 times, an increase of 96.29% from the previous year of 0.27 times, and the current ratio increased 88.23% from 0.34 times in 2022 to 0.64 times in 2023. This is due to the ongoing process of financial restructuring and recovery of WSBP's performance after being impacted by the COVID-19 pandemic.

KEMAMPUAN MEMBAYAR UTANG JANGKA PENDEK DAN JANGKA PANJANG

Dalam mengevaluasi kemampuannya dalam menyelesaikan kewajiban, baik yang bersifat jangka pendek maupun jangka panjang, serta mengukur sejauh mana jumlah aset yang dibiayai melalui utang, digunakan rasio solvabilitas. Rasio solvabilitas dapat dianalisis melalui perbandingan rasio liabilitas terhadap ekuitas dan rasio liabilitas terhadap aset.

ABILITY TO PAY SHORT-TERM AND LONG-TERM DEBT

In evaluating its ability to pay obligations, both short-term and long-term, as well as measuring the extent of assets financed through debt, the solvency ratio is used. The solvency ratio can be analyzed by comparing debt to equity ratio and debt to assets ratio.

Tabel Rasio Solvabilitas 2022-2023
Solvency Ratio 2022-2023

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) |
|---|-----------------------------------|-----------------------------------|
| Rasio Liabilitas terhadap Ekuitas Debt to Equity Ratio | (773,17) | (383,55) |
| Rasio Liabilitas terhadap Aset Debt to Asset Ratio | 114,86 | 135,27 |

Per 31 Desember 2023, rasio liabilitas terhadap ekuitas yang dibukukan WSBP adalah sebesar 773,17% mengalami penurunan dari tahun sebelumnya yang sebesar minus 383,55%. Sementara, rasio liabilitas terhadap aset tercatat sebesar 114,86% meningkat dari tahun sebelumnya sebesar 135,27%. Hal ini menunjukkan perbaikan dalam struktur permodalan WSBP.

As of December 31, 2023, the debt to equity recorded by WSBP was 773.17%, a decrease from the previous year which was minus 383.55%. Meanwhile, the debt to assets was recorded at 114.86%, an increase from the previous year of 135.27%. This shows improvements in WSBP's capital structure.

TINGKAT KOLEKTIBILITAS PIUTANG

Dalam operasional bisnisnya, WSBP memiliki tagihan dari pelanggan dan pihak lain. Untuk menilai efisiensi dalam pengumpulan tagihan dan mengetahui rata-rata waktu penagihan (*collection period*), dilakukan pengukuran kemampuan WSBP. Semakin rendah nilai *collection period*, semakin baik kemampuan WSBP dalam mengelola dan mengumpulkan tagihan yang dimilikinya.

RECEIVABLES COLLECTIBILITY RATE

In its business operations, WSBP has receivables from customers and other parties. To assess efficiency in receivables collection and determine the average collection period, WSBP's ability is measured. Smaller value of collection period indicates that WSBP has better ability to manage and collect its receivables.

Tabel Tingkat Kolektibilitas Piutang 2022-2023
Receivables Collectibility Rate 2022-2023

| Uraian Description | 2023 (Hari) (Days) | 2022 (Hari) (Days) | Peningkatan (Penurunan) Increase (Decrease) | |
|-----------------------|--------------------------|--------------------------|--|---------------------------------|
| | | | Selisih (Hari) Difference (Days) | Persentase Percentage (%) |
| Collection Period | 221 | 197 | 24 | 12 |

Per 31 Desember 2023, Collection Period WSBP tercatat sebesar 221 hari, mengalami peningkatan jika dibandingkan dengan tahun sebelumnya sebesar 197 hari. Hal ini dikarenakan terdapat pelanggan grup dari Waskita yang mengalami situasi financial distress yang mempengaruhi kemampuan bayar atas tagihan WSBP.

As of 31 December 2023, WSBP records collection period of 221 days, or increasing compared to previous year of 197 days. The change was attributed to several customer from Waskita Group in financial distress which affect their ability to pay.

RASIO KEUANGAN LAINNYA

WSBP mengukur kemampuannya dalam menciptakan keuntungan dengan memanfaatkan rasio profitabilitas dan rasio rentabilitas. Rasio profitabilitas mencakup rasio pengembalian atas aset dan rasio pengembalian atas ekuitas. Di sisi lain, rasio rentabilitas terdiri dari rasio margin laba bruto, rasio margin laba operasional, dan rasio margin laba bersih. Kedua jenis rasio ini bertujuan untuk mengevaluasi kemampuan WSBP dalam menghasilkan laba dari penjualan, aset, dan ekuitas yang terkait dengan pendapatannya.

OTHER FINANCIAL RATIOS

WSBP measures its ability to generate profit by utilizing profitability ratio and profitability ratio. The profitability ratio consists of return on assets and return on equity ratio. Meanwhile, the rentability ratio consists of gross profit margin, operating profit margin, and net profit margin ratio. These two ratios aim to evaluate WSBP's ability to generate profit from sales, assets and equity related to its revenue.

Tabel Rasio Profitabilitas dan Rasio Rentabilitas 2022-2023
Profitability Ratio and Profitability Ratio 2022-2023

| Uraian Description | 2023 (%) | 2022 (%) | Peningkatan (Penurunan) Increase (Decrease) | |
|--|-------------|-------------|--|---------------------------------|
| | | | Selisih Difference (%) | Persentase Percentage (%) |
| Rasio Pengembalian atas Aset (ROA) Return on Asset (ROA) Ratio | 0,14 | 11,33 | (11,19) | (99.03) |
| Rasio Pengembalian atas Ekuitas (ROE) Return on Equity (ROE) Ratio | (0,95) | (32,13) | 33,08 | 102.96 |
| Rasio Margin Laba Bruto (GPM) Gross Profit Margin Ratio (GPM) | 15,39 | 14,75 | 0,64 | 4.34 |
| Rasio Margin Laba Operasi (OPM) Operating Profit Margin Ratio (OPM) | (53,29) | (61,88) | (8,59) | (13.88) |
| Rasio Margin Laba Bersih (NPM) Net Profit Margin Ratio (NPM) | 0,42 | 32,77 | (32,35) | (98.72) |

Di tahun 2023, rasio rentabilitas WSBP secara umum mengalami perbaikan, di mana dapat dilihat *Gross Profit Margin* WSBP di tahun 2023 kembali bernilai positif yaitu sebesar 15,39%. WSBP juga mencatatkan perbaikan rasio pengembalian investasi yang diukur dengan *Return on Equity* (ROE), di mana rasio ini meningkat seiring dengan perbaikan ekuitas WSBP.

In 2023, the WSBP profitability ratio generally improved, as can be seen that the Company's Gross Profit Margin in 2023 returned to be positive, at 15.39%. WSBP also managed to record improvement of investment return ratio which measured by Return on Equity (ROE), as the ROE is improving along with the increase of the WSBP total equity.

STRUKTUR MODAL DAN KEBIJAKAN MANAJEMEN ATAS STRUKTUR MODAL

CAPITAL STRUCTURE AND MANAGEMENT POLICY ON CAPITAL STRUCTURE

KEBIJAKAN STRUKTUR MODAL DAN DASAR PEMILIHAN KEBIJAKAN

Dalam upaya memastikan kelangsungan usaha, WSBP mengelola risiko terkait struktur modalnya dengan memberikan keuntungan kepada pemegang saham melalui optimalisasi saldo antara liabilitas dan ekuitas. Struktur modal WSBP melibatkan pinjaman jangka pendek yang seimbang dengan kas dan setara kas, serta ekuitas yang terdiri dari modal yang ditempatkan dan disetor serta saldo laba.

WSBP secara rutin melakukan evaluasi dan pengelolaan terhadap struktur permodalannya. Dalam konteks ini, Direksi juga mempertimbangkan biaya permodalan dan risiko yang terkait sebagai bagian dari proses evaluasi tersebut.

Rincian Struktur Modal

Di tahun 2023, komposisi struktur modal WSBP terdiri atas liabilitas sebesar 114,85% dan ekuitas sebesar -14,85%, di mana komposisi ini mengalami perubahan dari tahun 2022.

CAPITAL STRUCTURE POLICY AND BASIS FOR POLICY SELECTION

In an effort to ensure business continuity, WSBP manages risks related to its capital structure by providing benefits for shareholders through optimizing the balance between debt and equity. WSBP's capital structure involves short-term loans offset by cash and cash equivalents, as well as equity consisting of issued and paid-up capital and retained earnings.

WSBP routinely evaluates and manages its capital structure. In this context, the Board of Directors also considers the costs of capital and related risks as part of the evaluation process.

Details of Capital Structure

In 2023, the composition of WSBP's capital structure consisted of 114.85% liabilities and -14.85% equity, and this composition has changed from 2022.

Tabel Rincian Struktur Modal 2022-2023
Details of Capital Structure 2022-2023

| Struktur Modal Capital Structure | 2023 | | 2022 | | Kenaikan (Penurunan) Increase (Decrease) | |
|---|---|---------------------------------|---|---------------------------------|--|---------------------------------|
| | Nominal (Rp juta) Nominal (Rp million) | Komposisi Composition (%) | Nominal (Rp juta) Nominal (Rp million) | Komposisi Composition (%) | Selisih (Rp juta) Difference (Rp million) | Persentase Percentage (%) |
| Jumlah Liabilitas Total Liabilities | 5.137.640 | 114,85 | 8.066.866 | 135,27 | (2.929.226) | (36,31) |
| Jumlah Ekuitas Total Equity | (664.494) | (14,85) | (2.103.208) | (35,27) | 1.438.714 | (68,41) |
| Jumlah Liabilitas dan Ekuitas Total Liabilities and Equity | 4.473.145 | 100,00 | 5.963.658 | 100,00 | (1.490.513) | (24,99) |
| Rasio Utang terhadap Modal Debt to Capital Ratio | | (7,73) | | 138,78 | | (3,89) |

IKATAN YANG MATERIAL UNTUK INVESTASI BARANG MODAL

MATERIAL COMMITMENTS FOR CAPITAL GOODS INVESTMENT

Berdasarkan Peraturan Otoritas Jasa Keuangan Republik Indonesia No. 17/POJK.04/2020 tanggal 21 April 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha, disebutkan bahwa suatu transaksi dikategorikan sebagai transaksi material apabila nilai transaksi sama dengan 20% atau lebih dari ekuitas Perusahaan Terbuka.

Di tahun 2023, tidak terdapat ikatan yang material untuk investasi barang modal pada WSBP.

Realisasi Investasi Barang Modal Dalam mengembangkan kegiatan usahanya, investasi barang modal merupakan salah satu hal yang penting untuk dilakukan. Adapun realisasi investasi barang modal WSBP di tahun 2023 adalah sebagai berikut:

Based on the Republic of Indonesia Financial Services Authority Regulation No. 17/POJK.04/2020 dated April 21, 2020 concerning Material Transactions and Changes in Business Activities, reads that a transaction is categorized as a material transaction if the transaction value is equal to 20% or more of the Public Company's equity.

In 2023, there were no material commitments for capital goods investment in WSBP.

Realization of Capital Goods Investment In developing business activities, capital goods investment is one of the important things to be carried out. The realization of WSBP capital goods investment in 2023 is as follows:

| Jenis Investasi Barang Modal Type of Capital Goods Investment | Tujuan Investasi Investment Objectives | Nilai (Rp juta) Value (Rp million) |
|--|---|---|
| Tanah JIPE JIPE Land | Pembayaran selisih luasan lahan JIPE Payment of JIPE land area difference | 404,00 |
| Listrik Quarry Bojonegara Electricity of Bojonegara Quarry | Instalasi Listrik 865 Kva di Quarry Bojonegara (Biaya Penyambungan dan uang Jaminan Langganan) Payment of the difference in JIPE land area | 740,45 |
| IT | Pengadaan dan implementasi perangkat Security Procurement and implementation of Security devices | 1.210,78 |
| Jumlah Total | | 2.355,23 |

Sepanjang tahun 2023, realisasi investasi barang modal yang dilakukan WSBP tercatat sebesar Rp 2,36 miliar, mengalami peningkatan Rp757,23 juta atau 47,40% jika dibandingkan dengan tahun 2022 yang sebesar Rp1,60 miliar.

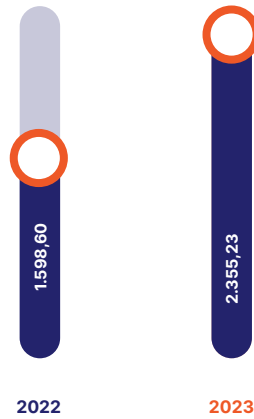
WSBP juga berfokus pada penyelesaian restrukturisasi, sehingga pelaksanaan investasi dari CAPEX berfokus pada perbaikan aset jangka panjang, peningkatan aset eksisting, dan investasi yang berdampak langsung untuk mendukung keberlangsungan operasional bisnis WSBP dimasa depan.

Throughout 2023, WSBP's capital investment realization amounted to Rp2.36 billion, experiencing an increase of Rp 757.23 million or 47.40% compared to 2022 which amounted to Rp 1.60 billion.

The WSBP also focused on completing restructuring efforts, hence, capital expenditure (CAPEX) investments concentrated on improving long-term assets, enhancing existing assets, and making investments directly impacting the sustainability of the WSBP future business operations.

| Uraian Description | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Kenaikan (Penurunan) Increase (Decrease) | |
|---|-----------------------------------|-----------------------------------|---|---------------------------------|
| | | | Nominal (Rp juta) Nominal (Rp million) | Persentase Percentage (%) |
| Realisasi Investasi Barang Modal Realization of Capital Goods Investment | 2.355,23 | 1.598,60 | 757,23 | 47,39 |

Realisasi Investasi Barang Modal
Realization of Capital Goods Investment



PERBANDINGAN ANTARA TARGET DAN REALISASI TAHUN 2023

COMPARISON BETWEEN TARGET AND REALIZATION IN 2023

Target kerja WSBP tahun 2023 tertuang dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) 2023. Berdasarkan Anggaran Dasar Pasal 17 ayat 1, Direksi wajib menyusun Rencana Kerja dan Anggaran Perusahaan (RKAP) untuk setiap tahun buku. RKAP kemudian disampaikan kepada Dewan Komisaris untuk mendapat masukan dan persetujuan dan disahkan melalui Rapat Umum Pemegang Saham (RUPS).

Dewan Komisaris mengesahkan Revisi RKAP tahun buku 2023 melalui surat No 138/WBP/DK/2023 perihal Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2023 PT Waskita Beton Precast Tbk ("WSBP") pada tanggal 02 November 2023.

ASUMSI PENYUSUNAN RKAP TAHUN 2023

Sumber data yang digunakan dalam penentuan asumsi adalah data dari Kementerian Keuangan dan Bank Indonesia yang telah dipublikasikan dan menjadi referensi banyak pihak; serta kondisi umum WSBP dan aspirasi Pemegang Saham (PT Waskita Karya (Persero) Tbk) yang tertuang melalui surat No. 1224/WK/DIR/2023 perihal Permintaan Data dan Arahan Penyusunan Revisi RKAP Tahun 2023 tanggal 17 Agustus 2023.

Adapun asumsi penyusunan target kinerja 2023 sesuai surat pengesahan revisi RKAP tahun buku 2023 oleh dewan komisaris melalui surat No 138/WBP/DK/2023 perihal persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2023 PT Waskita Beton Precast Tbk ("WSBP") tanggal 02 November 2023, yaitu seperti berikut ini:

The WSBP work targets for 2023 are contained in the Company's 2023 Work Plan and Budget (RKAP). Based on Article 17 paragraph 1 of the Articles of Association, the Board of Directors is required to prepare a Company's Work Plan and Budget (RKAP) for each fiscal year. The RKAP is then submitted to the Board of Commissioners for input and approval and ratified through the General Meeting of Shareholders (GMS).

The Board of Commissioners ratified the Revised RKAP for fiscal year 2023 through letter No. 138/WBP/DK/2023 regarding Approval of the Revised Work Plan and Budget (RKAP) for Fiscal Year 2023 of PT Waskita Beton Precast Tbk ("the Company") on November 02, 2023.

ASSUMPTIONS FOR PREPARING THE 2023 RKAP

The data sources used in determining assumptions are data from the Ministry of Finance and Bank Indonesia, which have been published and become references for many parties; as well as the general condition of the Company and the aspirations of (PT Waskita Karya (Persero) Tbk) as stated in letter No. 1224/WK/DIR/2023 regarding Request for Data and Direction for the Preparation of Revised RKAP for 2023 dated August 17, 2023.

The assumptions for the preparation of 2023 performance targets are in accordance with the letter of ratification of the revised RKAP for fiscal year 2023 by the Board of Commissioners through letter No. 138/WBP/DK/2023 regarding approval of the Revision of the Company's Work Plan and Budget (RKAP) for Fiscal Year 2023 of PT Waskita Beton Precast Tbk ("Company") dated November 02, 2023, as follows

| Keterangan Description | Satuan Unit | Asumsi Revisi RKAP 2023 Assumption for 2023 Revised RKAP |
|--|----------------|---|
| Asumsi Makro Macro Assumptions | | |
| Pertumbuhan Ekonomi (YoY) Economic Growth (YoY) | % | 5,3 |
| Inflasi (YoY) Inflation (YoY) | % | 3,6 |
| Nilai Tukar Rupiah Rupiah exchange rate | Rp/USD | 14.800 |
| Asumsi Operasional Operational Assumptions | | |
| Nilai Kontrak Baru New Contract Value | Rp Juta | 2.987.042 |

| Keterangan Description | Satuan Unit | Asumsi Revisi RKAP 2023 Assumption for 2023 Revised RKAP |
|--|----------------|---|
| Sisa Nilai Kontrak Remaining Contract Value | Rp Juta | 1.187.979 |
| Pendapatan Usaha Revenue | Rp Juta | 1.605.826 |
| Asumsi Finansial Financial Assumptions | | |
| Fund Rising | Rp Juta | 100.000 |
| Bunga Fasilitas Modal Kerja Baru Interest on New Working Capital Facilities | % | 15 |
| CKPN Internal Internal CKPN | Rp Juta | 142.000 |
| CKPN Eksternal External CKPN | Rp Juta | 20.000 |
| Impairment Aset dan Persediaan Impairment of Assets and Inventory | Rp Juta | 313.623 |
| Pendapatan Lain-lain Other Revenues | Rp Juta | 1.527.061 |
| Capex Capex | | |
| Tanah Land | Rp Juta | 23.494 |
| Gedung Building | Rp Juta | 3.040 |
| Peralatan Equipment | Rp Juta | 17.222 |
| Infrastruktur IT IT Infrastructure | Rp Juta | 1.711 |
| Lain-lain Others | Rp Juta | 5.000 |

Berdasarkan pada kondisi seperti yang digambarkan di atas, maka WSBP merumuskan sasaran kinerja WSBP 2023. Sasaran kinerja WSBP merupakan hal-hal yang akan dicapai WSBP pada tahun pelaksanaan anggaran Perusahaan.

Secara ringkas, beberapa sasaran yang telah ditetapkan dalam RKAP serta realisasinya hingga akhir tahun 2023, sebagai berikut:

Based on the conditions described above, the WSBP has formulated performance targets for 2023. The WSBP performance targets are the things that the WSBP aims to achieve during the implementation year of the WSBP budget.

In summary, some targets that have been set at the RKAP and their realization until the end of 2023 are as follows:

Pencapaian Realisasi Terhadap Target 2023 Achievement of Realization of 2023 Target

| Uraian Description | Realisasi 2023 (Rp juta) 2023 Realization (Rp million) | Revisi RKAP 2023 (Rp juta) Revised 2023 RKAP (Rp million) | Pencapaian Realisasi terhadap Target 2023 Achievement of Realization of 2023 Target (%) |
|---|---|--|---|
| ASPEK KEUANGAN FINANCIAL ASPECT | | | |
| Posisi Keuangan Financial Position | | | |
| Jumlah Aset Lancar Total Current Assets | 1.678.077 | 2.101.383 | 79,86 |
| Jumlah Aset Tidak Lancar Total Non-Current Assets | 2.795.069 | 3.122.299 | 89,52 |
| Jumlah Aset Total Assets | 4.473.146 | 5.223.681 | 85,63 |
| Jumlah Liabilitas Jangka Pendek Total Current Liabilities | 2.646.049 | 2.490.186 | 106,26 |
| Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities | 2.491.591 | 3.313.963 | 75,18 |
| Jumlah Liabilitas Jumlah Liabilitas | 5.137.640 | 5.804.149 | 88,52 |
| Jumlah Ekuitas Total Equity | (664.494) | (580.468) | 87,35 |
| Laba Rugi Profit (Loss) | | | |
| Pendapatan Usaha Revenues | 1.487.588 | 1.605.826 | 92,64 |
| Laba (Rugi) Bruto Gross Profit (Loss) | 229.001 | 229.507 | 99,78 |
| Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax | 253.264 | 271.229 | 93,38 |
| Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year | 6.300 | 2.407 | 261,74 |
| ASPEK OPERASIONAL OPERATIONAL ASPECT | | | |
| Nilai Kontrak Baru (NKB) New Contract Value (NKB) | 1.736.631 | 2.987.042 | 58,14 |
| Sisa Nilai Kontrak (SNK) Remaining Contract Value (SNK) | 1.187.979 | 1.187.979 | 100,00 |
| Jumlah Nilai Kontrak Total Contract Value | 2.924.610 | 4.996.176 | 58,54 |
| Kapasitas Produksi Beton Precast (ton) Precast Concrete Production Capacity (tons) | 3,7 | 3,7 | 100,00 |
| ASPEK PEMASARAN MARKETING ASPECT | | | |
| Lelang Diikuti Auction Followed | 7.937.339 | 19.040.985 | 41,69 |
| Lelang yang Dimenangkan Auction Won | 1.736.631 | 3.808.197 | 45,60 |
| Persentase Lelang yang Dimenangkan (%) Percentage of Auction Won (%) | 21,9 | 20,0 | 109,40 |

Pencapaian Realisasi Terhadap Target 2023

Achievement of Realization of 2023 Target

| Uraian Description | Realisasi 2023 (Rp juta) 2023 Realization (Rp million) | Revisi RKAP 2023 (Rp juta) Revised 2023 RKAP (Rp million) | Pencapaian Realisasi terhadap Target 2023 Achievement of Realization of 2023 Target (%) |
|--|---|--|---|
| PENGEMBANGAN KOMPETENSI SDM DAN TI DEVELOPMENT OF HC COMPETENCIES AND IT | | | |
| Pengembangan Kompetensi SDM HC Competency Development | 3.416 | 7.210 | 47,38 |
| Pengembangan Teknologi Informasi Information Technology Development | 1.210 | 1.496 | 80,88 |

Posisi Keuangan

Di tahun 2023, WSBP berhasil merealisasikan jumlah aset sebesar Rp4.473,15 miliar atau mencapai 85,63% terhadap target 2023. Jumlah liabilitas WSBP tercatat sebesar Rp5.137,64 miliar atau 88,52% terhadap target. Sementara, ekuitas WSBP tercatat minus sebesar Rp664,49 miliar atau mencapai 87,35% terhadap target 2023. Hal ini disebabkan oleh beberapa hal sebagai berikut.

1. Dari sisi aset, terdapat perbedaan *cash conversion cycle* (ccc) yang mempengaruhi aset lancar serta *impairment asset* tetap yang lebih dari revisi RKAP 2023 dari aset tidak lancar. Sehingga pencapaian kinerja dari sisi total aset sebesar 85,63% dari target revisi RKAP 2023.
2. Dari sisi liabilitas, Perbedaan asumsi pengakuan *fair value* atas Obligasi Wajib Konversi (OWK) dan WSBP belum mendapatkan dukungan untuk *new working capital loan* sehingga pencapaian kinerja dari liabilitas sebesar 88,52% dari target revisi RKAP 2023.
3. Dari sisi ekuitas, masih terdapat tekanan pada kinerja sehingga pencapaian kinerja pada ekuitas sebesar 87,35% dari target revisi RKAP 2023.

Laba Rugi

Di tahun 2023, WSBP berhasil merealisasikan pendapatan usaha sebesar Rp1.487,59 miliar atau 92,64% terhadap target 2023. Sementara di tahun 2023, WSBP mencatatkan laba bersih tahun berjalan sebesar Rp6,30 miliar untuk tahun 2023 atau mencapai 261,74% dari target. Hal ini disebabkan oleh implementasi program efisiensi beban usaha dan pencapaian target pendapatan lain-lain.

Struktur Modal

Struktur Modal WSBP terdiri dari Liabilitas dan Ekuitas. Untuk tahun 2023, WSBP menargetkan Liabilitas dan Ekuitas sebesar Rp5.804,15 miliar dan minus Rp580,47 miliar, sementara realisasinya masing-masing mencapai 88,52% dan 87,35%, lebih rendah dari target yang ditetapkan dalam RKAP 2023. Hal ini disebabkan oleh WSBP belum mendapatkan dukungan

Financial Position

In 2023, WSBP successfully realized total assets of Rp4,473.15 billion or reached 85.63% of the 2023 target. WSBP's total liabilities were recorded at Rp5,137.64 billion or 88.52% of the target. Meanwhile, WSBP's equity was recorded at a minus of Rp664.49 billion or reached 87.35% of the 2023 target. This was due to the following reasons.

1. In terms of assets, there were differences in cash conversion cycle (ccc), which affected current assets and impairment of fixed assets that are more than the revised 2023 RKAP of non-current assets. Accordingly, the achievement of performance in terms of total assets was 85.63% of the revised 2023 RKAP target.
2. In terms of liabilities, there were differences in the assumption of fair value recognition of Mandatory Convertible Bonds (MCB) and WSBP has not yet received support for a new working capital loan, hence the achievement of performance from liabilities was 88.52% of the revised target of RKAP 2023.
3. In terms of equity, there was still pressure on performance so that the achievement of performance on equity was 87.35% of the revised target of RKAP 2023.

Profit (Loss)

In 2023, WSBP successfully realized revenues of Rp1,487.59 billion or 92.64% of the 2023 target. While for net loss of the year 2023, WSBP records net profit of Rp6,30 Billion for the year of 2023 or reached 261,74% of the target. This was due to the implementation of cost efficiency program and other income achievements.

Capital Structure

WSBP capital structure consists of Liabilities and Equity. For 2023, WSBP targeted Liabilities and Equity of Rp5,804.15 billion and minus Rp580.47 billion, while the realization reached 88.52% and 87.35% respectively, lower than the targets set in the 2023 RKAP. This was due to the fact that WSBP has not yet received new capital loan support. Until

new working capital loan. Sampai dengan saat ini WSBP masih menajaki mencari alternatif pendanaan baik dari lembaga keuangan maupun lembaga non keuangan.

Aspek Operasional

Per 31 Desember 2023, WSBP berhasil merealisasikan Nilai Kontrak Baru (NKB) sebesar Rp1.736,63 miliar atau sebesar 58,14% atas target 2023. Sementara Sisa Nilai Kontrak (SNK) yang diperoleh WSBP di tahun 2023 adalah sebesar Rp1.187,98 miliar atau 100,00% dari target tahun 2023. Kemudian, jumlah nilai kontrak yang dibukukan WSBP di tahun 2023 mencapai Rp2.924,61 miliar atau mencapai 58,54% atas target yang ditetapkan. Hal tersebut disebabkan oleh ketidakcapaian pada nilai kontrak baru tahun 2023.

Aspek Pemasaran

Di tahun 2023, WSBP berhasil merealisasikan perolehan lelang diikuti sebesar Rp7.937,34 miliar sementara lelang yang dimenangkan WSBP tercatat sebesar Rp1.736,63 miliar atau lebih rendah dari target yang ditetapkan dalam RKAP 2023. Hal ini disebabkan oleh beberapa hal sebagai berikut.

1. Mundurnya proses lelang pada beberapa proyek; serta
2. Pembatal lelang pada beberapa proyek 2023 terutama dari internal (WSKT Group) yang dikarenakan masih dalam proses penyelesaian Restrukturisasi.

Pengembangan Kompetensi SDM dan TI

Sepanjang tahun 2023, Perusahaan telah merealisasikan biaya pengembangan kompetensi Sumber Daya Manusia (SDM) sebesar Rp3,42 miliar atau mencapai 47,38% terhadap target sebesar Rp7,21 miliar. Hal tersebut lebih disebabkan oleh :

1. Realisasi Pelatihan Sertifikasi dan Webinar dengan total Pelatihan 114 dan Jumlah Peserta 3.019 Pegawai
2. Dengan Biaya Pelatihan sebesar 1,6 Milyar , Sertifikasi 788 Juta, Assessment 352 Juta serta Biaya Seminar dan Webinar sebesar 135 juta
3. Sisanya merupakan Biaya Penunjang Operasional Learning Center Karawang

Sementara pada aspek pengembangan Teknologi Informasi (TI) sepanjang tahun 2023, WSBP telah merealisasikan biaya pengembangan TI sebesar Rp1,21 Miliar atau mencapai 70,8% terhadap target sebesar Rp1,50 Miliar. Hal tersebut disebabkan WSBP lebih selektif dalam pelaksanaan program investasi dengan mempertimbangkan kondisi likuiditas perusahaan.

now, WSBP is still exploring alternative funding from both financial institutions and non-financial institutions.

Operational Aspects

As of December 31, 2023, WSBP successfully realized new contract value (NKB) of Rp1,736.63 billion or 58.14% of the 2023 target. Meanwhile, the remaining contract value (SNK) obtained by WSBP in 2023 amounted to Rp1,187.98 billion or 100.00% of the 2023 target. Then, the total contract value booked by WSBP in 2023 reached Rp2,924.61 billion or reached 58.54% of the set target. This was due to the non-achievement in the value of new contracts in 2023.

Marketing Aspect

In 2023, WSBP succeeded in realizing the number of auctions followed amounting to Rp7,937.34 billion while the auctions won by WSBP were recorded at Rp1,736.63 billion or lower than the target set in the 2023 RKAP. This was due to the following reasons.

1. The delay in the auction process for several projects; and
2. Cancellation of auctions on several 2023 projects, especially from internal (WSKT Group) due to the process of Restructuring completion.

Development of Human Capital (HC) Competencies and Information Technology (IT)

Throughout 2023, the Company has realized human capital competency development costs amounting to Rp 3.42 billion or reaching 47.38% of the target of Rp 7.21 billion. This was mainly caused by:

1. Realization of Certification Training and Webinars with a total of 114 Training sessions and 3,019 Employee Participants.
2. With Training Costs amounting to Rp 1.6 Billion, Certification Costs of Rp 788 Million, Assessment Costs of Rp 352 Million, and Seminar and Webinar Costs of Rp 135 Million.
3. The remainings are Operational Support Costs for the Learning Center in Karawang.

Meanwhile, in terms of Information Technology (IT) development throughout 2023, WSBP has realized IT development costs amounting to Rp1.21 billion, achieving 70.8% of the target of Rp1.50 billion. This was because WSBP has been more selective in implementing investment programs, considering the Company's liquidity condition.

PROSPEK USAHA SERTA RENCANA STRATEGIS DAN PROYEKSI KINERJA PERUSAHAAN TAHUN 2024

THE COMPANY'S BUSINESS OUTLOOK, STRATEGIC PLANS AND PERFORMANCE PROJECTIONS FOR 2024

PROSPEK USAHA 2024

Melihat prediksi iklim ekonomi dan industri yang positif di tahun depan, Board of Directors berupaya untuk mengoptimalkan potensi bisnis yang muncul. Hal tersebut tercermin dari kebijakan strategis yang telah disusun sebagai acuan dalam menjalankan kinerja operasional di tahun 2024. Hal ini juga yang menjadi dasar dalam menyusun target yang lebih tinggi dalam RKAP tahun 2024 dibandingkan dengan tahun 2023. WSBP juga telah menyusun kebijakan dan inisiatif strategis dan meyakini bisa menerapkannya di tahun 2023.

WSBP melakukan evaluasi atas *Sales Performance* 2023. Dan untuk menjawab tantangan dan menangkap peluang yang ada di tahun 2024 maka WSBP menargetkan pertumbuhan perolehan NKB sebesar 38,20% dari target pencapaian NKB tahun 2023 dengan menargetkan perolehan NKB sebesar Rp2,40 Triliun. Eksternal akan menjadi segmen pasar utama yang akan ditargetkan oleh WSBP sebesar 69% (Rp 1,65 Triliun), Adapun Segmen Internal (WSKT *Group*) hanya akan mendapat bagian sebesar 31% (Rp0,75 Triliun) *Readymix* merupakan lini *usage* yang akan diprioritaskan oleh WSBP (37%), disusul dengan Jasa Konstruksi (36%) dan *Precast* (27%).

Untuk mencapai nilai proyeksi RKAP yang telah ditentukan untuk 2023, maka WSBP perlu untuk menyusun strategi yang dapat dikelompokkan menjadi 2 bagian, yakni strategi jangka panjang dan strategi jangka pendek.

Strategi jangka pendek merupakan sebuah strategi yang disusun dengan *timeline* sekitar 1 (satu) tahun. Adapun strategi jangka pendek yang dibuat oleh WSBP adalah sebagai berikut:

1. Menjaga Kualitas & Konsistensi Produk Termasuk penerapan sistem monitoring kualitas yang terpercaya dan responsif perlu adanya sistem untuk mempertahankan konsistensi kualitas produk.
2. Meningkatkan Keandalan *Delivery* Mengembangkan sistem *monitoring* dan *troubleshooting* keandalan *delivery* yang dapat mendeteksi dan mempercepat penyelesaian *issue* yang masih terjadi di lapangan disertai analisis *root cause*.
3. Meningkatkan Kemampuan Komunikasi *Frontliner* WSBP harus meningkatkan kemampuan berkomunikasi dengan pelanggan, agar dapat mendorong peningkatan persepsi kualitas dan konsisten mengkomunikasikan kelebihan yang dimiliki.
4. Menggunakan Jaringan Korporasi untuk Mengembangkan Kapabilitas Market di *High-Rise* dan *Commercial* Pengembangan kapabilitas pasar adalah kunci utama berkompetisi melawan berbagai jenis kompetitor. Jaringan korporasi dapat membantu pengembangan kapabilitas ini.

BUSINESS OUTLOOK FOR 2024

Considering the positive economic and industry climate predictions for the upcoming year, Board of Directors is striving to optimize emerging business potentials. This is reflected in the strategic policies formulated as guidelines for operational performance in 2024, which also serves as the basis for setting higher targets in the 2024 RKAP compared to 2023. WSBP has also developed strategic policies and initiatives and believes in its capability to them in 2023.

WSBP has evaluated the *Sales Performance* of 2023. To address challenges and seize opportunities in 2024, WSBP targets a 38.20% growth in NKB acquisition from the 2023 NKB achievement target, aiming for an NKB acquisition of Rp2.40 trillion. The external segment will be the primary market segment targeted by WSBP at 69% (Rp 1.65 trillion), while the Internal Segment (WSKT *Group*) will only receive 31% (Rp 0.75 trillion). *Readymix* is the prioritized usage line by WSBP (37%), followed by *Construction Services* (36%) and *Precast* (27%).

To achieve the projected RKAP value set for 2023, WSBP needs to devise strategies that can be grouped into two parts: long-term strategies and short-term strategies.

Short-term strategies are strategies with a timeline of about 1 (one) year. The short-term strategies formulated by WSBP are as follows:

1. Maintain Product Quality & Consistency including the implementation of a reliable quality monitoring system and a responsive system to maintain product quality consistency.
2. Improve Delivery Reliability by developing a monitoring and troubleshooting system for delivery reliability that can detect and expedite issue resolution still occurring in the field with root cause analysis.
3. Enhance Frontliner Communication Skills: WSBP frontliners must enhance their communication skills with customers to drive improved quality perceptions and consistently communicate the company's strengths.
4. Utilize Corporate Networks to Develop Market Capabilities in High-Rise and Commercial Sectors: Market capability development is a key factor in competing against various competitors. Corporate networks can aid in this capability development.

5. Meningkatkan *Price Competitiveness* Harga tetap menjadi pertimbangan yang utama. WSBP harus dapat melakukan inovasi dalam *cost management*, sehingga harga jual semakin bersaing di pasaran. *Cost Innovation* ini dapat mencakup: *supply*, *process*, maupun *logistic management*.
6. Meningkatkan Kapabilitas *Market Analysis* Diperlukan tim lapangan yang dapat secara dinamis melakukan *market analysis* dan *competitive mapping* sehingga dapat secara proaktif menyusun strategi pemasaran yang konsisten secara korporat, namun sekaligus dapat adaptif terhadap kondisi nyata pasar.

Strategi jangka panjang merupakan sebuah strategi yang dirancang oleh WSBP dengan *timeline* selama lebih dari 1 tahun. Di mana strategi jangka panjang yang dimiliki oleh WSBP meliputi:

1. *Research and Development* untuk Inovasi Masal Perlu dilakukan inovasi tidak hanya di produk baru, melainkan juga dalam kemampuan menjadikan produk baru tersebut menjadi semakin murah dan mudah diterapkan.
2. Edukasi Pasar & Konsultan Mendorong adopsi produk inovatif adalah kunci di kuadran ini. Harus ada upaya aktif untuk mensosialisasikan inovasi pasar seluas mungkin, terutama melalui konsultan proyek.
3. Mengembangkan Kapasitas *Branding* Untuk bisa mendorong adopsi inovasi baru secara masal, WSBP harus dikenal sebagai *thought leader* di industri. Diperlukan berbagai inisiatif *B2B Branding*, yang menyasar *stakeholder* utama.
4. Mengembangkan Kapabilitas Pasar Retail Diperlukan upaya intensif untuk membangun kapabilitas pasar retail. Dimulai dari *business landscape mapping*, penyusunan strategi *positioning & differentiation*, dan pengembangan rencana pemasaran yang taktis. Perencanaan taktis harus diturunkan spesifik ke area.
5. Mengembangkan Kapabilitas *Branding* Mengembangkan aktivitas *branding* yang kuat untuk mendukung aktivitas penjualan. Dimulai dari *visual identity*, *key messaging*, sampai dengan *campaign plan* secara komprehensif.
6. Fokus Strategi *Customer Service* untuk *Retail Marketing* dan *Branding* harus disertai dengan kemampuan melayani pelanggan retail yang karakteristiknya berbeda dengan pelanggan besar yang biasanya dihadapi WSBP. Dimulai dari *strategic service blueprint*, hingga *standard service scripts* yang disertai pengembangan *service mindset* untuk seluruh *frontliner*.

5. Enhance Price Competitiveness: Price remains a primary consideration. WSBP must innovate in cost management to ensure competitive pricing in the market. Cost innovation can include supply, process, and logistic management.
6. Improve Market Analysis Capabilities: Dynamic field teams are required to conduct market analysis and competitive mapping proactively to formulate consistent corporate marketing strategies while being adaptive to real market conditions.

Long-term strategies are strategies designed by WSBP with a timeline of more than 1 year. The WSBP long-term strategies include:

1. Research and Development for Mass Innovation: Innovation is needed not only in new products but also in making these new products more affordable and easier to apply.
2. Market Education & Consultants: Driving the adoption of innovative products is crucial in this quadrant. There must be active efforts to disseminate market innovations as widely as possible, especially through project consultants.
3. Developing Branding Capacity: To drive mass adoption of new innovations, WSBP must be recognized as a thought leader in the industry. Various B2B branding initiatives targeting key stakeholders are required.
4. Developing Retail Market Capabilities: Intensive efforts are needed to build retail market capabilities, starting from business landscape mapping, positioning & differentiation strategy formulation, and tactical marketing plan development. Tactical planning must be specific to the area.
5. Developing Branding Capabilities: Developing strong branding activities to support sales activities, starting from visual identity, key messaging, to comprehensive campaign plans.
6. Focus on Customer Service Strategy for Retail: Marketing and branding strategies must be accompanied by the ability to serve retail customers, whose characteristics differ from large customers typically faced by WSBP. Starting from strategic service blueprints to standard service scripts accompanied by the development of service mindset for all frontliners.

RENCANA STRATEGIS TAHUN 2024

WSBP menyadari bahwa lingkungan usaha industri manufaktur beton dan konstruksi secara umum sangat volatil, oleh sebab itu WSBP sebagai badan usaha harus dapat dengan cepat beradaptasi pada perubahan yang terjadi. WSBP berkomitmen untuk terus meningkatkan efisiensi dan efektifitas organisasi dalam memenuhi kebutuhan pelanggan. Hal tersebut tercermin dari kebijakan strategis yang telah disusun sebagai acuan dalam menjalankan kinerja operasional di tahun 2024. Hal ini juga yang menjadi dasar dalam menyusun target yang lebih tinggi dalam RKAP tahun 2024 dibandingkan dengan tahun 2023. WSBP juga telah menyusun kebijakan dan inisiatif strategis dan meyakini bisa menerapkannya.

Adapun beberapa target strategis yang ditetapkan untuk tahun 2024 diproyeksikan peningkatan nilai kontrak baru hingga 101,1% dari realisasi tahun 2023 melalui perluasan dan intensifikasi pemasaran, serta proyeksi pertumbuhan pendapatan usaha untuk tahun 2024 sebesar 92,70% dari realisasi tahun sebelumnya yang ditopang oleh seluruh lini bisnis, serta mempertahankan tingkat profitabilitas *gross profit margin* (%GPM) sebesar 16,26%.

Dalam rangka memastikan pencapaian target-target tersebut serta aspirasi dari pemegang saham tahun 2024 yang disampaikan melalui surat nomor 12/WK/DIR/2024, WSBP telah mempersiapkan strategi tahun 2024 yaitu:

STRATEGIC PLANS FOR 2024

WSBP acknowledges that the business environment in the concrete manufacturing and construction industry is highly volatile. Therefore, as a business entity, WSBP must be able to adapt quickly to changes. WSBP is committed to continuously improving the efficiency and effectiveness of the organization in meeting customer needs. This commitment is reflected in the strategic policies that have been formulated as guidelines for operational performance in 2024. This also forms the basis for setting higher targets in the 2024 RKAP compared to 2023. WSBP has also developed strategic policies and initiatives, accompanied by the faith of its ability to implement them.

Several strategic targets set for 2024 projected an increase in the value of new contracts by up to 101.1% from the 2023 realization through marketing expansion and intensification, as well as a projected business revenue growth for 2024 of 92.70% from the previous year's realization, supported by all lines of business, while maintaining a gross profit margin (%GPM) of 16.26%.

To ensure the achievement of these targets and the aspirations of shareholders for 2024 as communicated through letter number 12/WK/DIR/2024, WSBP has prepared its 2024 strategies as follows:

| Financial | Customer | Internal Process | Learning & Growth |
|---|---|--|---|
| Ekspansi yang <i>Profitable</i> melalui EBITDA Positif. Profitable Expansion through Positive EBITDA. | Peningkatan tata Kelola Perusahaan. Improved Corporate Governance | Peningkatan Operasionalisasi Perusahaan. Increased Company Operationalization | Menciptakan SDM Milenial yang Unggul dan Profesional. Creating superior and professional Millennial Human Capital. |
| Pemenuhan Implementasi Homologasi. Fulfillment of Homologation Implementation. | Menjaga Komitmen dengan <i>Customer</i> yang memiliki pembayaran yang baik. Maintain commitment with customers with good payments. | Peningkatan Penggunaan Produk dalam Negeri (P3DN). Increased Use of Domestic Products (P3DN). | Meningkatkan SDM Wanita yang Unggul dan Profesional. Increasing superior and professional female human capital. |
| Menjaga Kondisi Keuangan dengan mempertahankan rasio-rasio Keuangan. Sustain Financial Condition by maintaining Financial ratios. | Meningkatkan daya saing dan kompetensi tim Marketing. Increase the competitiveness and competence of Marketing team. | Memastikan Kesehatan Kinerja dan Keberlanjutan Usaha Perusahaan. Ensuring the Healthy Performance and Sustainability of the Company's Business. | |
| Standarisasi Proses dan Kebijakan <i>Financial Risk Management</i> . Standardization of Financial Risk Management Processes and Policies | | Perbaikan Penerapan Manajemen Risiko. Improved Risk Management Implementation. | |
| | | Peningkatan / Optimalisasi IT. IT Improvement / Optimization. | |

| Financial | Customer | Internal Process | Learning & Growth |
|-----------|----------|--|-------------------|
| | | Transformasi Bisnis dalam Rangka Peningkatan Performa. Business Transformation in the Context of Performance Improvement. | |

PROYEKSI KINERJA TAHUN 2024

Untuk 1 (satu) tahun ke depan, WSBP telah menetapkan sejumlah target yang hendak dicapai dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2024 yang juga telah disesuaikan dengan kondisi industri dan ekonomi. Adapun proyeksi yang telah ditetapkan WSBP untuk 1 (satu) tahun ke depan yang telah ditetapkan berdasarkan RKAP Tahun 2024, dibandingkan dengan realisasi tahun buku 2023, adalah sebagai berikut.

PERFORMANCE PROJECTIONS FOR 2024

For the next 1 (one) year, the Company has set a number of targets to be achieved in the Company's 2024 Work Plan and Budget (RKAP), which have also been adjusted to industrial and economic conditions. The projections that have been set by the Company for the next 1 (one) year as have been determined based on the 2024 RKAP, compared with the realization for the 2023 fiscal year, are as follows.

| Uraian Description | Realisasi 2023 (Rp juta) 2023 Realization (Rp million) | Proyeksi 2024 (Rp juta) 2024 Projection (Rp million) | Proyeksi 2024 terhadap Realisasi 2023 Proyeksi 2024 terhadap Realisasi 2023 (%) |
|---|---|---|---|
| ASPEK KEUANGAN FINANCIAL ASPECT | | | |
| Posisi Keuangan Financial Position | | | |
| Jumlah Aset Lancar Total Current Assets | 1.678.077 | 1.820.000 | 8,46 |
| Jumlah Aset Tidak Lancar Total Non-Current Assets | 2.795.069 | 2.200.000 | (21,29) |
| Jumlah Aset Total Assets | 4.473.146 | 4.020.000 | (10,13) |
| Jumlah Liabilitas Jangka Pendek Total Current Liabilities | 2.646.049 | 2.700.000 | 2,04 |
| Jumlah Liabilitas Jangka Panjang Total Non-Current Liabilities | 2.491.591 | 2.600.000 | 4,35 |
| Jumlah Liabilitas Total Liabilities | 5.137.640 | 5.300.000 | 3,16 |
| Jumlah Ekuitas Total Equity | (664.494) | (989.000) | (33,88) |
| Laba Rugi Profit (Loss) | | | |
| Pendapatan Usaha Revenues | 1.487.588 | 1.900.000 | 27,72 |
| Laba (Rugi) Bruto Gross Profit (Loss) | 229.001 | 450.000 | 96,51 |
| Laba (Rugi) Sebelum Pajak Profit (Loss) Before Tax | 253.264 | (500.000) | (8.036,51) |
| Laba (Rugi) Bersih Tahun Berjalan Net Profit (Loss) for the Year | 6.300 | (500.000) | (8.036,51) |

| Uraian Description | Realisasi 2023 (Rp juta) 2023 Realization (Rp million) | Proyeksi 2024 (Rp juta) 2024 Projection (Rp million) | Proyeksi 2024 terhadap Realisasi 2023 Proyeksi 2024 terhadap Realisasi 2023 (%) |
|--|---|---|---|
| ASPEK OPERASIONAL OPERATIONAL ASPECT | | | |
| Nilai Kontrak Baru (NKB) New Contract Value (NKB) | 1.736.631 | 2.400.000 | 38,20 |
| Sisa Nilai Kontrak (SNK) Remaining Contract Value (SNK) | 1.187.979 | 1.280.938 | 7,82 |
| Jumlah Nilai Kontrak Total Contract Value | 2.924.610 | 3.837.021 | 31,20 |
| Kapasitas Produksi Beton Precast (juta ton) Precast Concrete Production Capacity (tons) | 3,70 | 3,70 | 0,0 |
| ASPEK PEMASARAN MARKETING ASPECT | | | |
| Lelang Diikuti Auction Followed | 7.937.339 | 12.000.000 | 51,19 |
| Lelang yang Dimenangkan Auction Won | 1.736.631 | 2.400.000 | 38,20 |
| Persentase Lelang yang Dimenangkan (%) Percentage of Auction Won (%) | 21,90 | 20,00 | (8,59) |
| PENGEMBANGAN KOMPETENSI SDM DAN TI DEVELOPMENT OF HC COMPETENCIES AND IT | | | |
| Pengembangan Kompetensi SDM HC Competency Development | 3.416 | 4.754 | 39,17 |
| Pengembangan Teknologi Informasi Information Technology Development | 1.210 | 2.700 | 123,14 |
| Dividen Dividen | | | |
| Dividen Dividen | - | - | - |

POSISI KEUANGAN

Untuk tahun 2024, WSBP memproyeksikan dapat membukukan posisi keuangan berupa jumlah aset sebesar Rp4.020,00 miliar atau menurun 10,13% terhadap realisasi tahun 2023. Total liabilitas tahun 2024 diproyeksikan sebesar Rp5.300,00 miliar atau naik 3,16% atas realisasi tahun 2023. Di tahun 2024, ekuitas (defisiensi modal) WSBP diproyeksi menurun 33,88% dari realisasi tahun 2023 menjadi sebesar Rp989,98 miliar atau menurun. Hal tersebut didorong oleh fase pertama proses transformasi bisnis dan pemulihan kinerja WSBP pasca restrukturisasi keuangan melalui Perjanjian Perdamaian.

FINANCIAL POSITION

For 2024, WSBP projects to record a financial position in the form of total assets of Rp4,020.00 billion or a decrease of 10.13% against the realization in 2023. Total liabilities in 2024 is projected at Rp5,300.00 billion or an increase of 3.16% over the realization in 2023. In 2024, WSBP's equity (capital deficiency) is projected to decrease by 33.88% from the realization in 2023 to Rp989.98 billion or decrease. This is driven by the first phase of business transformation process and the recovery of WSBP's performance after financial restructuring through the Peace Agreement.

Laba Rugi

Pada tahun 2024, WSBP memproyeksikan pendapatan usaha sebesar Rp1.900,00 miliar atau meningkat 27,72% atas realisasi tahun 2023. Kemudian, WSBP memproyeksikan rugi bersih tahun berjalan di tahun 2024 sebesar Rp500,00 miliar atau turun dari realisasi tahun 2023. Hal tersebut disebabkan oleh beban non kas yang cukup besar akibat penyusutan / depresiasi nilai fasilitas produksi.

Struktur Modal

Struktur Modal WSBP terdiri dari Liabilitas dan Ekuitas. Untuk tahun 2024, WSBP menargetkan Liabilitas dan Ekuitas sebesar Rp5.300,00 miliar dan Rp(989,98) miliar. Hal ini sejalan dengan WSBP yang masih dalam fase pertama proses transformasi bisnis dan pemulihan kinerja WSBP pasca restrukturisasi keuangan melalui Perjanjian Perdamaian.

Aspek Operasional

Untuk tahun 2024, WSBP memproyeksikan nilai kontrak baru (NKB) sebesar Rp2.400,00 miliar atau meningkat 38,20% atas realisasi tahun 2023 dan sisa nilai kontrak diproyeksikan mencapai Rp1.280,94 miliar atau meningkat 7,82% dari realisasi tahun 2023. Adapun jumlah nilai kontrak di tahun 2024 diproyeksikan mencapai Rp3.837,02 miliar atau tumbuh 31,20% atas realisasi tahun 2023. Hal ini dikarenakan oleh strategi peningkatan pangsa pasar yang dilakukan oleh WSBP melalui penetrasi pasar ke segmen pelanggan Pemerintah, BUMN, dan Swasta.

Aspek Pemasaran

WSBP memproyeksikan lelang diikuti di tahun 2024 sebesar Rp12.000,00 miliar atau meningkat 51,19% atas realisasi tahun 2023. Sementara lelang yang dimenangkan diproyeksi dapat mencapai Rp2.400,00 miliar atau meningkat 38,20% atas realisasi tahun 2023. Hal ini sejalan dengan meningkatnya keunggulan kompetitif dari WSBP dalam memenangkan lelang.

Pengembangan Kompetensi SDM dan TI

Sepanjang tahun 2023, WSBP telah merealisasikan biaya pengembangan kompetensi Sumber Daya Manusia (SDM) sebesar Rp3,4 miliar atau mencapai 39,17% terhadap target RKAP 2024 sebesar Rp4,7 miliar.

Sementara target pengembangan Teknologi Informasi (TI) di tahun 2024 sebesar Rp 2.700,00 atau mencapai 123,14% atas realisasi tahun 2023.

Profit and Loss

In 2024, WSBP projects revenue of Rp1,900.00 billion or an increase of 27.72% over the realization in 2023. Then, WSBP projects a net loss for the year 2024 of Rp500.00 billion or a decrease from the realization in 2023. This is due to a large non-cash expense due to depreciation of the value of production facilities.

Capital Structure

The WSBP Capital Structure consists of Liabilities and Equity. For 2024, the Company targets Liabilities and Equity of Rp5,300.00 billion and Rp(989.98) billion. This is in line with WSBP which is still in the first phase of business transformation process and the recovery of WSBP's performance after financial restructuring through the Peace Agreement.

Operational Aspects

For 2024, WSBP projects new contract value (NKB) of Rp2,400.00 billion or an increase of 38.20% over 2023 realization and the remaining contract value is projected to reach Rp1,280.94 billion or an increase of 7.82% from 2023 realization. The total contract value in 2024 is projected to reach Rp3,837.02 billion or grow 31.20% over the realization in 2023. This is due to the strategy of increasing market share carried out by WSBP through market penetration into the Government, SOE, and Private customer segments.

Marketing Aspect

WSBP projects that the auction followed in 2024 will be amounted to Rp12,000.00 billion or an increase of 51.19% over the realization in 2023. While the auction won is projected to reach Rp2,400.00 billion or an increase of 38.20% over the realization in 2023. This is in line with the increasing competitive advantage of WSBP in winning the auction.

HRCand IT Competency Development

Throughout 2023, WSBP has realized Human Resources (HR) competency development costs of Rp3.4 billion or reached 39.17% of the 2024 RKAP target of Rp4.7 billion.

While the Information Technology (IT) development target in 2024 amounted to Rp2,700,00 or reached 123.14% of the 2023 realization.

Kebijakan Dividen

Pembagian dividen dilakukan WSBP berdasarkan Keputusan Rapat Umum Pemegang Saham (RUPS), dividen hanya dapat dibayarkan sesuai dengan kondisi keuangan WSBP. Hal itu berdasarkan ketentuan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas Pasal 71, serta Anggaran Dasar Perusahaan Pasal 22, dan dengan tetap memperhatikan hal-hal berikut:

1. WSBP hanya boleh membagikan dividen apabila perusahaan mempunyai saldo laba positif
2. WSBP membagikan dividen kepada pemegang saham setelah seluruh laba bersih dikurangi penyisihan untuk cadangan, kecuali ditentukan lain dalam Rapat Umum Pemegang Saham.

Selaras dengan komitmen WSBP untuk menyelesaikan kewajiban kepada para kreditur sesuai dengan ketentuan Perjanjian Perdamaian dan fokus manajemen pada strategi untuk memperkuat struktur permodalan WSBP, maka pada tahun 2023 RUPS menyetujui bahwa WSBP tidak membagikan dividen.

Dividend Policy

Dividend distribution is carried out by WSBP based on the Resolution of General Meeting of Shareholders (GMS), dividends can only be paid in accordance with WSBP's financial condition. This is based on the Law no. 40 Year 2007 on Limited Liability Companies Article 71 and the Company's Articles of Association Article 22, and with due regard to the following matters:

1. WSBP may only distribute dividends if the company has a positive retained earnings balance.
2. WSBP distributes dividends to shareholders after all net income is deducted from the allowance for reserves, unless otherwise determined at the General Meeting of Shareholders.

In line with WSBP's commitment to settle obligations to creditors in accordance with the provisions of Settlement Agreement and management's focus on strategies to strengthen WSBP capital structure, in 2023 the GMS approved that WSBP did not distribute dividends.

INFORMASI DAN FAKTA MATERIAL YANG TERJADI SETELAH TANGGAL LAPORAN AKUNTAN

INFORMATION AND MATERIAL FACTS SUBSEQUENT TO THE DATE OF ACCOUNTANT'S REPORT

Berikut disampaikan informasi dan fakta material yang terjadi antara akhir periode 31 Desember 2023 hingga tanggal laporan akuntan 27 Maret 2024.

PT Bank DKI Tbk

PT Bank DKI telah mengajukan gugatan perkara kepada Perseroan melalui Pengadilan Negeri Jakarta Pusat pada Kamis, 30 November 2023 dengan nomor perkara 800/Pdt.G/2023/PN.Jkt.Pst berdasarkan informasi yang didapatkan dari website Sistem Informasi Penelusuran Perkara Pengadilan Negeri Jakarta Pusat (<http://sipp.pn-jakartapusat.go.id>).

Berdasarkan sidang yang telah dilakukan pada tanggal 16 Januari 2024, Majelis Hakim menginformasikan PT Bank DKI telah menyampaikan Surat Pencabutan Gugatan melalui PTSP Pengadilan Negeri Jakarta Pusat. Atas Surat Pencabutan Gugatan tersebut, Majelis Hakim di Pengadilan Negeri Jakarta Pusat menyatakan menerima pencabutan gugatan yang disampaikan oleh PT Bank DKI dan menginstruksikan kepada Panitera untuk mencoret perkara dari daftar register perkara. Sehingga, sidang perkara No. 800/Pdt.G/2023/PN.Jkt.Pst dinyatakan selesai oleh Majelis Hakim.

Namun, berdasarkan relaas panggilan No. 209/PAN.W10- U5/HK.02/I/2024 yang diterima oleh Perseroan pada tanggal 15 Januari 2024, PT Bank DKI, melalui kuasa hukum Ismak Advocaten telah mengajukan kembali gugatan terkait perbuatan melawan hukum melalui Pengadilan Negeri Jakarta Timur pada tanggal 03 Januari 2024 dengan nomor perkara 05/Pdt.G./2024/PNJkt.Tim. Adapun gugatan tersebut diajukan terhadap:

1. WSBP (Tergugat);
2. Notaris Ashoya Ratam S.H., M.Kn (Turut Tergugat I); dan
3. Bursa Efek Indonesia (Turut Tergugat II).

Sidang pertama atas gugatan telah dilangsungkan pada 17 Januari 2024. Atas gugatan yang diajukan oleh PT Bank DKI tersebut, WSBP senantiasa berkomitmen untuk menghormati dan mematuhi seluruh proses hukum yang berlaku.

Lelang Aset (*Asset Disposal*) atas Peralatan Non-Produktif Perseroan

Berdasarkan Lelang atas Aset Peralatan dilakukan dengan merujuk pada Surat Keputusan Direksi nomor 8/SK/WBP/PEN/2024 tanggal 29 Januari 2024 tentang Penghapusan dan Penjualan Aset Tetap PT Waskita Beton Precast Tbk, sebagai salah satu upaya implementasi Perjanjian Perdamaian yang telah disahkan (homologasi) oleh Majelis Hakim pada tanggal 28 Juni 2022 (Perjanjian Perdamaian). WSBP menerbitkan pengumuman pada Surat Kabar Kontan terkait Pengumuman

The following information and material facts occurred between the end of the period December 31, 2023 until the date of the accountant's report March 27, 2024.

PT Bank DKI Tbk

PT Bank DKI has filed a lawsuit against the Company through the Central Jakarta District Court on Thursday, November 30, 2023 with case number 800/Pdt.G/2023/PN.Jkt.Pst based on information obtained from the Central Jakarta District Court Case Tracking Information System website (<http://sipp.pn-jakartapusat.go.id>).

Based on the hearing conducted on January 16, 2024, the Panel of Judges informed that PT Bank DKI had submitted a letter of revocation of the lawsuit through the PTSP of Central Jakarta District Court. Upon the Letter of Revocation of the Lawsuit, the Panel of Judges at Central Jakarta District Court stated that they accepted the revocation of lawsuit submitted by PT Bank DKI and instructed the Registrar to cross out the case from the case register. Thus, the trial of case No. 800/Pdt.G/2023/PN.Jkt.Pst was declared over by the Panel of Judges.

However, based on the summons No. 209/PAN.W10- U5/HK.02/I/2024 received by the Company on January 15, 2024, PT Bank DKI, through its attorney Ismak Advocaten has re-filed a lawsuit related to tort through East Jakarta District Court on January 03, 2024 with case number 05/Pdt.G./2024/PNJkt.Tim. The lawsuit was filed against:

1. WSBP (Defendant);
2. Notary Ashoya Ratam S.H., M.Kn (Co-Defendant I); and
3. Indonesia Stock Exchange (Co-Defendant II).

The first trial of lawsuit was held on January 17, 2024. Regarding the lawsuit filed by PT Bank DKI, WSBP is always committed to respecting and complying with all applicable legal processes.

Asset Disposal of the Company's Non-Productive Equipment

Based on the Auction of Equipment Assets carried out by referring to the Decree of Board of Directors number 8/SK/WBP/PEN/2024 dated January 29, 2024 concerning the Removal and Sale of Fixed Assets of PT Waskita Beton Precast Tbk, as one of the efforts to implement the Peace Agreement that has been ratified (homologated) by the Panel of Judges on June 28, 2022 (Peace Agreement). WSBP published an announcement in Kontan Newspaper regarding

Lelang atas Aset Peralatan yang dilaksanakan melalui Kantor Pelayanan Kekayaan Negara dan Lelang (KPKNL) Purwakarta dengan metode penawaran tertulis tanpa kehadiran peserta lelang melalui Lelang Internet (E-Auction) secara terbuka (*open bidding*). Pelaksanaan lelang berupa pengumuman, penawaran sampai penetapan pemenang dilaksanakan pada tanggal 28 Februari 2024 sampai dengan tanggal 4 Maret 2024;

- Pelaksanaan lelang Aset Peralatan Perseroan sebagaimana dimaksud dalam angka 2, terdiri dari 6 paket lelang dengan jumlah total 72 unit Aset Peralatan secara keseluruhan. Total nilai buku Aset Peralatan yang dilelang adalah Rp0,- (nol Rupiah), dengan nilai limit lelang keseluruhan berdasarkan nilai pasar Laporan Penilaian Kantor Jasa Penilai Publik Herly, Ariawan, dan Rekan dengan nomor laporan 00033/2.0078-00/PI/03/0076/1/VIII/2023 tanggal 03 Agustus 2023 adalah sebesar Rp8.292.820.000,- dan harga terbentuk dari proses lelang sebesar Rp11.228.163.580,-;
- Penggunaan dana hasil Lelang Aset (*asset disposal*) Peralatan akan digunakan sebesar 75% sebagai sumber pelunasan atas skema pembayaran kepada kreditur *Tranche A* dan *Tranche B* sementara sisanya akan digunakan sesuai dengan ketentuan *cash waterfall* yang tertuang dalam Perjanjian Perdamaian. Proses serah terima aset dilakukan secara bertahap dimulai pada tanggal 14 Maret 2024. Lelang Aset (*asset disposal*) Peralatan akan memperkuat likuiditas operasional dan memperkokoh kelangsungan usaha Perseroan.

Pembayaran *Cash Flow Available for Debt Services (CFADS)* Tahap III PT Waskita Beton Precast Tbk

Berdasarkan ketentuan pada *Tranche A* & *Tranche B* Perjanjian Perdamaian yang telah disahkan oleh Majelis Hakim pada Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat dengan register perkara No. 497/Pdt.SusPKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Juni 2022 yang telah berkekuatan hukum tetap dan berlaku efektif sejak tanggal 20 September 2022 sesuai Putusan Mahkamah Agung Republik Indonesia No. 1455 K/Pdt.Sus-Pailit/2022 (Perjanjian Perdamaian), WSBP telah melakukan pembayaran CFADS Tahap III sebesar Rp76.431.533.605,- pada tanggal 25 Maret 2024 dengan rincian sebagai berikut:

- Sebesar Rp3.266.064.567,- yang merupakan pembayaran kupon Obligasi Waskita Beton Precast I dan II Tahun 2022;
- Sebesar Rp36.623.498.312,- yang merupakan pembayaran bunga kepada Kreditur Finansial (Perbankan);

the Announcement of Auction of Equipment Assets carried out through the State Wealth and Auction Office (Kantor Kekayaan Negara dan Lelang). Purwakarta State Wealth and Auction Service Office (KPKNL) with a written bidding method without the presence of bidders through an open bidding Internet Auction (E-Auction). The implementation of the auction in the form of announcement, bidding until the determination of the winner was carried out on February 28, 2024 until March 4, 2024;

- Implementation of the auction of the Company's Equipment Assets as referred to in number 2, consists of 6 auction packages with a total of 72 units of Equipment Assets in total. The total book value of Equipment Assets auctioned is Rp0, - (zero Rupiah), with overall auction limit value based on the market value of the Valuation Report of Public Appraisal Services Office Herly, Ariawan, and Partners with report number 00033/2.0078-00/PI/03/0076/1/VIII/2023 dated August 03, 2023 is in the amount of Rp8,292,820,000 and the price formed from the auction process amounted to Rp11,228,163,580;
- Use of proceeds from the Asset Auction (*asset disposal*) of Equipment will be used 75% as source of repayment of the payment scheme to *Tranche A* and *Tranche B* creditors while the remaining proceeds will be used in accordance with the *cash waterfall* provisions contained in the Peace Agreement. The asset handover process is carried out in stages starting on March 14, 2024. Asset disposal of Equipment will strengthen operational liquidity and strengthen the Company's business continuity.

Payment of *Cash Flow Available for Debt Services*

(CFADS) Payment Phase III PT Waskita Beton Precast Tbk based on the provisions of *Tranche A* & *Tranche B* of the Peace Agreement which has been ratified by the Panel of Judges at Commercial Court of Central Jakarta District Court with case register No. 497/Pdt.SusPKPU/2021/PN.Niaga.Jkt.Pst dated June 28, 2022 which has been legally binding and effective since September 20, 2022 in accordance with the Decision of Supreme Court of the Republic of Indonesia No. 1455 K/Pdt.Sus-Bankruptcy/2022 (Peace Agreement), WSBP has made CFADS Phase III payments amounting to Rp76,431,533,605 on March 25, 2024 with details as follows:

- A total of Rp3,266,064,567, the payment of coupon of Waskita Beton Precast Bonds I and II 2022;
- A total of Rp36,623,498,312, the interest payments to Financial Creditors (Banks);

- Sebesar total Rp36.541.970.726,- yang merupakan pembayaran CFADS Tahap III kepada Kreditur Dagang (Kreditur Dagang Aktif dan Kreditur Dagang Terdahulu).

Dalam pembayaran CFADS Tahap III juga dilakukan pembayaran dan alokasi atas dana hasil lelang aset Perseroan (*asset disposal*) yang telah dijalankan pada tanggal 14 Maret lalu. Adapun dana yang dialokasikan sebesar Rp8.306.258.141,- dengan detail sebagai berikut:

- Sebesar Rp6.425.224.030,- merupakan porsi pembayaran pokok kepada Kreditur Finansial (Perbankan) telah dibayarkan pada 25 Maret 2024;
- Sebesar Rp1.091.579.790,- merupakan porsi pembayaran kepada Kreditur Dagang (Kreditur Dagang Aktif dan Kreditur Dagang Terdahulu) telah dibayarkan pada 25 Maret 2024;
- Sebesar Rp579.364.789,- merupakan porsi pembayaran pokok Obligasi Waskita Beton Precast I dan II Tahun 2022 (Belum dilakukan distribusi dan masuk ke dalam *sinking fund*);
- Sebesar Rp210.089.530,- merupakan porsi pembayaran kepada PT Bank DKI selaku Kreditur Finansial Lainnya (Belum dilakukan distribusi dan masuk ke dalam *sinking fund*). WSBP akan melaksanakan pembayaran CFADS tahap berikutnya pada tanggal 25 September 2024.

- A total of Rp36,541,970,726, the payment of CFADS Phase III to Trade Creditors (Active Trade Creditors and Previous Trade Creditors).

In the payment of CFADS Phase III, there were also payment and allocation of proceeds from the auction of the Company's assets (*asset disposal*) which was carried out on March 14. The funds allocated amounted to Rp8,306,258,141, with the following details:

- Rp6,425,224,030 is a portion of the principal payment to Financial Creditors (Banks) has been paid on March 25, 2024;
- Rp1,091,579,790 is a portion of payment to Trade Creditors (Active Trade Creditors and Former Trade Creditors), has been paid on March 25, 2024;
- Rp579,364,789 is a portion of principal payment of Waskita Beton Precast Bonds I and II 2022 (No distribution has been made and entered into the *sinking fund*);
- Rp210,089,530 is a portion of payment to PT Bank DKI as Other Financial Creditor (No distribution has been made and included in the *sinking fund*). WSBP will make the next CFADS *payment on September 25, 2024*.

PENINGKATAN ATAU PENURUNAN YANG MATERIAL DARI PENJUALAN ATAU PENDAPATAN

MATERIAL INCREASE OR DECREASE IN SALES OR REVENUE

Di tahun 2023, terdapat penurunan *overall revenue* atau *total revenue growth* sebesar minus 27,86% yang disebabkan oleh penurunan penyerapan kontrak atas proyek internal yang tidak optimum, dimana disebabkan oleh PT Waskita Karya (Persero) Tbk masih dalam proses restrukturisasi serta pendanaan yang dihentikan untuk sementara waktu.

In 2023, there was a decrease in overall revenue or total revenue growth of minus 27.86%, caused by a decrease in the absorption of contracts for internal projects that were not optimal, mainly due to PT Waskita Karya (Persero) Tbk still being in the restructuring process and funding being temporarily halted.

DAMPAK PERUBAHAN HARGA TERHADAP PENDAPATAN

IMPACT OF PRICE CHANGES ON REVENUE

Per 31 Desember 2023, WSBP tidak mengalami dampak perubahan harga terhadap pendapatan. Oleh karena itu, tidak terdapat informasi terhadap dampak perubahan harga terhadap pendapatan dalam Laporan Tahunan ini.

As of December 31, 2023, WSBP did not experience any impact of price changes on revenue. Therefore, there is no information on the impact of price changes on revenue in this Annual Report.

DAMPAK NILAI TUKAR MATA UANG ASING

IMPACT OF FOREIGN EXCHANGE RATE

Per 31 Desember 2023, WSBP menjalankan kegiatan usahanya dengan menggunakan mata uang Rupiah, sehingga tidak memiliki dampak atas nilai tukar mata uang asing bagi kinerja WSBP dalam Laporan Tahunan ini.

As of December 31, 2023, WSBP has been carrying out its business activities using the Rupiah currency, hence has no impact on foreign currency exchange rate for WSBP's performance in this Annual Report.

TINJAUAN KEUANGAN LAINNYA

OTHER FINANCIAL REVIEWS

KEBIJAKAN DAN PEMBAGIAN DIVIDEN

Kebijakan Dividen

Pembagian dividen dilakukan WSBP berdasarkan Keputusan Rapat Umum Pemegang Saham (RUPS), dividen hanya dapat dibayarkan sesuai dengan kondisi keuangan WSBP. Hal itu berdasarkan ketentuan Undang-Undang No. 40 Tahun 2007 tentang WSBP Terbatas Pasal 71, serta Anggaran Dasar Perusahaan Pasal 22, WSBP mengalokasikan dividennya dengan tetap memperhatikan hal-hal berikut:

1. Perusahaan hanya boleh membagikan dividen apabila perusahaan mempunyai saldo laba positif;
2. Perusahaan membagikan dividen kepada pemegang saham setelah seluruh laba bersih dikurangi penyisihan untuk cadangan, kecuali ditentukan lain dalam Rapat Umum Pemegang Saham.

Pembagian Dividen

| Dividen Saham Stock Dividends | 2023 (untuk Dividen Saham Tahun Buku 2022) (for Share Dividend of 2022 Fiscal Year) | 2022 (untuk Dividen Saham Tahun Buku 2021) (for Share Dividend of 2021 Fiscal Year) |
|---|--|---|
| Laba Bersih Tahun Berjalan (Rp) Net Profit for the Year (Rp) | - | - |
| Jumlah Dividen (Rp) Dividend Amount (Rp) | - | - |
| Dividen per Saham (Rp) Dividend per Share (Rp) | - | - |
| Payout Ratio (%) Payout Ratio (%) | - | - |
| Tanggal Pengumuman Announcement Date | - | - |
| Tanggal Pembayaran Payment date | - | - |

Pada tahun 2023, WSBP tidak membagikan dividen saham untuk Tahun Buku 2022. Keputusan ini sama dengan di Tahun 2022, WSBP tidak membagikan Dividen Saham atas kinerja pada Tahun Buku 2021.

Kontribusi terhadap Negara

Sebagai bentuk kontribusi WSBP kepada negara serta wujud kepatuhan terhadap semua peraturan perundang-undangan yang berlaku, WSBP telah melakukan pemenuhan terkait kewajiban dalam membayar pajak. Di tahun 2023, WSBP telah mengeluarkan kewajiban pajak sebesar Rp376,94 miliar dalam rangka memenuhi kontribusi terhadap negara yang dapat diuraikan sebagai berikut:

DIVIDEND PAYOUT AND POLICY

Dividend Policy

Dividend payout is carried out by WSBP based on the Resolution of General Meeting of Shareholders (GMS), and dividend can only be paid in accordance with WSBP's financial condition. This is based on Law no. 40 of 2007 concerning Limited Liability Companies Article 71, as well as Article 22 of the Company's Articles of Association. The Company allocates dividends while taking into account the following matters:

1. The Company may only distribute dividends if the Company has a positive profit balance;
2. The company distributes dividends to shareholders after all net profit is reduced by allowance for reserves, unless otherwise determined in the General Meeting of Shareholders.

Dividend Distribution

In 2023, the Company did distribute share dividends for the 2022 Fiscal Year. This decision is the same as in 2022, the Company did not distribute share dividends based on performance in the 2021 Fiscal Year.

Contribution to the Country

As a form of WSBP's contribution to the country and a form of compliance with all applicable laws and regulations, WSBP has complied with the obligations to pay taxes. In 2023, WSBP has issued tax liabilities of Rp376.94 billion in order to fulfill its contribution to the country, which can be described as follows:

| Jenis Pajak Tax Type | 2023 (Rp) | 2022 (Rp) | Kenaikan (Penurunan) Increase (Decrease)s | |
|---|------------------------|------------------------|--|---------------------------------|
| | | | Selisih Difference (Rp) | Persentase Percentage (%) |
| PPH Income Tax | | | | |
| PPH Pasal 4 Ayat 2 (WAPU) Income Tax Article 4 Paragraph 2 (WAPU) | 5.429.065.192 | 6.458.815.665 | (1.029.750.473) | (15,94) |
| PPH Pasal 21 (WAPU) Income Tax Article 21 (WAPU) | 7.402.345.921 | 12.717.911.241 | (5.315.565.320) | (41,80) |
| PPH Badan Pasal 25 Corporate Income Tax Article 25 | - | - | - | 0,0 |
| PPH Badan Pasal 22 Corporate Income Tax Article 22 | - | - | - | 0,0 |
| PPH Pasal 23 (WABA) Income Tax Article 23 (WABA) | 19.060.488.292 | 5.394.776.787 | 13.665.711.505 | 253,31 |
| PPN VAT | | | | |
| PPN Barang dan Jasa VAT on Goods and Services | 78.366.301.125 | 226.185.233.327 | (147.818.932.202) | (65,35) |
| Keluaran Output | 132.287.243.438 | 85.507.634.135 | 46.779.609.303 | 54,71 |
| Masukan Input | 134.398.416.038 | 108.519.316.423 | 25.879.099.615 | 23,85 |
| PBB Property Tax | | | | |
| Jumlah Total | 376.943.860.006 | 444.783.687.578 | (67.839.827.572) | (15,25) |

Pada tahun 2023, kewajiban perpajakan WSBP sebesar Rp376,94 miliar mengalami penurunan Rp67,84 miliar atau 15,25% jika dibandingkan dengan tahun 2022 sebesar Rp444,78 miliar. WSBP berhasil melakukan total pembayaran pajak di tahun 2023 sebesar Rp31,06 miliar yang terdiri atas PPh 21 sebesar Rp17,34 miliar, PPh 23 sebesar Rp5,65 miliar, PPh 4 ayat 2 sebesar Rp7,59 miliar, dan PPN sebesar Rp461,36 juta. Oleh karena itu, di tahun 2022 dan 2023 WSBP telah memenuhi seluruh kewajiban perpajakannya.

In 2023, WSBP's tax obligation amounted to Rp376.94 billion, a decrease of Rp67.84 billion or 15.25% when compared to 2022 of Rp444.78 billion. WSBP managed to make total tax payments in 2023 of Rp31.06 billion consisting of Income Tax 21 of Rp17.34 billion, Income Tax 23 of Rp5.65 billion, Income Tax 4 paragraph 2 of Rp7.59 billion, and VAT of Rp461.36 million. Therefore, in 2022 and 2023 WSBP has fulfilled all its tax obligations.

REALISASI PENGGUNAAN DANA HASIL PENAWARAN UMUM

REALIZATION OF THE USE OF PUBLIC OFFERING FUNDS

Di tahun 2023, WSBP tidak menggunakan dana hasil penawaran umum efek bersifat ekuitas maupun utang dalam kegiatan usahanya.

In 2023, WSBP did not use funds from equity or debt offerings in its business activities.

REALISASI PENGGUNAAN DANA OBLIGASI

REALIZATION OF THE USE OF BOND FUNDS

Di tahun 2023, WSBP tidak mendapatkan aliran dana yang berasal dari obligasi, sehingga tidak terdapat realisasi penggunaan dana obligasi.

In 2023, WSBP did not receive funds from bonds, hence there is no realization of bond fund usage.

INFORMASI MATERIAL MENGENAI INVESTASI, EKSPANSI, DIVESTASI, PENGGABUNGAN/ PELEBURAN USAHA, AKUISISI, DAN RESTRUKTURISASI UTANG/MODAL

MATERIAL INFORMATION ON INVESTMENT, EXPANSION, DIVESTMENT, MERGER, ACQUISITIONS, AND DEBT/CAPITAL RESTRUCTURING

INFORMASI MATERIAL MENGENAI INVESTASI

Sepanjang tahun 2023 Perseroan tidak melakukan transaksi investasi yang tergolong dalam transaksi material, sehingga tidak terdapat informasi mengenai investasi yang dapat disajikan.

INFORMASI MATERIAL MENGENAI EKSPANSI

Sepanjang tahun 2023 WSBP tidak memiliki informasi material mengenai ekspansi, sehingga tidak terdapat informasi material mengenai ekspansi yang dapat disajikan dalam Laporan Tahunan ini.

INFORMASI MATERIAL MENGENAI DIVESTASI

Sepanjang tahun 2023 Perseroan tidak melakukan transaksi Divestasi ataupun penjualan asset perusahaan selain Persediaan, sehingga tidak terdapat informasi material mengenai divestasi yang dapat disajikan.

INFORMASI MATERIAL MENGENAI PENGGABUNGAN/PELEBURAN USAHA

Sepanjang tahun 2023 WSBP tidak memiliki informasi material mengenai penggabungan usaha/peleburan usaha, sehingga tidak terdapat informasi material mengenai penggabungan usaha/peleburan usaha yang dapat disajikan dalam Laporan Tahunan ini.

INFORMASI MATERIAL MENGENAI AKUISI

Sepanjang tahun 2023 WSBP tidak memiliki informasi material mengenai akuisisi, sehingga tidak terdapat informasi material mengenai akuisisi yang dapat disajikan dalam Laporan Tahunan ini.

MATERIAL INFORMATION ON INVESTMENT

Throughout 2023, the Company did not engage in investment transactions classified as material transactions, hence there is no information regarding investments to be presented.

MATERIAL INFORMATION ON EXPANSION

Throughout 2023 the Company did not have material information on expansion, therefore no material information regarding on that can be presented in this Annual Report.

MATERIAL INFORMATION ON DIVESTMENT

Throughout 2023, the Company did not engage in divestment or sales of company assets other than inventory, hence there is no material information regarding divestment to be presented.

MATERIAL INFORMATION ON MERGER/CONSOLIDATION

Throughout 2023, the Company did not have material information on mergers/consolidations, therefore no material information on mergers/consolidations that can be presented in this Annual Report.

MATERIAL INFORMATION ON ACQUISITION

Throughout 2023 the Company did not have material information regarding acquisitions, therefore no material information on acquisitions that can be presented in this Annual Report.

INFORMASI MATERIAL MENGENAI RESTRUKTURISASI UTANG/MODAL

Penerbitan Obligasi Waskita Beton Precast Tahun 2022

Dalam rangka penyelesaian kewajiban kepada kreditur pemegang obligasi sesuai dengan ketentuan *Tranche B* Perjanjian Perdamaian, WSBP telah mendapatkan persetujuan kreditur pemegang obligasi melalui Rapat Umum Pemegang Obligasi tanggal 15 Februari 2023 untuk melakukan addendum atas Perjanjian Perwaliamanatan Obligasi Berkelanjutan I Waskita Beton Precast Tahap I dan II Tahun 2019 (“Addendum PWA”). Implikasi dari addendum PWA adalah perubahan profil Obligasi Berkelanjutan I Waskita Beton Precast Tahap I dan II Tahun 2019 menjadi sebagai berikut:

| Semula Previously | Menjadi Become |
|---|--|
| Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 Nilai: Rp500.000.000.000 Waskita Beton Precast Sustainable Bonds I Phase I 2019 Value: Rp500,000,000,000 | Obligasi Waskita Beton Precast I Tahun 2022 Nilai: Rp80.755.540.000,- Waskita Beton Precast Bonds I 2022 Value: Rp80,755,540,000 |
| Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 Nilai: Rp1.500.000.000.000 Waskita Beton Precast Sustainable Bonds I Phase II 2019 Value: Rp1,500,000,000,000 | Obligasi Waskita Beton Precast II Tahun 2022 Nilai: Rp245.850.916.667,- Waskita Beton Precast Bonds II 2022 Value: Rp245,850,916,667 |
| | Obligasi Waskita Beton Precast I Tahun 2022 Nilai: Rp457.614.726.667,- Waskita Beton Precast I Mandatory Convertible Bonds in 2023 Value: Rp457,614,726,667 |
| | Obligasi Waskita Beton Precast II Tahun 2022 Nilai: Rp1.393.155.194.446,- Waskita Beton Precast II Mandatory Convertible Bonds II 2023 Value: Rp1,393,155,194,446 |

Setelah Addendum PWA Obligasi dilaksanakan, maka WSBP melanjutkan prosesnya dengan perubahan profil dan penerbitan Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Waskita Beton Precast II Tahun 2022. Kedua seri obligasi tersebut secara efektif diterbitkan pada 27 Maret 2023 melalui Surat Pengumuman Bursa Efek Indonesia nomor No.: Peng-P-00291/BEI.PP3/03-2023 tanggal 24 Maret 2023.

Adapun rincian Obligasi Waskita Beton Precast I dan II Tahun 2022 adalah sebagai berikut:

MATERIAL INFORMATION ON DEBT/ CAPITAL RESTRUCTURING

Issuance of Waskita Beton Precast Bonds 2022

In order to settle obligations to bondholder creditors in accordance with the provisions of *Tranche B* of the Settlement Agreement, WSBP has obtained approval from bondholder creditors through the General Meeting of Bondholders on February 15, 2023 to carry out an addendum to the Trustee Agreement of Waskita Beton Precast Sustainable Bonds I Phase I and II 2019 (“PWA Addendum”). The implication of the PWA addendum is a change in the profile of Waskita Beton Precast Sustainable Bonds I Phase I and II 2019 to be as follows:

After the Bond PWA Addendum was implemented, WSBP continued the process by changing the profile and issuing Waskita Beton Precast Bonds I 2022 and Waskita Beton Precast Bonds II 2022. Both series of bonds were effectively issued on March 27, 2023 through the Indonesian Stock Exchange Announcement Letter number No: Peng-P-00291/BEI.PP3/03-2023 dated March 24, 2023.

The details of Waskita Beton Precast Bonds I and II 2022 are as follows:

| Obligasi Waskita Beton Precast I Tahun 2022 Waskita Beton Precast Bonds I 2022 | |
|---|---------------------|
| Nilai Value | Rp80.755.540.000,00 |
| Tingkat Bunga Interest Rate | 2% p.a. |

Obligasi Waskita Beton Precast I Tahun 2022

Waskita Beton Precast Bonds I 2022

| | |
|---|---|
| Periode Pembayaran Bunga Interest Payment Period | 6 Bulan 6 months |
| Tanggal Jatuh Tempo Due date | 25 September 2028 September 25, 2028 |
| Waliamanat Trustee | PT Bank Mega Tbk |
| Hasil Peringkat Rating Results | idB (Single B) |
| Lembaga Pemeringkat Rating Agency | PT Pemeringkat Efek Indonesia (Pefindo) |

Obligasi Waskita Beton Precast II Tahun 2022

Waskita Beton Precast Bonds II 2022

| | |
|---|---|
| Nilai Value | Rp245.850.916.667,00 |
| Tingkat Bunga Interest Rate | 2% p.a. |
| Periode Pembayaran Bunga Interest Payment Period | 6 Bulan 6 months |
| Tanggal Jatuh Tempo Due date | 25 September 2028 September 25, 2028 |
| Waliamanat Trustee | PT Bank Mega Tbk |
| Hasil Peringkat Rating Results | idB (Single B) |
| Lembaga Pemeringkat Rating Agency | PT Pemeringkat Efek Indonesia (Pefindo) |

PENAMBAHAN MODAL TANPA HAK MEMESAN EFEK TERLEBIH DAHULU

Dalam rangka penyelesaian kewajiban kepada kreditur dagang dan pemegang obligasi sesuai dengan ketentuan *Tranche C* dan *Tranche D* Perjanjian Perdamaian, WSBP telah melaksanakan konversi utang Kreditur Dagang menjadi ekuitas dan konversi utang kreditur pemegang obligasi menjadi Obligasi Wajib Konversi melalui skema Penambahan Modal Tanpa Memberikan Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") Pelaksanaan PMTHMETD dilakukan sesuai dengan ketentuan Perjanjian Perdamaian, Peraturan Otoritas Jasa Keuangan mengenai Hak Memesan Efek Terlebih Dahulu (POJK HMETD), ketentuan Anggaran Dasar WSBP dan peraturan perundang-undangan dan pasar modal yang berlaku.

Dalam rangka melaksanakan PMTHMETD, Perseroan telah memperoleh persetujuan Board of Directors melalui Memo Persetujuan nomor 14/MP/WBP/DIR/2023 Tanggal 18 April 2023 Perihal Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk,

CAPITAL INCREASE WITHOUT PREEMPTIVE RIGHTS

In order to fulfill obligations to trade creditors and bondholders in accordance with the provisions of *Tranche C* and *Tranche D* of the Peace Agreement, WSBP has carried out the conversion of Trade Creditors' debt into equity and the conversion of bondholder debt into Mandatory Convertible Bonds through the Additional Capital Increase without Preemptive Rights ("PMTHMETD") scheme. The PMTHMETD was conducted in accordance with the provisions of Peace Agreement, Financial Services Authority Regulation regarding Preemptive Rights (POJK HMETD), the Company's Articles of Association, and applicable laws and regulations and capital market regulations.

In order to implement the PMTHMETD, the Company has obtained approval from the Board of Directors through Approval Memo number 14/MP/WBP/DIR/2023 dated April 18, 2023, regarding the Request for Corporate Action Approval for the PKPU Settlement Agreement of PT Waskita Beton

persetujuan Board of Commissioners melalui surat nomor 55/WBP/DK/2023 Tanggal 16 Mei 2023 Perihal Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU TP Waskita Beton Precast Tbk, persetujuan Rapat Umum Pemegang Obligasi (RUPO) tanggal 15 Februari 2023, dan persetujuan Rapat Umum Pemegang Saham Luar Biasa WSBP tanggal 30 Juni 2023 (“RUPSLB 30 Juni 2023”).

Sehubungan dengan pelaksanaan PMTHMETD, RUPSLB 30 Juni 2023 telah menyetujui beberapa pokok keputusan yaitu:

1. Mengukuhkan keberlakuan dan pelaksanaan Perjanjian Perdamaian;
2. Menyetujui rencana WSBP untuk melakukan konversi atas utang menjadi ekuitas (“Konversi Ekuitas”) dan konversi Obligasi Wajib Konversi (“Konversi OWK”) sebagai bentuk penyelesaian utang WSBP kepada krediturnya melalui Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu dalam rangka implementasi Perjanjian Perdamaian;
3. Menyetujui dan menetapkan hasil perhitungan VWAP 45 hari yakni Rp50,81 (lima puluh koma delapan satu rupiah) sebagai nominal final yang akan menjadi acuan terhadap penetapan nilai saham per lembar sehubungan dengan penerbitan saham baru atas Konversi Ekuitas dan Konversi OWK
4. Menyetujui peningkatan modal dasar WSBP dari semula sebesar Rp6.326.677.813.600,00 menjadi sebanyak-banyaknya Rp10.526.677.813.600,00, dan peningkatan modal ditempatkan dan disetor dari semula sebesar Rp2.636.115.753.400,00 menjadi sebanyak-banyaknya Rp4.316.120.742.050,00;
5. Menyetujui pelaksanaan Konversi Ekuitas atas penyelesaian utang WSBP terhadap kreditur dalam golongan *Tranche* D sebesar-besarnya sejumlah Rp1.707.221.088.524,00 sehubungan dengan implementasi Perjanjian Perdamaian;
6. Menyetujui rencana penerbitan OWK sehubungan dengan Konversi OWK atas penyelesaian utang WSBP terhadap kreditur dalam golongan *Tranche* C sebesar-besarnya sejumlah Rp2.521.896.973.315,00 melalui PMTHMETD dalam rangka implementasi Perjanjian Perdamaian dan memberikan wewenang kepada Direksi WSBP untuk menetapkan realisasi jumlah OWK yang diterbitkan oleh WSBP;
7. Menyetujui perubahan klasifikasi saham WSBP yaitu terhadap 1 saham biasa milik WSKT untuk diubah menjadi saham biasa seri A dengan nominal sebesar Rp100,00 dan memberikan hak-hak khusus kepada WSKT;
8. Menyetujui perubahan klasifikasi saham biasa menjadi saham seri B dengan nilai nominal saham sebagaimana telah ditetapkan pada Anggaran Dasar WSBP saat ini yakni Rp100,00 (seratus rupiah);

Precast Tbk, approval from the Board of Commissioners through letter number 55/WBP/DK/2023 dated May 16, 2023, regarding the Request for Corporate Action Approval for the PKPU Settlement Agreement of PT Waskita Beton Precast Tbk, approval from the Extraordinary General Meeting of Bondholders (RUPO) on February 15, 2023, and approval from the Extraordinary General Meeting of Shareholders of WSBP on June 30, 2023 (“EGMS June 30, 2023”).

In connection with the implementation of PMTHMETD, EGMS on June 30, 2023 approved several key resolutions as follows:

1. Affirming the validity and implementation of the Peace Agreement;
2. Approving the Company’s plan to convert debt into equity (“Equity Conversion”) and Mandatory Convertible Bonds (“MCB Conversion”) as a form of settlement of the Company’s debt to its creditors through Additional Capital Increase without Preemptive Rights in the framework of implementing the Peace Agreement;
3. Approving and determining the 45-day VWAP calculation result of Rp50.81 (fifty point eighty-one rupiah) as the final nominal amount to be used as a reference for the determination of stock value per share in connection with the issuance of new shares for Equity Conversion and MCB Conversion;
4. Approving the increase in the Company’s authorized capital from the original amount of Rp6,326,677,813,600.00 to a maximum of Rp10,526,677,813,600.00, and the increase in issued and paid-up capital from the original amount of Rp2,636,115,753,400.00 to a maximum of Rp4,316,120,742,050.00;
5. Approving the implementation of Equity Conversion for the settlement of the Company’s debt to creditors in the *Tranche* D group in the amount of up to Rp1,707,221,088,524.00 in connection with the implementation of Peace Agreement;
6. Approving the plan for the issuance of MCBs in connection with MCB Conversion for the settlement of the Company’s debt to creditors in the *Tranche* C group in the amount of up to Rp2,521,896,973,315.00 through PMTHMETD in the framework of implementing the Peace Agreement and authorizing the Company’s Board of Directors to determine the realization of the number of MCBs issued by the Company;
7. Approving the change in the classification of the Company’s shares, namely changing 1 ordinary share owned by WSKT to be converted into Class A ordinary shares with a nominal value of Rp100.00 and granting special rights to WSKT;
8. Approving the change in the classification of ordinary shares to Class B shares with a nominal share value as determined in the Company’s Articles of Association, which is Rp100.00 (one hundred rupiah);

9. Menyetujui penerbitan saham baru dengan klasifikasi saham seri C yang memiliki hak-hak yang sama dengan klasifikasi saham seri B dengan nilai nominal per lembar saham yang dihitung berdasarkan perhitungan VWAP 45 hari sesuai dengan ketentuan Perjanjian Perdamaian;
10. Menyetujui pemberian kuasa dan wewenang kepada Direksi WSBP untuk melakukan segala tindakan yang diperlukan sehubungan dengan pelaksanaan PMTHMETD.

Berdasarkan hasil keputusan RUPSLB 30 Juni 2023 jumlah utang Kreditur Dagang yang akan dikonversi menjadi ekuitas adalah sebesar Rp1.707.221.065.312. Penetapan nilai utang yang akan dikonversi akan mengikuti hasil verifikasi utang yang telah dilakukan. Seluruh utang Kreditur Dagang tersebut akan dikonversi menjadi saham biasa seri C sebanyak-banyaknya 27.719.127.542 saham. Harga pelaksanaan konversi adalah Rp50,81 sesuai dengan perhitungan VWAP 45 Hari.

Selain itu, RUPO 15 Februari 2023 dan RUPSLB 30 Juni 2023 juga telah memberikan persetujuan kepada WSBP untuk melakukan konversi utang Obligasi sebesar Rp1.850.769.921.111 dan utang Kreditur Finansial Lain sebesar Rp671.127.052.203,75 menjadi Obligasi Wajib Konversi (OWK) yang diterbitkan oleh WSBP. OWK tersebut akan dapat dikonversi menjadi saham seri C Perusahaan pada tahun ke-10 setelah OWK diterbitkan, sesuai dengan ketentuan dalam Perjanjian Perdamaian.

Berdasarkan hasil keputusan RUPSLB 30 Juni 2023, WSBP juga melakukan perubahan jenis saham menjadi sebagai berikut:

| Jenis Saham Type of Shares | Nilai Nominal Nominal Value | Keterangan Remarks |
|---------------------------------|--------------------------------|---|
| Saham Seri A Series A Shares | Rp100,00 | Hanya dimiliki oleh PT Waskita Karya (Persero) Tbk selaku pemegang saham pengendali WSBP Only owned by PT Waskita Karya (Persero) Tbk as the controlling shareholder of WSBP |
| Saham Seri B Series B Shares | Rp100,00 | |
| Saham Seri C Series C Shares | Rp50,00 | |

Per 31 Desember 2023, WSBP telah melaksanakan proses PMTHMETD dengan rincian sebagai berikut:

KONVERSI EKUITAS TAHAP I

Konversi utang kepada 394 kreditur dagang menjadi ekuitas sebesar Rp1.432.565.796.001,81 menjadi 28.194.563.791 saham seri C WSBP yang telah diselesaikan pada 4 Agustus 2023. Adapun struktur pemegang saham pasca konversi ekuitas tahap I adalah sebagai berikut:

9. Approving the issuance of new shares with a classification of Class C shares having the same rights as Class B shares with the nominal value per share calculated based on the 45-day VWAP calculation in accordance with the provisions of the Peace Agreement;
10. Approving the granting of authority to the Company's Board of Directors to take all necessary actions in connection with the implementation of PMTHMETD.

Based on the resolutions of EGMS on June 30, 2023, the amount of Trade Creditors' debt to be converted into equity is Rp1,707,221,065,312. The determination of debt value to be converted will follow the results of debt verification that has been conducted. All Trade Creditors' debt will be converted into Class C ordinary shares up to 27,719,127,542 shares. The conversion execution price is Rp50.81 according to the 45-Day VWAP calculation.

In addition, the General meeting of bondholders on February 15, 2023, and EGMS on June 30, 2023, also approved WSBP to convert Bond Debt in the amount of Rp1,850,769,921,111 and Other Financial Creditor Debt in the amount of Rp671,127,052,203.75 into Mandatory Convertible Bonds (MCB) issued by WSBP. These MCBs will be convertible into Class C shares of the Company in the 10th year after the issuance of MCBs, in accordance with the provisions of the Peace Agreement.

Based on the resolutions of EGMS on June 30, 2023, WSBP also made changes to the type of shares, as follows:

As of December 31, 2023, WSBP has implemented the PMTHMETD process with the following details:

PHASE I EQUITY CONVERSION

The conversion of debt to 394 trade creditors into equity amounting to Rp1,432,565,796,001.81 to 28,194,563,791 WSBP series C shares was completed on August 4 2023. The shareholder structure after stage I equity conversion is as follows:

| Pemegang Saham | Seri | Sebelum Konversi | | Setelah Konversi | |
|--------------------------------|------|------------------|-------|------------------|-------|
| | | Lembar Saham | % | Lembar Saham | % |
| PT Waskita Karya (Persero) Tbk | A | - | 0,00 | 1 | 0,00 |
| PT Waskita Karya (Persero) Tbk | B | 15.816.680.599 | 60,00 | 15.816.680.599 | 28,99 |
| PT Waskita Karya (Persero) Tbk | C | - | - | 200.877.098 | 0,37 |
| Koperasi Waskita Karya | B | 13.395 | 0,00 | 13.935 | 0,00 |
| Saham Treasuri | B | 1.845.281.000 | 7,00 | 1.845.281.000 | 3,38 |
| Publik | B | 8.699.182.000 | 33,00 | 8.699.182.000 | 15,95 |
| Kreditur Dagang (Vendor) | C | - | - | 27.993.686.693 | 51,31 |

KONVERSI OWK

Konversi utang pemegang pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap I dan II Tahun 2019 dengan total nilai sebesar Rp1.850.769.921.111 menjadi OWK yang telah berlaku efektif pada 12 Desember 2023. WSBP menerbitkan 2 OWK yaitu:

MCB CONVERSION

Conversion of debt holders of Waskita Beton Precast Sustainable Bonds I Phase I and II 2019 with a total value of Rp1,850,769,921,111 into MCB, which was effective on December 12 2023. WSBP issued 2 MCBs, namely:

| OWK MCB | Jumlah Amount | Keterangan Remarks |
|--|---------------------|---|
| Obligasi Wajib Konversi Waskita Beton Precast I tahun 2023 Waskita Beton Precast Mandatory Convertible Bonds I 2023 | Rp457.614.726.667 | Tenor: 10 Tahun Bunga OWK: 0% Tenor: 10 Years MCB interest: 0% |
| Obligasi Wajib Konversi Waskita Beton Precast II tahun 2023 Waskita Beton Precast Mandatory Convertible Bonds II 2023 | Rp1.393.155.194.444 | Tenor: 10 Tahun Bunga OWK: 0% Tenor: 10 Years MCB interest: 0% |

WSBP akan menyelesaikan sisa aksi korporasi PMTHMETD secara bertahap hingga berakhirnya masa berlaku keputusan RUPSLB 30 Juni 2023 sesuai dengan ketentuan peraturan pasar modal.

WSBP will complete the remaining PMTHMETD corporate actions in stages until the end of the validity period of EGMS resolution on June 30, 2023 in accordance with the provisions of capital market regulations.

GUGATAN KREDITUR FINANSIAL LAIN

Atas proses restrukturisasi yang tengah dilaksanakan, WSBP telah menerima Surat Pengadilan Negeri Jakarta Pusat No. W10.U1/9145/HK.02/XII/2023.Mir perihal Panggilan Sidang Perkara Perdata Nomor: 800/Pdt.G/2023/PN.Jkt.Pst tertanggal 7 Desember 2023 yang telah WSBP terima pada tanggal 11 Desember 2023 (Relaas) atas gugatan perkara No. 800/Pdt.G/2023/PN.Jkt.Pst yang diajukan oleh PT Bank DKI (Bank DKI) selaku Kreditur Finansial Lain pada Pengadilan Negeri Jakarta Pusat .

OTHER FINANCIAL CREDITOR LAWSUITS

Due to the ongoing restructuring process, WSBP has received Central Jakarta District Court Letter No. W10.U1/9145/HK.02/XII/2023.Mir regarding Summons for Civil Case Hearing Number: 800/Pdt.G/2023/PN.Jkt.Pst dated December 7, 2023 which the Company received on December 11m 2023 (Relaas) on lawsuit case no. 800/Pdt.G/2023/PN.Jkt.Pst filed by PT Bank DKI (Bank DKI) as Other Financial Creditor at the Central Jakarta District Court.

INFORMASI MATERIAL MENGENAI TRANSAKSI AFILIASI DAN TRANSAKSI YANG MENGANDUNG BENTURAN KEPENTINGAN

MATERIAL INFORMATION ON AFFILIATED TRANSACTIONS AND CONFLICT OF INTEREST TRANSACTIONS

KEBIJAKAN TENTANG PIHAK BERELASI

WSBP telah menetapkan kebijakan terkait transaksi yang mengandung benturan kepentingan dan/atau transaksi dengan pihak berelasi. Transaksi-transaksi material yang dilakukan oleh WSBP telah memperhatikan peraturan perundang-undangan yang berlaku, yaitu POJK No. 17 Tahun 2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha setelah mendapatkan keputusan oleh Dewan Komisaris.

Per 31 Desember 2023, WSBP tidak memiliki pelanggaran atas peraturan perundang-undangan terkait pihak berelasi serta tidak terdapat transaksi yang mengandung benturan kepentingan.

PENJELASAN PIHAK BERELASI

Pihak berelasi merupakan orang atau entitas yang terkait dengan WSBP (entitas pelapor):

1. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
 - a. memiliki pengendalian atau pengendalian bersama entitas pelapor;
 - b. memiliki pengaruh signifikan entitas pelapor; atau
 - c. merupakan personel manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.
2. Suatu entitas berelasi entitas pelapor jika memenuhi salah satu hal berikut:
 - a. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain);
 - b. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya);
 - c. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;
 - d. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;
 - e. Entitas tersebut adalah suatu program imbalan pascakerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;

POLICY ON RELATED PARTIES

WSBP has established policies regarding transactions that contain conflicts of interest and/or transactions with related parties. Material transactions carried out by WSBP have taken into account applicable laws and regulations, namely POJK No. 17 of 2020 concerning Material Transactions and Changes in Business Activities after obtaining a decision by the Board of Commissioners.

As of December 31, 2023, WSBP had no violations of laws and regulations regarding related parties and there were no transactions containing conflicts of interest.

EXPLANATION OF RELATED PARTIES

Related party is a person or entity related to WSBP (reporting entity):

1. A person or immediate family member has a relationship with the reporting entity if the person:
 - a. Has control or joint control of the reporting entity;
 - b. Has significant influence over the reporting entity; or
 - c. Is a key management personnel of the reporting entity or the parent of the reporting entity.
2. An entity is related to the reporting entity if it meets one of the following:
 - a. The Entity and the reporting entity Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);
 - b. The entity is an associate or joint venture of the another entity (or an associate or joint venture of a member of a business group, of which the other entity is a member);
 - c. Both entities are joint ventures of the same third party;
 - d. The entity is a joint venture of a third entity and the other entity is an associate of the third entity;
 - e. The entity is a post-employment benefit plan for the benefit of workers of one of the reporting entity or entities associated with the reporting entity. If the reporting entity is the entity that organizes the program, then the sponsoring employers are also related to the reporting entity;

- f. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a);
- g. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personel manajemen kunci entitas (atau entitas induk dari entitas); atau;
- h. Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

SIFAT PIHAK BERELASI

1. Pemerintah Republik Indonesia adalah pengendali utama WSBP.
2. PT Waskita Karya (Persero) Tbk adalah entitas induk dan pemegang saham mayoritas WSBP.
3. Koperasi Waskita adalah pemegang saham minoritas WSBP.
4. Pihak yang pengendali utamanya sama dengan WSBP adalah BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya, WBW, KSO Waskita Bersama Vision First, PT PP (Persero) Tbk, Hutama Waskita KSO, PT Hakaaston, Waskita Agung KSO, Waskita - Adhi KSO, KSO Waskita Acset, Adhi Persada Beton, KSO Waskita - Wika, Waskita - HK - BRP KSO, JO MCC - WIKA - Nindya - Waskita, PT Perusahaan Pengelola Aset, PP Presisi, PP DIU KSO dan Waskita - HK - BRP.
5. Manajemen kunci meliputi anggota Dewan Komisaris dan Direksi WSBP.

TRANSAKSI-TRANSAKSI PIHAK BERELASI

Dalam kegiatan usahanya, WSBP melakukan transaksi tertentu dengan pihak berelasi, yang meliputi antara lain:

- a. WSBP menyediakan manfaat pada Komisaris dan Direktur WSBP.
Jumlah remunerasi yang diterima oleh Dewan Komisaris untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 masing-masing sebesar Rp10.836.224.812 dan Rp6.359.400.146.

Jumlah remunerasi yang diterima oleh Direksi untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 masing-masing sebesar Rp17.167.393.639 dan Rp10.526.325.152.

- f. The Entity is controlled or jointly controlled by persons identified in letters (a);
- g. The person identified in (a) (i) has significant influence over the entity or key management personnel of the entity (or the parent of the entity); or
- h. The entity, or member of a group in which the entity is a part of that group, provides the services of key management personnel to the reporting entity or to the parent of the reporting entity.

NATURE OF RELATED PARTIES

1. The Government of Indonesia as the ultimate controlling party of the Company.
2. PT Waskita Karya (Persero) Tbk as the parent and major shareholder of the Company.
3. Koperasi Waskita as the minority shareholder of the Company.
4. Parties whose main controllers are the same as the Company's are BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya, WBW, JO Waskita with Vision First, PT PP (Persero) Tbk, Hutama Waskita JO, PT Hakaaston, Waskita Agung JO, Waskita - Adhi JO, JO Waskita Acset, Adhi Persada Beton, JO Waskita - Wika, Waskita-HK-BRP JO, JO MCC-WIKA-Nindya-Waskita, PT Perusahaan Pengelola Aset, PP Presisi, PP DIU JO and Waskita - HK - BRP.
5. Key management includes members of the Company's Board of Commissioners and Board of Directors.

RELATED PARTY TRANSACTIONS

In its business activities, the Company enters into transactions with related parties, among others:

- a. The company provides benefits to the Company's Commissioners and Directors.
The amount of remuneration received by the Board of Commissioners for the years ending December 31, 2023 and 2022 was Rp10,836,224,812 and Rp6,359,400,146, respectively.

The amount of remuneration received by the Board of Directors for the years ending December 31, 2023 and 2022 was Rp 17,167,393,639 and Rp10,526,325,152, respectively.

- b. Jumlah pendapatan usaha kepada pihak berelasi sebesar 83% dari jumlah pendapatan masing-masing untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 merupakan penjualan kepada pihak berelasi (Catatan 37). Pada tanggal pelaporan, piutang atas pendapatan tersebut dicatat sebagai bagian dari piutang usaha dan tagihan bruto, yang masing-masing meliputi 17% dan 14% untuk piutang usaha dan 7% dan 12% untuk tagihan bruto dari jumlah aset masing-masing pada tanggal 31 Desember 2023 dan 2022.
- c. WSBP menandatangani perjanjian fasilitas kredit modal kerja dengan BRI, BSI, Bank Mandiri, dan BNI.

- b. Total revenues to related parties amounting to 83% of the respective total revenues for the years ended December 31, 2023 and 2022 represent sales to related parties (Note 37). At the reporting date, receivables from these revenues are recorded as part of account receivables and gross amount, which respectively include 17% and 14% for account receivables and 7% and 12% for gross amount of total assets respectively at December 31, 2023 and 2022.
- c. The Company signed working capital credit facility agreements with BRI, BSI, Bank Mandiri and BNI.

Adapun rincian saldo pihak-pihak berelasi adalah sebagai berikut:

The details of balances of related parties are as follows:

| Aset Asset | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Persentase dari Jumlah Aset Percentage of Total Assets | |
|--|-----------------------------------|-----------------------------------|---|--------------|
| | | | 2023 (%) | 2022 (%) |
| Kas dan Setara Kas Cash and cash equivalents | 50.657 | 178.449 | 1,13 | 2,98 |
| Piutang Usaha Accounts receivable | 717.333 | 621.213 | 16,04 | 10,38 |
| Piutang Lain-Lain Other receivables | 0 | 17.051 | 0,00 | 0,29 |
| Tagihan Bruto - Berelasi Gross Amount - Related Party | 246.361 | 514.752 | 5,51 | 8,60 |
| Jumlah Total | 1.014.351 | 1.331.465 | 22,71% | 22,20 |

| Liabilitas Liabilities | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Persentase dari Jumlah Liabilitas Percentage of Total Liabilities | |
|---|-----------------------------------|-----------------------------------|--|--------------|
| | | | 2023 (%) | 2022 (%) |
| Utang Usaha Accounts Payable | 564.885 | 1.303.878 | 11,00 | 21,68 |
| Utang Lain-Lain Other Payables | 25.154 | 17.951 | 0,49 | 0,30 |
| Uang Muka dari Pelanggan Advances from Customers | 54.057 | 32.436 | 0,41 | 0,54 |
| Utang Bank Jangka Panjang Long Term Bank Loans | 901.879 | 677.672 | 17,55 | 11,36 |
| Jumlah Total | 1.545.976 | 2.031.938 | 29,45 | 34,06 |

| Pendapatan Usaha Revenues | 2023 (Rp juta) (Rp million) | 2022 (Rp juta) (Rp million) | Persentase dari Jumlah Pendapatan Usaha Percentage of Total Revenues | |
|------------------------------|-----------------------------------|-----------------------------------|--|-------------|
| | | | 2023 (%) | 2022 (%) |
| Pendapatan Usaha Revenues | 1.237.307 | 1.725.707 | 83,18 | 83,68 |

KEWAJARAN TRANSAKSI DAN PEMENUHAN KETENTUAN TERKAIT

WSBP menjamin bahwa segala aktivitas transaksi yang dilakukan telah melewati prosedur yang memadai dan sesuai dengan prinsip transaksi yang wajar (*arm's length principle*), serta mematuhi praktik bisnis umum yang berlaku. Kewajaran dari transaksi dengan pihak berelasi atau potensial konflik kepentingan sepenuhnya dilakukan dengan cara yang adil, sesuai dengan peraturan perundang-undangan yang berlaku, dan didasarkan pada kebutuhan bisnis WSBP, serta bebas dari benturan kepentingan.

PERNYATAAN DIREKSI BAHWA TRANSAKSI TELAH MELALUI PROSEDUR YANG MEMADAI

Semua transaksi afiliasi WSBP, sebagaimana dijelaskan di atas, telah disetujui sesuai dengan keputusan Direksi WSBP dan melalui prosedur yang memadai untuk memastikan bahwa setiap transaksi afiliasi tersebut mematuhi praktik bisnis umum dan prinsip transaksi yang wajar (*arm's length principle*). Hal ini memastikan bahwa syarat, kondisi, dan manfaat ekonomis dari setiap transaksi secara substansial sebanding dengan transaksi yang dilakukan dengan pihak yang tidak memiliki hubungan istimewa. Semua transaksi afiliasi WSBP dilakukan dengan adil dan sesuai dengan prinsip transaksi yang wajar (*arm's length principle*). Tujuan dilaksanakannya transaksi afiliasi tersebut oleh WSBP dilakukan semata-mata untuk kepentingan dan keberlanjutan bisnis WSBP yang berhubungan dengan operasional kegiatan normal usaha.

DEWAN KOMISARIS DAN KOMITE AUDIT DALAM MELAKUKAN PROSEDUR YANG MEMADAI

Salah satu tugas dari Komite Audit adalah mengawasi implementasi hasil audit untuk menilai keefektifan sistem pengendalian internal, termasuk proses pelaporan keuangan. Komite ini juga meninjau informasi keuangan yang akan dipublikasikan oleh WSBP serta memastikan kepatuhan terhadap peraturan yang berlaku, termasuk transaksi dengan pihak terkait.

FAIRNESS OF TRANSACTIONS AND FULFILLMENT OF RELATED PROVISIONS

WSBP guarantees that all transaction activities carried out have gone through adequate procedures and are in accordance with the arm's length principle, as well as complying with applicable general business practices. The fairness of transactions with related parties or containing conflicts of interest are all carried out in a fair manner, in accordance with applicable laws and regulations, based on WSBP's business needs and free from conflicts of interest.

BOARD OF DIRECTORS' STATEMENT THAT TRANSACTIONS HAVE GONE THROUGH ADEQUATE PROCEDURES

All WSBP's affiliated transactions, as explained above, have been approved in accordance with the decision of WSBP's Board of Directors and through adequate procedures to ensure that each affiliated transaction complies with general business practices and arm's length principles. This ensures that the terms, conditions and economic benefits of each transaction are substantially comparable to transactions conducted with unrelated parties. All WSBP's affiliated transactions are carried out in a fair manner and in accordance with the arm's length principle. The purpose of carrying out these affiliated transactions by WSBP is solely for the interests and sustainability of WSBP's business, which are related to normal business operations.

BOARD OF COMMISSIONERS AND AUDIT COMMITTEE IN CONDUCTING ADEQUATE PROCEDURES

One of the tasks of Audit Committee is to supervise the implementation of audit results to assess the effectiveness of internal control system, including financial reporting process. This committee also reviews financial information that will be published by WSBP and ensures compliance with applicable regulations, including transactions with related parties.

Sebagai organ pendukung di bawah Dewan Komisaris, Komite Audit melaporkan hasil kinerjanya kepada Dewan Komisaris yang bertanggung jawab atas pengawasan operasional WSBP. Peran krusial Komite Audit dan Dewan Komisaris terletak pada pengawasan agar transaksi yang dilakukan WSBP sesuai dengan hukum dan praktik bisnis yang berlaku.

WSBP melakukan tinjauan secara berkala terhadap semua transaksi afiliasi dalam hal kewajaran dan kelaziman transaksi sesuai dengan (Peraturan yang berlaku tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan atau Transaksi Afiliasi dan Benturan Kepentingan Transaksi Tertentu), pada saat transaksi tersebut dilakukan.

Dalam Laporan Keuangan Tahun 2023 yang telah diaudit oleh Hertanto, Grace, Karunawan Audit, WSBP secara rinci menyajikan rujukan terkait Transaksi Afiliasi dan/atau Transaksi Benturan Kepentingan. Laporan tersebut mengungkapkan setiap transaksi yang terjadi antara entitas yang terafiliasi atau yang melibatkan benturan kepentingan. Penyajian ini dilakukan dengan ketelitian dan mengacu pada standar audit yang berlaku, memastikan transparansi dan keterbukaan atas aktivitas transaksional yang terkait.

Selain itu, pada Pelaksanaan Rapat Umum Pemegang Saham (RUPS) yang diselenggarakan pada 21 Juni 2023 terdapat keputusan yang terkait transaksi-transaksi ini. Kesepakatan tersebut telah melalui proses evaluasi serta pembahasan bersama pemegang saham independen. Hal ini menegaskan bahwa setiap transaksi yang terafiliasi atau yang berkaitan dengan benturan kepentingan telah disetujui dan diakui secara sah, memastikan kepatuhan terhadap kebijakan serta peraturan yang berlaku.

As a supporting organ under Board of Commissioners, the Audit Committee reports its performance results to Board of Commissioners which is responsible for operational supervision of WSBP. The crucial role of Audit Committee and Board of Commissioners lies in overseeing the transactions carried out by WSBP in accordance with applicable laws and business practices.

WSBP carries out regular reviews of all affiliated transactions in terms of the fairness and normality of transactions in accordance with applicable regulations regarding Affiliated Transactions and Conflict of Interest Transactions or Certain Affiliated Transactions and Conflict of Interest Transactions), at the time the transaction is carried out.

In the 2023 Financial Statements that has been audited by Hertanto, Grace, Karunawan Audit, WSBP provides detailed references regarding Affiliated Transactions and/or Conflict of Interest Transactions. The report discloses any transactions that occur between affiliated entities or that involve conflict of interest. This presentation is carried out with accuracy and refers to applicable audit standards, ensuring transparency and openness regarding related transactional activities.

Apart from that, at the General Meeting of Shareholders (GMS) held on June 21, 2023 there were resolutions related to these transactions. The agreement has gone through an evaluation and discussion process with independent shareholders. This confirms that every affiliated transaction or related with conflict of interest has been legally approved and recognized, ensuring compliance with applicable policies and regulations.

INFORMASI KEUANGAN YANG MENGANDUNG KEJADIAN BERSIFAT LUAR BIASA DAN JARANG TERJADI

FINANCIAL INFORMATION CONTAINING EXTRAORDINARY AND RARE EVENTS

Piutang pihak ketiga lainnya sebesar Rp90.836.895.906 merupakan piutang atas pengembalian kerugian Perusahaan berdasarkan hasil putusan pengadilan negeri Jakarta Pusat No.57/Pid.SusTPK/2023/PN.Jkt.pst. tanggal 25 Oktober 2023 sebesar Rp61.918.761.645 dan No. 25/Pid.Sus-TPK/2023/PN.Jkt.pst tanggal 31 Juli 2023 sebesar Rp28.792.617.064.

Other third party receivables amounting to Rp90,836,895,906 represent receivables for the recovery of the Company's losses based on the decision of Central Jakarta District Court No.57/Pid.SusTPK/2023/PN.Jkt.pst. dated October 25, 2023 amounting to Rp61,918,761,645 and No. 25/Pid.Sus-TPK/2023/PN.Jkt.pst dated July 31, 2023 amounting to Rp28,792,617,064.

PERUBAHAN PERATURAN PERUNDANG-UNDANGAN TERHADAP PERUSAHAAN PADA TAHUN BUKU TERAKHIR

CHANGES IN LAWS AND REGULATIONS RELATED TO THE COMPANY IN THE LAST FISCAL YEAR

Per 31 Desember 2023, terdapat perubahan peraturan perundang-undangan yang memiliki dampak yang signifikan bagi WSBP. Adapun perubahan peraturan dan/atau perundang-undangan yang berdampak terhadap kinerja WSBP di tahun 2023 adalah sebagai berikut:

As of December 31, 2023, there were changes to laws and regulations that have significant impact on WSBP. The changes in laws and/or regulations that affected WSBP's performance in 2023 are as follows:

| Perubahan Peraturan Regulatory Changes | Penjelasan Explanation | Dampak terhadap Perusahaan Impact on the Company |
|---|--|---|
| Permen BUMN No 1 Tahun 2023 SOE Ministerial Regulation No. 1 of 2023 | Penugasan khusus dan program tanggung jawab sosial dan lingkungan badan usaha milik negara Special assignments and social and environmental responsibility programs for state-owned enterprises | Pedoman penugasan khusus dan tanggung jawab sosial Guidelines for special assignments and social responsibility |
| Permen BUMN No 2 Tahun 2023 SOE Ministerial Regulation No. 2 of 2023 | Pedoman tata kelola dan kegiatan korporasi signifikan badan usaha milik negara Guidelines for governance and significant corporate activities of state-owned enterprises | Pedoman Tata kelola WSBP, manajemen risiko, Penilaian tingkat kesehatan, Perencanaan strategis, kegiatan korporasi signifikan, Penyelenggaraan teknologi informasi; dan Pelaporan WSBP. Guidelines for corporate governance, risk management, soundness assessment, strategic planning, significant corporate activities, implementation of information technology; And Company Reporting. |
| Permen BUMN No 3 Tahun 2023 SOE Ministerial Regulation No. 3 of 2023 | Organ dan sumber daya manusia badan usaha milik negara Organs and human capital of state-owned enterprises | Pedoman pengelolaan anggota direksi dan dewan komisaris/dewan pengawas. Guidelines for managing members of Board of Directors and Board of Commissioners/ supervisory board. |

WSBP telah melakukan pengukuhan Peraturan Menteri tersebut diatas, dengan persetujuan para pemegang saham sebagaimana tercantum dalam Akta Risalah Rapat Umum Pemegang Saham Tahunan PT Waskita Beton Precast Tbk No. 26 tanggal 21 Juni 2023.

WSBP has confirmed the above Ministerial Regulation, with shareholders' approval of as stated in the Deed of Minutes of Annual General Meeting of Shareholders of PT Waskita Beton Precast Tbk No. 26 dated June 21, 2023.

PERUBAHAN KEBIJAKAN AKUNTANSI YANG DITERAPKAN PERUSAHAAN PADA TAHUN BUKU TERAKHIR

CHANGES IN ACCOUNTING POLICIES APPLIED BY THE COMPANY IN THE LAST FISCAL YEAR

Di tahun 2023, WSBP telah menyusun kebijakan akuntansi sesuai dengan Standar Akuntansi Keuangan (SAK) yang telah diterbitkan oleh Dewan Standar Akuntansi Keuangan-Ikatan Akuntan Indonesia (DSAK-IAI) yang berlaku efektif untuk tahun buku yang dimulai pada 1 Januari 2023 hingga 31 Desember 2023.

Sepanjang tahun 2023, tidak terdapat perubahan terkait kebijakan akuntansi yang diterapkan di WSBP.

In 2023, WSBP has prepared accounting policies in accordance with Financial Accounting Standards (SAK) published by the Financial Accounting Standards Board-Indonesian Accountants Association (DSAK-IAI), which are effective for the fiscal year starting January 1, 2023 to December 31, 2023.

Throughout 2023, there were no changes related to the accounting policies implemented at WSBP.

INFORMASI KELANGSUNGAN USAHA

INFORMATION ON BUSINESS CONTINUITY

HAL-HAL YANG BERPOTENSI BERPENGARUH SIGNIFIKAN TERHADAP KELANGSUNGAN USAHA PERUSAHAAN

Kondisi ekonomi semakin membaik pasca pandemi COVID-19 dan krisis global. Meskipun Program Pemulihan Ekonomi Nasional (PEN) tidak lagi dijalankan, keberhasilan program tersebut dalam menguatkan fondasi ekonomi memberikan momentum yang penting bagi langkah-langkah selanjutnya dalam mendorong pertumbuhan ekonomi yang inklusif dan berkelanjutan.

Pada tahun 2022 dan 2023, Indonesia mencatat pertumbuhan ekonomi yang mengesankan, dengan angka pertumbuhan masing-masing sebesar 5,3% dan 5,05%. Tingkat inflasi juga berhasil terkendali dengan baik, berada di level 5,51% pada 2022 dan menurun menjadi 2,61% sepanjang 2023. Keberhasilan ini menjadi indikasi kuat akan keberhasilan strategi pemulihan ekonomi yang telah ditempuh. Di tahun 2023, fokus anggaran infrastruktur dialihkan untuk mempercepat pembangunan infrastruktur yang mendukung transformasi ekonomi dan pembangunan sentra pertumbuhan baru.

Beberapa arah kebijakan yang diambil antara lain:

1. **Mengakselerasi Pembangunan Infrastruktur untuk Pemenuhan Layanan Dasar**
Pemerintah berkomitmen untuk mempercepat pembangunan infrastruktur yang mendukung layanan dasar seperti transportasi, air bersih, dan sanitasi.
2. **Mendukung Pemerataan Akses terhadap Infrastruktur Teknologi Informasi dan Komunikasi (TIK)**
Infrastruktur TIK menjadi fokus dalam mendukung aktivitas ekonomi di seluruh wilayah Indonesia. Pemerintah berupaya untuk memastikan akses yang merata terhadap teknologi ini untuk mendukung pertumbuhan ekonomi di berbagai sektor.
3. **Pembangunan Infrastruktur yang Mendukung Transformasi Ekonomi**
Fokus pembangunan infrastruktur diperluas ke sektor-sektor kunci seperti energi, pangan, konektivitas, dan transportasi. Ini bertujuan untuk memperkuat fondasi ekonomi dan mendorong pertumbuhan sektor-sektor strategis.
4. **Mendukung Penyelesaian Proyek Strategis Nasional (PSN) dan Pembangunan Ibu Kota Negara (IKN)**
Pemerintah terus berupaya menyelesaikan proyek-proyek strategis nasional serta pembangunan Ibu Kota Negara secara bertahap dan berkelanjutan. Otorita Ibu Kota Nusantara (OIKN) diharapkan dapat beroperasi secara mandiri pada awal tahun 2023.

MATTERS THAT COULD POTENTIALLY HAS SIGNIFICANT INFLUENCE ON THE CONTINUITY OF THE COMPANY'S BUSINESS

Economic conditions are improving after the COVID-19 pandemic and the global crisis. Even though the National Economic Recovery Program (PEN) is no longer being implemented, the program's success in strengthening the economic foundation provides a crucial momentum for further steps in promoting inclusive and sustainable economic growth.

In 2022 and 2023, Indonesia recorded impressive economic growth, with growth rates of 5.3% and 5.05% respectively. The inflation rate was also well-controlled, standing at 5.51% in 2022 and decreasing to 2.61% throughout 2023. This success is a strong indication of the success of economic recovery strategy that has been adopted. In 2023, the infrastructure budget focus shifted to accelerating the development of infrastructure supporting economic transformation and the establishment of new growth centers.

Some of the policy directions taken are:

1. **Accelerate Infrastructure Development to Fulfill Basic Services**
The government is committed to accelerating the development of infrastructure supporting basic services such as transportation, clean water and sanitation.
2. **Supporting Equal Access to Information and Communication Technology (ICT) Infrastructure**
ICT infrastructure is the focus in supporting economic activities throughout Indonesia. The government is working to ensure equitable access to this technology, in order to support economic growth in various sectors.
3. **Development of Infrastructure Supporting Economic Transformation**
The focus on infrastructure development is expanded to key sectors such as energy, food, connectivity and transportation. This aims to strengthen the economic foundation and encourage the growth of strategic sectors.
4. **Supporting the Completion of National Strategic Projects (PSN) and National Capital Development (IKN)**
The government continues to strive to complete national strategic projects and develop the National Capital in a gradual and sustainable manner. The Archipelago Capital Authority (OIKN) is expected to be able to operate independently in early 2023.

5. Meningkatkan Sinergitas Pendanaan antar Kementerian/ Lembaga, Pusat, dan Daerah
Pemerintah memperkuat kerjasama dalam pendanaan infrastruktur antara berbagai instansi pemerintah, pusat, dan daerah. Penerapan skema pembiayaan KPBU (Kerjasama Pemerintah dengan Badan Usaha) menjadi salah satu strategi untuk mempercepat pembangunan infrastruktur.

Dengan langkah-langkah ini, transformasi WSBP didukung oleh kondisi ekonomi yang semakin membaik, di mana pemerintah terus berkomitmen untuk memperkuat infrastruktur dan memacu pertumbuhan ekonomi di seluruh wilayah Indonesia.

Meskipun strategi pemulihan ekonomi domestik mulai menunjukkan hasil, berbagai risiko dan tantangan perekonomian global masih menjadi ancaman bagi berbagai industri di tanah air. Konflik geopolitik membawa tantangan bagi rantai pasok global dan dapat memberikan pengaruh signifikan bagi industri konstruksi dan beton Indonesia. Lebih lanjut, pada Anggaran Pendapatan dan Belanja Negara (APBN) Tahun 2022, Pemerintah mengalokasikan anggaran infrastruktur sebesar Rp365,8 triliun yang tersebar pada berbagai Kementerian, Lembaga, maupun Transfer ke Daerah. Pada APBN 2023, Pemerintah mengalokasikan anggaran infrastruktur sebesar Rp392 triliun atau tumbuh 7% secara tahunan.

Pemerintah juga menerbitkan Peraturan Menteri Koordinator Bidang Perekonomian Republik Indonesia Nomor 9 Tahun 2022 tentang Perubahan Atas Peraturan Menteri Koordinator Bidang Perekonomian Nomor 7 Tahun 2021 tentang Perubahan Daftar Proyek Strategis Nasional. Sesuai dengan peraturan tersebut, terdapat 200 Proyek Strategis Nasional yang akan menjadi fokus Pemerintah untuk diselesaikan. Oleh karena itu, kebijakan dan strategi WSBP adalah senantiasa memperbesar pangsa pasar domestik dengan penguatan kapabilitas internal melalui program transformasi pada seluruh lini bisnis.

Assessment Manajemen atas Hal-Hal yang Berpotensi Berpengaruh Signifikan terhadap Kelangsungan Usaha Perusahaan

Dalam rangka mengantisipasi volatilitas kondisi perekonomian domestik dan global, WSBP telah mencanangkan program transformasi bisnis bertajuk "*All New Transformation WSBP*". Program tersebut mencakup:

5. Increasing funding synergy between ministries/ institutions, central and regional
The government is strengthening cooperation in infrastructure funding between various government, central and regional agencies. The implementation of the PPP financing scheme (Government Cooperation with Business Entities) is one strategy to accelerate infrastructure development.

With these steps, WSBP's transformation is supported by increasingly improving economic conditions, where the government continues to be committed to strengthening infrastructure and spurring economic growth throughout Indonesia.

Although the domestic economic recovery strategies are starting to show encouraging results, various global economic risks and challenges continue to pose threats to various industries in the country. Geopolitical conflicts present challenges to global supply chains and can have a significant impact on construction and concrete industries in Indonesia. Furthermore, in the 2022 State Revenue and Expenditure Budget (APBN), the Government allocated an infrastructure budget of Rp365.8 trillion spread across various Ministries, Institutions, as well as Transfers to Regions. In the 2023 APBN, the Government allocated an infrastructure budget of Rp392 trillion or grew 7% annually.

The government also issued Regulation of the Coordinating Minister for Economic Affairs of the Republic of Indonesia No. 9 of 2022 concerning Amendments to Regulation of the Coordinating Minister for Economic Affairs No. 7 of 2021 on Changes to the List of National Strategic Projects. In accordance with these regulations, there are 200 National Strategic Projects that the Government will focus on completing. Therefore, WSBP's policy and strategy is to continue to increase its domestic market share by strengthening internal capabilities through transformation programs in its entire lines of business.

Management Assessment of Matters That Could Potentially Had Significant Influence on the Continuity of the Company's Business

To anticipate the volatility of domestic and global economic conditions, WSBP has launched a business transformation program entitled "*All New Transformation WSBP*". The program includes:

Operational Excellence

1. *Lean Operation*
Peningkatan kemampuan internal yang berfokus pada efisiensi berbasis proses *lean*.
2. *Cash Engine*
Memperbaiki likuiditas Perusahaan dengan mempercepat dari *Slow Moving Inventory* dan juga perbaikan *collection days turnover*.
3. *Talent Booster*
Meningkatkan kompetensi secara kapasitas dan kapabilitas pegawai serta peningkatan fungsi *Human Capital Management* Perusahaan .

Business Nourishment

1. *Competitiveness*
Menciptakan kemampuan bersaing dalam mendapatkan pasar.
2. *Strategic Partnership*
Bekerja sama dengan mitra untuk menciptakan kemampuan lebih dalam upaya mengoptimalkan utilisasi *asset*.
3. *Brand Intelligence*
Membangun pencitraan Perusahaan yang mengutamakan peningkatan nilai *stakeholder*.

Technology & Digitalization

1. *Integrated Data Management System*
Mengembangkan aplikasi pengelolaan data yang terintegrasi antara satu sama lain.
2. *Product Newness*
Bisnis dan Produk Perusahaan berfokus pada penerapan perkembangan teknologi yang dibutuhkan pasar dan sesuai dengan era modernisasi.
3. *Digitalization*
Digitalisasi proses-proses yang dapat didefinisikan dengan bantuan Teknologi.

ASUMSI YANG DIGUNAKAN MANAJEMEN DALAM MELAKUKAN ASSESSMENT

WSBP optimis akan kelangsungan usaha perusahaan. Manajemen WSBP senantiasa menerapkan strategi yang dinamis dalam rangka mengantisipasi perubahan lingkungan usaha. Dalam perumusan strategi, WSBP melakukan *assessment* atas faktor lingkungan internal dan eksternal bisnis. Analisis ini menjadi tolak ukur dalam pemetaan faktor risiko dan posisi perusahaan dalam industri.

Pada tahun 2022, hasil analisis faktor lingkungan internal dan eksternal bisnis menunjukkan hasil sebagai berikut:

Operational Excellence

1. *Lean Operations*
Improved internal capabilities focused on efficiency based on lean processes.
2. *Cash Engine*
Improve liquidity by accelerating *Slow Moving Inventory* and also improve *collection days turnover*.
3. *Talent Booster*
Improving competencies in terms of employee capacity and capability as well as improving WSBP *Human Capital Management* function .

Business Nourishment

1. *Competitiveness*
Creating the ability to compete in acquiring the market.
2. *Strategic Partnership*
Working with partners to create more capabilities in order to optimize *asset* utilization.
3. *Brand Intelligence*
Building WSBP imagery that prioritizes the stakeholder value increase.

Technology & Digitalization

1. *Integrated Data Management System*
Develop data management applications that are integrated with one another.
2. *Product Newness*
The company's business and products focus on implementing technological developments that are needed by the market and in accordance with the modernization era.
3. *Digitalization*
Digitization of processes that can be defined with the help of Technology.

ASSUMPTIONS USED BY MANAGEMENT IN CONDUCTING ASSESSMENTS.

WSBP is optimistic about the continuity of its business. WSBP management constantly applies dynamic strategies in order to anticipate changes in the business environment. In formulating the strategy, WSBP assesses internal and external business environmental factors. This analysis becomes a benchmark in mapping risk factors and the Company's position in the industry.

In 2022, the analysis on internal and external business environmental factors show the following results:

Peluang dan Ancaman Lingkungan Eksternal Perusahaan

Peluang:

Pembangunan infrastruktur nasional tengah berkembang secara berkelanjutan dari tahun ke tahun, pada tahun 2022 terdapat banyak proyek-proyek potensial atau strategis yang telah ditenderkan oleh pemerintah ataupun Kementerian PUPR. Dengan dukungan dari pemerintah melalui proses tender proyek-proyek strategis WSBP memiliki peran penting dalam pembangunannya diantaranya:

- WSBP menjadi salah satu perusahaan manufaktur *Precast* yang memiliki kapasitas produksi yang besar secara dibandingkan dengan *competitor* lain yaitu 3,7 juta ton per tahun;
- Memiliki sumber daya yang memadai salah satunya adalah *Quarry* yang merupakan menjadi pemasok material *Precast & Readymix*;
- Memiliki peralatan (*truck mixer*) yang memadai untuk mendukung proyek-proyek jalan tol ataupun gedung;
- Hampir seluruh pembangunan infrastruktur pada tahun 2022 membutuhkan produk *Precast* untuk membangun suatu gedung, jalan, perumahan ataupun proyek infrastruktur lainnya;
- Memiliki varian produk *Precast* yang lebih banyak sehingga dapat memenuhi kebutuhan permintaan pasar;
- Proyek-proyek strategis yang dicanangkan oleh Pemerintah salah satunya adalah proyek Ibu Kota Nusantara yang saat ini terus dilakukan proses tender hingga 2023 nantinya;
- Pembangunan infrastruktur dasar seperti jalan tol, jembatan ataupun jalan penghubung menjadi salah satu infrastruktur dasar untuk memberikan peluang pembangunan di daerah-daerah terpencil untuk kedepannya.

Ancaman:

Pada tahun 2022, WSBP memiliki peluang yang begitu besar serta banyaknya keunggulan yang dimiliki oleh WSBP, tidak menutup kemungkinan dengan adanya ancaman dari eksternal ataupun pasar dari industri sendiri. Adapun ancaman yang dihadapi oleh WSBP sepanjang tahun adalah :

- Adanya persaingan dalam soal kualitas dan varian dengan kompetitor perusahaan manufaktur *Precast* lainnya;
- Tahun 2022 juga menjadi tahun yang menantang bagi WSBP, dikarenakan kondisi perusahaan yang masih belum sepenuhnya stabil pasca PKPU. Selama masa PKPU WSBP juga diharuskan memiliki modal bersih positif guna memenuhi salah satu syarat proses tender proyek;

Opportunities and Threats of External Environmental of the Company

Opportunities:

The development of national infrastructure continues to grow sustainably from year to year. In 2022, there were many potential or strategic projects tendered by the government or the Ministry of Public Works and Public Housing (PUPR). With government support through the tender process for strategic projects, WSBP plays an important role in their development, including:

- WSBP is one of the *Precast* manufacturing companies with a large production capacity compared to other competitors, producing 3.7 million tons per year.
- Has adequate resources, including *Quarry*, which supplies *Precast* and *Readymix* materials.
- Has sufficient equipment (*truck mixers*) to support toll road or building projects.
- Almost all infrastructure development in 2022 requires *Precast* products for building structures, roads, housing, or other infrastructure projects.
- Offers a variety of *Precast* products to meet market demand.
- Strategic projects planned by the Government include the Nusantara Capital City project, which is currently undergoing tender processes until 2023.
- Basic infrastructure development such as toll roads, bridges, or connecting roads is essential for future development in remote areas.

Threats:

In 2022, WSBP has huge opportunities and many advantages, however this does not rule out the possibility of external or market threats from the *Precast* industry itself. The threats faced by WSBP throughout the year are:

- Competition in terms of quality and variety with other *Precast* manufacturing competitors.
- 2022 was also be a challenging year for the Company, because the Company's condition is still not completely stable after the PKPU. During the PKPU period, the Company is also required to have positive net capital in order to fulfill one of the requirements of the project tender process;

Kekuatan dan Kelemahan Lingkungan Internal Perusahaan

Kekuatan:

WSBP saat ini memiliki 9 *Plant Precast* yang beroperasi guna mendukung proyek-proyek di seluruh Indonesia, tidak hanya dari pabrik *Precast* namun dari *Batching Plant* WSBP juga secara kapasitas juga dapat mendukung proyek-proyek yang dikerjakan pada tahun ini, serta dengan didukung juga dari *truck mixer* yang dimiliki saat ini.

Kapasitas *Plant Precast* WSBP saat ini sebesar 3,7 juta ton per tahun, di mana hal itu adalah salah satu kapasitas yang besar apabila dibandingkan dengan *competitor* lain. Dan juga dari 9 *Plant Precast*, WSBP memiliki 2 *Plant Precast* yang memungkinkan pengiriman produk *Precast* melalui laut yaitu *Plant Bojonegara* dan *Plant Gasing*. Dengan keunggulan *Plant Precast* yang dimiliki saat ini membuat Perusahaan memudahkan pengiriman produk *Precast* keluar pulau.

Kelemahan:

Perusahaan memiliki *Plant Precast*, *Batching Plant*, *Quarry* dan juga peralatan yang besar, hal ini menjadi tantangan bagi perusahaan melakukan *maintenance* atau perawatan terhadap seluruh pabrik atau peralatan yang dimiliki. Dengan memiliki banyak *asset Plant*, *Batching Plant*, dan *Quarry* yang tidak produktif juga menambahkan beban *fixed cost* tinggi akibat nilai depresiasi atas aset peralatan.

PROSPEK USAHA

Melanjutkan kondisi yang berlangsung sejak tahun 2024, tahun 2024 diprediksi masih akan menjadi periode yang penuh dengan ketidakpastian. Bank Dunia memproyeksikan ekonomi dunia hanya akan tumbuh sekitar 2,1% pada tahun 2023 dan 2,4% pada tahun 2024, masih jauh di bawah kondisi pra pandemi Covid-19.

Proyeksi Outlook Ekonomi Dunia, yang diperbarui oleh IMF (*International Monetary Fund*), menunjukkan bahwa "*soft landing*" sudah di depan mata. Namun, pertumbuhan keseluruhan dan perdagangan global masih tetap lebih rendah dari rata-rata historis. Hal ini diakui bahwa ekonomi global juga masih jauh dari resesi.

Meskipun demikian, risiko tetap ada termasuk ketegangan geopolitik di Timur Tengah dan serangan di Laut Merah yang dapat mengganggu harga komoditas dan rantai pasokan. Selain itu, gelaran pemilu di sejumlah negara dapat meningkatkan aktivitas ekonomi namun juga dapat memacu inflasi. Diperkirakan bahwa perdagangan global akan meningkat sebesar 3,3 persen pada 2024 dan 3,6 persen pada 2025, jauh di bawah rata-rata historis sebesar 4,9 persen. Sektor ini masih terbebani oleh ribuan pembatasan

Strengths and Weaknesses of Internal Environment of the Company

Strengths:

WSBP currently operates 9 *Precast plants* to support projects throughout Indonesia. Not only from *Precast plants* but also from WSBP's *batching plants*, the capacity can support projects undertaken in the current year, along with the existing *truck mixers*.

Currently, the Company's *Precast plant capacity* is 3.7 million tons per year, which is significant compared to other competitors. Additionally, out of the 9 *Precast plants*, WSBP has 2 plants capable of shipping *Precast products* by sea, namely *Bojonegara* and *Gasing plants*. This advantage facilitates the shipment of *Precast products* off the islands.

Weaknesses:

Having large *Precast plants*, *Batching Plants*, *quarries*, and equipment presents a challenge for the Company in maintaining or servicing all owned facilities and equipment. Owning many non-productive assets, such as *plants*, *Batching Plants*, and *quarries*, also adds to the burden of high fixed costs due to equipment depreciation.

BUSINESS PROSPECTS

Continuing the conditions that have been ongoing since 2024, the year 2024 is predicted to still be a period full of uncertainty. The World Bank projects that the global economy will only grow by about 2.1% in 2023 and 2.4% in 2024, still far below pre-COVID-19 pandemic conditions.

The World Economic Outlook projections, updated by the International Monetary Fund (IMF), indicated that a "*soft landing*" is imminent. However, overall growth and global trade remain lower than historical averages. It is acknowledged that the global economy is still far from recession.

Nevertheless, risks remain, including geopolitical tensions in the Middle East and attacks in the Red Sea that could disrupt commodity prices and supply chains. Additionally, the election processes in several countries may boost economic activity but could also fuel inflation. Global trade is expected to increase by 3.3% in 2024 and 3.6% in 2025, far below the historical average of 4.9%. This sector is still burdened by thousands of new trade restrictions. Furthermore, the general inflation projection for this year is expected to remain

perdagangan baru. Lebih lanjut, proyeksi inflasi umum tahun ini diperkirakan masih sama dengan prediksi Oktober lalu sebesar 5,8 persen. IMF telah menurunkan perkiraan inflasi 2025 menjadi 4,4 persen dari 4,6 persen pada Oktober. Dengan pengecualian Argentina, yang mengalami lonjakan inflasi.

Di tengah situasi ekonomi global yang penuh ketidakpastian, perekonomian Indonesia menjadi salah satu yang menunjukkan prospek yang baik. Bank Indonesia memperkirakan pertumbuhan ekonomi Indonesia pada 2024 tetap kuat pada kisaran 5,2-5,3%, dan masih akan meningkat pada tahun 2025. Hal tersebut didukung oleh faktor konsumsi, investasi, dan kinerja ekspor yang terjaga di level positif di tengah perlambatan ekonomi global.

Pada aspek fiskal, Pemerintah telah menetapkan pos belanja dalam Anggaran Pendapatan dan Belanja Negara tahun 2024 sebesar Rp 3.325,1 triliun. Fokus belanja dalam APBN 2023 mencakup (i) pendidikan, (ii) perlindungan sosial, (iii) kesehatan, (iv) infrastruktur, (v) ketahanan pangan, (vi) hukum dan HAM, serta (v) IKN.

Pembangunan infrastruktur masih menjadi prioritas bagi Pemerintah hingga tahun 2024 mendatang. Pemerintah senantiasa berkomitmen untuk meningkatkan akselerasi pemerataan infrastruktur hingga ke wilayah tertinggal Indonesia untuk menopang perekonomian masyarakat.

Pada tahun 2024, anggaran bidang infrastruktur diarahkan untuk mendorong percepatan pembangunan infrastruktur yang mendukung transformasi ekonomi dan sentra pertumbuhan baru, dengan arah kebijakan yaitu: (1) mengakselerasi pembangunan infrastruktur untuk pemenuhan layanan dasar; (2) mendukung pemerataan akses terhadap infrastruktur teknologi informasi dan komunikasi (TIK) dalam mendukung aktivitas ekonomi; (3) pembangunan infrastruktur yang mendukung transformasi ekonomi (energi, pangan, konektivitas, dan transportasi); (4) mendukung penyelesaian Proyek Strategis Nasional (PSN) dan pembangunan Ibu Kota Negara (IKN) secara bertahap dan berkelanjutan dengan mengoptimalkan peran Otorita Ibu Kota Nusantara (OIKN) untuk dapat beroperasi secara mandiri pada awal tahun 2023; (5) meningkatkan sinergitas pendanaan antar Kementerian dan Lembaga, pusat dan daerah, serta melalui penerapan skema pembiayaan Kerja sama Pemerintah dan Badan Usaha (KPBU).

Lebih lanjut, belanja Kementerian dan Lembaga pada APBN 2024 akan difokuskan pada Mendukung Pembangunan Ibu Kota Negara (IKN) dan Mendukung Penyelesaian Infrastruktur Prioritas, khususnya infrastruktur dasar dan konektivitas. Kementerian Pekerjaan Umum dan Perumahan Rakyat (PUPR) mendapatkan alokasi anggaran sebesar Rp466 triliun.

the same as last October's prediction at 5.8%. The IMF has lowered the inflation forecast for 2025 to 4.4% from 4.6% in October, except for Argentina, which experienced a spike in inflation.

Amidst the uncertain global economic situation, Indonesia's economy is showing promising prospects. Bank Indonesia forecasted that Indonesia's economic growth in 2024 will remain robust at around 5.2-5.3% and will continue to increase in 2025. This is supported by factors such as consumption, investment, and export performance remaining positive amid global economic slowdown.

In terms of fiscal aspects, the Government has allocated spending posts in the State Budget for 2024 amounting to Rp 3,325.1 trillion. The focus of spending in the 2023 State Budget includes (i) education, (ii) social protection, (iii) health, (iv) infrastructure, (v) food security, (vi) law and human rights, and (vii) IKN.

Infrastructure development remains a priority for the Government until 2024. The Government is committed to accelerating infrastructure equalization to the most disadvantaged regions of Indonesia to support community economic growth.

In 2024, the infrastructure budget is directed towards accelerating infrastructure development that supports economic transformation and new growth centers, with policy directions including: (1) accelerating infrastructure development for basic service fulfillment; (2) supporting equal access to information and communication technology (ICT) infrastructure to support economic activities; (3) infrastructure development that supports economic transformation (energy, food, connectivity, and transportation); (4) supporting the completion of National Strategic Projects (PSN) and the development of the National Capital City (IKN) gradually and sustainably by optimizing the role of the National Capital Integrated Coastal Development Authority (OIKN) to operate independently in early 2023; (5) enhancing funding synergy between Ministries and Institutions, central and regional governments, and through the implementation of Government and Business Cooperation (KPBU) financing schemes.

Furthermore, the Ministry and Agency spending in the 2024 State Budget will focus on Supporting the Development of the National Capital City (IKN) and Supporting the Completion of Priority Infrastructure, especially basic infrastructure and connectivity. The Ministry of Public Works and Public Housing (PUPR) has been allocated a budget of Rp 466 trillion.

Berbekal hal tersebut, industri konstruksi dan industri turunannya masih akan bertumbuh secara positif. Prediksi ini didukung oleh faktor pembangunan infrastruktur dasar, ibu kota negara, serta sentra ekonomi baru.

Dengan pengalaman menyediakan produk beton berkualitas tinggi bagi proyek infrastruktur monumental sejak tahun 2014, WSBP fokus untuk menjadi perusahaan manufaktur beton *Precast, Readymix*, dan jasa konstruksi terdepan yang akan terus berkontribusi dalam aktivitas pembangunan Nasional.

Selain itu, WSBP secara konsisten mendorong inovasi dan terobosan baru untuk menyediakan solusi tepat guna bagi pembangunan infrastruktur. WSBP terus mempertajam dalam analisa kebutuhan pelanggan sehingga dapat menghadirkan produk-produk inovatif. WSBP pun memperluas jangkauan pemasaran domestik melalui penambahan 2 sales area yang akan fokus melayani area Kalimantan dan Indonesia bagian timur.

Pada tahun 2023, WSBP telah menjalankan program transformasi bisnis bertajuk “All New Transformation WSBP” yang berlandaskan 3 pilar utama yaitu (i) Operasi perusahaan yang unggul, efektif, dan efisien, (ii) Meningkatkan daya saing bisnis, dan (iii) utilisasi teknologi dan digitalisasi. Program transformasi tersebut ditujukan agar WSBP dapat tumbuh secara berkelanjutan dengan fundamental keuangan yang sehat.

With this in mind, the construction industry and its derivatives are expected to continue growing positively. This prediction is supported by factors such as basic infrastructure development, the relocation of the national capital, and the establishment of new economic centers.

With experience in providing high-quality concrete products for monumental infrastructure projects since 2014, WSBP focuses on becoming a leading manufacturer of precast concrete, ready-mix, and construction services that will continue to contribute to national development activities.

Furthermore, WSBP consistently encourages innovation and new breakthroughs to provide appropriate solutions for infrastructure development. WSBP continues to refine customer needs analysis to deliver innovative products. WSBP also expands its domestic marketing reach through the addition of 2 sales areas that will focus on serving the Kalimantan and eastern Indonesia regions.

In 2023, WSBP launched a business transformation program titled “All New Transformation WSBP” based on three main pillars: (i) Excellent, effective, and efficient company operations, (ii) Enhancing business competitiveness, and (iii) Utilization of technology and digitization. This transformation program is aimed at enabling WSBP to grow sustainably with a healthy financial foundation.

TINGKAT KESEHATAN PERUSAHAAN

THE COMPANY'S SOUNDNESS LEVEL

Pengukuran Tingkat Kesehatan Perusahaan sesuai dengan PER-02/MBU/03/2023 pasal 76 (1) Tingkat Kesehatan BUMN dinilai menggunakan Peringkat (rating) yang didasarkan pada pemeringkat. Perusahaan juga sudah dinilai oleh Lembaga Pemeringkat Rating PT Pemeringkat Efek Indonesia (Pefindo) Dimana rating Perusahaan untuk periode 21 Maret s.d. 1 September 2023 mendapatkan rating idB (Single B), perbaikan rating dari tahun sebelumnya idD (Default) untuk periode 28 Januari 2022 sampai dengan 1 September 2022 disebabkan Perusahaan telah mendapatkan putusan homologasi yang berkekuatan hukum tetap pada tanggal 20 September 2022.

The measurement of the Company's Soundness Level in accordance with PER-02/MBU/03/2023 article 76 (1), the Soundness Level of SOE is assessed using a rating. The Company has also been assessed by Rating Agency PT Pemeringkat Efek Indonesia (Pefindo), where the Company's rating for the period of March 21 to September 1, 2023 received a rating of idB (Single B), an improvement in the rating from the previous year's idD (Default) for the period of January 28, 2022 to September 1, 2022 because the Company had received a homologation decision that had permanent legal force on September 20, 2022.



Salah satu upaya WSBP dalam memastikan keberlanjutan usaha dalam jangka panjang diwujudkan melalui pengelolaan Teknologi Informasi (TI). Demi menunjang seluruh kegiatan operasional secara optimal, WSBP menerapkan sistem Teknologi Informasi yang terintegrasi.

One of WSBP's efforts to ensure long-term business sustainability is realized through Information Technology (IT) management. In order to support all operational activities optimally, WSBP applies an integrated Information Technology system.

05

FUNGSI PENUNJANG BISNIS

Business Support Function

TEKNOLOGI INFORMASI

INFORMATION TECHNOLOGY

KEBIJAKAN PENGELOLAAN DAN PENGEMBANGAN TEKNOLOGI INFORMASI

Perusahaan mengembangkan Teknologi Informasi yang bermanfaat untuk mendorong daya saing. Agar proses pengembangan dan penerapan TI berjalan efisien dan dapat memberikan nilai tambah, Perusahaan menetapkan tata kelola TI dan menyusun Road Map pengembangan TI sebagai acuan pengembangan dan penggunaan Teknologi Informasi untuk mempermudah Perusahaan dalam mencapai tujuan. Evaluasi kerap dilakukan bagi penerapan Tata Kelola Teknologi Informasi tersebut agar selalu relevan dengan laju dan arah perkembangan Perusahaan sehingga dapat membantu percepatan pertumbuhan usaha dan keberlangsungan proses bisnis Perusahaan.

Kebijakan Tata Kelola Teknologi Informasi WSBP tertuang dalam Pedoman Tata Kelola Teknologi Informasi yang disahkan melalui Surat Keputusan Direksi No. 66/SK/WBP/PEN/2024.

Adapun dasar penerapan Tata Kelola TI di Perusahaan, sebagai berikut:

1. Peraturan Kementerian Badan Usaha Milik Negara PER-02/MBU/02/2018 Tentang Prinsip Tata Kelola Teknologi Informasi
2. Undang – Undang nomor 19 Tahun 2016 Tentang Perubahan atas undang-undang nomor 11 Tahun 2008 Tentang Informasi dan Transaksi Elektronik (ITE)
3. Peraturan Menteri (Permen) KOMINFO nomor 20 Tahun 2016 tentang Perlindungan Data Pribadi (PDP)
4. Peraturan Presiden Nomor 71 Tahun 2019 Tentang perubahan atas Peraturan Presiden Nomor 82 Tahun 2012 tentang Penyelenggaraan Sistem dan Transaksi Elektronik (PSTE)
5. POJK nomor 4 Tahun 2021 tentang penerapan Manajemen risiko dalam Pengelolaan TI
6. Referensi utama yang digunakan pada kebijakan Tata Kelola TI ini adalah sebagai berikut:
 - a. COBIT 2019 (ITGOV)
 - b. ITIL V4 (ITSM)
 - c. ISO 27001 :2013 (ISMS)
 - d. ISO 20000:2018 (ITSMS)

Tata Kelola teknologi Informasi Perusahaan mengatur pelaksanaan teknologi informasi mulai dari manajemen, perencanaan, pengembangan sampai operasional dan keamanan sistem teknologi informasi.

INFORMATION TECHNOLOGY MANAGEMENT AND DEVELOPMENT POLICY

The Company develops Information Technology that is beneficial to boost competitiveness. To ensure that development and implementation processes of IT run efficiently and can provide added value, the Company established IT governance and prepared an IT development Road Map as a reference for the development and utilization of Information Technology to facilitate the Company in achieving its goals. Evaluations are conducted for the implementation of this Information Technology Governance to always be relevant to the pace and direction of the Company's development, thus helping accelerate business growth and the sustainability of the Company's business processes.

WSBP's Information Technology Governance Policy is outlined in the Information Technology Governance Guidelines approved through the Board of Directors Decree No. 66/SK/WBP/PEN/2024.

Basis for IT Governance implementation in the Company, are as follows:

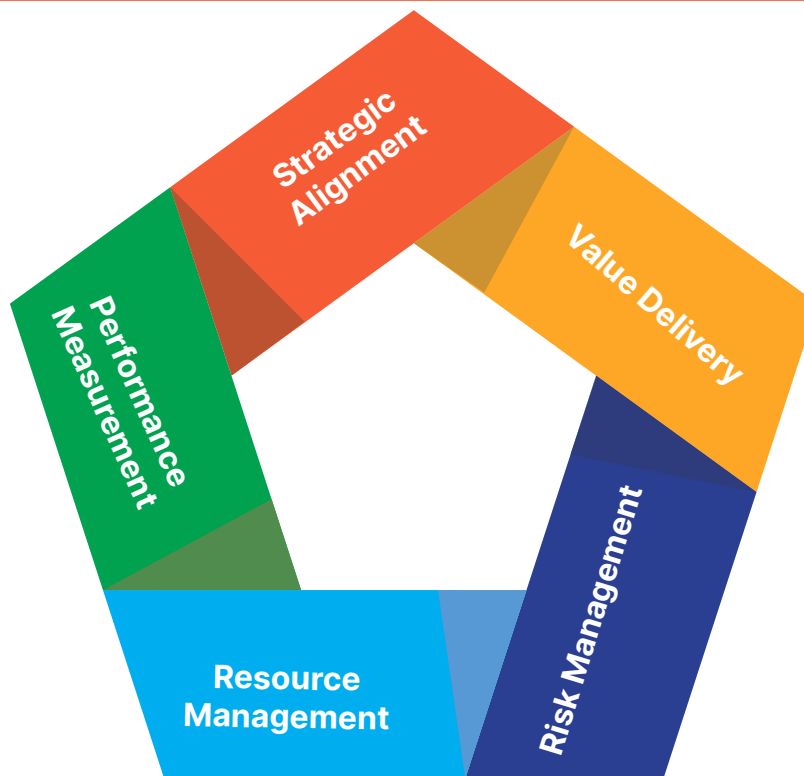
1. Regulation of Ministry of State-Owned Enterprises PER-02/MBU/02/2018 concerning Information Technology Governance Principles.
2. Law number 19 of 2016 concerning Amendments to Law number 11 of 2008 on Electronic Information and Transactions (ITE).
3. Ministerial Regulation of Ministry of Communication and Informatics (Permen) number 20 of 2016 concerning Personal Data Protection (PDP).
4. Presidential Regulation Number 71 of 2019 concerning amendments to Presidential Regulation Number 82 of 2012 on Organization of Electronic Systems and Transactions (PSTE).
5. POJK number 4 of 2021 concerning the implementation of Risk Management in IT Management.
6. The main references used in this IT Governance policy are as follows:
 - a. COBIT 2019 (ITGOV)
 - b. ITIL V4 (ITSM)
 - c. ISO 27001:2013 (ISMS)
 - d. ISO 20000:2018 (ITSMS)

The Company's Information Technology Governance regulates the implementation of information technology from the management, planning, development to operational and information technology system security.

Pelaksanaan tata kelola teknologi informasi Perusahaan diselaraskan dengan Rencana Strategis Teknologi Informasi (RSTI) dan strategi bisnis Organisasi yang ditetapkan dalam Corporate Plan dengan fokus utama diperlihatkan pada gambar di bawah ini:

The Company's information technology governance is aligned with the Information Technology Strategic Plan (ITSP) and the organization's business strategy outlined in the Corporate Plan, with the main focus shown in diagram below:

**Fokus Utama Pengembangan Teknologi Informasi
PT Waskita Beton Precast Tbk**
Main Focus of Information Technology Development
Of PT Waskita Beton Precast Tbk



1. IT Strategic Alignment

Tata kelola TI dilaksanakan untuk menciptakan keselarasan solusi TI dengan kebutuhan dan tujuan bisnis Organisasi. Keselarasan yang dimaksud mencakup keselarasan strategi TI dengan strategi bisnis Organisasi dan keselarasan operasional TI dengan operasional bisnis Organisasi.

2. Value Delivery

Pemanfaatan TI Organisasi harus menghasilkan nilai (kontribusi) yang optimal dan memenuhi kebutuhan bisnis, serta bersifat fleksibel agar dapat memenuhi kebutuhan bisnis saat ini dan di masa yang akan datang.

1. IT Strategic Alignment

IT governance is implemented to create alignment of IT solutions with the Organization's business needs and objectives. The alignment includes alignment of IT strategy with the Organization's business strategy and alignment of IT operations with the Organization's business operations.

2. Value Delivery

The utilization of IT Organization must produce optimal value (contribution) and meet business needs, and be flexible in order to meet current and future business needs.

3. Risk Management

Manajemen Risiko dalam upaya perlindungan pada aset TI yang mendukung pencapaian tujuan Organisasi dilakukan melalui penerapan Risk Management yang transparan dan dikomunikasikan dalam rangka meningkatkan keunggulan kompetitif.

4. Resource Management

Manajemen sumber daya TI dengan optimalisasi investasi TI, optimalisasi alokasi dan penggunaan sumber daya TI yang mencakup antara lain sumber daya manusia, aplikasi, teknologi, fasilitas dan data.

5. Performance Measurement

Pengukuran kinerja dengan cara melakukan pengukuran, pemantauan, dan pengendalian atas proyek-proyek TI dan penyelenggaraan layanan TI.

RENCANA STRATEGI TEKNOLOGI INFORMASI

Program kerja strategis Teknologi Informasi PT Waskita Beton Precast Tbk tahun 2023 berfokus pada "Fundamental Services yang terintegrasi", yang dapat dikelompokkan menjadi 3 sektor, yaitu :

1. Sistem Informasi
Optimalisasi fitur fungsional SAP untuk Core System dan Finance (Revenue Management), Penyelesaian Pengembangan Sistem HCM, Pengembangan Kapabilitas Dashboard/Analytics
2. Arsitektur Informasi & Keamanan
Penambahan Kapasitas Bandwidth dan Server Storage, Migrasi Aplikasi non SAP ke Cloud, Access Management, Centralized Update Management
3. Tata Kelola
Pembentukan IT Steering Committee, Optimalisasi Kebijakan dan Prosedur, Assessment Tata Kelola Data, dan Sertifikasi ISO 27001

ROADMAP PENGEMBANGAN TEKNOLOGI INFORMASI

Sebagai penunjang pengembangan teknologi informasi agar dilakukan sesuai dengan sasaran yang telah ditetapkan, WSBP telah merangkai *Road Map* Pengembangan TI yang berlaku untuk tahun 2022 hingga 2026. Demikian uraian *Road Map* pengembangan yang diberlakukan oleh WSBP, antara lain:

3. Risk Management

Risk Management in an effort to protect IT assets that support the achievement of organizational goals, carried out through the implementation of transparent and communicated Risk Management in order to increase competitive advantage.

4. Resource Management

Managing IT resources by optimizing IT investment, optimizing the allocation and use of IT resources which include human resources, applications, technology, facilities and data.

5. Performance Measurement

Performance measurement by measuring, monitoring, and controlling IT projects and IT service delivery.

INFORMATION TECHNOLOGY STRATEGY PLAN

Information Technology strategic work program of PT Waskita Beton Precast Tbk in 2023 focused on "Integrated Fundamental Services," and can be grouped into 3 sectors:

1. Information System
Optimization of SAP functional features for Core System and Finance (Revenue Management), Completion of HCM System Development, Dashboard/Analytics Capability Development.
2. Information Architecture & Security
Increasing Bandwidth and Server Storage Capacity, Migration of non-SAP Applications to Cloud, Access Management, Centralized Update Management
3. Governance
Formation of IT Steering Committee, Optimization of Policies and Procedures, Data Governance Assessment, and ISO 27001 Certification

INFORMATION TECHNOLOGY DEVELOPMENT ROADMAP

To ensure that the development of Information Technology is carried out in accordance with predetermined objectives, WSBP has compiled an IT Development Road Map that is valid for 2022 to 2026. The description of the Road Map applied by WSBP is as follows:

Road Map Pengembangan Teknologi 2022-2026
PT Waskita Beton Precast Tbk
2022-2026 Technology Development Road Map
PT Waskita Beton Precast Tbk

Roadmap Sistem Informasi
Information Systems Roadmap

| | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------------------------|---|------------------------|---------------------------------|------|-----------------------|
| Front Service | Website | | | | |
| | Webportal Internal | | | | |
| | Mobile Application HSSE, QC, e-Office | | | | |
| | Whistleblowing System (SIMPI) | | | | |
| Management System | Dashboard BIBO Tahap 1 | Dashboard BIBO Tahap 2 | | | |
| | QHSSE Management System Tahap 1 | | QHSSE Management System Tahap 2 | | |
| | Audit Management (SIMPI) | | | | |
| | Finding Tracker System | | | | |
| | Quality Management (SAP) | | | | |
| | Risk Management (WARM) & Key Risk Indicator | | Dashboard Early Warning System | | |
| | Inquiry Management | | Command Center Dashboard Bisnis | | Innovation Management |
| | Customer Relationship Management | | | | |
| Core System | Contract Management (Wtrack) | | | | |
| | Rent Management | | | | |
| | Sales Distribution (SAP) | | | | |
| | E-Commerce | | | | |
| | Marketing Campaign | | | | |
| | Project Planning (SAP) | | | | |
| | Quarry Management | | | | |

Roadmap Sistem Informasi
Information Systems Roadmap

| | 2022 | 2023 | 2024 | 2025 | 2026 |
|-----------------------|-----------------------------|---|------------------------------------|---|------|
| Core System | | Fleet Management System | | | |
| | | Precast Management System | | | |
| | | SAP Adjustment (Cost Center menjadi Profit Center) | | | |
| | | Post Implementation Review SAP | | | |
| | | Job Mix Formula | | | |
| | | Project Management | | | |
| | | Project Controlling | | | |
| | | Production Planning Plotter | | | |
| | | Inventory/Equipment IoT | | | |
| | | WEST | | | |
| Support System | | Human Capital Management SAP | Document Management System | | |
| | | Technical & Design Tools | | | |
| | | Enterprise Architecture Tools & Business Process Modelling Notation | | | |
| | | E-Procurement | Legal Management System | CSR Management | |
| | | E-Office & Digital Signature | | | |
| | | Finance Management (SAP) | Corporate Communication Management | | |
| | Integration Platform | Integrasi Core Application dengan Management System | | Integrasi Core Application dengan Support System | |
| | Analytic | Websi BIBO Analytic | | Pengayaan BIBO dan Predictive/Prescriptive Analytic | |

Roadmap Infrastruktur dan Keamanan TI
Information Systems Roadmap

| | 2022 | 2023 | 2024 | 2025 | 2026 | |
|---------------|-----------------|--|--|--|------|---|
| Infrastruktur | | Pemasangan Infrastruktur Jaringan di Gedung Baru | | | | |
| | | Perencanaan dan Peningkatan Kapasitas <i>Bandwidth</i> Tahap pertama | Implementasi <i>Tools Application Performance Management</i> | Perencanaan dan Peningkatan Kapasitas <i>Bandwidth</i> Tahap kedua | | |
| | | Peningkatan kapasitas <i>storage</i> | | | | |
| | | Implementasi <i>Tools Monitoring</i> Infrastruktur | | | | |
| | | Migrasi Aplikasi Non SAP menuju <i>Platform Cloud</i> | | Migrasi Aplikasi SAP menuju <i>Platform Cloud</i> | | |
| | | Penambahan dan Peremajaan Perangkat <i>Network</i> | | | | |
| | | Implementasi <i>Smart Manufacturing</i> | | | | |
| | | Implementasi <i>ITSM Tools</i> | | | | |
| | | | ● | | ● | ● |
| | | | Network Maintenance & Renewal Licences | | | ● |
| Keamanan TI | | Penyediaan <i>Centralized Update Server</i> untuk <i>end-user</i> | Cloud Security Scanner | | | |
| | | Implementasi <i>Network Access Control</i> | | | | |
| | | DLP (<i>Data Loss Prevention</i>) | Implementasi <i>ITSM Tools</i> | | | |
| | | Pengembangan Akses Manajemen terintegrasi | Implementasi <i>Tools SIEM</i> | | | |
| | | ● | ● | ● | ● | ● |
| | VA/Pentes Rutin | | | | | |

Roadmap Tata Kelola TI/Data
Information Systems Roadmap

| | 2022 | 2023 | 2024 | 2025 | 2026 | |
|---|--|---|--------------------------------|--|---------------------------|--|
| Penguatan Komponen Tata Kelola TI/Data | Pembentukan IT Steering Committee | | | | | |
| | Pengesahan Kebijakan dan Prosedur TI | | | | | |
| | | Implementasi Tata Kelola TI | | | | |
| | | | Assessment Tata Kelola Data | Implementasi Tata Kelola Data | | |
| | Update kamus kompetensi | Implementasi program pengembangan kompetensi rutin (<i>training</i> , sertifikasi) | | | | |
| | | Penyusunan BIA dan DRP | | | | |
| Evaluasi Rutin dan Sertifikasi | Assessment IT Maturity | Assessment IT Maturity | Assessment IT Maturity | Assessment IT Maturity | Assessment IT Maturity | |
| | ● | ● | ● | ● | ● | |
| | Implementasi dan sertifikasi ISO 27001 | | | Implementasi dan sertifikasi ISO 20000 | | |

SISTEM TEKNOLOGI INFORMASI PERUSAHAAN

Penerapan berbagai sistem informasi seperti Audit Management (SIMPI), e-Office & Digital Signature, Finance Management Enhancement (DK), dan Quality Management (SAP) memiliki banyak manfaat bagi perusahaan. Dengan menggunakan sistem ini, perusahaan dapat meningkatkan efisiensi dan akurasi dalam proses audit, administrasi kantor, manajemen keuangan, dan pengendalian kualitas produk atau layanan. Selain itu, penerapan Customer Relationship Management (CRM) juga memungkinkan perusahaan untuk membangun hubungan yang lebih baik dengan pelanggan, meningkatkan loyalitas mereka, dan mengidentifikasi peluang penjualan baru.

Di sisi lain, integrasi sistem seperti Web Portal Internal (Knowledge Management, Document Management System) dan Integrasi Core Application dengan Management System memungkinkan perusahaan untuk mengelola informasi secara lebih terpadu dan efisien. Dengan adanya Technical & Design Tools, perusahaan dapat meningkatkan kemampuan dalam merancang dan mengembangkan produk atau layanan baru. Selain itu, penggunaan Descriptive Analytic Dashboard (Dashboard BIBO tahap 2) dan EA Tools membantu perusahaan dalam mengambil keputusan yang lebih baik berdasarkan analisis data yang komprehensif dan visualisasi yang informatif. Dengan demikian, penerapan berbagai sistem informasi tersebut dapat meningkatkan produktivitas, efisiensi, dan keunggulan bersaing perusahaan secara keseluruhan.

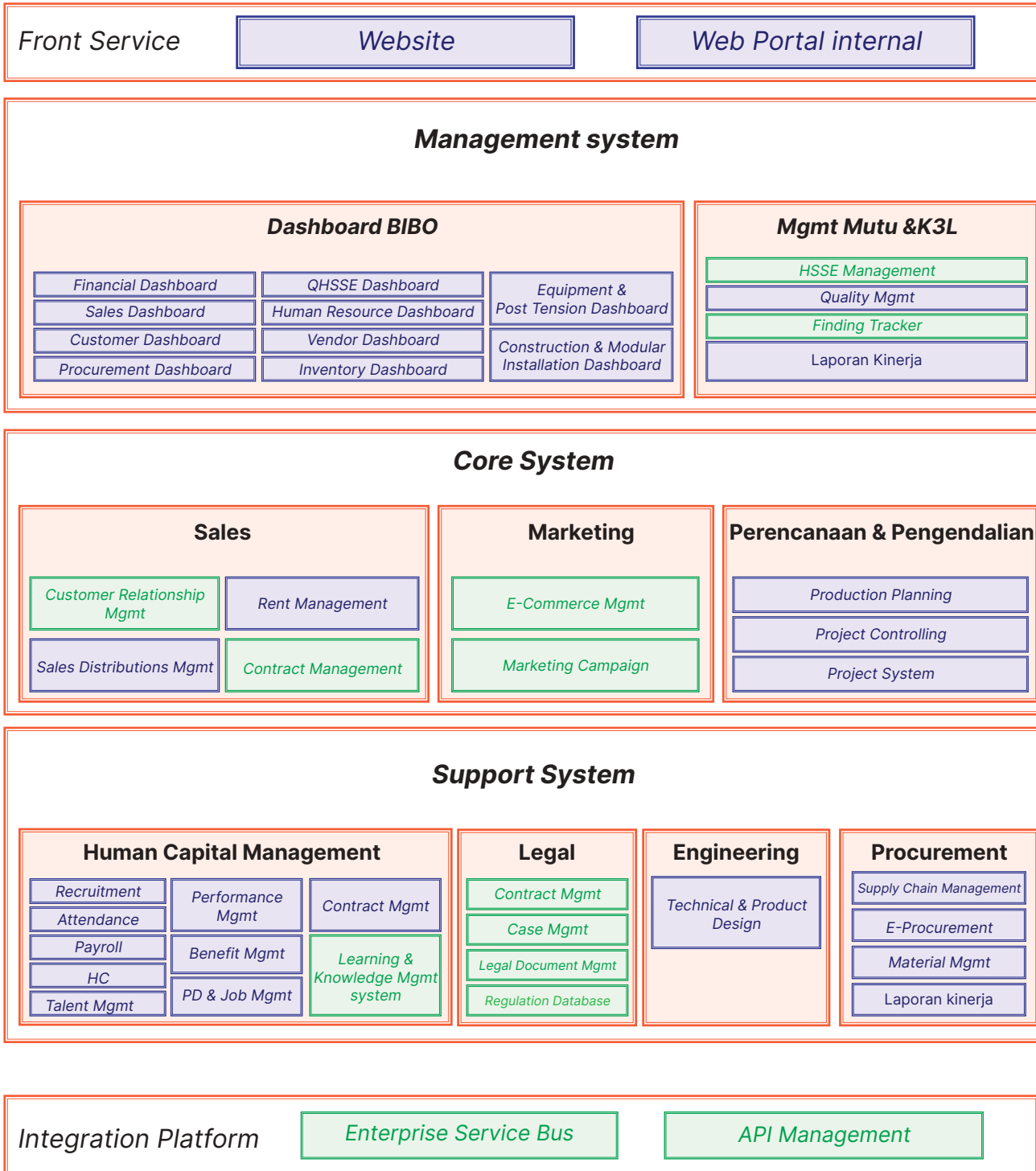
INFORMATION TECHNOLOGY SYSTEM OF THE COMPANY

The implementation of various information systems such as Audit Management (SIMPI), e-Office & Digital Signature, Finance Management Enhancement (DK), and Quality Management (SAP) brings numerous benefits to the Company. By using these systems, the Company can enhance efficiency and accuracy in audit processes, office administration, financial management, and product or service quality control. Additionally, the implementation of Customer Relationship Management (CRM) enables the Company to build better relationships with customers, enhance their loyalty, and identify new sales opportunities.

On the other hand, system integration such as Internal Web Portal (Knowledge Management, Document Management System) and Core Application Integration with Management System allows the Company to manage information more integrated and efficient manner. With the presence of Technical & Design Tools, the Company can improve its capabilities in designing and developing new products or services. Furthermore, the use of Descriptive Analytic Dashboard (BIBO Dashboard stage 2) and EA Tools helps the Company in making better decisions based on comprehensive data analysis and informative visualization. Thus, the implementation of various information systems can enhance the overall productivity, efficiency, and competitive advantage of the Company.

Penerapan Sistem Teknologi Informasi yang Terintegrasi di WSBP
Implementation of Integrated Information Technology System at WSBP

Arsitektur Sistem Informasi - Lanskap
Information Systems Architecture - Landscape



Integrated Information Technology System in the Company

NEW SYSTEM

Mobile HSSE, QC, e-Office

Whistleblowing (SIMPI)

API/Web Services

Management system

Audit Management

Audit Management

Laporan Kinerja Hasil Audit

Compliance Management

Risk Management

Laporan Kinerja Hasil Audit

Dashboard Early Warning System

Issue Management

Key Risk Indicator

Perencanaan Bisnis

Inovasi MGMT

Inquiry MGMT

Core System

Operational Management

Quarry Management

Fleet Management

Precast Management

Building Information Modelling (BIM)

Inventory Management

Plant Maintenance

Preventive & Prescriptive Maintenance

Smart Manufacturing IoT

Job Mix Formula

Project Management

Quality Control

Inventory/Equipment IoT

Support System

Finance management

Budget

Cash Mgmt

AR

Fix Asset

AP

Tax

General Ledger

Expense

Accounting

Fund Mgmt

General Affair

Facility Mgmt

Corporate Communication Mgmt

E-Office

Digital Signature

Task Management

Document Mgmt

CSR Management

E-Filing

Infrastructure Mgmt

App. Performance Mgmt

IT Infrastructure Mgmt

IT Security Mgmt

IT service Mgmt

Command Center

Enterprise Architecture Tools

Analytic

Enterprise data Warehouse – Business Intelligence

MANAJEMEN RISIKO TEKNOLOGI INFORMASI

Perusahaan berkomitmen untuk mengidentifikasi, mengevaluasi, memitigasi, memantau, dan melaporkan risiko kelangsungan usaha guna memastikan kelangsungan operasi organisasi saat timbulnya insiden disruptif terhadap organisasi serta guna meneruskan tanggung jawab keuangan dan layanan kepada pemangku kepentingan.

Oleh karena itu, terkait risiko yang muncul dari penerapan teknologi informasi, Direksi melalui IT Division memastikan keberlangsungan layanan TI sebagai bagian integral dari manajemen keberlangsungan bisnis (*Business Continuity Management/BCM*) Perusahaan.

Pengelolaan *IT Disaster Recovery Plan (IT DRP)* di WSBP mencakup:

1. Tugas & Tanggung Jawab Tim *Disaster Recovery*
2. Hierarki Panggilan *Disaster Recovery*
3. Fasilitas *Recovery*
4. Komunikasi Ketika Terjadi Bencana
5. Menghadapi Bencana
6. Mengembalikan Fungsi IT
7. Arsitektur Sistem Eksisting
8. Rencana Pengujian dan Pemeliharaan

Keberlangsungan layanan TI dicapai melalui penyusunan dokumen DRP dan penyediaan fasilitas *Disaster Recovery Center (DRC)*.

Dokumen DRP merupakan rencana yang dipersiapkan untuk mengelola risiko bencana/gangguan yang bersifat signifikan dampaknya bagi operasional Perusahaan yang mungkin terjadi terhadap layanan TI yang diberikan.

Kaji ulang, pengujian, dan pengkinian DRP dilakukan secara berkala paling sedikit 1 (satu) kali dalam 1 (satu) tahun untuk memastikan kesiapan Organisasi dan kecukupan rencana dalam menghadapi berbagai skenario risiko bencana.

Pengujian DRP dilakukan oleh Divisi Sistem dan Teknologi Informasi dengan melibatkan unit-unit bisnis terkait atau dapat melibatkan tenaga ahli TI independen di luar Organisasi dengan memperhatikan keamanan informasi dan operasional Organisasi.

Pengujian DRP dilakukan terhadap seluruh aplikasi dan infrastruktur yang kritical sesuai hasil analisis dampak bisnis (*Business Impact Analysis*) dan melibatkan pengguna layanan TI Organisasi.

INFORMATION TECHNOLOGY RISK MANAGEMENT

The Company is committed to identifying, evaluating, mitigating, monitoring and reporting business continuity risks to ensure the continuity of the organization's operations when disruptive incidents occur to the organization and to continue financial and service responsibilities to stakeholders.

Therefore, in relation to risks arising from the application of information technology, the Board of Directors through IT Division ensures the continuity of IT services as an integral part of the Company's business continuity management (BCM).

IT Disaster Recovery Plan (IT DRP) management in WSBP includes:

1. Duties & Responsibilities of Disaster Recovery Team
2. Disaster Recovery Call Hierarchy
3. Recovery Facilities
4. Communication During Disaster
5. Dealing with Disaster
6. Restoring IT Functionality
7. Existing System Architecture
8. Testing and Maintenance Plan

IT service continuity is achieved through the preparation of DRP documents and provision of Disaster Recovery Center (DRC) facilities.

DRP document is a plan prepared to manage the risk of disasters/disruptions that have a significant impact on the Company's operations that may occur against IT services provided.

The review, testing, and updating of DRP are conducted periodically at least 1 (one) time in 1 (one) year to ensure the readiness of the Organization and adequacy of plan in facing various disaster risk scenarios.

DRP testing is conducted by Information Systems and Technology Division by involving related business units or may involve independent IT experts outside the Organization with due regard to information security and the Organization's operations.

DRP testing is carried out on all critical applications and infrastructure according to the results of business impact analysis and involves the Organization's IT service users.

MANAJEMEN KEAMANAN INFORMASI

Kebijakan Sistem Manajemen Pengamanan Informasi (SMPI) Perusahaan tertuang dalam Pedoman Manajemen Keamanan Informasi yang diberlakukan melalui Surat Keputusan Direksi No. 1402/SK/WBP/PEN/2022.

Pedoman tersebut mengatur, antara lain:

1. Organisasi Keamanan Informasi
2. Keamanan Sumber Daya Manusia
3. Pengelolaan Aset
4. Kendali Aset
5. Kriptografi
6. Keamanan Fisik & Lingkungan
7. Manajemen Operasional
8. Keamanan Komunikasi
9. Pemeliharaan Keamanan Sistem Aplikasi
10. Pengelolaan Pihak Eksternal
11. Manajemen Insiden
12. Keberlangsungan Bisnis
13. Pemenuhan (*Compliance*)

Sasaran utama kebijakan pengamanan informasi adalah untuk melindungi data dan informasi Perusahaan dari pihak yang tidak berhak (prinsip kerahasiaan), melindungi integritas data, memastikan ketersediaan informasi saat dibutuhkan, memastikan keaslian data, memenuhi prinsip tidak dapat diingkari, mengendalikan otorisasi dalam sistem, memastikan prinsip pemisahan tugas dan tanggung jawab, dan memelihara jejak audit, dengan memperhatikan pemenuhan Organisasi terhadap ketentuan yang berlaku.

Pengamanan informasi diselenggarakan berdasarkan hasil penilaian terhadap risiko (*risk assessment*) pada informasi yang dimiliki Perusahaan. Perusahaan menyelenggarakan pengujian secara berkala terhadap keamanan jaringan komunikasi dengan melaksanakan *vulnerability assessment* dan/atau penetration testing 1 (satu) kali dalam 1 (satu) tahun.

Penyelenggaraan keamanan informasi Perusahaan juga didukung oleh prosedur manajemen insiden yang memadai dan tersedianya *Incident Response Team* (IRT) yang terlatih. Pengamanan data dan informasi sebagaimana dimaksud dilakukan melalui serangkaian proses yang meliputi penetapan ruang lingkup, penetapan penanggung jawab, perencanaan, dukungan pengoperasian, evaluasi kinerja, dan perbaikan berkelanjutan terhadap keamanan informasi dalam manajemen TI.

INFORMATION SECURITY MANAGEMENT

The Company's Information Security Management System (SMPI) policy is contained in the Information Security Management Guidelines enacted through the Board of Directors Decree No. 1402/SK/WBP/PEN/2022.

The guidelines regulate, among others:

1. Information Security Organization
2. Human Capital Security
3. Asset Management
4. Asset Control
5. Cryptography
6. Physical & Environmental Security
7. Operational Management
8. Communication Security
9. Application System Security Maintenance
10. External Party Management
11. Incident Management
12. Business Continuity
13. Compliance

The main objectives of information security policy are to protect the Company's data and information from unauthorized parties (confidentiality principle), protect data integrity, ensure the availability of information when needed, ensure data authenticity, meet the principle of non-repudiation, control authorization in the system, ensure the principle of separation of duties and responsibilities, and maintain audit trails, taking into account the Organization's compliance with applicable regulations.

Information security is organized based on the results of risk assessment on information owned by the Company. The Company conducts periodic testing of communication network security by conducting vulnerability assessment and/or penetration testing 1 (one) time in 1 (one) year.

The Company's information security implementation is also supported by adequate incident management procedures and the availability of a trained Incident Response Team (IRT). The security of data and information as intended is carried out through a series of processes that include determining scope, determining person in charge, planning, operating support, performance evaluation, and continuous improvement of information security in IT management.

Adapun aktivitas pengamanan informasi mencakup:

1. Penyusunan dan implementasi sistem manajemen keamanan informasi/SMKI (*Information Security Management Systems*)
2. Manajemen layanan keamanan informasi yang mencakup, pengelolaan risiko privasi, perlindungan atas malicious software, manajemen keamanan jaringan, perangkat pengguna, identitas pengguna dan hak akses, pengamanan akses secara fisik pada aset TI, pengamanan dokumen yang bersifat sensitif/rahasia dan perangkat keluarannya, manajemen kerentanan (vulnerabilitas) dan pemantauan insiden keamanan informasi.

The information security activities include:

1. Preparation and implementation of information security management systems (ISMS).
2. Management of information security services that include privacy risk management, protection against malicious software, network security management, user devices, user identity and access rights, physical access security to IT assets, security of sensitive/confidential documents and output devices, vulnerability management and monitoring of information security incidents.

PENGELOLA TEKNOLOGI INFORMASI

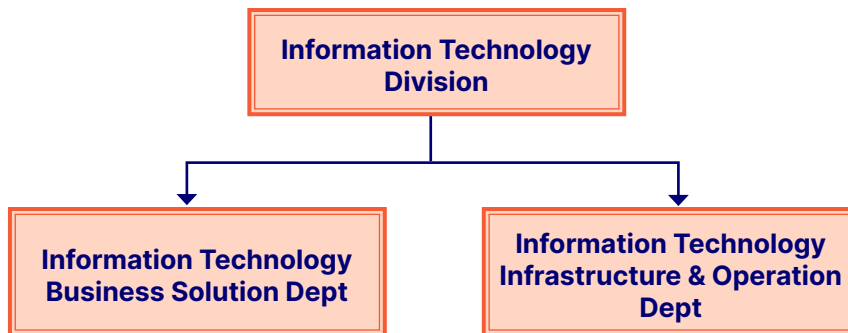
Direksi telah membangun Information Technology Division yang bertugas di bawah wewenang Direktorat HCM, IT & Legal. Information Technology Division bertanggung jawab atas pengembangan dan pengelolaan TI Perusahaan.

INFORMATION TECHNOLOGY MANAGER

The Board of Directors has established Information Technology Division under the authority of HCM, IT & Legal Directorate. The Information Technology Division is responsible for development and management of the Company's IT.

Struktur Organisasi Information Technology Division PT Waskita Beton Precast Tbk

Organization Structure of Information Technology Division
Of PT Waskita Beton Precast Tbk



Dalam mengemban tanggung jawabnya, di tahun 2023 Information Technology Division Perusahaan ditunjang oleh 9 karyawan dengan kemampuan di bidang Teknologi Informasi

In carrying out its responsibilities, in 2023, the Company's Information Technology Division is supported by 9 employees with capabilities in Information Technology.

Tabel Karyawan Personil Information Technology Division
Employee of Information Technology Division

| No | Jabatan Position | Jumlah Number |
|--------------|---|------------------|
| 1 | Vice President of Information Technology | 1 |
| 2 | Information Technology Business Solution Manager | 1 |
| 3 | Information technology Business Solution Officer | 3 |
| 4 | Information Technology Infrastructure & Operation Manager | 1 |
| 5 | Information Technology Infrastructure & Operation Officer | 3 |
| Total | | 9 |

MANAJEMEN TEKNOLOGI INFORMASI

Sesuai dengan Peraturan Menteri BUMN, WSBP senantiasa berupaya memastikan terlaksananya *Good Practices Governance*. Upaya tersebut direalisasikan dengan dibentuknya *IT Steering Committee* oleh Perusahaan dengan penanggung jawab yang telah ditunjuk sesuai dengan fungsi, pengetahuan, dan kompetensinya masing-masing. Pembentukan *IT Steering Committee* ini selaras dengan komitmen WSBP dalam menerapkan pembentukan dan pengembangan TI agar sesuai dengan rencana yang sudah ditetapkan.

Kemudian, *IT Steering Committee* memiliki fungsi sebagai pengawas dalam pelaksanaan program serta memberikan dukungan pada perencanaan dan penerapan jangka pendek hingga jangka panjang. Sehubungan dengan hal tersebut, Perusahaan mendirikan aturan dan serangkaian kebijakan yang dapat mendorong inisiatif yang bertumpu pada standar operasional TI internasional.

Sebagai proses perubahan pendekatan pengelolaan TI yang pada awalnya berbasis objek menjadi berbasis fungsi, WSBP kerap melakukan rekonfigurasi sejak tahun 2018. Tahun 2023, WSBP memberlakukan penetapan target untuk mendapatkan sertifikasi ISO 20000 ITSM dan ISO 27001 Security, serta COBIT 2019 dengan skor 3.10 selaras dengan target BUMN. Penetapan target tersebut bertujuan untuk mempertegas komitmen WSBP dalam memastikan tata kelola dan proses bisnis yang baik.

PROGRAM KERJA TEKNOLOGI INFORMASI

Perusahaan secara konsisten menerapkan program kerja atau rencana pengembangan Teknologi Informasi. Berikut uraian pengembangan TI yang menyertai rencana dan realisasi hingga akhir tahun 2023.

Rencana dan Realisasi Pengembangan Teknologi Informasi 2023 Information Technology Development Plan and Realization in 2023

| No | Program Kerja Work Programs | Group Group | Status Realisasi Realization Status |
|----|--|---|--|
| 1 | Akses Manajemen Terintegrasi (SSO) Integrated Management Access (SSO) | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 2 | Audit Management (SIMPI) | Sistem Informasi Information System | 100% |
| 3 | Corporate Website Mockup | Sistem Informasi Information System | 100% |
| 4 | e-Office & Digital Signature | Sistem Informasi Information System | 100% |
| 5 | Finance Management Enhancement (DK) | Sistem Informasi Information System | 100% |

INFORMATION TECHNOLOGY MANAGEMENT

In accordance with the Regulation of Minister of SOEs, WSBP strives to ensure the implementation of Good Governance Practices. This effort is realized with the establishment of *IT Steering Committee* by the Company with appointed responsible persons in accordance with their respective functions, knowledge, and competence. The establishment of *IT Steering Committee* is in line with WSBP's commitment in implementing IT establishment and development in accordance with established plan.

Furthermore, *IT Steering Committee* has a function as a supervisor in the implementation of programs as well as providing support on short-term to long-term planning and implementation. In this regard, the Company has established rules and a set of policies that can encourage initiatives that are based on international IT operational standards.

As a process of changing IT management approach from object-based to function-based, WSBP has been reconfiguring since 2018. In 2023, WSBP set a target to obtain ISO 20000 ITSM and ISO 27001 Security certifications, as well as COBIT 2019 with a score of 3.10 in line with SOE targets. The target setting aims to emphasize WSBP's commitment in ensuring good governance and business processes.

INFORMATION TECHNOLOGY WORK PROGRAM

The Company consistently implements an Information Technology work program or development plan. The following is a description of IT development that accompanies the plan and realization until end of 2023.

Rencana dan Realisasi Pengembangan Teknologi Informasi 2023

Information Technology Development Plan and Realization in 2023

| No | Program Kerja Work Programs | Group Group | Status Realisasi Realization Status |
|----|--|---|--|
| 6 | <i>Finding Tracker System</i> | Sistem Informasi Information System | 100% |
| 7 | IT Steering Committee | Tata Kelola TI/Data Governance of IT/Data | 100% |
| 8 | <i>Marketing Campaign</i> | Sistem Informasi Information System | 100% |
| 9 | <i>Quality Management (SAP)</i> | Sistem Informasi Information System | 100% |
| 10 | <i>SAP HCM Implementation</i> | Sistem Informasi Information System | 100% |
| 11 | <i>Web Portal Internal (KM, DMS)</i> | Sistem Informasi Information System | 100% |
| 12 | <i>West Integration System (SAP & Zeta)</i> | Sistem Informasi Information System | 100% |
| 13 | <i>Whistleblowing System (SIMPI)</i> | Sistem Informasi Information System | 100% |
| 14 | <i>Contract Management</i> | Sistem Informasi Information System | 100% |
| 15 | <i>Customer Relationship Management</i> | Sistem Informasi Information System | 100% |
| 17 | Implementasi Tata Kelola IT IT Governance Implementation | Tata Kelola TI/Data Governance of IT/Data | 100% |
| 18 | <i>Legal Management System</i> | Sistem Informasi Information System | 100% |
| 19 | <i>Rent Management</i> | Sistem Informasi Information System | 100% |
| 20 | <i>Upgrade Bandwidth</i> | Sistem Informasi Information System | 100% |
| 21 | <i>Application Cloud Migration</i> | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 22 | BIA & DRP | Tata Kelola TI/Data Governance of IT/Data | 100% |
| 23 | <i>Centralized Update Server untuk end-user</i> Centralized Update Server for End-users | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 27 | <i>Inquiry Management</i> | Sistem Informasi Information System | 100% |
| 29 | <i>Job Mix Formula</i> | Sistem Informasi Information System | 100% |
| 30 | NAC Implementation | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 31 | <i>Network Maintenance & License Recurring</i> | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 33 | Peningkatan Kapasitas <i>Storage (Cloud Included)</i> Storage Capacity Enhancement (Cloud Included) | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 34 | Peremajaan Perangkat <i>Network</i> Network Device Refresh | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 35 | <i>Precast Management System</i> | Sistem Informasi Information System | 100% |

Rencana dan Realisasi Pengembangan Teknologi Informasi 2023

Information Technology Development Plan and Realization in 2023

| No | Program Kerja Work Programs | Group Group | Status Realisasi Realization Status |
|----|--|---|--|
| 37 | Quarry Management | Sistem Informasi Information System | 70% |
| 38 | SAP QM Enhancement (QHSE Management System Tahap 1) SAP QM Enhancement (QHSE Management System Stage 1) | Sistem Informasi Information System | 100% |
| 40 | Tools Monitoring Monitoring Tools | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 41 | Assessment IT Maturity IT Maturity Assessment | Tata Kelola TI/Data Governance of IT/Data | 100% |
| 42 | BIBO Analytics (Dashboard Included) | Sistem Informasi Information System | 100% |
| 43 | Descriptive Analytic Dashboard (Dashboard BIBO tahap 2) Descriptive Analytic Dashboard (BIBO Dashboard Stage 2) | Sistem Informasi Information System | 100% |
| 44 | EA Tools | Sistem Sistem Informasi Information System | 100% |
| 45 | Integrasi Core Application dengan Management System Integration of Core Application with Management System | Sistem Informasi Information System | 100% |
| 46 | Integrasi Core Application dengan Support System Integration of Core Application with Support System | Sistem Informasi Information System | 100% |
| 47 | ITSM Implementation | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 48 | Pentest Rutin Routine Pentest | Infrastruktur dan Keamanan TI IT Infrastructure and Security | 100% |
| 49 | Post Implementation Review | Sistem Informasi Information System | 30% |
| 50 | Project Controlling | Sistem Informasi Information System | 100% |
| 51 | Project Management | Sistem Informasi Information System | 30% |
| 52 | Project Planning (SAP) | Sistem Informasi Information System | 100% |
| 54 | Sales Distribution Enhancement | Sistem Informasi Information System | 100% |
| 55 | SAP Adjustment (Change Request) | Sistem Informasi Information System | 100% |
| 56 | Technical & Design Tools | Sistem Informasi Information System | 100% |
| 57 | Training & Sertifikasi Training & Certification | Tata Kelola TI/Data Governance of IT/Data | 75% |

PENGEMBANGAN KOMPETENSI SDM TI

Sebagai upaya WSBP dalam mempersiapkan SDM yang memiliki kompetensi dan pengalaman dalam bidang teknologi informasi, Perusahaan senantiasa memberikan serangkaian kegiatan pelatihan baik internal maupun eksternal. Upaya tersebut dilakukan WSBP dengan tujuan meningkatkan kemampuan SDM untuk meningkatkan daya saing Perusahaan dan mendukung operasional WSBP di masa depan.

IT HC COMPETENCY DEVELOPMENT

As WSBP's effort to prepare human capital who have competencies and experience in the field of information technology, the Company provides a series of training activities both internally and externally. These efforts are made by WSBP with the aim of improving HC capabilities to increase the Company's competitiveness and support WSBP's operations in the future.

Tabel Program Pengembangan Kompetensi SDM Teknologi Informasi
Competency Development Program of Information Technology HC

| No | Program Pelatihan Training Program | Jenis Pelatihan Type of Training | Penyelenggara Organizer |
|----|---|---|------------------------------|
| 1 | Key Risk Indicator & Early Warning System | Key Risk Indicator & Early Warning System | PT Waskita Beton Precast Tbk |
| 2 | Leader as Coach | Leader as Coach I | PT Waskita Beton Precast Tbk |
| 3 | Smart Presentation | Pelatihan Smart Presentation Smart Presentation Training | PT Waskita Beton Precast Tbk |
| 4 | ISO 9001 | Training Fundamental ISO 9001 | PT Waskita Beton Precast Tbk |
| 5 | SAP ABAP | Training SAP ABAP | PT Waskita Beton Precast Tbk |
| 6 | Refreshment Modul MM,FI,CO | Penugasan Mengikuti Pelatihan "Refreshment Modul MM,FI,CO" Assignment to Attend Training "Refreshment of MM, FI, CO Modules" | PT Waskita Beton Precast Tbk |
| 7 | Windows Server | Training Windows Server 2019 | PT Waskita Beton Precast Tbk |
| 8 | CISA | Training Certified Information System Auditor | PT Waskita Beton Precast Tbk |

INVESTASI TEKNOLOGI INFORMASI

Terhitung per 31 Desember 2023, WSBP telah melakukan pengadaan dan pengembangan Sistem Teknologi Informasi. Berikut rincian investasi teknologi informasi yang dilakukan oleh Perusahaan, antara lain:

INFORMATION TECHNOLOGY INVESTMENT

As of December 31, 2023, WSBP has procured and developed the Information Technology Systems. The following are details of information technology investments made by the Company, among others:

Tabel Biaya Pengembangan Teknologi Informasi Tahun 2023
Information Technology Development Costs in 2023

| No | Pengadaan Procurement | Biaya Cost |
|----|--|-----------------------------|
| 1 | Pengadaan Peremajaan & Implementasi Perangkat Security (IT Infrastructure & Operation Department) Procurement of Security Device Rejuvenation & Implementation (IT Infrastructure & Operation Department) | 1.210.780.000 (Exclude PPN) |

RENCANA TEKNOLOGI INFORMASI KE DEPAN

Tabel Rencana Pengembangan Teknologi Informasi 2024 Pengembangan *Analytics Non Fundamental System*
Information Technology Development Plan for 2024 Development of *Analytics Non Fundamental System*

| No | Portofolio & Program Kerja Portfolio and Work Program | Periode Period |
|--|--|-------------------|
| 1. Implementasi Sistem Informasi (Portofolio) | | |
| 1. Implementation of Information Systems (Portfolio) | | |
| 1.1 Penguatan TI untuk Bisnis Proses Keuangan & Internal Control (Program) | | |
| 1.1 Strengthening IT for Financial Processes & Internal Control (Program) | | |
| | Perubahan PPH 21 Changes in PPH 21 | TW1 Q1 |
| | Aplikasi BUA BUA Application | TW1 Q1 |
| | Aging Piutang (Perbaikan) Aging Receivables (Improvement) | TW1 Q1 |
| | Integrasi SAP & DK SAP & DK Integration | TW1 Q1 |
| | <i>Dashboard Early Warning System - Asset Management</i> Dashboard Early Warning System - Assets Management | TW1 Q1 |
| | <i>Enhancement Fitur DK</i> DK Feature Enhancement | TW1 Q1 |
| | Pendapatan Sewa Alat Secara <i>End To End</i> End-to-End Equipment Rental Revenue | TW2 Q2 |
| | <i>Capex Unit</i> | TW2 Q2 |
| | Penambahan nomor kontrak dalam proyek Addition of contract numbers in projects | TW2 Q2 |
| | <i>Development Cost Center menjadi Profit Center</i> Development of Cost Centers into Profit Centers | TW2 Q2 |
| | <i>Middleware untuk dashboard IC</i> Middleware for IC dashboard | TW2 Q2 |
| | <i>Cash Flow Corporate</i> Corporate Cash Flow | TW2 Q2 |
| | <i>Cash Flow Proyek</i> Project Cash Flow | TW2 Q2 |
| | <i>Cost to Complete Kontrak</i> Cost to Complete Contract | TW2 Q2 |
| | Integrasi SAP & BUA SAP & BUA Integration | TW3 Q3 |
| | <i>Monitoring Closing (Abap)</i> | TW4 Q4 |
| | Perbaikan report budgeting / revisi RKAP Budgeting Report Improvement / RKAP Revision | TW4 Q4 |
| 1.2 Penguatan TI untuk Bisnis Proses Produksi, Konstruksi & Equipment (Program) | | |
| 1.2 Strengthening IT for Production, Construction & Equipment Processes (Program) | | |
| | Integrasi SAP & AMTISS SAP & AMTISS Integration | TW1 Q1 |
| | Tongkang Barge | TW1 Q1 |

Tabel Rencana Pengembangan Teknologi Informasi 2024 Pengembangan *Analytics Non Fundamental System*
Information Technology Development Plan for 2024 Development of *Analytics Non Fundamental System*

| No | Portofolio & Program Kerja Portfolio and Work Program | Periode Period |
|---|---|-------------------|
| | Quarry Management | TW1 Q1 |
| | Budget Exceeded SAP PS | TW1 Q1 |
| | Report Variance (Perbaikan) Variance Report (Improvement) | TW2 Q2 |
| | Middleware untuk dashboard Precast Middleware for Precast dashboard | TW2 Q2 |
| | Middleware untuk dashboard RMQ Middleware for RMQ dashboard | TW2 Q2 |
| | Dashboard Early Warning – CI Early Warning Dashboard - CI | TW2 Q2 |
| | Perbaikan Pencatatan RMQ (ex: Crusher) RMQ Recording Improvement (e.g., Crusher) | TW2 Q2 |
| | Project Management / Laporan Evaluasi Project Project Management / Project Evaluation Report | TW2 Q2 |
| | Implementasi Fleet Management System & Smart Manufacturing Implementation of Fleet Management System & Smart Manufacturing | TW3 Q3 |
| 1.3 Penguatan TI untuk Bisnis Proses Sales & Marketing (Program) | | |
| 1.3 Strengthening IT for Sales & Marketing Processes (Program) | | |
| | CRM (include TKMR) | TW2 Q2 |
| | Monitoring Penjualan Sales Monitoring | TW3 Q3 |
| | e-Commerce Enhancement & Integrasi SAP e-Commerce Enhancement & SAP Integration | TW4 Q4 |
| 1.4 Penguatan TI untuk Bisnis Proses SCM (Program) | | |
| 1.4 Strengthening IT for SCM Processes (Program) | | |
| | e-Procurement Enhancement | TW2 Q2 |
| | Digitalisasi Print Out SAP & Integrasi dengan e-Office Digitalization of SAP Printouts & Integration with e-Office | TW3 Q3 |
| 1.5 Penguatan TI untuk Bisnis Proses QHSE (Program) | | |
| 1.5 Strengthening IT for QHSE Processes (Program) | | |
| | Mobile Application QSSE | TW3 Q3 |
| | QHSE Management System Tahap 2 QHSE Management System Phase 2 | TW3 Q3 |
| 1.6 Penguatan TI untuk Sistem & Risiko (Program) | | |
| 1.6 Strengthening IT for Systems & Risks (Program) | | |
| | JDI | TW1 Q1 |
| | Risk Management (WARM) & Key Risk Indicator (Enhancement) | TW3 Q3 |

Tabel Rencana Pengembangan Teknologi Informasi 2024 Pengembangan *Analytics Non Fundamental System*
Information Technology Development Plan for 2024 Development of Analytics Non Fundamental System

| No | Portofolio & Program Kerja Portfolio and Work Program | Periode Period |
|--|--|-------------------|
| 1.7 Penyempurnaan TI untuk Bisnis Proses HCM (Program) | | |
| 1.7 IT Refinement for HCM Processes (Program) | | |
| | WEST | TW2 Q2 |
| | Dashboard Early Warning System - HCM & KM Early Warning System Dashboard - HCM & KM | TW1 Q1 |
| 1.8 Penyempurnaan TI untuk Bisnis Proses SAP (Program) | | |
| 1.8 IT Refinement for SAP Processes (Program) | | |
| | Post Implementation Review & Perbaikan Post-Review & Improvement Implementation | TW3 Q3 |
| | Implementasi <i>tools data analytics</i> Implementation of data analytics tools | TW1 Q1 |
| 1.9 SAP Support (Program) | | |
| 1.9 SAP Support (Program) | | |
| | SAP CR | TW1 Q1 |
| | ATS SAP 2024 | TW2 Q2 |
| 2. Implementasi Infrastruktur TI (Portofolio) | | |
| 2. Implementation of IT Infrastructure (Portfolio) | | |
| 2.1 Peningkatan Layanan Pelanggan (Program) | | |
| 2.1 Customer Service Improvement (Program) | | |
| | Penyediaan kontrak internet untuk DC WBP, <i>User</i> dan DC SAP di Heritage serta perubahan / penurunan harga internet pada plant ataupun <i>Batching Plant</i> Provision of internet contracts for DC WBP, Users, and SAP DC at Heritage, as well as changes / reductions in internet prices at plants or Batching Plants | TW1 Q1 |
| | Implementasi pengelolaan layanan menggunakan aplikasi ITSM Implementation of service management using ITSM applications | TW1 Q1 |
| | Penyediaan Perangkat Laptop / LOP / Sewa Murni Provision of Laptop Devices / LOP / Pure Rent | TW1 Q1 |
| | Penyediaan License Aplikasi <i>Online Meeting Zoom Business</i> Provision of Zoom Business Online Meeting Application License | TW1 Q1 |
| | Penyediaan <i>License</i> Microsoft Power BI Provision of Microsoft Power BI License | TW1 Q1 |
| | Penyediaan <i>License</i> Microsoft Office 365 Business Standard Provision of Microsoft Office 365 Business Standard License | TW2 Q2 |
| | Penyediaan <i>License</i> Office 365 E1 Provision of Office 365 E1 License | TW2 Q2 |
| | <i>Drill test</i> DRC SAP SAP DRC Drill Test | TW2 Q2 |
| | Penyediaan <i>license</i> Microsoft Project 365 Provision of Microsoft Project 365 License | TW3 Q3 |
| 2.2 Peningkatan Performa Sistem (Infra & App) (Program) | | |
| 2.2 System Performance Enhancement (Infra & App) (Program) | | |
| | <i>Implementasi Middleware/Data Warehouse</i> untuk integrasi SAP Implementation of Middleware/Data Warehouse for SAP integration | TW1 Q1 |

Tabel Rencana Pengembangan Teknologi Informasi 2024 Pengembangan *Analytics Non Fundamental System*
Information Technology Development Plan for 2024 Development of *Analytics Non Fundamental System*

| No | Portofolio & Program Kerja Portfolio and Work Program | Periode Period |
|---|---|-------------------|
| | Penyediaan Domain waskitaprecast.co.id Provision of waskitaprecast.co.id Domain | TW1 Q1 |
| | Penyediaan Layanan <i>Data Center</i> (DC) dan <i>Disaster Recovery Center</i> (DRC) Provision of Data Center (DC) and Disaster Recovery Center (DRC) services | TW1 Q1 |
| | Penyediaan kontrak <i>Support System Backup</i> Rubrik Provision of Support System Backup Rubrik contracts | TW2 Q2 |
| | Penambahan <i>Lisensi</i> perangkat Backup (<i>Commvault</i>) aplikasi & <i>database</i> SAP Addition of Backup Device Licenses (Commvault) for SAP applications & databases | TW2 Q2 |
| | Peremajaan Perangkat <i>Network</i> Network Device Refresh | TW2 Q2 |
| 2.3 Penyediaan License Non-IT (Program) | | |
| 2.3 Provision of Non-IT Licenses (Program) | | |
| | Penyediaan <i>License</i> Autodesk Provision of Autodesk License | TW2 Q2 |
| 3. Implementasi Keamanan TI (Portofolio) | | |
| 3. Implementation of IT Security (Portfolio) | | |
| 3.1 Peningkatan Keamanan Aplikasi (Program) | | |
| 3.1 Application Security Improvement (Program) | | |
| | Penyediaan Sertifikat Digital SSL untuk Domain waskitaprecast.co.id Provision of SSL Digital Certificates for the waskitaprecast.co.id Domain | TW1 Q1 |
| | Penyediaan <i>Web Application Firewall</i> (WAF) Provision of Web Application Firewall (WAF) | TW1 Q1 |
| | Perpanjangan Lisensi SSL Comodo SSL Comodo License Extension | TW1 Q1 |
| | Modernisasi Aplikasi (<i>devops</i>) Application Modernization (<i>devops</i>) | TW2 Q2 |
| | Remediasi Temuan Pentest (Aplikasi) Pentest Findings Remediation (Applications) | TW2 Q2 |
| 3.2 Peningkatan Keamanan User (Program) | | |
| 3.2 User Security Improvement (Program) | | |
| | Penyediaan <i>Endpoint Security</i> (<i>Antivirus</i>) + <i>Endpoint Detection & Response</i> Provision of Endpoint Security (Antivirus) + Endpoint Detection & Response | TW2 Q2 |
| 3.3 Peningkatan Keamanan Server & Jaringan (Program) | | |
| 3.3 Server & Network Security Improvement (Program) | | |
| | <i>Hardening IT infrastructure</i> (<i>Cyber Security</i>) | TW2 Q2 |
| | Pembuatan <i>DRP & BIA</i> (hanya TI) DRP & BIA Creation (IT only) | TW2 Q2 |
| | Implementasi <i>Network Access Control</i> (<i>Cyber Security</i>) Network Access Control Implementation (Cyber Security) | TW2 Q2 |
| | Implementasi <i>Tools SIEM</i> (<i>Cyber Security</i>) SIEM Tools Implementation (Cyber Security) | TW2 Q2 |
| | Pengujian Keamanan IT (<i>Pentest</i>) dan <i>Assessment</i> Celah Keamanan Jaringan & <i>Server</i> (<i>Cyber Security</i>) (setelah pekerjaan <i>hardening</i> selesai) IT Security Testing (Pentest) and Network & Server Security Gap Assessment (Cyber Security) (after completion of hardening work) | TW3 Q3 |

Tabel Rencana Pengembangan Teknologi Informasi 2024 Pengembangan *Analytics Non Fundamental System*
Information Technology Development Plan for 2024 Development of *Analytics Non Fundamental System*

| No | Portofolio & Program Kerja Portfolio and Work Program | Periode Period |
|---|---|-------------------|
| | Penyediaan Lisensi perangkat <i>security Firewall Sonicwall</i> Provision of Sonicwall Firewall Security Device Licenses | TW3 Q3 |
| | Penyediaan Lisensi perangkat <i>security Sandboxing Checkpoint & local support 2024</i> Provision of Sandboxing Checkpoint & local support 2024 security device licenses | TW3 Q3 |
| | Penyediaan Lisensi Perangkat <i>Security Fortigate 2024</i> Provision of Fortigate 2024 Security Device Licenses | TW3 Q3 |
| | Implementasi <i>Tools Vulnerability Assessment</i> Tools Vulnerability Assessment Implementation | TW3 Q3 |
| | <i>Cloud Security Scanner</i> | TW3 Q3 |
| 4. Penguatan Tata Kelola TI (Portofolio) | | |
| 4. Strengthening IT Governance (Portfolio) | | |
| 4.1 Pemenuhan Audit (Program) | | |
| 4.1 Audit Compliance (Program) | | |
| | Audit HKG (KAP) HKG Audit | TW1 Q1 |
| | Audit ICOFR (Kementerian BUMN) ICOFR Audit (Ministry of State-Owned Enterprises) | TW2 Q2 |
| | <i>Surveillance ISO 27001:2022</i> | TW3 Q3 |
| | <i>Internal Audit</i> | TW4 Q4 |
| | Audit GCG GCG Audit | TW4 Q4 |
| 4.2 Peningkatan IT Maturity (Program) | | |
| 4.2 IT Maturity Enhancement (Program) | | |
| | Evaluasi <i>Server Cloud</i> Cloud Server Evaluation | TW1 Q1 |
| | Evaluasi <i>License</i> License Evaluation | TW1 Q1 |
| | <i>Enterprise Architecture</i> | TW2 Q2 |
| | Penyempurnaan Prosedur Procedure Refinement | TW2 Q2 |
| | <i>Assessment IT Maturity (Self Assessment)</i> IT Maturity Assessment (Self-Assessment) | TW3 Q3 |
| | Pemenuhan <i>Evidence IT Maturity</i> IT Maturity Evidence Fulfillment | TW4 Q4 |
| 5. Penguatan Knowledge Internal (Portofolio) | | |
| 5. Internal Knowledge Strengthening (Portfolio) | | |
| 5.1 Peningkatan Knowledge IT (Program) | | |
| 5.1 IT Knowledge Enhancement (Program) | | |
| | <i>COBIT Certification</i> | TW2 Q2 |
| | <i>CISA Certification</i> | TW2 Q2 |

Tabel Rencana Pengembangan Teknologi Informasi 2024 Pengembangan *Analytics Non Fundamental System*
Information Technology Development Plan for 2024 Development of *Analytics Non Fundamental System*

| No | Portofolio & Program Kerja Portfolio and Work Program | Periode Period |
|---|--|-------------------|
| | SAP Training for IT (Abap / Functional) | TW2 Q2 |
| | SAP Training for IT (Basis) | TW2 Q2 |
| | IT Security Training | TW3 Q3 |
| | IT Infrastructure Training | TW3 Q3 |
| 5.2 Peningkatan Knowledge WSBP (Program) 5.2 WSBP Knowledge Enhancement (Program) | | |
| | Refreshment Training User - Production | TW2 Q2 |
| | Refreshment Training User - Order to Cash | TW2 Q2 |
| | Refreshment Training User - Procure to Pay | TW2 Q2 |
| | Refreshment Training User - Record to Report | TW2 Q2 |
| | Refreshment Training User - Quality & Maintenance | TW2 Q2 |
| | Refreshment Training User - Power BI HC | TW1 Q1 |
| | Refreshment Training User - Power BI All WSBP | TW2 Q2 |
| 6. New Initiative / Innovation (Portofolio) 6. New Initiatives / Innovation (Portfolio) | | |
| 6.1 Pengembangan Aplikasi Inovasi 6.1 Innovative Application Development | | |
| | Intranet WBP WBP Intranet | TW1 Q1 |





Penerapan prinsip-prinsip Good Corporate Governance menjadi landasan utama bagi WSBP dalam menjaga kepercayaan Pemegang Saham serta Pemangku Kepentingan. Pada tahun 2023, WSBP menerapkan program tata kelola yang terintegrasi sesuai dengan strategi bisnis, manajemen risiko, serta komitmen kepatuhan terhadap peraturan perundang-undangan.

The implementation of Good Corporate Governance principles is the main foundation for WSBP in maintaining the trust of Shareholders and Stakeholders. In 2023, WSBP implemented an integrated governance program in line with business strategies, risk management, and compliance with regulations.

A photograph of two men in a professional setting. One man is in the foreground, wearing a dark jacket and glasses, looking towards the other man. The second man is in the background, wearing a blue shirt and a dark vest with red and white accents, looking back at the first man. The background is a bright, slightly blurred indoor space.

06

TATA KELOLA PERUSAHAAN

Good Corporate Governance

PERNYATAAN PENERAPAN TATA KELOLA PERUSAHAAN

STATEMENT OF CORPORATE GOVERNANCE IMPLEMENTATION

KOMITMEN PENERAPAN TATA KELOLA PERUSAHAAN SECARA BERKELANJUTAN

Sebagai perusahaan publik yang terdaftar di Bursa Efek Indonesia (BEI), PT Waskita Beton Precast Tbk (WSBP) memegang amanah pengelolaan perusahaan dari Pemegang Saham dan seluruh pemangku kepentingan. Oleh karena itu, Penerapan Tata Kelola Perusahaan yang Baik (Good Corporate Governance/GCG) menjadi salah satu indikator penting bagi Pemegang Saham untuk menilai kinerja Perusahaan dan meyakini bahwa Perusahaan telah dikelola dengan baik dan tepat serta diyakini mampu melindungi kepentingan Pemegang Saham.

WSBP memiliki komitmen dan tekad yang kuat untuk menjadikan GCG sebagai dasar dalam setiap pengambilan keputusan di Perusahaan. WSBP meyakini bahwa penerapan GCG dapat meningkatkan efisiensi, efektivitas, dan kesinambungan Perusahaan dan akan memberikan kontribusi dan nilai tambah yang berkelanjutan bagi Pemegang Saham, Pegawai, dan Pemangku Kepentingan lainnya baik dalam jangka pendek maupun jangka panjang.

Untuk memastikan bahwa prinsip-prinsip GCG telah diterapkan secara konsisten dan komprehensif, WSBP mewajibkan seluruh karyawan menandatangani pernyataan komitmen dan pakta integritas yang ditandatangani secara berkala setiap tahun.

Pelaksanaan program ini bertujuan untuk menekankan kepada seluruh karyawan WSBP akan pentingnya nilai-nilai dalam komitmen tersebut. Oleh karena itu, setiap karyawan WSBP dari berbagai jenjang jabatan wajib memahami prinsip-prinsip GCG.

COMMITMENT TO SUSTAINABLE CORPORATE GOVERNANCE IMPLEMENTATION

As a public Company listed on the Indonesia Stock Exchange (IDX), PT Waskita Beton Precast Tbk (WSBP) holds the mandate of managing the Company from Shareholders and all stakeholders. Therefore, the implementation of Good Corporate Governance (GCG) is one of the important indicators for Shareholders to assess the Company's performance and to believe that the Company has been managed properly and appropriately, as well as being able to protect the interests of Shareholders.

WSBP has a strong commitment and determination to make GCG the basis for every decision making in the Company. WSBP believes that the implementation of GCG can improve the efficiency, effectiveness, and sustainability of the Company and will provide sustainable contribution and added value for Shareholders, Employees, and other Stakeholders both in the short and long term.

To ensure that GCG principles have been applied consistently and comprehensively, WSBP requires all employees to sign a statement of commitment and integrity pact, which is signed periodically every year.

This program aims to emphasize to all WSBP employees the importance of the values in that commitment. Therefore, every WSBP employee from every job levels is obliged to comprehend the principles of GCG.

Pernyataan Komitmen Board of Commissioners dan Board of Directors

Commitment Statement of Board of Commissioners and Board of Directors

FORMULIR KETAJARAN PERANGKAI TERPADU
PROGRAM WASKITA PRECAST DI BIDANG ETIKA & PERILAKU
(CODE OF CONDUCT)
DARI
PERUMAHAN WASKITA PRECAST DI BIDANG GCG
(GOOD CORPORATE GOVERNANCE)
PT WASKITA BETON PRECAST Tbk

Siapa yang berkecimpung dengan di bawah ini:
Nama : Agus Sulaiman Rianto
Alamat Kantor/Perusahaan :
Jabatan : President Commissioner/Chairman

Sebelum ini menandatangani:
1. Menyetujui dan menyetujui Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE dari PT Waskita Beton Precast Tbk ini.
2. Menyetujui dan menyetujui dengan sebaik-baiknya kebijakan tambahan dari semua aturan yang diterbitkan dalam Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE ini.
3. Berkomitmen untuk tidak menyetujui apa pun yang bertentangan dengan ketentuan yang ditetapkan dalam Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE yang berlaku sebagai aturan yang tidak meniadakan dan meniadakan Peraturan ini.

Jakarta, 22 Juni 2023

Agus Sulaiman Rianto
Presiden Komisaris/Chairman

FORMULIR KETAJARAN PERANGKAI TERPADU
PROGRAM WASKITA PRECAST DI BIDANG ETIKA & PERILAKU
(CODE OF CONDUCT)
DARI
PERUMAHAN WASKITA PRECAST DI BIDANG GCG
(GOOD CORPORATE GOVERNANCE)
PT WASKITA BETON PRECAST Tbk

Siapa yang berkecimpung dengan di bawah ini:
Nama : Gihok Simanungkalong
Alamat Kantor/Perusahaan :
Jabatan : Independent Commissioner

Sebelum ini menandatangani:
1. Menyetujui dan menyetujui Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE dari PT Waskita Beton Precast Tbk ini.
2. Menyetujui dan menyetujui dengan sebaik-baiknya kebijakan tambahan dari semua aturan yang diterbitkan dalam Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE ini.
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Jakarta, 22 Juni 2023

Gihok Simanungkalong
Independent Commissioner

FORMULIR KETAJARAN PERANGKAI TERPADU
PROGRAM WASKITA PRECAST DI BIDANG ETIKA & PERILAKU
(CODE OF CONDUCT)
DARI
PERUMAHAN WASKITA PRECAST DI BIDANG GCG
(GOOD CORPORATE GOVERNANCE)
PT WASKITA BETON PRECAST Tbk

Siapa yang berkecimpung dengan di bawah ini:
Nama : Bimo Azzam Zamzami
Alamat Kantor/Perusahaan :
Jabatan : Commissioner

Sebelum ini menandatangani:
1. Menyetujui dan menyetujui Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE dari PT Waskita Beton Precast Tbk ini.
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Jakarta, 22 Juni 2023

Bimo Azzam Zamzami
Commissioner

FORMULIR KETAJARAN PERANGKAI TERPADU
PROGRAM WASKITA PRECAST DI BIDANG ETIKA & PERILAKU
(CODE OF CONDUCT)
DARI
PERUMAHAN WASKITA PRECAST DI BIDANG GCG
(GOOD CORPORATE GOVERNANCE)
PT WASKITA BETON PRECAST Tbk

Siapa yang berkecimpung dengan di bawah ini:
Nama : Rafli Sitorina
Alamat Kantor/Perusahaan :
Jabatan : Independent Commissioner

Sebelum ini menandatangani:
1. Menyetujui dan menyetujui Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE dari PT Waskita Beton Precast Tbk ini.
2. Menyetujui dan menyetujui dengan sebaik-baiknya kebijakan tambahan dari semua aturan yang diterbitkan dalam Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE ini.
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Jakarta, 22 Juni 2023

Rafli Sitorina
Independent Commissioner

FORMULIR KETAJARAN PERANGKAI TERPADU
PROGRAM WASKITA PRECAST DI BIDANG ETIKA & PERILAKU
(CODE OF CONDUCT)
DARI
PERUMAHAN WASKITA PRECAST DI BIDANG GCG
(GOOD CORPORATE GOVERNANCE)
PT WASKITA BETON PRECAST Tbk

Siapa yang berkecimpung dengan di bawah ini:
Nama : Purwati
Alamat Kantor/Perusahaan :
Jabatan : Commissioner

Sebelum ini menandatangani:
1. Menyetujui dan menyetujui Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE dari PT Waskita Beton Precast Tbk ini.
2. Menyetujui dan menyetujui dengan sebaik-baiknya kebijakan tambahan dari semua aturan yang diterbitkan dalam Peraturan Waskita Precast di Bidang ETIKA & PERILAKU dan Peraturan Waskita Precast di Bidang GCG/COMPANY GOVERNANCE ini.
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Jakarta, 22 Juni 2023

Purwati
Commissioner



Pernyataan Komitmen Karyawan WSBP

Commitment Statement of WSBP Employee



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| FPWP-CDC-01 |
| Rev. 04, Januari 2024 |

FORMULIR KETAATAN PEGAWAI TERHADAP PEDOMAN KODE ETIK (*CODE OF CONDUCT*) DAN PEDOMAN TATA KELOLA PERUSAHAAN (*GOOD CORPORATE GOVERNANCE*) PT WASKITA BETON PRECAST TBK

Saya yang bertanda tangan di bawah ini:

Nama : Edo Setiawan, S.Pd
 Nomor Identitas Pegawai : 001.010101.001
 Jabatan : Manajer, Divisi, Pengembangan & Pemeliharaan
 Mesin & Alat Berat, Waskita Beton Precast Tbk

Dengan ini menyetujui:

- 1) Menerima dan membaca Pedoman Kode Etik (*Code of Conduct*) PT Waskita Beton Precast Tbk dan Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) PT Waskita Beton Precast Tbk.
- 2) Menaati dan mematuhi dengan sebaik-baiknya kebijakan-kebijakan dan etika-etika yang ditentukan dalam Pedoman Kode Etik (*Code of Conduct*) PT Waskita Beton Precast Tbk dan Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) PT Waskita Beton Precast Tbk.
- 3) Berkomitmen untuk tidak menerima suap dalam bentuk apapun.
- 4) Berkomitmen untuk tidak menyalahgunakan jabatan, kewenangan, kesempatan, atau sarana/barang milik Perusahaan untuk kepentingan pribadi, orang lain, atau golongan yang merugikan Perusahaan.
- 5) Dikenakan sanksi oleh PT Waskita Beton Precast Tbk sebagaimana diatur di dalam Perjanjian Kerja Bersama yang berlaku sebagai akibat bila tidak menaati dan mematuhi Pedoman ini.

Jakarta, 09 Januari 2024

Catatan:
 Dibuat 2 Rangkap:
 1. Pegawai
 2. Human Capital Management Division

TUJUAN PENERAPAN GCG DI WSBP

Tujuan penerapan GCG di WSBP meliputi:

1. Melindungi hak dan kepentingan Pemegang Saham dan pemangku kepentingan;
2. Mendorong Pemegang Saham, Board of Commissioners, Board of Directors, dan Karyawan untuk mengambil keputusan dan menjalankan tindakannya dilandasi oleh nilai moral yang tinggi dan keputusan terhadap peraturan perundang-undangan; dan
3. Meningkatkan nilai Perusahaan;
4. Mendorong dan mendukung pengembangan Perusahaan;
5. Mengelola sumber daya secara lebih baik;
6. Meningkatkan pertanggungjawaban kepada seluruh pemangku kepentingan;
7. Mencegah terjadinya penyimpangan dalam pengelolaan Perusahaan;
8. Memperbaiki budaya kerja Perusahaan;
9. Meningkatkan citra Perusahaan;
10. Mendorong terciptanya nilai lebih yang diciptakan melalui sikap dan perilaku yang sejalan dengan budaya Perusahaan, memberikan pelayanan prima, inovatif, efisien, dan efektif;
11. Menyediakan sistem pengendalian internal yang dapat menjamin akuntabilitas, menciptakan iklim usaha yang sehat, serta senantiasa memelihara keberlanjutan bisnis Perusahaan.

LANDASAN PENERAPAN GCG

Implementasi praktik GCG di WSBP merujuk pada kepatuhan terhadap peraturan antara lain:

1. Undang-Undang Republik Indonesia
 - a. Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas sebagaimana telah diubah dengan Undang-undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang;
 - b. Undang-Undang No. 14 Tahun 2008 tentang Keterbukaan Informasi Publik;
 - c. Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal;
 - d. Undang-Undang No. 20 Tahun 2001 tentang Perubahan Atas Undang-Undang Republik Indonesia No. 31 Tahun 1999 tentang Pemberantasan Tindak Pidana Korupsi;
 - e. Undang-Undang No. 15 Tahun 2002 tentang Tindak Pidana Pencucian Uang Sebagaimana Telah Diubah dengan Undang-Undang No. 25 Tahun 2003;
 - f. Undang-undang No. 5 Tahun 1999 tentang Larangan Praktik Monopoli dan Persaingan Usaha Tidak Sehat;

PURPOSES OF GCG IMPLEMENTATION IN WSBP

The purposes of GCG implementation in WSBP include:

1. Protect the rights and interests of Shareholders and stakeholders;
2. Encouraging Shareholders, Board of Commissioners, Board of Directors, and Employees to make decisions and carry out their actions based on high moral values and decisions against laws and regulations; and
3. Increase the value of the Company.
4. Encourage and support the Company's development.
5. Manage resources in a better way.
6. Increase accountability to all stakeholders.
7. Preventing irregularities in the management of the Company.
8. Improve the Company's work culture.
9. Improve the Company's image.
10. Encouraging the creation of added value through attitudes and behaviors that are in line with the Company's culture, providing excellent, innovative, efficient and effective service.
11. Provide an internal control system that can ensure accountability, create a sound business climate, and maintain the Company's business sustainability.

BASIS FOR GCG IMPLEMENTATION

In implementing GCG practices, WSBP refers to compliance with regulations, among others:

1. Law of the Republic of Indonesia
 - a. Law No. 40 of 2007 concerning Limited Liability Companies as amended by Law No. 6 of 2023 concerning Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation into Law;
 - b. Law No. 14 of 2008 on Public Information Disclosure;
 - c. Law No. 8 of 1995 concerning Capital Market.
 - d. Law No. 20 of 2001 on Amendment to the Law of the Republic of Indonesia No. 31 of 1999 concerning Eradication of Corruption Crime.
 - e. Law No. 15 of 2002 concerning Money Laundering as Amended by Law No. 25 of 2003.
 - f. Law No. 5 of 1999 concerning Prohibition of Monopolistic Practices and Unfair Business Competition.

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| <ul style="list-style-type: none"> g. Undang-Undang No. 28 Tahun 1999 tentang Penyelenggaraan yang Bersih dan Bebas dari Korupsi, Kolusi dan Nepotisme; h. Undang-Undang No. 1 Tahun 1970 tentang Keselamatan Kerja; i. Undang-Undang No. 2 Tahun 2017 tentang Jasa Konstruksi; j. Undang-Undang No. 19 Tahun 2022 tentang Badan Usaha Milik Negara; k. Undang-Undang No. 21 Tahun 2011 tentang Otoritas Jasa Keuangan. <p>2. Peraturan Pemerintah Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.</p> <p>3. Peraturan Bapepam-LK dan/atau Otoritas Jasa Keuangan (OJK)</p> <ul style="list-style-type: none"> a. Keputusan Ketua Bapepam-LK No. Kep-413/BL/2009 tanggal 25 November 2009, Peraturan Bapepam-LK No.XX.E.2 tentang Transaksi Material dan Perubahan Kegiatan Usaha Utama; b. Keputusan Ketua Bapepam-LK No. Kep-412/BL/2009 tanggal 25 November 2009, Peraturan Bapepam-LK No.IX.E.1 tentang Transaksi Afiliasi dan Benturan Kepentingan Transaksi Tertentu; c. Keputusan Ketua Bapepam-LK No. Kep-496/BL/2008 tanggal 28 November 2008, Peraturan Bapepam LK No.IX.I.7 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Internal Audit; d. Lampiran Ketua Bapepam-LK No. Kep-179/BL/2008 tanggal 14 Mei 2008, Peraturan Bapepam-LK No.IX.J.1 tentang pokok-pokok Anggaran Dasar Perusahaan yang melakukan Penawaran Umum Efek bersifat Ekuitas dan Perusahaan Publik; e. Keputusan Ketua Bapepam-LK No. Kep-29/PM/2004, Peraturan Bapepam-LK No.IX.I.5 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Audit Committee; f. Keputusan Ketua Bapepam-LK No. Kep-40/PM/2003, Peraturan Bapepam-LK No. VII.G.11 tentang Tanggung Jawab Direksi atas Laporan Keuangan; g. Keputusan Ketua Bapepam-LK No. Kep-36/PM/2003 tanggal 30 September 2003, Peraturan Bapepam-LK No.X.K.2 tentang Kewajiban Penyampaian Laporan Keuangan Berkala; h. Keputusan Ketua Bapepam-LK No. Kep-27/PM/2003 tanggal 17 Juli 2003, Peraturan Bapepam-LK No.X.K.4 tentang Laporan Realisasi Penggunaan Dana Hasil Penawaran Umum; | <ul style="list-style-type: none"> g. Law No. 28 of 1999 concerning Implementation of Clean and Free from Corruption, Collusion and Nepotism; h. Law No. 1 of 1970 concerning Occupational Safety; i. Law No. 2 of 2017 concerning Construction Services; j. Law No. 19 of 2022 concerning State Owned Enterprises; k. Law No. 21 of 2011 concerning the Financial Services Authority. <p>2. Government Regulation State-Owned Enterprises Ministerial Regulation Number PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.</p> <p>3. Regulation of Bapepam-LK and/or Financial Services Authority (OJK)</p> <ul style="list-style-type: none"> a. Decision of Chairman of Bapepam-LK No. Kep-413/BL/2009 dated November 25, 2009, Bapepam-LK Regulation No. XX.E.2 concerning Material Transactions and Changes in Main Business Activities. b. Decision of Chairman of Bapepam-LK No. Kep-412/BL/2009 dated November 25, 2009, Bapepam-LK Regulation No. IX.E.1 concerning Affiliation Transactions and Conflict of Interest of Certain Transactions. c. Decision of Chairman of Bapepam-LK No. Kep496/BL/2008 November 28, 2008, Bapepam-LK Regulation No.IX.I.7 concerning Formation and Guidelines for Preparation of the Internal Audit Unit Charter. d. Attachment of Chairman of Bapepam-LK No. Kep179/BL/2008 dated May 14, 2008, Bapepam-LK Regulation No. IX.J.1 concerning the Principles of the Articles of Association of the Company that conduct Public Offering of Equity and Public Company Securities. e. Decision of Chairman of Bapepam-LK No. Kep29/PM/2004, Bapepam-LK Regulation No. IX.I.5 concerning the Establishment and Work Guidelines of Audit Committee. f. Decision of Chairman of Bapepam-LK No. Kep-40/PM/2003, Bapepam-LK Regulation No. VII.G.11 concerning the Responsibilities of Board of Directors for Financial Statements. g. Decision of Chairman of Bapepam-LK No. Kep-36/PM/2003 dated September 30, 2003, Bapepam-LK Regulation No. X.K.2 concerning Obligation to Submit Periodic Financial Reports. h. Decision of Chairman of Bapepam-LK No. Kep27/PM/2003 dated July 17, 2003, Bapepam-LK Regulation No. X.K.4 concerning Report on Realization of Public Offering Proceeds Usage. |
|---|---|

- i. Keputusan Ketua Bapepam-LK No. Kep-554/BL/2010 tanggal 30 Desember 2010 tentang Perubahan Keputusan Ketua Bapepam-LK No. Kep-06/PM/2000 tanggal 13 Maret 2000 tentang Perubahan Peraturan Bapepam No. VII.G.7 tentang Pedoman Penyajian Laporan Keuangan;
 - j. Keputusan Ketua Bapepam-LK No. Kep-86/PM/1996 tanggal 24 Januari 1996, Peraturan Bapepam-LK No.X.K.1 tentang Keterbukaan Informasi yang Harus Diumumkan Kepada Publik;
 - k. Keputusan Ketua Bapepam-LK No. Kep-63/PM/1996 tanggal 17 Januari 1996, Peraturan Bapepam-LK No.IX.I.4 tentang Pembentukan Sekretaris Perusahaan;
 - l. Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik;
 - m. Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik;
 - n. Peraturan OJK No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik;
 - o. Peraturan OJK No. 38/POJK.04/2014 tentang Penambahan Modal Perusahaan Terbuka Tanpa Memberikan Hak Memesan Efek Terlebih Dahulu;
 - p. Peraturan OJK No. 8/POJK.04/2015 tentang Situs Web Emiten atau Perusahaan Publik;
 - q. Peraturan OJK No. 21/POJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka;
 - r. Peraturan OJK No. 31/POJK.04/2015 tentang Keterbukaan atas Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik;
 - s. Peraturan OJK No. 29/POJK.04/2016 tentang Laporan Tahunan Emiten atau Perusahaan Publik;
 - t. Peraturan OJK No.10/POJK.04/2017 tentang Perubahan atas Peraturan OJK No. 32/POJK.04/2014 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka;
 - u. Peraturan OJK No. 11/POJK.04/2017 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka;
 - v. Peraturan POJK No. 30/POJK.04/2017 tentang Pembelian Kembali Saham yang Dikeluarkan oleh Perusahaan Terbuka;
 - w. Surat Edaran OJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka;
 - x. Surat Edaran OJK No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik.
- i. Decision of Chairman of Bapepam-LK No. Kep-554/BL/2010 dated December 30, 2010 on Amendment to Decision of Chairman of Bapepam-LK No. Kep-06/PM/2000 dated March 13, 2000 on Amendment to Bapepam Regulation No. VII.G.7 concerning Guidelines for Presentation of Financial Statements.
 - j. Decision of Chairman of Bapepam-LK No. Kep86/PM/1996 dated January 24, 1996, Bapepam-LK Regulation No. X.K.1 concerning Information Disclosure That Must Be Announced to the Public.
 - k. Decision of Chairman of Bapepam-LK No. Kep63/PM/1996 dated January 17, 1996, Bapepam-LK Regulation No. IX.I.4 concerning Establishment of Corporate Secretary.
 - l. OJK Regulation No. 33/POJK.04/2014 concerning Directors and Commissioners of Issuers or Public Companies.
 - m. OJK Regulation No. 34/POJK.04/2014 concerning Nomination and Remuneration Committee of Issuers or Public Companies.
 - n. OJK Regulation No. 35/POJK.04/2014 concerning Corporate Secretary of Issuers or Public Companies.
 - o. OJK Regulation No. 38/POJK.04/2014 concerning Capital Increase of Public Companies without Preemptive Rights.
 - p. OJK Regulation No. 8/POJK.04/2015 concerning Website of Issuers or Public Companies.
 - q. OJK Regulation No.21/POJK.04/2015 concerning Guidelines for Governance of Public Companies.
 - r. OJK Regulation No. 31/POJK.04/2015 concerning Disclosure of Material Information or Facts by Issuers or Public Companies.
 - s. OJK Regulation No. 29/POJK.04/2016 concerning Annual Report of Issuers or Public Companies.
 - t. OJK Regulation No. 10/POJK.04/2017 on Amendment to OJK Regulation No. 32/POJK.04/2014 concerning the Plan and Implementation of General Meeting of Shareholders of Public Company.
 - u. OJK Regulation No. 11/POJK.04/2017 concerning Ownership Reports or Any Changes in Public Company Share Ownership.
 - v. POJK Regulation No. 30/POJK.04/2017 concerning Share Buyback Issued by Public Company.
 - w. OJK Circular Letter No. 32/SEOJK.04/2015 concerning the Guidelines for Corporate Governance of Public Companies.
 - x. OJK Circular Letter No. 30/SEOJK.04/2016 concerning the Form and Content of the Annual Report of Issuers or Public Companies

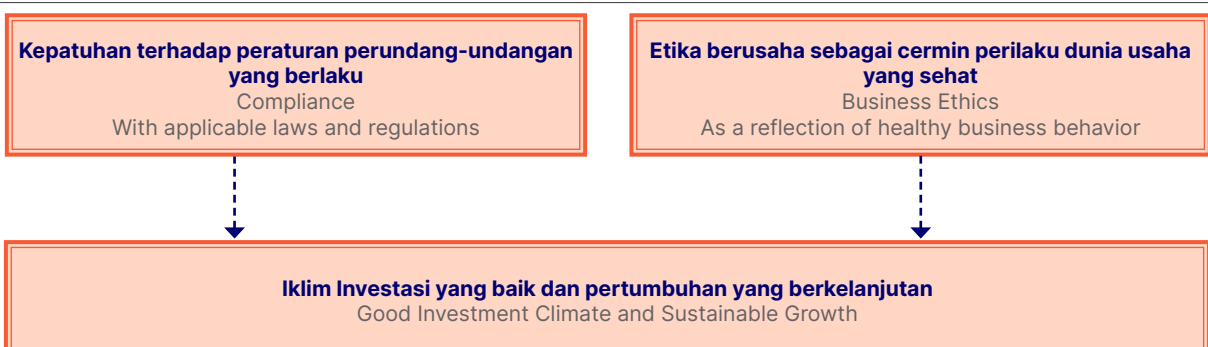
4. Peraturan Lainnya
- OECD *Principles of Corporate Governance* tahun 2004;
 - Pedoman Umum Governansi Korporat Indonesia (PUGKI) 2021 dari Komite Nasional Kebijakan Governance (KNKG);
 - Pedoman Tata Kelola Perusahaan (*Good Corporate Governance*) No. 177/SK/WBP/PEN/2022 tanggal 22 Desember 2022 tentang Pedoman Tata Kelola Perusahaan PT Waskita Beton Precast Tbk;
 - Pedoman Hubungan Kerja Dewan Komisaris dan Direksi No. 177.2/SK/WBP/PEN/2022 tanggal 22 Desember 2022 tentang Pedoman Hubungan Kerja Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk;
 - Pedoman Kode Etik (*Code of Conduct*) No. 27.1/SK/WBP/PEN/2022 tanggal 15 Februari 2022 tentang Pedoman Kode Etik (*Code of Conduct*) PT Waskita Beton Precast Tbk;
 - Perubahan Anggaran Dasar terakhir tercantum dalam Akta Nomor 60 tanggal 28 Juli 2023 dan Akta Nomor 16 tanggal 10 Agustus 2023, keduanya dibuat dihadapan Yumna Shabrina, S.H., M.Kn., Notaris Pengganti dari Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta.

4. Other Regulations
- OECD Principles of Corporate Governance year 2004.
 - General Guidelines for Indonesian GCG from the National Policy Governance Committee (KNKG) year 2021.
 - Good Corporate Governance Guidelines No. 177/SK/WBP/PEN/2022 dated December 22, 2022 concerning Corporate Governance Procedures of PT Waskita Beton Precast Tbk;
 - Guidelines for Board of Commissioners and Board of Directors Working Relationship No. 177.2/SK/WBP/PEN/2022 dated December 22, 2022 concerning Guidelines for Working Relationship of Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk;
 - Code of Conduct No. 27.1/SK/WBP/PEN/2022 dated February 15, 2022 concerning Code of Conduct of PT Waskita Beton Precast Tbk;

The latest amendments to the Articles of Association are contained in Deed Number 60 dated July 28, 2023 and Deed Number 16 dated August 10, 2023, both made before Yumna Shabrina, S.H., M.Kn., Substitute Notary for Ashoya Ratam, S.H., M.Kn., Notary at Jakarta.

PENDEKATAN TATA KELOLA PERUSAHAAN YANG BAIK

GOOD CORPORATE GOVERNANCE APPROACH



Keberhasilan WSBP dalam menerapkan praktik GCG menjadi tolok ukur kepercayaan investor dan publik. Untuk mengoptimalkan manfaat dari praktik GCG, Perusahaan mengadopsi pendekatan berbasis etika dan regulasi. Kedua pendekatan ini saling mendukung untuk menciptakan lingkungan bisnis yang optimal dan kondusif. Pendekatan ini memberikan sinergi yang positif, memastikan bahwa aspek-aspek penting dari kedua strategi tersebut saling melengkapi sehingga menciptakan kerangka kerja yang ideal bagi keberhasilan lingkungan bisnis.

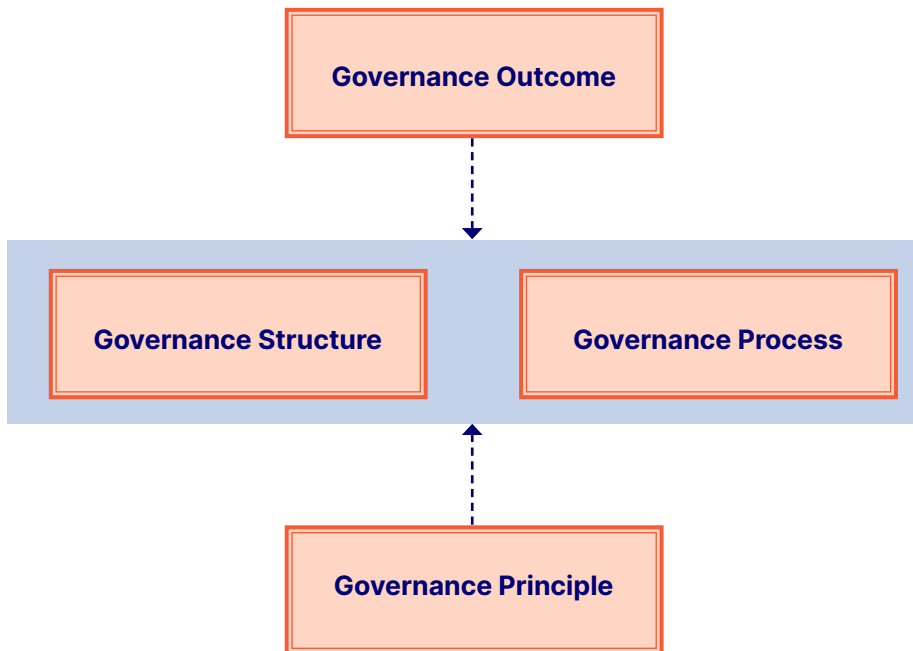
WSBP's success in implementing GCG practices serves as a benchmark for investor and public trust. To optimize the benefits of GCG practices, the Company adopts an approach based on ethics and regulations. These two approaches complement each other to create optimal and conducive business environment. This approach provides positive synergy, ensuring that important aspects of both strategies complement each other, thus creating an ideal framework for the success of business environment.

KERANGKA KERJA TATA KELOLA PERUSAHAAN

Penyusunan dan implementasi kerangka kerja tata kelola perusahaan menjadi sebuah langkah strategis untuk memastikan bahwa praktik-praktik perusahaan berlangsung secara efektif, efisien, dan berkelanjutan. Adapun dalam penerapannya, WSBP mengacu pada 3 (tiga) pilar utama yang membentuk kerangka kerja tata kelola perusahaan, yaitu Struktur Tata Kelola (*Governance Structure*), Proses Tata Kelola (*Governance Process*), dan Hasil Tata Kelola (*Governance Outcome*).

CORPORATE GOVERNANCE FRAMEWORK

The formulation and implementation of a corporate governance framework represent a strategic measure to ensure that corporate practices proceed effectively, efficiently, and sustainably. In its implementation, WSBP refers to three main pillars that form the corporate governance framework, namely Governance Structure, Governance Process, and Governance Outcome.



Governance Principles

Governance Principles di WSBP adalah prinsip-prinsip GCG yang membentuk fondasi pelaksanaan tata kelola. Hal ini mencakup transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran.

Governance Principles

Governance Principles are the GCG principles that underlie the implementation of governance in WSBP, namely transparency, accountability, responsibility, independence, and fairness.

Governance Process

Governance Process merupakan serangkaian standar dan prosedur yang digunakan oleh organ dan satuan unit kerja untuk memastikan penerapan dan penegakan Tata Kelola di WSBP dilaksanakan secara terencana, konsekuen dan berkelanjutan, serta ditujukan untuk memenuhi hak pemegang saham dan pemangku kepentingan lainnya, pelaksanaan tugas dan tanggung jawab *Board of Commissioners* dan Board of Directors, serta transparansi kondisi keuangan dan nonkeuangan WSBP.

Governance Process

Governance Process is a series of standards and procedures used by organs and work units to ensure the implementation and enforcement of Governance in WSBP is carried out in a planned, consistent and sustainable manner, and is intended to fulfil the rights of shareholders and other stakeholders, implementation of duties and responsibilities of Board of Commissioners and Board of Directors, and transparency of WSBP financial and non-financial conditions.

WSBP secara konsisten menjamin bahwa *Governance Process* dilaksanakan dengan menggunakan prosedur dan mekanisme yang terstruktur dan sistematis untuk mencapai hasil yang sesuai dengan prinsip-prinsip GCG. *Governance process* di lingkungan WSBP didukung oleh struktur dan infrastruktur yang memadai untuk menghasilkan *outcome* sesuai dengan harapan dari pemangku kepentingan.

Governance Structure

Governance Structure merupakan kerangka organisasi yang terdiri dari organ utama, organ pendukung, dan infrastruktur. WSBP memiliki struktur GCG yang melibatkan organ utama, organ pendukung, dan infrastruktur GCG. Organ utama meliputi Rapat Umum Pemegang Saham, *Board of Commissioners*, dan Board of Directors.

Organ pendukung *Board of Commissioners* terstruktur melalui keberadaan Komite-Komite dan Secretary of Board of Commissioners. Sementara bagi Board of Directors, dukungan diberikan oleh Corporate Secretary Division Unit Kerja/Unit Bisnis, serta Divisi Internal Audit. Adapun yang termasuk infrastruktur GCG antara lain Peraturan Perusahaan, Pedoman Kode Etik, dan Pedoman Tata Kelola Perusahaan.

Governance Outcome

Governance Outcome merupakan perwujudan dari penerapan dan penegakan GCG WSBP yang berdampak positif terhadap penciptaan nilai dan keberlangsungan usaha WSBP.

Komitmen menyeluruh atas penerapan prinsip-prinsip tata kelola (*Governance Principles*) terlihat dari *governance structure* dan *governance process* yang efektif sehingga memberikan pengaruh positif terhadap penciptaan nilai (*value creation*) dan keberlangsungan bisnis WSBP (*sustainability*) dalam jangka panjang yang sejalan dengan harapan para pemangku kepentingan.

Keberlanjutan operasional WSBP, yang diperkuat oleh dukungan dari para pemangku kepentingan, akan terus meningkatkan kontribusi perusahaan untuk masyarakat dan lingkungan secara menyeluruh. Oleh karena itu, WSBP berkomitmen untuk menjadikan tata kelola sebagai pondasi utama dalam pengelolaan usaha, serta untuk mempertahankan eksistensi perusahaan dalam menghadapi tantangan dan persaingan di pasar. WSBP berupaya sepenuhnya menerapkan dan menegakkan prinsip-prinsip tata kelola, yaitu *Transparency*, *Accountability*, *Responsibility*, *Independency* dan *Fairness* (TARIF) secara konsisten, komprehensif, dan berkelanjutan.

WSBP consistently ensures that the governance process is carried out through structured and systematic procedures and mechanisms to produce outcomes that fulfil the principles of Governance. The governance process within WSBP is supported by the adequacy of the Governance structure and infrastructure to generate outcomes in accordance with stakeholder expectations.

Governance Structure

Governance Structure is a structure of governance consisting of main organs, supporting organs, and infrastructure. WSBP has a governance structure consisting of main organs, supporting organs, and GCG infrastructure. The main organs include General Meeting of Shareholders, Board of Commissioners and Board of Directors.

Supporting organs of Board of Commissioners consist of Committees and Secretary of Board of Commissioners, while supporting organs of Board of Directors consist of Corporate Secretary, Work Units/Business Units, and Internal Audit Division. GCG infrastructure includes Company Regulations, Code of Conduct, and Code of Corporate Governance.

Governance Outcome

Governance Outcome is a manifestation of the implementation and enforcement of WSBP's GCG that has a positive impact on WSBP's value creation and business sustainability.

Overall commitment to the implementation of governance principles can be seen from effective governance structure and governance process, thus bring about a positive influence on WSBP's value creation and business sustainability in the long term in line with the expectations of stakeholders.

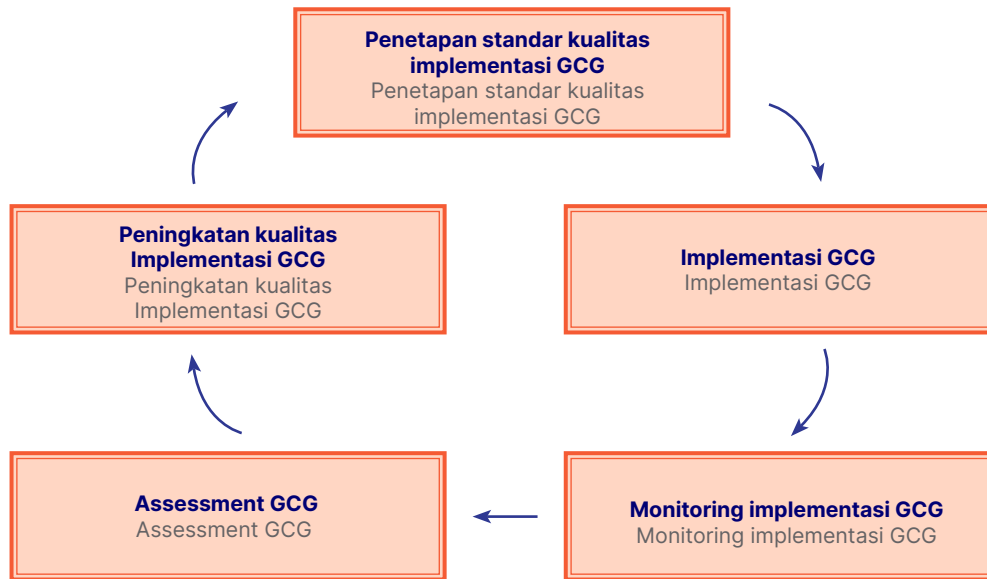
WSBP's operational sustainability, strengthened by the support of its stakeholders, will continue to enhance the Company's contribution to society and the environment as a whole. Therefore, WSBP is committed to at all times placing governance as the main foundation in running the business, as well as maintaining the Company's existence in the face of business challenges and competition. WSBP is fully committed to consistently, comprehensively and sustainably implement and enforce all governance principles, namely *Transparency*, *Accountability*, *Responsibility*, *Independency* and *Fairness* (TARIF).

PENERAPAN TATA KELOLA PERUSAHAAN SECARA BERKELANJUTAN

SUSTAINABLE CORPORATE GOVERNANCE IMPLEMENTATION

Perseroan terus mengambil langkah untuk perbaikan dalam meningkatkan kualitas dan implementasi penerapan GCG yang digambarkan dalam bagan di bawah ini:

The Company continues to take improvement measures to enhance the quality and implementation of GCG as depicted in the chart below:



Siklus peningkatan kualitas implementasi penerapan GCG di WSBP, meliputi:

1. Penetapan Standar Kualitas Penerapan GCG;
2. Implementasi GCG;
3. Monitoring GCG;
4. Pengukuran/Assessment GCG;
5. Peningkatan Kualitas Implementasi GCG dan Benchmarking.

Melalui tahapan di atas, WSBP tidak hanya berusaha mencapai keunggulan dalam praktik GCG, tetapi juga berkomitmen untuk terus meningkatkan dan mengoptimalkan standar tata kelola, menciptakan fondasi yang kuat untuk pertumbuhan berkelanjutan dan dampak positif bagi keberlanjutan usaha.

PENETAPAN STANDAR KUALITAS PENERAPAN TATA KELOLA PERUSAHAAN

Penerapan prinsip-prinsip GCG di lingkungan WSBP didasarkan pada komitmen untuk mematuhi *best practice*, baik di tingkat nasional maupun global. Sebagai entitas perusahaan yang dimiliki oleh Badan Usaha Milik Negara, yaitu PT Waskita Karya (Persero) Tbk, WSBP berpegang pada pedoman yang telah ditetapkan, termasuk Peraturan Menteri Badan Usaha Milik Negara Nomor PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

The cycle of quality improvement of GCG implementation in WSBP includes:

1. Establishment of GCG Implementation Quality Standards;
2. GCG Implementation;
3. GCG Monitoring;
4. GCG Measurement/Assessment;
5. Quality Improvement of GCG Implementation and Benchmarking.

Through the above stages, WSBP does not only try to achieve excellence in GCG practices, but is also committed to continuously improving and optimizing governance standards, creating strong foundation for sustainable growth and positive impact on business sustainability.

DETERMINATION OF QUALITY STANDARDS FOR CORPORATE GOVERNANCE IMPLEMENTATION

The implementation of GCG principles within WSBP is based on a commitment to comply with best practices, both at national and global levels. As a corporate entity owned by a State-Owned Enterprise, PT Waskita Karya (Persero) Tbk, WSBP adheres to the established guidelines, including the State-Owned Enterprises Ministerial Regulation Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.

Sebagai entitas korporasi yang terdaftar di Bursa Efek Indonesia (BEI), WSBP mengemban tanggung jawabnya dalam menerapkan GCG sesuai dengan ketentuan dalam Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015. Dengan mengacu pada pedoman ini, WSBP bukan hanya memastikan kepatuhan terhadap regulasi, tetapi juga mendorong integritas, transparansi, dan akuntabilitas dalam setiap aspek operasionalnya.

Selain itu, WSBP juga mengacu pada ASEAN *Corporate Governance Scorecard* (ACGS), yang merupakan rangkaian prinsip tata kelola perusahaan untuk Badan Usaha Milik Negara (BUMN) yang dikembangkan oleh Asean Capital Market Forum (ACMF), sebuah asosiasi yang terdiri dari otoritas pasar modal ASEAN. ACGS sendiri disusun berdasarkan pada Prinsip-prinsip *Organization for Economic Cooperation and Development* (OECD) yang berpusat di Prancis, memberikan kerangka kerja yang komprehensif untuk menilai dan meningkatkan standar tata kelola perusahaan di WSBP.

IMPLEMENTASI PRINSIP-PRINSIP TATA KELOLA PERUSAHAAN DI WSBP

Sesuai dengan peraturan perundang-undangan yang berlaku, implementasi GCG di WSBP dilandaskan pada prinsip-prinsip Transparansi, Akuntabilitas, Tanggung Jawab, Kemandirian, serta Kewajaran dan Kesetaraan, sebagai berikut:

As a corporate entity listed on the Indonesia Stock Exchange (IDX), WSBP assumes its responsibility in implementing GCG in accordance with the Financial Services Authority Circular Letter No. 32/SEOJK.04/2015. By referring to this guideline, WSBP does not only ensure regulatory compliance, but also promotes integrity, transparency and accountability in every operational aspect.

In addition, WSBP also refers to the ASEAN Corporate Governance Scorecard (ACGS), a set of corporate governance principles for State-Owned Enterprises (SOEs) developed by the ASEAN Capital Market Forum (ACMF), an association consisting of ASEAN capital market authorities. The ACGS itself is based on the French-based Organization for Economic Cooperation and Development (OECD) Principles, providing a comprehensive framework for assessing and improving corporate governance standards in WSBP.

IMPLEMENTATION OF CORPORATE GOVERNANCE PRINCIPLES IN WSBP

In accordance with the prevailing laws and regulations, the implementation of GCG in WSBP is based on the principles of Transparency, Accountability, Responsibility, Independence, and Fairness and Equality, as follows:

| Prinsip GCG GCG Principle | Definisi Definition | Bentuk Implementasi Implementation Form |
|------------------------------|--|--|
| Keterbukaan Transparency | Keterbukaan dalam melaksanakan pengambilan keputusan dan mengungkapkan informasi yang relevan mengenai Perusahaan secara akurat dan tepat waktu. Transparency in carrying out decision making and disclosing relevant information about the Company in an accurate and timely manner. | Perusahaan menerapkan prinsip keterbukaan ini antara lain dalam: 1. Penyusunan dan penjelasan Rencana Kerja dan Anggaran Perusahaan (RKAP) tahunan. 2. Laporan Tahunan. 3. Laporan Keuangan berkala yang meliputi laporan keuangan tahunan, tengah tahunan, dan triwulanan. The Company applies the principle of transparency, among others, in: 1. Preparation and explanation of the annual Company Work Plan and Budget (RKAP). 2. Annual report. 3. Periodic Financial Reports which include annual, semiannual, and quarterly financial reports. |

| Prinsip GCG GCG Principle | Definisi Definition | Bentuk Implementasi Implementation Form |
|--|--|---|
| <p>Akuntabilitas Accountability</p> | <p>Pertanggungjawaban kinerja pimpinan Perusahaan secara transparan dan wajar. Accountability for the performance of the Company's leadership in a transparent and fair manner.</p> | <p>WSBP memiliki 3 (tiga) tingkatan akuntabilitas dalam setiap aktivitas, meliputi:</p> <ol style="list-style-type: none"> 1. Akuntabilitas Korporasi adalah pertanggung jawaban atas aktivitas bisnis yang dijalankan. Masing-masing organ Perusahaan dapat dimintai akuntabilitas masing-masing sesuai tugas dan tanggung jawab dengan mengacu pada peraturan dan perundang-undangan yang berlaku. 2. Akuntabilitas Tim adalah pertanggungjawaban suatu Unit Kerja/Bisnis/Supporting atas tercapai/tidak tercapai tugasnya. 3. Akuntabilitas Individual adalah pertanggungjawaban atas aktivitas kinerja individu yang dijalankan dalam WSBP. <p>WSBP has 3 (three) levels of accountability in each activity, including:</p> <ol style="list-style-type: none"> 1. Corporate Accountability is the responsibility for business activities carried out. Each organ of the Company can be held accountable according to their respective duties and responsibilities by referring to applicable laws and regulations. 2. Team Accountability is the responsibility of a work/business/supporting unit for achieving/not achieving its tasks. 3. Individual Accountability is the responsibility for individual performance activities carried out within WSBP. |
| <p>Pertanggungjawaban Responsibility</p> | <p>Kepatuhan pengelolaan Perusahaan terhadap peraturan perundang-undangan yang berlaku. Responsibilitas juga diikuti komitmen untuk menjalankan aktivitas bisnis sesuai dengan standar etika yang baik. Compliance of the Company's management with prevailing laws and regulations. Responsibility is also followed by a commitment to carry out business activities in accordance with good ethical standards.</p> | <p>WSBP menerapkan prinsip pertanggungjawaban antara lain dengan:</p> <ol style="list-style-type: none"> 1. Mematuhi ketentuan Anggaran Dasar dan peraturan perundang-undangan yang berlaku. 2. Melaksanakan kewajiban perpajakan dengan baik dan tepat waktu. 3. Melaksanakan Tanggung Jawab Sosial Perusahaan atau <i>Corporate Social Responsibility</i> (CSR). 4. Melaksanakan kewajiban keterbukaan informasi sesuai regulasi yang ditetapkan <p>WSBP applies the principle of responsibility, among others by:</p> <ol style="list-style-type: none"> 1. Comply with the Articles of Association and applicable laws and regulations. 2. Carry out tax obligations properly and on time. 3. Implementing Corporate Social Responsibility (CSR). 4. Carry out information disclosure obligations in accordance with established regulations |

| Prinsip GCG GCG Principle | Definisi Definition | Bentuk Implementasi Implementation Form |
|---|--|---|
| Kemandirian Independency | <p>Kemandirian Perusahaan yang dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak manapun. The Company's independence, managed professionally without conflicts of interest and influence/pressure from any party.</p> | <p>Bagi WSBP, independensi mendorong profesionalisme dan kreativitas dalam mengelola manajemen WSBP dengan menerapkan prinsip kemandirian, antara lain:</p> <ol style="list-style-type: none"> 1. Saling menghormati hak, kewajiban, tugas, wewenang serta tanggung jawab di antara organ WSBP; 2. Pemegang saham dan <i>Board of Commissioners</i> tidak boleh melakukan intervensi terhadap pengurusan Perusahaan; 3. Board of Commissioners, Board of Directors, dan karyawan selalu menghindari terjadinya benturan kepentingan dalam mengambil keputusan; 4. Kegiatan WSBP yang mempunyai benturan kepentingan harus memperoleh persetujuan terlebih dahulu dari pemegang saham independen atau wakilnya yang diberi wewenang untuk itu dalam Rapat Umum Pemegang Saham (RUPS) sebagaimana telah diatur, dan mematuhi peraturan tentang benturan kepentingan; 5. Penerapan kebijakan dan sistem yang meminimalkan terjadinya benturan kepentingan, seperti dalam kebijakan kepegawaian, pengadaan dan keuangan. <p>For WSBP, independence encourages professionalism and creativity in managing WSBP by applying the principle of independence, including:</p> <ol style="list-style-type: none"> 1. Mutual respect for rights, obligations, duties, authorities and responsibilities among the Company's organs; 2. Shareholders and Board of Commissioners may not intervene in the management of WSBP; 3. Board of Commissioners, Board of Directors and employees always avoid conflicts of interest in making decisions; 4. WSBP activities that have a conflict of interest must obtain prior approval from the independent shareholders or their authorized representatives at the General Meeting of Shareholders (GMS) as stipulated, and comply with the regulations regarding conflicts of interest; 5. Implementation of policies and systems that minimize conflicts of interest, such as in personnel, procurement and financial policies. |
| Keadilan dan Kesetaraan Justice and Equality | <p>Kewajaran, keadilan, dan kesetaraan di dalam memenuhi hak-hak <i>stakeholder</i>. Fairness, justice and equality in fulfilling stakeholders' rights.</p> | <p>Prinsip keadilan di lingkup Perusahaan diterapkan antara lain dengan:</p> <ol style="list-style-type: none"> 1. Pemegang saham berhak menghadiri dan memberikan suara dalam RUPS sesuai dengan ketentuan yang berlaku; 2. WSBP memperlakukan semua rekanan secara adil dan transparan; 3. WSBP memberikan kondisi kerja yang baik dan aman bagi setiap pegawai sesuai dengan kemampuan WSBP dan peraturan perundang-undangan yang berlaku <p>The principles of fairness within WSBP are applied, among others, by:</p> <ol style="list-style-type: none"> 1. Shareholders have the right to attend and vote at the GMS in accordance with applicable regulations; 2. WSBP treats all partners fairly and transparently; 3. WSBP provides good and safe working conditions for every employee in accordance with WSBP capabilities and the applicable laws and regulations. |

Jejak Langkah Penerapan GCG di Perusahaan

WSBP berkomitmen untuk mengimplementasikan prinsip GCG yang baik melalui upaya berkelanjutan dalam mengembangkan praktik GCG di seluruh lingkungan perusahaan. Proses pengembangan penerapan GCG di WSBP dilaksanakan secara terstruktur melalui serangkaian tahapan yang dirancang dengan cermat. Hal ini mencerminkan dedikasi perusahaan untuk mencapai tingkat kualitas dan keberlanjutan tertinggi dalam Tata Kelola Perusahaan, dengan langkah-langkah berikut:

Milestones of GCG Implementation in the Company

WSBP is committed to implementing GCG principles through continuous efforts in developing GCG practices throughout the Company. The process of developing GCG implementation in WSBP is structured through a series of carefully designed stages. This reflects the Company's dedication to achieving the highest level of quality and sustainability in Corporate Governance, with the following steps:

| | |
|-------------|--|
| 2023 | <ul style="list-style-type: none"> • Pelaksanaan <i>Assessment</i> GCG tahun buku 2022 oleh lembaga asesor eksternal yaitu Badan Pengawasan Keuangan dan Pembangunan (BPKP), dengan capaian hasil senilai 81,489 dari bobot maksimal 100,000. • Pengesahan Kebijakan Perusahaan. • Melakukan <i>1 on 1 Meeting monitoring</i> Tindak Lanjut <i>Area of Improvement</i> (AOI) GCG dengan Divisi terkait • Asistensi Tindak Lanjut AOI GCG bersama Badan Pengawasan Keuangan dan Pembangunan (BPKP) • Menyusun Roadmap GCG WSBP Tahun 2023 – 2027 • GCG Assessment for 2022 fiscal year by an external assessor agency, namely the Financial and Development Supervisory Agency (BPKP), with a total score of 81,489 out of a maximum weight of 100,000. • Ratification of Company Policy. • Conducting 1 on 1 Meeting monitoring for GCG Area of Improvement (AOI) Follow-up with related Divisions. • GCG AOI Follow-up Assistance with the Financial and Development Supervisory Agency (BPKP) • Develop WSBP's GCG Roadmap for 2023 - 2027 |
| 2022 | <ul style="list-style-type: none"> • Pelaksanaan <i>Self Assessment</i> GCG tahun buku 2021 oleh Pusat Pengembangan Akuntansi & Keuangan (PPA&K) dengan capaian hasil senilai 85,653 dari bobot maksimal 100,00 • Pengesahan Kebijakan Perusahaan • Revisi Pedoman Tata Kelola Perusahaan • Revisi Pedoman Hubungan Kerja Dewan Komisaris dan Direksi • Sosialisasi Sistem Manajemen Anti Penyuapan kepada pegawai melalui <i>website</i>, media sosial, <i>splash screen</i> PC, dan email • GCG Self Assessment for 2021 fiscal year by the Accounting & Finance Development Centre (PPA&K) with a total score of 85.653 out of a maximum weight of 100,000 • Ratification of Company Policy • Revision of Code of Corporate Governance • Revision of the Guidelines for Working Relationship between Board of Directors and Board of Commissioners • Socialisation of the Anti-Bribery Management System to employees through website, social media, splash screen PC, and email |
| 2021 | <ul style="list-style-type: none"> • Pelaksanaan <i>Assessment</i> GCG tahun buku 2020 oleh lembaga asesor eksternal yaitu Badan Pengawasan Keuangan dan Pembangunan (BPKP), dengan capaian hasil senilai 82,254 dari bobot maksimal 100,000 • Pengesahan Kebijakan Perusahaan • Perubahan Pedoman Pengendalian Gratifikasi, yaitu Surat Keputusan Direksi No. 98/SK/WBP/PEN/2021 • Perubahan Pedoman <i>Whistleblowing System</i>, yaitu Surat Keputusan Direksi No. 99/SK/WBP/PEN/2021 • Revisi Kebijakan Anti Penyuapan • Sosialisasi Sistem Manajemen Anti Penyuapan kepada pegawai melalui <i>website</i>, media sosial, <i>splash screen</i> PC, dan email • Pengesahan Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi • 2020 Fiscal Year GCG Assessment by external assessor institution, namely the Financial and Development Supervisory Agency (BPKP), with a total score of 82.25 out of a maximum weight of 100,000 • Endorsement of Company Policy • Changes in the Decree on Guidelines for Gratification Control, namely Decree of Board of Directors No: 98/SK/WBP/PEN/2021 • Changes in the Decree on Whistleblowing System, namely Decree of Board of Directors No: 99/SK/WBP/PEN/2021 • Revision of Anti-Bribery Policy • Socialization of Anti-Bribery Management System to employees through website, social media, PC splash screen, and email • Ratification of Risk Management Governance Guidelines |

| | |
|-------------|---|
| 2020 | <ul style="list-style-type: none"> • Pelaksanaan <i>Self Assessment</i> GCG tahun buku 2019 oleh lembaga asesor eksternal yaitu Pusat Pengembangan Akuntansi dan Keuangan (PPA&K) dengan capaian hasil senilai 89,142 dari bobot maksimal 100,000 • Penetapan Kebijakan Sistem Manajemen Anti Penyuapan ISO 37001:2016 • Memperoleh Sertifikasi Sistem Manajemen Anti Penyuapan • Perubahan Pedoman Pengendalian Gratifikasi, yaitu Surat Keputusan Direksi No. 35.1/SK/WBP/PEN/2020 • Perubahan No. SK Pedoman <i>Whistleblowing System</i>, yaitu Surat Keputusan Direksi No. 35.4/SK/WBP/PEN/2020 • Sosialisasi Sistem Manajemen Anti Penyuapan kepada vendor yang bekerja sama dengan Perusahaan • Sosialisasi Sistem Manajemen Anti Penyuapan kepada pegawai melalui <i>website</i>, media sosial, dan <i>splash screen</i> PC • 2019 Fiscal Year GCG Self-Assessment by external assessor, namely the Center for Accounting and Finance Development (PPA&K) with a total score of 89,142 out of a maximum weight of 100,000 • Establishment of Anti-Bribery Management System Policy ISO 37001:2016 • Obtained Anti-Bribery Management System Certification • Changes in the Guidelines for Gratification Control Decree, namely Board of Directors Decree No: 35.1/SK/WBP/PEN/2020 • Changes in the Whistleblowing System Decree, namely Board of Directors Decree No: 35.4/SK/WBP/PEN/2020 • Socialization of Anti-Bribery Management System to vendors working with the Company • Socialization of Anti-Bribery Management System to employees through website, social media, and PC splash screen |
| 2019 | <ul style="list-style-type: none"> • <i>Assessment</i> GCG tahun buku 2018 oleh lembaga asesor eksternal yaitu Badan Pengawasan Keuangan dan Pembangunan (BPKP), dengan capaian hasil senilai 78,16 • Revisi Pedoman Kode Etik • Adopsi ASEAN <i>Corporate Governance Scorecard</i> • Penetapan GCG sebagai salah satu indikator KPI Pengesahan Pedoman Sistem Pengendalian Intern • Revisi Kebijakan Mutu, Keselamatan & Kesehatan Kerja dan Lingkungan Hidup • Pengesahan Kebijakan HIV/AIDS • Pengesahan Kebijakan Larangan Narkoba dan Minuman Beralkohol • 2018 Fiscal Year GCG Assessment by external assessor institution, namely the Financial and Development Supervisory Agency (BPKP), with an achievement of 78.16 • Revision of Code of Conduct • Adoption of ASEAN Corporate Governance Scorecard • Determination of GCG as one of KPI indicators Approval of the Internal Control System Guidelines • Revision of Quality, Occupational Safety & Health and Environment Policy • Adoption of HIV/AIDS Policy • Ratification of Policy on Prohibition of Drugs and Alcoholic Beverages |
| 2018 | <ul style="list-style-type: none"> • <i>Self assessment</i> tahun buku 2017, dengan capaian hasil senilai 76,81 • Adopsi terhadap Pedoman GCG BUMN No. SK-16/S.MBU/2012 • Pengesahan <i>Charter Internal Audit</i> • Pengesahan Sistem Pengendalian Intern • Pengesahan Manual Manajemen Risiko • Pengesahan Pedoman Pengendalian Gratifikasi • 2017 fiscal year Self-assessment, with an achievement of 76.81 • Adoption of SOE GCG Guidelines No SK-16/S.MBU/2012 • Approval of Internal Audit Charter • Approval of Internal Control System • Endorsement of Risk Management Manual • Ratification of Gratification Control Guidelines |
| 2017 | <ul style="list-style-type: none"> • Revisi Pedoman Tata Kelola Perusahaan • Pengesahan Pedoman Board of Commissioners dan Direksi • Pengesahan Penanggung Jawab Penerapan dan Pemantauan GCG • Pengesahan Pedoman <i>Whistleblowing System</i> • Revision of Corporate Governance Guidelines • Ratification of Guidelines for Board of Commissioners and Board of Directors • Ratification of Unit in Charge of GCG Implementation and Monitoring • Ratification of Whistleblowing System Guidelines |
| 2016 | <ul style="list-style-type: none"> • Pelaksanaan IPO pada tanggal 20 September 2016 • Pengangkatan Corporate Secretary Division • IPO implementation on September 20, 2016 • Appointment of Corporate Secretary |

PENERAPAN GCG 2023

Highlight Aktivitas GCG 2023

GCG IMPLEMENTATION IN 2023

GCG Activities Highlights in 2023

Rencana & Realisasi Kerja GCG PT Waskita Beton Precast Tbk GCG Work Plan & Realization of PT Waskita Beton Precast Tbk

| Keterangan Description | Januari January | Februari February | Maret March | April | Mei May | Juni June |
|---------------------------|---|---|---|---|--|---|
| Rencana Plan | Pelaksanaan Asesmen GCG GCG Assessment | Pelaksanaan Asesmen GCG GCG Assessment | Sosialisasi Kebijakan Perusahaan Socialization of Company Policy | Sosialisasi Kebijakan Perusahaan Socialization of Company Policy | <ul style="list-style-type: none"> Pelaksanaan 1 on 1 Meeting. Sosialisasi Kebijakan Perusahaan. Implementation of 1 on 1 Meeting. Socialization of Company Policy. | Sosialisasi Kebijakan Perusahaan Socialization of Company Policy |
| Realiasi Realization | Asesmen GCG Tahun Buku 2022 GCG Assessment for 2022 Fiscal Year | Asesmen GCG Tahun Buku 2022 GCG Assessment for 2022 Fiscal Year | Telah dilakukan sosialisasi kebijakan perusahaan Company policy has been socialized. | Telah dilakukan sosialisasi kebijakan perusahaan Company policy has been socialized. | <ul style="list-style-type: none"> 1 on 1 Meeting dilakukan pada Minggu ke-4 Mei 2023 Telah dilakukan sosialisasi kebijakan perusahaan 1 on 1 Meeting conducted on the 4th week of May 2023. Company policy has been socialized | Telah dilakukan sosialisasi kebijakan perusahaan Company policy has been socialized. |
| Keterangan Description | Juli July | Agustus August | September September | Oktober October | November November | Desember December |
| Rencana Plan | <ul style="list-style-type: none"> Sosialisasi Kebijakan Perusahaan Penyampaian Laporan Perusahaan Socialization of Company Policy Submission of Company Report | Sosialisasi Kebijakan Perusahaan Socialization of Company Policy | <ul style="list-style-type: none"> Pelaksanaan 1 on 1 Meeting Sosialisasi Kebijakan Perusahaan Roadmap GCG WSBP 2023 - 2027 Implementation of 1 on 1 Meeting Socialization of Company Policy WSBP GCG Roadmap 2023 - 2027 | <ul style="list-style-type: none"> Roadmap GCG WSBP 2023 – 2027 Sosialisasi Kebijakan Perusahaan Penyampaian Laporan Perusahaan WSBP GCG Roadmap 2023 - 2027 Socialization of Company Policy Submission of Company Report | <ul style="list-style-type: none"> Asistensi Tindak Lanjut AOI GCG Roadmap GCG WSBP 2023 – 2027 Sosialisasi Kebijakan Perusahaan GCG AOI Follow-up Assistance WSBP GCG Roadmap 2023 – 2027 Socialization of Company Policy | <ul style="list-style-type: none"> Roadmap GCG WSBP 2023 – 2027. Sosialisasi Kebijakan Perusahaan. WSBP GCG Roadmap 2023 - 2027. Socialization of Company Policy. |

Rencana & Realisasi Kerja GCG PT Waskita Beton Precast Tbk

GCG Work Plan & Realization of PT Waskita Beton Precast Tbk

| | | | | | | |
|-------------------------|--|---|--|---|---|---|
| Realiasi Realization | <ul style="list-style-type: none"> Telah dilakukan sosialisasi kebijakan perusahaan. Telah menyampaikan Laporan Perusahaan TW 2 Company policy has been socialized. Has submitted the Company's 2nd Quarterly Report | <p>Telah dilakukan sosialisasi kebijakan perusahaan</p> <p>Company policy has been socialized</p> | <ul style="list-style-type: none"> 1 on 1 Meeting dilakukan pada Minggu ke-3 September 2023. Telah dilakukan sosialisasi kebijakan perusahaan. Penyusunan Roadmap GCG WSBP 2023 – 2027. 1 on 1 Meeting conducted in the 3rd week of September 2023. Company policy has been socialized. Preparation of WSBP GCG Roadmap 2023 - 2027. | <ul style="list-style-type: none"> Penyusunan Roadmap GCG WSBP 2023 -2 027 Telah dilakukan sosialisasi kebijakan perusahaan Telah menyampaikan Laporan Perusahaan TW 3 Preparation of WSBP GCG Roadmap 2023-2 027 Company policy has been socialized Has submitted the 3rd Quarter Company Report | <ul style="list-style-type: none"> Melakukan Asistensi atas tindak lanjut AOI GCG tahun sebelumnya. Penyusunan Roadmap GCG WSBP 2023 -2 027. Telah dilakukan sosialisasi kebijakan perusahaan. Assistance on the follow-up of GCG AOI in the previous year. Preparation of WSBP GCG Roadmap 2023-2027. Company policy has been socialized | <ul style="list-style-type: none"> Penyusunan Roadmap GCG WSBP 2023 -2 027. Telah dilakukan Sosialisasi Kebijakan Perusahaan. Preparation of WSBP GCG Roadmap 2023-2027. Company policy has been socialized |
|-------------------------|--|---|--|---|---|---|

MONITORING PENERAPAN TATA KELOLA PERUSAHAAN

Penanggung Jawab Penerapan Tata Kelola Perusahaan

Perencanaan, pengkoordinasian, pemantauan, implementasi, dan evaluasi terhadap pelaksanaan GCG dilaksanakan oleh Penanggung Jawab Penerapan GCG di WSBP. Berdasarkan Keputusan Direksi No. 177.3/SK/WBP/PEN/2022 tanggal 22 Desember 2022 tentang Perubahan Penetapan Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) PT Waskita Beton Precast Tbk, President Director ditunjuk sebagai Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*).

Tugas Penanggung Jawab dalam penerapan dan pemantauan pelaksanaan GCG di Perseroan, antara lain:

1. Menyusun rencana kerja yang diperlukan untuk memastikan Perusahaan memenuhi Pedoman Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara dan peraturan perundang-undangan lainnya dalam rangka melaksanakan prinsip-prinsip Tata Kelola Perusahaan yang Baik;
2. Memantau dan menjaga agar kegiatan usaha Perusahaan tidak menyimpang dari ketentuan yang berlaku;
3. Memantau dan menjaga kepatuhan Perusahaan terhadap seluruh perjanjian dan komitmen yang dibuat oleh Perusahaan dengan pihak ketiga;
4. Menjamin bahwa penerapan *Good Corporate Governance* berjalan dengan baik sesuai peraturan perundang – undangan yang berlaku;
5. Memastikan bahwa tindakan pengurusan Perusahaan dilakukan untuk meningkatkan nilai Perusahaan di seluruh aktivitas Perusahaan yang relevan;
6. Mewakili Manajemen memberikan teguran dan sanksi sesuai Peraturan Perusahaan jika tidak mematuhi ketentuan dalam menjalankan proses bisnis yang sesuai dengan peraturan perundang-undangan yang berlaku.

EVALUASI/PENILAIAN PENERAPAN TATA KELOLA PERUSAHAAN

Evaluasi atau penilaian dalam implementasi GCG dianggap sebagai keharusan sebagai wujud komitmen WSBP dalam meningkatkan kualitas pelaksanaan GCG di WSBP.

Penilaian terhadap implementasi GCG di WSBP dilakukan dengan berpedoman pada *best practice* sebagaimana diatur dalam Surat Keputusan Menteri BUMN No. SK-16/S. MBU/2012 tanggal 6 Juni 2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan Tata Kelola Perusahaan yang

CORPORATE GOVERNANCE IMPLEMENTATION MONITORING

Unit in Charge of Corporate Governance Implementation

GCG planning, coordinating, monitoring, implementing and evaluating are carried out by Unit in Charge of GCG Implementation in WSBP. Based on the Board of Directors Decree No. 177.3/SK/WBP/PEN/2022 dated December 22, 2022 concerning Amendment to Assignment of Unit in Charge of Implementation and Monitoring of Good Corporate Governance of PT Waskita Beton Precast Tbk, President Director is appointed as Unit in Charge of Implementation and Monitoring of Good Corporate Governance.

The duties of Unit in Charge in implementing and monitoring GCG implementation in the Company, among others:

1. Develop work plans necessary to ensure that the Company complies with Guidelines for the Implementation of Good Corporate Governance in State-Owned Enterprises and other laws and regulations in order to implement the Good Corporate Governance principles;
2. Monitor and maintain that the Company's business activities do not deviate from the applicable regulations;
3. Monitor and maintain the Company's compliance with all agreements and commitments made by the Company with third parties;
4. Ensure that the implementation of Good Corporate Governance runs well in accordance with applicable laws and regulations;
5. Ensure that the Company's management actions are carried out to increase the Company's value in all relevant Company activities;
6. Representing the Management to give reprimands and sanctions in accordance with Company Regulations if it does not comply with the provisions in carrying out business processes in accordance with applicable laws and regulations.

GCG ASSESSMENT

Evaluation or assessment in GCG implementation is considered a necessity as a form of WSBP's commitment in improving the quality of GCG implementation in WSBP.

The assessment of GCG implementation at WSBP is carried out based on best practices as regulated in the Decree of Minister of SOE No. SK-16/S. MBU/2012 dated June 6, 2012 concerning Indicators/Parameters for Assessment and Evaluation of the Implementation of Good Corporate

Baik (Good Corporate Governance) pada Badan Usaha Milik Negara. Namun di tahun 2023, peraturan ini dilakukan tanpa mengabaikan peraturan baru dalam Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tanggal 24 Maret 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

Governance in State-Owned Enterprises. However, in 2023, this regulation was implemented without ignoring the new regulation of Minister of SOE Regulation No. PER-2/MBU/03/2023 dated March 24, 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises..

Indikator/Parameter Penilaian GCG Berdasarkan Keputusan Menteri BUMN No. SK-16/S.MBU/2012

Indicators/Parameters of GCG Assessment Based on the Decree of Minister of SOEs No. SK-16/S.MBU/2012

| Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan Commitment on Sustainable Good Corporate Governance Implementation | Pemegang Saham dan RUPS/Pemilik Modal Shareholders and GMS/Capital Owners | Dewan Komisaris/ Dewan Pengawas Board of Commissioners/ Supervisory Board | Direksi Board of Directors | Pengungkapan Informasi dan Transparansi Disclosure and Transparency | Aspek lainnya Other Aspects |
|---|--|---|-------------------------------|--|--------------------------------|
|---|--|---|-------------------------------|--|--------------------------------|

Berdasarkan Pasal 44 Ayat 1 Peraturan Menteri BUMN No. PER-09/MBU/2012 tentang Perubahan atas Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara, *assessment* GCG dilakukan secara berkala setiap 2 (dua) tahun sekali oleh *assessor* eksternal, dengan diselingi oleh *self assessment* yang dilakukan oleh *assessor* internal setiap tahun berikutnya.

Based on Article 44 Paragraph 1 of the Minister of SOE Regulation No. PER-09/MBU/2012 concerning Amendment to the Minister of State for State-Owned Enterprises Regulation No. PER-01/MBU/2011 on the Implementation of Good Corporate Governance in State-Owned Enterprises, GCG assessment is carried out periodically every 2 (two) years by external assessor, interspersed with self-assessment conducted by internal assessor every subsequent year.

Perkembangan Skor Assessment GCG Perusahaan

WSBP terus mengupayakan peningkatan dan perbaikan kualitas penerapan GCG di lingkungan perusahaan, yang diyakini dapat menghasilkan nilai tambah yang signifikan. Perkembangan skor penilaian GCG selama 5 (lima) tahun terakhir dijelaskan secara rinci melalui tabel dan grafik di bawah ini.

Development of the Company's GCG Assessment Score

WSBP continues to strive to increase and improve the quality of GCG implementation within the Company, which is believed to generate significant added value. The development of GCG assessment scores over the past 5 (five) years is explained in details through the table and graph below.

Hasil Assessment GCG WSBP Tahun 2019 – 2023

WSBP GCG Assessment Results 2019 - 2023

| Periode Assessment Assessment Period | Skor Score | Predikat Predicate | Jenis Penilaian dan Penilai Assessment Type and Assessor |
|---|------------|--------------------------|---|
| 2019 | 89,14 | Sangat Baik Very Good | Self Assessment |
| 2020 | 82,25 | Baik Good | Badan Pengawas Keuangan dan Pembangunan (BPKP) Financial and Development Supervisory Agency (BPKP) |
| 2021 | 85,65 | Sangat Baik Very Good | Self Assessment |
| 2022 | 81,49 | Baik Good | Badan Pengawas Keuangan dan Pembangunan (BPKP) Financial and Development Supervisory Agency (BPKP) |
| 2023 | 83,225 | Baik Good | Self Assessment |

Pelaksanaan Penilaian GCG di Tahun Buku 2023

Pada periode 1 Januari hingga 31 Desember 2023, WSBP telah melakukan penilaian terhadap penerapan GCG. Penilaian ini dilakukan oleh PT Jasatama Sinergi Manajemen. Hasil penilaian tersebut menunjukkan hasil dengan predikat "Baik" dengan capaian skor sebesar 83,225.

GCG Assessment in 2023 Fiscal Year

In the period of January 1 to December 31, 2023, WSBP has conducted a GCG assessment. This assessment was conducted by PT Jasatama Sinergi Manajemen. The assessment results show "Good" predicate with a score of 83.225.

Hasil Assessment GCG untuk Tahun Buku 2023 GCG Assessment Results for 2023 Fiscal Year

| No. | Aspek Pengujian Assessment GCG GCG Assessment Aspects | Bobot Weight | Skor Score | Pencapaian (%) Achievement (%) | Predikat Predicate |
|------------------------|---|-----------------|---------------|-----------------------------------|---------------------------|
| 1. | Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan Commitment on Sustainable Good Corporate Governance Implementation | 7 | 6,112 | 87,313 | Sangat Baik Very Good |
| 2. | Pemegang Saham dan RUPS/Pemilik Modal Shareholders and GMS/Capital Owners | 9 | 8,308 | 92,306 | Sangat Baik Very Good |
| 3. | Dewan Komisaris/Dewan Pengawas Board of Commissioners/Supervisory Board | 35 | 31,606 | 90,303 | Sangat Baik Very Good |
| 4. | Direksi Board of Directors | 35 | 30,607 | 87,448 | Sangat Baik Very Good |
| 5. | Pengungkapan Informasi dan Transparansi Information Disclosure and Transparency | 9 | 6,592 | 73,246 | Cukup Baik Fairly Good |
| 6. | Aspek Lainnya Other Aspects | 5 | - | - | |
| Jumlah Total | | | | 83,225 | Baik Good |

Keterangan:
0-50 : Tidak Baik | 50-60 : Kurang Baik | 60-75 : Cukup Baik | 75-85 : Baik | 85-100 : Sangat Baik
Annotation:
0-50 : Very Poor | 50-60 : Poor | 60-75 : Sufficient | 75-85 : Good | 85-100 : Very Good

Adapun hasil *Area of Improvement (Aoi)* atau rekomendasi atas *assessment* penerapan GCG tahun buku 2023 diuraikan dalam tabel di bawah ini.

The *Area of Improvement (Aoi)* results or recommendations on GCG assessment for 2023 fiscal year are outlined in the table below.

| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations |
|---|--|
| Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan Commitment to Sustainable Implementation of Good Corporate Governance | |
| 1 | Tidak ada None |
| Pemegang Saham dan RUPS/Pemilik Modal Shareholders and GMS/Capital Owners | |
| 1 | Pemegang Saham/RUPS menetapkan secara definitif Komisaris Utama secara tepat waktu Shareholders/GMS definitively determine the President Commissioner in a timely manner |
| 2 | Pemegang Saham memastikan RUPS melakukan penilaian kinerja Direksi secara individu Shareholders ensure that the GMS carries out an individual assessment of Board of Directors performance |
| 3 | Pemegang Saham memberikan arahan / pembinaan penerapan Tata Kelola Perusahaan yang baik kepada Direksi dan Komisaris dalam RUPST Shareholders provide direction / coaching on the implementation of good Corporate Governance to the Board of |

| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations |
|--|--|
| Dewan Komisaris Board of Commissioners | |
| 1 | Dewan Komisaris memastikan adanya ketentuan tingkat kesegeraan untuk mengkomunikasikan Keputusan Dewan Komisaris kepada Direksi, maksimal 7 hari sejak disahkan / ditandatangani keputusan tersebut Board of Commissioners ensures that there are provisions for the level of immediacy for communicating the Board of Commissioners' decisions to the Board of Directors, a maximum of 7 days after the decision is ratified/signed. |
| 2 | Dewan Komisaris memastikan bahwa Rencana Kerja Tahunan dimasukkan dalam suatu bagian secara eksplisit dalam RKAP Board of Commissioners ensures that the Annual Work Plan is included in an explicit section in the RKAP |
| 3 | Dewan Komisaris memberikan pengesahan / persetujuan RJPP sebelum tahun periode RJPP berjalan Board of Commissioners ratifies/approves the RJPP before the beginning of the year of RJPP period |
| 4 | Dewan Komisaris memastikan adanya penilaian kinerja Direksi baik secara kolegal maupun individu dalam laporan tugas pengawasan Dewan Komisaris untuk disampaikan kepada Pemegang Saham Board of Commissioners ensures that there is an assessment of Board of Directors performance both collegially and individually in the Board of Commissioners' supervisory report to be submitted to Shareholders |
| 5 | Dewan Komisaris memastikan Piagam Komite dimutakhirkan dan dilakukan penyesuaian dengan PER-2/MBU/03/2023 dan PER-3/MBU/03/2023 serta Juknis terkait Board of Commissioners ensures that the Committee Charter is updated and adjusted to PER-2/MBU/03/2023 and PER-3/MBU/03/2023 as well as related technical guidelines |
| Direksi Board of Directors | |
| 1 | Direksi melakukan pemutakhiran Pedoman Tata Kelola Perusahaan yang baik (GCG Code) dan Pedoman Kode Etik (Code of Conduct) dengan mengacu pada PER-2/MBU/03/2023 dan Juknis terkait Board of Directors updates the Good Corporate Governance Guidelines (GCG Code) and Code of Conduct Guidelines by referring to PER-2/MBU/03/2023 and related Technical Guidelines |
| 2 | Direksi meningkatkan pemahaman Pedoman GCG Code, Code of Conduct, Pengendalian Gratifikasi dan Whistle Blowing System bagi karyawan serta kepada stakeholder eksternal Board of Directors increases understanding of the GCG Code, Code of Conduct, Gratification Control and Whistle Blowing System for employees and external stakeholders |
| 3 | Direksi memastikan adanya rencana pendidikan dan pelatihan Dewan Komisaris dan Direksi dituliskan secara spesifik di Rencana Kerja dan Anggaran Perusahaan (RKAP) Board of Directors ensures that the education and training plans for Board of Commissioners and Board of Directors are written specifically in the Company's Work Plan and Budget (RKAP) |
| 4 | Direksi memastikan adanya Rencana Jangka Panjang Perusahaan (RJPP) dan Instruksi Kerja Penyusunan RJPP (IWP-PUE-01-021 tgl 30 Juni 2020) disesuaikan dengan PER-2/MBU/03/2023 serta Juknis terkait Board of Directors ensures that there is a Long Term Company Plan (RJPP) and Work Instructions for Preparing RJPP (IWP-PUE-01-021 dated June 30, 2020) adjusted to PER-2/MBU/03/2023 and related Technical Technical Guidelines |
| 5 | Direksi agar menyesuaikan Instruksi Kerja Penyusunan RKAP (IWP-PUE-01-01 tgl 30 Juni 2020) dengan PER-2/MBU/03/2023 serta Juknis terkait Board of Directors should adjust the Work Instructions for Preparing RKAP (IWP-PUE-01-01 dated June 30, 2020) with PER-2/MBU/03/2023 and related Technical Technical Guidelines |
| 6 | Direksi memastikan program pembaharuan prosedur dapat terlaksana secara efektif Board of Directors ensures that the procedural renewal program can be implemented effectively |
| 7 | Direksi memastikan program peningkatan engagement pegawai dapat berjalan secara efektif Board of Directors ensures that the program to increase employee engagement can run effectively |
| 8 | Direksi memastikan agar program Teknologi Informasi, antara lain : Implementasi Smart Manufacturing e-Commerce Board of Directors ensures that the Information Technology program includes: Implementation of Smart Manufacturing e-Commerce |
| 9 | Direksi memastikan program approaching ulang vendor PKPU dengan menerapkan term of payment dengan tempo pembayaran sesuai dengan going concern dapat berjalan secara efektif Board of Directors ensures that PKPU vendor re-approach program by implementing terms of payment with a payment tempo in line with going concerns can run effectively |

| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations |
|--|--|
| 10 | Direksi memastikan Perusahaan mampu meningkatkan kinerja secara berkelanjutan dan menjadi yang terbaik dalam industrinya Board of Directors ensures that the handling of warnings and/or summonses regarding the implementation of peace agreement (homologation) can proceed as expected. |
| 11 | Direksi mengusahakan agar penanganan terhadap teguran dan/atau somasi atas pelaksanaan perjanjian perdamaian (homologasi) dapat berjalan sesuai yang diharapkan Board of Directors ensures that the handling of warnings and/or summonses regarding the implementation of peace agreement (homologation) can proceed as expected. |
| 12 | Direksi memastikan kegiatan Risk Executive Forum dapat dilaksanakan secara efektif Board of Directors ensures that Risk Executive Forum activities can be carried out effectively |
| 13 | Direksi memastikan keikutsertaan Perusahaan dalam Annual Report Award (ARA), CSR (Sustainability Reporting Award) dan Penghargaan lain dibidang publikasi dan keterbukaan informasi Board of Directors ensures the Company's participation in the Annual Report Award (ARA), CSR (Sustainability Reporting Award) and other awards in the field of publication and information disclosure |
| Pengungkapan Informasi dan Transparansi Information Disclosure and Transparency | |
| 1 | Tidak ada None |
| Aspek Lainnya Other Aspect | |
| 1 | Tidak ada None |

Tindak Lanjut atas Hasil Rekomendasi Assessment GCG di Tahun Sebelumnya

Perusahaan terus berkomitmen untuk meningkatkan penerapan GCG melalui serangkaian tindakan perbaikan dan penyempurnaan. Komitmen ini dilandaskan pada partisipasi aktif dari semua pihak terkait, dengan tujuan mengoptimalkan praktik GCG agar sesuai dengan *best practice*.

Dari hasil *assessment* GCG tahun buku 2022, WSBP memperoleh 97 (sembilan puluh tujuh) rekomendasi yang dapat dijadikan AOI dalam rangka meningkatkan implementasi GCG di tahun berikutnya. Di tahun 2023, WSBP telah menindaklanjuti 42 (Empat Puluh Dua) rekomendasi *assessment* GCG atau 43% dari total rekomendasi yang diperoleh dari hasil *assessment* GCG tahun buku sebelumnya, dengan uraian sebagai berikut:

Follow-up on GCG Assessment Recommendations in the Previous Year

The Company continues to be committed to improving the implementation of GCG through a series of corrective actions and improvements. This commitment is based on active participation of all related parties, with the aim of optimizing GCG practices in accordance with best practices.

From the results of GCG assessment for 2022 fiscal year, WSBP obtained 97 (ninety seven) recommendations that can be used as AOI in order to improve GCG implementation in the following year. In 2023, WSBP has followed up on 42 (Forty Two) GCG assessment recommendations or 43% of the total recommendations obtained from the results of the previous fiscal year's GCG assessment, with the following description:

Tindak Lanjut atas Hasil Rekomendasi Assessment GCG Tahun Buku 2022

Follow-up on GCG Assessment Recommendations for 2022 Fiscal Year

| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations | Status Tindak Lanjut Follow Up Status | Bentuk Tindak Lanjut Follow-up Form |
|--|--|--|---|
| Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik Secara Berkelanjutan | | | |
| Commitment on Sustainable Good Corporate Governance Implementation | | | |
| 1 | Mencantumkan rencana kerja tahunan GCG sebagaimana yang ditetapkan dalam RKAP dalam laporan pelaksanaan GCG. Include the annual GCG work plan as stipulated in the RKAP in the GCG implementation report | v | Rencana dan Realisasi Program Kerja GCG tahun 2023 yang telah di tanda tangani oleh VP of Corporate Secretary dan telah disetujui oleh President Director. Plan and Realization of GCG Work Program in 2023 which has been signed by VP of Corporate Secretary and approved by President Director. |
| 2 | Meningkatkan pemahaman pegawai terkait Pedoman Tata Kelola Perusahaan yang Baik dan Pedoman Perilaku melalui program internalisasi yang lebih efektif, misalnya dengan mengoptimalkan Learning Management System serta melakukan evaluasi berkala atas pemahaman pegawai terhadap kedua Pedoman tersebut. Increase employee understanding of the Code of Good Corporate Governance and the Code of Conduct through more effective internalization programs, for example by optimizing the Learning Management System and conducting regular evaluations of employee understanding of the two Guidelines | x | - |
| Pemegang Saham dan RUPS/Pemilik Modal | | | |
| Shareholders and GMS/Capital Owners | | | |
| 1 | Menetapkan dan mengimplementasikan mekanisme penyampaian surat pernyataan oleh calon Board of Directors yang mengacu pada POJK Nomor 33/POJK.04/2014 dan Anggaran Dasar Perusahaan. Establish and implement a mechanism for submission of statements by candidates for Board of Directors referring to POJK Number 33/POJK.04/2014 and the Company's Articles of Association | x | - |
| 2 | Menetapkan mekanisme pengunduran diri dari jabatan rangkap anggota Board of Directors yang menimbulkan benturan kepentingan paling lambat 30 hari sejak terjadi perangkapan jabatan tersebut. Establish a mechanism for resigning from concurrent positions for members of Board of Directors which creates a conflict of interest no later than 30 days after the concurrent position occurs | x | - |
| 3 | Mencantumkan alasan pemberhentian Board of Directors dalam Keputusan RUPS. Include the reason for dismissal of Board of Directors in the GMS resolution. | x | - |
| 4 | Meningkatkan kehati-hatian dan melaksanakan proses penjurangan yang lebih ketat dalam menyeleksi calon Board of Commissioners. Increase prudence and carry out a more stringent selection process in selecting candidates for Board of Commissioners | x | - |

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| 5 | Melakukan koordinasi dengan Pemegang Saham Seri A dalam rangka percepatan penetapan Komisaris Utama PT Waskita Beton Precast Tbk. Coordinate with Series A Shareholders in order to accelerate the appointment of President Commissioner of PT Waskita Beton Precast Tbk | x - | |
| 6 | Mencantumkan alasan pemberhentian Board of Commissioners dalam Keputusan RUPS. Include the reasons for dismissal of Board of Commissioners in the GMS resolution | x - | |
| 7 | Menyusun rencana tindak lanjut dan menindaklanjuti seluruh rekomendasi atas area of improvement yang dihasilkan dari Asesmen GCG. Prepare a follow-up plan and follow up on all recommendations on areas of improvement resulting from the GCG Assessment | x - | |
| 8 | Mendefinisikan gejala penurunan kinerja perusahaan antara lain dalam hal tren kinerja perusahaan antar tahun dan perbandingan penurunan kinerja perusahaan dengan perusahaan sejenis, serta menetapkan langkah - langkah untuk mengatasi kondisi tersebut. Defining symptoms of declining Company performance include trends in Company performance across years, comparisons of performance declines with similar companies, and establishing steps to address such conditions. | x - | |

Dewan Komisaris

Board of Commissioners

| | | | |
|---|--|---|--|
| 1 | Merealisasikan kegiatan pelatihan sesuai rencana yang telah ditetapkan. Realize training activities according to the established plan. | v | Pelatihan Board of Commissioners dilakukan oleh seluruh jajaran dalam rangka peningkatan kapabilitas pada tahun 2023. Board of Commissioners training was carried out by all levels in order to increase capability in 2023. |
| 2 | Menyampaikan RKA Board of Commissioners tepat waktu sesuai kebijakan internal yang telah ditetapkan Delivering the Board of Commissioners' RKA on time according to established internal policies | v | Penyampaian RKA Board of Commissioners telah tepat waktu sesuai dengan kebijakan internal yang telah ditetapkan dengan nomor surat 99.1/WBP/DK/2022 tanggal 6 Desember 2022. Submission of Board of Commissioners RKA has been timely in accordance with the internal policy established with letter number 99.1/WBP/DK/2022 dated December 6, 2022. |
| 3 | Memantau penyusunan rancangan RJPP 2023 - 2027 oleh Board of Directors dan memberikan arahan kepada Board of Directors agar segera menyampaikan rancangan RJPP 2023 - 2027 secara utuh sehingga dapat menjadi acuan dalam penetapan RKAP 2023. Monitor the preparation of RJPP 2023 - 2027 draft by Board of Directors and provide direction to Board of Directors to immediately submit a complete RJPP 2023 - 2027 draft, hence can become a reference in determining the 2023 RKAP | v | Risalah rapat telah menunjukkan dinamika diskusi oleh Committee dalam memberikan saran kepada Board of Commissioners terkait dengan rancangan RKAP seperti contoh yang tertuang di dalam Rapat Komite pada tanggal 31 Januari 2023. The meeting minutes have shown the dynamics of discussions by the Committee in providing recommendations to Board of Commissioners regarding the RKAP draft, as exemplified in the Committee Meeting on January 31, 2023. |

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| 4 | Meningkatkan keaktifan Komite dalam pemberian saran/ analisis kepada Board of Commissioners dan substansi penyampaian arahan/masukan Board of Commissioners kepada Board of Directors terkait rancangan RKAP. Increase the Committee's activeness in providing advice/ analysis to Board of Commissioners and the substance of Board of Commissioners' direction/input to Board of Directors regarding the RKAP draft. | v | Komite telah menjalankan tugasnya sebagai pemberimasukan kepada Board of Commissioners dalam rangka pengambilan keputusan atau memberikan tanggapan dan masukan atas hal yang dibahas di dalam sebuah rapat. The Committee has carried out its duties as providing input to the Board of Commissioners in the context of decision making or providing responses and input on matters discussed at a meeting. |
| 5 | Mengimplementasikan aplikasi dashboard dukungan tugas pengawasan Board of Commissioners. Implementing the dashboard application to support the supervisory duties of Board of Commissioners | v | Tidak ada dashboard Board of Commissioners. There was no Board of Commissioners dashboard. |
| 6 | Melakukan telaahan visi misi perusahaan secara berkala, misalnya setiap tiga tahun sekali, untuk mengevaluasi kesesuaian perubahan lingkungan bisnis terhadap visi dan misi perusahaan. Conduct periodic reviews of the Company's vision and mission, for example every three years, to evaluate the suitability of changes in the business environment to the Company's vision and mission | v | Board of Commissioners telah melakukan telaah untuk visi misi perusahaan di tahun 2023, yang tertuang pada Memo Internal Board of Commissioners dengan No 58/WBP/KA/2023 tanggal 17 November 2023 Board of Commissioners has reviewed the Company's vision and mission in 2023, as stated in the Board of Commissioners Internal Memo No. 58/WBP/KA/2023 dated November 17, 2023. |
| 7 | Menyampaikan respon, saran, dan harapan kepada Board of Directors atas permasalahan keluhan pemasok selain yang terkait dengan PKPU, antara lain terkait permasalahan operasional dan perbedaan kualitas manajemen antar <i>Batching Plant</i> . Delivering responses, suggestions and aspirations to Board of Directors regarding supplier complaints other than those related to PKPU, including operational problems and differences in management quality between Batching Plants | v | Saran dan arahan Board of Commissioners terkait dengan keluhan pemasok telah dibahas dan disampaikan kepada Board of Directors pada Rapat Committee pada tanggal 13 April 2023. The Board of Commissioners' suggestions and directions related to supplier complaints were discussed and submitted to Board of Directors at Committee Meeting on April 13, 2023 |
| 8 | Meningkatkan keaktifan Komite dalam pemberian saran/ analisis kepada Board of Commissioners dan substansi penyampaian arahan/masukan Board of Commissioners kepada Board of Directors dalam hal efektivitas sistem pengendalian intern, efektivitas manajemen risiko, peningkatan sistem teknologi informasi, pengelolaan sumber daya manusia, akuntansi dan penyusunan laporan keuangan, pengadaan barang dan jasa serta mutu produk dan pelayanan. Increase the Committee's activeness in providing advice/ analysis to Board of Commissioners and the substance of conveying directions/input from Board of Commissioners to Board of Directors in terms of effectiveness of internal control systems, effectiveness of risk management, improvement of information technology systems, management of human capital, accounting and preparation of financial reports, procurement of goods and services and the quality of products and services | v | Keaktifan Committee terkait dengan pembahasan tersebut tertuang dalam Rapat dengan menunjukan dinamika diskusi dan pemberian saran/analisi kepada Board of Commissioners. Pembahasan rapat tertuang pada Rapat Committee tanggal 22 Februari 2023, 29 Maret 2023 13 April 2023, 10 Agustus 2023 dan 20 Oktober 2023. The Committee's activeness related to the discussion is contained in the Meeting by showing the dynamics of discussion and providing advice/analysis to Board of Commissioners. The meeting discussions are contained in the Committee Meetings dated February 22, 2023, March 29, 2023 April 13, 2023, August 10, 2023 and October 20, 2023. |
| 9 | Memberikan arahan kepada Board of Directors terkait permasalahan produk reject dan peningkatan keluhan pelanggan. Provide direction to Board of Directors regarding reject product issues and increased customer complaints | v | Arahan dari Board of Commissioners kepada Board of Directors terkait dengan permasalahan produk reject dan peningkatan pemenuhan keluhan pelanggan, telah disampaikan pada Rapat tanggal 13 April 2023. The directives from Board of Commissioners to Board of Directors regarding the issues of product rejects and improving customer complaint fulfillment were conveyed during the meeting on April 13, 2023. |

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| 10 | <p>Melengkapi Laporan Tugas Pengawasan Board of Commissioners tahun 2022 dengan muatan antara lain :</p> <ul style="list-style-type: none"> • Kepatuhan Perusahaan terhadap peraturan perundang-undangan yang berlaku, Anggaran Dasar, serta perjanjian dan komitmen yang dibuat oleh perusahaan dengan pihak ketiga; • progres pelaksanaan rencana kerja setiap unit kerja yang ditetapkan dalam RKAP 2022; • kepatuhan Board of Directors dalam menjalankan pengurusan perusahaan sesuai rencana strategis jangka panjang perusahaan. <p>Complementing the 2022 Board of Commissioners Supervisory Report with the following contents:</p> <ul style="list-style-type: none"> • The Company's compliance with applicable laws and regulations, the Articles of Association, as well as agreements and commitments made by the Company with third parties; • The progress of work plan implementation for each work unit specified in the 2022 RKAP; • The Board of Directors compliance in carrying out management of the Company according to the Company's long-term strategic plan | v | <ol style="list-style-type: none"> 1. Laporan pengawasan dekom telah mencakup kepatuhan peraturan perundang-undangan dan AD (halaman 16-topik yang dibahas dalam rapat komite- hasil evaluasi kajian risiko dan legal, kinerja dan upaya penyelesaian kasus litigasi dan non litigasi, dan kajian hukum atas rencana tindakan dan permasalahan yang terjadi), Perjanjian Pihak Ke-3 (halaman 6-Perjanjian perdamaian dan implementasi perjanjian perdamaian PKPU). 2. Progress pelaksanaan kerja setiap unit kerja (halaman 16-topik yg dibahas dalam rapat komite: PMO (persetujuan rkap), RISK (top corp risk), HCM (Perubahan STO), Finance/Akuntansi (Kinerja Keuangan, Pedoman Akuntansi), Legal (hasil evaluasi kajian risiko dan legal, kinerja dan upaya penyelesaian kasus litigasi dan non litigasi, dan kajian hukum atas rencana tindakan dan permasalahan yang terjadi), BSTR (Proyeksi 5 tahun ke depan), Corsec (Visi dan Misi, Logo). 3. Kepatuhan direksi dalam menjalankan kepengurusan (halaman 3- Penilaian atas kinerja direksi, dan halaman 4 - kegiatan Dekom pada tahun 2022). <ol style="list-style-type: none"> 1. The Board of Commissioners' supervisory report includes compliance with statutory regulations and AD (page 16 - topics discussed in committee meetings - evaluation results of risk and legal studies, performance and efforts to resolve litigation and non-litigation cases, and legal studies of action plans and problems that occurred), 3rd Party Agreement (page 6-Peace agreement and implementation of PKPU peace agreement). 2. Progress of duties implementation for each work unit (page 16-topics discussed in committee meetings: PMO (approval of RCAP), RISK (top corp risk), HCM (Changes to STO), Finance/Accounting (Financial Performance, Accounting Guidelines), Legal (results of evaluation of risk and legal studies, performance and efforts to resolve litigation and non-litigation cases, and legal studies of action plans and problems that occur), BSTR (Projection for the next 5 years), Corsec (Vision and Mission, Logo). 3. Board of Directors' compliance in carrying out the management (page 3- Assessment of Board of Directors' performance, and page 4-BOC activities in 2022). |
| 11 | <p>Menyelenggarakan Rapat Gabungan dengan Board of Directors untuk membahas dan mengesahkan Laporan Manajemen Triwulan III dan IV Tahun 2022. Holding Joint Meeting with the Board of Directors to discuss and ratify the 2022 3rd and 4th Quarterly Management Reports</p> | v | <p>Dalam hal ini Board of Commissioners tidak menandatangani atau mengesahkan Laporan Manajemen Perseroan, dikarenakan sifat dari laporan adalah menyampaikan laporan yang telah ditandatangani dan disahkan oleh VP dan BOD. Pembahasan atas Laporan Manajemen TW III dan IV tahun 2023 dilaksanakan dalam Rapat Committee pada tanggal 7 November 2023 (TW III) dan tanggal 20 Februari 2024 (TW IV).</p> <p>In this case, Board of Commissioners did not sign or ratify the Company's Management Report, because the nature of report is to submit a report that has been signed and ratified by VP and BOD. The discussion on the Management Report for the third and fourth quarter of 2023 was held at the Committee Meeting on November 7, 2023 (third quarter) and February 20, 2024 (fourth quarter).</p> |

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| 12 | Memastikan otorisasi didukung dengan analisis risiko yang memadai dan dilakukan paling lambat empat belas hari sejak usulan atau dokumen diterima secara lengkap. Ensure authorization is supported by adequate risk analysis and is carried out no later than fourteen days after the receipt of complete proposals or documents | v | Otorisasi oleh Board of Commissioners telah dilakukan sesuai dengan prosedur yang berlaku dengan batas pengambilan keputusan adalah 14 (empat belas) hari setelah dokumen diterima. Authorization by Board of Commissioners has been carried out in accordance with the applicable procedures with a decision limit of 14 (fourteen) days after the documents are received. |
| 13 | Meningkatkan keaktifan Komite dalam pemberian saran/ analisis kepada Board of Commissioners terkait proses penilaian kinerja dan usulan remunerasi Board of Directors. Increase the Committee's activeness in providing advice/analysis to Board of Commissioners regarding the performance appraisal process and remuneration proposal for the Board of Directors. | v | Keaktifan Komite dilakukan dalam bentuk pemberian saran/analisis kepada Board of Commissioners yang disampaikan terkait dengan Remunerasi BOD yang disampaikan dalam Rapat Komite pada tanggal 13 Desember 2023. The Committee's activeness is carried out in the form of providing advice/analysis to Board of Commissioners in relation to the BOD Remuneration submitted in the Committee Meeting on December 13, 2023. |
| 14 | Menyusun rencana tindak lanjut dan menindaklanjuti seluruh rekomendasi atas area of improvement yang dihasilkan dari Asesmen GCG. Prepare a follow-up plan and follow up on all recommendations on areas of improvement resulting from the GCG Assessment | v | Dilakukan monitoring untuk pemenuhan area of improvement untuk Board of Commissioners secara online dengan menggunakan share point untuk memudahkan aksesibilitas monitoring. Monitoring is carried out for the fulfillment of areas of improvement for Board of Commissioners online using share points to facilitate accessibility of monitoring. |
| 15 | Meningkatkan kehadiran pada seluruh rapat internal maupun rapat gabungan Board of Directors dan Board of Commissioners. Increase attendance at all internal meetings and joint meetings of Board of Directors and Board of Commissioners | v | Setiap Rapat Internal tahun 2023 Board of Commissioners pada setiap Rapat yang diselenggarakan dibuat Rekapitulasi kehadiran oleh Secretary of Commissioners dalam bentuk excel. Every Board of Commissioners Internal Meeting in 2023 at each meeting held, an attendance recapitulation is made by Secretary of Commissioner in excel form. |
| 16 | Menginstruksikan kepada Secretary of Board of Commissioners agar mencantumkan anggota Komisaris yang berhalangan hadir saat rapat beserta alasan ketidakhadirannya dalam risalah rapat. Instruct Secretary of Board of Commissioners to include members of Board of Commissioners who are unable to attend the meeting and the reasons for their absence in the minutes of meeting | v | Secretary of Commissioner pada setiap rapat internal BOC apabila ada salah satu BOC yang berhalangan hadir maka akan disampaikan/dijelaskan di dalam notulen rapat dan juga di dalam rekapitulasi kehadiran rapat BOC. Secretary of Commissioner at each internal BOC meeting if one of the BOC is unable to attend, will be conveyed/ explained in the meeting minutes and also in the BOC meeting attendance recapitulation. |
| 17 | Menginstruksikan kepada Secretary of Board of Commissioners untuk menyediakan dan menyampaikan bahan - bahan rapat secara tepat waktu yaitu paling lambat tiga hari sebelum pelaksanaan rapat. Instruct Secretary of Board of Commissioners to prepare and submit meeting materials in a timely manner, namely no later than three days prior to the meeting | v | Bahan rapat diberikan oleh Sekretaris Dewan Komisaris kepada BOC secara tepat waktu yaitu 3 (tiga) hari sebelum pelaksanaan rapat. Meeting materials are provided by the Secretary of Board of Commissioners to the BOC in a timely manner, namely 3 (three) days before the meeting is held. |

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| 18 | Menyelaraskan ketentuan internal yang mengatur syarat atau kriteria Komite Board of Commissioners. Align internal provisions governing the terms or criteria for the Committees of Board of Commissioners | v | Syarat dan kriteria Komite Boc telah diatur dalam Piagam/ Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk sesuai SK Dewan Komisaris Nomor 08/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan Yang Baik Menjadi Piagam/ Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk. The terms and criteria of Boc Committee have been regulated in the Charter/Guidelines and Work Rules of Board of Commissioners of PT Waskita Beton Precast Tbk in accordance with the Decree of Board of Commissioners Number 08/SK/WBP/DK/2023 dated October 12, 2023 concerning Changes to Good Corporate Governance Policy into a Charter /Guidelines and Work Rules for Board of Commissioners of PT Waskita Beton Precast Tbk. |
| Direksi Board of Directors | | | |
| 1 | Menetapkan kebijakan internal yang mengatur jenis pelatihan yang dibutuhkan Board of Directors sesuai dengan kebutuhan perusahaan. Establish an internal policy that regulates the type of training needed by Board of Directors according to the needs of the Company | v | Rencana pelatihan BOD dan BOC telah dipersiapkan berdasarkan kebutuhan, dan selanjutnya disampaikan kepada BOD dan BOC yang tertuang pada Surat No. 263/WBP/HCM/2023 tanggal 5 Juni 2023. The BOD and BOC training plan has been prepared based on needs, and subsequently submitted to the BOD and BOC as stated in Letter No. 263/WBP/HCM/2023 dated June 5, 2023. |
| 2 | Memuat rencana dan anggaran kegiatan pelatihan/ pembelajaran bagi Board of Commissioners dan Board of Directors dalam RKAP tahun selanjutnya serta melaksanakan pelatihan sesuai rencana yang ditetapkan. Include plans and budgets for training/learning activities for Board of Commissioners and Board of Directors in the next year's RKAP and carry out training according to the established plan | x | - |
| 3 | Melaksanakan proses bisnis perusahaan sesuai dengan kebijakan internal dan SOP yang telah ditetapkan. Carry out the Company's business processes in accordance with established internal policies and SOPs | v | Seluruh proses bisnis telah dijalankan dengan mematuhi kebijakan internal dan SOP perusahaan. All business processes have been carried out in compliance with the Company's internal policies and SOPs. |
| 4 | Meningkatkan pemahaman pegawai terkait job specification dan uraian tugasnya serta SOP melalui program internalisasi yang lebih efektif, misalnya dengan mengoptimalkan Learning Management System serta melakukan evaluasi berkala atas pemahaman pegawai terhadap kedua Pedoman tersebut. Increase employee understanding regarding job specifications and job descriptions as well as SOPs through more effective internalization programs, for example by optimizing the Learning Management System and conducting periodic evaluations of employee understanding of the two Guidelines | x | - |
| 5 | Meningkatkan kecepatan pengambilan keputusan. Increase the speed of decision making | x | - |

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| 6 | <p>Melengkapi muatan rancangan RJPP Tahun 2023 - 2027 dan menyampaikannya kepada Board of Commissioners untuk dimintakan pengesahan yang antara lain terdiri dari :</p> <ul style="list-style-type: none"> (1) evaluasi pelaksanaan RJPP sebelumnya; (2) kebijakan dan program kerja RJPP; (3) rencana strategis jangka panjang perusahaan terkait program dukungan/non-core (SDM, IT, Manajemen Risiko, Internal Audit, Kesekretariatan, Kehumasan dan Lain-lain). <p>Completing the contents of 2023 - 2027 RJPP draft and submitting it to Board of Commissioners for approval which consists of:</p> <ul style="list-style-type: none"> (1) evaluation of the implementation of previous RJPP; (2) RJPP work policies and programs; (3) The Company's long-term strategic plan related to support/noncore programs (HC, IT, Risk Management, Internal Audit, Secretariat, Public Relations and Others) | x | - |
| 7 | <p>Menyelaraskan RKAP Tahun 2023 dengan RJPP Tahun 2023 - 2027. Aligning 2023 RKAP with 2023 - 2027 RJPP</p> | x | - |
| 8 | <p>Menyampaikan rancangan RKAP Tahun 2023 kepada Board of Directors dan Board of Commissioners secara tepat waktu, yaitu sebelum dimulainya tahun buku. Menyampaikan rancangan RKAP Tahun 2023 kepada Board of Directors dan Board of Commissioners secara tepat waktu, yaitu sebelum dimulainya tahun buku.</p> | v | <p>Rancangan RKAP mulai tahun 2024 telah disampaikan dan disahkan tepat waktu oleh Board of Commissioners. The RKAP draft starting in 2024 has been submitted and approved on time by Board of Commissioners.</p> |
| 9 | <p>Meningkatkan pemahaman pegawai terkait sasaran dan tujuan perusahaan yang tercantum dalam RKAP melalui program internalisasi yang lebih efektif, misalnya dengan mengoptimalkan Learning Management System serta melakukan evaluasi berkala atas pemahaman pegawai terhadap kedua Pedoman tersebut. Increasing employee understanding regarding the Company's goals and objectives as stated in the RKAP through a more effective internalization program, for example by optimizing the Learning Management System and conducting regular evaluations of employee understanding of the two Guidelines</p> | v | <p>Telah dilakukan program internalisasi RKAP tahun buku 2024 melalui kegiatan sosialisasi maupun Learning Management System. An internalization program of the RKAP for 2024 fiscal year has been carried out through socialization activities and the Learning Management System.</p> |
| 10 | <p>Meningkatkan objektivitas dan transparansi dalam penempatan karyawan pada setiap level jabatan. Increase objectivity and transparency in the placement of employees at each job level.</p> | x | - |
| 11 | <p>Melakukan kajian, menetapkan dan melaksanakan alternatif program optimalisasi aset yang terbaik alam memanfaatkan Plant Penajam Kalimantan Timur. Conduct studies, determine and implement alternative asset optimization programs that are the best to utilizing Penajam Plant in East Kalimantan</p> | v | <p>WSBP tengah melakukan koordinasi dengan Aparat Penegak Hukum terkait mengenai pemanfaatan Plant Penajam Kalimantan. WSBP is coordinating with Law Enforcement Officials regarding the utilization of Penajam Plant Kalimantan.</p> |

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| 12 | <p>Menetapkan dan melaksanakan langkah mitigasi risiko terkait kegiatan Kerjasama Quarry Palu dengan PT Watu Palu Prima.</p> <p>Establish and implement risk mitigation measures related to Palu Quarry Collaboration activities with PT Watu Palu Prima</p> | v | <p>Terkait dengan kegiatan kerja sama Quarry Palu dengan PT Watu Palu Prima Perusahaan melalui Divisi Readymix & Quarry telah mengidentifikasi risiko dan juga menetapkan mitigasi risiko terkait dengan potensi kendala yang terjadi di proyek dengan cara mengidentifikasi melalui aplikasi RCSA dengan output form risk register.</p> <p>Related to Palu Quarry cooperation activities with PT Watu Palu Prima, the Company through the Readymix & Quarry Division has identified risks and also determined risk mitigation related to potential obstacles that occur in the project by identifying through the RCSA application with the output risk register form.</p> |
| 13 | <p>Meningkatkan respon dalam membahas isu - isu terkini, perubahan lingkungan bisnis, dan permasalahan yang berdampak signifikan pada kegiatan usaha dan kinerja perusahaan.</p> <p>Increase response in discussing current issues, changes in business environment, and issues that have a significant impact on business activities and Company performance</p> | x | - |
| 14 | <p>Mengimplementasikan aplikasi berbasis sistem informasi dan teknologi untuk memfasilitasi pengukuran dan penilaian kinerja.</p> <p>Implement information systems and technology-based applications to facilitate performance measurement and assessment</p> | v | <p>Perusahaan mengembangkan aplikasi berbasis sistem informasi dan teknologi dalam penginputan rencana dan realisasi Kinerja Pegawai (KPI) dalam aplikasi WEST baik di semua level jabatan.</p> <p>The Company develops information system and technology-based applications in the input of plans and realization of Employee Performance (KPI) in the WEST application both at all levels of positions.</p> |
| 15 | <p>Menetapkan format penetapan target dan pengesahan realisasi KPI untuk disetujui dan ditandatangani oleh Board of Directors serta pejabat satu dan dua level di atasnya.</p> <p>Establish the format for setting targets and validating the realization of KPIs to be approved and signed by Board of Directors and officials one and two levels above them</p> | v | <p>Di dalam penetapan target dan pengesahan realisasi KPI pegawai dalam hal ini perusahaan menetapkan Pedoman Prosedur Penilaian Performa Pegawai (PWP-HC-03), dimana tertuang Di dalam pedoman form penilaian KPI Individu diisi oleh pegawai terkait dan dikonfirmasi oleh atasan, sehingga KPI Pegawai tidak ditandatangani oleh Board of Directors namun hanya sampai atasan pegawai terkait dan pegawai terkait.</p> <p>In determining targets and validating the realization of employee KPIs, in this case the Company stipulates the Employee Performance Assessment Procedure Guidelines (PWP-HC-03), where it is stated in the guidelines that the Individual KPI assessment form is filled in by the relevant employee and confirmed by the superior, so that the Employee KPI is not signed by Board of Directors but only up to the relevant employee's superior and the relevant employee.</p> |
| 16 | <p>Mengukur seluruh capaian program kerja dalam Laporan Manajemen Triwulan secara kuantitatif untuk mendukung monitoring capaian progres dan pengambilan keputusan oleh Board of Directors dan Board of Commissioners.</p> <p>Measure all work program achievements in the Quarterly Management Report quantitatively to support monitoring of progress achievements and decision making by Board of Directors and Board of Commissioners</p> | v | <p>Laporan Manajerial Triwulanan Perusahaan pada laporan keuangan disampaikan baik secara kuantitatif dan juga kualitatif.</p> <p>The Company's Quarterly Managerial Report on financial statements is presented both quantitatively and qualitatively.</p> |

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|-----|--|--|--|
| 17 | Meningkatkan capaian target kinerja Board of Directors (secara individu dan kolektif) pada tahun berikutnya. Increase the achievement of Board of Directors' performance targets (individually and collectively) in the following year | x | - |
| 18 | Melaksanakan audit kinerja/operasional untuk mengevaluasi efektivitas kinerja keuangan atau operasional perusahaan. Carry out performance/operational audit to evaluate the effectiveness of the Company's financial or operational performance | v | Pelaksanaan audit kinerja operasional telah dilaksanakan oleh Internal Audit Division selama tahun 2023 telah menerbitkan 37 Laporan Audit baik di Sales Area, Plant, Batching Plant, Proyek dan Divisi. Operational performance audit has been carried out by the Internal Audit Division during 2023 and have published 37 Audit Reports in Sales Areas, Plants, Batching Plants, Projects and Divisions. |
| 19 | Menyesuaikan usulan insentif kinerja Board of Directors tahun berikutnya dengan capaian kinerja. Adjusting the proposed performance incentives for Board of Directors for the following year with performance achievements | v | Perusahaan berkoordinasi dengan holding untuk penentuan insentif Kinerja Board of Directors sesuai dengan capaian kinerja seperti yang tertuang dalam Surat Keputusan dari Holding dengan no 02/SK/WK/2023 tanggal 13 Januari 2023 tentang 1.) Pemberian Insentif Khusus Kepada Pengurus Anak Perusahaan PT Waskita Beton Precast Tbk 2.) Pemberian Insentif Khusus Tahun 2021 Kepada Pegawai PT Waskita Beton Precast Tbk. The Company coordinates with the holding to determine the Board of Directors Performance incentives in accordance with performance achievements as stated in the Holding Decision Letter no 02/SK/WK/2023 dated January 13, 2023 concerning 1.) Provision of Special Incentives to the Management of Subsidiaries of PT Waskita Beton Precast Tbk 2.) Provision of Special Incentives in 2021 to Employees of PT Waskita Beton Precast Tbk. |
| 20 | Menyusun laporan yang menganalisis keselarasan pelaksanaan pengembangan IT tahun 2022 dengan ITMP serta menyampaikan keselarasan pelaksanaan pengembangan IT tahun 2022 dengan ITMP dan hasil audit IT dari auditor eksternal kepada Board of Commissioners. Prepare a report analyzing the alignment of 2022 IT development with ITMP and conveying the alignment of 2022 IT development with ITMP and IT audit results from external auditors to Board of Commissioners | v | Pelaporan pelaksanaan pengembangan IT dimuat di dalam program kerja Divisi IT pada Laporan Manajemen Triwulanan yang disampaikan kepada Board of Commissioners, dimana program kerja tersebut telah mengacu kepada ITMP tahun 2022-2026 yang telah ditetapkan. Reporting on the IT development implementation is contained in the IT Division work program in the Quarterly Management Report submitted to Board of Commissioners, where the work program refers to the ITMP 2022-2026 that has been determined. |

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| 21 | <p>Menindaklanjuti temuan Internal Audit terkait fasilitas IT dan otorisasi distribusi info yang belum sesuai dengan kebutuhan perusahaan dan memenuhi kebutuhan atas fasilitas IT berupa :</p> <ul style="list-style-type: none"> • monitoring capaian kinerja korporat, Board of Directors dan unit kerja; • sistem informasi terkait manajemen risiko yang dikembangkan secara mandiri sesuai kebutuhan perusahaan; • sistem informasi terkait monitoring tindak lanjut atas rekomendasi dari auditor internal dan eksternal. <p>Follow up on Internal Audit findings regarding IT facilities and information distribution authorization that are not in accordance with Company needs and meet the needs for IT facilities in the form of:</p> <ul style="list-style-type: none"> • (1) monitoring corporate, Board of Directors and work unit performance achievements; • (2) information system related to risk management that is developed independently according to the needs of the Company; • (3) information system related to follow-up monitoring on recommendations from internal and external auditors | x | - |
| 22 | <p>Meningkatkan layanan IT sesuai standar layanan, terutama dalam hal kemudahan akses aplikasi dan penerapan user interface, utilitas aplikasi untuk kebutuhan pekerjaan sehari-hari masih rendah, dan aplikasi pemenuhan kebutuhan informasi yang diperlukan oleh pengguna.</p> <p>Improving IT services according to service standards, especially in terms of ease of access to applications and implementing user interfaces, application utilities for daily work needs are still low, and applications for meeting information needs required by users</p> | v | <p>Perusahaan dalam hal ini telah membuat Laporan Operational IT setiap bulan secara rutin, dengan terus melakukan peningkatan kemudahan akses aplikasi, peningkatan utilitas aplikasi untuk kebutuhan pekerjaan sehari-hari dan pemenuhan aplikasi untuk kebutuhan informasi pengguna, maka dilakukan pengembangan IT untuk mengakomodir keperluan tersebut.</p> <p>The Company in this case has made an IT Operational Report every month on a regular basis, by continuing to improve the ease of access to applications, increasing application utilities for daily work needs and fulfilling applications for user information needs, IT development is carried out to accommodate these needs.</p> |
| 23 | <p>Segera menindaklanjuti dan menyelesaikan permasalahan mutu produk dan keluhan pelanggan.</p> <p>Immediately follow up and resolve product quality problems and customer complaints</p> | x | - |
| 24 | <p>Mengesahkan Buku Saku P3DN agar dapat menjadi acuan dalam proses PBJ.</p> <p>Ratify the P3DN Pocket Book so that it can be used as a reference in the PBJ process</p> | x | - |
| 25 | <p>Melengkapi muatan Pedoman PBJ mengenai hak pemasok terkait penyampaian keluhan apabila PT Waskita Beton Precast Tbk tidak melaksanakan kewajibannya sesuai hak pemasok.</p> <p>Complementing the contents of PBJ Guidelines on supplier rights regarding submitting complaints if PT Waskita Beton Precast Tbk does not carry out its obligations according to supplier rights</p> | v | <p>Masukan terkait penyampaian keluhan pemasok telah tertuang di dalam Pedoman Pengadaan dengan kode PWP-DAN Rev 01 yang disahkan dengan Surat Keputusan No 96.2/SK/WBP/PEN/2023 tanggal 6 Juli 2023</p> <p>Input regarding the submission of supplier complaints has been contained in the Procurement Guidelines with code PWP-DAN Rev 01, and ratified by Decree No 96.2/SK/WBP/PEN/2023 dated July 6, 2023</p> |

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| 26 | Meningkatkan kesesuaian rencana pengadaan barang dan jasa sesuai perhitungan kebutuhan perusahaan. Improving the suitability of goods and services procurement plans according to the calculation of Company needs | x | - |
| 27 | Menindaklanjuti temuan terkait PBJ yang termuat dalam Laporan Internal Audit Division Triwulan I-III tahun 2022. Follow up on findings related to PBJ contained in the 2022 1st-3rd Quarterly Internal Audit Division Report | x | - |
| 28 | Mengimplementasikan e-proc atau go-live pada tahun 2023. E-proc implementation or go-live in 2023 | v | Pengimplementasian e-proc sebagai aplikasi pendaftaran vendor telah berlangsung di tahun 2023 sudah mencapai +/- 500 vendor terdaftar sebagai rekanan WSBP. The implementation of E-Prog as a vendor registration application has been ongoing since 2023 and has reached +/- 500 vendors registered as WSBP partners. |
| 29 | Mengintegrasikan penilaian kinerja individu sebagai hasil dari program pengembangan SDM dengan capaian KPI Pegawai. Integrating individual performance assessments as a result of HC development programs with Employee KPI achievements | v | Penilaian kinerja individu telah mencakup program pengembangan SDM, hal tersebut dapat dilihat dengan tercapainya KPI pegawai pada aspek Learning dan Growth Individual performance assessment includes HC development programs, and can be seen on the achievement of employee KPIs in the Learning and Growth aspect |
| 30 | Menetapkan kebijakan internal yang mengatur job placement untuk millennial dan perempuan, mekanisme formulasi penilaian kinerja (reward and punishment) untuk level unit kerja. Establish internal policies governing job placement for millennials and women, mechanisms for formulating performance evaluation (reward and punishment) for work unit level | x | - |
| 31 | Meningkatkan pemahaman karyawan mengenai kebijakan remunerasi dan kesejahteraan. Increase employee understanding of remuneration and welfare policies | x | - |
| 32 | Meningkatkan kesesuaian kompetensi pejabat dengan kebutuhan jabatan, keadilan dan skema remunerasi, serta konsistensi penerapan reward and punishment. Improving the suitability of officials' competencies with the needs of the position, justice and remuneration schemes, as well as the consistency of application of rewards and punishments | x | - |
| 33 | Menetapkan kebijakan terkait penerapan Internal Control over Financial Reporting (ICoFR) yang mendukung asersi manajemen atas pengendalian internal pada laporan keuangan. Establish policies related to Internal Control over Financial Reporting (ICoFR) that support management's assertion of internal control in financial reports | x | - |

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| 34 | Menetapkan risk register dan risk profile yang termuat dalam RKAP tahun selanjutnya dengan sasaran atau target KPI serta memuat info terkait penanggung jawab yang melaksanakan mitigasi risiko dan biaya penanganan risikonya. Establish risk registers and risk profiles contained in the next year's RKAP with KPI targets and contain information regarding the person in charge who carries out risk mitigation and the cost of risk handling | x | - |
| 35 | Melengkapi Laporan Penilaian Sistem Pengendalian Internal dengan pernyataan bahwa manajemen bertanggung jawab untuk menetapkan dan memelihara suatu struktur pengendalian intern. Complementing the Internal Control System Assessment Report with a statement that management is responsible for establishing and maintaining an internal control structure | x | - |
| 36 | Melaksanakan evaluasi atas pengendalian internal pada tingkat operasional/aktivitas, yang secara khusus mengevaluasi efektivitas lima unsur pengendalian internal (lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta monitoring) pada suatu aktivitas bisnis perusahaan. Carry out an evaluation of internal control at operational/activity level, specifically evaluating the effectiveness of five elements of internal control (control environment, risk assessment, control activities, information and communication, and monitoring) in a Company's business activity | x | - |
| 37 | Menetapkan rencana dan melaksanakan tindak lanjut atas temuan dari auditor internal dan eksternal. Establish plans and carry out follow-up on findings from internal and external auditors | x | - |
| 38 | Melakukan kajian hukum (legal opinion) atas rencana tindakan perusahaan yang menganalisis kesesuaian dengan ketentuan internal dan eksternal yang berlaku. Conduct a legal review (legal opinion) on the Company's action plan that analyzes compliance with applicable internal and external regulations | v | Kajian hukum dibuat berdasarkan kebutuhan Corporate Action baik internal dan/atau Eksternal. Legal reviews are conducted based on the needs of Corporate Actions, whether internal and/or external. |
| 39 | Menindaklanjuti temuan unit Audit Internal terkait pelanggaran atas peraturan perundang - undangan yang terdapat dalam Laporan Internal Audit Division. Follow up on the findings of Internal Audit unit regarding violations of laws and regulations contained in the Internal Audit Division Report | x | - |
| 40 | Menyelesaikan sengketa/permasalahan yang terkait dengan transaksi bisnis dengan pihak lain, kasus dugaan penyelewengan penggunaan dana PT Waskita Beton Precast Tbk dan PKPU. Resolving disputes/problems related to business transactions with other parties, cases of alleged misappropriation of PT Waskita Beton Precast Tbk and PKPU funds | x | - |

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| 41 | Mengevaluasi efektivitas kontak pelanggan. Evaluate the effectiveness of customer contact | x | - |
| 42 | Menyusun laporan yang memuat progres pelaksanaan tindak lanjut dan strategic marketing recommendation hasil analisis indeks kepuasan pelanggan tahun 2022. Prepare a report containing the progress of follow-up implementation and strategic marketing recommendations on the results of 2022 customer satisfaction index analysis | v | Perusahaan mengukur dan melakukan analisis indeks kepuasan pelanggan setiap tahunnya, yang selanjutnya ditindaklanjuti sehingga Perusahaan dapat menyusun strategic marketing recommendation untuk tahun selanjutnya. The Company measures and analyzes the customer satisfaction index every year, which is then followed up so that the Company can develop strategic marketing recommendations for the following year. |
| 43 | Meningkatkan ketepatan waktu pembayaran kepada pemasok sesuai jadwal kontrak dan melaksanakan pemenuhan kewajiban kepada vendor dan kreditor sebagaimana yang disepakati bersama di dalam Perjanjian Perdamaian. Increase the timeliness of payments to suppliers according to the contract schedule and carry out the fulfillment of obligations to vendors and creditors as mutually agreed in the Settlement Agreement | v | Peningkatan yang dilakukan Perusahaan untuk ketepatan waktu pembayaran kepada pemasok adalah dengan membuat rencana bayar sesuai dengan kontrak (non PKPU), timeline pemenuhan kewajiban kepada vendor dan kreditor sebagaimana disepakati dalam Perjanjian Perdamaian (PKPU) Improvements made by the Company for the timeliness of payments to suppliers are by making a payment plan in accordance with the contract (non-PKPU), a timeline for fulfilling obligations to vendors and creditors as agreed in the Peace Agreement (PKPU). |
| 44 | Menetapkan dan melaksanakan mitigasi risiko terkait keluhan pemasok dalam hal lamanya pencairan pembayaran kepada pemasok, jangka waktu pekerjaan yang mendesak dan perbedaan kualitas SDM/manajemen antar <i>Batching Plant</i> . Determine and implement risk mitigation related to supplier complaints in terms of length of disbursement of payments to suppliers, urgent work periods and differences in HC/management quality between Batching Plants | x | - |
| 45 | Melengkapi Pedoman Keuangan dengan mekanisme pengelolaan pelunasan pinjaman jangka panjang terkait penyediaan dana dari pendapatan tertentu untuk pembayaran bunga dan pokok hutang jangka panjang. Complementing the Financial Guidelines with a mechanism for managing long-term loan repayments related to providing funds from certain income for payment of interest and principal of longterm debt | x | - |
| 46 | Menetapkan dan melaksanakan strategi dalam meningkatkan employee engagement. Establish and carry out strategies to increase employee engagement | v | Untuk meningkatkan employee engagement membuat program seperti Survey Employee Engagement dan FGD Intervention Program bersama. To increase employee engagement, programs such as the Employee Engagement Survey and FGD Intervention Program have been developed. |
| 47 | Menetapkan rencana dan menyelesaikan atas keluhan non keuangan dari vendor selain yang terkait dengan permasalahan PKPU. Establish plans and resolve non-financial complaints from vendors other than those related to PKPU issues | v | Penyelesaian atas keluhan non keuangan dari vendor sudah dilakukan mitigasi dengan mengidentifikasi dan mitigasi risiko di dalam Risk Register. Settlement of non-financial complaints from vendors has been mitigated by identifying and mitigating risks in the Risk Register. |

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| 48 | Meningkatkan kinerja perusahaan untuk dapat membagikan dividen kepada Pemegang Saham. Improving Company performance to be able to distribute dividends to Shareholders | v | WSBP fokus pada pemulihan kinerja dan kondisi keuangan dalam rangka meningkatkan nilai pemegang saham WSBP focuses on restoring performance and financial condition in order to increase shareholder value. |
| 49 | Menyelaraskan pengaturan dalam Prosedur Kepedulian Perusahaan dan Keputusan Board of Directors tentang Revisi Perubahan Struktur Organisasi Corporate Office dan Business Unit di Lingkungan PT Waskita Beton Precast Tbk terkait tugas TJSL. Aligning the arrangements in the Company's Concern Procedures and the Board of Directors' Decision regarding Revisions to Changes in the Organizational Structure of Corporate Offices and Business Units within PT Waskita Beton Precast Tbk related to SER | v | Telah dilakukan penyelerasan prosedur tanggung jawab sosial perusahaan Corporate social responsibility procedures have been streamlined |
| 50 | Menyusun roadmap yang menggambarkan komitmen dalam meningkatkan penggunaan produk Usaha Mikro dan Usaha Kecil dan Koperasi serta rencana kerja untuk melaksanakan program kemitraan dengan usaha kecil (misalnya melalui program mitra binaan). Develop a roadmap that describes a commitment to increasing the use of Micro and Small Business and Cooperative products as well as a work plan to carry out a partnership program with small businesses (for example through a fostered partner program) | v | Saat ini WSBP belum memiliki roadmap komitmen terhadap UMKM, namun WSBP mengedepankan penggunaan produk UMKM melalui komitmen transaksi yang dilakukan lewat PaDI UMKM. Currently, WSBP does not have a roadmap for commitment to MSMEs, but WSBP prioritizes the use of MSME products through transaction commitments made through PaDI MSMEs. |
| 51 | Meningkatkan upaya pencegahan benturan kepentingan dalam setiap pengambilan keputusan Board of Directors. Improving efforts to prevent conflicts of interest in every decision making by Board of Directors | x | - |
| 52 | Melengkapi dan Menyelaraskan kebijakan internal yang mengatur muatan Laporan Manajemen BUMN sesuai dengan Keputusan Menteri BUMN Nomor KEP-211/M-PBUMN/1999 terkait substansi/muatan dan batas waktu penyampaian Laporan Manajemen Bulanan, Triwulanan dan Tahunan. Completing and aligning internal policies governing the content of SOE Management Report in accordance with the Decree of Minister of SOE Number KEP-211/M-PBUMN/1999 regarding the substance/ content and deadline for submission of Monthly, Quarterly and Annual Management Reports | v | WSBP tengah memperbaharui prosedur Laporan Perusahaan yang memuat ketentuan tentang substansi dan batas waktu penyampaian Laporan Manajemen. WSBP is updating its Corporate Reporting procedures which include provisions on the substance and deadline for submitting the Management Report. |
| 53 | Melengkapi muatan Laporan Manajemen dengan penjelasan kualitatif terkait perhitungan laba rugi, neraca, penerimaan dan pengeluaran kas, serta perubahan ekuitas pemegang saham, pajak dan tindak lanjut keputusan RUPS Tahun sebelumnya. Complementing the contents of Management Report with a qualitative explanation regarding the calculation of profit and loss, balance sheet, cash receipts and disbursements, as well as changes in shareholder equity, taxes and follow-up to the previous year's GMS resolutions | v | Laporan keuangan pada Laporan Manajemen Triwulanan telah disampaikan secara kualitatif sebagai penjelasan dan telah tercantum juga di dalam Laporan Manajemen tindak lanjut atas keputusan RUPS Tahunan. The financial statements in the Quarterly Management Report have been submitted qualitatively as an explanation and have also been included in the follow-up Management Report on the Annual GMS resolution. |

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| 54 | <p>Melakukan pemutakhiran Internal Audit Charter dengan meminta pertimbangan dan saran dari Board of Commissioners.</p> <p>Updating the Internal Audit Charter by asking for consideration and advice from Board of Commissioners</p> | v | <p>Pemutakhiran Internal Audit Charter telah memuat pertimbangan dan saran dari Board of Commissioners dan telah disetujui melalui surat yang ditujukan kepada President Director dengan No. 38/WBP/DK/2023 tanggal 5 April 2023. The Internal Audit Charter update has included considerations and suggestions from Board of Commissioners and has been approved through a letter addressed to President Director with No. 38/WBP/DK/2023 dated April 5, 2023.</p> |
| 55 | <p>Menandatangani Laporan Internal Audit untuk kemudian disampaikan kepada Board of Directors dan Board of Commissioners/Audit Committee.</p> <p>Signing the Internal Audit Report to be submitted to Board of Directors and Board of Commissioners/Audit Committee</p> | x | - |
| 56 | <p>Melakukan analisis beban kerja dan memuat rencana kebutuhan tenaga auditor dalam RKAP berdasarkan jumlah audit yang akan dilaksanakan, jenis audit, jumlah hari pengawasan efektif dan anggaran.</p> <p>Conduct workload analysis and include plans for the need for auditors in the RKAP based on the number of audits to be carried out, types of audits, number of days of effective supervision and budget</p> | v | <p>Internal Audit Division telah melakukan analisis beban kerja dengan memuat rencana kebutuhan tenaga auditor yang tertuang di dalam Workload Analysis untuk tahun 2023. Internal Audit Division has conducted a workload analysis by containing a plan for auditor staffing requirements contained in the Workload Analysis for 2023.</p> |
| 57 | <p>Menetapkan rencana program pelatihan bagi auditor dan menginstruksikan seluruh auditor untuk mengikuti program pelatihan berdasarkan rencana yang ditetapkan.</p> <p>Establish a training program plan for auditors and instruct all auditors to take part in a training program based on the established plan</p> | v | <p>Internal Audit telah menyusun rencana program pelatihan dan sertifikasi untuk tahun 2023 dan tercatat di dalam RKAP tahun 2023 dan juga monitoring realisasi pelatihan yang telah dilaksanakan. Internal Audit has developed a training and certification program plan for 2023 and is recorded in the 2023 RKAP and also monitors the realisation of training that has been carried out.</p> |

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| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations | Status Tindak Lanjut Follow Up Status | Bentuk Tindak Lanjut Follow-up Form |
|-----|--|--|--|
| 58 | <p>Merevisi Prosedur Sistem Manajemen Audit dengan menambahkan pengaturan terkait:</p> <ul style="list-style-type: none"> tahapan proses dan prosedur atas reviu/penjaminan kualitas proses pelaporan hasil audit secara lebih jelas, sistematis, dan terstruktur; mekanisme penyusunan Laporan yang wajib dilakukan, termasuk format Laporan Hasil Pengawasan, substansi yang wajib dimuat dalam Laporan Hasil Pengawasan, serta mekanisme penyampaian Laporan Hasil Pengawasan kepada President Director, Board of Commissioners dan Stakeholders terkait; skema penyampaian tindak lanjut oleh auditee, sanksi yang diberikan bila melewati batas waktu dan mekanisme monitoring tindak lanjut yang harus dilakukan oleh Internal Audit atas temuan auditor intern dan eksternal, serta pelaporan pemantauan tindak lanjut dari VP Internal Audit <p>Revise Audit Management System Procedures by adding related arrangements: .</p> <ul style="list-style-type: none"> (1) stages of processes and procedures for the review/quality assurance of the process of reporting audit results in a clearer, systematic, and structured manner; (2) mechanism for compiling reports that must be carried out, including the format of Supervision Report, the substance that must be included in the Supervision Report, as well as mechanism for submitting the Supervision Result Report to the President Director, Board of Commissioners and related Stakeholders; (3) follow-up submission scheme by the auditee, sanctions given if the deadline is exceeded and follow-up monitoring mechanisms that must be carried out by Internal Audit on the findings of internal and external auditors, as well as follow-up monitoring reports from Vice President of Internal Audit | X | - |
| 59 | <p>Melakukan asesmen berkala oleh pihak independen atas program jaminan kualitas dan fungsi internal audit secara keseluruhan, yang meliputi kepatuhan terhadap Internal Audit Charter, kepatuhan terhadap standar, kepatuhan terhadap kode etik, serta efisiensi dan efektivitas fungsi internal audit</p> <p>Conduct periodic assessments by independent parties on the quality assurance program and overall internal audit function, which includes compliance with the Internal Audit Charter, compliance with standards, compliance with the code of ethics, and the efficiency and effectiveness of internal audit function</p> | X | - |
| 60 | <p>Menyampaikan RKIA kepada Komite Board of Commissioners sebelum berakhirnya tahun berjalan agar mendapatkan feedback dari Board of Commissioners</p> <p>Submitting RKIA to the Committee of Board of Commissioners before the end of the current year in order to obtain feedback from Board of Commissioners</p> | X | - |

Tindak Lanjut atas Hasil Rekomendasi Assessment GCG Tahun Buku 2022

Follow-up on GCG Assessment Recommendations for 2022 Fiscal Year

| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations | Status Tindak Lanjut Follow Up Status | Bentuk Tindak Lanjut Follow-up Form |
|-----|---|--|---|
| 61 | Menyelesaikan Laporan Hasil Pengawasan secara tepat waktu Completing the Supervision Result Report in a timely manner | x | - |
| 62 | Merevisi Prosedur Sistem Manajemen Audit Nomor PWP-SMJ-02 Revisi 04 tanggal 10 Oktober 2021 dengan menambahkan pengaturan terkait mekanisme penyampaian tindak lanjut oleh auditee, sanksi yang diberikan jika melewati batas waktu, dan monitoring tindak lanjut yang harus dilakukan oleh Internal Audit Revised the Audit Management System Procedure Number PWPSMJ-02 Revision 04 dated October 10, 2021 by adding arrangements regarding the follow-up submission mechanism by the auditee, sanctions for exceeding the deadline, and follow-up monitoring that must be carried out by Internal Audit | v | Prosedur Sistem Manajemen Audit telah diperbaharui dengan No. PWP-SMJ-02 Rev. 05 tanggal 4 Mei 2023. The Audit Management System Procedure has been updated with No. PWP-SMJ-02 Rev. 05 dated May 4, 2023. |
| 63 | Mengimplementasikan aplikasi audit terintegrasi yang dapat digunakan untuk memonitor tindak lanjut hasil audit intern dan eksternal. Implementing an integrated audit application that can be used to monitor the follow-up of internal and external audit results | v | Aplikasi Sistem Informasi Audit telah diluncurkan dan diimplementasikan sejak Juni 2023. The Audit Information System application has been launched and implemented since June 2023. |
| 64 | Menyusun Laporan Pemantauan Tindak Lanjut yang menguraikan penjelasan terkait tindak lanjut hasil audit intern dan eksternal, disahkan oleh VP Internal Audit dan disampaikan kepada Board of Directors dan Board of Commissioners. Prepare a Follow-Up Monitoring Report which outlines an explanation regarding the follow-up of internal and external audit results, approved by Vice President Internal Audit and submitted to Board of Directors and Board of Commissioners | x | - |
| 65 | Mendorong unit kerja terkait untuk segera menyelesaikan tindak lanjut temuan audit intern dan eksternal yang masih berstatus open. Encouraging related work units to immediately complete follow-up on internal and external audit findings which are still open | x | - |
| 66 | Menyampaikan laporan manajemen triwulanan dan tahunan kepada Board of Commissioners secara tepat waktu Submit quarterly and annual management reports to Board of Commissioners in a timely manner | v | Laporan Manajemen Triwulanan di tahun 2023 telah disampaikan kepada Board of Commissioners secara tepat waktu : <ul style="list-style-type: none"> Laporan Manajemen TW I : 28 April 2023 Laporan Manajemen TW II : 31 Juli 2023 Laporan Manajemen TW III : 31 Oktober 2023 Laporan Manajemen TW IV : 31 Januari 2024 Quarterly Management Reports in 2023 were submitted to Board of Commissioners in a timely manner: <ul style="list-style-type: none"> First Quarter Management Report: April 28, 2023 Second Quarter Management Report: July 31, 2023 Third Quarter Management Report: October 31, 2023 Fourth Quarter Management Report: January 31, 2024 |

Tindak Lanjut atas Hasil Rekomendasi Assessment GCG Tahun Buku 2022
Follow-up on GCG Assessment Recommendations for 2022 Fiscal Year

| No. | Rekomendasi Assessment GCG GCG Assessment Recommendations | Status Tindak Lanjut Follow Up Status | Bentuk Tindak Lanjut Follow-up Form |
|-----|---|--|--|
| 67 | Merealisasikan program kerja Corporate Secretary yang telah ditetapkan. Realizing the Corporate Secretary work program that has been set | v | Laporan realisasi program kerja Corporate Secretary telah disampaikan ke President Director: No. 08/WBP/CORSEC/2023 tanggal 9 Januari 2023 dan Evaluasi oleh President Director kepada Corporate Secretary disampaikan pada surat No. 48/WBP/DIR/2023 tanggal 11 Januari 2023. The Corporate Secretary work program realization report has been submitted to the President Director: No. 08/WBP/CORSEC/2023 dated January 9, 2023 and Evaluation by President Director to Corporate Secretary submitted in letter No. 48/WBP/DIR/2023 dated January 11, 2023. |
| 68 | Segera menyusun dan menyampaikan permohonan persetujuan rancangan RJPP kepada Board of Commissioners untuk kemudian diinformasikan di dalam RUPS. Immediately prepare and submit an application for approval of RJPP draft to Board of Commissioners to be informed at the GMS | v | Rencana Jangka Panjang Perusahaan tahun 2024 – 2028 telah disahkan oleh Board of Commissioners pada tanggal The Company's Long Term Plan for 2024 - 2028 was approved by Board of Commissioners on |

Pengungkapan Informasi dan Transparansi

Information Disclosure and Transparency

| | | | |
|---|--|---|---|
| 1 | Meningkatkan kepatuhan terhadap kebijakan pengendalian informasi perusahaan Increase compliance with corporate information control policies | x | - |
|---|--|---|---|

X : belum ditindaklanjuti | V : sudah ditindaklanjuti
 X : not yet followed up | V : already followed up

UPAYA PENINGKATAN KUALITAS IMPLEMENTASI TATA KELOLA PERUSAHAAN

Guna memastikan bahwa aktivitas tata kelola perusahaan mengikuti perkembangan terkini, WSBP berkomitmen untuk terus meningkatkan kualitas implementasi GCG. Upaya-upaya tersebut dilakukan melalui langkah-langkah yang terencana, sebagai berikut:

1. Menetapkan Roadmap GCG WSBP Tahun 2023 – 2027
Dalam rangka memperkuat penerapan GCG di lingkungan perusahaan, WSBP telah menetapkan arah tujuan dan langkah strategis yang termuat dalam Peta Jalan/*Roadmap* GCG WSBP untuk periode tahun 2023 – 2027.
2. Mengevaluasi Penerapan GCG melalui Asesmen atau Self Assessment
WSBP secara rutin melakukan evaluasi atas penerapan GCG perusahaan melalui asesmen yang dilakukan oleh Badan Pengawas Keuangan dan Pembangunan (BPKP) maupun melalui *self assessment* yang dilakukan secara internal oleh perusahaan. Asesmen penerapan GCG oleh BPKP dilakukan setiap 2 tahun.
3. Melengkapi dan Melakukan Review atas Soft Structure GCG WSBP
Guna memastikan penerapan GCG sesuai dengan praktik terbaik, WSBP melengkapi dan secara rutin melakukan reviu atas *soft structure* GCG yang telah dimiliki. WSBP menjadikan regulasi dan peraturan perundang-undangan terkait sebagai acuan untuk memenuhi kelengkapan *soft structure* GCG.
4. Sosialisasi Kebijakan-Kebijakan
Manajemen memastikan pemahaman seluruh insan WSBP atas kebijakan perusahaan melalui internalisasi melalui kegiatan sosialisasi serta melalui *Learning Management System* (LMS).
5. Memperkuat Komitmen Kepatuhan Kode Etik Perusahaan
Seluruh insan WSBP wajib mematuhi kode etik yang telah ditetapkan oleh perusahaan. Komitmen tersebut ditegaskan melalui penandatanganan komitmen pakta integritas kode etik (*code of conduct*).

IMPROVEMENT OF CORPORATE GOVERNANCE QUALITY IMPLEMENTATION

To ensure that corporate governance activities keep up with the latest developments, WSBP is committed to continuously improving the quality of GCG implementation. These efforts are carried out through the following planned steps:

1. Establishing WSBP's GCG Roadmap 2023 - 2027
In order to strengthen the implementation of GCG within the Company, WSBP has stipulated the direction of objectives and strategic steps contained in WSBP GCG Roadmap for 2023 - 2027.
2. Evaluating GCG Implementation through an Assessment or Self Assessment
WSBP routinely evaluates the Company's GCG implementation through assessments conducted by the Financial and Development Supervisory Agency (BPKP) and through self-assessment conducted internally by the Company. GCG Assessment by BPKP is conducted every 2 years.
3. Completing and Reviewing WSBP's GCG Soft Structure
To ensure the implementation of GCG in accordance with best practices, WSBP completes and regularly reviews the GCG soft structure owned. WSBP makes the relevant regulations and laws and regulations as a reference to fulfill the completeness of GCG soft structure.
4. Socialization of Policies
The management ensures the understanding of all WSBP personnel on Company policies through internalization through socialization activities and through the Learning Management System (LMS).
5. Strengthening the Company's Code of Conduct Compliance Commitment
All WSBP personnel are obliged to comply with the code of conduct established by the Company. The commitment is emphasized through the signing of code of conduct integrity pact.

Sosialisasi dan Internalisasi Soft-Structure GCG

Dalam rangka meningkatkan pemahaman terhadap implementasi GCG di WSBP, perusahaan secara berkala menyelenggarakan kegiatan sosialisasi setiap tahunnya. Pada tahun 2023, WSBP telah sukses menyelenggarakan serangkaian acara sosialisasi yang bertujuan untuk memberikan informasi yang mendalam terkait dengan penerapan prinsip GCG. Program ini menjadi *platform* efektif untuk memperkuat kesadaran dan keterlibatan seluruh pihak terkait dalam menjaga dan meningkatkan tata kelola perusahaan yang baik di lingkungan WSBP.

| No. | Nama Kegiatan Activity Name | Jumlah Kegiatan Total Activity | Keterangan Description |
|-----|---|-----------------------------------|---|
| 1 | Sosialisasi Pedoman GCG GCG Guidelines Socialization | 1x 1 time | Dilakukan pada Desember 2022 – Januari 2023. Conducted in December 2022 - January 2023. |
| 2 | BOD Talks | 3x 3 time | Dilakukan bersamaan dengan pelaksanaan Rapat Koordinasi Triwulan. Conducted simultaneously with the Quarterly Coordination Meeting. |
| 3 | Sosialisasi WBS WBS Socialization | 18x 18 time | Dilaksanakan oleh Internal Audit dalam Audit yang dilaksanakan di Sales Area Unit, Operasional Unit dan Project. Conducted by Internal Audit during audits conducted in Sales Area Units, Operational Units, and Projects. |

Roadmap GCG

Dalam kerangka perencanaan strategis, WSBP mengidentifikasi kebutuhan akan sebuah *Roadmap* GCG sebagai instrumen panduan yang mengarahkan pencapaian tujuan perusahaan, yakni menjadi *Good Corporate Citizen* dalam lingkup WSBP. *Roadmap* GCG WSBP yang telah disusun akan berlaku untuk beberapa tahun ke depan dan memberikan arah serta landasan bagi implementasi prinsip-prinsip GCG dalam seluruh aspek operasional dan kegiatan Perusahaan, sebagaimana tergambar dalam tabel di bawah ini.

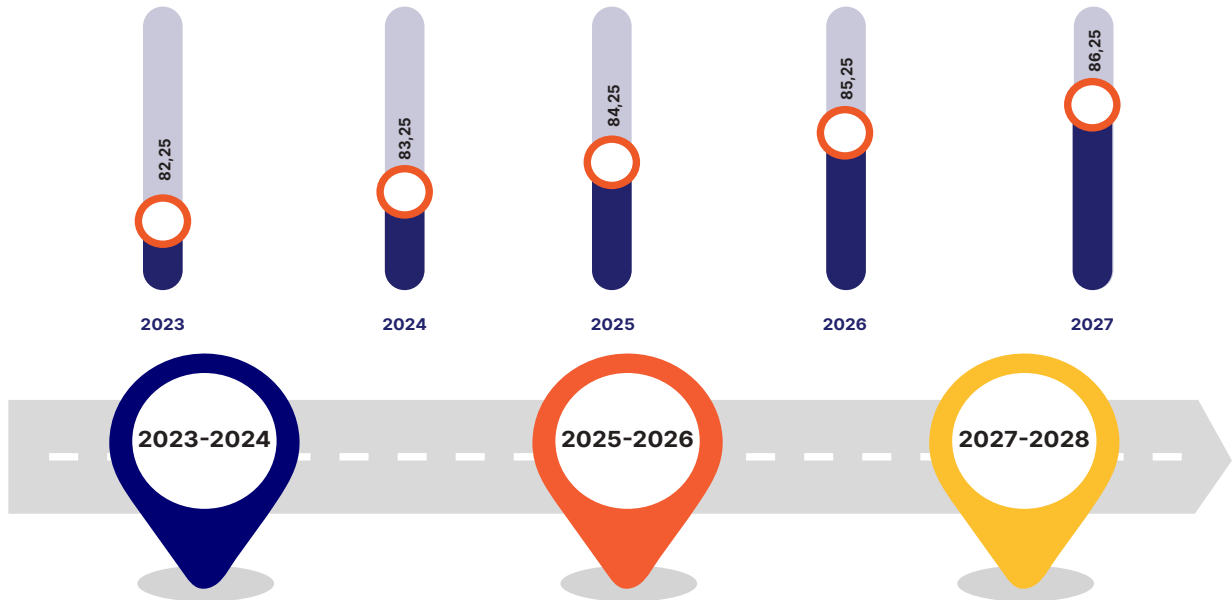
Socialization and Internalization of GCG Soft-Structure

In order to improve the understanding of GCG implementation in WSBP, the Company regularly organizes socialization activities every year. In 2023, WSBP has successfully held a series of socialization events aimed at providing in-depth information related to implementing GCG principles. This program is an effective platform to strengthen the awareness and involvement of all related parties in maintaining and improving good corporate governance within WSBP.

GCG Roadmap

In the framework of strategic planning, WSBP identified the need for a GCG Roadmap as a guiding instrument that directs the achievement of the Company's goal, which is to become a Good Corporate Citizen within WSBP. The prepared WSBP GCG Roadmap will be valid for the next few years and provides direction and foundation for the implementation of GCG principles in all aspects of the Company's operations and activities, as illustrated in the table below.

Roadmap Implementasi GCG PT Waskita Beton Precast
PT Waskita Beton Precast GCG Implementation Roadmap



| Governance Establishment | Governance Nourishment | Governance Excellence |
|--|--|--|
| <ul style="list-style-type: none"> Penyusunan/Pemutakhiran prosedur dan pedoman terkait GCG selaras dengan peraturan BUMN terkini Melakukan benchmark untuk implementasi GCG mengacu pada Asean Corporate Governance Scorecard (ACGS) Pemutakhiran Piagam Audit Internal Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal Sosialisasi dan diseminasi terkait aspek bisnis korporasi pedoman dan prosedur terkait GCG Melakukan diseminasi implementasi GCG Perusahaan melalui website dan/atau media sosial Perusahaan Pengembangan Sistem Informasi manajemen Risiko Penerapan perencanaan Pemantauan dan Evaluasi manajemen Risiko Pemenuhan Komposisi dan Kualifikasi organ pengelola Risiko sesuai dengan peraturan BUMN terkini Preparation/Updating of procedures and guidelines related to GCG in line with the latest SOE regulations Conduct benchmarks for GCG implementation referring to the Asean Corporate Governance Scorecard (ACGS) Updating the Internal Audit Charter Implementation of quality assurance evaluation of the Internal Audit Function Socialization and dissemination of corporate business aspects related to GCG guidelines and procedures Disseminate the Company's GCG implementation through the Company's website and/or social media Development of a Risk Management Information System Implementation of Risk Management Monitoring and Evaluation planning Fulfillment of the composition and qualifications of risk management organs in accordance with the latest SOE regulations | <ul style="list-style-type: none"> Penyusunan/Pemutakhiran kebijakan Informasi beserta prosedur keamanan IT Penerapan manajemen Risiko IT Penerapan evaluasi Pedoman Tata Kelola IT Pemetaan kompetensi dengan merujuk pada proses bisnis yang ada Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal Pelaksanaan evaluasi atas efektifitas pengendalian intern, manajemen Risiko dan Tata Kelola perusahaan Melaksanakan asesmen GCG mengacu pada ACGS Preparation/Updating of Information policies and IT security procedures Implementation of IT Risk management Implementation of IT Governance Guidelines evaluation Competency mapping by referring to existing business processes Implementation of quality assurance evaluation of the Internal Audit Function Carrying out evaluations on the effectiveness of internal control, risk management and corporate governance Carry out GCG assessments referring to ACGS | <ul style="list-style-type: none"> Penerapan manajemen Risiko Informasi Penerapan evaluasi Pedoman Tata Kelola Teknologi Informasi Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal Pelaksanaan evaluasi atas efektifitas pengendalian intern, manajemen Risiko dan Tata Kelola perusahaan Implementation of Information Risk management Implementation of evaluation of Information Technology Governance Guidelines Implementation of quality assurance evaluation of the Internal Audit Function Carrying out evaluations on the effectiveness of internal control, risk management and corporate governance |
| <p>Menjadikan GCG sebagai Budaya Perusahaan Making GCG a Corporate Culture</p> | <p>Peningkatan Kompetensi Corporate Governance Agent secara Berkelanjutan Competency Improvement Corporate Governance Agent Continuously</p> | <p>Pemenuhan Tindakanlanjutan Area of Improvement Hasil Asesmen GCG Fulfillment of Follow-up Areas of Improvement GCG Assessment Result</p> |

| Rekomendasi | Timeline | | |
|--|--|--|-------------|
| | 2023 - 2024 | 2025 -2026 | 2027 - 2028 |
| Penciptaan nilai yang berkelanjutan Sustainable value creation | Pemenuhan Tindak Lanjut Area of Improvement Hasil Asesmen GCG Fulfillment of Follow-up on Areas of Improvement of GCG Assessment Results | | |
| | Penyusunan/Pemutakhiran Standar Etika Bisnis dan Kode Etik; Preparation/Updating of Business Ethics Standards and Code of Ethics; | Melaksanakan asesmen GCG mengacu pada Asean Corporate Governance Scorecard (ACGS) Carrying out GCG assessments referring to the Asean Corporate Governance Scorecard (ACGS) | |
| | Penyusunan/Pemutakhiran pedoman GCG dan Hubungan Kerja Direksi dan Dewan Komisaris agar selaras dengan peraturan BUMN terkini; Preparation/Updating GCG guidelines and Working Relations of Board of Directors and Board of Commissioners to be in line with the latest SOE regulations; | | |
| | Penyusunan/Pemutakhiran prosedur dan pedoman kerja agar selaras dengan peraturan BUMN terkini; Preparing/Updating work procedures and guidelines to be in line with the latest SOE regulations; | | |
| | Penyusunan/Pemutakhiran; tanggung jawab sosial dalam Rencana Strategis Perusahaan; Preparing/Updating; social responsibility in the Company's Strategic Plan; | | |
| Pemanfaatan inovasi dan teknologi secara efektif dalam mencapai misi, visi, tujuan, sasaran, strategi, dan rencana tahunan dan jangka menengah korporasi konsisten dengan tujuan jangka Panjang Effective use of innovation and technology in achieving the corporation's mission, vision, goals, objectives, strategies and annual and medium-term plans consistent with long-term goals | Melakukan benchmark untuk implementasi GCG mengacu pada Asean Corporate Governance Scorecard (ACGS) Corporate Governance Scorecard (ACGS) Conduct benchmarks for GCG implementation referring to the Asean Corporate Governance Scorecard (ACGS) | | |
| | Penyusunan/Pemutakhiran Rencana Strategis Perusahaan harus mendorong adanya inovasi dan penggunaan teknologi baik dalam model bisnis, produk dan layanan Preparation/Updating of the Company's Strategic Plan must encourage innovation and use of technology in business models, products and services | | |

| Rekomendasi | Timeline | | |
|---|---|---|-------------|
| | 2023 - 2024 | 2025 -2026 | 2027 - 2028 |
| Pengembangan Governansi Tata Kelola Teknologi Informasi Development of Information Technology Governance | | Penyusunan/Pemutakhiran Kebijakan Teknologi Informasi beserta prosedur keamanan Teknologi Informasi Preparation/Updating of Information Technology Policy and Information Technology security procedures | |
| | | Penerapan Manajemen Risiko Teknologi Informasi Implementation of Information Technology Risk Management | |
| | | Penerapan evaluasi Pedoman Tata Kelola Teknologi Informasi Implementation of evaluation of Information Technology Governance Guidelines | |
| Peningkatan kompetensi Increased competency | Peningkatan kompetensi SDM melalui pelatihan dan sertifikasi tata kelola, manajemen risiko, dan kepatuhan serta audit internal Increasing HR=C competency through training and certification in governance, risk management, and compliance as well as internal audits | | |
| | | Pemetaan kompetensi dengan merujuk pada proses bisnis yang ada dan ditunjukkan dengan adanya dokumentasi atau deskripsi terkait dengan kompetensi yang dibutuhkan Competency mapping refers to existing business processes and is demonstrated by documentation or descriptions related to the required competencies | |

| Rekomendasi | Timeline | | |
|--|--|--|-------------|
| | 2023 - 2024 | 2025 - 2026 | 2027 - 2028 |
| Manajemen Risiko, Audit Internal dan Kepatuhan Risk Management, Internal Audit and Compliance | Penyusunan/Pemutakhiran Piagam, Kebijakan, Pedoman dan Standar Prosedur Manajemen Risiko Preparation/Updating of Risk Management Charters, Policies, Guidelines and Standard Procedures | | |
| | Pemutakhiran Piagam Audit Internal Updating of the Internal Audit Charter | | |
| | Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal Implementation of quality assurance evaluation of the Internal Audit Function | | |
| | Pengembangan Sistem Informasi Manajemen Risiko Development of Risk Management Information Systems | | |
| | Penerapan Perencanaan, Pemantauan dan Evaluasi Manajemen Risiko Implementation of Risk Management Planning, Monitoring and Evaluation | | |
| | Pemenuhan Komposisi dan Kualifikasi Organ Pengelola Risiko sesuai dengan peraturan BUMN terkini Fulfillment of the Composition and Qualifications of Risk Management Organs in accordance with the latest SOE regulations | | |
| | | Pelaksanaan evaluasi atas efektivitas pengendalian intern, Manajemen Risiko dan Tata Kelola perusahaan Carrying out evaluation on the effectiveness of internal control, risk management and corporate governance | |

| Rekomendasi | Timeline | | |
|---|--|------------|-------------|
| | 2023 - 2024 | 2025 -2026 | 2027 - 2028 |
| Diseminasi Informasi Information Dissemination | <p>Sosialisasi dan diseminasi terkait dengan aspek bisnis korporasi sesuai dengan jenjang dan fungsi karyawan, terutama terkait dengan aspek kinerja dan risiko hukum</p> <p>Socialization and dissemination of corporate business aspects in accordance with employee levels and functions, especially related to performance aspects and legal risks</p> | | |
| | <p>Sosialisasi pedoman GCG dan Hubungan Kerja Direksi dan Dewan Komisaris yang telah disesuaikan dengan peraturan terkini terkait dengan tata kelola BUMN</p> <p>Socialization of GCG guidelines and Working Relations of Board of Directors and Board of Commissioners which have been adapted to the latest regulations related to SOE governance</p> | | |
| | <p>Sosialisasi seluruh prosedur dan pedoman kerja yang telah disesuaikan dengan peraturan terkini terkait dengan tata kelola BUMN</p> <p>Socialization of all work procedures and guidelines that have been adapted to the latest regulations related to SOE governance</p> | | |
| | <p>Melakukan diseminasi implementasi GCG perusahaan melalui website dan/atau media sosial perusahaan</p> <p>Disseminate the Company's GCG implementation through the Company's website and/or social media</p> | | |
| | <p>Menjadikan GCG sebagai budaya perusahaan</p> <p>Making GCG a corporate culture</p> | | |

Realisasi Target Roadmap GCG di Tahun 2023

Roadmap GCG WSBP di tahun 2023 hingga 2024 (fase *Governance Establishment*) memiliki sasaran untuk mempersiapkan WSBP untuk menerapkan dan mengadopsi Peraturan Menteri BUMN nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Berikut adalah penjelasan terkait pencapaian target dalam pelaksanaan *Roadmap* GCG selama tahun 2023:

Realization of GCG Roadmap Target in 2023

WSBP's GCG Roadmap in 2023 to 2024 (Governance Establishment Phase) aims to prepare WSBP to implement and adopt the SOE Ministerial Regulation number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises. The following is an explanation regarding the achievement of targets in implementing the GCG Roadmap during 2023:

| Target Pemenuhan Fulfillment Target | Telah/Belum Dilaksanakan Has/Has Not Been Conducted | Penjelasan Explanation |
|--|--|---|
| Penyusunan/Pemutakhiran prosedur dan pedoman terkait GCG agar selaras dengan peraturan BUMN terkini Preparation/Updating of GCG related procedures and guidelines to align with the latest SOE regulations. | v | WSBP tengah melakukan penyelarasan seluruh pedoman terkait tata kelola perusahaan, manajemen risiko, dan kepatuhan dengan Peraturan Menteri BUMN terbaru. WSBP is aligning all guidelines related to corporate governance, risk management and compliance with the latest SOE Ministerial Regulation. |
| Melakukan <i>benchmark</i> untuk implementasi GCG mengacu pada ASEAN Corporate Governance Scorecard (ACGS) Benchmarking GCG implementation with reference to the ASEAN Corporate Governance Scorecard (ACGS). | x | WSBP akan melakukan pra penilaian implementasi GCG mengacu pada ACGS pada tahun 2024. WSBP will conduct a pre-assessment of GCG implementation referring to ACGS in 2024. |
| Pemutakhiran Piagam Audit Internal Internal Audit Charter Update | v | WSBP telah melakukan pemutakhiran Piagam Audit Internal yang disahkan pada Januari 2024. WSBP has updated the Internal Audit Charter which was approved in January 2024. |
| Pelaksanaan evaluasi jaminan kualitas Fungsi Audit Internal Implementation of quality assurance evaluation of Internal Audit Function | v | WSBP telah melakukan <i>Quality Assurance Review</i> (QAR) dan telah dilakukan penilaian <i>Internal Audit Capability Model</i> (IACM) atas kapabilitas fungsi Internal Audit PT WSBP periode tahun 2023 pada Oktober 2023 - Maret 2024. WSBP has conducted Quality Assurance Review (QAR) and Internal Audit Capability Model (IACM) assessment on the capability of PT WSBP's Internal Audit function for the period of 2023 in October 2023 - March 2024. |
| Sosialisasi dan diseminasi terkait aspek bisnis korporasi, pedoman dan prosedur terkait GCG Socialization and dissemination related to corporate business aspects, guidelines and procedures related to GCG | v | WSBP mengoptimalkan <i>Learning Management System</i> dan kegiatan sosialisasi dalam rangka menginternalisasikan strategi bisnis, kebijakan, dan prosedur perusahaan kepada seluruh pegawai. WSBP optimizes the Learning Management System and socialization activities in order to internalize the Company's business strategies, policies and procedures to all employees. |
| Melakukan diseminasi implementasi GCG perusahaan melalui website dan/atau media sosial Perusahaan Disseminating the Company's GCG implementation through the Company's website and/or social media. | v | WSBP telah melakukan sosialisasi implementasi aspek GCG kepada <i>stakeholder</i> melalui media sosial perusahaan, khususnya pada aspek: <ul style="list-style-type: none"> • Kebijakan anti gratifikasi; • Kebijakan <i>Whistle Blowing System</i>. WSBP has socialized the implementation of GCG aspects to stakeholders through the Company's social media, especially on the aspects of: <ul style="list-style-type: none"> • Anti-gratification policy; • Whistle Blowing System policy. |

| Target Pemenuhan Fulfillment Target | Telah/Belum Dilaksanakan Has/Has Not Been Conducted | Penjelasan Explanation |
|--|--|---|
| Pengembangan Sistem Informasi Manajemen Risiko Development of Risk Management Information System | v | WSBP tengah memutakhirkan sistem informasi aplikasi manajemen risiko (WARM). WSBP is updating its risk management application information system (WARM). |
| Penerapan Perencanaan, Pemantauan dan Evaluasi Manajemen Risiko Implementation of Risk Management Planning, Monitoring and Evaluation | v | <ul style="list-style-type: none"> Proses manajemen risiko yang meliputi perencanaan, pemantauan dan evaluasi risiko yang disesuaikan dengan Permen BUMN No. PER-2/MBU/03/2023 masih dalam tahap penyesuaian dengan Pedoman dan Prosedur MR Kertas Kerja pelaporan proses perencanaan Manajemen Risiko sudah mengacu dan sesuai dengan Petunjuk Teknis No. SK-6/DKU.MBU/10/2023 Risk management process which includes planning, monitoring and evaluating risks in accordance with SOE Ministerial Regulation No. PER-2/MBU/03/2023 is still in the adjustment stage with MR Guidelines and Procedures Risk Management planning process reporting Working Paper refers to and is in accordance with Technical Instructions No. SK-6/ DKU.MBU/10/2023 |
| Pemenuhan Komposisi dan Kualifikasi Organ Pengelola Risiko sesuai dengan peraturan BUMN terkini Fulfillment of the Composition and Qualifications of Risk Management Organs in accordance with the latest SOE regulations | v | <ul style="list-style-type: none"> Telah dilakukan gap analysis antara realisasi dengan rencana pemenuhan kualifikasi organ pengelola risiko Pemenuhan organ pengelola risiko telah dijadikan Key Performance Index untuk President Director & Director of HC, IT, & Legal serta telah diturunkan (cascading) ke Divisi CSRM dan HCM A gap analysis has been carried out between the realization and the plan to fulfill the qualifications of risk management organ Compliance with risk management organs has been made the Key Performance Index for President Director & Director of HC, IT, & Legal and has been cascaded to the CSRM and HCM Divisions |

PENERAPAN ASPEK DAN PRINSIP TATA KELOLA PERUSAHAAN SESUAI KETENTUAN OTORITAS JASA KEUANGAN

IMPLEMENTATION OF CORPORATE GOVERNANCE ASPECTS AND PRINCIPLES IN ACCORDANCE WITH THE PROVISIONS OF FINANCIAL SERVICES AUTHORITY

Sesuai dengan Peraturan Jasa Keuangan (POJK) Nomor 21/POJK.04/2015 dan Surat Edaran Otoritas Jasa Keuangan (SEOJK) Nomor 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka. Peraturan tersebut menetapkan pedoman tata kelola perusahaan terbuka yang terdiri dari 5 (lima) aspek, 8 (delapan) prinsip inti, dan 25 rekomendasi penerapan aspek dan prinsip Tata Kelola Perusahaan yang Baik. Berikut adalah penerapan aspek dan prinsip tata kelola perusahaan di WSBP:

In accordance with Financial Services Regulation (POJK) Number 21/POJK.04/2015 and Financial Services Authority Circular Letter (SEOJK) Number 32/SEOJK.04/2015 on Public Company Governance Guidelines. These regulations establish guidelines for the governance of public companies consisting of 5 (five) aspects, 8 (eight) core principles, and 25 recommendations for the implementation of aspects and principles of Good Corporate Governance. The following is the implementation of corporate governance aspects and principles in WSBP:

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ASPEK I: HUBUNGAN PERUSAHAAN TERBUKA DENGAN PEMEGANG SAHAM DALAM MENJAMIN HAK-HAK PEMEGANG SAHAM

ASPECT 1: RELATIONSHIP BETWEEN PUBLIC COMPANY AND SHAREHOLDERS IN GUARANTEERING THE SHAREHOLDERS' RIGHTS

Prinsip 1 : Meningkatkan Nilai Penyelenggaraan RUPS

Principle 1 : Increase value of General Meetings of Shareholders (GMS) Implementation

Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (*voting*) baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan pemegang saham. Public Company has implemented open and closed voting-based decision making mechanism and procedure that promote independency and interest of the Shareholders.

- Setiap saham dengan hak suara yang dikeluarkan mempunyai satu hak suara (*one share one vote*). Pemegang saham dapat menggunakan hak suaranya pada saat pengambilan keputusan, terutama dalam pengambilan keputusan dengan cara pengumpulan suara (*voting*). Namun demikian, mekanisme pengambilan keputusan dengan cara pengumpulan suara (*voting*) baik secara terbuka maupun tertutup belum diatur secara rinci.
- Perusahaan Terbuka direkomendasikan mempunyai prosedur pengambilan suara dalam pengambilan keputusan atas suatu mata acara RUPS. Adapun prosedur pengambilan suara (*voting*) tersebut harus menjaga independensi ataupun kebebasan pemegang saham. Sebagai contoh, dalam pengumpulan suara (*voting*) secara terbuka dilakukan dengan cara mengangkat tangan sesuai dengan instruksi pilihan yang ditawarkan oleh pimpinan RUPS. Sedangkan, dalam pengumpulan suara (*voting*) secara tertutup dilakukan pada keputusan yang membutuhkan kerahasiaan ataupun atas permintaan pemegang saham, dengan cara menggunakan kartu suara ataupun dengan penggunaan *electronic voting*.
 - a. Any issued shares with right to vote have one vote (one share one vote). Shareholders may use their voting rights at the time of decision making, especially if voting needs to be done. However, the decision making mechanism by voting either openly or closedly has not been regulated in detail.
 - b. Public Company is recommended to have a voting procedure in making its decisions as one of GMS' agenda. The voting procedure must maintain shareholders' independency. For example, voting is done openly by raising hands to choose the options offered by GMS' chairman. Meanwhile, closed voting is done in a decision making process that need secrecy or as requested by shareholders. This procedure may use card or electronic voting.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Dalam menyelenggarakan RUPS, baik RUPS Tahunan maupun RUPS Luar Biasa, Perusahaan telah menjalankan proses pemungutan suara baik secara terbuka maupun tertutup, sebagaimana yang tertuang dalam Tata Tertib RUPS. Perusahaan senantiasa mengunggah Tata Tertib RUPS dalam *website* Perusahaan dan dibagikan kepada setiap Pemegang Saham pada saat pelaksanaan RUPS

Implementation Status:
Has been applied

Explanation:
In holding the GMS, both Annual GMS and Extraordinary GMS, the Company has carried out a voting process both openly and privately, as stated in the GMS Rules of Conduct. The Company always uploads the Rules of GMS on the Company's website and distributes it to each Shareholder at the time of the GMS.

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| Rekomendasi Recommendations | Rekomendasi Recommendations | Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in the Company |
|--|--|---|
| <p>Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan. All members of Board of Directors and Board of Commissioners of Public Company attend the Annual GMS</p> | <p>Kehadiran seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka bertujuan agar setiap anggota Direksi dan anggota Dewan Komisaris dapat memperhatikan, menjelaskan dan menjawab secara langsung permasalahan yang terjadi atau pertanyaan yang diajukan oleh pemegang saham terkait mata acara dalam RUPS. The attendance of all members of Board of Directors and Board of Commissioners is to ensure that each member is able to observe, explain and answer directly the problems or questions raised by shareholders regarding the GMS' agenda.</p> | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: 1. Pelaksanaan RUPS Tahunan Tahun 2023 dihadiri oleh 5 (lima) orang anggota Dewan Komisaris 5 (lima) orang anggota Direksi. 2. RUPS Luar Biasa pertama Tahun 2023 dihadiri oleh 5 (lima) anggota Dewan Komisaris dan 5 (lima) orang anggota Direksi.</p> <p>Implementation Status: Has been applied</p> <p>Implementation Status: Has been applied Explanation: 1. The 2022 Annual GMS was attended by 5 (five) members of Board of Commissioners and 5 (five) members of Board of Directors, 2. The first Extraordinary GMS in 2022 was attended by 5 (five) members of Board of Commissioners and 5 (five) members of Board of Directors</p> |
| <p>Ringkasan risalah RUPS tersedia dalam Situs Web Perusahaan Terbuka paling sedikit selama 1 (satu) tahun. Summary of GMS Minutes shall be available at the Public Company Website minimum for 1 (one) year</p> | <p>Berdasarkan ketentuan dalam Pasal 34 ayat (2) Peraturan Otoritas Jasa Keuangan Nomor 32/POJK.04/2014 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka, Perusahaan Terbuka wajib membuat ringkasan risalah RUPS dalam bahasa Indonesia dan bahasa asing (minimal dalam bahasa Inggris), serta diumumkan 2 (dua) hari kerja setelah RUPS diselenggarakan kepada masyarakat, yang salah satunya melalui Situs Web Perusahaan Terbuka. Ketersediaan ringkasan risalah RUPS pada Situs Web Perusahaan Terbuka memberikan kesempatan bagi pemegang saham yang tidak hadir untuk mendapatkan informasi penting dalam penyelenggaraan RUPS secara mudah dan cepat. Oleh karena itu, ketentuan tentang jangka waktu minimal ketersediaan ringkasan risalah RUPS di Situs Web dimaksudkan untuk menyediakan kecukupan waktu bagi pemegang saham untuk memperoleh informasi tersebut. Based on the provisions in Article 34 paragraph (2) of the Financial Services Authority Regulation Number 32/POJK.04/2014 concerning the Plan and Organizing of General Meeting of Shareholders of a Public Company, Public Company must prepare summary of GMS minutes in Indonesian and other languages (minimum in English), and announce to the public in 2 (two) working days after the GMS is held, one of it is through the Company's Website. The availability of the summary of GMS minutes at the Company's website is to provide an opportunity for the absent shareholders in GMS to obtain important easily and quickly. Therefore, the regulation concerning the minimum period of the availability of the summary of GMS minutes on the Website is intended to provide sufficient time for shareholders to obtain such information.</p> | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: Perusahaan senantiasa mengunggah Ringkasan Risalah RUPS, baik RUPS Tahunan maupun RUPS Luar Biasa dalam website Perusahaan sejak tahun 2017.</p> <p>Implementation Status: Has been applied</p> <p>Explanation: The Company always uploads the Summary of GMS Minutes, both Annual GMS and Extraordinary GMS in Company website since 2017.</p> |

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Prinsip 2 : Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor.
Principle 2 : Improve quality of Communication between Public Company and Shareholders or Investors

Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor. Public Company has a policy on communication with the shareholders or investors

- Adanya komunikasi antara Perusahaan Terbuka dengan pemegang saham atau investor dimaksudkan agar para pemegang saham atau investor mendapatkan pemahaman lebih jelas atas informasi yang telah dipublikasikan kepada masyarakat, seperti laporan berkala, keterbukaan informasi, kondisi atau prospek bisnis dan kinerja, serta Pelaksanaan Tata Kelola Perusahaan Terbuka. Di samping itu, pemegang saham atau investor juga dapat menyampaikan masukan dan opini kepada manajemen Perusahaan Terbuka.
- Kebijakan komunikasi dengan para pemegang saham atau investor menunjukkan komitmen Perusahaan Terbuka dalam melaksanakan komunikasi dengan para pemegang saham atau investor. Dalam kebijakan tersebut dapat mencakup strategi, program, dan waktu pelaksanaan komunikasi, serta panduan yang mendukung pemegang saham atau investor untuk berpartisipasi dalam komunikasi tersebut.
- Any communication between the Company and the shareholders or investors is intended for them to gain a clearer understanding of publicly available information, such as periodic reports, information disclosure, business or performance conditions and prospects, and the implementation of Corporate Governance. In addition, the shareholders or investors may also submit feedback and opinions to the Company's management
- The Company's commitment in conducting communication with shareholders or investors is demonstrated by a communication policy. Such policy may include strategies, programs, and communication timelines, as well as guidance that support shareholders or investors to participate in such communications.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Perusahaan telah memiliki kebijakan komunikasi dengan para pemegang saham maupun investor sebagaimana yang telah diatur dalam Prosedur Waskita Precast Komunikasi Korporasi (PWP-KKO).

Implementation Status:
Has been applied

Explanation:
The Company already has a communication policy with shareholders and investors as stipulated in the Waskita Precast Corporate Communication Procedure (PWP-KKO).

Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan pemegang saham atau investor dalam Situs Web. Public Company shall disclose policy of Public Company communication with Shareholders or investors at the website.

Pengungkapan kebijakan komunikasi merupakan bentuk transparansi atas komitmen Perusahaan Terbuka dalam memberikan kesetaraan kepada semua pemegang saham atau investor atas pelaksanaan komunikasi. Pengungkapan informasi tersebut juga bertujuan untuk meningkatkan partisipasi dan peran pemegang saham atau investor dalam pelaksanaan program komunikasi Perusahaan Terbuka. The Company's commitment on transparency in providing equity to all shareholders or investors is shown in the communication policy disclosure. Such disclosure also aims to increase the shareholders or investors's participation and role in the Company's communication program implementation.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Pedoman/Kebijakan tidak diunggah pada Website Perusahaan, tetapi segala sesuatu yang dibutuhkan oleh investor/pemegang saham/*analyst*/pihak eksternal telah disampaikan pada Website Perusahaan yang ketentuannya mengacu kepada Peraturan OJK tentang Keterbukaan Informasi.

Implementation Status:
Has been applied

Explanation:
Guidelines/Policies are not uploaded on the Company's Website, but everything needed by investors/ shareholders/ analysts/external parties has been submitted on the Company's Website, the provisions of which refer to the OJK Regulation on Information Disclosure.

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ASPEK II: FUNGSI DAN PERAN DEWAN KOMISARIS
ASPECT II: Board of Commissioners' FUNCTION AND ROLE

Prinsip 3 : Memperkuat Keanggotaan dan Komposisi Dewan Komisaris
Principle 3: Strengthening Board of Commissioners membership and composition

Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka.
Determination of the number of Board of Commissioners member takes into account the conditions of Public Company

Jumlah anggota Dewan Komisaris dapat mempengaruhi efektivitas pelaksanaan tugas dari Dewan Komisaris. Penentuan jumlah anggota Dewan Komisaris Perusahaan Terbuka wajib mengacu kepada ketentuan peraturan perundang-undangan yang berlaku, yang paling kurang terdiri dari 2 (dua) orang berdasarkan ketentuan peraturan OJK tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik. Selain itu, perlu juga mempertimbangkan kondisi Perusahaan Terbuka yang antara lain yang meliputi karakteristik, kapasitas, dan ukuran, serta pencapaian tujuan dan pemenuhan kebutuhan bisnis yang berbeda di antara Perusahaan Terbuka. Namun demikian, jumlah anggota Dewan Komisaris yang terlalu besar berpotensi mengganggu efektivitas pelaksanaan fungsi Dewan Komisaris.
The number of Board of Commissioners members may affect their effectiveness in work. The number of members determination shall refer to the applicable laws, that at least 2 (two) persons according to OJK regulation concerning Board of Directors and Board of Commissioners of Issuer or Public Company. In addition, it is also necessary to consider the Company's conditions which include, among other things, the characteristics, capacities and sizes, as well as the achievement of objectives and the fulfillment of different business needs among the Company. However, too many members of Board of Commissioners is potentially disrupt the effectiveness of Board of Commissioners functions implementation.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Anggota Dewan Komisaris Perusahaan yang masih berstatus aktif menjabat hingga akhir tahun 2023 berjumlah 5 (lima) orang, terdiri dari 1 (satu) orang Komisaris Utama, 2 (dua) orang Komisaris Independen, dan 2 (dua) orang Komisaris. Jumlah tersebut telah sesuai dengan ketentuan jumlah Dewan Komisaris Perusahaan Publik yang disyaratkan, yaitu paling kurang 2 (orang), sebagaimana yang diatur dalam Pasal 20 Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

Implementation Status:
Has been applied

Explanation:
There are 5 (five) members of the Company's Board of Commissioners who are still active until the end of 2022, consisting of 1 (one) President Commissioner, 2 (two) Independent Commissioners, and 2 (two) Commissioners. This amount is in accordance with the required number of Board of Commissioners of a Public Company, which is at least 2 (persons), as regulated in Article 20 of OJK Regulation No. 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies.

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Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determination of the composition of Board of Commissioners members concerns diversity of required skill, knowledge and experience

Komposisi Dewan Komisaris merupakan kombinasi karakteristik baik dari segi organ Dewan Komisaris maupun anggota Dewan Komisaris secara individu, sesuai dengan kebutuhan Perusahaan Terbuka. Karakteristik tersebut dapat tercermin dalam penentuan keahlian, pengetahuan, dan pengalaman yang dibutuhkan dalam pelaksanaan tugas pengawasan dan pemberian nasihat oleh Dewan Komisaris Perusahaan Terbuka. Komposisi yang telah memperhatikan kebutuhan Perusahaan Terbuka merupakan suatu hal yang positif, khususnya terkait pengambilan keputusan dalam rangka pelaksanaan fungsi pengawasan yang dilakukan dengan mempertimbangkan berbagai aspek yang lebih luas. Board of Commissioners composition is a characteristics combination both in terms of organizational and individual Board of Commissioners and Board of Commissioners members, in accordance with the Company's needs. Such characteristics may be reflected in the determination of skills, knowledge and experience required for supervisory and advisory duty implementation by Board of Commissioners. The composition that has taken into account the needs of the Company is a positive thing, especially regarding decision-making in supervisory function implementation that consider various broader aspects.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Persyaratan-persyaratan untuk mengusulkan calon Board of Commissioners telah dilakukan dengan memperhatikan kebutuhan dan kompleksitas usaha Perusahaan, termasuk memperhatikan latar belakang pendidikan, pengalaman kerja, dan keahlian yang dimiliki.

Implementation Status:
Has been applied

Explanation:
The requirements for proposing candidates of Board of Commissioners have been carried out by taking into account the needs and complexity of the Company's business, including taking into account educational background, work experience, and expertise.

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Prinsip 4 : Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris

Principle 4 : Improve the quality of Board of Commissioners duty and responsibility implementation.

Dewan Komisaris mempunyai kebijakan penilaian sendiri (*self assessment*) untuk menilai kinerja Dewan Komisaris. Board of Commissioners has a self-assessment policy to assess the Board of Commissioners' performance.

- Kebijakan penilaian sendiri (*Self Assessment*) Dewan Komisaris merupakan suatu pedoman yang digunakan sebagai bentuk akuntabilitas atas penilaian kinerja Dewan Komisaris secara kolegal. *Self Assessment* atau penilaian sendiri dimaksud dilakukan oleh masing-masing anggota untuk menilai pelaksanaan kinerja Dewan Komisaris secara kolegal, dan bukan menilai kinerja individual masing-masing anggota Dewan Komisaris. Dengan adanya *Self Assessment* ini diharapkan masing-masing anggota Dewan Komisaris dapat berkontribusi untuk memperbaiki kinerja Dewan Komisaris secara berkesinambungan.
- Dalam kebijakan tersebut dapat mencakup kegiatan penilaian yang dilakukan beserta maksud dan tujuannya, waktu pelaksanaannya secara berkala, dan tolok ukur atau kriteria penilaian yang digunakan sesuai dengan rekomendasi yang diberikan oleh fungsi nominasi dan remunerasi Perusahaan Terbuka, di mana adanya fungsi tersebut telah diwajibkan dalam Peraturan OJK No. 34/POJK.04/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.
- The Board of Commissioners' self-assessment policy is a guideline used as a form of accountability for the collegial performance assessment of Board of Commissioners. Self Assessment is conducted by each member to assess the performance of Board of Commissioners collegially, and not to assess the individual performance of each member of Board of Commissioners. With this Self Assessment, it is expected that each member of Board of Commissioners can contribute to improve the performance of Board of Commissioners on an ongoing basis.
- The policy may include the assessment activities carried out along with its purpose and objectives, periodic implementation time, and benchmarks or assessment criteria used in accordance with the recommendations provided by the nomination and remuneration function of the Public Company, where the existence of such function has been required in OJK Regulation No. 34/POJK.04/2014 concerning Nomination and Remuneration Committee of Issuers or Public Companies.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Kebijakan penilaian sendiri Board of Commissioners tercantum dalam Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 08/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan Yang Baik Menjadi Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk. Kebijakan Pengukuran dan Penilaian Kinerja Board of Commissioners mengatur tentang:

- Penetapan kriteria atau indikator pencapaian kinerja beserta target-target pengukuran dan penilaian kinerja Board of Commissioners untuk setiap tahun, sesuai dengan perkembangan yang terjadi dalam usulan Rencana Kerja Anggaran (RKA) tahun yang akan datang.
- Board of Commissioners menyusun rencana terkait pengukuran dan penilaian kinerja Board of Commissioners yang dituangkan dalam Program Kerja Board of Commissioners Tahunan dalam RKA.

Implementation Status:
Has been applied

Explanation:
The self-assessment policy of Board of Commissioners is stated in the Board of Commissioners Decree Number: 08/SK/WBP/DK/2023 dated October 12, 2023 on the Amendment of Good Corporate Governance Policy into Charter/Guidelines and Work Rules of Board of Commissioners of PT Waskita Beton Precast Tbk. The Board of Commissioners Performance Measurement and Assessment Policy regulates:

- Determination of criteria or indicators of performance achievement along with targets for measuring and assessing the performance of Board of Commissioners for each year, in accordance with developments that occur in the proposed Budget Work Plan (RKA) for the coming year.
- Board of Commissioners develops a plan related to the measurement and assessment of the Board of Commissioners' performance as outlined in the Annual Board of Commissioners Work Program in the RKA.

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Kebijakan penilaian sendiri (*self assessment*) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka. Self-assessment policy to evaluate Board of Commissioners' performance shall be disclosed in the Annual Report of Public Company

Pengungkapan kebijakan *Self Assessment* atas kinerja Dewan Komisaris dilakukan tidak hanya untuk memenuhi aspek transparansi sebagai bentuk pertanggungjawaban atas pelaksanaan tugasnya, namun juga, untuk memberikan keyakinan khususnya kepada para pemegang saham atau investor atas upaya-upaya yang perlu dilakukan dalam meningkatkan kinerja Dewan Komisaris. Dengan adanya pengungkapan tersebut pemegang saham atau investor mengetahui mekanisme *check and balance* terhadap kinerja Dewan Komisaris.

The disclosure on policy of Self Assessment of Board of Commissioners' performance was conducted not only to fulfill the transparency aspect as part of performance accountability, but also to give confidence to shareholders or investors upon the efforts to improve Board of Commissioners' performance. This disclosure enables shareholders or investors to acknowledge the check and balance mechanism on Board of Commissioners' performance.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Kebijakan penilaian sendiri Board of Commissioners beserta hasil penilaian kinerja Board of Commissioners tahun 2023 telah diungkapkan dalam Laporan Tahunan Perusahaan tahun 2023, tepatnya pada pembahasan Board of Commissioners di bab Tata Kelola Perusahaan.

Implementation Status:
Has been applied

Explanation:
The Board of Commissioners' self-assessment policy and the Board of Commissioners' performance assessment results for 2023 have been disclosed in the Company's 2023 Annual Report, specifically in the Board of Commissioners discussion in the Corporate Governance chapter.

Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan. Board of Commissioners has policy on resignation of Board of Commissioners members if involved in financial crime

- Kebijakan pengunduran diri anggota Dewan Komisaris yang terlibat dalam kejahatan keuangan merupakan kebijakan yang dapat meningkatkan kepercayaan para pemangku kepentingan terhadap Perusahaan Terbuka, sehingga integritas perusahaan akan tetap terjaga. Kebijakan ini diperlukan untuk membantu kelancaran proses hukum dan agar proses hukum tersebut tidak mengganggu jalannya kegiatan usaha. Selain itu, dari sisi moralitas, kebijakan ini membangun budaya beretika di lingkungan Perusahaan Terbuka. Kebijakan tersebut dapat tercakup dalam Pedoman ataupun Kode Etik yang berlaku bagi Dewan Komisaris.
- Selanjutnya, yang dimaksud dengan terlibat dalam kejahatan keuangan merupakan adanya status terpidana terhadap anggota Dewan Komisaris dari pihak yang berwenang. Kejahatan keuangan dimaksud seperti manipulasi dan berbagai bentuk penggelapan dalam kegiatan jasa keuangan serta Tindakan Pidana Pencucian Uang sebagaimana dimaksud dalam Undang-Undang Nomor 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang.
- The resignation policy of Board of Commissioners members that involved in financial crime is a policy that can increase stakeholders' trust in Public Company, so that the Company's integrity will be maintained. This policy is required to expedite the legal process and to ensure that the legal process does not interfere business activities. In addition, from morality side, this policy builds an ethical culture within the Company's environment. This policy may be covered in the Board Manual or Code of Conduct that are applicable to Board of Commissioners.
- Furthermore, what is meant by involved in financial crime is the convicted status of Board of Commissioners' member from the authorized party. Such financial crimes include manipulation and fraud in the financial service activities and Money Laundering Crime Act as referred to Law No.8 of 2010 concerning the Prevention and Eradication of Money Laundering Crime.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Perusahaan telah memiliki kebijakan terkait pemberhentian dan pengunduran diri anggota Board of Commissioners apabila terlibat dalam kejahatan keuangan, sebagaimana yang tertuang dalam Pedoman Hubungan Kerja Dewan Komisaris dan Direksi (HKD) PT Waskita Beton Precast Tbk.

Implementation Status:
Has been applied

Explanation:
The Company has a policy regarding the dismissal and resignation of members of Board of Commissioners if involved in financial crimes, as stated in the Guidelines for the Working Relationship of Board of Commissioners and Board of Directors (HKD) of PT Waskita Beton Precast Tbk.

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Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses Nominasi anggota Direksi.
Board of Commissioners or Committee who is in charge in Nomination and Remuneration function formulates succession policy in the nomination process of Board of Directors members

Rekomendasi
Recommendations

Berdasarkan ketentuan Peraturan OJK tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik, komite yang menjalankan fungsi nominasi mempunyai tugas untuk menyusun kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi calon anggota Direksi. Salah satu kebijakan yang dapat mendukung proses Nominasi sebagaimana dimaksud adalah kebijakan suksesi anggota Direksi. Kebijakan mengenai suksesi bertujuan untuk menjaga kesinambungan proses regenerasi atau kaderisasi kepemimpinan di perusahaan dalam rangka mempertahankan keberlanjutan bisnis dan tujuan jangka panjang perusahaan.
Based on OJK Regulation concerning the Nomination and Remuneration Committee of Listed or Public Companies, the nomination committee has duty to formulate policies and criteria required in the nomination process of Board of Directors' candidates. One of the policies is the succession policy of Board of Directors members. The succession policy aims to maintain the leadership regeneration process in the Company in order to maintain the Company's business sustainability and long-term goals.

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Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Komite Nominasi dan Remunerasi menjalankan kebijakan suksesi dalam proses nominasi Direksi sebagaimana diatur dalam Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan yang Baik Menjadi Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk.
Kebijakan Suksesi proses Nominasi anggota Direksi sebagaimana diatur dalam keputusan Board of Commissioners dimaksud, yaitu Board of Commissioners menyampaikan surat rekomendasi kepada pimpinan RUPS sesuai dengan calon yang diusulkan secara tertulis dalam surat pemegang saham pengendali dan/ atau pemegang saham mayoritas kepada pimpinan RUPS, agar selaras dengan kebijakan Pemegang Saham Pengendali dan/ atau Pemegang Saham Mayoritas.
Implementation Status:
Has been applied

Explanation:
The Nomination and Remuneration Committee implements the succession policy in the nomination process of Board of Directors as stipulated in the Board of Commissioners Decree No. 08/SK/WBP/DK/2023 on the Amendment of Good Corporate Governance Policy into Charter/ Guidelines and Work Rules of Board of Commissioners of PT Waskita Beton Precast Tbk.
The Succession Policy of Nomination process for members of Board of Directors as stipulated in the Board of Commissioners decree, namely Board of Commissioners submits a recommendation letter to the chairman of GMS in accordance with the candidates proposed in writing by the controlling shareholders and/or majority shareholders to the Chairperson of GMS, to align with the policies of the Controlling Shareholders and/or Majority Shareholders.

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ASPEK III: FUNGSI DAN PERAN DIREKSI

ASPECT III: Board of Directors ROLE AND FUNCTION

Prinsip 5 : Memperkuat Keanggotaan dan Komposisi Direksi

Principle 5 : Strengthening the Board of Directors membership and composition.

Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka serta efektivitas dalam pengambilan keputusan.

Determination of the number of Board of Directors members takes into account the conditions of the Public Company and effectiveness in the decision making process

Sebagai organ perusahaan yang berwenang dalam pengurusan perusahaan, penentuan jumlah Direksi sangat mempengaruhi jalannya kinerja Perusahaan Terbuka. Dengan demikian, penentuan jumlah anggota Direksi harus dilakukan melalui pertimbangan yang matang dan wajib mengacu pada ketentuan Peraturan Perundang-undangan yang berlaku, di mana berdasarkan Peraturan OJK tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik paling sedikit terdiri dari 2 (dua) orang. Di samping itu, dalam penentuan jumlah Direksi harus didasarkan pada kebutuhan untuk mencapai maksud dan tujuan Perusahaan Terbuka dan disesuaikan dengan kondisi Perusahaan Terbuka, meliputi karakteristik, kapasitas dan ukuran Perusahaan Terbuka serta bagaimana tercapainya efektivitas pengambilan keputusan Direksi.

As corporate organ in charge of managing the Company, the determination of number of Board of Directors greatly affects the Company's performance. Thus, the number of Board of Directors members determination shall be conducted through careful consideration and shall refer to prevailing laws and regulations, which in accordance with OJK Regulation concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies that shall comprises of at least 2 (two) persons. In addition, in determining the number of Board of Directors shall be based on the need to achieve the Company's goals and objectives and adjusted to the Company's conditions, including characteristics, capacity and size, and how effective the Board of Directors in decision making

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Anggota Direksi Perusahaan yang masih berstatus aktif menjabat hingga akhir tahun 2023 berjumlah 5 (lima) orang. Jumlah tersebut telah sesuai dengan ketentuan jumlah Direksi Perusahaan Publik yang disyaratkan, yaitu paling kurang 2 (orang), sebagaimana yang diatur dalam Pasal 2 Peraturan OJK No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

Implementation Status:
Has been applied

Explanation: There are 5 (five) members of Company's Board of Directors who are still actively serving until the end of 2023. This number is in accordance with the required number of Public Company Board of Directors, which is at least 2 (persons), as regulated in Article 2 of OJK Regulation No. 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies.

Penentuan komposisi anggota Direksi memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan. Determination of the Board of Directors members composition takes into account the diversity of required skill, knowledge and experience

Seperti halnya Dewan Komisaris, keberagaman komposisi anggota Direksi merupakan kombinasi karakteristik yang diinginkan baik dari segi organ Direksi maupun anggota Direksi secara individu, sesuai dengan kebutuhan Perusahaan Terbuka. Kombinasi tersebut ditentukan dengan cara memperhatikan keahlian, pengetahuan dan pengalaman yang sesuai pada pembagian tugas dan fungsi jabatan Direksi dalam mencapai tujuan Perusahaan Terbuka. Dengan demikian, pertimbangan kombinasi karakteristik dimaksud akan berdampak dalam ketepatan proses pencalonan dan penunjukan individual anggota Direksi ataupun Direksi secara kolejal.

As with Board of Commissioners, the diversity of Board of Directors members composition is the desirable characteristics of organizational and individual, in accordance to the Company's needs. The combination is determined by taking into account the appropriate skills, knowledge and experiences on the Board of Directors' division of duties and functions in achieving the Company's objectives. Therefore, the characteristics consideration will have an impact in the accuracy of nomination process and individual appointment of the Board of Directors members in a collegial manner.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Persyaratan-persyaratan untuk mengusulkan calon Direksi telah dilakukan dengan memperhatikan kebutuhan dan kompleksitas usaha Perusahaan, termasuk memperhatikan latar belakang pendidikan, pengalaman kerja, dan keahlian yang dimiliki.

Implementation Status:
Has been applied

Explanation:
The requirements for proposing candidates of Board of Directors have been carried out by taking into account the needs and complexity of the Company's business, including taking into account educational background, work experience, and expertise.

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Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/atau pengetahuan di bidang akuntansi. Board of Directors member who supervises Accounting or Finance has expertise and/or knowledge in Accounting

- Laporan Keuangan merupakan laporan pertanggungjawaban manajemen atas pengelolaan sumber daya yang dimiliki oleh Perusahaan Terbuka, yang wajib disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan yang berlaku umum di Indonesia dan juga peraturan OJK terkait, antara lain peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai penyajian dan pengungkapan Laporan Keuangan Perusahaan Terbuka. Berdasarkan peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai tanggung jawab Direksi atas Laporan Keuangan, Direksi secara tanggung renteng bertanggung jawab atas Laporan Keuangan, yang ditandatangani President Director dan anggota Board of Directors yang membawahi bidang akuntansi atau keuangan.
- Dengan demikian, pengungkapan dan penyusunan informasi keuangan yang disajikan dalam laporan keuangan akan sangat tergantung pada keahlian, dan/atau pengetahuan Direksi, khususnya anggota Direksi yang membawahi bidang akuntansi atau keuangan. Adanya kualifikasi keahlian dan/atau pengetahuan di bidang akuntansi yang setidaknya dimiliki anggota Direksi dimaksud dapat memberikan keyakinan atas penyusunan Laporan Keuangan, sehingga Laporan Keuangan tersebut dapat diandalkan oleh para pemangku kepentingan (*stakeholders*) sebagai dasar pengambilan keputusan ekonomi terkait Perusahaan Terbuka dimaksud. Keahlian dan/atau pengetahuan tersebut dapat dibuktikan dengan latar belakang pendidikan, sertifikasi pelatihan dan/atau pengalaman kerja terkait.
- The Financial Statements is a management accountability report on the management of resources owned by Public Company, which must be prepared and presented in accordance with the generally accepted Financial Accounting Standards in Indonesia as well as related OJK regulations, including regulation on the Capital Market sector regarding the presentation and disclosure of Public Company's Financial Statements. Under the Capital Market sector laws and regulations that governing the Board of Directors' responsibility on the Financial Statements, the Board of Directors is jointly and severally liable for the Financial Statements, signed by the President Director and Director that is in charge of accounting or finance.
- Thus, the disclosure and compilation of financial information presented in the financial statements will largely depend on the expertise, and/or knowledge of Board of Directors, especially members of Board of Directors in charge of accounting or finance. The expertise and/or knowledge qualification in the accounting field at least give the Board of Directors members confidence in the preparation of Financial Statements, so that the Financial Statements can be relied upon by stakeholders as the basis for economic decision making. Such expertise and/or knowledge may be evidenced by educational background, training certification and/or related work experience.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Direktur Keuangan Perusahaan per 31 Desember 2023 dijabat oleh Bapak Asep Mudzakir. Beliau memiliki latar belakang pendidikan di bidang akuntansi. Adapun profil lengkap beliau yang memuat informasi tentang latar belakang pendidikan dan pengalaman kerja beliau dapat dilihat di pembahasan Profil Direksi pada bab Profil Perusahaan dalam Laporan Tahunan ini.

Implementation Status:
Has been applied

Explanation:
The Company's Director of Finance as of December 31, 2023 is held by Asep Mudzakir. He has an educational background in accounting. His full profile which contains information about his educational background and work experience can be seen in the discussion on the Board of Directors Profile in the Company Profile chapter of this Annual Report.

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Prinsip 6 : Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi

Principle 6 : Improve the quality of Board of Directors duty and responsibility implementation

Direksi mempunyai kebijakan penilaian sendiri (*self assessment*) untuk menilai kinerja Direksi.
Board of Directors has self assessment policy to evaluate the Board of Directors' performance.

- Seperti halnya pada Dewan Komisaris, kebijakan penilaian sendiri (*Self Assessment*) Direksi merupakan suatu pedoman yang digunakan sebagai bentuk akuntabilitas atas penilaian kinerja Direksi secara kolegal. *Self Assessment* atau penilaian sendiri dimaksud dilakukan oleh masing-masing anggota Direksi untuk menilai pelaksanaan kinerja Direksi secara kolegal, dan bukan menilai kinerja individual masing-masing anggota Direksi. Dengan adanya *Self Assessment* ini diharapkan masing-masing anggota Direksi dapat berkontribusi untuk memperbaiki kinerja Direksi secara berkesinambungan.
- Dalam kebijakan tersebut dapat mencakup kegiatan penilaian yang dilakukan beserta maksud dan tujuannya, waktu pelaksanaannya secara berkala, dan tolak ukur atau kriteria penilaian yang digunakan sesuai dengan rekomendasi yang diberikan oleh fungsi nominasi dan remunerasi Perusahaan Terbuka, di mana pembentukan fungsi tersebut telah diwajibkan dalam Peraturan OJK tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik.
- As with Board of Commissioners, the Board of Directors' self assessment policy is a guideline used as a performance accountability for the Board of Directors in a collegial manner. The Self Assessment is conducted by each member of Board of Directors to assess the Board of Directors' performance in a collegial manner rather than assessing the individual performance of each member of Board of Directors. With the existence of Self Assessment, it is expected that each member of Board of Directors can contribute to improve the Board of Directors' performance on an ongoing basis.
- The policy contains assessment activities undertaken, purposes and objectives, periodic execution time, and assessment indicators and criteria used in accordance with the recommendations given by the nomination and remuneration function of the Company, where such function is required in OJK Regulation on the Nomination and Remuneration Committee of Issuers or Public Companies

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Direksi memiliki penilaian sendiri (*self assessment*) yang dimuat dalam bentuk Key Performance Indicator (KPI). KPI ini dilaporkan secara berkala ke PT Waskita Karya (Persero) Tbk selaku Induk Perusahaan sekaligus pemegang saham utama Perusahaan.

Implementation Status:
Has been applied

Explanation:
Board of Directors has a selfassessment which is contained in the form of Key Performance Indicators (KPI). This KPI is reported periodically to PT Waskita Karya (Persero) Tbk as the Parent Company as well as major shareholder of the Company.

Kebijakan penilaian sendiri (*self assessment*) untuk menilai kinerja Direksi diungkapkan melalui Laporan Tahunan Perusahaan Terbuka.
Self-assessment policy to evaluate the Board of Directors' performance shall be disclosed in Annual Report of the Public Company

Pengungkapan kebijakan *Self Assessment* atas kinerja Direksi dilakukan tidak hanya untuk memenuhi aspek transparansi sebagai bentuk pertanggungjawaban atas pelaksanaan tugasnya, namun juga untuk memberikan informasi penting atas upaya-upaya perbaikan dalam pengelolaan Perusahaan Terbuka. Informasi tersebut sangat bermanfaat untuk memberikan keyakinan kepada pemegang saham atau investor bahwa terdapat kepastian pengelolaan perusahaan terus dilakukan ke arah yang lebih baik. Dengan adanya pengungkapan tersebut pemegang saham atau investor mengetahui mekanisme *check and balance* terhadap kinerja Direksi.
The disclosure of policy of Self Assessment of the Board of Directors' performance is conducted not only to fulfill the transparency aspect as a performance accountability, but also to provide important information on the improvement efforts in the management of Public Company. Such information is very useful to provide confidence to shareholders or investors that there is certainty of corporate management to be continuously carried out in a better direction. With the disclosure, shareholders or investors acknowledge the check and balance mechanism on the Board of Directors' performance.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Kebijakan penilaian kinerja Direksi beserta hasil penilaian kinerja Direksi tahun 2023 telah diungkapkan dalam Laporan Tahunan Perusahaan tahun 2023, tepatnya pada pembahasan Direksi di bab Tata Kelola Perusahaan

Implementation Status:
Has been applied

Explanation:
Board of Directors' performance appraisal policy and the results of 2023 Board of Directors' performance appraisal have been disclosed in the 2023 Annual Report of the Company, specifically in the discussion of Board of Directors in the Corporate Governance chapter.

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|---|---|--|
| <p>Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan. Board of Directors has policy related to resignation of Board of Directors member if involved in financial crime</p> | <ul style="list-style-type: none"> • Kebijakan pengunduran diri anggota Direksi yang terlibat dalam kejahatan keuangan merupakan kebijakan yang dapat meningkatkan kepercayaan para pemangku kepentingan terhadap Perusahaan Terbuka, sehingga integritas perusahaan akan tetap terjaga. Kebijakan ini diperlukan untuk membantu kelancaran proses hukum dan agar proses hukum tersebut tidak mengganggu jalannya kegiatan usaha. Selain itu, dari sisi moralitas, kebijakan ini akan membangun budaya beretika di lingkungan Perusahaan Terbuka. Kebijakan tersebut dapat tercakup dalam Pedoman ataupun Kode Etik yang berlaku bagi Direksi. • Selanjutnya, yang dimaksud dengan terlibat dalam kejahatan keuangan merupakan adanya status terpidana terhadap anggota Direksi dari pihak yang berwenang. Kejahatan keuangan dimaksud seperti manipulasi dan berbagai bentuk penggelapan dalam kegiatan jasa keuangan serta Tindakan Pidana Pencucian Uang sebagaimana dimaksud dalam Undang Undang Nomor 8 Tahun 2010 tentang Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang. • The resignation policy of Board of Directors members that involved in financial crime is a policy that can increase stakeholders' trust in Public Company, so that the Company's integrity will be maintained. This policy is required to expedite the legal process and to ensure that the legal process does not interfere business activities. In addition, from morality side, this policy builds an ethical culture within the Company's environment. This policy may be covered in the Guideline or Code of Conduct that are applicable to Board of Directors • Furthermore, what is meant by involved in financial crime is the convicted status of the Board of Directors member from the authorized party. Such financial crimes include manipulation and fraud in the financial service activities and Money Laundering Crime Act as referred to Law No.8 of 2010 concerning the Prevention and Eradication of Money Laundering Crime. | <p>Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: Perusahaan telah memiliki kebijakan terkait pemberhentian dan pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan, sebagaimana yang tertuang dalam Pedoman Hubungan Kerja Dewan Komisaris dan Direksi (HKD) PT Waskita Beton Precast Tbk.</p> <p>Implementation: Has been applied</p> <p>Explanation: The Company has a policy regarding the dismissal and resignation of members of Board of Directors if they are involved in financial crimes, as stated in the Guidelines for Employment Relations between Board of Commissioners and Board of Directors (HKD) of PT Waskita Beton Precast Tbk.</p> |

ASPEK IV : PARTISIPASI PEMANGKU KEPENTINGAN

ASPECT IV: STAKEHOLDERS PARTICIPATION

Prinsip 7 : Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan
Principle 7 : Improve Corporate Governance Aspect through Stakeholders Participation.

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| <p>Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya <i>insider trading</i>. Public Company has policy to prevent insider trading</p> | <p>Seseorang yang mempunyai informasi orang dalam dilarang melakukan suatu transaksi Efek dengan menggunakan informasi orang dalam sebagaimana dimaksud dalam Undang-Undang mengenai Pasar Modal. Perusahaan Terbuka dapat meminimalisir terjadinya <i>insider trading</i> tersebut melalui kebijakan pencegahan, misalnya dengan memisahkan secara tegas data dan/atau informasi yang bersifat rahasia dengan yang bersifat publik, serta membagi tugas dan tanggung jawab atas pengelolaan informasi dimaksud secara proporsional dan efisien. A person who has inside information is prohibited to engaging in a Securities transaction by using inside information as referred to the Capital Market Law. Public companies can minimize the occurrence of insider trading through prevention policies, for example by strictly separating confidential data and/or public information, as well as dividing the management duties and responsibilities for such information in a proportionate and efficient manner</p> | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: WSBP memiliki Kebijakan insider trading yang terdapat dalam Pedoman Kode Etik sesuai dengan surat keputusan No. 27.1/SK/WBP/PEN/2022 tanggal 15 Februari 2022.</p> <p>Implementation Status: Has been applied</p> <p>Explanation: The Company has an insider trading policy contained in the Code of Conduct in accordance with decision letter no. 27.1/SK/WBP/PEN/2022 dated February 15, 2022.</p> |
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| Rekomendasi Recommendations | Rekomendasi Recommendations | Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in the Company |
|--|--|---|
| <p>Perusahaan Terbuka memiliki kebijakan anti korupsi dan <i>anti fraud</i>. Public Company has anti-corruption and anti-fraud policy</p> | <p>Kebijakan anti korupsi bermanfaat untuk memastikan agar kegiatan usaha Perusahaan Terbuka dilakukan secara legal, <i>prudent</i>, dan sesuai dengan prinsip-prinsip tata kelola yang baik. Kebijakan tersebut dapat merupakan bagian dalam kode etik, ataupun dalam bentuk tersendiri. Dalam kebijakan tersebut dapat meliputi antara lain mengenai program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (<i>kick backs</i>), <i>fraud</i>, suap dan/atau gratifikasi dalam Perusahaan Terbuka. Lingkup dari kebijakan tersebut harus menggambarkan pencegahan Perusahaan Terbuka terhadap segala praktik korupsi baik memberi atau menerima dari pihak lain.</p> <p>Anti-corruption policy is useful to ensure that the Company's business activities are conducted legally, prudently, and in accordance with the principles of good governance. The policy may be part of the code of conduct, or in its own form. The policy may include, among others, the programs and procedures undertaken in overcoming corrupt practices, kickbacks, fraud, bribery and/or gratification in Public Company. The policy scope should illustrate the Public Company's prevention against any corrupt practices of either giving or receiving from other parties.</p> | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: Perusahaan telah memiliki kebijakan anti korupsi dan <i>anti fraud</i>, sebagaimana diatur dalam:</p> <ul style="list-style-type: none"> • Surat Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan • Kebijakan Sistem Anti Penyuapan yang disusun dengan mengacu pada ISO 37001:2016 tentang Sistem Manajemen Anti Penyuapan. <p>Implementation Status: Has been applied</p> <p>Explanation: The Company has an anti-corruption and anti-fraud policy, as stipulated in:</p> <ul style="list-style-type: none"> • Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Company Policy • Anti-Bribery System Policy prepared with reference to ISO 37001:2016 concerning Anti-Bribery Management System. |
| <p>Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor. Public Company has a policy regarding the selection and capacity building of suppliers or vendors.</p> | <ul style="list-style-type: none"> • Kebijakan tentang seleksi pemasok atau vendor bermanfaat untuk memastikan agar Perusahaan Terbuka memperoleh barang atau jasa yang diperlukan dengan harga yang kompetitif dan kualitas yang baik. Sedangkan kebijakan peningkatan kemampuan pemasok atau vendor bermanfaat untuk memastikan bahwa rantai pasokan (<i>supply chain</i>) berjalan dengan efisien dan efektif. Kemampuan pemasok atau vendor dalam memasok/memenuhi barang atau jasa yang dibutuhkan perusahaan akan mempengaruhi kualitas <i>output</i> perusahaan. • Pelaksanaan kebijakan-kebijakan tersebut dapat menjamin kontinuitas pasokan, baik dari segi kuantitas maupun kualitas yang dibutuhkan Perusahaan Terbuka. Adapun cakupan kebijakan ini meliputi kriteria dalam pemilihan pemasok atau vendor, mekanisme pengadaan yang transparan, upaya peningkatan kemampuan pemasok atau vendor, dan pemenuhan hak-hak yang berkaitan dengan pemasok atau vendor. • The policy regarding the selection of suppliers or vendors is useful to ensure that the Public Company obtains the goods or services needed at competitive prices and of good quality. Meanwhile, the policy of increasing the ability of suppliers or vendors is useful to ensure that the supply chain runs efficiently and effectively. The ability of suppliers or vendors to supply/fulfill the goods or services needed by the Company will affect the quality of the Company's output. • The implementation of these policies can ensure continuity of supply, both in terms of quantity and quality required by the Public Company. The scope of this policy includes criteria for selecting suppliers or vendors, transparent procurement mechanisms, efforts to increase the capacity of suppliers or vendors, and fulfillment of rights related to suppliers or vendors. | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: Perusahaan telah memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor sebagaimana diatur dalam Surat Keputusan Direksi No. 18/SK/WBP/PEN/2017 tentang Proses Pengadaan Barang/Jasa PT Waskita Beton Precast Tbk. Kebijakan tersebut memuat tentang prinsip-prinsip pengadaan, pemenuhan ketentuan regulasi bisnis, pengelolaan penyedia barang dan jasa, dan kemitraan strategis untuk pengadaan barang dan jasa.</p> <p>Implementation Status: Has been applied</p> <p>Explanation: The Company has a policy regarding the selection and capacity building of suppliers or vendors as regulated in the Decree of Board of Directors No. 18/SK/WBP/PEN/2017 concerning Procurement Process of PT Waskita Beton Precast Tbk. The policy contains the principles of procurement, compliance with business regulations, management of goods and services providers, and strategic partnerships for the procurement of goods and services.</p> |

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka

Recommendations for GCG Implementation in Public Company Governance Guidelines

Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP

Status and Explanation of Recommendations Implementation in the Company

Rekomendasi
Recommendations

Rekomendasi
Recommendations

Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak-hak kreditur. Public Company has policy on creditors' rights fulfillment

Kebijakan tentang pemenuhan hak-hak kreditur digunakan sebagai pedoman dalam melakukan pinjaman kepada kreditur. Tujuan dari kebijakan dimaksud adalah untuk menjaga terpenuhinya hak-hak dan menjaga kepercayaan kreditur terhadap Perusahaan Terbuka. Dalam kebijakan tersebut mencakup pertimbangan dalam melakukan perjanjian, serta tindak lanjut dalam pemenuhan kewajiban Perusahaan Terbuka kepada kreditur.
The creditors' rights fulfillment policy is used as a guideline in providing loan to creditors. The policy's objective is to maintain the rights fulfillment and the creditors' trust to the Company. The policy includes consideration in making agreements, as well as follow-up in obligations fulfillment by the Company to the creditor

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Perusahaan telah menerapkan kebijakan tentang pemenuhan hak – hak kreditur sesuai perjanjian kredit masing – masing kreditur.

Implementation Status:
Has been Applied

Explanation:
The Company has implemented a policy on the fulfillment of creditors' rights in accordance with the credit agreement of each creditor.

Perusahaan Terbuka memiliki kebijakan *Whistleblowing System*. Public Company has whistle blowing system policy

Kebijakan *Whistleblowing System* (WBS) yang telah disusun dengan baik akan memberikan kepastian perlindungan kepada saksi atau pelapor atas suatu indikasi pelanggaran yang dilakukan karyawan atau manajemen Perusahaan Terbuka. Penerapan kebijakan sistem tersebut akan berdampak pada pembentukan budaya tata kelola perusahaan yang baik. Kebijakan WBS mencakup antara lain jenis pelanggaran yang dapat dilaporkan melalui WBS, cara pengaduan, perlindungan dan jaminan kerahasiaan pelapor, penanganan pengaduan, pihak yang mengelola aduan, dan hasil penanganan dan tindak lanjut pengaduan.
A well-structured whistleblowing policy will provide protection assurance to witnesses or whistleblowers for a violation indication committed by employee or management. The policy system implementation will have an impact on the good corporate governance culture establishment. Whistleblowing system policies include, among others, types of offenses, complaints, whistleblower's protection and confidentiality, complaint handling, party in charge in complaint handling, and results of handling and follow-up.

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Perusahaan telah memiliki pedoman *Whistleblowing System* sebagaimana diatur dalam Surat Keputusan Direksi No. 99/SK/WBP/PEN/2021

Implementation Status:
Has been applied

Explanation:
The Company has a Whistleblowing System policy as stipulated in the Decree of Board of Directors No. No. 99/SK/WBP/PEN/2021

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka

Recommendations for GCG Implementation in Public Company Governance Guidelines

Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP
Status and Explanation of Recommendations Implementation in the Company

| Rekomendasi Recommendations | Rekomendasi Recommendations | Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in the Company |
|--|--|--|
| <p>Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan. Public Company has a policy of providing long-term incentives to Board of Directors and employees.</p> | <ul style="list-style-type: none"> Insentif jangka panjang merupakan insentif yang didasarkan atas pencapaian kinerja jangka panjang. Rencana insentif jangka panjang mempunyai dasar pemikiran bahwa kinerja jangka panjang perusahaan tercermin oleh pertumbuhan nilai dari saham atau target-target jangka panjang perusahaan lainnya. Insentif jangka panjang bermanfaat dalam rangka menjaga loyalitas dan memberikan motivasi kepada Direksi dan karyawan untuk meningkatkan kinerja atau produktivitasnya yang akan berdampak pada peningkatan kinerja perusahaan dalam jangka panjang. Adanya suatu kebijakan insentif jangka panjang merupakan komitmen nyata Perusahaan Terbuka untuk mendorong pelaksanaan pemberian insentif jangka panjang kepada Direksi dan Karyawan dengan syarat, prosedur dan bentuk yang disesuaikan dengan tujuan jangka panjang Perusahaan Terbuka. Kebijakan dimaksud dapat mencakup, antara lain: maksud dan tujuan pemberian insentif jangka panjang, syarat dan prosedur dalam pemberian insentif, serta kondisi dan risiko yang harus diperhatikan oleh Perusahaan Terbuka dalam pemberian insentif. Kebijakan tersebut juga dapat tercakup dalam kebijakan remunerasi Perusahaan Terbuka yang ada. Long-term incentives are incentive based on achieving longterm performance. Long-term incentive plan has a rationale that Company's long-term performance is reflected by the stock value growth or other Company's long-term targets. Long-term incentives are useful in order to maintain loyalty and motivate Board of Directors and employees to improve performance or productivity that will impact on improving the Company's performance over the long term The long-term incentives policy is the Company's actual commitment to encourage the long-term incentives to Board of Directors and employees on terms, procedures and forms that are comply to the Company's long-term objectives. Such policies may include, goals and purposes of providing long-term incentives, terms and procedures for granting incentives, as well as the conditions and risks to be considered by the Company in providing incentives. The policy may also be included in the Company's existing remuneration policy | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: Belum ada program insentif jangka Panjang untuk Direksi maupun Pegawai.</p> <p>Implementation Status: Has been applied</p> <p>Explanation: There is no long-term incentive program for Board of Directors or Employees.</p> |

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka

Recommendations for GCG Implementation in Public Company Governance Guidelines

Rekomendasi
Recommendations

Rekomendasi
Recommendations

Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain situs resmi Perusahaan Terbuka sebagai media keterbukaan informasi. Public Company utilizes broader information technology application besides website as means of information disclosure.

Penggunaan teknologi informasi dapat bermanfaat sebagai media keterbukaan informasi. Adapun keterbukaan informasi yang dilakukan tidak hanya keterbukaan informasi yang telah diatur dalam peraturan perundang-undangan, namun juga informasi lain terkait Perusahaan Terbuka yang dirasakan bermanfaat untuk diketahui pemegang saham atau investor. Dengan pemanfaatan teknologi informasi secara lebih luas selain Situs Web diharapkan perusahaan dapat meningkatkan efektivitas penyebaran informasi perusahaan. Meskipun demikian, pemanfaatan teknologi informasi yang dilakukan tetap memperhatikan manfaat dan biaya perusahaan. Information technology can be useful as a way of information disclosure. The information disclosure is not only disclosing information that has been regulated in legislation, but also other information related to the Company that are felt useful to be known by shareholders or investors. With the utilization of more widely technology than the Website, the Company is expected to improve the corporate information dissemination effectiveness. Nevertheless, the information technology utilization should still pay attention to the Company's benefits and costs.

Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP

Status and Explanation of Recommendations Implementation in the Company

Status Pelaksanaan:
Telah diterapkan

Penjelasan:
Perusahaan telah mengelola Situs Web Perusahaan seoptimal mungkin dalam rangka menyediakan informasi yang terbaru dan akurat untuk para pemegang saham/investor maupun Publik. Selain itu, Perusahaan juga menggunakan berbagai aplikasi media sosial seperti Instagram, Twitter, dan Facebook sebagai media keterbukaan informasi Perusahaan kepada Publik.

Implementation Status:
Has been applied

Explanation:
The Company has managed the Company's Website as optimally as possible in order to provide the latest and accurate information for shareholders/ investors and the public. In addition, the Company also uses various social media applications such as Instagram, Twitter, and Facebook as a media for disclosing the Company's information to the public.

Rekomendasi Penerapan GCG dalam Pedoman Tata Kelola Perusahaan Terbuka

Recommendations for GCG Implementation in Public Company Governance Guidelines

Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP

Status and Explanation of Recommendations Implementation in the Company

| Rekomendasi Recommendations | Rekomendasi Recommendations | Status dan Penjelasan Pelaksanaan Rekomendasi di WSBP Status and Explanation of Recommendations Implementation in the Company |
|---|---|---|
| <p>Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka paling sedikit 5% (lima persen), selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui pemegang saham utama dan pengendali. Annual Report of Public Company shall disclose the shareholding of Public Company minimum 5% besides disclosure of end-benefit owners in the shareholding of Public Company via major and controlling shareholder</p> | <p>Peraturan perundang-undangan di sektor Pasar Modal yang mengatur mengenai penyampaian Laporan Tahunan Perusahaan Terbuka telah mengatur kewajiban pengungkapan informasi mengenai pemegang saham yang memiliki 5% (lima persen) atau lebih saham Perusahaan Terbuka serta kewajiban pengungkapan informasi mengenai pemegang saham utama dan pengendali Perusahaan Terbuka baik langsung maupun tidak langsung sampai dengan pemilik manfaat terakhir dalam kepemilikan saham tersebut. Dalam Pedoman Tata Kelola ini direkomendasikan untuk mengungkapkan pemilik manfaat akhir atas kepemilikan saham Perusahaan Terbuka paling sedikit 5% (lima persen), selain mengungkapkan pemilik manfaat akhir dari kepemilikan saham oleh pemegang saham utama dan pengendali. The Capital Market sector legislation in governing the Company's annual report submission has set out the obligation to disclose information regarding the shareholders of 5% (five percent) or more as well as the major and controlling shareholders of the Company either directly or indirectly up to the end-benefit owners in the ownership of such shares. In the Governance Manual, it is recommended to disclose the end-benefit owners of Public Company's shares of at least 5% (five percent), other than disclosing the end-benefit owners of the shares by major and controlling shareholders.</p> | <p>Status Pelaksanaan: Telah diterapkan</p> <p>Penjelasan: Perusahaan telah mengungkapkan informasi mengenai pemegang saham yang memiliki 5% atau lebih saham Perusahaan dalam Laporan Tahunan ini.</p> <p>Implementation Status: Has been applied</p> <p>Explanation: The Company has disclosed information regarding shareholders who own 5% or more of the Company's shares in this Annual Report.</p> |

STRUKTUR DAN MEKANISME CORPORATE GOVERNANCE

GOOD CORPORATE GOVERNANCE STRUCTURE AND MECHANIS

STRUKTUR TATA KELOLA PERUSAHAAN

WSBP melibatkan tiga organ utama yang memiliki peran krusial dalam menerapkan prinsip GCG. Organ-organ ini terdiri dari Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris, dan Direksi, yang seluruhnya merujuk pada Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas (UU PT) tentang struktur Tata Kelola Perusahaan. Ketiga organ tersebut menjalankan fungsinya sesuai dengan peraturan yang berlaku atas dasar prinsip bahwa masing-masing organ mempunyai transparansi, akuntabilitas, pertanggungjawaban, independensi dan kewajaran dalam melaksanakan tugas, fungsi dan tanggung jawabnya untuk kepentingan perusahaan.

UU Perseroan Terbatas telah memberikan batasan-batasan wewenang bagi setiap organ perusahaan. Pembatasan tersebut salah satunya dimaksudkan agar masing-masing organ perusahaan dapat menjalankan fungsi dan tugasnya secara mandiri demi sebaik-baiknya kepentingan perusahaan. WSBP meyakini bahwa terjalinnya hubungan yang seimbang antar organ perusahaan memiliki dampak yang besar terhadap kesuksesan manajemen dan implementasi GCG. Setiap organ perusahaan di WSBP diwajibkan untuk:

1. Bertindak demi sebaik-baiknya kepentingan Perusahaan;
2. Meningkatkan kebersamaan demi tercapainya tujuan Perusahaan;
3. Bertindak sesuai fungsi dan peran masing-masing; dan
4. Saling menghargai dan menghormati fungsi dan peran setiap orang perusahaan.

Dalam mendukung pelaksanaan tugas dan tanggung jawab Board of Commissioners dan Board of Directors, WSBP juga membentuk entitas pendukung berupa committee. WSBP memiliki Secretary of Board of Commissioners, Audit Committee, Integrated Risk Monitoring and Governance Committee dan Nomination & Remuneration Committee. Board of Commissioners. Sementara itu, di bawah Board of Directors, terdapat Corporate Secretary Division dan Internal Audit Division yang berada di bawah President Director, yang dibentuk dengan tujuan melaksanakan pengelolaan WSBP dengan efisien dan efektif.

Guna menegakkan integritas dan keandalan laporan keuangan perusahaan, WSBP memastikan akuntabilitas laporan keuangan dan mencegah penyimpangan dengan melibatkan lembaga/auditor eksternal, termasuk Akuntan Publik dalam proses audit laporan keuangan.

GOOD CORPORATE GOVERNANCE STRUCTURE

WSBP involves three main organs that have a crucial role in implementing GCG principles. These organs consist of General Meeting of Shareholders (GMS), Board of Commissioners and Board of Directors, all of which refer to Law No. 40 of 2007 on Limited Liability Companies (UU PT) on the Corporate Governance structure. The three organs carry out their functions in accordance with applicable regulations on the basis of the principle that each organ has transparency, accountability, responsibility, independence and fairness in carrying out its duties, functions and responsibilities for the Company's interests.

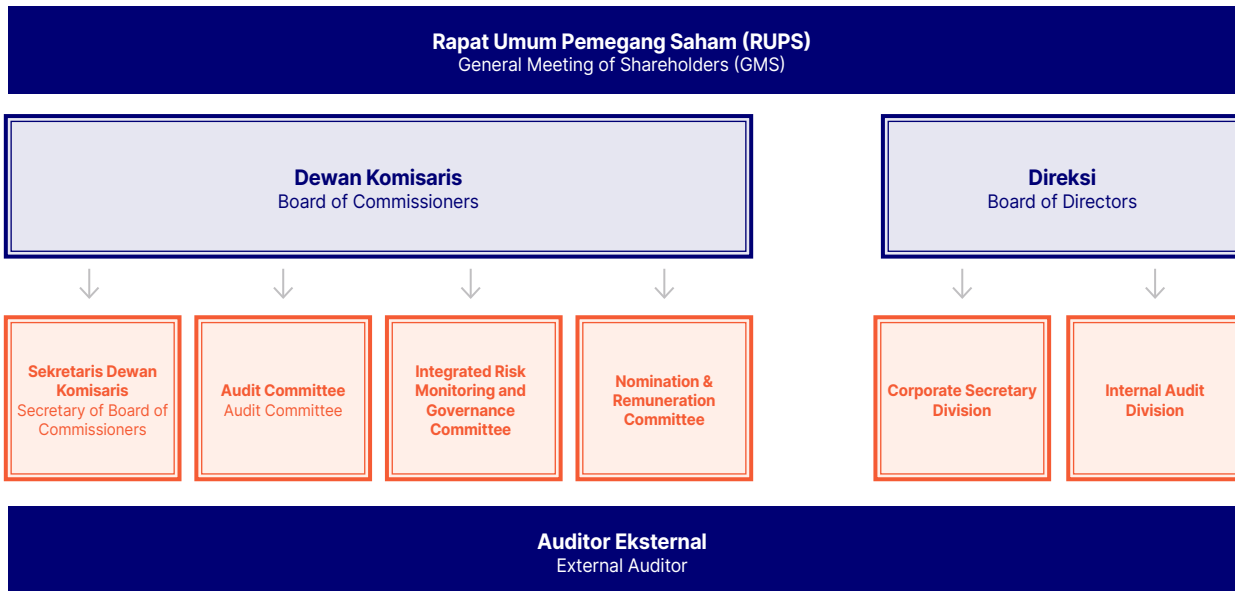
The Limited Liability Company Law has provided limits of authority for each organ of the Company. One of these restrictions is intended so that each organ of the Company can carry out its functions and duties independently for the best interests of the Company. WSBP believes that the establishment of a balanced relationship between Company organs has a major impact on the success of management and GCG implementation. Each corporate organ in WSBP is required to:

1. Act in the best interests of the Company;
2. Increasing togetherness in order to achieve the Company's goals;
3. Act according to their respective functions and roles; and
4. Have mutual respect and appreciate for the functions and roles of each person in the Company.

In supporting the implementation of duties and responsibilities of Board of Commissioners and Board of Directors, WSBP also established supporting entities in the form of committees. WSBP has Secretary of Board of Commissioners, Audit Committee, Integrated Risk Monitoring and Governance Committee and Nomination & Remuneration Committee for Board of Commissioners. Meanwhile, under Board of Directors, there are Corporate Secretary Division and Internal Audit Division under President Director, which are formed with the aim of carrying out the management of WSBP efficiently and effectively.

In order to uphold the integrity and reliability of the Company's financial statements, WSBP ensures the accountability of financial statements and prevents irregularities by involving external institutions/auditors, including Public Accountants in the financial statement audit process.

Struktur Tata Kelola Perusahaan
Struktur Tata Kelola Perusahaan



SOFT-STRUCTURE TATA KELOLA PERUSAHAAN

Sejalan dengan komitmen perusahaan dalam penerapan GCG, WSBP menerapkan GCG dengan dukungan berbagai kebijakan/pedoman/*soft structure* yang menjadi panduan bagi seluruh jajaran *top management* hingga unit kerja Perusahaan. Adapun kebijakan-kebijakan ini terus diperbaharui mengikuti peraturan perundangan yang berlaku. *Soft structure* GCG yang dimiliki WSBP, yaitu:

CORPORATE GOVERNANCE SOFT-STRUCTURE

In line with the Company's commitment to GCG implementation, WSBP implements GCG with the support of various policies/guidelines/*soft structures* that guide all levels of top management to the Company's work units. These policies are continuously updated following the prevailing laws and regulations. WSBP GCG soft structure are:

Soft-Structure GCG Perusahaan
Corporate GCG Soft-Structure

- Dasar Hukum Penerapan GCG
 - Undang-Undang Republik Indonesia
 - Peraturan Pemerintah (Kementerian BUMN)
 - Peraturan Bapepam-LK/atau Otoritas Jasa Keuangan (OJK)
 - Peraturan GCG Lainnya
 - Legal Basis for GCG Implementation
 - Laws of the Republic of Indonesia
 - Government Regulations (Ministry of SOEs)
 - Bapepam-LK/or Financial Services Authority (OJK) regulations
 - Other GCG Regulations

Anggaran Dasar PT Waskita Beton Precast Tbk
PT Waskita Beton Precast Tbk Articles of Association



| No. | Soft-Structure GCG GCG Soft-Structure | Legalitas Legality |
|-----|--|---|
| 1 | Pedoman Tata Kelola Perusahaan (GCG Code) Corporate Governance Guidelines (GCG Code) | Keputusan Direksi No. 177/SK/WBP/PEN/2022 tentang Pedoman Tata Kelola Perusahaan (<i>Good Corporate Governance</i>) PT Waskita Beton Precast Tbk Board of Directors Decree No. 177/SK/WBP/PEN/2022 on the Code of Good Corporate Governance of PT Waskita Beton Precast Tbk. |
| 2 | Pedoman Board of Directors dan Board of Commissioners Board Manual | Keputusan Direksi No. 177.2/SK/WBP/PEN/2022 tentang Pedoman Hubungan Kerja Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk Board of Directors Decree No. 177.2/SK/WBP/PEN/2022 concerning Guidelines for Working Relations of Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk |
| 3 | Pedoman Perilaku Conduct | Keputusan Direksi No. 271/SK/WBP/PEN/2022 tentang Pedoman Kode Etik (<i>Code of Conduct</i>) PT Waskita Beton Precast Tbk Board of Directors Decree No. 271/SK/WBP/PEN/2022 on the Code of Conduct of PT Waskita Beton Precast Tbk. |
| 4 | Piagam Audit Internal (<i>Internal Audit Charter</i>) Internal Audit Charter | Keputusan Direksi No. 31/SK/WBP/PEN/2018 tentang Piagam Audit Internal (<i>Internal Audit Charter</i>) di Lingkungan PT Waskita Beton Precast Tbk Board of Directors Decree No. 31/SK/WBP/PEN/2018 on the Internal Audit Charter of PT Waskita Beton Precast Tbk. |
| 5 | Manual Manajemen Risiko Risk Management Manual | Keputusan Direksi 46.2/SK/WBP/PEN/2020 tentang Pengesahan Manual Manajemen Risiko Board of Directors Decree No. 46.2/SK/WBP/PEN/2020 on the Ratification of Risk Management Manual |
| 6 | Kebijakan Pengendalian Internal Internal Control Policy | Keputusan Direksi No. 62.2/SK/WBP/PEN/2019 tentang Sistem Pengendalian Intern PT Waskita Beton Precast Tbk Board of Directors Decree No. 62.2/SK/WBP/PEN/2019 on the Internal Control System of PT Waskita Beton Precast Tbk |
| 7 | Pedoman Whistleblowing System Whistleblowing System Guidelines | Keputusan Direksi No. 99/SK/WBP/PEN/2021 tentang Pedoman Whistleblowing System PT Waskita Beton Precast Tbk Board of Directors Decree No. 26.2/SK/WBP/PEN/2021 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 8 | Kebijakan Pengadaan Barang dan Jasa Goods and Services Procurement Policy | Keputusan Direksi No. 26.2/SK/WBP/PEN/2021 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 26.2/SK/WBP/PEN/2021 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 9 | Pedoman Pengendalian Gratifikasi Gratification Control Guidelines | Keputusan Direksi No. 82.3/SK/WBP/PEN/2023 tentang Pedoman Pengendalian Gratifikasi PT Waskita Beton Precast Tbk Board of Directors Decree No. 82.3/SK/WBP/PEN/2023 on Gratification Control Guidelines of PT Waskita Beton Precast Tbk |
| 10 | Kebijakan Mutu, Keselamatan & Kesehatan Kerja dan Lingkungan Hidup Quality, Occupational Health & Safety and Environment Policy | Keputusan Direksi No. 26.2/SK/WBP/PEN/2021 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 26.2/SK/WBP/PEN/2021 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 11 | Kebijakan HIV/AIDS HIV/AIDS Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 12 | Kebijakan Larangan Narkoba dan Minuman Beralkohol Drug and Alcohol Prohibition Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 13 | Kebijakan Sistem Anti Penyuapan Anti-Bribery System Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |

| No. | Soft-Structure GCG GCG Soft-Structure | Legalitas Legality |
|-----|--|---|
| 14 | Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi Guidelines for Governance and Risk Management for Manufacturing, Construction & Investment Activities | Keputusan Direksi No. 148/SK/WBP/PEN/2021 tentang Pedoman Tata Kelola dan Manajemen Risiko Kegiatan Manufaktur, Konstruksi & Investasi PT Waskita Beton Precast Tbk Board of Directors Decree No. 148/SK/WBP/PEN/2021 on Guidelines for Governance and Risk Management of Manufacturing, Construction & Investment Activities of PT Waskita Beton Precast Tbk |
| 15 | Kebijakan Pelanggan Customer Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 16 | Kebijakan Mutu dan K3L Quality and HSE Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 17 | Kebijakan Pengadaan Procurement Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 18 | Kebijakan Manajemen Risiko Risk Management Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 19 | Kebijakan Sistem Manajemen Pengamanan Informasi Information Security Management System Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 20 | Kebijakan Pelecehan Seksual Sexual Harassment Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 21 | Kebijakan Penghentian Pekerjaan Termination Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 22 | Kebijakan Larangan Merokok Non-Smoking Policy | Keputusan Direksi No. 21/SK/WBP/PEN/2022 tentang Kebijakan Perusahaan PT Waskita Beton Precast Tbk Board of Directors Decree No. 21/SK/WBP/PEN/2022 on Corporate Policy of PT Waskita Beton Precast Tbk |
| 23 | Struktur Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (<i>Good Corporate Governance</i>) Determination of Unit in Charge Structure for the Implementation and Monitoring of Good Corporate Governance | Surat Keputusan Direksi No. 177.3/SK/WBP/PEN/2022 tanggal 22 Desember 2022 tentang Perubahan Penetapan Penanggung Jawab Penerapan dan Pemantauan Tata Kelola Perusahaan yang Baik (<i>Good Corporate Governance</i>) PT Waskita Beton Precast Tbk Board of Directors Decree No. 177.3/SK/WBP/PEN/2022 dated December 22, 2022 concerning Amendment to the Determination of Unit in Charge for the Implementation and Monitoring of Good Corporate Governance at PT Waskita Beton Precast Tbk |

RAPAT UMUM PEMEGANG SAHAM

GENERAL MEETING OF SHAREHOLDERS

Rapat Umum Pemegang Saham (RUPS) memiliki peran krusial dalam penerapan GCG di perusahaan. Sebagai organ tertinggi yang melibatkan Pemegang Saham, RUPS menilai dan menyetujui kebijakan strategis, mengevaluasi kinerja manajemen, serta memastikan transparansi dalam pengambilan keputusan. Pemegang saham aktif berpartisipasi melalui RUPS untuk menentukan arah perusahaan dan memastikan kepatuhan terhadap prinsip-prinsip GCG, sehingga menjadikannya organ perusahaan yang memastikan integritas, akuntabilitas, dan keberlanjutan perusahaan.

PEMEGANG SAHAM

Pemegang Saham adalah badan hukum yang secara sah memiliki saham Perusahaan. Pemegang Saham sebagai pemilik modal memiliki hak dan tanggung jawab sesuai dengan peraturan perundang-undangan dan Anggaran Dasar Perusahaan. Pemegang Saham WSBP terdiri dari Pemegang Saham Utama/Pengendali dan Pemegang Saham Publik. Pemegang Saham Pengendali setiap saat wajib memenuhi persyaratan kemampuan dan kepatutan. Penilaian kemampuan dan kepatutan dapat dilakukan setiap saat apabila Pemegang Saham Pengendali tersebut patut diduga tidak lagi memenuhi ketentuan persyaratan kemampuan dan kepatutan berdasarkan hasil analisis, hasil pemeriksaan, dan/atau pengaduan.

Informasi lengkap mengenai Komposisi Pemegang Saham dan Informasi Pemegang Saham Utama dan/atau Pengendali/Entitas Pemilik Akhir Perusahaan dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.

TANGGUNG JAWAB PEMEGANG SAHAM

Salah satu bentuk partisipasi masyarakat (dalam hal ini masyarakat selaku Pemegang Saham) terhadap pengembangan dan perbaikan Tata Kelola Perusahaan sebagai Perusahaan Publik, adalah keikutsertaannya pada mekanisme pengawasan dan pengambilan keputusan melalui sarana RUPS Tahunan atau RUPS Luar Biasa. Adapun tanggung jawab Pemegang Saham tersebut yaitu Pemegang Saham perusahaan tidak bertanggung jawab secara pribadi atas perikatan yang dibuat atas nama perusahaan dan tidak bertanggung jawab atas kerugian perusahaan melebihi saham yang dimiliki. Ketentuan di dalam pasal ini mempertegas ciri dari perusahaan bahwa Pemegang Saham hanya bertanggung jawab sebesar setoran atas seluruh saham dan tidak meliputi harta kekayaan pribadinya.

General Meeting of Shareholders (GMS) plays a crucial role in the implementation of GCG in the Company. As the highest organ involving shareholders, the GMS assesses and approves strategic policies, evaluates management performance, and ensures transparency in decision-making. Shareholders actively participate through the GMS to determine the Company's direction and ensure compliance with GCG principles, thus making it a corporate organ that ensures the integrity, accountability and sustainability of the Company.

SHAREHOLDERS

Shareholders are legal entities that legally own the Company's shares. Shareholders as capital owners have rights and responsibilities in accordance with laws and regulations and the Company's Articles of Association. WSBP Shareholders consist of Major/Controlling Shareholders and Public Shareholders. Controlling Shareholders must fulfil the fit and proper requirements at all times. Fit and proper assessment can be carried out at any time if the Controlling Shareholder is suspected of no longer fulfilling the provisions of the fit and proper requirements based on the results of analysis, examination results, and/or complaints.

Complete information regarding the Composition of Shareholders and Information on Major Shareholders and/or Controlling/End-Owning Entities of the Company can be seen in the Company Profile chapter in this Annual Report.

SHAREHOLDERS RESPONSIBILITY

One form of public participation (in this case the public as shareholders) towards the development and improvement of corporate governance as a Public Company, is participating in the monitoring and decision-making mechanism through the means of AGMS or EGMS. The responsibility of shareholders is that the Company's shareholders are not personally responsible for the agreements made on behalf of the Company and are not responsible for the Company's losses exceeding the shares held. The provisions in this article reinforce the characteristics of the Company that shareholders are only responsible for the deposit of all shares and do not cover their personal assets.

Namun, masih ada kemungkinan Pemegang Saham harus bertanggung jawab hingga menyangkut kekayaan pribadinya berdasarkan Pasal 3 Ayat (2) UU PT yang menyatakan bahwa ketentuan di dalam Pasal 3 Ayat (1) tidak berlaku apabila:

1. Persyaratan Perusahaan sebagai badan hukum belum atau tidak terpenuhi;
2. Pemegang Saham yang bersangkutan baik langsung maupun tidak langsung dengan itikad buruk memanfaatkan Perusahaan untuk kepentingan pribadi;
3. Pemegang Saham yang bersangkutan terlibat dalam perbuatan melawan hukum yang dilakukan oleh Perusahaan;
4. Pemegang Saham yang bersangkutan baik langsung maupun tidak langsung secara melawan hukum menggunakan kekayaan Perusahaan, yang mengakibatkan kekayaan Perusahaan menjadi tidak cukup untuk melunasi utang Perusahaan;
5. Selain itu berkaitan dengan masalah likuidasi, menurut Pasal 150 Ayat (5) UU PT Pemegang Saham wajib mengembalikan sisa kekayaan hasil likuidasi secara proporsional dengan jumlah yang diterima terhadap jumlah tagihan. Kewajiban untuk mengembalikan sisa kekayaan hasil likuidasi tersebut wajib dilakukan oleh Pemegang Saham apabila dalam hal sisa kekayaan hasil likuidasi telah dibagikan kepada Pemegang Saham dan terdapat tagihan kreditor yang belum mengajukan tagihannya.

HAK PEMEGANG SAHAM

WSBP berkomitmen untuk selalu melindungi hak-hak Pemegang Saham sesuai dengan peraturan perundang-undangan yang berlaku. Hak Pemegang Saham Perusahaan antara lain:

1. Menghadiri dan memberikan suara dalam RUPS;
2. Memperoleh informasi material baik dari Board of Commissioners maupun Board of Directors mengenai Perusahaan secara lengkap, tepat waktu, terukur dan teratur;
3. Menerima pembagian dari keuntungan Perusahaan;
4. Meminta penyelenggaraan RUPS Luar Biasa sesuai dengan ketentuan di Anggaran Dasar;
5. Memperoleh segala keterangan yang berkaitan dengan kegiatan Perusahaan dari Board of Directors dan/atau Board of Commissioners;
6. Hak lainnya berdasarkan Anggaran Dasar dan Peraturan Perundang-Undangan.

However, there is still a possibility that shareholders must be accountable, and furthermore concerning their personal assets based on Article 3 paragraph (2) of Limited Liability Company Law, which states that the provisions in Article 3 paragraph (1) do not apply if:

1. The requirements of the Company as a legal entity have not yet or have not been fulfilled;
2. The shareholders concerned either directly or indirectly in bad faith make use of the Company for personal gain;
3. The shareholders concerned are involved in illegal acts committed by the Company; or
4. The shareholders concerned, directly or indirectly, are unlawfully using the Company's assets, which then resulted in the Company's assets becoming insufficient to pay off the Company's debt.
5. In addition to the issue of liquidation, according to Article 150 paragraph (5) of Limited Liability Company Law, shareholders must return the remaining assets resulting from liquidation in proportion to the amount received against the total bill. The obligation to return the remaining assets resulting from the liquidation must be carried out by the shareholders if the remaining assets from the liquidation have been distributed to the shareholders and there is a bill of creditors who have not submitted their bills.

SHAREHOLDERS RIGHTS

WSBP is committed to always protecting the rights of Shareholders, as regulated in the Company's Articles of Association and GCG Code. Thus, the Shareholders can exercise their rights in accordance with applicable laws and regulations. The rights of shareholders are as follows:

1. Attend and vote at the GMS.
2. Obtain material information from both Board of Commissioners and Board of Directors regarding the Company in a complete, timely, measurable and orderly manner.
3. Receive a share of the Company's profits.
4. Request the implementation of an Extraordinary GMS in accordance with the provisions in the Articles of Association.
5. Obtain all information relating to the Company's activities from Board of Directors and/or Board of Commissioners.
6. Other rights based on Articles of Association and Regulations.

Pemegang Saham juga berhak memperoleh penjelasan dan informasi yang akurat berkenaan dengan penyelenggaraan RUPS, diantaranya:

1. Panggilan untuk RUPS yang mencakup informasi mengenai mata acara dalam agenda RUPS;
2. Metode perhitungan dan rincian gaji/honorarium, tunjangan dan fasilitas yang diterima oleh setiap anggota Board of Commissioners/ Board of Directors;
3. Informasi keuangan maupun hal-hal lainnya yang menyangkut Perusahaan yang dimuat dalam Laporan Tahunan dan Laporan Keuangan;
4. Informasi mengenai rincian Rencana Kerja dan Anggaran Perusahaan dan hal-hal lain yang direncanakan untuk dilaksanakan Perusahaan;
5. Penjelasan lengkap dan informasi yang akurat mengenai hal-hal yang berkaitan dengan agenda RUPS yang diberikan sebelum dan/atau pada saat RUPS berlangsung;
6. Risalah RUPS yang sekurang-kurangnya memuat waktu, agenda, peserta, pendapat baik yang mendukung maupun yang tidak mendukung dan keputusan RUPS.

AKUNTABILITAS PEMEGANG SAHAM

Pemegang Saham memiliki kepentingan pengendalian dan bertanggung jawab pada saat menggunakan pengaruhnya atas manajemen, baik dengan menggunakan hak suara mereka atau dengan cara lain;

1. Setiap Pemegang Saham harus tunduk pada Anggaran Dasar Perusahaan dan semua keputusan yang diambil dengan sah dalam RUPS serta peraturan perundang-undangan yang berlaku;
2. Pemegang Saham tidak diperkenankan mencampuri kegiatan operasional Perusahaan yang menjadi tanggung jawab Direksi sesuai ketentuan Anggaran Dasar dan peraturan perundang-undangan yang berlaku.

KEBIJAKAN HUBUNGAN DENGAN PEMEGANG SAHAM

Sebagai sarana berhubungan dengan Pemegang Saham, WSBP telah menyediakan sarana atau media untuk memberikan informasi kepada Pemegang Saham secara cepat, tepat, dan teratur. Kebijakan-kebijakan yang mendukung ketersediaan informasi kepada Pemegang Saham tersebut telah tercantum pada Prosedur Komunikasi Korporasi PT Waskita Beton Precast Tbk yang memuat beberapa poin diantaranya:

1. Pengelolaan Keterbukaan Informasi (*Press Release*, *Company Update*, *Liputan Khusus*, *RUPS*, *Perubahan Saham Board of Directors dan Board of Commissioners*, *Pelaporan Aksi Korporasi/Transaksi Penting*, *Press Conference*, *Pengelolaan Website*, dan lain-lain);

Shareholders also have the right to obtain accurate explanations and information regarding the implementation of GMS, including:

1. Summon for GMS which includes information about the GMS agenda.
2. Calculation method and details of salary/honorarium, allowances and facilities received by each member of Board of Commissioners/Board of Directors.
3. Financial information and other matters relating to the Company which are included in the Annual Report and Financial Report.
4. Information about details of the Corporate Work Plan and Budget and other matters planned to be carried out by the Company specifically for RJP and RKAP of GMS.
5. Complete explanation and accurate information regarding matters relating to the GMS agenda that were given before and/or at the time of the GMS.
6. Minutes of GMS which at least contain the time, agenda, participants, opinions both those who support and those who do not support, and the resolutions of GMS.

SHAREHOLDERS ACCOUNTABILITY

Shareholders have a controlling interest and are responsible when using their influence on the management, either by using their voting rights or by other means.

1. Every Shareholder must comply with the Articles of Association and all decisions taken legally at the GMS and applicable laws and regulations.
2. Shareholders are not permitted to interfere with the Company's operational activities which are the responsibility of Board of Directors in accordance with the provisions of Articles of Association and applicable laws and regulations.

RELATIONSHIP WITH SHAREHOLDERS POLICY

In dealing with Shareholders, WSBP has provided a means or media to provide information to Shareholders in a prompt, precise and orderly manner. The policies supporting the availability of information to Shareholders have been stated in the Corporate Communications Procedure of PT Waskita Beton Precast Tbk, which contains several points as follows:

1. Management of Information Disclosure (*Press Release*, *Corporate Update*, *Special Coverage*, *GMS*, *Changes in Board of Directors and Board of Commissioners' shares*, *Report on Corporate Actions/Important Transactions*, *Press Conference etc.*, *Website Management*)

2. Publikasi Informasi Perusahaan seperti Laporan Tahunan, Laporan Keuangan, Laporan Keberlanjutan, Laporan Manajemen, dan informasi lainnya.

PERLAKUAN YANG SAMA TERHADAP PEMEGANG SAHAM

Setiap Pemegang Saham dalam Rapat Umum Pemegang Saham (RUPS) berhak mengeluarkan suara sesuai dengan klasifikasi dan jumlah/persentase saham yang dimilikinya. Setiap pemegang saham berhak memperoleh informasi material yang lengkap dan akurat mengenai Perusahaan. Perusahaan menolak Pemegang Saham campur tangan dalam kegiatan operasional Perusahaan yang menjadi tanggung jawab Board of Directors sesuai dengan ketentuan Anggaran Dasar Perusahaan dan peraturan perundang-undangan yang berlaku. Termasuk pengertian dalam campur tangan adalah tindakan atau arahan yang secara langsung maupun tidak langsung memberi pengaruh terhadap tindakan pengurusan Perusahaan atau terhadap pengambilan keputusan yang menjadi wewenang Direksi.

Kegiatan operasional Perusahaan yang melibatkan stakeholders harus tetap berpegang pada prinsip akuntabilitas dan transparansi sehingga kemandirian Perusahaan sebagai badan hukum yang profesional dapat berkembang baik sesuai dengan tujuan usahanya. Perusahaan akan berusaha keras agar Perusahaan mengalami pertumbuhan yang berkesinambungan sehingga memberikan kontribusi yang optimal bagi Pemegang Saham. Penetapan dividen dilakukan oleh Pemegang Saham dalam Rapat Umum Pemegang Saham. Pembagian dividen didasarkan pada keputusan RUPS.

AKSES INFORMASI UNTUK PEMEGANG SAHAM

Dalam rangka menjaga transparansi dan akuntabilitas kepada Pemegang Saham, Perseroan menyediakan akses informasi Perseroan yang bertujuan untuk menyampaikan informasi relevan dan disampaikan tepat waktu sehingga memungkinkan Pemegang Saham melaksanakan hak dan tanggung jawabnya. Akses informasi kepada Pemegang Saham yang disediakan oleh Perseroan adalah sebagai berikut:

2. Publication of Corporate information such as Annual Report, Financial Statements, Corporate Responsibility and other information.

EQUAL TREATMENT FOR SHAREHOLDERS

In the General Meeting of Shareholders (GMS), each Shareholder has the right to vote according to the classification and number/percentage of shares owned. Each shareholder is entitled to obtain complete and accurate material information about the Company. The Company refuses Shareholders to intervene in the Company's operational activities, which are the responsibility of Board of Directors in accordance with the provisions of the Company's Articles of Association and applicable laws and regulations. The definition of interference includes actions or directives that directly or indirectly influence the management of the Company or the decision making which is the authority of Board of Directors.

The Company's operational activities involving stakeholders must adhere to the principles of accountability and transparency, so that the Company's independence as a professional legal entity can develop well in accordance with its business objectives. The Company strives to create sustainable growth so as to provide optimal contribution to Shareholders. The determination of dividends is carried out by Shareholders in the General Meeting of Shareholders. Dividend distribution is based on the GMS resolution.

INFORMATION ACCESS FOR SHAREHOLDERS

In order to maintain transparency and accountability to shareholders, the Company provides access to Company information aimed at conveying relevant information and delivering it in a timely manner, thereby enabling shareholders to exercise their rights and responsibilities. The information access provided to shareholders by the Company includes the following:

Tabel Akses Informasi kepada Pemegang Saham
Information Access for Shareholders

| Media | Keterangan Description |
|--------------------------------------|--|
| RUPS GMS | Media penyampaian laporan dan informasi dimana memungkinkan pemegang saham dapat berpartisipasi dalam pengambilan keputusan Media for the delivery of reports and information which enables shareholders to participate in decision making. |
| Media Cetak Print Media | Media cetak berupa surat kabar/koran, majalah, dan sebagainya, baik berskala nasional ataupun global, yang menyampaikan informasi terkini mengenai Perseroan. Print media in the form of newspapers, magazines, etc., both on a national and global scale, which convey the latest information about the Company. |
| Media Elektronik Electronic Media | Media elektronik berupa news tv, radio, portal berita, dan sebagainya, baik berskala nasional ataupun global, yang menyampaikan informasi terkini mengenai Perseroan. Electronic media in the form of news tv, radio, news portals, etc., both on a national and global scale, which convey the latest information about the Company. |
| Media Sosial Social Media | Twitter: @waskita_precast Facebook: PT Waskita Beton Precast Tbk Youtube channel: @WSBP Instagram: @waskita_precast |
| Website | WSBP (https://waskitaprecast.co.id/) IDX (www.idx.co.id) KSEI (www.ksei.co.id) |

RAPAT UMUM PEMEGANG SAHAM

WSBP melibatkan tiga organ utama yang memiliki peran krusial dalam menerapkan prinsip GCG. Organ-organ ini terdiri dari Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris, dan Direksi, yang seluruhnya merujuk pada Undang-Undang Nomor 40 tahun 2007 tentang Perseroan Terbatas mengenai struktur Tata Kelola Perusahaan.

Ketiga organ perusahaan tersebut menjalankan fungsinya sesuai dengan peraturan yang berlaku, dengan dasar prinsip bahwa setiap organ harus memenuhi kriteria transparansi, akuntabilitas, pertanggungjawaban, independensi, dan kewajaran dalam menjalankan tugas, fungsi, serta tanggung jawabnya, yang semuanya diarahkan untuk kepentingan Perusahaan.

Kewenangan RUPS

RUPS memiliki beberapa kewenangan sebagaimana yang telah diatur dalam Pedoman Tata Kelola Perusahaan (GCG Code), diantaranya:

1. Terkait dengan Pemegang Saham
 - a. Pemegang Saham dapat mendelegasikan wewenangnya kepada Kuasa Pemegang Saham sesuai dengan ketentuan-ketentuan yang tercantum dalam Anggaran Dasar dan peraturan perundang-undangan yang berlaku;
 - b. Untuk menjaga independensi antar Organ Perusahaan, Kuasa Pemegang Saham bukan merupakan Komisaris Perusahaan;

GENERAL MEETING OF SHAREHOLDERS

WSBP involves three main organs that have a crucial role in implementing GCG principles. These organs consist of General Meeting of Shareholders (GMS), Board of Commissioners and Board of Directors, all of which refer to Law Number 40 of 2007 concerning Limited Liability Companies regarding the structure of Corporate Governance.

The three organs of the Company carry out their functions in accordance with applicable regulations, based on the principle that each organ must meet the criteria of transparency, accountability, responsibility, independence and fairness in carrying out its duties, functions and responsibilities, all of which are directed to the Company's interests.

GMS Authority

The GMS has several authorities as regulated in the Governance Guidelines (GCG Code), including:

1. Related to Shareholders
 - a. Shareholders can delegate their authority to the Shareholders' Proxies in accordance with the provisions stated in the Articles of Association and the applicable laws and regulations.
 - b. To maintain independence between Corporate Organs, the Shareholders Proxy is not a Commissioner of the Company.

- c. Agenda-agenda di bawah ini memerlukan persetujuan RUPS, antara lain:
 - i) Pengalihan kekayaan Perusahaan atau menjadikan jaminan utang kekayaan Perusahaan yang merupakan lebih dari 50% (lima puluh persen) dari seluruh kekayaan bersih Perusahaan, baik dalam satu transaksi atau lebih, baik yang berkaitan satu sama lain maupun tidak berkaitan;
 - ii) Persetujuan transaksi yang mempunyai benturan kepentingan;
 - iii) Pengindahan ketentuan peraturan perundang-undangan yang berlaku maka penggabungan, peleburan, pengambilalihan, pemisahan, pengajuan permohonan agar Perusahaan dinyatakan pailit dan pembubaran.
 2. Terkait dengan Board of Commissioners
 - a. Mengangkat dan memberhentikan Komisaris. Pemberhentian tersebut harus didasari dengan menyebutkan alasannya;
 - b. Anggota Board of Commissioners diangkat berdasarkan pertimbangan integritas, dedikasi, memahami masalah-masalah manajemen Perusahaan yang berkaitan dengan salah satu fungsi manajemen, memiliki pengetahuan yang memadai di bidang usaha Perusahaan, serta dapat menyediakan waktu yang cukup untuk melaksanakan tugasnya;
 - c. Menetapkan komposisi Board of Commissioners sedemikian rupa sehingga memungkinkan pengambilan keputusan dapat dilakukan secara efektif, tepat, dan cepat, serta dapat bertindak secara independen;
 - d. Memberikan wewenang kepada Board of Commissioners untuk memberikan persetujuan kepada Board of Directors dalam melakukan perbuatan hukum tertentu sesuai dengan Anggaran Dasar;
 - e. Mendelegasikan wewenang kepada Board of Commissioners untuk melakukan tindakan pengurusan Perusahaan dalam keadaan tertentu untuk jangka waktu tertentu berdasarkan Anggaran Dasar atau keputusan RUPS.
 3. Terkait dengan Board of Directors
 - a. Pengangkatan dan pemberhentian Board of Directors dilakukan oleh RUPS;
 - b. Board of Directors diangkat berdasarkan pertimbangan keahlian, integritas, kepemimpinan, pengalaman, jujur, perilaku yang baik, serta dedikasi yang tinggi untuk memajukan dan mengembangkan Perseroan;
 - c. Pengangkatan Anggota Board of Directors dilakukan melalui mekanisme uji kelayakan dan kepatutan;
 - d. Calon Anggota Board of Directors yang telah dinyatakan lulus uji kelayakan dan kepatutan wajib menandatangani kontrak manajemen sebelum ditetapkan pengangkatannya sebagai Anggota Board of Directors;
- c. The agenda require the GMS' approval, including:
 - i) Transfer of Company's assets or make debt guarantees of Company's assets which constitute more than 50% (fifty percent) of all Company's net assets in one or more transactions, whether related to each other or not related.
 - ii) Approval of transactions that have a conflict of interest.
 - iii) Compliance with applicable laws and regulations related to merger, consolidation, takeover, separation, submission of application for the Company to be declared bankrupt and dissolve.
 2. Related to Board of Commissioners
 - a. Appoint and dismiss Commissioner. The dismissal must be based on mentioning the reason.
 - b. Members of Board of Commissioners are appointed based on consideration of integrity, dedication, understanding on Company's management problems relating to one of the management functions, having adequate knowledge in the Company's business, and being able to provide sufficient time to carry out their duties.
 - c. Establish the composition of Board of Commissioners in such a way as to enable decision making to be carried out effectively, precisely and quickly, and can act independently.
 - d. Authorize Board of Commissioners to give approval to Board of Directors in carrying out certain legal actions in accordance with the Articles of Association.
 - e. Delegate authority to Board of Commissioners to carry out management actions of the Company in certain circumstances for a certain period of time based on the Articles of Association or the resolution of GMS.
 3. Related to Board of Directors
 - a. The appointment and dismissal of Board of Directors is carried out by the GMS;
 - b. Board of Directors is appointed based on consideration of expertise, integrity, leadership, experience, honesty, good behavior, and high dedication to advancing and developing the Company;
 - c. Appointment of Members of Board of Directors is carried out through a fit and proper test mechanism;
 - d. A candidate member of Board of Directors who has passed the fit and proper test must sign a management contract prior to his/her appointment as a member of Board of Directors;

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| <ul style="list-style-type: none"> e. Masa jabatan Board of Directors ditetapkan 5 (lima) tahun dan dapat diangkat kembali untuk 1 (satu) kali masa jabatan; f. Dalam hal Board of Directors terdiri atas lebih dari seorang anggota, salah seorang anggota Board of Directors diangkat sebagai President Directors; g. Anggota Board of Directors sewaktu-waktu dapat diberhentikan berdasarkan keputusan RUPS dengan menyebutkan alasannya; h. Dalam melaksanakan tugasnya, Board of Directors wajib mencurahkan tenaga, pikiran, dan perhatian secara penuh tugas, kewajiban, dan pencapaian tujuan Perseroan; i. Board of Directors wajib menyiapkan rancangan rencana jangka Panjang yang merupakan rencana strategis yang memuat sasaran dan tujuan Perseroan yang hendak dicapai dalam jangka waktu 5 (lima) tahun; j. Board of Directors wajib menyiapkan rancangan rencana kerja dan anggaran Perusahaan yang merupakan penjabaran rencana jangka Panjang; k. Board of Directors wajib menyampaikan rencana jangka Panjang, rencana kerja, anggaran tahunan, dan rencana kerja lainnya serta perubahannya untuk disampaikan kepada Board of Commissioners untuk mendapatkan persetujuan; l. Dalam waktu 5 (lima) bulan setelah tahun buku Perseroan ditutup, Board of Directors wajib menyampaikan laporan tahunan kepada RUPS untuk memperoleh pengesahan; m. Laporan tahunan ditandatangani oleh semua anggota Board of Directors dan Board of Commissioners; n. Dalam hal Board of Directors dan Board of Commissioners tidak menandatangani laporan tahunan harus disebutkan alasannya secara tertulis; o. Board of Directors wajib memelihara risalah rapat dan menyelenggarakan pembukuan Perseroan; p. Menetapkan remunerasi Board of Directors. | <ul style="list-style-type: none"> e. Term of office for Board of Directors is 5 (five) years and can be reappointed for 1 (one) term; f. In the event that Board of Directors consists of more than one member, one member of Board of Directors is appointed as President Director; g. Members of Board of Directors can be dismissed from time to time based on a GMS decision by stating the reasons; h. In carrying out its duties, Board of Directors must fully devote their energy, thoughts and attention to the duties, obligations and achievement of the Company's goals; i. Board of Directors is required to prepare a draft of Long-term plan as a strategic plan that contains the goals and objectives of the Company to be achieved within a period of 5 (five) years; j. Board of Directors is required to prepare a draft of corporate work plan and budget as the elaboration of the long-term plan; k. Board of Directors must submit Long-term plan, work plan, annual budgets and other work plans and their amendments to be submitted to Board of Commissioners for approval; l. Within 5 (five) months after the closing of the Company's fiscal year, Board of Directors must submit an annual report to the GMS for approval; m. The annual report is signed by all members of Board of Directors and Board of Commissioners; n. In the event that Board of Directors and Board of Commissioners do not sign the annual report, the reasons must be stated in writing; o. Board of Directors is obliged to maintain the minutes of meetings and keep the Company's bookkeeping; p. Determine Board of Directors remuneration. |
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Jenis RUPS

Berdasarkan Anggaran Dasar perusahaan, RUPS dibagi menjadi 2 (dua) yaitu:

1. RUPS Tahunan diselenggarakan setiap tahun buku selambat-lambatnya 6 (enam) bulan setelah tahun buku perusahaan berakhir, dengan agenda sebagai berikut:
 - a. Pengesahan dan persetujuan Laporan Tahunan dan Laporan Keuangan;
 - b. Penetapan penggunaan laba Perusahaan jika Perusahaan mempunyai saldo laba yang positif;
 - c. Penunjukan/penetapan kantor Akuntan Publik untuk mengaudit buku Perusahaan berdasarkan usulan dari

Type of GMS

Based on the Company's Articles of Association, the GMS is divided into 2 (two), namely:

1. Annual General Meeting of Shareholders (AGMS), held every fiscal year no later than 6 (six) months after the Company's Fiscal Year ends, with the following agenda:
 - a. Ratification and approval of Annual Report and Financial Report
 - b. Determination of the use of Company's profits if the Company has positive retained earnings
 - c. Appointment/determination of the Public Accounting Firm to audit the Company's books based on proposal

Board of Commissioners atau memberikan kuasa kepada Board of Commissioners untuk menetapkan Kantor Akuntan Publik yang terdaftar di Otoritas Jasa Keuangan (OJK);

- d. Memutuskan hal-hal lain yang telah diajukan secara sebagaimana mestinya dalam rapat dengan tidak bertentangan dengan ketentuan dalam anggaran Dasar.
2. RUPS Luar Biasa (RUPSLB)
Rapat Umum Pemegang Saham yang diadakan sewaktu-waktu berdasarkan kebutuhan untuk kepentingan perusahaan apabila diperlukan oleh Pemegang Saham atau atas usulan Board of Commissioners dan/atau Board of Directors.

Tempat dan Penyelenggaraan RUPS

1. RUPS wajib dilakukan di wilayah Republik Indonesia;
2. RUPS diadakan di tempat kedudukan Perusahaan atau di tempat Perusahaan melakukan kegiatan utama dari Perusahaan atau di tempat kedudukan bursa di mana saham Perusahaan dicatatkan;
3. Penyelenggaraan RUPS dapat dilakukan atas permintaan 1 (satu) orang atau lebih Pemegang Saham yang bersama-sama mewakili 1/10 (satu per sepuluh) atau lebih dari jumlah seluruh saham dengan hak suara, kecuali Anggaran Dasar menentukan suatu jumlah yang lebih kecil;
4. Permintaan Penyelenggaraan RUPS oleh Pemegang Saham diajukan kepada Board of Directors dengan surat tercatat disertai alasannya.

Tahapan Penyelenggaraan RUPS

Penyelenggaraan RUPS di perusahaan mengacu pada Peraturan OJK No. 15/POJK.04/2020 dan Peraturan OJK No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka dan Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik, terdapat beberapa tahapan yang harus dilakukan oleh WSBP dalam menyelenggarakan RUPS.

from Board of Commissioners or to grant power to Board of Commissioners to determine the Public Accounting Firm registered with the Financial Services Authority (OJK)

- d. Decide on other matters that have been properly submitted at the meeting without conflict with the provisions in the Articles of Association.
2. Extraordinary General Meeting of Shareholders (EGMS)
The General Meeting of Shareholders that is held at any time based on needs for the benefit of the Company if needed by Shareholders or with the proposal from Board of Commissioners and/or Board of Directors.

GMS Venue and Holding

1. GMS must be held in the territory of the Republic of Indonesia.
2. GMS is held at the Company's domicile or at the place where the Company conducts its main activities or at the place of exchange where the Company's shares are listed.
3. GMS can be held at the request of 1 (one) or more Shareholders who together represent 1/10 (one tenth) or more of the total shares with voting rights, except the Articles of Association determine a smaller amount.
4. The request for GMS holding by the Shareholders is submitted to Board of Directors with a registered letter accompanied by the reasons.

Stages of GMS

The Company's GMS refers to OJK Regulation No. 15/POJK.04/2020 and OJK Regulation No. 16/POJK.04/2020 dated April 20, 2020 regarding the Planning and Implementation of General Meeting of Shareholders of Public Companies and Implementation of General Meeting of Shareholders of Public Companies Electronically, there are several stages that must be carried out by WSBP in holding the GMS.

Tahapan Penyelenggaraan RUPS

Stages of GMS

| Pemberitahuan kepada OJK Notification to OJK | Pengumuman RUPS GMS Announcement | Pemanggilan RUPS GMS Summon | Pelaksanaan RUPS GMS Holding | Pengumuman Ringkasan Risalah RUPS Summary of GMS Minutes Announcement | Penyampaian Risalah RUPS Submission of GMS Minutes |
|--|--|---------------------------------------|--|---|--|
|--|--|---------------------------------------|--|---|--|

1. Pemberitahuan RUPS ke Otoritas Jasa Keuangan (OJK)
 - a. Board of Directors wajib terlebih dahulu menyampaikan pemberitahuan mata acara rapat kepada OJK paling lambat 5 (lima) hari kerja sebelum pengumuman RUPS, dengan tidak memperhitungkan tanggal pengumuman RUPS;
 - b. Mata acara rapat wajib diungkapkan secara jelas dan rinci;
 - c. Apabila terdapat perubahan mata acara rapat, maka Board of Directors wajib menyampaikan perubahan mata acara kepada OJK paling lambat pada saat pemanggilan RUPS.
 2. Pengumuman RUPS
 - a. Board of Directors wajib melakukan pengumuman RUPS kepada Pemegang Saham paling lambat 14 (empat belas) hari sebelum pemanggilan RUPS, dengan tidak memperhitungkan tanggal pengumuman dan tanggal pemanggilan;
 - b. Pengumuman RUPS paling kurang memuat ketentuan Pemegang Saham yang berhak hadir dalam RUPS dan yang berhak mengusulkan mata acara rapat, tanggal penyelenggaraan RUPS dan tanggal pemanggilan RUPS;
 - c. Pengumuman RUPS kepada Pemegang Saham bagi Perusahaan Terbuka yang sahamnya tercatat pada bursa efek wajib dilakukan melalui paling sedikit: situs web penyedia e-RUPS, situs web Bursa Efek dan situs web Perusahaan Terbuka, dalam Bahasa Indonesia dan bahasa asing paling kurang bahasa Inggris;
 3. Pemanggilan RUPS
 - a. Board of Directors wajib melakukan pemanggilan kepada Pemegang Saham paling lambat 21 (dua puluh satu) hari sebelum RUPS, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal RUPS;
 - b. Pemanggilan RUPS harus memuat hari, tanggal, jam serta tempat rapat diadakan, ketentuan Pemegang Saham yang berhak hadir dalam RUPS dan dengan singkat hal-hal yang hendak dibicarakan disertai pemberitahuan bahwa bahan yang akan dibicarakan dalam rapat telah tersedia di kantor Perusahaan mulai hari dilakukan pemanggilan rapat sampai dengan tanggal rapat diadakan;
1. GMS Notification to Financial Services Authority (OJK)
 - a. Board of Directors must first submit notification of the meeting agenda to OJK no later than 5 (five) working days prior to GMS announcement, excluding the announcement date of GMS.
 - b. Meeting agenda must be disclosed clearly and in detail.
 - c. If there is a change in the meeting agenda, Board of Directors must submit the agenda change to OJK no later than GMS Summon.
 2. GMS Announcement
 - a. Board of Directors must announce the GMS to the Shareholders no later than 14 (fourteen) days prior to the GMS summons, without including the date of the announcement and the date of the summons.
 - b. GMS announcement must at least contain the provisions of Shareholders who are entitled to attend the GMS and those who are entitled to propose the agenda, the date of the GMS and the date of the GMS summons.
 - c. GMS announcement to Shareholders for Public Company whose shares are listed on the stock exchange must be made through at least: e-GMS provider website, Stock Exchange website and Public Company website, in Indonesian language and foreign language at least English;
 3. GMS Summon
 - a. Board of Directors must summon the Shareholders no later than 21 (twenty one) days prior to the GMS, without including the date of the summons and the date of the GMS.
 - b. GMS summons must include the day, date, time and venue of the meeting held, the provisions of Shareholders who are entitled to attend the GMS and the matters to be discussed in brief, accompanied by a notification that the materials to be discussed at the meeting are available at the Company's office starting on the day of the meeting summons until the date of the meeting.

- c. Penyampaian iklan pemanggilan RUPS dilakukan melalui situs web penyedia e-RUPS, situs web bursa efek dan situs web Perusahaan Terbuka;
 - d. Pemanggilan RUPS kedua dilakukan dalam jangka waktu paling lambat 7 (tujuh) hari sebelum RUPS kedua dilangsungkan dengan tidak memperhitungkan tanggal pemanggilan dan tanggal RUPS dan disertai informasi bahwa RUPS pertama telah diselenggarakan tetapi tidak mencapai kuorum;
 - e. RUPS kedua diselenggarakan paling cepat 10 (sepuluh) hari dan paling lambat 21 (dua puluh satu) hari dari RUPS pertama;
 - f. Ketentuan ini berlaku tanpa mengurangi peraturan perundang-undangan di bidang pasar modal dan peraturan perundang-undangan lainnya serta peraturan Bursa Efek di Indonesia di tempat di mana saham-saham Perusahaan dicatatkan;
 - g. Bukti iklan Pemanggilan disampaikan kepada OJK paling lambat 2 (dua) hari kerja setelah Panggilan RUPS dan disampaikan kepada BEI pada hari yang sama dengan tanggal pemasangan iklan.
4. Pelaksanaan RUPS
 - a. RUPS dipimpin oleh Anggota Board of Commissioners yang ditunjuk oleh Board of Commissioners ;
 - b. Dalam hal semua Anggota Board of Commissioners tidak hadir atau berhalangan hadir, maka RUPS dipimpin oleh salah seorang Anggota Director yang ditunjuk oleh Board of Directors ataupun berdasarkan ketentuan dalam Anggaran Dasar Perusahaan;
 - c. RUPS diawali dengan pembacaan Tata Tertib RUPS;
 - d. RUPS membahas masalah yang telah ditetapkan dalam agenda RUPS;
 - e. Keputusan RUPS dapat diambil berdasarkan musyawarah untuk mufakat dan dengan memenuhi ketentuan dalam Anggaran Dasar Perusahaan. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai, keputusan diambil melalui pemungutan suara dengan memperhatikan ketentuan kuorum kehadiran dan kuorum keputusan RUPS.
 5. Penyampaian Risalah RUPS
 - a. Risalah RUPS wajib dibuat dan ditandatangani oleh pimpinan rapat dan paling sedikit 1 (satu) orang Pemegang Saham yang ditunjuk dari dan oleh peserta RUPS;
 - b. Penandatanganan Risalah RUPS tidak diperlakukan apabila risalah tersebut dibuat dengan Berita Acara Notaris;
 - c. Risalah RUPS sekurang-kurangnya memuat:
 - i) Waktu, tempat pelaksanaan, agenda dan peserta RUPS;
- c. Submission of GMS summons advertisements is carried out through the e-GMS provider's website, stock exchange website and Public Company's website;
 - d. GMS second summons shall be conducted no later than 7 (seven) days before the second GMS is held without including the date of the summons and the date of the GMS, and accompanied by information that the first GMS has been held but has not reached the quorum.
 - e. The second GMS is held at the latest 10 (ten) days and no later than 21 (twenty one) days after the first GMS.
 - f. This provision applies without prejudice to the Laws and Regulations in capital market and other Legislation as well as the Stock Exchange regulations in Indonesia at the place where the Company's shares are listed.
 - g. Proof of the summons advertisement is submitted to OJK no later than 2 (two) working days after the invitation to GMS and submitted to IDX on the same day as the advertisement date.
4. GMS Holding
 - a. The GMS is chaired by a Member of Board of Commissioners appointed by Board of Commissioners.
 - b. In the event that all Members of Board of Commissioners are absent or unable to attend, then the GMS shall be chaired by one of Members of Board of Directors appointed by Board of Directors or based on the provisions in the Company's Articles of Association.
 - c. The GMS begins with the reading of the GMS Rules of Conduct.
 - d. The GMS addresses the issues set out in the GMS agenda.
 - e. GMS Resolutions can be taken based on deliberation to reach consensus and by fulfilling the provisions in the Company's Articles of Association. In the event that a decision based on deliberation for consensus is not reached, a decision is made by voting with due regard to the provisions of quorum of attendance and quorum of GMS Resolution.
 5. Submission of GMS Minutes
 - a. GMS minutes must be made and signed by the chairman of the meeting and at least 1 (one) of Shareholders appointed from and by the GMS participants.
 - b. The signing of GMS minutes is not applied if the minutes are made with a Minutes of Notary.
 - c. GMS Minutes contain at least:
 - i) Time, venue, agenda and participants of the GMS;

- ii) Pendapat-pendapat yang berkembang dalam RUPS, baik yang mendukung maupun yang tidak mendukung (*dissenting opinion*);
 - iii) Mekanisme pengambilan keputusan RUPS; dan
 - iv) Keputusan RUPS.
6. Setiap Pemegang Saham berhak memperoleh Risalah RUPS.

Ketentuan Kuorum

Ketentuan kuorum kehadiran dan keputusan RUPS terhadap hal yang harus diputuskan dalam Rapat dilakukan dengan mengikuti ketentuan OJK dalam POJK No.32/POJK.04/2014 tanggal 8 Desember 2014 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka:

1. Dihadiri oleh pemegang saham yang mewakili lebih dari 1/2 (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang sah dan keputusan adalah sah jika disetujui oleh lebih dari 1/2 (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang hadir dalam Rapat kecuali Undang-Undang dan/atau Anggaran Dasar Perusahaan menentukan jumlah kuorum yang lebih besar;
2. Dalam hal kuorum kehadiran sebagaimana dimaksud tidak tercapai, maka RUPS kedua adalah sah dan berhak mengambil keputusan yang mengikat apabila dihadiri oleh pemegang saham yang mewakili paling sedikit 1/3 (satu per tiga) bagian dari jumlah seluruh saham dengan hak suara yang sah dan keputusan adalah sah jika disetujui oleh lebih dari 1/2 (satu per dua) bagian dari jumlah seluruh saham dengan hak suara yang hadir dalam rapat kecuali Undang-Undang dan/atau Anggaran Dasar Perusahaan menentukan jumlah kuorum yang lebih besar;
3. Dalam hal kuorum kehadiran pada RUPS kedua sebagaimana dimaksud tidak tercapai, RUPS ketiga dapat diadakan dengan ketentuan RUPS ketiga sah dan berhak mengambil keputusan jika dihadiri oleh pemegang saham dari saham dengan hak suara yang sah dalam kuorum kehadiran dan persyaratan pengambilan keputusan yang ditetapkan oleh OJK atas permohonan Perusahaan.

Mekanisme Pengajuan Tanya Jawab dalam RUPS

1. Dalam setiap Mata Acara Rapat, Pimpinan Rapat akan memberikan kesempatan kepada pemegang saham atau kuasanya untuk mengajukan pertanyaan, pendapat, usul dan/atau saran sebelum dilakukan pengambilan keputusan;
2. Pimpinan Rapat akan memberikan kesempatan kepada 1 (satu) Pemegang Saham atau kuasanya yang sah untuk bertanya dan/atau menyatakan pendapat;
3. Hanya Pemegang Saham atau kuasanya yang sah yang berhak untuk mengajukan pertanyaan dan/atau menyatakan pendapat;

- ii) Opinions generated in the GMS, both supporting and non-supporting (*dissenting option*);
 - iii) GMS Resolution-making mechanism; and
 - iv) GMS Resolution
6. Each Shareholder has the right to obtain a GMS Minutes

Quorum Provisions

The provisions of attendance quorum and the GMS resolution on matters that must be decided at the Meeting are carried out in accordance with OJK's provisions in POJK No. 32/POJK.04/2014 dated December 8, 2014 concerning Plan and Organizing of a Public Company's General Meeting of Shareholders:

1. Attended by shareholders representing more than 1/2 (one half) of the total number of shares with valid voting rights and a decision is valid if approved by more than 1/2 (one half) of the total number of shares with voting rights present at the Meeting except the Law and/or the Company's Articles of Association determine a greater number of quorums.
2. In the event that the attendance quorum as intended is not reached, the second GMS is valid and has the right to make binding decisions if attended by shareholders representing at least 1/3 (one third) of the total number of shares with valid voting rights and the decision is valid if approved by more than 1/2 (one half) of the total number of shares with voting rights present at the meeting unless the Law and/or the Company's Articles of Association determine a larger quorum.
3. In the event that the attendance quorum at the second GMS as referred to is not reached, the third GMS may be held provided that the third GMS is valid and has the right to make decisions if attended by shareholders of shares with valid voting rights in the attendance quorum and decision-making requirements stipulated by OJK at Company's request.

Mechanism for Submitting Questions and Answers at the GMS

1. In each Meeting Agenda, Chairperson of Meeting will provide the opportunity for shareholders or their proxies to ask questions, opinions, proposals and/or suggestions before making a decision.
2. Chairperson of Meeting will provide an opportunity for 1 (one) Shareholder or his/her legal proxies to ask questions and/or express opinions.
3. Only Shareholders or their legal proxies are entitled to ask questions and/or express opinions.

4. Pemegang Saham atau kuasanya yang ingin mengajukan pertanyaan dan/atau pendapat diminta untuk mengangkat tangan, dan selanjutnya Petugas akan menyerahkan formulir pertanyaan untuk diisi nama pemegang saham, jumlah saham yang diwakili dan pertanyaan atau pendapatnya. Formulir pertanyaan tersebut harus diserahkan kepada petugas untuk disampaikan kepada Pimpinan Rapat;
5. Pemegang saham atau kuasanya hanya dapat mengajukan pertanyaan dan/atau pendapat sesuai dengan Mata Acara Rapat yang terkait;
6. Pimpinan Rapat akan membacakan pertanyaan dan pendapatnya dan mempersilahkan anggota Board of Directors atau Board of Commissioners atau Lembaga dan/atau Profesi Penunjang untuk menjawab atau menanggapi pertanyaan tersebut;
7. Pertanyaan lain (apabila ada) yang tidak dibacakan oleh Pimpinan Rapat akan dijawab secara tertulis selambatnya 3 (tiga) hari kerja setelah pelaksanaan Rapat;
8. Setelah pertanyaan dijawab atau ditanggapi, akan dilakukan pemungutan suara, hanya Pemegang Saham atau kuasanya yang sah yang berhak untuk mengeluarkan suara.

Mekanisme Pemungutan Suara

1. Setiap pemegang 1 (satu) saham berhak mengeluarkan 1 (satu) suara.
2. Pemungutan suara dilakukan secara lisan dengan ketentuan sebagai berikut:
 - a. Pemegang Saham yang tidak setuju atau mengeluarkan suara abstain diminta mengangkat tangan dan memberi tanda pada salah satu pilihan di kartu suara dan menyerahkan kartu suaranya yang sudah terisi kepada petugas.
 - b. Bagi pemegang saham yang tidak mengumpulkan kartu suara pada saat pemungutan suara maka dianggap menyetujui.
3. Pemegang saham dari saham dengan hak suara yang sah yang hadir dalam Rapat namun abstain dianggap mengeluarkan suara yang sama dengan suara mayoritas pemegang saham yang mengeluarkan suara.
4. Setelah pemungutan suara, Notaris akan membaca hasil perhitungan suara.

Mekanisme Pengambilan Keputusan

Keputusan Rapat diambil berdasarkan musyawarah untuk mufakat. Apabila musyawarah untuk mufakat tidak tercapai, maka keputusan diambil dengan cara pemungutan suara, dengan ketentuan apabila pemegang saham atau kuasanya hendak memberikan suara tidak setuju atau abstain diminta untuk mengangkat tangan dan menyerahkan kartu suaranya kepada petugas. Pemegang saham atau kuasanya dengan

4. Shareholders or their proxies who wish to ask questions and/or opinions are asked to raise their hands, and then the Officer will submit an inquiry form to be filled with names of shareholders, the number of shares represented and their questions or opinions. The question form must be submitted to the officer to be submitted to Chairperson of Meeting.
5. Shareholders or their proxies can only ask questions and/or opinions in accordance with the relevant Meeting Agenda.
6. Chairperson of Meeting will read out their questions and opinions and invite members of Board of Directors or Board of Commissioners or Institutions and/or Supporting Professionals to answer or respond to these questions.
7. Other questions (if any) that are not read out by the Chairperson of Meeting will be answered in writing no later than 3 (three) working days after the Meeting.
8. After the questions are answered or responded to, a vote will be held, only the Shareholders or their legal proxies are entitled to cast votes.

Voting Mechanism

1. Each holder of 1 (one) share is entitled to cast 1 (one) vote.
2. Voting is done orally with the following conditions:
 - a. Shareholders who disagree or vote abstentions are asked to raise their hands and mark one of the choices on the voting card and submit their filled voting card to the officer.
 - b. Shareholders who do not collect voting cards at the time of voting will be deemed to have agreed.
3. Shareholders of shares with valid voting rights who attend the Meeting but abstain are deemed to have cast the same vote as the majority of shareholders who cast votes.
4. After voting, the Notary will read the results of vote count.

Resolution Making Mechanism

Meeting resolutions are taken based on deliberation to reach consensus. In the event that a resolution based on deliberation to reach consensus is not reached, then a vote will be made, provided that if the shareholders or their proxies wish to vote in disagreement or abstain are asked to raise their hands and submit their voice cards to the officers. Shareholders or their proxies with voting rights who are

hak suara yang hadir dalam Rapat namun abstain (tidak memberikan suara) dianggap mengeluarkan suara yang sama dengan suara mayoritas pemegang saham yang mengeluarkan suara.

present at the Meeting but abstain (not voting) are considered to have cast the same vote as the majority of shareholders who cast votes.

PENYELENGGARAAN RUPS DI TAHUN 2023

Selama tahun 2023, WSBP telah menyelenggarakan RUPS sebanyak 2 (dua) kali yang terdiri dari 1 (satu) kali RUPS Tahunan dan 1 (satu) kali RUPS Luar Biasa. Hasil Keputusan RUPS tersebut telah dilaporkan kepada OJK dan diumumkan melalui situs web WSBP (www.waskitaprecast.co.id) dan situs web BEI (www.idx.co.id). Penyelenggaraan RUPS tahun 2023 mengacu pada beberapa peraturan, yaitu:

1. Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas;
2. Peraturan OJK No. 32/POJK.04/2014 tanggal 8 Desember 2014 jo. Peraturan OJK No. 10/POJK.04/2017 tanggal 14 Maret 2017 jo. Peraturan OJK No. 15/POJK.04/2020 tanggal 20 April 2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka;
3. Peraturan OJK No. 16/POJK.04/2020 tanggal 20 April 2020 tentang Pelaksanaan Rapat Umum Pemegang Saham Perusahaan Terbuka Secara Elektronik;
4. Anggaran Dasar PT Waskita Beton Precast Tbk.

GMS HOLDING IN 2023

During 2023, WSBP has held 2 (two) GMS consisting of 1 (one) Annual GMS and 1 (one) Extraordinary GMS. The GMS resolutions have been reported to OJK and announced through WSBP website (www.waskitaprecast.co.id) and IDX website (www.idx.co.id). The GMS in 2023 refers to several regulations, namely:

1. Law No. 40 Year 2007 on Limited Liability Companies;
2. OJK Regulation No. 32/POJK.04/2014 dated December 8, 2014 jo. OJK Regulation No. 10/POJK.04/2017 dated March 14, 2017 jo. OJK Regulation No. 15/POJK.04/2020 dated April 20, 2020 regarding the Plan and Implementation of General Meeting of Shareholders of Public Company;
3. OJK Regulation No. 16/POJK.04/2020 dated April 20, 2020 regarding the Implementation of Electronic General Meeting of Shareholders of Public Company;
4. Articles of Association of PT Waskita Beton Precast Tbk.

Penyelenggaraan RUPS Tahunan Tahun Buku 2022 pada 21 Juni 2023

Annual General Meeting of Shareholders for 2022 Fiscal Year on June 21, 2023

Tahapan Pelaksanaan RUPS Tahunan

Stage of Annual GMS

| | |
|---|--|
| 1 | <p>Pemberitahuan ke Otoritas Jasa Keuangan (OJK) Notification to Financial Services Authority (OJK)</p> <p>Tanggal : 17 April 2023 dan 10 Mei 2023 Date: April 17, 2023 and May 10, 2023</p> <p>Pemberitahuan kepada Dewan Komisiner OJK sehubungan pelaksanaan RUPS melalui Surat Direksi No. 549/WBP/DIR/2023 tanggal 17 April 2023 dan Pemberitahuan Perubahan Rencana Penyelenggaraan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2022 PT Waskita Beton Precast Tbk No. 652/WBP/DIR/2023 tanggal 10 Mei 2023. Notification to the OJK Board of Commissioners in connection with the holding of GMS through Board of Directors Letter No. 549/WBP/DIR/2023 dated April 17, 2023 and Notification of Changes to the Plan for Holding the Annual General Meeting of Shareholders (AGMS) for 2022 Fiscal Year of PT Waskita Beton Precast Tbk No. 652/WBP/DIR/2023 dated May 10, 2023.</p> |
|---|--|

Pengumuman RUPST kepada Pemegang Saham

Announcement of Annual GMS to Shareholders

Tanggal : 2 Mei 2023

Date: May 2, 2023

Perusahaan telah menyampaikan Pengumuman RUPST kepada Pemegang Saham melalui:

Situs web eASY.KSEI

Situs web Bursa Efek Indonesia (www.idx.co.id)

Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)

Bukti iklan Pengumuman RUPST telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 195/WBP/CORSEC/2023 pada tanggal 2 Mei 2023 perihal Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2022 PT Waskita Beton Precast Tbk.

The Company has submitted the AGMS Announcement to Shareholders through:

eASY.KSEI website

Indonesia Stock Exchange website (www.idx.co.id)

PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)

Advertisement Proof of AGMS Announcement has been reported by the Company to OJK and the Indonesia Stock Exchange through Letter No. 195/WBP/CORSEC/2023 on May 2, 2023 regarding Submission of Advertisement Proof for the Annual General Meeting of Shareholders (AGMS) Announcement for Fiscal Year 2022 of PT Waskita Beton Precast Tbk.

Pemanggilan RUPST kepada Pemegang Saham

Annual GMS Summon to Shareholders

Tanggal : 17 Mei 2023 dan 26 Mei 2023

Date: May 17, 2023 and May 26, 2023

Perusahaan telah menyampaikan Pemanggilan RUPST kepada Pemegang Saham melalui:

Situs web eASY.KSEI

Situs web Bursa Efek Indonesia (www.idx.co.id)

Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)

Bukti iklan Pemanggilan RUPST telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 238/WBP/CORSEC/2023 pada tanggal 17 Mei 2023 perihal Penyampaian Pemanggilan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2022 PT Waskita Beton Precast Tbk dan Pemanggilan Ulang RUPST melalui Surat No. 260/WBP/CORSEC/2023 pada tanggal 26 Mei 2023 perihal Penyampaian Pemanggilan Ulang RUPST Tahun Buku 2022 PT Waskita Beton Precast Tbk.

The Company has submitted the AGMS Summons to Shareholders through:

eASY.KSEI website

Indonesia Stock Exchange website (www.idx.co.id)

PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)

Advertisement Proof of AGMS Summons has been reported by the Company to OJK and Indonesia Stock Exchange through Letter No. 238/WBP/CORSEC/2023 on May 17, 2023 regarding Submission of Summons for Annual General Meeting of Shareholders (AGMS) of Fiscal Year 2022 of PT Waskita Beton Precast Tbk and AGMS Re-Summoning through Letter No. 260/WBP/CORSEC/2023 on May 26, 2023 regarding Submission of Re-Summoning of AGMS of Fiscal Year 2022 of PT Waskita Beton Precast Tbk.

Pelaksanaan RUPST

Annual GMS Holding

Tanggal : 21 Juni 2023

Date: June 21, 2023

RUPST Tahun Buku 2022 diselenggarakan pada hari Senin, 21 Juni 2023 pukul 11.22 WIB sampai dengan 13.45 WIB di Auditorium Lt.11 – Gedung Waskita Heritage, Jl. Mas Tirtodarmo Haryono Kav. No. 10A, Jakarta Timur.

RUPST Tahun Buku 2022 dipimpin oleh Bapak Poerwanto selaku Plt. Komisaris Utama/Komisaris sesuai dengan penunjukan dalam Surat Penunjukan No. 73/WBP/DK/2023 pada tanggal 5 Juni 2023

The 2022 Fiscal Year AGMS was held on Monday, June 21, 2023 at 11:22 a.m. until 1:45 p.m. at Auditorium Lt.11 - Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10A, East Jakarta.

The 2022 Fiscal Year AGMS was chaired by Poerwanto as Acting President Commissioner/Commissioner in accordance with the appointment in the Appointment Letter No. 73/WBP/DK/2023 on June 5, 2023.

Pengumuman Ringkasan Risalah RUPST

AGMS Minutes Summary Announcement

Tanggal : 23 Juni 2023

Date: June 23, 2023

- Perusahaan telah menyampaikan Ringkasan Risalah RUPST kepada Pemegang Saham melalui:
 - a. Situs web Bursa Efek Indonesia (www.idx.co.id)
 - b. Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
 - c. Bukti iklan Ringkasan Risalah RUPST telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 326/WBP/CORSEC/2023 pada tanggal 23 Juni 2023 perihal Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun buku 2022 PT Waskita Beton Precast Tbk
- The Company has submitted the AGMS Minutes Summary to Shareholders through:
 - a. Indonesia Stock Exchange website (www.idx.co.id)
 - b. PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
 - c. Proof of advertisement of Summary of AGMS Minutes has been reported by the Company to OJK and Indonesian Stock Exchange via Letter No. 326/WBP/CORSEC/2023 dated June 23, 2023 regarding Submission of a Summary of the Minutes of Annual General Meeting of Shareholders (AGMS) for 2022 fiscal year of PT Waskita Beton Precast Tbk

6. Penyampaian Hasil Risalah RUPST

Submission of AGMS Minutes

Tanggal : 20 Juli 2023

Date: July 20, 2023

- Seluruh hasil keputusan RUPST Tahun Buku 2022 PT Waskita Beton Precast Tbk telah dilembagakan dalam Akta Notaris Dini Lastari Siburian, S.H No. 26. tanggal 23 Juni 2023.
- Akta Risalah RUPST telah disampaikan melalui surat elektronik ke Web OJK melalui surat No. 379/WBP/CORSEC/2023 pada tanggal 20 Juli 2023.
- All resolutions of 2022 Fiscal Year AGMS of PT Waskita Beton Precast Tbk have been institutionalized in Notarial Deed No. 26 of Dini Lastari Siburian, S.H. dated June 23, 2023.
- The Deed of Minutes of AGMS has been submitted via electronic mail to OJK Web through letter No. 379/WBP/CORSEC/2023 on July 20, 2023.

Kuorum Kehadiran Pemegang Saham dalam RUPS Tahunan Tahun Buku 2022

RUPS Tahunan Tahun Buku 2022 dihadiri oleh Pemegang Saham dan Kuasa Pemegang Saham Perusahaan yang sah yang berjumlah 17.336.826.800 saham atau merupakan 70,7167324% dari jumlah seluruh saham dikeluarkan oleh Perseroan sampai dengan tanggal Rapat, Perseroan telah melakukan pembelian kembali (share buyback) sejumlah 1.845.281.000 saham sehingga jumlah seluruh saham yang mempunyai hak suara yang sah yang berhak hadir dalam Rapat adalah sejumlah 24.515.876.534 saham dengan memperhatikan Daftar Pemegang Saham Perseroan per tanggal 25 Mei 2023 sampai dengan pukul 16.00 WIB sehingga karenanya kuorum yang disyaratkan dalam Pasal 14 ayat 2 butir (1) huruf a Anggaran Dasar Perseroan *juncto* Pasal 41 ayat 1 butir (a) POJK 15 telah dipenuhi dan Rapat adalah sah dan berhak untuk mengambil keputusan yang sah dan mengikat mengenai hal-hal yang dibicarakan sesuai dengan mata acara Rapat.

Quorum of Shareholders Attendance at 2022 Fiscal Year Annual GMS

The Annual GMS for 2022 Fiscal Year was attended by Shareholders and Authorized Proxies of Shareholders of the Company totaling 17,336,826,800 shares or constituting 70.7167324% of the total shares issued by the Company until the Meeting date, the Company has conducted a share buyback of 1,845,281,000 shares so that the total number of shares with valid voting rights entitled to attend the Meeting is 24,515,876,534 shares with regard to the Register of Shareholders of the Company as of May 25, 2023 until 16.00 WIB, therefore the quorum required in Article 14 paragraph 2 point (1) letter a of the Company's Articles of Association in conjunction with Article 41 paragraph 1 point (a) POJK 15 has been fulfilled and the Meeting is valid and entitled to make valid and binding decisions regarding the matters discussed in accordance with the Meeting agenda.

Daftar Kehadiran Board of Commissioners dan Board of Directors dalam RUPS Tahunan Tahun Buku 2022
Board of Commissioners and Board of Directors Attendance at the Annual GMS for 2022 Fiscal Year

| Nama Name | Jabatan Position | Status Kehadiran Attendance Status |
|-------------------------------|--|--|
| Board of Commissioners | | |
| Poerwanto | Plt. Komisaris Utama/Komisaris Acting President Commissioner/ Commissioner | Hadir Present |
| Agus Budiman Manalu | Komisaris Independen Independent Commissioner | Hadir melalui media video telekonferensi Present via video teleconference |
| Abianti Riana | Komisaris Independen Independent Commissioner | Hadir Present |
| Asep Arofah Permana | Komisaris Commissioner | Hadir Present |
| Board of Directors | | |
| FX Purbayu Ratsunu | President Director President Director | Hadir Present |
| Asep Mudzakir | Direktur Director | Hadir Present |
| Sugiharto | Direktur Director | Hadir Present |
| Asep Kurnia | Direktur Director | Hadir Present |
| Bambang Dwi Wijayanto | Direktur Director | Hadir Present |

Keterlibatan Pihak Independen dalam RUPS Tahunan Tahun Buku 2022

Dalam penyelenggaraan RUPS Tahunan untuk Tahun Buku 2022, WSBP menunjuk pihak independen, yakni Notaris Dini Lastari Siburian, S.H, serta Biro Administrasi Efek (BAE) PT Datindo Entrycom. Keputusan untuk melibatkan pihak independen ini merupakan langkah strategis untuk melakukan perhitungan dan/atau validasi suara dengan objektif dan transparan, serta memastikan integritas proses pengambilan keputusan dalam RUPS.

Involvement of Independent Parties in 2022 Fiscal Year Annual GMS

In holding the Annual GMS for 2022 Fiscal Year, WSBP appointed independent parties, namely Notary Dini Lastari Siburian, S.H, and Share Registrar PT Datindo Entrycom. The decision to involve independent parties is a strategic step to conduct vote counting and/or validation objectively and transparently, as well as to ensure the integrity of resolution-making process in the GMS.

Hasil Keputusan RUPS Tahunan Tahun Buku 2022
2022 Fiscal Year Annual GMS Resolutions

Mata Acara Pertama

First Agenda

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|--------|---|
| Agenda | <p>Persetujuan Laporan Tahunan Perseroan termasuk Laporan Tugas Pengawasan Dewan Komisaris dan pengesahan Laporan Keuangan untuk Tahun Buku yang berakhir pada 31 Desember 2022, serta pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada Direksi atas tindakan Pengurusan dan Dewan Komisaris atas tindakan Pengawasan terhadap Perseroan yang telah dijalankan selama Tahun Buku 2022.</p> <p>Approval of the Company's Annual Report, including the Board of Commissioners Supervisory Report and ratification of Financial Statements of Fiscal Year ended on December 31, 2022, and to release and discharge of all responsibilities (<i>volledig acquit et de charge</i>) to Board of Directors for the management and Board of Commissioners for the supervisory duties of the Company carried out during 2022 Fiscal Year.</p> |
|--------|---|

Hasil Keputusan RUPS Tahunan Tahun Buku 2022
2022 Fiscal Year Annual GMS Resolutions

| | | | |
|--|--|---|----------------|
| Hasil Pemungutan Suara Voting Results | Suara Setuju Agreed Votes | : | 17.326.438.700 |
| | Suara Tidak Setuju Disagree Votes | : | 242.800 |
| | Suara Abstain Abstain Votes | : | 10.145.300 |
| Tanggapan/Pertanyaan Opinion/Question | 1 (satu) pemegang saham yang mengajukan tanggapan 1 (one) shareholder submitting a response | | |
| Hasil Keputusan Resolution | <p>1. Menyetujui Laporan Tahunan Perseroan termasuk Pengesahan Laporan Keuangan Audited untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2022 yang diaudit oleh Kantor Akuntan Publik (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (anggota dari Crowe Global) sesuai Laporan No. 00387/2.1051/AU.1/04/0561-2/1/IV/2023 tanggal 6 April 2023 dengan opini wajar dalam semua hal yang material, serta Laporan Tugas Pengawasan Dewan Komisaris untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2022.</p> <p>2. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada segenap anggota Direksi atas tindakan Pengurusan dan Dewan Komisaris atas tindakan Pengawasan terhadap Perseroan yang telah dijalankan selama Tahun Buku 2022, sejauh tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam Laporan Tahunan dan Laporan Keuangan Perseroan untuk Tahun Buku 2022."</p> <p>1. Approved the Company's Annual Report including Ratification of Audited Financial Statements for the year ended December 31, 2022 audited by Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners (member of Crowe Global) in accordance with Report number 00387/2.1051/AU.1/04/0561-2/1/IV/2023 dated April 6, 2023 with Unqualified opinion, as well as the Board of Commissioners' Supervisory Report for the Fiscal Year ended December 31, 2022.</p> <p>2. Granted full release and discharge (<i>volledig acquit et de charge</i>) to all members of Board of Directors for their management actions and Board of Commissioners for their supervisory actions on the Company during 2022 Fiscal Year, to the extent that such actions are not criminal offences and are reflected in the Company's Annual Report and Financial Statements for 2022 Fiscal Year.</p> | | |
| Status | Telah Direalisasikan Has been realized | | |
| Mata Acara Kedua Second Agenda | | | |
| Agenda | Penetapan Penggunaan Laba Bersih Perseroan Tahun Buku 2022. Determination of the Use of the Company's Net Profit for 2022 Fiscal Year. | | |
| Hasil Pemungutan Suara Voting Results | Suara Setuju Agreed Votes | : | 17.334.684.000 |
| | Suara Tidak Setuju Disagree Votes | : | 190.700 |
| | Suara Abstain Abstain Votes | : | 1.952.100 |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | |
| Hasil Keputusan Resolution | <p>Menyetujui Laba Bersih Perseroan untuk Tahun Buku 2022 sebesar Rp675.769.677.491,00 untuk dipergunakan sebagai berikut: Sebesar Rp 675.769.677.491 (atau 100% dari laba bersih) akan digunakan sebagai laba yang belum ditentukan penggunaannya Approve the Company's Net Profit for 2022 Fiscal Year amounting to Rp675,769,677,491 to be used as follows: Rp675,769,677,491 (or 100% of net profit) will be used as unappropriated retained earnings.</p> | | |
| Status | Telah Direalisasikan Has been realized | | |

Hasil Keputusan RUPS Tahunan Tahun Buku 2022
2022 Fiscal Year Annual GMS Resolutions

Mata Acara Ketiga
Third Agenda

| | | | | | | | | | | |
|--|--|------------------------------|---|----------------|--------------------------------------|---|---------|--------------------------------|---|-----------|
| Agenda | Penunjukan Kantor Akuntan Publik untuk melakukan Audit Laporan Keuangan Perseroan yang berakhir pada 31 Desember 2023. Appointment of a Public Accounting Firm to audit the Company's Financial Statements for the Fiscal Year ending December 31, 2023. | | | | | | | | | |
| Hasil Pemungutan Suara Voting Results | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Suara Setuju Agreed Votes</td> <td style="width: 5%; text-align: center;">:</td> <td style="width: 35%; text-align: right;">17.333.967.899</td> </tr> <tr> <td>Suara Tidak Setuju Disagree Votes</td> <td style="text-align: center;">:</td> <td style="text-align: right;">958.901</td> </tr> <tr> <td>Suara Abstain Abstain Votes</td> <td style="text-align: center;">:</td> <td style="text-align: right;">1.900.000</td> </tr> </table> | Suara Setuju Agreed Votes | : | 17.333.967.899 | Suara Tidak Setuju Disagree Votes | : | 958.901 | Suara Abstain Abstain Votes | : | 1.900.000 |
| Suara Setuju Agreed Votes | : | 17.333.967.899 | | | | | | | | |
| Suara Tidak Setuju Disagree Votes | : | 958.901 | | | | | | | | |
| Suara Abstain Abstain Votes | : | 1.900.000 | | | | | | | | |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | | | | | | | | |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> 1. Menetapkan Kantor Akuntan Publik (KAP) Hertanto, Grace, Karunawan (TIAG) untuk melakukan Jasa Audit atas Laporan Keuangan Perseroan untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2023 dan Assurance atas Pencapaian <i>Key Performance Indicators</i> tahun 2023; 2. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menunjuk KAP untuk melakukan Audit atas Laporan Keuangan Perseroan pada Tahun Buku 2023, serta menetapkan besaran imbalan jasa audit, penambahan ruang lingkup pekerjaan yang diperlukan dan persyaratan lainnya yang wajar bagi Kantor Akuntan Publik tersebut; 3. Memberikan wewenang dan kuasa kepada Dewan Komisaris untuk menetapkan Kantor Akuntan Publik pengganti dalam hal Kantor Akuntan Publik (KAP) Hertanto, Grace, Karunawan (TIAG) karena sebab apapun tidak dapat menyelesaikan Audit atas Laporan Keuangan untuk Tahun Buku 2023 dan Assurance atas Pencapaian <i>Key Performance Indicators</i> tahun 2023, termasuk menetapkan imbalan jasa audit, penambahan ruang lingkup pekerjaan yang diperlukan dan persyaratan lainnya bagi Kantor Akuntan Publik pengganti tersebut. <ol style="list-style-type: none"> 1. Appointed Public Accountant Firm (KAP) Hertanto, Grace, Karunawan (TIAG) to perform Audit Services on the Company's Financial Statements for Fiscal Year ending on December 31, 2023 and Assurance on the Achievement of Key Performance Indicators in 2023; 2. Granted authority and power to the Company's Board of Commissioners to appoint a Public Accounting Firm to conduct an Audit of the Company's Financial Statements for 2023 Fiscal Year, as well as determine the audit fee amount, additional scope of work required and other reasonable requirements for the Public Accounting Firm; 3. Granted authority and power to Board of Commissioners to determine a replacement Public Accounting Firm in the event that the Public Accounting Firm (KAP) Hertanto, Grace, Karunawan (TIAG) for any reason is unable to complete the Audit of Financial Statements for 2023 Fiscal Year and Assurance on the Achievement of Key Performance Indicators in 2023, including determining audit fees, additional scope of work required and other requirements for the replacement Public Accounting Firm. | | | | | | | | | |
| Status | Telah Direalisasikan Has been realized | | | | | | | | | |

Hasil Keputusan RUPS Tahunan Tahun Buku 2022

2022 Fiscal Year Annual GMS Resolutions

Mata Acara Keempat

Fourth Agenda

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| Agenda | Penetapan besarnya Gaji Direksi, Honorarium Dewan Komisaris untuk Tahun 2023 serta Tantiem bagi Anggota Direksi dan Dewan Komisaris Perseroan untuk Tahun Buku 2022. Determination of the salary amount of Board of Directors, Honorarium of Board of Commissioners for 2023 fiscal year and Tantiem for Members of Board of Directors and Members of Board of Commissioners for 2022 fiscal year. |
| Hasil Pemungutan Suara Voting Results | Suara Setuju : 17.334.684.000 Agreed Votes |
| | Suara Tidak Setuju : 242.800 Disagree Votes |
| | Suara Abstain : 1.900.000 Abstain Votes |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Memberikan wewenang dan kuasa kepada Pemegang Saham Pengendali untuk menetapkan besarnya tantiem untuk Tahun Buku 2022, serta menetapkan honorarium, tunjangan, fasilitas dan insentif lainnya bagi anggota Dewan Komisaris untuk Tahun 2023. Memberikan wewenang dan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Pengendali untuk menetapkan besarnya tantiem untuk Tahun Buku 2022, serta menetapkan gaji, tunjangan, fasilitas dan insentif lainnya bagi Direksi untuk Tahun 2023. <ol style="list-style-type: none"> Granted authority and power to the Controlling Shareholders to determine the amount of tantiem for 2022 Fiscal Year, as well as determine the honorarium, allowances, facilities and other incentives for members of Board of Commissioners for 2023. Granted authority and power to Board of Commissioners by first obtaining written approval from the Controlling Shareholders to determine the amount of tantiem for 2022 Fiscal Year, as well as determine the salaries, benefits, facilities and other incentives for Board of Directors for 2023. |
| Status | Telah Direalisasikan Has been realized |

Mata Acara Kelima

| | |
|--|---|
| Agenda | Pengukuhan Pemberlakuan Peraturan Menteri Badan Usaha Milik Negara Inauguration of Enforcement of State-Owned Enterprises Minister Regulation |
| Hasil Pemungutan Suara Voting Results | Suara Setuju : 17.334.736.100 Agreed Votes |
| | Suara Tidak Setuju : 190.700 Disagree Votes |
| | Suara Abstain : 1.900.000 Abstain Votes |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <p>Menyetujui pengukuhan Peraturan Menteri BUMN beserta perubahannya dikemudian hari sebagai berikut:</p> <ol style="list-style-type: none"> Peraturan Menteri BUMN Nomor PER-1/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara; Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara; dan Peraturan Menteri BUMN Nomor PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.” <p>Approved the inauguration of SOE Minister Regulation and its future amendments as follows:</p> <ol style="list-style-type: none"> SOE Minister Regulation Number PER-1/MBU/03/2023 concerning Special Assignments and Social and Environmental Responsibility Programs of State-Owned Enterprises; SOE Minister Regulation Number PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises; and SOE Minister Regulation Number PER-3/MBU/03/2023 on Organs and Human Capital of State-Owned Enterprises.” |
| Status | Telah Direalisasikan Has been realized |

Hasil Keputusan RUPS Tahunan Tahun Buku 2022
2022 Fiscal Year Annual GMS Resolutions

Mata Acara Keenam

Sixth Agenda

| | | | |
|--|--|---|----------------|
| Agenda | Perubahan Susunan Pengurus Perseroan Changes in the Composition of the Company's Management. | | |
| Hasil Pemungutan Suara Voting Results | Suara Setuju Agreed Votes | : | 17.218.364.499 |
| | Suara Tidak Setuju Disagree Votes | : | 116.562.301 |
| | Suara Abstain Abstain Votes | : | 1.900.000 |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | |

Hasil Keputusan RUPS Tahunan Tahun Buku 2022

2022 Fiscal Year Annual GMS Resolutions

Hasil Keputusan Resolution

1. Mengalihkan penugasan Sdr. AGUS BUDIMAN MANALU yang semula sebagai Komisaris Independen menjadi Komisaris Utama/Independen dengan masa jabatan meneruskan sisa masa jabatan berdasarkan keputusan RUPS Perseroan.
2. Mengangkat nama tersebut di bawah ini sebagai anggota Dewan Komisaris:
 - a. Sdr. FATHUR ROKHMAN sebagai Komisaris Independen;
 - b. Pengangkatan tersebut berlaku sejak ditetapkan dalam RUPS Perseroan, dengan masa jabatan memperhatikan ketentuan dalam Anggaran Dasar Perseroan serta peraturan perundang-undangan yang berlaku, tanpa mengurangi hak RUPS untuk memberhentikan sewaktu-waktu.

Dengan adanya pengangkatan dan pemberhentian tersebut di atas, maka susunan Pengurus Perseroan menjadi sebagai berikut:

DEWAN KOMISARIS

| | |
|----------------------------|-----------------------|
| Komisaris Utama/Independen | : AGUS BUDIMAN MANALU |
| Komisaris Independen | : ABIANTI RIANA |
| Komisaris Independen | : FATHUR ROKHMAN |
| Komisaris | : ASEP AROFAH PERMANA |
| Komisaris | : POERWANTO |

DIREKSI

| | |
|--------------------|-------------------------|
| President Director | : FX PURBAYU RATSUNU |
| Direktur | : ASEP MUDZAKIR |
| Direktur | : SUGIHARTO |
| Direktur | : ASEP KURNIA |
| Direktur | : BAMBANG DWI WIJAYANTO |

Memberikan kuasa dan wewenang kepada Direksi Perseroan dengan hak substitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan Mata Acara ini sesuai dengan peraturan perundang-undangan yang berlaku, termasuk untuk menyatakan dalam Akta Notaris tersendiri dan melakukan pemberitahuan susunan Pengurus Perseroan kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia, serta melakukan segala sesuatu yang diperlukan dan disyaratkan oleh perundang-undangan yang berlaku.

1. Transferring the position of AGUS BUDIMAN MANALU from Independent Commissioner to President Commissioner/Independent with the term of office continuing the remaining term of office based on the Company's GMS resolution.
2. Appointed the following names as members of Board of Commissioners:
 - a. FATHUR ROKHMAN as Independent Commissioner;
 - b. The appointment is effective since it is stipulated in the Company's GMS, with the term of office taking into account the provisions in the Company's Articles of Association and prevailing laws and regulations, without prejudice to the right of the GMS to dismiss him at any time.

With the above appointments and dismissals, the composition of the Company's Management is as follows:

Board of Commissioners

| | |
|------------------------------------|-----------------------|
| President Commissioner/Independent | : AGUS BUDIMAN MANALU |
| Independent Commissioner | : ABIANTI RIANA |
| Independent Commissioner | : FATHUR ROKHMAN |
| Commissioner | : ASEP AROFAH PERMANA |
| Commissioner | : POERWANTO |

Board of Directors

| | |
|--------------------|-------------------------|
| President Director | : FX PURBAYU RATSUNU |
| Director | : ASEP MUDZAKIR |
| Director | : SUGIHARTO |
| Director | : ASEP KURNIA |
| Director | : BAMBANG DWI WIJAYANTO |

Granted power and authority to the Company's Board of Directors with the right of substitution to take all necessary actions related to the resolution of this Agenda in accordance with the prevailing laws and regulations, including to state in a separate Notarial Deed and to notify the composition of the Company's Management to the Ministry of Law and Human Rights of the Republic of Indonesia, as well as to do everything necessary and required by the prevailing laws and regulations.

| | |
|--------|---|
| Status | Telah Direalisasikan Has been realized |
|--------|---|

Penyelenggaraan RUPS Luar Biasa (RUPSLB) 2023

2023 Extraordinary GMS

Tahapan Penyelenggaraan RUPSLB 2023

Stages of 2023 EGMS

Pemberitahuan ke Otoritas Jasa Keuangan (OJK)

Notification to Financial Services Authority (OJK)

Tanggal : 17 April 2023

Date: April 17, 2023

Pemberitahuan kepada Dewan Komisiner OJK sehubungan pelaksanaan RUPSLB melalui Surat Direksi No. 546/WBP/DIR/2023 tanggal 17 April 2023

Notification to the OJK Board of Commissioners regarding the EGMS through Board of Directors Letter No. 546/WBP/DIR/2023 dated April 17, 2023.

Pengumuman RUPSLB kepada Pemegang Saham

EGMS Announcement to Shareholders

Tanggal : 2 Mei 2023

Date: May 2, 2023

- Perusahaan telah menyampaikan Pengumuman RUPST kepada Pemegang Saham melalui:
 - a. Situs web eASY.KSEI
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id)
 - c. Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
 - Bukti iklan Pengumuman RUPSLB telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 196/WBP/CORSEC/2023 pada tanggal 2 Mei 2023 perihal Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2023 PT Waskita Beton Precast Tbk.
 - The Company has submitted the EGMS Announcement to Shareholders through:
 - a. eASY.KSEI website
 - b. Indonesia Stock Exchange website (www.idx.co.id)
 - c. PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
 - Advertisement Proof for EGMS Announcement has been reported by the Company to OJK and Indonesia Stock Exchange through Letter No. 196/WBP/CORSEC/2023 on May 2, 2023 regarding Submission of Advertisement Proof for 2023 Extraordinary General Meeting of Shareholders (EGMS) Announcement of PT Waskita Beton Precast Tbk.
-

Pemanggilan RUPSLB kepada Pemegang Saham

EGMS Summon to Shareholders

Tanggal : 17 Mei 2023

Date: May 17, 2023

- Perusahaan telah menyampaikan Pemanggilan RUPST kepada Pemegang Saham melalui:
 - Situs web eASY.KSEI
 - Situs web Bursa Efek Indonesia (www.idx.co.id)
 - Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pemanggilan RUPST telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 241/WBP/CORSEC/2023 pada tanggal 17 Mei 2023 perihal Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2023 PT Waskita Beton Precast Tbk dan Penyampaian Ralat Pemanggilan RUPSLB Tahun 2023 PT Waskita Beton Precast Tbk No. 279/WBP/CORSEC/2023 tanggal 8 Juni 2023.
- The Company has submitted the AGMS Summons to Shareholders through:
 - eASY.KSEI website
 - Indonesia Stock Exchange website (www.idx.co.id)
 - PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
- Evidence of EGMS Summons advertisement has been reported by the Company to OJK and the Indonesia Stock Exchange through Letter No. 241/WBP/CORSEC/2023 on May 17, 2023 regarding Submission of Advertisement Proof for 2023 Extraordinary General Meeting of Shareholders (EGMS) Summons of PT Waskita Beton Precast Tbk and Submission of Correction of 2023 EGMS Summons of PT Waskita Beton Precast Tbk No. 279/WBP/CORSEC/2023 dated June 8, 2023.

Pelaksanaan RUPSLB

EGMS Holding

Tanggal : 30 Juni 2023

Date: June 30, 2023

- RUPSLB Tahun 2023 diselenggarakan pada hari Jumat, 30 Juni 2023 pukul 14.25 WIB sampai dengan 15.44 WIB di Auditorium Lt.11 – Gedung Waskita Heritage, Jl. Mas Tirtodarmo Haryono Kav. No. 10, Jakarta Timur.
- RUPSLB Tahun 2023 dipimpin oleh Bapak Agus Budiman Manalu selaku Komisaris Utama/Independen sesuai dengan penunjukan dalam Surat Penunjukan No. 75/WBP/DK/2023 pada tanggal 22 Juni 2023
- The 2023 EGMS was held on Friday, June 30, 2023 at 14.25 WIB until 15.44 WIB at Auditorium 11th Floor - Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10, East Jakarta.
- The 2023 EGMS was chaired by Agus Budiman Manalu as President Commissioner/Independent in accordance with the appointment in the Appointment Letter No. 75/WBP/DK/2023 dated June 22, 2023.

Pengumuman Ringkasan Risalah RUPSLB

EGMS Minutes Summary Announcement

Tanggal : 4 Juli 2023

Date: July 4, 2023

- Perusahaan telah menyampaikan Ringkasan Risalah RUPSLB kepada Pemegang Saham melalui:
- Situs web Bursa Efek Indonesia (www.idx.co.id)
 - Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Ringkasan Risalah RUPSLB telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 350/WBP/CORSEC/2023 pada tanggal 6 Juli 2023 perihal Penyampaian Bukti Iklan Ringkasan Risalah RUPSLB Tahun 2023 PT Waskita Beton Precast Tbk.
- The Company has submitted the EGMS Minutes Summary to Shareholders through:
- Indonesia Stock Exchange website (www.idx.co.id)
 - PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
- Advertisement Proof of EGMS Minutes Summary has been reported by the Company to OJK and Indonesia Stock Exchange through Letter No. 350/WBP/CORSEC/2023 on July 6, 2023 regarding Submission of Advertisement Proof of 2023 EGMS Minutes Summary of PT Waskita Beton Precast Tbk.

6. Penyampaian Hasil Risalah RUPSLB

Submission of EGMS Minutes

Tanggal : 27 Juli 2023
Date: July 27, 2023

- Seluruh hasil keputusan RUPSLB Tahun Buku 2022 PT Waskita Beton Precast Tbk telah dilembagakan dalam Akta Notaris Ashoya Ratam, S.H, M.Kn No. 67 tanggal 30 Juni 2023.
- Akta Risalah RUPSLB telah disampaikan melalui surat elektronik ke Web OJK melalui Surat No. 403/WBP/CORSEC/2023 pada tanggal 27 Juli 2023.
- All resolutions of 2022 EGMS of PT Waskita Beton Precast Tbk have been institutionalized in the Notarial Deed of Ashoya Ratam, S.H, M.Kn No. 67 dated June 30, 2023.
- The Deed of EGMS Minutes has been submitted via electronic mail to OJK Web through Letter No. 403/WBP/CORSEC/2023 on July 27, 2023.

Kuorum Kehadiran Pemegang Saham dalam RUPSLB 2022

RUPSLB Tahun 2023 dihadiri oleh Pemegang Saham dan Kuasa Pemegang Saham Perusahaan yang sah yang berjumlah 17.517.060.400 saham atau merupakan 71,4519033% dari jumlah seluruh saham yang telah dikeluarkan oleh Perseroan sampai dengan tanggal Rapat, Perseroan telah melakukan pembelian kembali (share buyback) sejumlah 1.845.281.000 saham sehingga jumlah seluruh saham yang mempunyai hak suara yang sah yang berhak hadir dalam Rapat adalah sejumlah 24.515.876.534 saham dengan memperhatikan Daftar Pemegang Saham Perseroan per tanggal 7 Juni 2023 sampai dengan pukul 16.00 WIB sehingga karenanya kuorum yang disyaratkan dalam Pasal 14 ayat 2 butir (1) huruf a dan Pasal 14 ayat 2 butir (4) huruf a Anggaran Dasar Perseroan juncto Pasal 41 ayat (1) huruf a dan Pasal 42 huruf a POJK 15/2020 telah dipenuhi dan Rapat adalah sah dan berhak untuk mengambil keputusan yang sah dan mengikat mengenai hal-hal yang dibicarakan sesuai dengan mata acara Rapat.

Quorum of Shareholders Attendance at the 2023 EGMS

The 2023 EGMS was attended by Shareholders and Authorized Proxies of Shareholders of the Company totaling 17,517,060,400 shares or constituting 71.4519033% of the total shares issued by the Company until the Meeting date, the Company has conducted a share buyback of 1,845,281,000 shares so that the total number of shares with valid voting rights entitled to attend the Meeting is 24,515,876.534 shares with regard to the Register of Shareholders of the Company as of June 7, 2023 until 16.00 WIB, therefore the quorum required in Article 14 paragraph 2 point (1) letter a and Article 14 paragraph 2 point (4) letter a of the Company's Articles of Association in conjunction with Article 41 paragraph (1) letter a and Article 42 letter a POJK 15/2020 has been fulfilled and the Meeting is valid and entitled to make valid and binding decisions regarding the matters discussed in accordance with the Meeting agenda.

Daftar Kehadiran Board of Commissioners dan Board of Directors dalam RUPSLB 2023

Board of Commissioners and Board of Directors Attendance at the 2023 EGMS

| Nama Name | Jabatan Position | Status Kehadiran Attendance Status |
|-------------------------------|--|--|
| Board of Commissioners | | |
| Agus Budiman Manalu | Komisaris Utama/Independen President Commissioner/Independent | Hadir Present |
| Abianti Riana | Komisaris Independen Independent Commissioner | Hadir melalui media video telekonferensi Present via video teleconference |
| Fathur Rokhman | Komisaris Independen Independent Commissioner | Hadir melalui media video telekonferensi Present via video teleconference |
| Asep Arofah Permana | Komisaris Commissioner | Hadir melalui media video telekonferensi Present via video teleconference |
| Poerwanto | Komisaris Commissioner | Hadir melalui media video telekonferensi Present via video teleconference |

Daftar Kehadiran Board of Commissioners dan Board of Directors dalam RUPSLB 2023

Board of Commissioners and Board of Directors Attendance at the 2023 EGMS

| Nama Name | Jabatan Position | Status Kehadiran Attendance Status |
|---------------------------|--|--|
| Board of Directors | | |
| FX Purbayu Ratsunu | President Director President Director | Hadir Present |
| Asep Mudzakir | Direktur Director | Hadir Present |
| Sugiharto | Direktur Director | Hadir melalui media video telekonferensi Present via video teleconference |
| Asep Kurnia | Direktur Director | Hadir Present |
| Bambang Dwi Wijayanto | Direktur Director | Hadir melalui media video telekonferensi Present via video teleconference |

Keterlibatan Pihak Independen dalam RUPSLB 2023

Dalam penyelenggaraan RUPSLB untuk Tahun 2023, WSBP menunjuk pihak independen, yakni Notaris Ashoya Ratam, S.H, M.Kn, serta Biro Administrasi Efek (BAE) PT Datindo Entrycom. Keputusan untuk melibatkan pihak independen ini merupakan langkah strategis untuk melakukan perhitungan dan/atau validasi suara dengan objektif dan transparan, serta memastikan integritas proses pengambilan keputusan dalam RUPS.

Involvement of Independent Parties in the 2023 EGMS

In holding the 2023 EGMS, WSBP appointed independent parties, namely Notary Ashoya Ratam, S.H, M.Kn, and Share Registrar PT Datindo Entrycom. The decision to involve independent parties is a strategic step to conduct vote counting and/or validation objectively and transparently, as well as to ensure the integrity of resolution-making process in the GMS.

Hasil Keputusan RUPSLB 2023

2023 EGMS Resolutions

Mata Acara Pertama

| | | |
|--|---|------------------|
| Agenda | <p>Persetujuan implementasi atas Perjanjian Perdamaian Perseroan yang telah disahkan (homologasi) oleh Majelis Hakim pada Pengadilan Niaga di Pengadilan Negeri Jakarta Pusat dengan register perkara No. 497/Pdt.SusPKPU/2021/PN.Niaga.Jkt.Pst tertanggal 28 Juni 2022 ("Perjanjian Perdamaian") yang termasuk ke dalam Transaksi Material berdasarkan Peraturan Otoritas Jasa Keuangan No. 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha ("POJK 17/2020").</p> <p>Approval of the Company's Peace Agreement that has been ratified (homologated) by the Panel of Judges at Commercial Court at Central Jakarta District Court with case register No. 497/Pdt. SusPKPU/2021/PN.Niaga.Jkt.Pst dated June 28, 2022 ("Peace Agreement") which is included in Material Transactions based on Financial Services Authority Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities ("POJK 17/2020").</p> | |
| Hasil Pemungutan Suara Voting Results | Suara Setuju Agreed Votes | : 17.516.889.600 |
| | Suara Tidak Setuju Disagree Votes | : 170.800 |
| | Suara Abstain Abstain Votes | : - |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | |

Hasil Keputusan RUPSLB 2023

2023 EGMS Resolutions

Hasil Keputusan
Resolution

1. Mengukuhkan keberlakuan dan pelaksanaan Perjanjian Perdamaian;
2. Menyetujui rencana Perseroan untuk melakukan konversi atas utang menjadi ekuitas ("Konversi Ekuitas") dan konversi Obligasi Wajib Konversi ("Konversi OWK") sebagai bentuk penyelesaian utang Perseroan kepada krediturnya melalui Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu ("PMTHMETD") dalam rangka implementasi Perjanjian Perdamaian; dan
3. Menyetujui pemberian kuasa dan wewenang kepada Direksi Perseroan untuk melakukan segala tindakan yang diperlukan sehubungan dengan pelaksanaan PMTHMETD.
 1. Affirming the enforcement and implementation of Peace Agreement;
 2. Approving the Company's plan to convert debt into equity ("Equity Conversion") and convert Mandatory Convertible Bonds ("Convertible MC") as a form of settlement of the Company's debt to its creditors through the Increase of Capital Without Pre-emptive Rights ("PMTHMETD") in the framework of implementing the Peace Agreement; and
 3. Approving the granting of authority and authorization to the Company's Board of Directors to take all necessary actions in connection with the implementation of PMTHMETD.

Status

Telah Direalisasikan
Has been realized

Mata Acara Kedua

Second Agenda

Agenda

Persetujuan penerbitan Obligasi Wajib Konversi (OWK) kepada kreditur golongan Tranche C ("Konversi OWK") sesuai dengan ketentuan dalam Perjanjian Perdamaian.
Approval of the issuance of Mandatory Convertible Bonds (OWK) to Tranche C creditors ("OWK Conversion") in accordance with the provisions in the Peace Agreement.

Hasil Pemungutan Suara
Voting Results

| | | |
|--------------------------------------|---|----------------|
| Suara Setuju Agreed Votes | : | 17.516.119.400 |
| Suara Tidak Setuju Disagree Votes | : | 941.000 |
| Suara Abstain Abstain Votes | : | - |

Tanggapan/Pertanyaan
Opinion/Question

Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan
No shareholder asked questions/gave responses

Hasil Keputusan
Resolution

1. Menyetujui rencana penerbitan OWK sehubungan dengan Konversi OWK atas penyelesaian utang Perseroan terhadap kreditur dalam golongan Tranche C sebesar-besarnya sejumlah Rp2.521.896.973.315,00 (dua triliun lima ratus dua puluh satu miliar delapan ratus sembilan puluh enam juta sembilan ratus tujuh puluh tiga ribu tiga ratus lima belas rupiah) melalui PMTHMETD dalam rangka implementasi Perjanjian Perdamaian dan memberikan wewenang kepada Direksi Perseroan untuk menetapkan realisasi jumlah OWK yang diterbitkan oleh Perseroan; dan
2. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan Konversi OWK, termasuk tetapi tidak terbatas pada pengeluaran, penerbitan, penyelesaian, dan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku."
 1. Approve the plan to issue OWK in connection with OWK Conversion for the settlement of the Company's debt to creditors in Tranche C in the maximum amount of Rp2,521,896,973,315 (two trillion five hundred twenty one billion eight hundred ninety six million nine hundred seventy three thousand three hundred fifteen rupiah) through PMTHMETD in the context of implementing the Peace Agreement and authorize the Board of Directors of the Company to determine the realization of number of OWK issued by the Company; and
 2. Approve and authorize with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions in connection with OWK Conversion, including but not limited to the expenditure, issuance, settlement, and other actions required in connection therewith subject to the provisions of prevailing laws and regulations."

Hasil Keputusan RUPSLB 2023

2023 EGMS Resolutions

| | |
|--|---|
| Status | <p>WSBP telah merealisasikan penerbitan OWK yang dibagikan kepada pemegang obligasi berkelanjutan I Waskita Beton Precast Tahun 2019 tahap I dan II yang tergolong ke dalam Tranche C Perjanjian Perdamaian</p> <p>WSBP has realized the issuance of OWK distributed to the holders of sustainable bonds I Waskita Beton Precast Tahun 2019 phase I and II which are classified as Tranche C of Peace Agreement.</p> |
| Mata Acara Ketiga Third Agenda | |
| Agenda | <p>Persetujuan Konversi Utang Perseroan menjadi Ekuitas kepada kreditur tertentu ("Konversi Ekuitas") sesuai dengan ketentuan dalam Perjanjian Perdamaian.</p> <p>Approval of the Conversion of Company's Debt into Equity for certain creditors ("Equity Conversion") in accordance with the provisions in the Peace Agreement.</p> |
| Hasil Pemungutan Suara Voting Results | <p>Suara Setuju : 17.516.119.400</p> <p>Agreed Votes</p> |
| | <p>Suara Tidak Setuju : 941.000</p> <p>Disagree Votes</p> |
| | <p>Suara Abstain : -</p> <p>Abstain Votes</p> |
| Tanggapan/Pertanyaan Opinion/Question | <p>Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan</p> <p>No shareholder asked questions/gave responses</p> |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menyetujui pelaksanaan Konversi Ekuitas atas penyelesaian utang Perseroan terhadap kreditur dalam golongan Tranche D sebesar-besarnya sejumlah Rp1.707.221.088.524,00 (satu triliun tujuh ratus tujuh miliar dua ratus dua puluh satu juta delapan puluh delapan ribu lima ratus dua puluh empat rupiah) sehubungan dengan implementasi Perjanjian Perdamaian; dan Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan Konversi Ekuitas, termasuk tetapi tidak terbatas pada pengeluaran, penerbitan, penyelesaian, dan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. <ol style="list-style-type: none"> Approve the implementation of Equity Conversion on the settlement of Company's debt to creditors in Tranche D amounting to Rp1,707,221,088,524 (one trillion seven hundred seven billion two hundred twenty one million eighty eight thousand five hundred twenty four rupiah) in connection with the implementation of Peace Agreements; and Approve and authorize with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions in connection with the Equity Conversion, including but not limited to the issuance, settlement, and other actions required in connection therewith subject to the provisions of prevailing laws and regulations. |
| Status | <p>WSBP telah merealisasikan tahapan pertama untuk konversi menjadi ekuitas atas utang yang tergolong dalam Tranche D.</p> <p>WSBP has realized the first tranche for the conversion into equity of debt classified as Tranche D.</p> |

Hasil Keputusan RUPSLB 2023

2023 EGMS Resolutions

Mata Acara Keempat

Fourth Agenda

| | |
|--|--|
| Agenda | <p>Persetujuan hasil perhitungan nilai saham melalui metode perhitungan Volume Weighted Average Price ("VWAP") selama 45 (empat puluh lima) hari bursa terhitung sejak suspensi perdagangan saham Perseroan dibuka yaitu pada tanggal 17 Maret 2023 sebagai nilai saham untuk Konversi Ekuitas dan Konversi OWK.</p> <p>Approval of the calculation result of share value through the calculation method of Volume Weighted Average Price ("VWAP") for 45 (forty-five) trading days since the suspension of the Company's shares trading opened on March 17, 2023 as the share value for Equity Conversion and OWK Conversion.</p> |
| Hasil Pemungutan Suara Voting Results | <p>Suara Setuju : 17.516.889.600 Agreed Votes</p> <p>Suara Tidak Setuju : 170.800 Disagree Votes</p> <p>Suara Abstain : - Abstain Votes</p> |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menyetujui dan menetapkan hasil perhitungan VWAP 45 hari yakni Rp50,81 (lima puluh koma delapan satu rupiah) sebagai nominal final yang akan menjadi acuan terhadap penetapan nilai saham per lembar sehubungan dengan penerbitan saham baru atas Konversi Ekuitas dan Konversi OWK sebagai landasan implementasi sebagaimana Mata Acara Ketujuh; dan Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan penetapan hasil perhitungan VWAP 45 hari yang akan menjadi acuan terhadap nilai saham per lembar sehubungan dengan penerbitan saham baru atas Konversi Ekuitas dan Konversi OWK sebagai landasan implementasi dengan tunduk pada peraturan perundang-undangan yang berlaku." <ol style="list-style-type: none"> Approve and determine the 45-day VWAP calculation result of Rp50.81 (fifty point eight one rupiah) as the final nominal value which will be a reference to the determination of the value of shares per share in connection with the issuance of new shares for the Equity Conversion and OWK Conversion as the basis for implementation as per the Seventh Agenda; and Approve and authorize with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions in connection with the determination of 45-day VWAP calculation results which will become a reference to the value of shares per share in connection with the issuance of new shares on the Equity Conversion and OWK Conversion as the basis for implementation subject to the prevailing laws and regulations." |
| Status | Telah Direalisasikan Has been realized |

Hasil Keputusan RUPSLB 2023 2023 EGMS Resolutions

Mata Acara Kelima

Fifth Agenda

| | | | | | | | | | | |
|--|--|------------------------------|---|----------------|--------------------------------------|---|-------------|--------------------------------|---|---|
| Agenda | <p>Persetujuan penambahan klasifikasi saham preferen seri A dan perubahan terhadap klasifikasi 1 (satu) lembar saham PT Waskita Karya (Persero) Tbk ("WSKT") menjadi saham preferen seri A dengan memberikan kewenangan istimewa kepada WSKT atas kepemilikan saham seri A, sesuai dengan ketentuan Perjanjian Perdamaian.</p> <p>Approval for the addition of a classification of preferred share series A and changes to the classification of 1 (one) share of PT Waskita Karya (Persero) Tbk ("WSKT") shares into preferred share series A by granting special authority to WSKT for ownership of series A shares, in accordance with the provisions of Peace Agreement.</p> | | | | | | | | | |
| Hasil Pemungutan Suara Voting Results | <table> <tr> <td>Suara Setuju Agreed Votes</td> <td>:</td> <td>17.401.029.699</td> </tr> <tr> <td>Suara Tidak Setuju Disagree Votes</td> <td>:</td> <td>116.030.701</td> </tr> <tr> <td>Suara Abstain Abstain Votes</td> <td>:</td> <td>-</td> </tr> </table> | Suara Setuju Agreed Votes | : | 17.401.029.699 | Suara Tidak Setuju Disagree Votes | : | 116.030.701 | Suara Abstain Abstain Votes | : | - |
| Suara Setuju Agreed Votes | : | 17.401.029.699 | | | | | | | | |
| Suara Tidak Setuju Disagree Votes | : | 116.030.701 | | | | | | | | |
| Suara Abstain Abstain Votes | : | - | | | | | | | | |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | | | | | | | | |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menyetujui perubahan klasifikasi saham Perseroan yaitu terhadap 1 (satu) saham biasa milik WSKT untuk diubah menjadi saham biasa seri A dengan nominal sebesar Rp100,00 (seratus rupiah) dan memberikan hak-hak khusus kepada WSKT. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan, termasuk tetapi tidak terbatas pada: <ol style="list-style-type: none"> Mencetak, merubah, menerbitkan, dan menandatangani seluruh dokumen yang diperlukan dalam rangka perubahan 1 (satu) saham WSKT menjadi saham biasa seri A, termasuk tetapi tidak terbatas pada perjanjian yang dibuat dihadapan Notaris berikut perubahan dan/atau penambahannya; Mengajukan pencatatan, pendaftaran kepada instansi terkait, dan menegaskan 1 (satu) atau lebih keputusan dalam Rapat pada 1 (satu) atau lebih Akta Notaris; dan Melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. <ol style="list-style-type: none"> Approved the change in the Company's share classification, namely for 1 (one) ordinary share owned by WSKT to be converted into series A ordinary shares with a nominal value of Rp100.00 (one hundred rupiah) and provide special rights to WSKT. Approved and authorized with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions, including but not limited to: <ol style="list-style-type: none"> Print, amend, issue, and sign all documents required in the context of converting 1 (one) WSKT share into series A ordinary shares, including but not limited to the agreement made before a Notary and its amendments and/or additions; Submitting the recording, registration to the relevant agencies, and confirming 1 (one) or more resolutions in the Meeting in 1 (one) or more Notarial Deed; and Take other necessary actions in connection with the foregoing subject to the provisions of prevailing laws and regulations. | | | | | | | | | |
| Status | <p>Telah Direalisasikan melalui perubahan Anggaran Dasar Perseroan sebagaimana dimuat dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa PT Waskita Beton Precast Tbk No. 60 tanggal 28 Juli 2023 yang dibuat dihadapan Notaris Yumna Sabrina, SH, Mkn., selaku Notaris pengganti dari Ashoya Ratam, SH, MKN.dalam akta notaris nomor.</p> <p>Realized through the amendment of the Company's Articles of Association as stated in the Deed of Resolution of Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk No. 60 dated July 28, 2023 made before Notary Yumna Sabrina, SH, MKN, as a substitute Notary from Ashoya Ratam, SH, MKN.</p> | | | | | | | | | |

Hasil Keputusan RUPSLB 2023
2023 EGMS Resolutions

Mata Acara Keenam
Sixth Agenda

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|--|---|------------------------------|---|----------------|--------------------------------------|---|---------|--------------------------------|---|---|
| Agenda | Persetujuan perubahan jenis seri saham biasa Perseroan yang saat ini dimiliki WSKT, masyarakat, Koperasi WSKT, dan treasury menjadi saham seri B Approval to change the series of the Company's ordinary shares currently owned by WSKT, public, WSKT Cooperative, and treasury into series B shares. | | | | | | | | | |
| Hasil Pemungutan Suara Voting Results | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Suara Setuju Agreed Votes</td> <td style="width: 10%; text-align: center;">:</td> <td style="width: 30%; text-align: right;">17.516.889.600</td> </tr> <tr> <td>Suara Tidak Setuju Disagree Votes</td> <td style="text-align: center;">:</td> <td style="text-align: right;">170.800</td> </tr> <tr> <td>Suara Abstain Abstain Votes</td> <td style="text-align: center;">:</td> <td style="text-align: right;">-</td> </tr> </table> | Suara Setuju Agreed Votes | : | 17.516.889.600 | Suara Tidak Setuju Disagree Votes | : | 170.800 | Suara Abstain Abstain Votes | : | - |
| Suara Setuju Agreed Votes | : | 17.516.889.600 | | | | | | | | |
| Suara Tidak Setuju Disagree Votes | : | 170.800 | | | | | | | | |
| Suara Abstain Abstain Votes | : | - | | | | | | | | |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | | | | | | | | |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> 1. Menyetujui perubahan klasifikasi saham biasa menjadi saham seri B dengan nilai nominal saham sebagaimana telah ditetapkan pada Anggaran Dasar Perseroan saat ini yakni Rp100,00 (seratus rupiah). 2. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan, termasuk tetapi tidak terbatas pada: <ol style="list-style-type: none"> a. Mencetak, merubah, menerbitkan, dan menandatangani seluruh dokumen yang diperlukan dalam rangka perubahan saham biasa menjadi saham seri B, termasuk tetapi tidak terbatas pada perjanjian yang dibuat dihadapan Notaris berikut perubahan dan/atau penambahannya; b. Mengajukan pencatatan, pendaftaran kepada instansi terkait, dan menegakkan 1 (satu) atau lebih keputusan dalam Rapat pada 1 (satu) atau lebih Akta Notaris; dan c. Melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku." <ol style="list-style-type: none"> 1. Approve the change in the classification of ordinary shares to series B shares with a nominal value of shares as stipulated in the current Articles of Association of the Company, namely Rp100.00 (one hundred rupiah). 2. Approved and authorized with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions, including but not limited to: <ol style="list-style-type: none"> a. Print, amend, issue, and sign all documents required in the context of the change of ordinary shares into series B shares, including but not limited to the agreement made before a Notary and its amendments and/or additions; b. Submitting the recording, registration to the relevant agencies, and confirming 1 (one) or more resolutions in the Meeting in 1 (one) or more Notarial Deed; and c. Take other necessary actions in connection with the foregoing subject to the provisions of prevailing laws and regulations." | | | | | | | | | |
| Status | <p>Telah Direalisasikan melalui perubahan Anggaran Dasar Perseroan sebagaimana dimuat dalam Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa PT Waskita Beton Precast Tbk No. 60 tanggal 28 Juli 2023 yang dibuat dihadapan Notaris Yumna Sabrina, SH, Mkn., selaku Notaris pengganti dari Ashoya Ratam, SH, MKn. Telah Direalisasikan melalui perubahan Anggaran Dasar Perseroan dalam akta notaris nomor.</p> <p>Realized through the amendment of the Company's Articles of Association as stated in the Deed of Resolution of Extraordinary General Meeting of Shareholders of PT Waskita Beton Precast Tbk No. 60 dated July 28, 2023 made before Notary Yumna Sabrina, SH, MKn, as a substitute Notary from Ashoya Ratam, SH, MKn.</p> | | | | | | | | | |

Hasil Keputusan RUPSLB 2023 2023 EGMS Resolutions

Mata Acara Ketujuh

Seventh Agenda

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| Agenda | Persetujuan penerbitan saham baru, yaitu saham biasa seri C, dengan nominal saham per lembarnya ialah sebesar nilai perhitungan VWAP 45 (empat puluh lima) hari. Saham seri C merupakan saham baru yang akan diterbitkan sebagai pelaksanaan hasil Konversi Ekuitas. Approval of the issuance of new shares, namely series C ordinary shares, with a nominal value of 45 (forty-five) days VWAP calculation. Series C shares are new shares that will be issued as the implementation of Equity Conversion results. |
| Hasil Pemungutan Suara Voting Results | <p>Suara Setuju : 17.516.889.600 Agreed Votes</p> <p>Suara Tidak Setuju : 170.800 Disagree Votes</p> <p>Suara Abstain : - Abstain Votes</p> |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menyetujui penerbitan saham baru dengan klasifikasi saham seri C yang memiliki hak-hak yang sama dengan klasifikasi saham seri B dengan nilai nominal per lembar saham yang dihitung berdasarkan perhitungan VWAP 45 hari sesuai dengan ketentuan Perjanjian Perdamaian. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan, termasuk tetapi tidak terbatas pada: <ol style="list-style-type: none"> Menentukan nilai nominal final dari saham seri C; Menerbitkan, dan menandatangani seluruh dokumen yang diperlukan dalam rangka penerbitan saham baru dalam saham seri C, termasuk tetapi tidak terbatas pada perjanjian yang dibuat dihadapan Notaris berikut perubahan dan/atau penambahannya; Mengajukan pencatatan, pendaftaran kepada instansi terkait, dan menegaskan 1 (satu) atau lebih keputusan dalam Rapat pada 1 (satu) atau lebih Akta Notaris; dan Mengeluarkan, menerbitkan, menyelesaikan dan melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. <ol style="list-style-type: none"> Approve the issuance of new shares with the classification of series C shares which have the same rights as the classification of series B shares with a nominal value per share calculated based on the 45-day VWAP calculation in accordance with the provisions of Peace Agreement. Approve and authorize with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions, including but not limited to: <ol style="list-style-type: none"> Determine the final nominal value of series C shares; Issuing, and signing all documents required for the issuance of new shares in series C shares, including but not limited to the agreement made before a Notary and its amendments and/or additions; Submitting the recording, registration to the relevant agencies, and confirming 1 (one) or more resolutions in the Meeting in 1 (one) or more Notarial Deed; and Issue, finalize and perform other necessary actions in connection with the foregoing subject to the provisions of prevailing laws and regulations. |
| Status | Telah Direalisasikan Has been realized |

Hasil Keputusan RUPSLB 2023

2023 EGMS Resolutions

Mata Acara Kedelapan

Eighth Agenda

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| Agenda | <p>Persetujuan pemberian kuasa kepada Direksi Perseroan untuk menetapkan nilai nominal per lembar saham yang tercatat dalam Anggaran Dasar Perseroan atas saham baru seri C dengan berdasarkan hasil perhitungan VWAP 45 hari.</p> <p>Approval to authorize the Board of Directors to determine the nominal value per share recorded in the Company's Articles of Association for the new series C shares based on the 45-day VWAP calculation.</p> | | | | | | | | | |
| Hasil Pemungutan Suara Voting Results | <table> <tr> <td>Suara Setuju Agreed Votes</td> <td>:</td> <td>17.516.889.600</td> </tr> <tr> <td>Suara Tidak Setuju Disagree Votes</td> <td>:</td> <td>170.800</td> </tr> <tr> <td>Suara Abstain Abstain Votes</td> <td>:</td> <td>-</td> </tr> </table> | Suara Setuju Agreed Votes | : | 17.516.889.600 | Suara Tidak Setuju Disagree Votes | : | 170.800 | Suara Abstain Abstain Votes | : | - |
| Suara Setuju Agreed Votes | : | 17.516.889.600 | | | | | | | | |
| Suara Tidak Setuju Disagree Votes | : | 170.800 | | | | | | | | |
| Suara Abstain Abstain Votes | : | - | | | | | | | | |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | | | | | | | | |
| Hasil Keputusan Resolution | <p>Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan penetapan nilai nominal saham berdasarkan perhitungan VWAP 45 hari, termasuk tetapi tidak terbatas pada:</p> <ol style="list-style-type: none"> 1. Menentukan nilai nominal final dari saham seri C berdasarkan perhitungan VWAP 45 hari; 2. Mencetak, merubah, menerbitkan, dan menandatangani seluruh dokumen yang diperlukan dalam rangka penerbitan saham baru dalam saham seri C, termasuk tetapi tidak terbatas pada perjanjian yang dibuat dihadapan Notaris berikut perubahan dan/atau penambahannya; 3. Mengajukan pencatatan, pendaftaran kepada instansi terkait, dan menegaskan 1 (satu) atau lebih keputusan dalam Rapat pada 1 (satu) atau lebih Akta Notaris; 4. Mengeluarkan, menerbitkan, menyelesaikan dan melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku. <p>Approve and authorize with the right of substitution, either in part or in full, to Board of Directors of the Company to carry out all necessary actions in connection with the determination of the nominal value of shares based on the 45-day VWAP calculation, including but not limited to:</p> <ol style="list-style-type: none"> 1. Determining the final par value of series C shares based on the 45-day VWAP calculation; 2. Print, amend, issue, and sign all documents required in relation to the issuance of new shares in series C shares, including but not limited to the agreement made before a Notary and its amendments and/or additions; 3. Submitting the recording, registration to the relevant agencies, and confirming 1 (one) or more resolutions in the Meeting in 1 (one) or more Notarial Deed; 4. Issuing, finalizing and taking other necessary actions in connection with such matters subject to the provisions of prevailing laws and regulations. | | | | | | | | | |
| Status | Telah Direalisasikan Has been realized | | | | | | | | | |

Hasil Keputusan RUPSLB 2023 2023 EGMS Resolutions

Mata Acara Kesembilan Ninth Agenda

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| Agenda | Persetujuan Peningkatan Modal Dasar dan Disetor Perseroan Tanpa Melalui Hak Memesan Efek Terlebih Dahulu (PMTHMETD) melalui penerbitan seri saham baru dalam rangka implementasi atas ketentuan dalam Perjanjian Perdamaian. Approval to Increase the Company's Authorized and Paid-up Capital without Pre-emptive Rights (PMTHMETD) through the issuance of a new series of shares to implement the provisions in the Peace Agreement. |
| Hasil Pemungutan Suara Voting Results | Suara Setuju : 17.516.119.400 Agreed Votes |
| | Suara Tidak Setuju : 831.000 Disagree Votes |
| | Suara Abstain : 110.000 Abstain Votes |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menyetujui peningkatan modal dasar Perseroan dari semula sebesar Rp6.326.677.813.600,00 (enam triliun tiga ratus dua puluh enam miliar enam ratus tujuh puluh tujuh juta delapan ratus tiga belas ribu enam ratus rupiah) menjadi sebanyak-banyaknya Rp10.526.677.813.600,00 (sepuluh triliun lima ratus dua puluh enam miliar enam ratus tujuh puluh tujuh juta delapan ratus tiga belas ribu enam ratus rupiah), dan peningkatan modal ditempatkan dan disetor dari semula sebesar Rp2.636.115.753.400,00 (dua triliun enam ratus tiga puluh enam miliar seratus lima belas juta tujuh ratus lima puluh tiga ribu empat ratus rupiah) menjadi sebanyak-banyaknya Rp4.316.120.742.050,00 (empat triliun tiga ratus enam belas miliar seratus dua puluh juta tujuh ratus empat puluh dua ribu lima puluh rupiah). Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan, termasuk tetapi tidak terbatas pada: <ol style="list-style-type: none"> Menyatakan kepastian jumlah modal dasar setelah peningkatan modal ditempatkan dan disetor; Menyatakan realisasi jumlah saham yang dikeluarkan dalam rangka pelaksanaan PMTHMETD; Menyatakan jumlah peningkatan modal ditempatkan dan disetor setelah PMTHMETD selesai dilaksanakan yaitu pada Pasal 4 Anggaran Dasar Perseroan; Melakukan tindakan-tindakan lain yang diperlukan sehubungan dengan hal tersebut dengan tunduk terhadap ketentuan peraturan perundang-undangan yang berlaku; dan Menandatangani, mencetak, menerbitkan dan/atau mengajukan dokumen yang diperlukan sehubungan dengan realisasi jumlah saham tersebut di atas. <ol style="list-style-type: none"> Approve the increase in the authorized capital of the Company from Rp6,326,677,813,600 (six trillion three hundred twenty six billion six hundred seventy seven million eight hundred thirteen thousand six hundred rupiah) to a maximum of Rp10,526,677,813,600 (ten trillion five hundred twenty six billion six hundred seventy seven million eight hundred thirteen thousand six hundred rupiah), and the increase in issued and paid-up capital from a maximum of Rp2. 636,115,753,400 (two trillion six hundred thirty six billion one hundred fifteen million seven hundred fifty three thousand four hundred rupiah) to a maximum of Rp4,316,120,742,050 (four trillion three hundred sixteen billion one hundred twenty million seven hundred forty two thousand fifty rupiah). Approve and authorize with the right of substitution, either partially or wholly, to Board of Directors of the Company to carry out all necessary actions, including but not limited to: <ol style="list-style-type: none"> Declare the certainty of authorized capital after the increase in issued and paid-up capital; Stating the realization of shares issued in the implementation of PMTHMETD; Stating the amount of increase in issued and paid-up capital after the PMTHMETD is completed, namely in Article 4 of the Company's Articles of Association; Performing other necessary actions in connection with this matter subject to the provisions of prevailing laws and regulations; and To sign, print, issue and/or file the necessary documents in relation to the realization of the aforementioned number of shares. |
| Status | Telah Direalisasikan Has been realized |

Hasil Keputusan RUPSLB 2023

2023 EGMS Resolutions

Mata Acara Kesepuluh

Tenth Agenda

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| Agenda | Persetujuan Perubahan Anggaran Dasar Perseroan. Approval of Amendments to the Company's Articles of Association | | |
| Hasil Pemungutan Suara Voting Results | Suara Setuju Agreed Votes | : | 17.401.029.699 |
| | Suara Tidak Setuju Disagree Votes | : | 115.920.701 |
| | Suara Abstain Abstain Votes | : | 110.000 |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses | | |

Hasil Keputusan RUPSLB 2023 2023 EGMS Resolutions

Hasil Keputusan
Resolution

1. Menyetujui dan merubah Anggaran Dasar Perseroan, antara lain:
 - a. Pasal 4 ayat (1), (2), dan (3) tentang Modal.
 - b. Pasal 5 ayat (2) dan (3) tentang Saham.
 - c. Pasal 14 ayat (2) butir (1) dan (2), ayat (2) butir (4), ayat (2) butir (5) tentang Keputusan, Kuorum Kehadiran, Kuorum Keputusan dalam RUPS dan Risaalah RUPS;
 2. Menyetujui dan memberikan kuasa dengan hak substitusi, baik sebagian maupun seluruhnya, kepada Direksi Perseroan untuk melaksanakan segala tindakan yang diperlukan sehubungan dengan perubahan Anggaran Dasar Perseroan, termasuk tetapi tidak terbatas pada:
 - a. Menyatakan satu atau lebih keputusan yang diputuskan dalam RUPSLB dalam satu akta atau lebih Akta Notaris baik secara sekaligus atau terpisah;
 - b. Membuat, menyusun, memperbaiki, mengubah dan/atau memodifikasi (termasuk dengan cara menambah dan/atau mengurangi) kalimat-kalimat dan/atau kata-kata yang digunakan di dalam Akta Notaris yang bersangkutan, dan menandatangani akta-akta tersebut;
 - c. Memohon persetujuan dan/atau pemberitahuan, pengumuman dan pendaftaran pada instansi yang berwenang apabila diperlukan, sebagaimana disyaratkan oleh peraturan perundang-undangan yang berlaku bagi Perseroan; dan
 - d. Melakukan tindakan-tindakan lain yang diperlukan dan/atau disyaratkan guna melaksanakan dan menyelesaikan hal-hal tersebut di atas serta guna mencapai maksud dan tujuan dari keputusan-keputusan yang diambil oleh pemegang saham berdasarkan keputusan RUPSLB, termasuk tindakan-tindakan yang dikuasakan kepada penerima kuasa dan menyelesaikan segala sesuatu yang berkaitan dengan setiap atau seluruh hal tersebut, termasuk, namun tidak terbatas pada, menghadap atau hadir di hadapan Notaris atau pihak lain, memberikan, mendapatkan dan/atau menerima keterangan dan/atau dokumen apapun, maupun membuat, menyebabkan dibuatnya, memberi paraf pada dan/atau menandatangani dokumen apapun.
1. Approve and amend the Company's Articles of Association, among others:
 - a. Article 4 paragraphs (1), (2), and (3) concerning Capital.
 - b. Article 5 paragraphs (2) and (3) concerning Shares.
 - c. Article 14 paragraph (2) items (1) and (2), paragraph (2) item (4), paragraph (2) item (5) concerning Resolutions, Attendance Quorum, Decision Quorum in the GMS and GMS Minutes;
 2. Approve and grant authority with substitution rights, either in part or in whole, to the Company's Board of Directors to take all necessary actions in connection with the amendment of the Company's Articles of Association, including but not limited to:
 - a. Stating one or more resolutions decided in the EGMS in one or more Notarial Deeds either all at once or separately;
 - b. Making, arranging, correcting, modifying (including by adding and/or subtracting) sentences and/or words used in the relevant Notarial Deeds, and signing those deeds;
 - c. Requesting approval and/or notification, announcement, and registration with the competent authorities if required, as required by the applicable laws and regulations for the Company; and
 - d. Taking other necessary and/or required actions to implement and complete the above matters and to achieve the purposes and objectives of the decisions taken by the shareholders based on the resolutions of the EGMS, including actions authorized to the attorney-in-fact and completing everything related to any or all of the above, including, but not limited to, appearing before a Notary Public or other party, providing, obtaining and/or receiving any information and/or documents, or causing the preparation, initials, or signing of any documents.

Status

Telah Direalisasikan
Has been realized

PENYELENGGARAAN RUPS TAHUN 2022

Di tahun 2022, WSBP menyelenggarakan 1 (satu) kali RUPS Tahunan Tahun Buku 2021 dan 1 (satu) kali RUPS Luar Biasa.

Penyelenggaraan RUPS Tahun Buku 2021 (27 Juni 2022)

Tahapan Pelaksanaan RUPS Tahunan

GMS HOLDING IN 2022

In 2022, WSBP held 1 (one) Annual GMS for 2021 Fiscal Year and 1 (one) Extraordinary GMS.

Annual GMS for 2021 Fiscal Year (June 27, 2022)

Stage of Annual GMS

Pemberitahuan ke Otoritas Jasa Keuangan (OJK)

Notification to Financial Services Authority (OJK)

Tanggal : 31 Mei 2022
 Date : May 31, 2022

Pemberitahuan kepada Dewan Komisiner OJK sehubungan pelaksanaan RUPS melalui Surat Direksi No. 206/WBP/DIR/2022 tanggal 11 Mei 2022 dan Surat Perubahan Rencana Penyelenggaraan RUPS Tahunan Tahun Buku 2021 dengan Surat Direksi No. 309/WBP/DIR/2022 tanggal 31 Mei 2022.

Notification to the OJK Board of Commissioners in connection with the holding of GMS through Board of Directors Letter No. 206/WBP/DIR/2022 dated May 11, 2022 and Letter of Amendment to the Plan for Annual GMS for 2021 Fiscal Year with Board of Directors Letter No. 309/WBP/DIR/2022 dated May 31, 2022.

Pengumuman RUPS Tahunan kepada Pemegang Saham

Announcement of Annual GMS to Shareholders

Tanggal : 19 Mei 2022
 Date : March 19, 2022

- Perusahaan telah menyampaikan Pengumuman RUPS Tahunan kepada Pemegang Saham melalui:
 - a. Situs web eASY.KSEI
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id)
 - c. Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pengumuman RUPS Tahunan telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 60/WBP/CORSEC/2022 pada tanggal 20 Mei 2022 perihal Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2021 PT Waskita Beton Precast Tbk
- The Company has submitted the Announcement of AGMS to Shareholders through:
 - a. Easy.KSEI website
 - b. Indonesia Stock Exchange website (www.idx.co.id)
 - c. PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
- Advertisement Evidence of Annual GMS Announcement has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 60/WBP/CORSEC/2022 on 20 May, 2022 regarding Submission of Advertisement Evidence of Announcement of PT Waskita Beton Precast Tbk Annual General Meeting of Shareholders (AGMS) for 2021 Fiscal Year.

Pemanggilan RUPS Tahunan kepada Pemegang Saham

Annual GMS Summon to Shareholders

Tanggal : 3 Juni 2022
 Date : June 3, 2022

- Perusahaan telah menyampaikan Pemanggilan RUPS Tahunan kepada Pemegang Saham melalui:
 - a. Situs web eASY.KSEI
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id)
 - c. Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pemanggilan RUPS Tahunan telah dilaporkan WSBP kepada OJK dan Bursa Efek Indonesia melalui Surat No. 73/WBP/CORSEC/2022 pada tanggal 3 Juni 2022 perihal Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun Buku 2021 PT Waskita Beton Precast Tbk.
- The Company has submitted the Summon of AGMS to Shareholders through:
 - a. National Newspaper "Kontan" on June 3, 2022
 - b. Indonesia Stock Exchange website (www.idx.co.id)
 - c. PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
- Advertisement Evidence of Annual GMS summon has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 73/WBP/CORSEC/2022 on June 3, 2022 regarding Submission of Advertisement Evidence of Summon to Waskita Beton Precast Tbk Annual General Meeting of Shareholders (AGMS) for 2021 Fiscal Year

Pelaksanaan RUPS Tahunan

Annual GMS Holding

Tanggal : 27 Juni 2022

Date : June 27, 2022

- RUPS Tahunan Tahun Buku 2021 diselenggarakan pada hari Senin, 27 Juni 2022 pukul 10.54 WIB sampai dengan 12.11 WIB di Auditorium Lt.11 – Gedung Waskita Heritage, Jl. Mas Tirtodarmo Haryono Kav. No. 10, Jakarta Timur.
- RUPS Tahunan Tahun Buku 2021 dipimpin oleh Bapak Bambang Rianto selaku Komisaris Utama sesuai dengan penunjukan dalam Surat Penunjukan Dewan Komisaris No. 23/WBP/DK/2022 pada tanggal 20 Juni 2022.
- The 2021 Fiscal Year Annual GMS was held on Monday, June 27, 2022 at 10.54 WIB to 12.11 WIB at Auditorium 11th Floor - Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10, East Jakarta.
- The 2021 Fiscal Year Annual GMS was chaired by Bambang Rianto as President Commissioner in accordance with the Board of Commissioners Appointment Letter No. 23/WBP/DK/2022 on June 20, 2022.

Pengumuman Ringkasan Risalah RUPS Tahunan

AGMS Minutes Summary Announcement

Tanggal : 29 Juni 2022

Date : June 29, 2022

- Perusahaan telah menyampaikan Ringkasan Risalah RUPS Tahunan kepada Pemegang Saham melalui:
 - a. Situs web Bursa Efek Indonesia (www.idx.co.id)
 - b. Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Ringkasan Risalah RUPS Tahunan telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 95/WBP/CORSEC/2022 pada tanggal 29 Juni 2022 perihal Penyampaian Bukti Iklan Ringkasan Risalah RUPST Tahun Buku 2021 PT Waskita Beton Precast Tbk.
- The Company has submitted the AGMS Minutes Summary to Shareholders through:
 - a. National Newspaper "Kontan" on June 29, 2022
 - b. Indonesia Stock Exchange website (www.idx.co.id)
 - c. PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
- Advertisement Evidence of AGMS Minutes Summary has been reported by the Company to OJK and Indonesia Stock Exchange through Letter No. 95/WBP/CORSEC/2021 on June 29, 2022 regarding Submission of Summary of Minutes of the PT Waskita Beton Precast Tbk Annual AGMS for 2021 Fiscal Year.

6. Penyampaian Hasil Risalah RUPS Tahunan

Submission of AGMS Minutes

Tanggal : 19 Juli 2022

Date : July 19, 2022

- Seluruh hasil keputusan RUPS Tahunan Tahun Buku 2021 PT Waskita Beton Precast Tbk telah dilembagakan dalam Akta No. 04 tanggal 27 Juni 2022 Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.
- Akta Risalah RUPS Tahunan telah disampaikan melalui surat elektronik ke Web OJK pada tanggal 19 Juli 2022.
- All resolutions of 2021 Fiscal Year Annual GMS of PT Waskita Beton Precast Tbk have been institutionalized in the Deed No. 04 dated June 27, 2022 of Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn.
- The Deed of Minutes of Annual GMS has been submitted via electronic mail to OJK Web on July 19, 2022

Kuorum Kehadiran Pemegang Saham dalam RUPS Tahunan Tahun Buku 2021

RUPS Tahunan Tahun Buku 2021 dihadiri oleh Pemegang Saham dan Kuasa Pemegang Saham Perusahaan yang sah yang berjumlah 17.179.963.000 saham atau merupakan 70,0768866% dari jumlah seluruh saham dengan hak suara yang telah dikeluarkan Perseroan yang seluruhnya 24.515.876.534 saham tidak termasuk saham dalam simpanan (Treasury) sejumlah 1.845.281.000 saham dengan memperhatikan Daftar Pemegang Saham Perseroan per tanggal 2 Juni 2022 sampai dengan pukul 16.00 WIB sehingga karenanya kuorum yang disyaratkan dalam Pasal 41 ayat 1 huruf (a) POJK 15 juncto Pasal 14 ayat 2 butir (1) Anggaran Dasar Perseroan telah dipenuhi dan Rapat adalah sah dan berhak untuk mengambil keputusan yang sah dan mengikat mengenai hal-hal yang dibicarakan sesuai dengan mata acara Rapat.

Quorum of Shareholders Attendance at 2021 Fiscal Year Annual GMS

The Annual GMS for 2021 Fiscal Year was attended by the Shareholders and their proxies for the Company's legitimate shareholders, totalling 17,179,963,000 shares or constituting 70.0768866% of the total number of shares with voting rights issued by the Company totalling 24,515,876,534 shares excluding shares in Treasury totalling 1,845,281,000 shares by taking into account the Register of Shareholders of the Company as of June 2, 2022 until 16.00 WIB, therefore the quorum required in Article 41 paragraph 1 letter (a) POJK 15 in conjunction with Article 14 paragraph 2 point (1) of the Company's Articles of Association has been fulfilled and the Meeting is valid and entitled to make valid and binding decisions regarding the matters discussed in accordance with the Meeting agenda.

Daftar Kehadiran Board of Commissioners dan Board of Directors dalam RUPS Tahunan Tahun Buku 2022

Board of Commissioners and Board of Directors Attendance at the Annual GMS for 2021 Fiscal Year

| Nama Name | Jabatan Position | Status Kehadiran Attendance Status |
|-------------------------------|----------------------------|--|
| Board of Commissioners | | |
| Bambang Rianto | President Commissioner | Hadir Present |
| Abdul Ghofarrozin | Independent Commissioner | Hadir Present |
| Agus Budiman Manalu | Independent Commissioner | Hadir Present |
| Hadi Sucahyono | Commissioner | Hadir Present |
| Eka Desniati | Commissioner | Hadir Present |
| Board of Directors | | |
| FX Purbayu Ratsunu | President Director | Hadir Present |
| Subkhan | Director | Hadir Present |
| Asep Mudzakir | Director | Hadir Present |
| Sugiharto | Director | Hadir Present |
| Heri Supriyadi | Director | Hadir Present |

Keterlibatan Pihak Independen dalam RUPS Tahunan Tahun Buku 2021

Pelaksanaan RUPS Tahunan Tahun Buku 2021, WSBP menunjuk pihak independen yaitu Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn dan Biro Administrasi Efek (BAE) yaitu PT Datindo Entrycom. Pelibatan pihak independen tersebut berperan dalam melakukan perhitungan dan/atau melakukan validasi suara.

Involvement of Independent Parties in 2021 Fiscal Year Annual GMS

At the 2021 Fiscal Year Annual GMS, WSBP appointed independent parties, namely Notary Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn and Share Registrar PT Datindo Entrycom. The involvement of these independent parties were taking the role in calculating and/or validating votes

Hasil Keputusan RUPS Tahunan Tahun Buku 2021 2021 Fiscal Year Annual GMS Resolutions

Mata Acara Pertama

First Agenda

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|--|--|
| Agenda | <p>Persetujuan Laporan Tahunan Perseroan termasuk Pengesahan Laporan Keuangan <i>Audited</i> Tahun Buku 2021 dan Penyajian Kembali Laporan Keuangan Tahun Buku 2019-2020, dan Laporan Tugas Pengawasan Dewan Komisaris untuk Tahun Buku yang berakhir pada 31 Desember 2021, serta pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada Direksi atas tindakan Pengurusan dan Dewan Komisaris atas tindakan Pengawasan terhadap Perseroan yang telah dijalankan selama Tahun Buku 2021.</p> <p>Approval of the Company's Annual Report, including Ratification of Audited Financial Statements for 2021 Fiscal Year and Restatement of Financial Statements for 2019-2020 Fiscal Year, and the Board of Commissioners Supervisory Report for the Fiscal Year ended December 31, 2021, and to release and discharge of all responsibilities (<i>volledig acquit et de charge</i>) to all Board members for the management and supervision carried out during 2021 Fiscal Year.</p> |
| Hasil Pemungutan Suara Voting Results | <p>Suara Setuju : 17.171.079.700 Agreed Votes</p> <p>Suara Tidak Setuju : 322.600 Disagree Votes</p> <p>Suara Abstain : 8.560.700 Abstain Votes</p> |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menyetujui Laporan Tahunan Perseroan termasuk Pengesahan Laporan Keuangan <i>Audited</i> untuk tahun yang berakhir pada tanggal 31 Desember 2021 diaudit oleh Kantor Akuntan Publik (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (anggota dari Crowe Global) sesuai Laporan nomor 00650/2.1051/AU.1/04/0561-1/1/V/2022 tanggal 5 Mei 2022 dengan opini Wajar, dalam semua hal yang material, dan Penyajian Kembali Laporan Keuangan Tahun Buku yang berakhir pada tanggal 31 Desember 2020 dan 2019, serta Laporan Tugas Pengawasan Dewan Komisaris untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2021. Memberikan pelunasan dan pembebasan tanggung jawab sepenuhnya (<i>volledig acquit et de charge</i>) kepada segenap anggota Direksi atas tindakan pengurusan dan Dewan Komisaris atas tindakan pengawasan terhadap Perseroan yang telah dijalankan selama Tahun Buku 2021, sejauh tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam Laporan Tahunan dan Laporan Keuangan Perseroan untuk Tahun Buku 2021. <ol style="list-style-type: none"> Approved the Company's Annual Report including Ratification of Audited Financial Statements for the year ended December 31, 2021 audited by Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners (member of Crowe Global) in accordance with Report number 00650/2.1051/AU.1 /04/0561-1/1/V/2022 dated May 5, 2022 with Unqualified opinion, and Restatement of the Financial Statements for the Fiscal Years ended December 31, 2020 and 2019, as well as the Board of Commissioners' Supervisory Report for the Fiscal Year ended December 31, 2021. Granted full release and discharge (<i>volledig acquit et de charge</i>) to all members of Board of Directors for their management actions and Board of Commissioners for their supervisory actions on the Company during 2021 Fiscal Year, to the extent that such actions are not criminal offences and such actions are reflected in the Company's Annual Report and Financial Statements for 2021 Fiscal Year. |
| Tindak Lanjut Follow-up | Telah direalisasikan Has been realized |

Mata Acara Kedua

Second Agenda

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| Agenda | Penetapan Kantor Akuntan Publik untuk melakukan Audit Laporan Keuangan Perseroan untuk Tahun Buku yang berakhir pada 31 Desember 2022. Appointment of a Public Accounting Firm to audit the Company's Financial Statements for the Fiscal Year ending December 31, 2022. |
| Hasil Pemungutan Suara Voting Results | Suara Setuju : 17.165.421.599 Agreed Votes |
| | Suara Tidak Setuju : 13.976.001 Disagree Votes |
| | Suara Abstain : 565.400 Abstain Votes |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> Menetapkan Kantor Akuntan Publik (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (anggota dari Crowe Global) untuk melakukan Jasa Audit atas Laporan Keuangan Perseroan dan Audit Laporan Evaluasi Kinerja untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2022. Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan menunjuk KAP untuk melakukan Audit atas Laporan Keuangan Perseroan dan Audit Laporan Evaluasi Kinerja pada Tahun Buku 2022. Memberikan wewenang dan kuasa kepada Dewan Komisaris untuk menetapkan Kantor Akuntan Publik pengganti dalam hal Kantor Akuntan Publik (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (anggota dari Crowe Global) karena sebab apapun tidak dapat menyelesaikan Audit atas Laporan Keuangan Perseroan dan Audit Laporan Evaluasi Kinerja untuk Tahun Buku 2022, termasuk menetapkan imbalan jasa audit, penambahan ruang lingkup pekerjaan yang diperlukan dan persyaratan lainnya bagi Kantor Akuntan Publik pengganti tersebut.” <ol style="list-style-type: none"> Appointed Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners (a member of Crowe Global) to perform audit services on the Company's Financial Statements and Audit Performance Evaluation Reports for the Fiscal Year ending December 31, 2022. Giving authority and power to the Company's Board of Commissioners to appoint a KAP to conduct an Audit of the Company's Financial Statements and an Audit of the Performance Evaluation Report in 2022 Fiscal Year. Granted authority and power to Board of Commissioners to determine a replacement Public Accounting Firm in the event that the Public Accounting Firm (KAP) Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Partners (a member of Crowe Global) for any reason cannot complete the Audit of the Company's Financial Statements and Audit of the Performance Evaluation Report for 2022 Fiscal Year, including determining fees for audit services, adding the required scope of work and other requirements for the replacement Public Accounting Firm.” |
| Tindak Lanjut Follow-up | Telah direalisasikan Has been realized |

Mata Acara Ketiga

Third Agenda

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| Agenda | Penetapan besarnya Gaji Direksi, Honorarium Dewan Komisaris untuk Tahun 2022 dan Tantiem bagi Anggota Direksi dan Anggota Dewan Komisaris Perseroan Tahun Buku 2021. Determination of the salary amount of Board of Directors, Honorarium of Board of Commissioners for 2022 fiscal year and Tantiem for Members of Board of Directors and Members of Board of Commissioners for 2021 fiscal year. |
| Hasil Pemungutan Suara Voting Results | Suara Setuju : 17.178.292.800 Agreed Votes |
| | Suara Tidak Setuju : 1.095.800 Disagree Votes |
| | Suara Abstain : 574.400 Abstain Votes |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |
| Hasil Keputusan Resolution | <ol style="list-style-type: none"> 1. Memberikan wewenang dan kuasa kepada Pemegang Saham Pengendali untuk menetapkan besarnya tantiem untuk Tahun Buku 2021, serta menetapkan honorarium, tunjangan, fasilitas dan insentif lainnya bagi anggota Dewan Komisaris untuk Tahun 2022. 2. Memberikan wewenang dan kuasa kepada Dewan Komisaris dengan terlebih dahulu mendapatkan persetujuan tertulis dari Pemegang Saham Pengendali untuk menetapkan besarnya tantiem untuk Tahun Buku 2021, serta menetapkan gaji, tunjangan, fasilitas dan insentif lainnya bagi Direksi untuk Tahun 2022. <ol style="list-style-type: none"> 1. Granted authority and power to the Controlling Shareholders to determine the amount of tantiem for 2021 Fiscal Year, as well as determine the honorarium, allowances, facilities and other incentives for members of Board of Commissioners for 2022. 2. Granted authority and power to Board of Commissioners by first obtaining written approval from the Controlling Shareholders to determine the amount of tantiem for 2021 Fiscal Year, as well as determine the salaries, benefits, facilities and other incentives for Board of Directors for 2022. |
| Tindak Lanjut Follow-up | Telah direalisasikan Has been realized |

Mata Acara Keempat

Fourth Agenda

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| Agenda | Persetujuan Perubahan Susunan Pengurus Perseroan. Changes in the Composition of the Company's Management. |
| Hasil Pemungutan Suara Voting Results | Suara Setuju : 17.075.520.199 Agreed Votes |
| | Suara Tidak Setuju : 103.877.401 Disagree Votes |
| | Suara Abstain : 565.400 Abstain Votes |
| Tanggapan/Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan No shareholder asked questions/gave responses |

Hasil Keputusan
Resolution

1. Memberhentikan dengan hormat nama tersebut di bawah ini sebagai anggota Dewan Komisaris dan Direksi Perseroan:
 - a. ABDUL GHOFARROZIN sebagai Komisaris Independen
 - b. SUBKHAN sebagai Direktur
 - c. HERI SUPRIYADI sebagai Direktur
 terhitung sejak ditutupnya RUPS ini, dengan ucapan terima kasih atas sumbangan tenaga dan pikiran yang diberikan selama menjabat sebagai anggota Dewan Komisaris dan Direksi Perseroan.
2. Mengangkat nama tersebut di bawah ini sebagai anggota Dewan Komisaris dan Direksi Perseroan:
 - a. ABIANTI RIANA sebagai Komisaris Independen
 - b. ASEP KURNIA sebagai Direktur
 - c. BAMBANG DWI WIJAYANTO sebagai Direktur
3. Pemberhentian dan pengangkatan tersebut berlaku sejak ditetapkan dalam RUPS Perseroan, dengan masa jabatan memperhatikan ketentuan dalam Anggaran Dasar Perseroan serta peraturan perundang-undangan yang berlaku, tanpa mengurangi hak RUPS untuk memberhentikan sewaktu - waktu.
 1. Respectfully dismiss the name mentioned below as a member of the Board of Commissioners and Board of Directors of the Company:
 - a. ABDUL GHOFARROZIN as Independent Commissioner
 - b. SUBKHAN as Director
 - c. HERI SUPRIYADI as Director
 2. Appointed the following as members of Board of Commissioners and members of Board of Directors of the Company:
 - a. ABIANTI RIANA as Independent Commissioner
 - b. ASEP KURNIA as Director
 - c. BAMBANG DWI WIJAYANTO as Director
 3. The dismissal and appointment are effective since they are stipulated in the Company's GMS, with the term of office taking into account the provisions in the Company's Articles of Association and prevailing laws and regulations, without prejudice to the GMS right to dismiss them at any time.

Tindak Lanjut
Follow-up

Telah direalisasikan
Has been realized

Penyelenggaraan RUPS Luar Biasa (RUPSLB) 2022

2022 Extraordinary GMS

Tahapan Penyelenggaraan RUPSLB 2022

Stages of 2022 EGMS

Pemberitahuan ke Otoritas Jasa Keuangan (OJK)

Notification to Financial Services Authority (OJK)

Tanggal : 31 Oktober 2022

Date : October 31, 2022

Perusahaan memberitahukan mata acara RUPSLB 2021 kepada OJK melalui Surat Direksi No. 936/WBP/DIR/2022 tanggal 31 Oktober 2022 perihal Pemberitahuan Rencana Penyelenggaraan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2022 PT Waskita Beton Precast Tbk dan Surat Ralat Perubahan Mata Acara Rapat dengan Surat Direksi No. 1101/WBP/DIR/2022 tanggal 7 Desember 2022.

The Company notified the agenda of 2021 EGMS to OJK through Board of Directors Letter No. 936/WBP/DIR/2022 dated October 31, 2022 regarding the Notification of 2022 PT Waskita Beton Precast Tbk Extraordinary General Meeting of Shareholders (EGMS) Plan and the Correction Letter of Changes to the Meeting Agenda with Board of Directors Letter No. 1101/WBP/DIR/2022 dated December 7, 2022.

Pengumuman RUPSLB kepada Pemegang Saham EGMS Announcement to Shareholders

Tanggal : 7 November 2022
Date : November 7, 2022

Perusahaan telah menyampaikan Pengumuman RUPSLB kepada Pemegang Saham melalui:
Situs web eASY.KSEI
Situs web Bursa Efek Indonesia (www.idx.co.id)
Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
Bukti iklan Pengumuman RUPSLB telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 235/WBP/CORSEC/2022 pada tanggal 7 November 2022 perihal Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) Tahun 2022 PT Waskita Beton Precast Tbk.
The Company has submitted the EGMS Announcement to Shareholders through:
Easy.KSEI website
Indonesia Stock Exchange website (www.idx.co.id)
PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
Advertisement Evidence of EGMS announcement has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 235/WBP/CORSEC/2022 on November 7, 2022 regarding Submission of Advertisement Evidence of Announcement of PT Waskita Beton Precast Tbk 2022 Extraordinary General Meeting of Shareholders (EGMS).

Pemanggilan RUPSLB kepada Pemegang Saham

EGMS Summon to Shareholders

Tanggal : 22 November 2022
Date : November 22, 2022

- Perusahaan telah menyampaikan Pemanggilan RUPSLB kepada Pemegang Saham melalui:
 - a. Situs web eASY.KSEI
 - b. Situs web Bursa Efek Indonesia (www.idx.co.id)
 - c. Situs web PT Waskita Beton Precast Tbk (<https://investor.waskitaprecast.co.id/gms.html>)
- Bukti iklan Pemanggilan RUPSLB telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 261/WBP/CORSEC/2022 pada tanggal 22 November 2022 perihal Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) PT Waskita Beton Precast Tbk dan Penyampaian Bukti Iklan Ralat Pemanggilan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) PT Waskita Beton Precast Tbk melalui Surat No. 286/WBP/CORSEC/2022 tanggal 8 Desember 2022. .
- The Company has submitted the EGMS Summon to Shareholders through:
 - a. Easy.KSEI website
 - b. Indonesia Stock Exchange website (www.idx.co.id)
 - c. PT Waskita Beton Precast Tbk website (<https://investor.waskitaprecast.co.id/gms.html>)
- Advertisement Evidence of EGMS summon has been reported by WSBP to OJK and Indonesia Stock Exchange through Letter No. 261/WBP/CORSEC/2022 on November 22, 2022 regarding Submission of Advertisement Evidence of Summon to PT Waskita Beton Precast Tbk Extraordinary General Meeting of Shareholders (EGMS) and Submission of Advertisement Evidence of Rectification of Summon to PT Waskita Beton Precast Tbk Extraordinary General Meeting of Shareholders (EGMS) through Letter No. 286/WBP/CORSEC/2022 dated December 8, 2022.

Pelaksanaan RUPSLB

EGMS Holding

Tanggal : 14 Desember 2022
Date : December 14, 2022

- RUPSLB 2022 diselenggarakan pada hari Rabu, 14 Desember 2022 pukul 11.34 WIB sampai dengan 11.50 WIB di Auditorium Lt. 11 – Gedung Waskita Heritage, Jl. Mas Tirtodarmo Haryono Kav. No. 10, Jakarta Timur.
- RUPSLB 2022 dipimpin oleh Ibu Eka Desniati selaku Komisaris Perseroan sesuai dengan penunjukan dalam Surat Penunjukan Dewan Komisaris No. 99/WBP/DK/2022 pada tanggal 6 Desember 2022.
- The 2022 EGM was held on Wednesday, December 14, 2022 at 11.34 WIB until 11.50 WIB at Auditorium 11th Floor - Waskita Heritage Building, Jl. Mas Tirtodarmo Haryono Kav. No. 10A, East Jakarta.
- The 2022 EGMS was chaired by Eka Desniati as Commissioner of the Company in accordance with the Appointment Letter No. 99/WBP/DK/2022 dated December 6, 2022.

Pengumuman Ringkasan Risalah RUPSLB

Announcement of EGMS Minutes Summary

Tanggal : 16 Desember 2022

Date : December 14, 2022

- Perusahaan telah menyampaikan Ringkasan Risalah RUPSLB kepada Pemegang Saham melalui: Situs web Bursa Efek Indonesia (www.idx.co.id)
- Bukti iklan Ringkasan Risalah RUPSLB telah dilaporkan Perusahaan kepada OJK dan Bursa Efek Indonesia melalui Surat No. 312/WBP/CORSEC/2022 pada tanggal 16 Desember 2022 perihal Penyampaian Ringkasan Risalah Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) PT Waskita Beton Precast Tbk.
- The Company has submitted the EGMS Minutes Summary to Shareholders through:
- Indonesia Stock Exchange website (www.idx.co.id)
- Advertisement Evidence of EGMS Minutes Summary has been reported by the Company to OJK and Indonesia Stock Exchange through Letter No. 312/WBP/CORSEC/2022 on December 16, 2022 regarding Submission of Minutes Summary of PT Waskita Beton Precast Tbk Extraordinary General Meeting of Shareholders (EGMS).

6.

Penyampaian Hasil Risalah RUPSLB

Submission of EGMS Minutes

Tanggal : 10 Januari 2023

Date : January 10, 2023

- Seluruh hasil keputusan RUPSLB 2021 PT Waskita Beton Precast Tbk telah dilembagakan dalam Akta No. 30 tanggal 14 Desember 2022 Notaris Ashoya Ratam S.H., M.Kn.
- Akta Risalah RUPSLB telah disampaikan melalui surat elektronik ke Web OJK pada tanggal 10 Januari 2023
- All resolutions of the 2021 EGMS of PT Waskita Beton Precast Tbk have been institutionalized in the Deed No. 30 dated December 14, 2022 Notary Ashoya Ratam S.H., M.Kn.
- The Deed of EGMS Minutes has been submitted via electronic mail to OJK Web on January 10, 2023

Kuorum Kehadiran Pemegang Saham dalam RUPSLB 2022

RUPSLB Tahun 2022 dihadiri oleh Pemegang Saham dan Kuasa Pemegang Saham Perusahaan yang sah yang berjumlah 15.957.805.800 (lima belas miliar sembilan ratus lima puluh tujuh juta delapan ratus lima ribu delapan ratus) saham atau merupakan 65,0917204% (enam puluh lima koma nol sembilan satu tujuh dua nol empat persen) dari jumlah saham yang telah dikeluarkan oleh Perseroan sampai dengan tanggal Rapat, Perseroan telah melakukan pembelian kembali (share buyback) sejumlah 1.845.281.000 saham sehingga jumlah seluruh saham yang mempunyai hak suara yang sah yang berhak hadir dalam Rapat adalah sejumlah 24.515.876.534 saham dengan memperhatikan Daftar Pemegang Saham Perseroan per tanggal 21 November 2022 sampai dengan pukul 16.00 WIB sehingga karenanya kuorum yang disyaratkan dalam Pasal 14 ayat 2 butir (1) Anggaran Dasar Perseroan *juncto* Pasal 41 ayat 1 butir (a) POJK 15 telah dipenuhi dan Rapat adalah sah dan berhak untuk mengambil keputusan yang sah dan mengikat mengenai hal-hal yang dibicarakan sesuai dengan mata acara Rapat.

Quorum of Shareholders Attendance at the 2022 EGMS

The 2022 EGMS was attended by the Shareholders and Legal Proxy of Shareholders who attended a total of 15,957,805,800 shares or constituted 65.0917204% of the total shares issued by the Company up to the date of the Meeting, the Company has made a share buyback of 1,845,281,000 (one billion eight hundred forty five million two hundred eighty one thousand) shares, so that the total number of shares with valid voting rights entitled to attend the Meeting is 24,515,876,534 shares, taking into account the Company's Shareholders Register as of November 21, 2021 until 16.00 WIB, therefore the quorum required in Article 41 paragraph 1 letter (a) POJK number 15/POJK.04/2020 *juncto* Article 14 paragraph 2 point (1) of the Articles of Association of the Company have been fulfilled and the Meeting is valid and has the right to make valid and binding decisions on the matters discussed in accordance with the Meeting agenda.

Daftar Kehadiran Board of Commissioners dan Board of Directors dalam RUPSLB 2022
Board of Commissioners and Board of Directors Attendance at the 2022 EGMS

| Nama Name | Jabatan Position | Status Kehadiran Attendance Status |
|-------------------------------|--------------------------|---------------------------------------|
| Board of Commissioners | | |
| Eka Desniati | Commissioner | Hadir Present |
| Agus Budiman Manalu | Independent Commissioner | Hadir Present |
| Abianti Riana | Independent Commissioner | Hadir Present |
| Hadi Sucahyono | Commissioner | Hadir Present |
| Board of Directors | | |
| FX Purbayu Ratsunu | President Director | Hadir Present |
| Sugiharto | Director | Hadir Present |
| Asep Mudzakir | Director | Hadir Present |
| Asep Kurnia | Director | Hadir Present |
| Bambang Dwi Wijayanto | Director | Hadir Present |

Keterlibatan Pihak Independen dalam RUPSLB 2022

Pelaksanaan RUPSLB tahun 2022, WSBP menunjuk pihak independen yaitu Notaris Ashoya Ratam S.H., M.Kn. dan Biro Administrasi Efek (BAE) yaitu PT Datindo Entrycom. Pelibatan pihak independen tersebut berperan dalam melakukan perhitungan dan/atau melakukan validasi suara.

Involvement of Independent Parties in the 2022 EGMS

At the 2022 EGMS, WSBP appointed independent parties, namely Notary Ashoya Ratam S.H., M.Kn and Share Registrar PT Datindo Entrycom. These independent parties played a role in calculating and/or validating votes.

Hasil Keputusan RUPSLB 2022
2022 EGMS Resolutions

| Mata Acara Pertama First Agenda | |
|--|---|
| Agenda | Persetujuan Perubahan Susunan Pengurus Perseroan. Approval of Changes in the Company's Management Composition. |
| Hasil Pemungutan Suara Voting Results | Suara Setuju Opinion/Question : 15.839.601.499 |
| | Suara Tidak Setuju Disagree Votes : 117.254.301 |
| | Suara Abstain Abstain Votes : 950.000 |
| Tanggapan/ Pertanyaan Opinion/Question | Tidak ada pemegang saham yang mengajukan pertanyaan /tanggapan No shareholder asked questions/gave responses |

**Hasil Keputusan
Resolution**

1. Memberhentikan dengan hormat nama tersebut di bawah ini sebagai anggota Dewan Komisaris Perseroan:
 - a. BAMBANG RIANTO sebagai Komisaris Utama;
 - b. HADI SUCAHYONO sebagai Komisaris;
 - c. EKA DESNIATI sebagai Komisaris;
 terhitung sejak ditutupnya RUPS ini, dengan ucapan terima kasih atas sumbangan tenaga dan pikiran yang diberikan selama menjabat sebagai anggota Dewan Komisaris Perseroan.
2. Mengangkat nama tersebut di bawah ini sebagai anggota Dewan Komisaris Perseroan:
 - a. ASEP AROFAH PERMANA sebagai Komisaris;
 - b. POERWANTO sebagai Komisaris;
3. Menunjuk POERWANTO untuk melaksanakan tugas, wewenang, kewajiban dan tanggung jawab sebagai Komisaris Utama sampai dengan ditetapkan Komisaris Utama baru oleh Rapat Umum Pemegang Saham.
4. Pemberhentian dan pengangkatan tersebut berlaku sejak ditetapkan dalam RUPS Perseroan, dengan masa jabatan memperhatikan ketentuan dalam Anggaran Dasar Perseroan serta peraturan perundang-undangan yang berlaku, tanpa mengurangi hak RUPS untuk memberhentikan sewaktu - waktu.

Dengan adanya pengangkatan dan pemberhentian tersebut di atas, maka susunan Pengurus Perseroan menjadi sebagai berikut:

DEWAN KOMISARIS

| | |
|--------------------------------|-----------------------|
| Plt. Komisaris Utama/Komisaris | : POERWANTO |
| Komisaris Independen | : AGUS BUDIMAN MANALU |
| Komisaris Independen | : ABIANTI RIANA |
| Komisaris | : ASEP AROFAH PERMANA |

DIREKSI

| | |
|--------------------|-------------------------|
| President Director | : FX PURBAYU RATSUNU |
| Direktur | : ASEP MUDZAKIR |
| Direktur | : SUGIHARTO |
| Direktur | : ASEP KURNIA |
| Direktur | : BAMBANG DWI WIJAYANTO |

Memberikan kuasa dan wewenang kepada Board of Directors Perseroan dengan hak substitusi untuk melakukan segala tindakan yang diperlukan berkaitan dengan keputusan agenda ini sesuai dengan peraturan perundang - undangan yang berlaku, termasuk untuk menyatakan dalam Akta Notaris tersendiri dan melakukan pemberitahuan susunan Pengurus Perseroan kepada Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia, serta melakukan segala sesuatu yang diperlukan dan disyaratkan oleh perundang - undangan yang berlaku."

1. Honorably dismissed the names below as members of the Company's Board of Commissioners:
 - a. BAMBANG RIANTO as President Commissioner;
 - b. HADI SUCAHYONO as Commissioner;
 - c. EKA DESNIATI as Commissioner; as of the closing of this GMS, with gratitude for the energy and thoughts given while serving as a member of the Company's Board of Commissioners.
2. Appointed the names below as members of the Company's Board of Commissioners:
 - a. ASEP AROFAH PERMANA as Commissioner;
 - b. POERWANTO as Commissioner;
 - c. Appointed POERWANTO to carry out the duties, authorities, obligations and responsibilities as President Commissioner until a new President Commissioner is appointed by the General Meeting of Shareholders.
 - d. The dismissal and appointment is effective from the time it is stipulated in the Company's GMS, with the term of office taking into account the provisions in the Company's Articles of Association and applicable laws and regulations, without prejudice to the GMS right to dismiss at any time.

With the appointment and dismissal mentioned above, the composition of the Company's Management is as follows:

Board of Commissioners

| | |
|--|-----------------------|
| Acting President Commissioner/Commissioner | : POERWANTO |
| Independent Commissioner | : AGUS BUDIMAN MANALU |
| Independent Commissioner | : ABIANTI RIANA |
| Commissioner | : ASEP AROFAH PERMANA |

Board of Directors

| | |
|--------------------|-------------------------|
| President Director | : FX PURBAYU RATSUNU |
| Director | : ASEP MUDZAKIR |
| Director | : SUGIHARTO |
| Director | : ASEP KURNIA |
| Director | : BAMBANG DWI WIJAYANTO |

Granting power and authority to Board of Directors of the Company with the right of substitution to take all necessary actions related to the decisions of this agenda in accordance with applicable laws and regulations, including to state in a separate Notary Deed and notify the Company's Management composition to the Ministry of Law and Human Rights Republic of Indonesia, as well as do everything necessary and required by the applicable laws and regulations."

**Tindak Lanjut
Follow-up**

Tidak ada pemegang saham yang mengajukan pertanyaan/tanggapan
No shareholder asked questions/gave responses

BOARD OF COMMISSIONERS

BOARD OF COMMISSIONERS

Sebagai organ pengawas, Board of Commissioners, memiliki tanggung jawab utama dalam mengawasi seluruh aktivitas kepengurusan perusahaan yang dilakukan oleh Board of Directors dan menjalankan tugas khusus yang diberikan oleh RUPS. Selain itu, Board of Commissioners bertugas mengawasi implementasi prinsip tata kelola perusahaan yang baik dan memastikan kepatuhan Perseroan terhadap peraturan hukum yang berlaku. Selanjutnya, Board of Commissioners berfungsi sebagai penasihat dan konsultan bagi Board of Directors, memberikan nasihat strategis untuk mendukung kepentingan optimal perusahaan, sesuai dengan visi dan misi yang telah ditetapkan.

PERSYARATAN ANGGOTA BOARD OF COMMISSIONERS

Kriteria untuk menjadi anggota Board of Commissioners WSBP terdiri dari dua aspek, yakni persyaratan formal dan persyaratan materiiil. Persyaratan formal merujuk pada ketentuan yang tercantum dalam Anggaran Dasar dan sesuai dengan peraturan perundang-undangan yang berlaku. Sementara itu, persyaratan materiiil disesuaikan dengan kebutuhan perusahaan.

Persyaratan Formal

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit;
 - b. Tidak pernah menjadi anggota Board of Directors dan/atau anggota Board of Commissioners yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit;
 - c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan; dan
 - d. Tidak pernah menjadi anggota Board of Directors dan/atau anggota Board of Commissioners yang selama menjabat:
 - i) Pernah tidak menyelenggarakan RUPS tahunan;
 - ii) Pertanggungjawabannya sebagai anggota Board of Directors dan/atau anggota Board of Commissioners pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Board of Directors dan/atau anggota Board of Commissioners kepada RUPS; dan

As a supervisory body, Board of Commissioners has the primary responsibility of overseeing all management activities of the Company carried out by Board of Directors and performing special tasks assigned by the General Meeting of Shareholders (RUPS). Additionally, Board of Commissioners is tasked with overseeing the implementation of good corporate governance principles and ensuring the Company's compliance with applicable legal regulations. Furthermore, Board of Commissioners serves as advisor and consultant to Board of Directors, providing strategic advice to support the optimal interests of the Company, in line with the established vision and mission.

BOARD OF COMMISSIONERS REQUIREMENTS

The criteria to become a member of WSBP Board of Commissioners consist of two aspects, i.e. both formal requirements and material requirements. Formal requirements refer to the provisions stated in the Articles of Association and in accordance with applicable laws and regulations. Meanwhile, material requirements are adjusted to the needs of the Company.

Formal Requirements

1. Has good character, morality and integrity;
2. Proficient for legal actions;
3. Within 5 (five) years before the appointment and during his/her tenure:
 - a. Never declared bankrupt;
 - b. Never been a member of Board of Directors and/or Board of Commissioners found guilty of causing a Company to go bankrupt;
 - c. Has never been convicted of a criminal offense that is detrimental to the country's finances and/or related to the financial sector; and
 - d. Never been a member of Board of Directors and/or Board of Commissioners who during his/her tenure:
 - i) Ever not held an annual GMS;
 - ii) His/her accountability as a member of Board of Directors and/or Board of Commissioners has ever been not accepted by the GMS or has ever not given accountability as a member of Board of Directors and/or Board of Commissioners to the GMS; and

- iii) Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan laporan tahunan dan/atau laporan keuangan kepada OJK.
- 4. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
- 5. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan Perusahaan.

Persyaratan Materil

1. Memiliki integritas dan dedikasi.
2. Memiliki pemahaman mengenai masalah-masalah manajemen perusahaan yang berkaitan dengan salah satu fungsi manajemen.
3. Memiliki pengetahuan yang memadai di bidang usaha perusahaan.
4. Dapat menyediakan waktu yang cukup untuk melaksanakan tugasnya.
5. Tidak memiliki hubungan keluarga sampai dengan derajat ketiga, baik menurut garis lurus maupun garis ke samping, termasuk hubungan yang timbul karena perkawinan di antara para anggota Board of Commissioners dan Board of Directors.

Anggota Board of Commissioners perusahaan diwajibkan membuat surat pernyataan terkait pemenuhan persyaratan di atas dan disampaikan kepada perusahaan untuk diteliti dan didokumentasikan.

PENGANGKATAN DAN PEMBERHENTIAN BOARD OF COMMISSIONERS

Board of Commissioners diangkat dan diberhentikan oleh RUPS dengan memperhatikan visi, misi, dan rencana strategis perusahaan untuk memungkinkan pengambilan keputusan yang efektif, cepat, tepat, dan independen. Calon anggota Board of Commissioners diputuskan sesuai dengan kebutuhan serta pemenuhan kriteria pokok sebagai anggota yaitu kemampuan, kemauan dan sikap. Adanya kebijakan pengangkatan dan pemberhentian Board of Commissioners bertujuan untuk menciptakan regenerasi serta menjaga independensi dan kredibilitas fungsi pengawasan perusahaan agar selalu transparan, akuntabel, serta kompetitif dalam mengikuti perkembangan dunia usaha khususnya pada industri *beton Precast* dan *Readymix*.

Anggota Board of Commissioners dapat diberhentikan untuk sementara waktu oleh RUPS, jika anggota tersebut bertindak bertentangan dengan Anggaran Dasar atau terdapat indikasi melakukan kerugian perusahaan atau

- iii) Ever caused a Company that obtained a permit, approval or registration from the OJK to not fulfill the obligation to submit an annual report and/or financial report to the OJK.

4. Having a commitment to comply with laws and regulations; and
5. Having knowledge and/or expertise in the fields needed by the Company.

Material Requirements

1. Have integrity and dedication.
2. Have an understanding of the Company's management issues related to one of the management functions.
3. Have adequate knowledge in the Company's line of business.
4. Can provide sufficient time to carry out their duties.
5. Have no family relationship up to the third degree, either in a straight line or a sideways line, including relationships arising out of marriage between the members of Board of Commissioners and the Board of Directors.

Members of the Company's Board of Commissioners are required to make a statement regarding the fulfillment of the above requirements and submit it to the Company for research and documentation.

APPOINTMENT AND DISMISSAL OF BOARD OF COMMISSIONERS

Board of Commissioners is appointed and dismissed by the GMS by taking into account the Company's vision, mission, and strategic plans to enable effective, fast, precise and independent decision making. Candidates for members of Board of Commissioners are decided according to their needs and fulfill the basic criteria as members, namely ability, willingness and attitude. The existence of a policy of appointment and dismissal of Board of Commissioners aims to create regeneration and maintain the independence and credibility of the Company's supervisory function so that it is always transparent, accountable, and competitive in following the development of the business world, especially in the *Precast* and *Readymix* concrete industry.

A member of Board of Commissioners may be temporarily dismissed by the GMS, if the member acts contrary to the Articles of Association or there are indications of committing Company's losses or neglecting his/her obligations or there

melaikan kewajibannya atau terdapat alasan mendesak bagi perusahaan untuk memberhentikan anggota tersebut. Adapun dasar hukum pengangkatan dan pemberhentian seluruh anggota Board of Commissioners PT Waskita Beton Precast Tbk yang menjabat sepanjang periode tahun 2023 adalah sebagai berikut:

are urgent reasons for the Company to dismiss the member. The legal basis for appointment and dismissal of all members of Board of Commissioners of PT Waskita Beton Precast Tbk who served throughout the 2023 period is as follows:

Dasar Pengangkatan dan Pemberhentian Board of Commissioners Tahun 2023
Legal Basis for Appointment and Dismissal of Board of Commissioners in 2023

| Nama Name | Jabatan Position | Dasar Pengangkatan Basis of Appointment | Dasar Pemberhentian Basis of Dismissal |
|---------------------|--|--|---|
| Agus Budiman Manalu | President Commissioner/ Independent | <ul style="list-style-type: none"> Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 yang telah diaktakan melalui Akta Notaris Jose Dima Satria, S.H., M.Kn. No. 12 tanggal 4 Mei 2021 Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023. Resolution of the 2020 Annual General Meeting of Shareholders (AGMS) dated April 23, 2021 which has been notarized through Notarial Deed Jose Dima Satria, S.H., M.Kn. No. 12 dated May 4, 2021 Resolution of the 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023. | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |
| Abianti Riana | Independent Commissioner | <p>Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 tanggal 12 Juli 2022</p> <p>Resolution of the 2021 Annual General Meeting of Shareholders (AGMS) dated June 27, 2022 which has been notarized through Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 dated July 12, 2022</p> | |
| Fathur Rokhman | Independent Commissioner | <p>Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023</p> <p>The 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023</p> | |
| Asep Arofah Permana | Commissioner | <p>Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022</p> <p>Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated December 14, 2022 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022</p> | |

Dasar Pengangkatan dan Pemberhentian Board of Commissioners Tahun 2023

Legal Basis for Appointment and Dismissal of Board of Commissioners in 2023

| Nama Name | Jabatan Position | Dasar Pengangkatan Basis of Appointment | Dasar Pemberhentian Basis of Dismissal |
|--------------|---------------------|---|---|
| Poerwanto | Commissioner | <ul style="list-style-type: none"> Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) 2022 tanggal 14 Desember 2022 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 45 tanggal 20 Desember 2022 Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023 1. Resolution of Extraordinary General Meeting of Shareholders (EGMS) 2022 dated December 14, 2022 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 45 dated December 20, 2022 2. Annual General Meeting of Shareholders (AGMS) 2022 dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023 | |

Masa Jabatan

Sesuai dengan Pedoman Hubungan Kerja Dewan Komisaris dan Direksi (HKD), masa jabatan anggota Board of Commissioners terhitung sejak tanggal yang ditetapkan oleh RUPS yang mengangkatnya dan berakhir pada penutupan RUPS Tahunan ke-5 (ke lima) setelah tanggal pengangkatannya, dengan tidak mengurangi hak RUPS untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir dengan menyebutkan alasannya. Seluruh anggota Board of Commissioners yang menjabat sepanjang tahun 2023 memiliki masa jabatan 1 (satu) kali periode, yaitu kurang dari atau sama dengan 5 (lima) tahun.

Term of Office

In accordance with the Guidelines for Working Relationship between Board of Commissioners and Board of Directors (HKD), the term of office of a member of Board of Commissioners commences on the date determined by the GMS appointing him/her and ends at the closing of the 5th (fifth) Annual GMS after the date of his/her appointment, without prejudice to the right of GMS to dismiss him/her at any time before the end of his/her term of office by stating the reasons therefor. All members of Board of Commissioners who served throughout 2023 have a term of office of 1 (one) period, which is less than or equal to 5 (five) years.

Periode dan Masa Jabatan Board of Commissioners Tahun 2023

Period and Term of Office of Board of Commissioners in 2023

| Nama Name | Jabatan Position | Periode Jabatan Term of Office | | Masa Jabatan Length of service |
|--|--|--|---|--|
| | | Awal Menjabat Start Serving | Masa Akhir Jabatan End of Term | |
| Berstatus Aktif Menjabat per 31 Desember 2023 | | | | |
| Active Status as of December 31, 2023 | | | | |
| Agus Budiman Manalu | President Commissioner/ Independent | 23 April 2021 (RUPST Tahun Buku 2020) April 23, 2021 (2020 Fiscal Year AGMS) | RUPS Ke-5 sejak pengangkatan (2026) 5th GMS since appointment (2026) | Periode ke-1 (≤5 tahun) 1st period (≤5 years) |
| Abianti Riana | Independent Commissioner | 27 Juni 2022 (RUPST Tahun Buku 2021) June 27, 2022 (2021 Fiscal Year AGMS) | RUPS Ke-5 sejak pengangkatan (2027) 5th GMS since appointment (2027) | |
| Fathur Rokhman | Independent Commissioner | 21 Juni 2023 (RUPST Tahun Buku 2022) June 21, 2023 (2022 Fiscal Year AGMS) | RUPS Ke-5 sejak pengangkatan (2028) 5th GMS since appointment (2028) | |
| Asep Arofah Permana | Commissioner | 14 Desember 2022 (RUPSLB Tahun 2022) December 14, 2022 (2022 EGMS) | RUPS Ke-5 sejak pengangkatan (2027) 5th GMS since appointment (2027) | |
| Poerwanto | Commissioner | 14 Desember 2022 (RUPSLB Tahun 2022) December 14, 2022 (2022 EGMS) | RUPS Ke-5 sejak pengangkatan (2027) 5th GMS since appointment (2027) | |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2022 | | | | |
| Inactive Status as of December 31, 2022 | | | | |
| - | - | - | - | - |

PERNYATAAN KEPEMILIKAN PEDOMAN DAN TATA TERTIB (BOARD MANUAL)

Perseroan telah menyusun Pedoman Hubungan Kerja Dewan Komisaris dan Direksi yang dijadikan acuan bagi fungsi pengawasan Board of Commissioners sebagaimana termuat dalam Surat Keputusan Direksi PT Waskita Beton Precast Tbk No. 177.2/SK/WBP/PEN/2022 tentang Pedoman Hubungan Kerja Dewan Komisaris dan Direksi.

Board Manual Perusahaan di bidang hubungan kerja Board of Commissioners dan Board of Directors merupakan kompilasi prinsip-prinsip hukum korporasi dan ketentuan Anggaran Dasar yang mengatur tata kerja Board of Commissioners dan Board of Directors yang merupakan hasil pengembangan dari berbagai peraturan yang berlaku di WSBP dan praktik-praktik terbaik (*best practices*) GCG. *Board Manual* Perusahaan yang terkait dengan Board of Commissioners mengatur tentang:

STATEMENT OF BOARD MANUAL OWNERSHIP

The Company has prepared a Board of Commissioners and Board of Directors Work Relationship Manual which is used as a reference for the supervisory function of Board of Commissioners as stated in the Board of Directors Decree of PT Waskita Beton Precast Tbk No. 177.2/SK/WBP/PEN/2022 on the Board of Commissioners and Board of Directors Work Relationship Manual.

The Company's Board Manual in working relations between Board of Commissioners and Board of Directors is a compilation of the principles of corporate law and the provisions of Articles of Association governing the working procedures of Board of Commissioners and Board of Directors which is the result of development of various regulations applicable in WSBP and GCG best practices. The Company's Board Manual related to Board of Commissioners regulates:

1. Duties of Board of Commissioners

1. Tugas Board of Commissioners;
 2. Kewajiban Board of Commissioners;
 3. Wewenang Board of Commissioners;
 4. Hak Board of Commissioners;
 5. Persyaratan Board of Commissioners;
 6. Keanggotaan Board of Commissioners;
 7. Komisaris Independen;
 8. Komite-Komite Board of Commissioners;
 9. Secretary of Board of Commissioners;
 10. Program Pengenalan dan Peningkatan Kapabilitas;
 11. Etika Jabatan Board of Commissioners;
 12. Rapat Board of Commissioners;
 13. Fungsi Pengawasan Board of Commissioners;
 14. Kinerja dan Pelaporan Board of Commissioners.
2. Obligations of Board of Commissioners
 3. Authorities of Board of Commissioners
 4. Rights of Board of Commissioners
 5. Board of Commissioners Requirements
 6. Board of Commissioners Membership
 7. Independent Commissioner
 8. Board of Commissioners Committees
 9. Secretary of Board of Commissioners
 10. Induction and Capacity Building Program
 11. Ethics of Board of Commissioners Position
 12. Board of Commissioners Meeting
 13. Board of Commissioners Supervisory Function
 14. Board of Commissioners Performance and Reporting

PENILAIAN KEMAMPUAN DAN KEPATUTAN

Seluruh anggota Board of Commissioners telah memenuhi kriteria dan ketentuan yang dipersyaratkan dalam uji kepatutan dan kelayakan (*fit and proper test*) yang sesuai dengan undang-undang, Anggaran Dasar Perusahaan, peraturan terkait Tata Kelola Perusahaan, serta peraturan dan ketentuan lain yang terkait.

TUGAS, KEWAJIBAN, DAN TANGGUNG JAWAB BOARD OF COMMISSIONERS

Tugas Board of Commissioners

Board of Commissioners memiliki tanggung jawab untuk melakukan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan Perusahaan oleh Board of Directors dan memberi nasihat kepada Board of Directors termasuk pengawasan terhadap pelaksanaan Rencana Jangka Panjang Perusahaan (RJPP), Rencana Kerja dan Anggaran Tahunan Perusahaan (RKAP) serta ketentuan Anggaran Dasar, Keputusan RUPS, serta peraturan perundang-undangan dan peraturan yang berlaku di bidang Pasar Modal di Indonesia untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan, serta melakukan tugas yang secara khusus diberikan kepadanya menurut Anggaran Dasar, perundang-undangan dan/atau keputusan RUPS.

Dalam melaksanakan tugasnya, setiap anggota Board of Commissioners harus:

1. Mematuhi Anggaran Dasar dan peraturan perundang-undangan serta prinsip-prinsip profesionalisme, efisiensi, transparansi, kemandirian, akuntabilitas, pertanggungjawaban, serta kewajaran;
2. Beritikad baik, penuh kehati-hatian dan bertanggung jawab dalam menjalankan tugas pengawasan dan pemberian nasihat kepada Board of Directors untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan.

FIT AND PROPER TEST

All members of Board of Commissioners have met the criteria and conditions required in the fit and proper test in accordance with the law, the Company's Articles of Association, regulations related to Corporate Governance, and other relevant rules and regulations.

BOARD OF COMMISSIONERS DUTIES, OBLIGATIONS, AND RESPONSIBILITIES

Board of Commissioners Duties

Board of Commissioners is in charge of supervising the management policies, the course of the Company's management by Board of Directors and providing advice to Board of Directors including supervision of the implementation of the Company's Long-Term Plan (RJPP), the Company's Annual Work Plan and Budget (RKAP) and the provisions of Articles of Association, GMS Resolutions, as well as applicable laws and regulations in the Capital Market sector in Indonesia for the benefit of the Company and in accordance with the purposes and objectives of the Company, as well as carrying out tasks specifically assigned to them according to the Articles of Association, legislation and/or GMS resolutions.

In carrying out their duties, each member of Board of Commissioners must:

1. Comply with the Articles of Association and laws and regulations as well as the principles of professionalism, efficiency, transparency, independence, accountability, responsibility, and fairness.
2. Has good faith, full of prudence and responsibility in carrying out supervisory and advisory duties and to Board of Directors for the benefit of the Company and in accordance with the purposes and objectives of the Company.

Board of Commissioners Obligations

Kewajiban Board of Commissioners

Dalam melaksanakan tugasnya, Board of Commissioners berkewajiban untuk:

Terkait dengan Pemegang Saham dan Rapat Umum Pemegang Saham

1. Mengikuti, mengawasi perkembangan kegiatan Perusahaan, memberikan pendapat dan saran kepada RUPS mengenai setiap masalah yang dianggap penting bagi kepengurusan Perusahaan;
2. Melaporkan dengan segera kepada RUPS apabila terjadi gejala menurunnya kinerja Perusahaan disertai saran mengenai langkah perbaikan yang harus ditempuh;
3. Mengusulkan kepada RUPS penunjukan Akuntan Publik yang akan melakukan pemeriksaan atas Laporan Keuangan Perusahaan;
4. Memberikan penjelasan, pendapat, dan saran kepada RUPS mengenai Laporan Tahunan, apabila diminta;
5. Memberikan laporan tentang tugas pengawasan yang telah dilakukan selama tahun buku yang baru selesai kepada RUPS.

Terkait dengan Strategi dan Rencana Kerja

1. Menyusun rencana kerja dan anggaran tahunan Board of Commissioners yang merupakan bagian yang tak terpisahkan dari RKAP;
2. Menerima, mengkaji, memberikan pendapat dan memberikan persetujuan atas RJPP yang diajukan oleh Board of Directors sebelum ditandatangani bersama;
3. Sehubungan dengan RKAP:
 - a. Board of Commissioners menerima, mengkaji dan memberikan pendapat mengenai RKAP yang merupakan penjabaran tahunan dari RJPP yang disiapkan Board of Directors sebelum ditandatangani bersama;
 - b. RKAP diterima Board of Commissioners dari Board of Directors sebelum dimulainya tahun buku yang akan datang;
 - c. Board of Commissioners menyetujui RKAP dan menandatangani bersama dengan Board of Directors;
 - d. Board of Commissioners mengawasi pelaksanaan RKAP serta menyampaikan hasil penilaian serta pendapatnya kepada RUPS.

Terkait dengan Pengawasan

1. Memberikan nasihat kepada Board of Directors dalam melaksanakan pengurusan Perusahaan.
2. Meneliti dan menelaah serta memberikan tanggapan atas laporan berkala dan Laporan Tahunan yang disiapkan Board of Directors serta menandatangani Laporan Tahunan.

In carrying out its duties, Board of Commissioners is obliged to:

Related to Shareholders and General Meeting of Shareholders

1. Following, overseeing the development of Company's activities, giving opinions and suggestions to the GMS regarding any issues deemed important for the management of the Company.
2. Immediately report to the GMS in the event of symptoms of declining Company's performance accompanied by suggestions regarding corrective measures that must be taken.
3. Propose to the GMS regarding the appointment of Public Accountant to conduct an audit of the Company's Financial Statements.
4. Provide explanations, opinions and suggestions to the GMS regarding the Annual Report, if requested.
5. Provide report on the supervisory duties that have been carried out during the fiscal year to the GMS.

Related to Strategies and Work Plans

1. Prepare the annual work plan and budget of Board of Commissioners which is an integral part of RKAP.
2. Receiving, reviewing, giving opinions and granting approval for RJPP submitted by Board of Directors before conduct joint signing.
3. In connection with RKAP:
 - a. Board of Commissioners accepts, reviews and gives opinions on RKAP which is an annual description of RJPP prepared by Board of Directors before conduct joint signing.
 - b. RKAP is received by Board of Commissioners from Board of Directors before the beginning of upcoming fiscal year.
 - c. Board of Commissioners approves RKAP and signs it together with Board of Directors.
 - d. Board of Commissioners oversees the implementation of RKAP and submits the results of assessment and opinions to the GMS.

Related to Supervision

1. Providing advice to Board of Directors in carrying out the management of the Company.
2. Examine, review, and respond the periodic reports and Annual Reports prepared by Board of Directors and sign the Annual Report.
3. Ensure that the Company's Annual Report contains information on Board of Commissioners' identity, main

3. Memastikan bahwa dalam Laporan Tahunan Perusahaan telah memuat informasi mengenai identitas, pekerjaan-pekerjaan utamanya, jabatan Board of Commissioners di perusahaan lain, termasuk rapat-rapat yang dilakukan dalam satu tahun buku (rapat internal maupun rapat gabungan dengan Board of Directors) serta honorarium, fasilitas, dan/atau tunjangan lain yang diterima dari Perusahaan.
 4. Membuat risalah rapat Board of Commissioners dan menyimpan salinannya.
 5. Melaporkan kepada Perusahaan mengenai kepemilikan sahamnya dan/atau keluarganya pada Perusahaan dan perusahaan lain termasuk setiap perubahannya.
 6. Melaksanakan proses penunjukan calon Auditor Eksternal berdasarkan usulan Audit Committee sesuai dengan ketentuan pengadaan barang dan jasa di Perusahaan, dan apabila diperlukan dapat meminta bantuan Board of Directors dalam proses penunjukannya.
 7. Memantau dan memastikan GCG telah diterapkan secara efektif dan berkelanjutan.
 8. Memberikan arahan terhadap Board of Directors atas implementasi rencana dan kebijakan Perusahaan terkait dengan:
 - a. Pengadaan dan pelaksanaannya.
 - b. Mutu dan pelayanan.
 - c. Sumber daya manusia.
 - d. Akuntansi dan penyusunan Laporan Keuangan sesuai dengan Standar Akuntansi di Indonesia.
 9. Merespons saran, harapan, permasalahan dan keluhan dari *stakeholders* dalam batasan kewenangannya yang disampaikan langsung kepada Board of Commissioners, yaitu dengan:
 - a. Melakukan pembahasan atas saran, harapan, permasalahan dan keluhan dari *stakeholders* pada rapat Board of Commissioners.
 - b. Proses pembahasan dilakukan dengan menggunakan seluruh perangkat Board of Commissioners.
 - c. Menyampaikan saran penyelesaian yang diperlukan kepada Board of Directors.
 10. Memberikan arahan mengenai pengawasan dan pemantauan kepatuhan Perusahaan dalam menjalankan peraturan perundang-undangan yang berlaku dan Anggaran Dasar serta perjanjian dengan pihak ketiga.
 11. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia, Anggaran Dasar dan keputusan RUPS.
- duties, concurrent positions in other companies, including meetings held in one Fiscal Year (internal meetings and joint meetings with Board of Directors) as well as honorarium, facilities and/or other benefits received from the Company.
4. Make minutes of Board of Commissioners meetings and keep copies.
 5. Report to the Company regarding personal and/or family's share ownership of the Company and other companies including any changes thereof
 6. Carry out the appointment process of candidates for External Auditor based on Audit Committee's proposal in accordance with the provisions of procurement of goods and services in the Company, and if necessary, can request Board of Directors' assistance in the appointment process.
 7. Monitor and ensure that GCG has been implemented effectively and sustainably.
 8. Provide direction to Board of Directors on the implementation of the Company's plans and policies related to:
 - a. Procurement and its implementation.
 - b. Quality and service.
 - c. Human Capital.
 - d. Accounting and preparation of Financial Statements in accordance with Accounting Standards in Indonesia.
 9. Responding to suggestions, expectations, problems and complaints from stakeholders within the limits of their authority that are conveyed directly to Board of Commissioners, namely by:
 - a. Hold discussion about the suggestions, expectations, problems and complaints from stakeholders at Board of Commissioners meeting.
 - b. The discussion process is carried out using all instruments of Board of Commissioners.
 - c. Delivering advice regarding the solutions to Board of Directors.
 10. Provide direction regarding supervision and monitoring over the Company's compliance in implementing the applicable laws and regulations and the Articles of Association and agreements with third parties.
 11. Carry out other obligations in the framework of supervisory and advisory duty, insofar as not conflicting with laws and regulations as well as regulations that apply in the Capital Market in Indonesia, Articles of Association and GMS resolutions.

Related to Nomination & Remuneration of Members of Board of Commissioners and Board of Directors

Terkait dengan Pencalonan (Nominasi) & Remunerasi Anggota Board of Commissioners dan Board of Directors

1. Menyusun kebijakan dan kriteria yang dibutuhkan dalam proses nominasi calon Anggota Board of Commissioners dan Board of Directors yang meliputi proses analisis struktur jabatan, prosedur dan kriteria rekrutmen, seleksi, dan promosi.
2. Menelaah dan mengusulkan calon yang memenuhi syarat sebagai Anggota Board of Directors kepada Board of Commissioners untuk disampaikan kepada RUPS.
3. Menyusun struktur, kebijakan dan besaran remunerasi (gaji, honorarium, serta tantiem) bagi anggota Board of Directors dan anggota Board of Commissioners dengan persetujuan tertulis terlebih dahulu dari Pemegang Saham Utama Perusahaan.
4. Dalam menjalankan tugas ini Board of Commissioners dibantu oleh Nominations & Remunerations Committee.

Terkait dengan Evaluasi Kinerja Board of Commissioners dan Board of Directors

1. Melakukan evaluasi kinerja melalui penyusunan *Key Performance Indicator* (KPI) Board of Commissioners dengan sistem *self assessment* atau sistem lain untuk kemudian diputuskan dalam rapat Board of Commissioners.
2. Mengusulkan KPI beserta target-targetnya yang disampaikan setiap tahunnya kepada RUPS untuk disahkan.
3. Mengusulkan sistem evaluasi kinerja Board of Commissioners dan Board of Directors kepada RUPS.
4. Melaksanakan evaluasi atas kinerja anggota Board of Directors untuk disampaikan kepada RUPS.
5. Menyusun program pengembangan kemampuan anggota Board of Directors.
6. Dalam menjalankan tugas ini Board of Commissioners dibantu oleh Nominations & Remunerations Committee.

Terkait dengan Pengawasan Penerapan Manajemen Risiko

1. Memastikan bahwa penerapan manajemen risiko Perusahaan telah dilakukan secara efektif dan menyeluruh.
2. Mendapatkan pemahaman mengenai risiko yang dihadapi oleh Perusahaan beserta kebijakan manajemen risiko Perusahaan yang ditetapkan oleh Board of Directors.
3. Mengevaluasi kesesuaian antara kebijakan dan penerapan manajemen risiko di Perusahaan.
4. Mengevaluasi dan memutuskan permohonan Board of Directors yang berkaitan dengan transaksi yang membutuhkan persetujuan dari Board of Commissioners.
5. Dalam menjalankan tugas ini, Board of Commissioners dibantu oleh Integrated Risk Monitoring and Governance Committee.

1. Prepare policy and criteria needed in the nomination of members of Board of Commissioners and Board of Directors that include analysis on position structure, procedures, and criteria of recruitment, selection and promotion.
2. Review and propose candidate that met the requirements as Members of Board of Directors to Board of Commissioners to be submitted to the GMS.
3. Prepare structure, policy and amount of remuneration (salary, honorarium, and tantiem) for members of Board of Directors and Board of Commissioners under written approval from the Major Shareholders of the Company.
4. In carrying out this duties, Board of Commissioners is assisted by Nomination & Remuneration Committee.

Related to Performance Evaluation of Board of Commissioners and Board of Directors

1. Perform performance evaluation through the preparation of Key Performance Indicators (KPI) of Board of Commissioners with self assessment system or other system to be decided at Board of Commissioners meeting.
2. Propose KPIs along with the targets, which are submitted annually to the GMS to be ratified
3. Propose performance evaluation system of Board of Commissioners and Board of Directors to the GMS.
4. Carry out the evaluation on performance of members of Board of Directors to be submitted to the GMS.
5. Develop capacity building program for members of Board of Directors.
6. In carrying out this duties, Board of Commissioners is assisted by Nomination & Remuneration Committee.

Related to Risk Management Monitoring

1. Ensuring that the Company's risk management has been carried out effectively and thoroughly.
2. Obtain an understanding on the risks faced by the Company along with the Company's risk management policies set by Board of Directors.
3. Evaluate conformity between policies and implementation of risk management in the Company.
4. Evaluate and decide on Board of Directors' requests relating to transactions that require approval from Board of Commissioners.
5. In carrying out this duties, Board of Commissioners is assisted by Integrated Risk Monitoring and Governance Committee.

Related to Internal Control System

1. Ensuring the effectiveness of internal control system.

Terkait dengan Sistem Pengendalian Internal

1. Memastikan efektivitas sistem pengendalian internal.
2. Memastikan efektivitas tugas Auditor Internal dan Auditor Eksternal, dengan menilai kompetensi, independensi serta ruang lingkup tugas Auditor Internal dan Auditor Eksternal.
3. Memastikan Auditor Internal, Auditor Eksternal, dan Audit Committee memiliki akses terhadap informasi mengenai Perusahaan yang diperlukan untuk melaksanakan tugasnya.

Terkait dengan Sistem Teknologi Informasi

1. Memberikan arahan atas sistem teknologi informasi Perusahaan;
2. Memantau efektivitas pelaksanaan sistem informasi teknologi secara periodik.

Tanggung Jawab Board of Commissioners

Setiap anggota Board of Commissioners bertanggung jawab penuh secara tanggung renteng atas kerugian Perusahaan yang disebabkan oleh kesalahan atau kelalaian anggota Board of Commissioners dalam menjalankan tugasnya, kecuali dapat dibuktikan:

Kerugian tersebut bukan karena kesalahan atau kelalaiannya;

1. Telah melakukan pengawasan dengan itikad baik dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perusahaan;
2. Tidak mempunyai kepentingan pribadi baik langsung maupun tidak langsung atas tindakan pengurusan Board of Directors yang mengakibatkan kerugian;
3. Telah memberikan nasihat kepada Board of Directors untuk mencegah timbul atau berlanjutnya kerugian tersebut.

HAK DAN WEWENANG BOARD OF COMMISSIONERS

Hak Board of Commissioners

1. Mendapatkan honorarium dan tunjangan termasuk tantiem yang jenis dan jumlahnya ditetapkan oleh RUPS dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku.
2. Memperoleh informasi mengenai Perusahaan secara tepat waktu, terukur, dan lengkap.
3. Melakukan pembagian kerja di antara para anggota Board of Commissioners yang diatur oleh mereka sendiri dan untuk kelancaran tugasnya Board of Commissioners dapat dibantu oleh seorang Sekretaris Board of Commissioners yang diangkat oleh Board of Commissioners.
4. Mengundurkan diri dari jabatannya dengan kewajiban memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan.

2. Ensuring the effectiveness of duties of Internal Auditor and External Auditor, by assessing competencies, independence and scope of duties of Internal Auditor and External Auditor.
3. Ensuring Internal Auditor, External Auditor and Audit Committee have access to information about the Company that is needed to carry out their duties

Related to Information Technology System

1. Provide direction for the Company's information technology system.
2. Monitor the effectiveness of information technology system implementation periodically.

Board of Commissioners Responsibilities

Each member of Board of Commissioners is jointly and severally responsible for Company's loss caused by errors or omissions of Board of Commissioners Members in carrying out their duties, unless the followings can be proven that:

1. The loss is not due to an error or negligence. Supervision has been carried out in good faith and prudence for the interests and in accordance with the purposes and objectives of the Company.
2. No personal interests, either directly or indirectly, for Board of Commissioners' management actions that result in losses.
3. Advices have been provided to Board of Directors to prevent such losses from arising or continuing.

BOARD OF COMMISSIONERS RIGHTS AND AUTHORITIES

Board of Commissioners Rights

1. Obtain honorarium and benefits/facilities including tantiem and post-employment benefits whose types and amounts are determined by the GMS with due observance to the provisions of applicable laws and regulations.
2. Obtain information about the Company in a timely, measurable, and complete manner.
3. To divide the work among the members of Board of Commissioners which is regulated by themselves and for the smooth running of its duties, Board of Commissioners can be assisted by a Secretary of Board of Commissioners who is appointed by Board of Commissioners.
4. Resign from his position with the obligation to notify the Company in writing of his intention.

Board of Commissioners Authorities

1. Checking books, letters, and other evidence, checking

Wewenang Board of Commissioners

1. Memeriksa pembukuan, surat-surat, dan alat bukti lainnya, memeriksa dan mencocokkan keadaan uang kas (untuk keperluan verifikasi) dan lain-lain serta mengetahui segala tindakan yang telah dijalankan oleh Board of Directors.
 2. Memasuki bangunan-bangunan dan halaman-halaman atau tempat-tempat lain yang dipergunakan atau dikuasai oleh Perusahaan.
 3. Meminta keterangan/penjelasan dari Board of Directors dan/atau pejabat lainnya mengenai segala persoalan yang menyangkut pengelolaan Perusahaan dan Board of Directors harus memberikan semua keterangan/penjelasan yang berkenaan dengan Perusahaan sebagaimana diperlukan Board of Commissioners.
 4. Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan Board of Directors.
 5. Meminta Board of Directors dan/atau pejabat lainnya di bawah Board of Directors dengan sepengetahuan Board of Directors untuk menghadiri Rapat Board of Commissioners.
 6. Mengangkat dan memberhentikan seorang Secretary of Board of Commissioners.
 7. Memberhentikan sementara anggota Board of Directors sesuai dengan ketentuan Anggaran Dasar.
 8. Membentuk Audit Committee, Integrated Risk Monitoring and Governance Committee, dan komite lainnya jika dianggap perlu dengan memperhatikan kemampuan Perusahaan.
 9. Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perusahaan, jika dianggap perlu dengan memperhatikan ketentuan yang berlaku.
 10. Melakukan tindakan pengurusan Perusahaan dalam keadaan tertentu sesuai dengan ketentuan Anggaran Dasar.
 11. Menghadiri Rapat Board of Directors dan memberikan pandangan-pandangan terhadap hal-hal yang dibicarakan.
 12. Melaksanakan kewenangan pengawasan lainnya sepanjang tidak bertentangan dengan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia, Anggaran Dasar, dan/atau keputusan RUPS.
- and matching the condition of cash (for verification purposes) and others and knowing all actions that have been carried out by Board of Directors.
 2. Entering buildings and courtyards or other places used or controlled by the Company.
 3. Requesting information/explanations from Board of Directors and/or other officials regarding all issues related to management of the Company and Board of Directors must provide all information/explanations relating to the Company as required by Board of Commissioners.
 4. Acknowledge all policies and actions that have been and will be carried out by Board of Directors;
 5. Requesting Directors and/or other officials under Board of Directors under Board of Directors' consent to attend Board of Commissioners meetings;
 6. Appoint and dismiss a Secretary of Board of Commissioners.
 7. Temporarily dismiss members of Board of Directors in accordance with the provisions of Articles of Association;
 8. Establish an Audit Committee, Risk Management Committee, and other committees if deemed necessary by taking into account the Company's capabilities;
 9. Use experts for certain matters and within a certain period of time at the Company's expense, if deemed necessary;
 10. Perform management actions of the Company in certain circumstances for a certain period of time in accordance with the provisions of Articles of Association;
 11. Attending Board of Directors meetings and providing views on matters discussed;
 12. Carry out other oversight authorities insofar as not conflicting with statutory regulations, Articles of Association, and/or GMS resolutions.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB BOARD OF COMMISSIONERS

Board of Commissioners mengelola pembagian kerja di antara anggotanya untuk memastikan kelancaran pelaksanaan tugas dan tanggung jawabnya dengan mengacu pada Surat Keputusan Board of Commissioners No. 15/SK/WBP/DK/2023 tanggal 01 November 2023, sebagaimana diuraikan dalam tabel di bawah ini.

DIVISION OF DUTIES AND RESPONSIBILITIES OF BOARD OF COMMISSIONERS

Board of Commissioners manages the division of duties among its members to ensure the smooth implementation of its duties and responsibilities with reference to Board of Commissioners Decree No. 15/SK/WBP/DK/2023 dated November 01, 2023, as outlined in the table below.

Pembagian Tugas dan Tanggung Jawab Board of Commissioners

Division of Duties and Responsibilities of Board of Commissioners

| Nama Name | Jabatan Position | Uraian Tugas Job Description |
|---------------------|-------------------------------------|--|
| Agus Budiman Manalu | President Commissioner/ Independent | Bidang Kebijakan Strategis, Hukum, GCG, Nominasi & Remunerasi, Mengkoordinasikan Tugas-tugas Anggota Dewan Komisaris. In charge in the field of Strategic Policy, Legal, GCG, Nomination & Remuneration, Coordinating Duties of Board of Commissioners Members. |
| Abianti Riana | Independent Commissioner | Bidang Audit, Asuransi, Pengembangan Usaha, Keuangan & Akuntansi, dan Internal Control. In charge in the field of Audit, Insurance, Business Development, Finance & Accounting, and Internal Control. |
| Fathur Rokhman | Independent Commissioner | Bidang CSR, SDM, Audit, Organisasi. In charge in the field of CSR, HC, Audit, Organization. |
| Asep Arofah Permana | Commissioner | Bidang Pemasaran, Operasi, K3LM, dan Kesekretariatan, Pengembangan Teknologi, Sistem dan TI. In charge in the field of Marketing, Operations, HSE, and Secretariat, Technology, System and IT Development. |
| Poerwanto | Commissioner | Manajemen Risiko, <i>Construction & Installation, Engineering, Readymix & Quarry, Equipment, Precast & Post Tension</i> , SCM, Manajemen Aset dan Tata Kelola Terintegrasi. In charge in the field of Risk Management, Construction & Installation, Engineering, Readymix & Quarry, Equipment, Precast & Post Tension, SCM, Asset Management and Integrated Governance. |

INDEPENDENSI DAN BENTURAN KEPENTINGAN BOARD OF COMMISSIONERS

Board of Commissioners harus bertindak secara independen dalam pengambilan keputusan, yang mana tidak dipengaruhi oleh kepentingan Pemegang Saham semata, tetapi juga memprioritaskan kepentingan Perusahaan. Dalam pertemuan pengambilan keputusan yang mengakibatkan munculnya benturan kepentingan pada salah seorang anggota Board of Commissioners, secara personal anggota Board of Commissioners tersebut harus menyampaikan sifat dan bentuk kepentingannya dalam rapat Board of Commissioners dan tidak diperkenankan berpartisipasi dalam pengambilan keputusan.

KEPUTUSAN YANG PERLU MENDAPAT PERSETUJUAN BOARD OF COMMISSIONERS

Berikut hal-hal yang perlu mendapatkan persetujuan Board of Commissioners:

INDEPENDENCE AND CONFLICT OF INTEREST OF BOARD OF COMMISSIONERS

Board of Commissioners must act independently in making decisions, which are not influenced by the interests of Shareholders alone, but also prioritize the interests of the Company. In a decision-making meeting that causes a conflict of interest to arise in a member of Board of Commissioners, member of Board of Commissioners must personally convey the nature and form of his/her interest in Board of Commissioners meeting and is not allowed to participate in decision-making.

DECISIONS REQUIRING THE BOARD OF COMMISSIONERS APPROVAL

The following matters require the Board of Commissioners' approval:

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|------------------------------|-------------------------------------|--|---|
| 1 | 05.1/WBP/DK/2023 | 13 Januari 2023 January 13, 2023 | President Director WBP WBP President Director | Persetujuan Pembayaran Insentif Khusus Tahun 2021 PT Waskita Beton Precast Tbk ("Perseroan") Approval of Special Incentive Payment in 2021 of PT Waskita Beton Precast Tbk ("Company") |
| 2 | 11/WBP/DK/2023 | 31 Januari 2023 January 31, 2023 | President Director WBP WBP President Director | Persetujuan Usulan Pembayaran Insentif Kinerja Tenaga Outsourcing (OS) Tahun 2021 PT Waskita Beton Precast Tbk Approval of the Proposed Payment of Outsourced Workers (OS) Performance Incentive in 2021 of PT Waskita Beton Precast Tbk |
| 3 | 12/WBP/DK/2023 | 31 Januari 2023 January 31, 2023 | President Director WBP WBP President Director | Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the 2023 Company Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk ("Company") |
| 4 | 28/WBP/DK/2023 | 16 Maret 2023 March 16, 2023 | President Director WBP WBP President Director | Persetujuan Pengikatan Jaminan Piutang dan Peningkatan Jaminan Aset Tetap kepada PT Bank Rakyat Indonesia (Persero) Tbk Approval of the binding of receivables guarantee and increase in fixed assets guarantee to PT Bank Rakyat Indonesia (Persero) Tbk |
| 5 | 28.1/WBP/DK/2023 | 16 Maret 2023 March 16, 2023 | President Director WBP WBP President Director | Persetujuan Peningkatan Objek Jaminan Kepada PT Bank Negara Indonesia Tbk Approval of Guarantee Object Increase to PT Bank Negara Indonesia Tbk |
| 6 | 38/WBP/DK/2023 | 5 April 2023 April 5, 2023 | President Director WBP WBP President Director | Persetujuan Pengesahan Piagam Audit Internal Tahun 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of ratification of 2023 Internal Audit Charter of PT Waskita Beton Precast Tbk ("Company"). |
| 7 | 44/WBP/DK/2023 | 18 April 2023 April 18, 2023 | President Director WBP WBP President Director | Persetujuan Pengesahan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2022 PT Waskita Beton Precast Tbk ("Perseroan") Approval of ratification of the Annual Report and Sustainability Report for 2022 Fiscal Year of PT Waskita Beton Precast Tbk ("Company") |
| 8 | 55/WBP/DK/2023 | 16 Mei 2023 May 16, 2023 | President Director WBP WBP President Director | Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk ("Perseroan") Approval of Corporate Action PKPU Peace Agreement of PT Waskita Beton Precast Tbk ("Company") |
| 9 | 56/WBP/DK/2023 | 16 Mei 2023 May 16, 2023 | President Director WBP WBP President Director | Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk ("Perseroan") Tahun 2022 Approval of the Realization of Company Performance Achievement (Corporate) of PT Waskita Beton Precast Tbk ("Company") in 2022 |
| 10 | 57/WBP/DK/2023 | 16 Mei 2023 May 16, 2023 | President Director WBP WBP President Director | Persetujuan Kontrak Manajemen Tahunan yang Memuat KPI Direksi Secara Kolegial dan Individual antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk ("Perseroan") Tahun 2023 Approval of the Annual Management Contract containing the Board of Directors' KPIs Collegially and Individually between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk ("Company") for 2023 |

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|------------------------------|---------------------------------------|--|--|
| 11 | 67/WBP/DK/2023 | 24 Mei 2023 May 24, 2023 | President Director WBP WBP President Director | Persetujuan Penegasan atas Surat Persetujuan Dewan Komisaris Sehubungan Pelaksanaan Proses Pembaharuan Utang (Novasi) PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Affirmation of Board of Commissioners Approval Letter Related to the Implementation of Debt Renewal Process (Novation) of PT Waskita Beton Precast Tbk ("Company") |
| 12 | 86/WBP/DK/2023 | 13 Juli 2023 July 13, 2023 | President Director WBP WBP President Director | Tanggapan Permohonan Persetujuan Perubahan Struktur Organisasi Pada Level BOD-1 PT Waskita Beton Precast Tbk Response to Request for Approval of Changes in Organizational Structure at the BOD-1 Level of PT Waskita Beton Precast Tbk |
| 13 | 94/WBP/DK/2023 | 26 Juli 2023 July 26, 2023 | President Director WBP WBP President Director | Persetujuan Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Beton Precast Tbk Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Beton Precast Tbk |
| 14 | 100/WBP/DK/2023 | 03 Agustus 2023 August 3, 2023 | President Director WBP WBP President Director | Persetujuan Penandatanganan Dokumen Perjanjian Perwaliamanatan dalam Rangka Aksi Korporasi PT Waskita Beton Precast Tbk Approval of the signing of Trustee Agreement Documents in the Framework of Corporate Action of PT Waskita Beton Precast Tbk |
| 15 | 126/WBP/DK/2023 | 11 Oktober 2023 October 11, 2023 | President Director WBP WBP President Director | Tanggapan Permohonan Persetujuan Penyetoran Modal Dalam Rangka Penyertaan Pada PT Karya Logistik Nusantara Response to Request for Approval of Capital Deposit in the Framework of Participation in PT Karya Logistik Nusantara |
| 16 | 146/WBP/DK/2023 | 16 November 2023 November 16, 2023 | President Director WBP WBP President Director | Penetapan Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A PT Waskita Beton Precast Tbk ("Perseroan") Determination of Limitations and/or Criteria on Corporate Actions that Must Obtain Written Approval from Board of Commissioners and/or Shareholders of Series A of PT Waskita Beton Precast Tbk ("Company"). |
| 17 | 138/WBP/DK/2023 | 02 November 2023 November 2, 2023 | President Director WBP WBP President Director | Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Revision of the Company's Work Plan and Budget (RKAP) for 2023 Fiscal Year of PT Waskita Beton Precast Tbk ("Company") |
| 18 | 160/WBP/DK/2023 | 05 Desember 2023 December 5, 2023 | President Director WBP WBP President Director | Persetujuan Pembukaan Kantor Cabang (Branch Office) di Batam PT Waskita Beton Precast Tbk ("Perseroan") Approval of Branch Office Opening in Batam of PT Waskita Beton Precast Tbk ("Company") |
| 19 | 166/WBP/DK/2023 | 13 Desember 2023 December 13, 2023 | President Director WBP WBP President Director | Permohonan Usulan Gaji Board of Directors (BOD) dan Honorarium Board of Commissioners (BOC) PT Waskita Beton Precast Tbk Request for Salary Proposal of Board of Directors (BOD) and Honorarium of Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk |

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|------------------------------|---------------------------------------|--|--|
| 20 | 167/WBP/DK/2023 | 14 Desember 2023 December 14, 2023 | President Director WBP WBP President Director | Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Company Work Plan and Budget (RKAP) for 2024 Fiscal Year of PT Waskita Beton Precast Tbk ("Company") |
| 21 | 170/WBP/DK/2023 | 19 Desember 2023 December 19, 2023 | President Director WBP WBP President Director | Persetujuan Penyesuaian Target Key Performance Indicator (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Adjustment of Corporate and Directorate Key Performance Indicator (KPI) Targets in 2023 PT Waskita Beton Precast Tbk ("Company") |

HUBUNGAN AFILIASI BOARD OF COMMISSIONERS

Hubungan afiliasi Board of Commissioners, Board of Directors, dan Pemegang Saham Pengendali WSBP dapat dilihat pada tabel berikut:

BOARD OF COMMISSIONERS AFFILIATION

The Affiliation of Board of Commissioners, Board of Directors and Controlling Shareholders of the Company can be seen in the following table:

Hubungan Afiliasi Board of Commissioners
Board of Commissioners Affiliation

| Nama Name | Jabatan Position | Hubungan Keuangan Dengan Financial Relationship With | | | | | | Hubungan Keluarga Dengan Financial Relationship With | | | | | |
|---|--|---|-------------|--------------------|-------------|----------------|-------------|---|-------------|--------------------|-------------|----------------|-------------|
| | | Board of Commissioners | | Board of Directors | | Pemegang Saham | | Board of Commissioners | | Board of Directors | | Pemegang Saham | |
| | | Ya Yes | Tidak No | Ya Yes | Tidak No | Ya Yes | Tidak No | Ya Yes | Tidak No | Ya Yes | Tidak No | Ya Yes | Tidak No |
| Berstatus Aktif Menjabat per 31 Desember 2023 Active Status as of December 31, 2022 | | | | | | | | | | | | | |
| Agus Budiman Manalu | President Commissioner/ Independent | - | v | - | v | v | - | - | v | - | v | - | v |
| Abianti Riana | Independent Commissioner | - | v | - | v | - | v | - | v | - | v | - | v |
| Fathur Rokhman | Independent Commissioner | - | v | - | v | - | v | - | v | - | v | - | v |
| Asep Arofah Permana | Commissioner | - | v | - | v | - | v | - | v | - | v | - | v |
| Poerwanto | Commissioner | - | v | - | v | - | v | - | v | - | v | - | v |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 Inactive Status as of December 31, 2022 | | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |

RANGKAP JABATAN BOARD OF COMMISSIONERS

Anggota Board of Commissioners dapat merangkap jabatan sebagai:

1. Anggota Board of Directors paling banyak pada 2 (dua) Emiten atau Perusahaan Publik lain.
2. Anggota Board of Commissioners paling banyak pada 2 (dua) Emiten atau Perusahaan Publik lain.
3. Dalam hal anggota Board of Commissioners tidak merangkap jabatan sebagai anggota Board of Directors, anggota Board of Commissioners yang bersangkutan dapat merangkap jabatan sebagai anggota Board of Commissioners paling banyak pada 4 (empat) Emiten atau Perusahaan Publik lain.
4. Anggota Board of Commissioners dapat merangkap sebagai anggota komite paling banyak pada 5 (lima) komite di Emiten atau Perusahaan Publik di mana yang bersangkutan juga menjabat sebagai anggota Board of Directors atau anggota Board of Commissioners.

Berikut adalah tabel yang mencerminkan hubungan Kepengurusan antar anggota Board of Commissioners pada perusahaan lain dalam periode tahun 2023:

BOARD OF COMMISSIONERS CONCURRENT POSITION

Members of Board of Commissioners may hold concurrent positions as:

1. Members of Board of Directors are at most 2 (two) other Issuers or Public Companies.
2. Members of Board of Commissioners are at most 2 (two) other Issuers or Public Companies.
3. In the event that a member of Board of Commissioners does not hold concurrent positions as a member of Board of Directors, member of Board of Commissioners concerned may concurrently serve as a member of Board of Commissioners in a maximum of 4 (four) other Issuers or Public Companies.
4. Members of Board of Commissioners may concurrently serve as committee members in a maximum of 5 (five) committees in the Issuer or Public Company where the person concerned also serves as a member of Board of Directors or member of Board of Commissioners.

The following table shows the management relationship between members of Board of Commissioners at other companies in the 2023 period:

Rangkap Jabatan Board of Commissioners
Board of Commissioners Concurrent Position

| Nama Name | Jabatan Position | Rangkap Jabatan Position | |
|---|--|--|--|
| | | Nama Perusahaan/Instansi Company/Institution Name | Jabatan Position |
| Berstatus Aktif Menjabat per 31 Desember 2023 Active Status as of December 31, 2022 | | | |
| Agus Budiman Manalu | President Commissioner/ Independent | Tidak memiliki rangkap jabatan di perusahaan lain Does not hold concurrent positions in other companies | |
| Abianti Riana | Independent Commissioner | Mitra Dagang Madani, cucu usaha PT Permodalan Nasional Madani (2019-sekarang) Mitra Dagang Madani, a sub-subsidiary of PT Permodalan Nasional Madani (2019-present) | Komisaris Commissioner |
| Fathur Rokhman | Independent Commissioner | <ul style="list-style-type: none"> • Sekolah Pasca Sarjana UNNES • Majelis Wali Amanah UNNES • Lembaga Akreditasi Mandiri (LAMDIK) • UNNES Graduate School • UNNES Board of Trustees • Independent Accreditation Organization (LAMDIK) | <ul style="list-style-type: none"> • Direktur • Sekretaris • Dewan Pengawas • Director • Secretary • Supervisory Board |

Rangkap Jabatan Board of Commissioners
Board of Commissioners Concurrent Position

| Nama Name | Jabatan Position | Rangkap Jabatan Position | |
|---|---------------------|---|---|
| | | Nama Perusahaan/Instansi Company/Institution Name | Jabatan Position |
| Asep Arofah Permana | Commissioner | Kementerian Pekerjaan Umum dan Perumahan Rakyat Ministry of Public Works and Housing | Assessor SDM Aparatur Ahli Utama HC Apparatus Main Expert Assessor |
| Poerwanto | Commissioner | PT Waskita Karya (Persero) Tbk | SVP Production Control Division Production Control Division SVP |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 Inactive Status As of December 31, 2022 | | | |
| - | - | - | - |

KEPEMILIKAN SAHAM BOARD OF COMMISSIONERS DI PERUSAHAAN

Berikut disampaikan transparansi kepemilikan saham oleh Board of Commissioners yang telah dilaporkan WSBP kepada regulator:

SHARE OWNERSHIP OF BOARD OF COMMISSIONERS IN THE COMPANY

The following is the transparency of share ownership by Board of Commissioners that WSBP has reported to regulators:

Kepemilikan Saham Board of Commissioners di Perusahaan
Share Ownership of Board of Commissioners in the Company

| Nama Name | Jabatan Position | Kepemilikan Saham di Perusahaan Share Ownership in the Company |
|---|------------------------------------|--|
| Berstatus Aktif Menjabat per 31 Desember 2023 Active Status as of December 31, 2023 | | |
| Agus Budiman Manalu | President Commissioner/Independent | Nihil Nil |
| Abianti Riana | Independent Commissioner | Nihil Nil |
| Fathur Rokhman | Independent Commissioner | Nihil Nil |
| Asep Arofah Permana | Commissioner | Nihil Nil |
| Poerwanto | Commissioner | 0,0018458% atau setara 1.007.000 lembar saham 0.0018458% or equal to 1,007,000 shares |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 Inactive Status As of December 31, 2023 | | |
| - | - | - |

PROGRAM PENGENALAN DAN PENINGKATAN KAPABILITAS BOARD OF COMMISSIONERS

Program Pengenalan Board of Commissioners

Program pengenalan bagi Anggota Board of Commissioners baru diberikan untuk menyajikan gambaran komprehensif mengenai Perusahaan. Pelaksanaan program pengenalan ini menjadi tanggung jawab Corporate Secretary Division atau pihak yang memegang peran sebagai pelaksana fungsi Corporate Secretary Division.

Materi dalam program pengenalan tersebut, meliputi:

1. Gambaran mengenai Perusahaan berkaitan dengan tujuan, sifat, lingkup kegiatan, kinerja keuangan, operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko dan berbagai masalah strategis lainnya;
2. Pelaksanaan prinsip-prinsip GCG oleh Perusahaan;
3. Keterangan berkaitan dengan kewenangan yang didelegasikan, audit internal dan eksternal, sistem dan kebijakan pengendalian internal serta tugas dan peranan Audit Committee; dan
4. Keterangan mengenai tugas dan tanggung jawab Board of Commissioners serta hal-hal yang tidak diperbolehkan.

Sehubungan dengan adanya perubahan komposisi Board of Commissioners di tahun 2023, maka WSBP menyelenggarakan program pengenalan kepada Komisaris baru, yakni Bapak Fathur Rokhman. Program tersebut diselenggarakan pada tanggal 07 Juli 2023 dalam Rapat Board of Commissioners dan Board of Directors PT Waskita Beton Precast Tbk yang dilaksanakan secara online/Video Conference.

PROGRAM PENINGKATAN KAPABILITAS BOARD OF COMMISSIONERS

Peningkatan kapabilitas dinilai penting agar anggota Board of Commissioners dapat terus memperbaharui informasi tentang perkembangan terkini dari aktivitas Perusahaan dan pengetahuan lainnya yang terkait dengan pelaksanaan tugas Board of Commissioners. Sepanjang tahun 2023, anggota Board of Commissioners mengikuti pelatihan dengan rincian sebagai berikut:

BOARD OF COMMISSIONERS ORIENTATION AND CAPACITY BUILDING PROGRAM

Board of Commissioners Orientation Program

The orientation program for new members of Board of Commissioners aims to provide an overview of the Company. The responsibility for conducting the orientation program rests with the Corporate Secretary or the party who performs the function of Corporate Secretary Division.

Materials of the orientation program include:

1. An overview of the Company with regard to its objectives, nature, scope of activities, financial performance, operations, strategy, short-term and long-term business plans, competitive position, risks and various other strategic issues;
2. Implementation of GCG principles by the Company;
3. Information relating to the delegated authority, internal and external audits, internal control systems and policies as well as the duties and roles of Audit Committee; and
4. Information regarding the duties and responsibilities of Board of Commissioners as well as things that are not allowed.

In connection with changes in the Board of Commissioners composition in 2023, WSBP held an orientation program for new Commissioner, Fathur Rokhman. The program was held on July 7, 2023 during PT Waskita Beton Precast Tbk's Board of Commissioners and Board of Directors Meeting, which was held online/Video Conference.

BOARD OF COMMISSIONERS CAPABILITY BUILDING PROGRAM

Capability building is considered important so that members of Board of Commissioners can continue to update information on the latest developments in the Company's activities and other knowledge related to implementing the Board of Commissioners' duties. Throughout 2023, members of Board of Commissioners participated in trainings with the following details:

Pelaksanaan Program Peningkatan Kapabilitas Board of Commissioners Tahun 2023
Board of Commissioners Capacity Building Program in 2023

| Nama Name | Jenis Pendidikan dan Pelatihan Types of Education and Training | Materi Pendidikan dan Pelatihan Education and Training Materials | Waktu dan Tempat Time and Place | Penyelenggara Organizer |
|---|--|--|---|--|
| Berstatus Aktif Menjabat per 31 Desember 2023 Active Status as of December 31, 2023 | | | | |
| Agus Budiman Manalu (President Commissioner/ Independent) | Pelatihan Komisaris Professional Commissioner Training | Menjadi Komisaris yang Kompeten dan Bertanggung Jawab Becoming a Competent and Responsible Commissioner | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | Intipesan Conference |
| | Exclusive Workshop | Training Program "Legal Compliance & Tindak Pidana Korporasi Training Program "Legal Compliance & Corporate Crime | 14-15 Desember 2023, Bandung December 14-15, 2023, Bandung | Indonesian Training Institute & Consulting Services |
| Abianti Riana (Independent Commissioner) | Pelatihan Komisaris Professional Commissioner Training | Menjadi Komisaris yang Kompeten dan Bertanggung Jawab Becoming a Competent and Responsible Commissioner | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | Intipesan Conference |
| | Training & Seminar Nasional National Training & Seminar | <i>Trusted Advisor: Navigating The New Frontier, Connecting Between Information Technology and Business Strategy</i> | 6-7 Desember 2023, Bali December 6-7, 2023, Bali | Yayasan Pendidikan Internal Audit Education Foundation Internal Audit |
| Fathur Rokhman (Independent Commissioner) | Exclusive Workshop | Training Aspek Bisnis dan Hukum Digital Transformation For Sustainable Competitive Advantage Training on Business and Legal Aspects of Digital Transformation for Sustainable Competitive Advantage | 14-15 September 2023, Bandung September 14-15, 2023, Bandung | Indonesian Training Institute & Consulting Services |
| | Pelatihan Komisaris Professional Commissioner Training | Menjadi Komisaris yang Kompeten dan Bertanggung Jawab Becoming a Competent and Responsible Commissioner | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | Intipesan Conference |

Pelaksanaan Program Peningkatan Kapabilitas Board of Commissioners Tahun 2023

Board of Commissioners Capacity Building Program in 2023

| Nama Name | Jenis Pendidikan dan Pelatihan Types of Education and Training | Materi Pendidikan dan Pelatihan Education and Training Materials | Waktu dan Tempat Time and Place | Penyelenggara Organizer |
|--|--|--|---|--|
| Asep Arofah Permana (Commissioner) | Coaching Certification | ESQ 3.0 Coaching Certification Camp | 29-31 Maret 2023 dan '03-05 April 2023 March 29-31, 2023 and April 3-5, 2023 | ESQ Coaching Academy |
| | Workshop BUMN dan Anak Perusahaan SOE and Subsidiary Workshop | Pengelolaan Hak atas Tanah BUMN dan AP Pasca UU No.6/2023 PP 18/2021 SOE and AP Land Rights Management Post Law No.6/2023 PP 18/2021 | 25 Agustus 2023, Jakarta August 25, 2023, Jakarta | Koran BUMN |
| | Uji Kompetensi Competency Test | Jabatan Fungsional Asesor SDM Aparatur Ahli Utama Functional Position of HC Apparatus Main Expert Assessor | 14 September 2023, Jakarta September 14, 2023, Jakarta | Badan Kepegawaian Negara State Civil Service Agency |
| | Bimbingan Teknis Technical Guidance | Penilaian Kompetensi dengan metode Assessment Center bagi Asesor SDM Aparatur Jenjang Ahli Utama Competency Assessment using the Assessment Center method for Apparatus HC Assessors at the Main Expert Level | 20 September 2023, Jakarta September 20, 2023, Jakarta | Badan Kepegawaian Negara State Civil Service Agency |
| | Pelatihan Komisaris Profesional Professional Commissioner Training | Menjadi Komisaris yang Kompeten dan Bertanggung Jawab Becoming a Competent and Responsible Commissioner | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | Intipesan Conference |
| Poerwanto (Commissioner) | Exclusive Workshop | <i>Training Aspek Bisnis dan Hukum Digital Transformation For Sustainable Competitive Advantage</i> | 14-15 September 2023, Bandung September 14-15, 2023, Bandung | Indonesian Training Institute & Consulting Services |
| | Pelatihan Komisaris Profesional Professional Commissioner Training | Menjadi Komisaris yang Kompeten dan Bertanggung Jawab Becoming a Competent and Responsible Commissioner | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | Intipesan Conference |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 | | | | |
| Inactive Status As of December 31, 2023 | | | | |
| - | - | - | - | - |

PENYELENGGARAAN RAPAT BOARD OF COMMISSIONERS

Kebijakan Umum

1. Board of Commissioners dapat mengadakan rapat sewaktu-waktu atas permintaan 1 (satu) atau beberapa Anggota Board of Commissioners, permintaan Board of Directors, atau atas permintaan tertulis dari 1 (satu) atau beberapa Pemegang Saham yang mewakili sekurang-kurangnya 1/10 (satu per sepuluh) dari jumlah saham dengan hak suara, dengan menyebutkan hal-hal yang dibicarakan.
2. Board of Commissioners mengadakan rapat sekurang-kurangnya sekali dalam 2 (dua) bulan.
3. Board of Commissioners wajib mengadakan rapat bersama Board of Directors secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan.
4. Kehadiran anggota Board of Commissioners dalam rapat wajib diungkapkan dalam Laporan Tahunan Perusahaan.
5. Board of Commissioners harus menjadwalkan rapat untuk tahun berikutnya sebelum berakhirnya tahun buku.
6. Undangan Rapat Board of Commissioners harus dilakukan secara tertulis oleh Komisaris Utama atau oleh Anggota Board of Commissioners yang ditunjuk oleh Komisaris Utama dan undangan rapat harus disampaikan dalam jangka waktu sekurang-kurangnya 5 (lima) hari sebelum rapat rutin diadakan atau dalam waktu singkat jika dalam keadaan mendesak yaitu selambat-lambatnya 1 (satu) hari kalender sebelum rapat di luar jadwal rutin diadakan, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal rapat.
7. Undangan rapat harus mencantumkan agenda rapat, tanggal, waktu dan tempat rapat.
8. Agenda rapat:
 - a. Didasarkan pada Program Kerja Board of Commissioners atau hal-hal yang dianggap perlu, termasuk pembahasan usulan Board of Directors dan arahan/keputusan RUPS terkait dengan usulan Board of Directors tersebut.
 - b. Mencakup evaluasi terhadap pelaksanaan keputusan hasil rapat sebelumnya.
9. Undangan rapat tersebut tidak diharuskan apabila semua anggota Board of Commissioners hadir dalam rapat.
10. Pada rapat yang telah dijadwalkan, bahan rapat disampaikan kepada peserta rapat paling lambat 5 (lima) hari sebelum rapat diselenggarakan. Dalam hal terdapat rapat yang diselenggarakan di luar jadwal, bahan rapat disampaikan kepada peserta rapat paling lambat sebelum rapat diselenggarakan.

BOARD OF COMMISSIONERS MEETING

General Policy

1. Board of Commissioners may hold a meeting at any time at the request of 1 (one) or several Members of Board of Commissioners, at the Board of Directors request, or at the written request of 1 (one) or several Shareholders representing at least 1/10 (one tenth) of the number of shares with voting rights, by mentioning the matters discussed.
2. Board of Commissioners holds a meeting at least once in 2 (two) months.
3. Board of Commissioners must hold regular meetings with Board of Directors at least 1 (one) time in 4 (four) months.
4. The presence of members of Board of Commissioners at the meeting must be disclosed in the Company's Annual Report.
5. Board of Commissioners must schedule a meeting for the following year before the end of Fiscal Year.
6. Invitation to Board of Commissioners meeting must be made in writing by President Commissioner or by a Member of Board of Commissioners appointed by President Commissioner and the meeting invitation must be submitted at least 5 (five) days before the routine meeting is held or within a short time if in a state of emergency. urgent, i.e. no later than 1 (one) calendar day before the meeting outside the routine schedule is held, excluding the summons date and the meeting date.
7. The meeting invitation must include meeting agenda, date, time and place of meeting.
8. Meeting agenda:
 - a. Based on the Work Program of Board of Commissioners or other matters deemed necessary, including the recommendations discussion of Board of Directors and direction/the GMS resolution related to Board of Directors proposals.
 - b. Includes evaluation of the implementation of decisions made from previous meetings.
9. The Meeting invitation is not required if all members of Board of Commissioners are present at the meeting.
10. At the scheduled meeting, the meeting materials are submitted to the meeting participants no later than 5 (five) days before the meeting is held. In the event that a meeting is held outside the schedule, the meeting materials are submitted to the meeting participants no later than before the meeting is held.

11. Rapat Board of Commissioners diadakan di tempat kedudukan Perusahaan atau di tempat kegiatan usaha atau di tempat kedudukan Bursa Efek di mana saham-saham Perusahaan dicatatkan atau di tempat lain di wilayah Republik Indonesia yang ditetapkan oleh Board of Commissioners.
12. Rapat Board of Commissioners harus dipimpin oleh Komisaris Utama, apabila Komisaris Utama tidak hadir atau berhalangan untuk menghadiri rapat dipimpin oleh anggota Board of Commissioners lainnya yang dipilih oleh dan dari anggota Board of Commissioners yang hadir dalam rapat tertentu.

Proses Pembahasan Masalah dan Pengambilan Keputusan

1. Keputusan Rapat Board of Commissioners harus berdasarkan itikad baik, pertimbangan rasional, melalui investigasi terhadap berbagai hal, informasi, bebas dari benturan kepentingan serta dibuat secara independen oleh masing-masing anggota Board of Commissioners.
2. Rapat Board of Commissioners dianggap sah dan dapat mengambil keputusan-keputusan yang mengikat, apabila dihadiri atau diwakili oleh lebih dari $\frac{1}{2}$ jumlah anggota Board of Commissioners. Apabila rapat dihadiri oleh Board of Directors, rapat dianggap sah dan dapat mengambil keputusan-keputusan yang mengikat, bila dihadiri atau diwakili oleh lebih $\frac{1}{2}$ jumlah anggota Board of Commissioners dan lebih dari $\frac{1}{2}$ jumlah anggota Board of Directors.
3. Pengambilan keputusan dalam Rapat Board of Commissioners harus diambil berdasarkan musyawarah untuk mufakat dan apabila tidak tercapai kesepakatan maka keputusan Rapat Board of Commissioners harus diambil dengan suara terbanyak, yaitu disetujui lebih dari $\frac{1}{2}$ dari anggota Board of Commissioners yang hadir.
4. Apabila jumlah suara setuju dan tidak setuju sama banyaknya, maka usul yang bersangkutan dianggap ditolak, kecuali mengenai diri orang akan ditentukan dengan voting secara tertutup. Setiap anggota Board of Commissioners berhak untuk mengeluarkan 1 (satu) suara ditambah 1 (satu) suara anggota Board of Commissioners yang diwakilinya. Suara blanko dianggap menyetujui usul yang diajukan dalam rapat. Suara blanko dianggap menyetujui usul yang diajukan dalam rapat. Suara yang tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan jumlah suara yang dikeluarkan dalam rapat.
5. Seorang anggota Board of Commissioners hanya dapat diwakili dalam rapat oleh anggota Board of Commissioners lainnya berdasarkan kuasa tertulis yang diberikan khusus untuk keperluan itu.

11. Board of Commissioners Meetings are held at the domicile of the Company or at the place of business activity or at the domicile of Stock Exchange where the Company's shares are listed or at another place in the territory of Republic of Indonesia as determined by Board of Commissioners.
12. Board of Commissioners Meetings must be chaired by President Commissioner, if President Commissioner is absent or unable to attend the meeting chaired by other members of Board of Commissioners who are elected by and from members of Board of Commissioners who are present at certain meetings.

Process of Issues Discussion and Decision Making

1. Board of Commissioners meeting decisions must be based on good faith, rational considerations, through investigations of various matters, information, free from conflicts of interest and made independently by each member of Board of Commissioners.
2. Board of Commissioners meetings are considered valid and can make binding decisions, if attended or represented by more than of the total members of Board of Commissioners. If the meeting is attended by Board of Directors, the meeting is considered valid and can take binding decisions, if attended or represented by more than the number of members of Board of Commissioners and more than the number of members of Board of Directors.
3. Decision making in the Board of Commissioners Meeting must be made based on deliberation to reach a consensus and if no agreement is reached, the decision of Board of Commissioners Meeting must be taken by majority vote, which is approved by more than of the members of Board of Commissioners present.
4. If the number of votes agree and disagree is the same, then the proposal in question is considered rejected, except for the person who will be determined by means of a closed vote. Each member of Board of Commissioners has the right to cast 1 (one) vote plus 1 (one) vote for the member of Board of Commissioners he represents. The blank vote is deemed to have approved the proposal submitted at the meeting. The blank vote is deemed to have approved the proposal submitted at the meeting. Invalid votes are considered non-existent and are not counted in determining the number of votes cast at the meeting.
5. A member of Board of Commissioners may only be represented at a meeting by another member of Board of Commissioners based on a written authorization given specifically for that purpose.

- | | |
|---|--|
| <p>6. Untuk menjaga independensi dan objektivitas, setiap anggota Board of Commissioners yang memiliki benturan kepentingan untuk tidak ikut serta dalam pengambilan keputusan. Kenyataan tersebut harus dicatat dalam risalah rapat.</p> <p>7. Keputusan-keputusan yang sah dan mengikat dapat juga diambil tanpa diadakan Rapat Board of Commissioners, dengan syarat keputusan itu disetujui secara tertulis dan ditandatangani oleh seluruh anggota Board of Commissioners. Keputusan yang diambil mempunyai kekuatan yang sama dengan keputusan yang diambil dengan sah dalam Rapat Board of Commissioners.</p> <p>8. Keputusan yang menyangkut aspek strategis dilakukan melalui mekanisme Rapat Board of Commissioners, antara lain meliputi semua perbuatan Board of Directors yang harus mendapat persetujuan RUPS setelah mendapat rekomendasi tertulis dari Board of Commissioners serta semua perbuatan Direksi yang harus mendapatkan persetujuan tertulis Board of Commissioners.</p> | <p>6. To maintain independence and objectivity, each member of Board of Commissioners who has a conflict of interest does not participate in decision making. This fact must be recorded in the minutes of the meeting.</p> <p>7. Legal and binding decisions may also be taken without a Board of Commissioners meeting being held, provided that the decision is approved in writing and signed by all members of Board of Commissioners. Decisions taken have the same power as decisions taken legally in the Board of Commissioners' Meeting.</p> <p>8. Decisions regarding strategic aspects are made through the mechanism of Board of Commissioners' Meeting, including all actions of Board of Directors which must be approved by the GMS after obtaining a written recommendation from Board of Commissioners and all actions of Board of Directors which must obtain written approval from Board of Commissioners.</p> |
|---|--|

RENCANA PELAKSANAAN RAPAT BOARD OF COMMISSIONERS

Sebelum terlaksananya rapat Board of Commissioners, Sekretaris Board of Commissioners menyusun rencana pelaksanaan rapat Board of Commissioners dalam Program Kerja Board of Commissioners PT Waskita Beton Precast Tbk, dengan uraian sebagai berikut:

1. Pelaksanaan Rapat Internal Board of Commissioners Di tahun 2023, Board of Commissioners telah merencanakan Rapat Internal yang akan diadakan sebanyak 12 kali pada minggu ke-4 setiap bulannya.
2. Pelaksanaan Rapat Gabungan Board of Commissioners dan Board of Directors Rencana pelaksanaan Rapat Gabungan Board of Commissioners dan Board of Directors untuk tahun 2023 akan dilakukan sebanyak 12 kali pada ke-4 setiap bulannya.

BOARD OF COMMISSIONERS MEETING PLAN

Prior to Board of Commissioners meeting, Secretary of Board of Commissioners prepares a plan for Board of Commissioners meeting in the Work Program of Board of Commissioners of PT Waskita Beton Precast Tbk, with the following description:

1. Board of Commissioners Internal Meetings
In 2023, Board of Commissioners has planned an Internal Meeting for 12 times on the 4th week of each month.
2. Joint Meeting of Board of Commissioners and Board of Directors
The Joint Meeting of Board of Commissioners and Board of Directors for 2023 is planned to be held 12 times on the 4th week of each month.

Rencana Pelaksanaan Rapat Board of Commissioners Tahun 2024
Board of Commissioners Meeting Plan for 2024

| No. | Uraian | 2023 | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----|---|---------|----|-----|----|----------|----|-----|----|-------|----|-----|----|-------|----|-----|----|-----|----|-----|----|------|----|-----|----|--|--|--|--|
| | | Januari | | | | Februari | | | | Maret | | | | April | | | | Mei | | | | Juni | | | | | | | |
| | | I | II | III | IV | I | II | III | IV | I | II | III | IV | I | II | III | IV | I | II | III | IV | I | II | III | IV | | | | |
| 1. | Board of Commissioners | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | a. Rapat Gabungan BOC & BOD Joint BOC & BOD Meeting | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b. Rapat Internal BOC BOC Internal Meeting | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Realisasi Pelaksanaan Rapat Board of Commissioners

Sepanjang tahun 2023, Board of Commissioners mengadakan rapat sebanyak 12 kali atau tercapai 100% dari rencana pelaksanaan rapat internal dalam Program Kerja Board of Commissioners WSBP di tahun 2023. Rapat Internal Board of Commissioners turut mengundang Organ di Bawah Board of Commissioners, yaitu Secretary of Board of Commissioners, Audit Committee, dan Integrated Risk Monitoring and Governance Committee.

Selain itu, Board of Commissioners juga mengadakan rapat gabungan bersama Board of Directors sebanyak 15 kali atau telah mencapai 100% dari rencana pelaksanaan Rapat Gabungan Board of Commissioners dan Board of Directors dalam Program Kerja Board of Commissioners WSBP di tahun 2023.

Realization of Board of Commissioners Meeting

Throughout 2023, Board of Commissioners held 12 meetings or achieved 100% of the planned internal meetings in PT Waskita Beton Precast Tbk's of Board of Commissioners 2023 Work Program. Board of Commissioners internal meetings also invited organs under Board of Commissioners, namely Secretary of Board of Commissioners, Audit Committee, and dan Integrated Risk Monitoring and Governance Committee.

Board of Commissioners also held 15 joint meetings with Board of Directors or has reached 100% of the planned Board of Commissioners and Board of Directors Joint Meeting in PT Waskita Beton Precast Tbk's Board of Commissioners 2023 Work Program.

Rencana Pelaksanaan Rapat Board of Commissioners Tahun 2024
Rencana Pelaksanaan Rapat Board of Commissioners Tahun 2024

| 2023 | | | | | | | | | | | | | | | | | | | | | | | |
|------|----|-----|----|---------|----|-----|----|-----------|----|-----|----|---------|----|-----|----|----------|----|-----|----|----------|----|-----|----|
| July | | | | Agustus | | | | September | | | | Oktober | | | | November | | | | Desember | | | |
| I | II | III | IV | I | II | III | IV | I | II | III | IV | I | II | III | IV | I | II | III | IV | I | II | III | IV |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

Frekuensi dan Tingkat Kehadiran Board of Commissioners dalam Rapat

Berikut frekuensi dan tingkat kehadiran masing-masing anggota Board of Commissioners dalam rapat internal maupun rapat gabungan di tahun 2023:

Frequency and Attendance of Board of Commissioners in Meetings

The following is the frequency and level of attendance of each member of Board of Commissioners in internal meetings and joint meetings in 2023.

Frekuensi dan Tingkat Kehadiran Board of Commissioners dalam Rapat Tahun 2023
Frequency and Attendance of Board of Commissioners in Meetings throughout 2023

| Nama Name | Jabatan Position | Periode Jabatan di tahun 2023 Term of Office in 2023 | Rapat Internal Board of Commissioners Board of Commissioners Internal Meeting | | | Rapat Gabungan dengan Board of Directors Joint Meeting with Board of Directors | | |
|---------------------|-------------------------------------|--|--|--|--|---|--|--|
| | | | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Number of Attendance | Tingkat Kehadiran (%) Attendance Rate (%) | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Number of Attendance | Tingkat Kehadiran (%) Attendance Rate (%) |
| Agus Budiman Manalu | President Commissioner/ Independent | Menjabat 1 (satu) tahun penuh In office for 1 (one) full year | 12 | 12 | 100% | 15 | 15 | 100% |
| Abianti Riana | Independent Commissioner | Menjabat 1 (satu) tahun penuh In office for 1 (one) full year | 12 | 11 | 91,6% | 15 | 14 | 93,3% |
| Fathur Rokhman | Independent Commissioner | Aktif menjabat sejak tanggal 21 Juni 2023 In office since June 21, 2023 | 6 | 6 | 100% | 7 | 7 | 100% |
| Asep Arofah Permana | Commissioner | Menjabat 1 (satu) tahun penuh In office for 1 (one) full year | 12 | 12 | 100% | 15 | 14 | 93,3% |
| Poerwanto | Commissioner | Menjabat 1 (satu) tahun penuh In office for 1 (one) full year | 12 | 12 | 100% | 15 | 15 | 100% |

Risalah Rapat Internal Board of Commissioners

Berikut informasi terkait agenda, waktu pelaksanaan, dan peserta yang hadir dalam rapat Board of Commissioners selama tahun 2023:

Board of Commissioners Meeting Minutes

The following information is the agenda, implementation time, and participants who attended the Board of Commissioners meetings during 2023:

Risalah Rapat Internal Board of Commissioners Tahun 2023 Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|---|---|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 1 | 06 Januari 2023 January 6, 2023 | Laporan Kinerja Keuangan bulan November 2022 November 2022 Financial Performance Report | <p>Dewan Komisaris Board of Commissioners Poerwanto</p> <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu (merangkap sebagai Ketua Komite Audit) (Concurrently as Chairman of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaean Puji Wibowo <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Inggir Elerida Lukas Dewantoro <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Abianti Riana (Komisaris merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) dikarenakan sakit. Abianti Riana (Commissioner and Chairperson of Risk Management Monitoring Committee) due to illness.</p> |
| 2 | 10 Februari 2023 February 10, 2023 | Laporan Kinerja Keuangan bulan Desember 2022 December 2022 Financial Performance Report | <p>Dewan Komisaris Board of Commissioners Poerwanto</p> <ul style="list-style-type: none"> Asep Arofah Permana Abianti Riana (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (Concurrently as Chairperson of Risk Management Monitoring Committee) Agus Budiman Manalu (merangkap sebagai Ketua Komite Audit) (Concurrently as Chairman of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaean Puji Wibowo <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Inggir Elerida Lukas Dewantoro <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Nihil Nil</p> |

Risalah Rapat Internal Board of Commissioners Tahun 2023
 Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|--|--|--|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 3 | 08 Maret 2023 March 8, 2023 | Laporan Kinerja Keuangan bulan Januari 2023 January 2023 Financial Performance Report | Dewan Komisaris Board of Commissioners Poerwanto <ul style="list-style-type: none"> Asep Arofah Permana Abianti Riana (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (Concurrently as Chairperson of Risk Management Monitoring Committee) Agus Budiman Manalu (merangkap sebagai Ketua Komite Audit) (Concurrently as Chairman of Audit Committee) Komite Audit Audit Committee <ul style="list-style-type: none"> Jonni Hutahaeon Puji Wibowo Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee <ul style="list-style-type: none"> Inggir Elerida Lukas Dewantoro Sekretaris Dewan Komisaris Secretary of Board of Commissioners <ul style="list-style-type: none"> Alfonsus Andrew | Nihil Nil |
| 4 | 31 Maret 2023 March 31, 2023 | <ul style="list-style-type: none"> Laporan Kinerja Keuangan bulan Februari 2023 Laporan Tugas Pengawasan BOC tahun 2023 February 2023 Financial Performance Report BOC Supervisory Duties Report in 2023 | Dewan Komisaris Board of Commissioners Poerwanto <ul style="list-style-type: none"> Asep Arofah Permana Abianti Riana (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (Concurrently as Chairperson of Risk Management Monitoring Committee) Agus Budiman Manalu (merangkap sebagai Ketua Komite Audit) (Concurrently as Chairman of Audit Committee) Komite Audit Audit Committee <ul style="list-style-type: none"> Puji Wibowo Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee <ul style="list-style-type: none"> Inggir Elerida Lukas Dewantoro Sekretaris Dewan Komisaris Secretary of Board of Commissioners <ul style="list-style-type: none"> Alfonsus Andrew | Jonni Hutahaeon (Anggota Komite Audit) dikarenakan kendala jaringan Jonni Hutahaeon (Audit Committee Member) due to network constraints |

Risalah Rapat Internal Board of Commissioners Tahun 2023
Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|---|--|--|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 5 | 05 Mei 2023 May 5, 2023 | <ul style="list-style-type: none"> Laporan Kinerja Keuangan bulan Maret 2023 Pembahasan Usulan Pembaharuan Kebijakan Tata Kelola yang Baik Board of Commissioners PT Waskita Beton Precast Tbk March 2023 Financial Performance Report Discussion on Renewal Proposal of Good Governance Policy Board of Commissioners PT Waskita Beton Precast Tbk | <p>Dewan Komisaris Board of Commissioners Poerwanto</p> <ul style="list-style-type: none"> Asep Arofah Permana Abianti Riana (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (Concurrently as Chairperson of Risk Management Monitoring Committee) Agus Budiman Manalu (merangkap sebagai Ketua Komite Audit) (Concurrently as Chairman of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Puji Wibowo <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Lukas Dewantoro <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Inggir Elerida (Anggota Komite Pemantau Manajemen Risiko) dikarenakan sakit. Inggir Elerida (Member of Risk Management Monitoring Committee) due to illness.</p> |
| 6 | 06 Juni 2023 June 6, 2023 | <p>Laporan Kinerja Keuangan bulan April 2023 April 2023 Financial Performance Report</p> | <p>Dewan Komisaris Board of Commissioners Poerwanto</p> <ul style="list-style-type: none"> Asep Arofah Permana Abianti Riana (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (Concurrently as Chairperson of Risk Management Monitoring Committee) Agus Budiman Manalu (merangkap sebagai Ketua Komite Audit) (Concurrently as Chairman of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Puji Wibowo <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Sapto Wiratno <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <ul style="list-style-type: none"> Jonni Hutahaean (Anggota Komite Audit) dikarenakan sedang berada dalam perjalanan. Belladonna Troxylon Maulianda (Anggota Komite Pemantau Manajemen Risiko) dikarenakan sakit. Jonni Hutahaean (Member of Audit Committee) due to traveling. Belladonna Troxylon Maulianda (Member of Risk Management Monitoring Committee) due to illness. |

Risalah Rapat Internal Board of Commissioners Tahun 2023

Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|--|---|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 7 | 07 Juli 2023 July 7, 2023 | <ul style="list-style-type: none"> Perkenalan BOC Pembagian Tugas, Tanggung Jawab dan Kunjungan Kerja BOC Kinerja Keuangan bulan Mei 2023 Introduction of BOC Division of Duties, Responsibilities and Working Visit of BOC May 2023 Financial Performance | <p>Dewan Komisaris Board of Commissioners</p> <ul style="list-style-type: none"> Agus Budiman Manalu Poerwanto (merangkap sebagai Ketua) <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Manajemen Risiko) concurrently member of Risk Management Monitoring Committee) Abianti Riana (merangkap sebagai Ketua Komite Audit) concurrently as Chairperson of Audit Committee) Fathur Rokhman (merangkap sebagai Anggota Komite Audit) (concurrently as Member of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaean Puji Wibowo <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Belladonna Troxylon Maulianda Sapto Wiratno <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Nihil Nil</p> |

Risalah Rapat Internal Board of Commissioners Tahun 2023

Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|---|--|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 8 | 03 Agustus 2023 August 3, 2023 | <ul style="list-style-type: none"> Kinerja Keuangan bulan Juni 2023 Agenda Lain-lain. June 2023 Financial Performance Other Agenda. | <p>Dewan Komisaris Board of Commissioners</p> <ul style="list-style-type: none"> Agus Budiman Manalu Poerwanto (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (concurrently as Chairman of Risk Management Monitoring Committee) Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Manajemen Risiko) (concurrently as Member of Risk Management Monitoring Committee) Abianti Riana (merangkap sebagai Ketua Komite Audit) (concurrently as Chairperson of Audit Committee) Fathur Rokhman (merangkap sebagai Anggota Komite Audit) (concurrently Member of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaeen <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Belladonna Troxylon Maulianda Sapto Wiratno <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Puji Wibowo (Anggota Komite Pemantau Manajemen Risiko) dikarenakan sedang menjalankan Ibadah Umrah. Puji Wibowo (Member of Risk Management Monitoring Committee) due to Umrah.</p> |

Risalah Rapat Internal Board of Commissioners Tahun 2023

Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|--|---|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 9 | 30 Agustus 2023 August 30, 2023 | Laporan Kinerja Keuangan Bulan Juli 2023 July 2023 Financial Performance Report | Dewan Komisaris Board of Commissioners <ul style="list-style-type: none"> Agus Budiman Manalu Poerwanto (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (concurrently as Chairman of Risk Management Monitoring Committee) Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Manajemen Risiko) (concurrently as Member of Risk Management Monitoring Committee) Abianti Riana (merangkap sebagai Ketua Komite Audit) (concurrently as Chairperson of Audit Committee) Fathur Rokhman (merangkap sebagai Anggota Komite Audit) (concurrently Member of Audit Committee) Komite Audit Audit Committee <ul style="list-style-type: none"> Jonni Hutahaeen Puji Wibowo Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee <ul style="list-style-type: none"> Belladonna Troxylon Maulianda Sapto Wiratno Sekretaris Dewan Komisaris Secretary of Board of Commissioners <ul style="list-style-type: none"> Alfonsus Andrew | Nihil Nil |

Risalah Rapat Internal Board of Commissioners Tahun 2023
Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|---|---|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 10 | 11 Oktober 2023 October 11, 2023 | <ul style="list-style-type: none"> Kinerja Keuangan bulan Agustus 2023; Perubahan Komite Pemantau Manajemen Risiko menjadi Komite Pemantau Risiko dan Tata Kelola Terintegrasi serta Pembentukan Komite Nominasi dan Remunerasi, Perubahan Nomenklatur Staf Komite dan lainnya; Penetapan Piagam Komite, Perubahan prosedur terkait, Perubahan nomenklatur Staf Komite dan Perubahan Rencana Kerja Dewan Komisaris tahun 2023. August 2023 Financial Performance; Change of Risk Management Monitoring Committee to Integrated Risk and Governance Monitoring Committee and Establishment of Nomination and Remuneration Committee, Change of Nomenclature of Committee Staff and others; Establishment of the Committee Charter, Changes to related procedures, Changes to the nomenclature of Committee Staff and Changes to Board of Commissioners Work Plan for 2023. | <p>Dewan Komisaris Board of Commissioners</p> <ul style="list-style-type: none"> Agus Budiman Manalu Poerwanto (merangkap sebagai Ketua Komite Pemantau Manajemen Risiko) (concurrently as Chairman of Risk Management Monitoring Committee) Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Manajemen Risiko) (concurrently as Member of Risk Management Monitoring Committee) Abianti Riana (merangkap sebagai Ketua Komite Audit) (concurrently as Chairperson of Audit Committee) Fathur Rokhman (merangkap sebagai Anggota Komite Audit) (concurrently Member of Audit Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaeen Puji Wibowo <p>Komite Pemantau Manajemen Risiko Risk Management Monitoring Committee</p> <ul style="list-style-type: none"> Belladonna Troxylon Maulianda Sapto Wiratno <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Nihil Nil</p> |

Risalah Rapat Internal Board of Commissioners Tahun 2023
Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|--|--|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 11 | 01 November 2023 November 1, 2023 | <ul style="list-style-type: none"> Kinerja Keuangan bulan September 2023; Pembagian Tugas dan Tanggung Jawab Dewan Komisaris. September 2023 Financial Performance; Division of Duties and Responsibilities of Board of Commissioners. | <p>Dewan Komisaris Board of Commissioners</p> <ul style="list-style-type: none"> Agus Budiman Manalu Poerwanto (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) / (concurrently as Chairman of Integrated Risk Monitoring and Governance Committee) Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi) (concurrently as Member of Risk Monitoring and Integrated Governance Committee) Abianti Riana (merangkap sebagai Ketua Komite Audit) (concurrently as Chairperson of Audit Committee) Fathur Rokhman (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) (concurrently as Chairman of Nomination and Remuneration Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaean Puji Wibowo <p>Komite Pemantau Risiko dan Tata Kelola Terintegrasi Integrated Risk Monitoring and Governance Committee</p> <ul style="list-style-type: none"> Sapto Wiratno <p>Komite Nominasi dan Remunerasi and Remuneration Committee</p> <ul style="list-style-type: none"> Belladonna Troxylon Maulianda <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Nihil Nil</p> |

Risalah Rapat Internal Board of Commissioners Tahun 2023

Minutes of 2023 Board of Commissioners' Internal Meeting

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Participants | |
|-----|--|---|---|--|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 12 | 05 Desember 2023 December 5, 2023 | <ul style="list-style-type: none"> Laporan Kinerja Keuangan bulan Oktober 2023; Pembahasan RKAP, KPI, Anggaran Dewan Komisaris tahun 2024; Kebijakan dan Kriteria Nominasi dan Kebijakan Remunerasi Direksi dan/atau Dewan Komisaris; Perubahan Staff Sekretariat Dewan Komisaris. October 2023 Financial Performance Report; Discussion of RKAP, KPI, Budget of the Board of Commissioners in 2024; Nomination Policy and Criteria and Remuneration Policy of Board of Directors and/or Board of Commissioners; Changes in the Board of Commissioners Secretariat Staff. | <p>Dewan Komisaris Board of Commissioners</p> <ul style="list-style-type: none"> Agus Budiman Manalu Poerwanto (merangkap sebagai Ketua Komite Pemantau Risiko dan Tata Kelola Terintegrasi) / (concurrently as Chairman of Integrated Risk Monitoring and Governance Committee) Asep Arofah Permana (merangkap sebagai Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi) (concurrently as Member of Risk Monitoring and Integrated Governance Committee) Abianti Riana (merangkap sebagai Ketua Komite Audit) (concurrently as Chairperson of Audit Committee) Fathur Rokhman (merangkap sebagai Ketua Komite Nominasi dan Remunerasi) (concurrently as Chairman of Nomination and Remuneration Committee) <p>Komite Audit Audit Committee</p> <ul style="list-style-type: none"> Jonni Hutahaean Puji Wibowo <p>Komite Pemantau Risiko dan Tata Kelola Terintegrasi Integrated Risk Monitoring and Governance Committee</p> <ul style="list-style-type: none"> Sapto Wiratno <p>Sekretaris Dewan Komisaris Secretary of Board of Commissioners</p> <ul style="list-style-type: none"> Alfonsus Andrew | <p>Belladonna Troxylon Maulianda (Anggota Komite Nominasi dan Remunerasi) dikarenakan Dinas Luar Negeri</p> <p>Belladonna Troxylon Maulianda (Member of Nomination and Remuneration Committee) due to Foreign Affairs Duties</p> |

LAPORAN PELAKSANAAN TUGAS BOARD OF COMMISSIONERS

Pada tahun 2023, Board of Commissioners telah menjalankan tugas antara lain sebagai berikut:

1. Melakukan Rapat Gabungan Board of Commissioners dengan Direksi setiap bulan.
2. Melakukan Rapat Komite Board of Commissioners dengan Direksi.
3. Menanggapi atas rencana penyelenggaraan RUPST Tahunan yang diselenggarakan pada tanggal 21 Juni 2023 dan RUPSLB pada tanggal 7 Juni 2023.
4. Plt. President Commissioner ditunjuk sebagai Pimpinan Rapat dalam RUPS Tahunan yang diselenggarakan tanggal 21 Juni 2023.
5. President Commissioner/Independent ditunjuk sebagai Pimpinan Rapat dalam RUPSLB yang diselenggarakan pada tanggal 7 Juni 2023.
6. Mengikuti program pelatihan Board of Commissioners dan Komite.
7. Melakukan Kunjungan Kerja ke Plant Sadang, Plant Kalijati, Plant Sidoarjo, Balikpapan-Ibu Kota Nusantara, Kalimantan Timur dan Plant Karawang Jabar *Cluster 1*
8. Menerbitkan beberapa Surat Keputusan, antara lain:
 - a. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 01/SK/WBP/DK/2023 tanggal 24 Januari 2023 tentang Pemberhentian dan Pengangkatan Anggota Komite Audit serta Penetapan Susunan Komite Audit PT Waskita Beton Precast Tbk.
 - b. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 02/SK/WBP/DK/2023 tanggal 18 April 2023 tentang Pengangkatan Sekretaris Dewan Komisaris PT Waskita Beton Precast Tbk.
 - c. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 03/SK/WBP/DK/2023 tanggal 05 Mei 2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan Yang Baik Dewan Komisaris PT Waskita Beton Precast Tbk.
 - d. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 04/SK/WBP/DK/2023 tanggal 24 Mei 2023 tentang Pemberhentian dan Pengangkatan Anggota Komite Pemantau Manajemen Risiko serta Penetapan Susunan Komite Pemantau Manajemen Risiko PT Waskita Beton Precast Tbk.
 - e. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 05/SK/WBP/DK/2023 tanggal 07 Juli 2023 tentang Pembagian Tugas Dewan Komisaris PT Waskita Beton Precast Tbk.
 - f. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 06/SK/WBP/DK/2023 tanggal 07 Juli 2023 tentang Pemberhentian dan Pengangkatan

BOARD OF COMMISSIONERS DUTIES IMPLEMENTATION REPORT

In 2023, Board of Commissioners has performed the following duties:

1. Held Joint Meeting of Board of Commissioners and Board of Directors every month.
2. Held Committee Meetings of Board of Commissioners and Board of Directors.
3. Responding to the plan to hold the Annual AGMS held on June 21, 2023 and EGMS on June 7, 2023.
4. Acting President Commissioner was appointed as Chairman of Meeting in the Annual GMS held on June 21, 2023.
5. President Commissioner/Independent appointed as Chairman of Meeting in the EGMS held on June 7, 2023
6. Participated in the Board of Commissioners and Committee training program.
7. Conducted Working Visit to Sadang Plant, Kalijati Plant, Sidoarjo Plant, Balikpapan-Ibu Kota Nusantara, East Kalimantan and Karawang Jabar Cluster 1 Plant
8. Issued several Decrees, among others:
 - a. Board of Commissioners Decree No. 01/SK/WBP/DK/2023 dated January 24, 2023 concerning Dismissal and Appointment of Audit Committee Members and Determination of Audit Committee Composition of PT Waskita Beton Precast Tbk.
 - b. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 02/SK/WBP/DK/2023 dated April 18, 2023 concerning Appointment of Secretary of Board of Commissioners of PT Waskita Beton Precast Tbk.
 - c. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 03/SK/WBP/DK/2023 dated May 05, 2023 concerning Amendments to the Good Corporate Governance Policy of Board of Commissioners of PT Waskita Beton Precast Tbk
 - d. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 04/SK/WBP/DK/2023 dated May 24, 2023 concerning Dismissal and Appointment of Risk Management Monitoring Committee Members and Determination of the Risk Management Monitoring Committee Composition of PT Waskita Beton Precast Tbk.
 - e. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 05/SK/WBP/DK/2023 dated July 7, 2023 concerning Division of Duties of Board of Commissioners of PT Waskita Beton Precast Tbk
 - f. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 06/SK/WBP/DK/2023 dated July 7, 2023 concerning Dismissal and Appointment

- Ketua dan Anggota Komite Pemantau Manajemen Risiko serta Penetapan Susunan Komite Pemantau Manajemen Risiko PT Waskita Beton Precast Tbk.
- g. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 07/SK/WBP/DK/2023 tanggal 07 Juli 2023 tentang Pemberhentian dan Pengangkatan Ketua dan Anggota Komite Audit serta Penetapan Susunan Komite Audit PT Waskita Beton Precast Tbk.
 - h. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 08/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan Yang Baik Menjadi Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk.
 - i. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 09/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Pemberhentian Anggota Komite Audit dan Penetapan Susunan Komite Audit PT Waskita Beton Precast Tbk.
 - j. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 10/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Pemberhentian Anggota Komite Pemantau Manajemen Risiko, Perubahan Nomenklatur Komite Pemantau Manajemen Risiko menjadi Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Penetapan Susunan Komite Pemantau Risiko dan Tata Kelola Terintegrasi PT Waskita Beton Precast Tbk
 - k. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Pembentukan Komite Nominasi dan Remunerasi, Pengangkatan Ketua dan Anggota Komite Nominasi dan Remunerasi, Penetapan Susunan Komite Nominasi dan Remunerasi dan Penetapan Honorarium dan Tunjangan Komite Nominasi dan Remunerasi PT Waskita Beton Precast Tbk.
 - l. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 12/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Perubahan Nomenklatur Staf Komite Audit dan Komite Pemantau Manajemen Risiko menjadi Staf Sekretariat Dewan Komisaris PT Waskita Beton Precast Tbk.
 - m. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 13/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Penetapan Piagam Komite Nominasi dan Remunerasi Panduan Tugas Pokok dan Fungsi Kerja Komite Nominasi dan Remunerasi sesuai of Chairman and Members of Risk Management Monitoring Committee and Determination of the Risk Management Monitoring Committee Composition of PT Waskita Beton Precast Tbk.
 - g. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 07/SK/WBP/DK/2023 dated July 7, 2023 concerning Dismissal and Appointment of Chairman and Members of Audit Committee and Determination of Audit Committee Composition of PT Waskita Beton Precast Tbk.
 - h. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 08/SK/WBP/DK/2023 dated October 12, 2023 concerning Amendment of Good Corporate Governance Policy into Charter/Guidelines and Work Procedures of Board of Commissioners of PT Waskita Beton Precast Tbk.
 - i. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 09/SK/WBP/DK/2023 dated October 12, 2023 concerning the Dismissal of Audit Committee Members and Determination of Audit Committee Composition of PT Waskita Beton Precast Tbk.
 - j. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 10/SK/WBP/DK/2023 dated October 12, 2023 regarding the Dismissal of Risk Management Monitoring Committee Members, Change of Nomenclature of Risk Management Monitoring Committee to Risk Monitoring and Integrated Governance Committee, and Determination of the Composition of the Risk Monitoring and Integrated Governance Committee of PT Waskita Beton Precast Tbk.
 - k. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 11/SK/WBP/DK/2023 dated October 12, 2023 on the Establishment of Nomination and Remuneration Committee, Appointment of Chairman and Members of Nomination and Remuneration Committee, Determination of the Composition of Nomination and Remuneration Committee, and Determination of Honorarium and Allowances of Nomination and Remuneration Committee of PT Waskita Beton Precast Tbk.
 - l. Board of Commissioners of PT Waskita Beton Precast Tbk Decree Number: 12/SK/WBP/DK/2023 dated October 12, 2023 on the Change of Nomenclature of Audit Committee and Risk Management Monitoring Committee Staff to Staff of Board of Commissioners Secretariat of PT Waskita Beton Precast Tbk.
 - m. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 13/SK/WBP/DK/2023 dated October 12, 2023 regarding the Determination of the Nomination and Remuneration Committee Charter Guidelines for the Main Duties and Functions of

Tata Kelola Perusahaan Yang Baik PT Waskita Beton Precast Tbk.

- n. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 14/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Penetapan Piagam Komite Pemantau Risiko dan Tata Kelola Terintegrasi Panduan Tugas Pokok dan Fungsi Kerja Komite Pemantau Risiko dan Tata Kelola Terintegrasi sesuai Tata Kelola Perusahaan Yang Baik PT Waskita Beton Precast Tbk.
- o. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 15/SK/WBP/DK/2023 tanggal 01 November 2023 tentang Pembagian Tugas Dewan Komisaris PT Waskita Beton Precast Tbk.
- p. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 16/SK/WBP/DK/2023 tanggal 10 November 2023 tentang Pengangkatan Anggota Komite Audit PT Waskita Beton Precast Tbk.
- q. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 17/SK/WBP/DK/2023 tanggal 05 Desember 2023 tentang Pemberhentian Staf Sekretariat Dewan Komisaris dan Pengangkatan Staf Sekretariat Dewan Komisaris PT Waskita Beton Precast Tbk.
- r. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 18/SK/WBP/DK/2023 tanggal 05 Desember 2023 tentang Perubahan Piagam Komite Nominasi dan Remunerasi Panduan Tugas Pokok dan Fungsi Kerja Komite Nominasi dan Remunerasi sesuai Tata Kelola Perusahaan Yang Baik PT Waskita Beton Precast Tbk.
- s. Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 19/SK/WBP/DK/2023 tanggal 29 Desember 2023 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2023 PT Waskita Beton Precast Tbk.

the Nomination and Remuneration Committee in accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk.

- n. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 14/SK/WBP/DK/2023 dated October 12, 2023 on the Determination of the Charter of Risk Monitoring and Integrated Governance Committee Guidelines for the Main Duties and Work Functions of Risk Monitoring and Integrated Governance Committee in accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk.
- o. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 15/SK/WBP/DK/2023 dated November 1, 2023 on the Division of Duties of Board of Commissioners of PT Waskita Beton Precast Tbk
- p. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 16/SK/WBP/DK/2023 dated November 10, 2023 on the Appointment of Audit Committee Members of PT Waskita Beton Precast Tbk.
- q. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 17/SK/WBP/DK/2023 dated December 05, 2023 on the Dismissal of Board of Commissioners Secretariat Staff and Appointment of Board of Commissioners Secretariat Staff of PT Waskita Beton Precast Tbk.
- r. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 18/SK/WBP/DK/2023 dated December 5, 2023 concerning Amendments to the Charter of the Nomination and Remuneration Committee Guidelines for the Main Duties and Work Functions of the Nomination and Remuneration Committee in accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk.
- s. Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 19/SK/WBP/DK/2023 dated December 29, 2023 concerning Determination of Honorarium and Allowances for Audit Committee Members, Risk Monitoring and Integrated Governance Committee Members, Nomination and Remuneration Committee Members, Secretary of Board of Commissioners and Board of Commissioners Secretariat Staff in 2023 PT Waskita Beton Precast Tbk.

REKOMENDASI DAN KEPUTUSAN BOARD OF COMMISSIONERS

Di tahun 2023, Board of Commissioners telah memberikan rekomendasi kepada Board of Directors dan pengesahan melalui surat persetujuan sebagai berikut:

BOARD OF COMMISSIONERS RECOMMENDATIONS AND DECISIONS

In 2023, Board of Commissioners has provided recommendations to Board of Directors and endorsement through the following approval letters:

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|--|---|--|--|
| 1 | 05/WBP/ DK/2023 05.1/WBP/ DK/2023 | <ul style="list-style-type: none"> 09 Januari 2023 13 Januari 2023 January 9, 2023 January 13, 2023 | <ul style="list-style-type: none"> President Director WSKT President Director WBP WSKT President Director WBP President Director | <ul style="list-style-type: none"> Permohonan Usulan Pembayaran Insentif Khusus Tahun 2021 PT Waskita Beton Precast Tbk ("Perseroan") Persetujuan Pembayaran Insentif Khusus Tahun 2021 PT Waskita Beton Precast Tbk ("Perseroan") Request for Payment Proposal of Special Incentive for 2021 of PT Waskita Beton Precast Tbk ("Company") Approval of the Special Incentive Payment for 2021 of PT Waskita Beton Precast Tbk ("Company") |
| 2 | 06/WBP/ DK/2023 | 14 Januari 2023 January 14, 2023 | President Director WBP WBP President Director | Izin Cuti Director of Finance & Risk Management Leave Permit for Director of Finance & Risk Management |
| 3 | 11/WBP/DK/2023 | 31 Januari 2023 January 31, 2023 | President Director WBP WBP President Director | Persetujuan Usulan Pembayaran Insentif Kinerja Tenaga <i>Outsourcing</i> (OS) Tahun 2021 PT Waskita Beton Precast Tbk Approval of Payment Proposal for Performance Incentive for Outsourced Workers (OS) in 2021 PT Waskita Beton Precast Tbk |
| 4 | 12/WBP/DK/2023 | 31 Januari 2023 January 31, 2023 | President Director WBP WBP President Director | Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the 2023 Company Work Plan and Budget (RKAP) of PT Waskita Beton Precast Tbk ("Company") |
| 5 | 28/WBP/ DK/2023 | 16 Maret 2023 March 16, 2023 | President Director WBP WBP President Director | Persetujuan Pengikatan Jaminan Piutang dan Peningkatan Jaminan Aset Tetap kepada PT Bank Rakyat Indonesia (Persero) Tbk Approval of the binding of receivables guarantee and increase in fixed assets guarantee to PT Bank Rakyat Indonesia (Persero) Tbk |
| 6 | 28.1/WBP/ DK/2023 | 16 Maret 2023 March 16, 2023 | President Director WBP WBP President Director | Persetujuan Peningkatan Objek Jaminan Kepada PT Bank Negara Indonesia Tbk Approval to increase the collateral object to PT Bank Negara Indonesia Tbk |
| 7 | 29/WBP/ DK/2023 | 17 Maret 2023 March 17, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti President Director Approval of Leave Permit for President Director |
| 8 | 29/WBP/ DK/2023 | 17 Maret 2023 March 17, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Operations Approval of Leave Permit for Director of Operations |
| 9 | 38/WBP/ DK/2023 | 5 April 2023 April 5, 2023 | President Director WBP WBP President Director | Persetujuan Pengesahan Piagam Audit Internal Tahun 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Ratification of 2023 Internal Audit Charter of PT Waskita Beton Precast Tbk ("Company") |

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|--|--|--|---|
| 10 | 44/WBP/ DK/2023 45/WBP/ DK/2023 | 18 April 2023 April 18, 2023 | <ul style="list-style-type: none"> President Director WBP President Director WWKT WSKT President Director WBP President Director | <ul style="list-style-type: none"> Persetujuan Pengesahan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2022 PT Waskita Beton Precast Tbk ("Perseroan") Penyampaian Persetujuan Pengesahan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2022 PT Waskita Beton Precast Tbk ("Perseroan") Approval of the Ratification of Annual Report and Sustainability Report for 2022 Fiscal Year of PT Waskita Beton Precast Tbk ("Company") Submission of Approval of Ratification of the Annual Report and Sustainable Report for 2022 Fiscal Year of PT Waskita Beton Precast Tbk ("Company") |
| 11 | 55/WBP/DK/2023 | 16 Mei 2023 May 16, 2023 | President Director WBP WBP President Director | Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk ("Perseroan") Approval of Corporate Action PKPU Peace Agreement of PT Waskita Beton Precast Tbk ("Company") |
| 12 | 56/WBP/ DK/2023 | 16 Mei 2023 May 16, 2023 | President Director WBP WBP President Director | Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk ("Perseroan") Tahun 2022 Approval of the Realization of Company Performance Achievement (Corporate) of PT Waskita Beton Precast Tbk ("Company") in 2022 |
| 13 | 57/WBP/DK/2023 | 16 Mei 2023 May 16, 2023 | President Director WBP WBP President Director | Persetujuan Kontrak Manajemen Tahunan yang Memuat KPI Direksi Secara Kolegial dan Individual antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk ("Perseroan") Tahun 2023 Approval of the Annual Management Contract containing KPIs of Directors Collegially and Individually between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk ("Company") in 2023 |
| 14 | 67/WBP/DK/2023 | 24 Mei 2023 May 24, 2023 | President Director WBP WBP President Director | Persetujuan Penegasan atas Surat Persetujuan Dewan Komisaris Sehubungan Pelaksanaan Proses Pembaharuan Utang (Novasi) PT Waskita Beton Precast Tbk ("Perseroan") Approval of Affirmation of Board of Commissioners Approval Letter regarding Debt Renewal Process (Novation) of PT Waskita Beton Precast Tbk ("Company"). |
| 15 | 72/WBP/DK/2023 | 05 Juni 2023 June 5, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Finance & Risk Management Approval of Leave Permit for Director of Finance & Risk Management |
| 16 | 78/WBP/DK/2023 | 30 Juni 2023 June 30, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Finance & Risk Management Approval of Leave Permit for Director of Finance & Risk Management |
| 17 | 81/WBP/DK/2023 86/WBP/ DK/2023 | <ul style="list-style-type: none"> 10 Juli 2023 13 Juli 2023 July 10, 2023 July 13, 2023 | President Director WBP WBP President Director | <ul style="list-style-type: none"> Rapat <i>Committee</i> PT Waskita Beton Precast Tanggapan Permohonan Persetujuan Perubahan Struktur Organisasi Pada Level BOD-1 PT Waskita Beton Precast Tbk PT Waskita Beton Precast Committee Meeting Response to Request for Approval of Changes in Organizational Structure at the BOD-1 Level of PT Waskita Beton Precast Tbk. |
| 18 | 85/WBP/ DK/2023 | 15 Juli 2023 July 15, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Finance & Risk Management Approval of Leave Permit for Director of Finance & Risk Management |
| 19 | 90/WBP/ DK/2023 | 18 Juli 2023 July 18, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Finance & Risk Management Approval of Leave Permit for Director of Finance & Risk Management |

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|--|--|--|--|
| 20 | 94/WBP/ DK/2023 | 26 Juli 2023 July 26, 2023 | President Director WBP WBP President Director | Persetujuan Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Beton Precast Tbk Approval of Changes in Organizational Structure at BOD-1 level PT Waskita Beton Precast Tbk |
| 21 | 100/WBP/ DK/2023 | 03 Agustus 2023 August 3, 2023 | President Director WBP WBP President Director | Persetujuan Penandatanganan Dokumen Perjanjian Perwalianan dalam Rangka Aksi Korporasi PT Waskita Beton Precast Tbk Approval of the Signing of Trustee Agreement Documents in the Framework of Corporate Action of PT Waskita Beton Precast Tbk |
| 22 | 126/WBP/ DK/2023 | 11 Oktober 2023 October 11, 2023 | President Director WBP WBP President Director | Tanggapan Permohonan Persetujuan Penyetoran Modal Dalam Rangka Penyertaan Pada PT Karya Logistik Nusantara Response to the Application for Approval of Capital Deposit in the Framework of Participation in PT Karya Logistik Nusantara |
| 23 | 120/WBP/ DK/2023 | 03 Oktober 2023 October 3, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Business Development Approval of Leave Permit for Director of Business Development |
| 24 | <ul style="list-style-type: none"> • 125/WBP/ DK/2023 • 146/WBP/ DK/2023 | <ul style="list-style-type: none"> • 11 Oktober 2023 • 16 November 2023 • October 11, 2023 • November 16, 2023 | <ul style="list-style-type: none"> • President Director WSKT • President Director WBP • WSKT President Director • WBP President Director | <ul style="list-style-type: none"> • Permohonan Persetujuan Batasan dan/atau Kriteria atas Aksi Korporasi yang harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A • Penetapan Batasan dan/atau Kriteria atas Aksi Korporasi yang Harus Mendapatkan Persetujuan Tertulis dari Dewan Komisaris dan/atau Pemegang Saham Seri A PT Waskita Beton Precast Tbk ("Perseroan") • Request for Approval of Limitations and/or Criteria for Corporate Actions that must obtain Written Approval from Board of Commissioners and/or Series A Shareholders. • Determination of Limitation and/or Criteria on Corporate Actions that Must Obtain Written Approval from Board of Commissioners and/or Shareholders of Series A PT Waskita Beton Precast Tbk ("Company") |
| 25 | 138/WBP/ DK/2023 | November 2, 2023 November 2, 2023 | President Director WBP WBP President Director | Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of Revision of Company Work Plan and Budget (RKAP) for 2023 Fiscal Year PT Waskita Beton Precast Tbk ("Company") |
| 26 | 145/WBP/ DK/2023 | 16 November 2023 November 16, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti Director of Finance & Risk Management Approval of Leave Permit for Director of Finance & Risk Management |
| 27 | 160/WBP/ DK/2023 | 05 Desember 2023 December 5, 2023 | President Director WBP WBP President Director | Persetujuan Pembukaan Kantor Cabang (<i>Branch Office</i>) di Batam PT Waskita Beton Precast Tbk ("Perseroan") Approval of Branch Office Opening in Batam PT Waskita Beton Precast Tbk ("Company") |

| No. | Nomor Surat Letter Number | Tanggal Surat Letter Date | Kepada To | Perihal Subject |
|-----|------------------------------|---------------------------------------|--|---|
| 28 | 166/WBP/ DK/2023 | 13 Desember 2023 December 13, 2023 | President Director WBP WBP President Director | Permohonan Usulan Gaji Board of Directors (BOD) dan Honorarium Board of Commissioners (BOC) PT Waskita Beton Precast Tbk Request for Salary Proposal of Board of Directors (BOD) and Honorarium of Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk |
| 29 | 167/WBP/ DK/2023 | 14 Desember 2023 December 14, 2023 | President Director WBP WBP President Director | Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk ("Perseroan") |
| 30 | 164/WBP/ DK/2023 | 12 Desember 2023 December 12, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti President Director Approval of Leave Permit for President Director |
| 31 | 170/WBP/ DK/2023 | 19 Desember 2023 December 19, 2023 | President Director WBP WBP President Director | Persetujuan Penyesuaian Target Key Performance Indicator (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk ("Perseroan") Approval of Adjustment of Corporate and Directorate Key Performance Indicator (KPI) Targets in 2023 of PT Waskita Beton Precast Tbk ("Company") |
| 32 | 171/WBP/ DK/2023 | 21 Desember 2023 December 21, 2023 | President Director WBP WBP President Director | Perubahan Persetujuan Izin Cuti President Director Amendment to Approval of Leave Permit for President Director |
| 22 | 172/WBP/ DK/2023 | 21 Desember 2023 December 21, 2023 | President Director WBP WBP President Director | Persetujuan Izin Cuti President Director Approval of Leave Permit for President Director |

MEKANISME PENGUNDURAN DIRI DAN PEMBERHENTIAN BOARD OF COMMISSIONERS

Anggota Board of Commissioners diangkat dan diberhentikan oleh RUPS, pengangkatan tersebut berlaku sejak tanggal yang ditentukan dalam RUPS dimana ia (mereka) diangkat dan berakhir pada 1 (satu) periode masa jabatan anggota Board of Directors tersebut yaitu 5 (lima) tahun atau sampai dengan penutupan RUPS tahunan pada akhir 1 (satu) periode masa jabatan dimaksud, kecuali apabila ditentukan lain dalam RUPS. RUPS dapat memberhentikan para anggota Board of Commissioners sewaktu-waktu dengan menyebutkan alasannya. Alasan pemberhentian anggota Board of Commissioners sebagaimana dimaksud, dilakukan apabila anggota Board of Commissioners yang bersangkutan tidak lagi memenuhi persyaratan sebagai anggota Board of Commissioners yang antara lain melakukan tindakan yang merugikan Perusahaan atau karena alasan lainnya yang dinilai tepat oleh RUPS. Keputusan pemberhentian anggota Board of Commissioners tersebut diambil setelah yang bersangkutan diberi kesempatan selama membela diri dalam RUPS. Pemberian kesempatan untuk membela diri tersebut tidak diperlukan dalam hal yang bersangkutan tidak berkeberatan atas pemberhentian tersebut. Pemberhentian anggota Board of Commissioners berlaku sejak ditutupnya RUPS sebagaimana dimaksud diatas atau tanggal lain yang ditetapkan dalam keputusan RUPS.

MECHANISM OF BOARD COMMISSIONERS RESIGNATION AND DISMISSAL

Members of Board of Commissioners are appointed and dismissed by the GMS, the appointment is effective from the date determined in the GMS where they are appointed and ends at 1 (one) term of office for member of Board of Directors, which is 5 (five) years or until the closing of annual GMS at the end of 1 (one) term of office, unless otherwise specified in the GMS. The GMS may dismiss members of Board of Commissioners at any time by stating the reasons. The reason for dismissal of a member of Board of Commissioners as referred to, is carried out if the member of Board of Commissioners concerned no longer meets the requirements as a member of Board of Commissioners who among others commits actions that are detrimental to the Company or for other reasons deemed appropriate by the GMS. The decision to dismiss members of Board of Commissioners is taken after the person concerned is given the opportunity to defend him/ herself at the GMS. Giving the opportunity to defend oneself is not necessary in the event that the person concerned does not object to the dismissal. The dismissal of a member of Board of Commissioners is effective as of the closing of the GMS as referred to above or another date determined in the GMS resolution.

Seorang anggota Board of Commissioners berhak mengundurkan diri dari jabatannya sebelum masa jabatannya berakhir dengan memberitahukan secara tertulis mengenai maksudnya tersebut kepada WSBP. WSBP wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri anggota Board of Commissioners yang bersangkutan paling lambat 90 (Sembilan puluh) hari kalender setelah diterimanya surat pengunduran diri. WSBP wajib melakukan keterbukaan informasi kepada masyarakat dan menyampaikan kepada Otoritas Jasa Keuangan paling lambat 2 (dua) hari kerja setelah diterimanya permohonan pengunduran diri Board of Commissioners. Sebelum pengunduran diri berlaku efektif, anggota Board of Commissioners yang bersangkutan tetap berkewajiban menyelesaikan tugas dan tanggung jawabnya sesuai dengan Anggaran Dasar dan peraturan perundang-undangan yang berlaku. Terhadap anggota Board of Commissioners yang mengundurkan diri sebagaimana tersebut diatas tetap dapat dimintakan pertanggungjawabannya sebagai anggota Board of Directors sejak pengangkatan yang bersangkutan hingga tanggal disetujuinya pengunduran dirinya dalam RUPS. Pembebasan tanggung jawab anggota Board of Commissioners yang mengundurkan diri diberikan setelah RUPS Tahunan membebaskannya.

PENILAIAN KINERJA KOMITE DI BAWAH BOARD OF COMMISSIONERS

WSBP memiliki komite sebagai mendukung pendukung tugas dan tanggung jawabnya. Komite tersebut terdiri dari Audit Committee dan Integrated Risk Monitoring and Governance Committee.

Selama tahun 2023, Audit Committee telah melaksanakan tugasnya sebaik mungkin dengan mengawasi efektivitas pelaksanaan pengendalian internal, menelaah informasi keuangan, menelaah pemeriksaan yang dilaksanakan oleh auditor internal dan eksternal, serta memberikan rekomendasi terkait praktik penerapan GCG. Di samping itu, Audit Committee telah melakukan upaya maksimal untuk meningkatkan fungsi pengawasan internal, dengan tujuan mencapai efektivitas dan efisiensi dalam manajemen sumber daya WSBP guna meraih hasil yang optimal.

Begitu pula dengan Integrated Risk Monitoring and Governance Committee, penilaian kinerjanya di tahun 2023 telah dilakukan dengan cukup baik. Komite tersebut telah berhasil mengidentifikasi, mengevaluasi, dan mengelola risiko-risiko yang dihadapi WSBP dengan efektif.

A member of Board of Commissioners has the right to resign from his/her position before his/her term of office ends by notifying in writing of his/her intention to the Company. The Company is required to hold a GMS to decide on the application for resignation of member of Board of Commissioners concerned no later than 90 (ninety) calendar days after receipt of the resignation letter. The Company is required to disclose information to the public and submit it to Financial Services Authority no later than 2 (two) working days after the receipt of the request for resignation from Board of Commissioners. Before the resignation becomes effective, member of Board of Commissioners concerned is still obliged to complete his/her duties and responsibilities in accordance with Articles of Association and prevailing laws and regulations. Members of Board of Commissioners who resign as mentioned above can still be held accountable as members of Board of Directors from the appointment in question until the date of approval of his/her resignation at the GMS. The resignation of resigning member of Board of Commissioners is given after the Annual GMS releases him/her.

PERFORMANCE ASSESSMENT OF COMMITTEES UNDER BOARD OF COMMISSIONERS

The Company has committees to support its duties and responsibilities. These committees consist of Audit Committee and Integrated Risk Monitoring and Governance Committee.

During the year, Audit Committee has performed its duties as well as possible by overseeing the effectiveness of internal control implementation, reviewing financial information, reviewing examinations conducted by internal and external auditors, and providing recommendations related to GCG implementation practices. In addition, Audit Committee has made maximum efforts to improve the function of internal control, with the aim of achieving effectiveness and efficiency in the management of Company resources to achieve optimal results.

Similarly, Integrated Risk Monitoring and Governance Committee has performed quite well in its performance assessment in 2023. The committee has successfully identified, evaluated, and managed the risks faced by the Company effectively.

Selain itu, penilaian kinerja Audit Committee dan Integrated Risk Monitoring and Governance Committee juga memperhitungkan keterlibatan aktif dan konsisten dalam rapat serta kontribusi dalam memberikan masukan dan rekomendasi kepada Board of Commissioners sesuai dengan tugas dan fungsi masing-masing. Informasi terkait frekuensi dan tingkat kehadiran rapat masing-masing Komite dapat dilihat pada Sub Bab Audit Committee dan Integrated Risk Monitoring and Governance Committee yang menjadi bagian dari pembahasan Bab Tata Kelola Perusahaan dalam Laporan Tahunan ini.

In addition, performance assessment of Audit Committee and Integrated Risk Monitoring and Governance Committee also takes into account active and consistent involvement in meetings as well as contributions in providing input and recommendations to Board of Commissioners in accordance with their respective duties and functions. Information related to the frequency and attendance of each Committee's meetings can be seen in Audit Committee and Integrated Risk Monitoring and Governance Committee Subchapters which are part of the discussion of Corporate Governance Chapter in this Annual Report.

KOMISARIS INDEPENDEN

INDEPENDENT COMMISSIONERS

Independent Commissioners merupakan pihak dari luar WSBP yang tidak terafiliasi, baik dengan anggota Board of Commissioners lainnya, anggota Board of Directors, maupun Pemegang Saham Utama dan Pengendali. Komisaris Independen bertanggung jawab untuk melakukan pengawasan dan juga mewakili kepentingan Pemegang Saham minoritas.

Independent Commissioners menjadi pilar utama dalam upaya menjaga integritas dan kesehatan lingkungan kerja. Fungsinya tidak hanya terbatas pada aspek objektivitas, tetapi juga merangkul akuntabilitas, transparansi, keadilan, dan tanggung jawab terhadap pemegang saham maupun kepada pemangku kepentingan lainnya. Keberadaan Independent Commissioners bukan sekadar pengawasan internal, melainkan sebagai elemen strategis dalam mendukung prinsip-prinsip tata kelola perusahaan yang kuat dan berkelanjutan.

KEANGGOTAAN KOMISARIS INDEPENDEN

1. Dalam hal Board of Commissioners terdiri dari lebih 2 (dua) orang, paling sedikit 30% (tiga puluh persen) merupakan Komisaris Independen yang ditetapkan dalam keputusan pengangkatannya.
2. Dalam hal Komisaris Independen menjabat pada Audit Committee, Komisaris Independen yang bersangkutan hanya dapat diangkat kembali pada Audit Committee untuk 1 (satu) periode masa jabatan Audit Committee berikutnya.

KOMPOSISI ANGGOTA KOMISARIS INDEPENDEN

Sesuai ketentuan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, jumlah Komisaris Independen minimal 30% dari total Board of Commissioners yang menjabat. Selaras dengan ketentuan tersebut, WSBP memiliki 3 (tiga) orang Independent Commissioners dari 5 (lima) orang Board of Commissioners di WSBP, sehingga jumlahnya telah memenuhi ketentuan regulasi.

Independent Commissioners are parties from outside the Company who are not affiliated, either with other members of Board of Commissioners, members of Board of Directors, or Major and Controlling Shareholders. Independent Commissioners are responsible for supervising and representing the interests of minority shareholders.

Independent Commissioners are a key pillar in efforts to maintain the integrity and health of the work environment. Their function is not only limited to objectivity, but also embraces accountability, transparency, fairness, and responsibility to shareholders and other stakeholders. The existence of Independent Commissioners is not just internal supervision, but as a strategic element in supporting the principles of strong and sustainable corporate governance.

INDEPENDENT COMMISSIONER MEMBERSHIP

1. In the event that the Board of Commissioners consists of more than 2 (two) persons, at least 30% (thirty percent) shall be Independent Commissioners as determined in their appointment decision.
2. In the event that an Independent Commissioner serves on Audit Committee, the relevant Independent Commissioner may only be reappointed to Audit Committee for the next 1 (one) Audit Committee term of office.

INDEPENDENT COMMISSIONER COMPOSITION

In accordance with the Financial Services Authority Regulation No. 33/POJK.04/2014 regarding Board of Directors and Board of Commissioners of Issuers or Public Companies, the number of Independent Commissioners is at least 30% of the total Board of Commissioners in office. In line with this provision, WSBP has 3 (three) Independent Commissioners out of 5 (five) Board of Commissioners in WSBP, thus the number has met the regulatory requirements.

Komposisi Anggota Komisaris Independen Tahun 2023

Independent Commissioners Composition in 2023

| Nama Name | Jabatan Position | Dasar Pengangkatan Basis of Appointment | Dasar Pemberhentian Basis of Dismissal | Periode Jabatan Term of Office | |
|---------------------|-------------------------------------|--|---|---|-----------------------------------|
| | | | | Awal Menjabat Start Serving | Masa Akhir Jabatan End of Term |
| Agus Budiman Manalu | President Commissioner/ Independent | <ul style="list-style-type: none"> Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2020 tanggal 23 April 2021 yang telah diaktakan melalui Akta Notaris Jose Dima Satria, S.H., M.Kn. No. 12 tanggal 4 Mei 2021. Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023. 2020 Annual General Meeting of Shareholders (AGMS) Resolution dated April 23, 2021 which has been notarized through Notarial Deed Jose Dima Satria, S.H., M.Kn. No. 12 dated May 4, 2021. 2022 Annual General Meeting of Shareholders (AGMS) Resolution dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023. | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 | 23 April 2021 (RUPS Tahunan 2021) April 23, 2021 (2021 Annual GMS) | 23 April 2026 April 23, 2026 |
| Abianti Riana | Independent Commissioner | Keputusan Rapat Umum Pemegang Saham Tahunan (RUPST) 2021 tanggal 27 Juni 2022 yang telah diaktakan melalui Akta Notaris Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 tanggal 12 Juli 2022. 2021 Annual General Meeting of Shareholders (AGMS) Resolution dated June 27, 2022 which has been notarized through Notarial Deed Titik Krisna Murti Wikaningsih Hastuti, S.H., M.Kn. No. 08 dated July 12, 2022. | | 27 Juni 2022 (RUPS Tahunan 2022) June 27, 2022 (2022 Annual GMS) | 27 Juni 2027 June 27, 2027 |
| Fathur Rokhman | Independent Commissioner | Rapat Umum Pemegang Saham Tahunan (RUPST) 2022 tanggal 21 Juni 2023 yang telah diaktakan melalui Akta Notaris Ashoya Ratam, S.H., M.Kn. No. 54 tanggal 27 Juni 2023. 2022 Annual General Meeting of Shareholders (AGMS) dated June 21, 2023 which has been notarized through Notarial Deed Ashoya Ratam, S.H., M.Kn. No. 54 dated June 27, 2023. | | 21 Juni 2023 (RUPST 2023) June 21, 2023 (2023 Annual GMS) | 21 Juni 2028 June 21, 2028 |

PERSYARATAN KOMISARIS INDEPENDEN

Independent Commissioner wajib memenuhi persyaratan sebagai berikut:

INDEPENDENT COMMISSIONER REQUIREMENTS

Independent Commissioner must fulfill the following requirements:

Pemenuhan Persyaratan masing-masing Independent Commissioners Tahun 2023

Fulfillment of Requirements for each Independent Commissioner in 2023

| Persyaratan Komisaris Independen Independent Commissioner Requirements | Komisaris Independen PT Waskita Beton Precast Tbk PT Waskita Beton Precast Tbk Independent Commissioner | | |
|---|--|---------------|-----------------|
| | Agus Budiman Manalu | Abianti Riana | Fathur Rokhman* |
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 (enam) bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik pada periode berikutnya. Not a person working or having the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months, except for reappointment as an Independent Commissioner of the Company in the following period. | ✓ | ✓ | ✓ |
| Tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut. Does not own shares either directly or indirectly in the Issuer or Public Company. | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Board of Commissioners, anggota Board of Directors, atau pemegang saham utama Emiten atau Perusahaan Publik tersebut. Has no affiliation with the Issuer or Public Company, members of Board of Commissioners, members of Board of Directors, or major shareholder of Issuer or Public Company. | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut. Does not have a business relationship, either directly or indirectly, related to the business activities of Issuer or Public Company. | ✓ | ✓ | ✓ |

*) Aktif Menjabat Sejak Tanggal 21 Juni 2023
*) Actively served since June 21, 2023

PERNYATAAN INDEPENDENSI KOMISARIS INDEPENDEN

INDEPENDENCE STATEMENT OF INDEPENDENT COMMISSIONERS

Seluruh anggota Independent Commissioners PT Waskita Beton Precast Tbk, yaitu Agus Budiman Manalu, Abianti Riana, dan Fathur Rokhman telah membuat dan menandatangani Surat Pernyataan Independensi dan telah disampaikan ke Otoritas Jasa Keuangan (OJK).

All members of Independent Commissioners of PT Waskita Beton Precast Tbk, namely Agus Budiman Manalu, Abianti Riana, and Fathur Rokhman have made and signed a Statement of Independence and have been submitted to Financial Services Authority (OJK).



BOARD OF DIRECTORS

BOARD OF DIRECTORS

Board of Directors, sebagai badan yang bertanggung jawab atas pengelolaan perusahaan, menjalankan tugasnya untuk kepentingan perusahaan. Pelaksanaan kepengurusan tersebut sesuai dengan maksud dan tujuan yang tercantum dalam Anggaran Dasar. Board of Directors bertindak secara cermat, berhati-hati, dan dengan mempertimbangkan berbagai aspek penting yang relevan dalam pelaksanaan tugasnya. Board of Directors menggunakan wewenang yang dimiliki semata-mata untuk kepentingan Perseroan. Adapun Board of Directors WSBP mempertanggungjawabkan pelaksanaan tugasnya dalam mengelola perusahaan setiap tahun kepada Pemegang Saham di dalam RUPS.

PERSYARATAN ANGGOTA BOARD OF DIRECTORS

Anggota Board of Directors diangkat RUPS dari calon-calon yang diusulkan para Pemegang Saham dan pencalonan tersebut mengikat bagi RUPS. Untuk mendapatkan komposisi Board of Directors sesuai kebutuhan, WSBP memberlakukan persyaratan tertentu agar seseorang dapat dicalonkan menjadi Direktur.

Persyaratan Formal

1. Mempunyai akhlak, moral, dan integritas yang baik.
2. Cakap melakukan perbuatan hukum.
3. Dalam 5 (lima) tahun sebelum pengangkatan dan selama menjabat:
 - a. Tidak pernah dinyatakan pailit;
 - b. Tidak pernah menjadi anggota Board of Directors dan/atau anggota Board of Commissioners yang dinyatakan bersalah menyebabkan suatu perusahaan dinyatakan pailit; dan
 - c. Tidak pernah dihukum karena melakukan tindak pidana yang merugikan keuangan negara dan/atau yang berkaitan dengan sektor keuangan.
4. Tidak pernah menjadi anggota Board of Directors dan/atau anggota Board of Commissioners yang selama menjabat:
 - a. Pernah tidak menyelenggarakan RUPS tahunan;
 - b. Pertanggungjawabannya sebagai anggota Board of Directors dan/atau anggota Board of Commissioners pernah tidak diterima oleh RUPS atau pernah tidak memberikan pertanggungjawaban sebagai anggota Board of Directors dan/atau anggota Board of Commissioners kepada RUPS; dan
 - c. Pernah menyebabkan perusahaan yang memperoleh izin, persetujuan, atau pendaftaran dari OJK tidak memenuhi kewajiban menyampaikan laporan tahunan dan/atau laporan keuangan kepada OJK.

Board of Directors, as the body responsible for the Company's management, performs its duties for the benefits of the Company. The implementation of such management is in accordance with the purposes and objectives stated in the Articles of Association. Board of Directors acts carefully, cautiously, and by considering various important relevant aspects in the implementation of its duties. Board of Directors uses its authority solely for the Company's interests. WSBP Board of Directors is accountable for the implementation of its duties in managing the Company every year to Shareholders at the GMS.

REQUIREMENTS FOR MEMBERS OF BOARD OF DIRECTORS

Members of Board of Directors are appointed by the GMS from the candidates proposed by Shareholders and the nominations are binding on the GMS. To obtain the composition of Board of Directors as needed, WSBP imposes certain requirements so that a person can be nominated as a Director.

Formal Requirements

1. Have good characters, morals and integrity;
2. Proficient in conducting legal actions;
3. Within 5 (five) years before the appointment and during his/her tenure:
 - a. Never declared bankrupt;
 - b. Never been a member of Board of Directors and/or members of Board of Commissioners who were found guilty of causing a Company to go bankrupt;
 - c. Never been convicted of a criminal offense that is detrimental to the state's finances and/or related to the financial sector; and
4. Never been a member of Board of Directors and/or members of Board of Commissioners while serving:
 - a. Ever not hold an Annual GMS;
 - b. His/her accountability as a member of Board of Directors and/or members of Board of Commissioners has ever been not accepted by the GMS or has ever not given his/her accountability as a member of Board of Directors and/or Board of Commissioners to the GMS; and
 - c. Ever caused a Company obtaining approval or registration from the Financial Services Authority not to fulfill the obligation to submit an annual report and/or financial report to the Financial Services Authority.

- d. Memiliki komitmen untuk mematuhi peraturan perundang-undangan.
- e. Memiliki pengetahuan dan/atau keahlian di bidang yang dibutuhkan perusahaan.

Persyaratan Materiiil

Memiliki pengalaman, keahlian, integritas, kepemimpinan, dan kemauan yang kuat dan dedikasi yang tinggi untuk memajukan dan mengembangkan Perusahaan.

Anggota Board of Directors yang menjabat tidak diperbolehkan memiliki hubungan keluarga sedarah sampai dengan derajat kedua, baik menurut garis lurus maupun garis ke samping atau hubungan semenda (menantu/ipar) dengan sesama anggota Board of Directors lainnya maupun dengan anggota Board of Commissioners. Dalam hal terjadi keadaan sebagaimana dimaksud, maka RUPS berwenang memberhentikan salah seorang di antara mereka.

Pengangkatan anggota Board of Directors yang tidak memenuhi persyaratan batal karena hukum sejak saat anggota Board of Directors lainnya atau Board of Commissioners mengetahui tidak terpenuhinya persyaratan tersebut. Perusahaan wajib menyelenggarakan RUPS untuk melakukan penggantian anggota Board of Directors. Usulan pengangkatan, pemberhentian, dan/atau penggantian anggota Board of Directors kepada RUPS harus memperhatikan rekomendasi dari Board of Commissioners.

PENGANGKATAN DAN PEMBERHENTIAN BOARD OF DIRECTORS

Pengangkatan dan pemberhentian Board of Directors WSBP dilakukan berdasarkan ketentuan yang berlaku antara lain Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas, Anggaran Dasar Perusahaan, dan Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 Tahun 2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.

Pengangkatan dan pemberhentian anggota Board of Directors WSBP dilaksanakan berdasarkan pada prinsip-prinsip *Good Corporate Governance* yaitu transparansi, kemandirian, akuntabilitas, pertanggungjawaban, dan kewajaran. Board of Directors yang akan diangkat harus lulus dalam *fit & proper test* sesuai peraturan perundang-undangan yang berlaku dan ketentuan GCG.

- d. Having a commitment to comply with laws and regulations; and
- e. Having knowledge and/or expertise in the fields needed by the Company.

Material Requirements

Have experience, expertise, integrity, leadership, and a strong will and high dedication to advance and develop the Company.

Incumbent members of Board of Directors are not allowed to have blood family relations up to the second degree, either in a straight line or a sideways line or by marriage (in-law) with other members of Board of Directors or with members of Board of Commissioners. In the event of such circumstances, GMS has the authority to dismiss one of them.

Appointment of members of Board of Directors who do not meet the requirements is null and void by law from the moment the other members of Board of Directors or Board of Commissioners become aware of the non-fulfillment of these requirements. The Company is required to hold a GMS to replace members of Board of Directors. Proposals for the appointment, dismissal, and/or replacement of members of Board of Directors to the GMS must take into account the recommendations of Board of Commissioners.

APPOINTMENT AND DISMISSAL OF BOARD OF DIRECTORS

The appointment and dismissal of WSBP Board of Directors is carried out based on the applicable provisions, including Law No. 40 of 2007 on Limited Liability Companies, the Company's Articles of Association, and Financial Services Authority Regulation No. 33/POJK.04/2014 of 2014 on Board of Directors and Board of Commissioners of Issuers or Public Companies.

The appointment and dismissal of members of WSBP Board of Directors is carried out based on the principles of Good Corporate Governance, namely professionalism, transparency, independence, accountability, accountability and fairness. Board of Directors to be appointed must pass the fit & proper test in accordance with the applicable laws and regulations and the GCG provisions.

Para anggota Board of Directors diangkat oleh Rapat Umum Pemegang Saham (RUPS) sesuai dengan ketentuan yang berlaku, masing-masing untuk jangka waktu terhitung sejak tanggal yang ditentukan pada RUPS yang mengangkat mereka sampai dengan penutupan RUPS tahunan yang kelima setelah tanggal pengangkatan yang bersangkutan mereka, dengan tidak mengurangi hak RUPS untuk memberhentikan mereka sewaktu-waktu dengan menyebutkan alasannya setelah anggota Board of Directors yang bersangkutan diberi kesempatan untuk membela diri dalam RUPS tersebut. Pemberhentian demikian berlaku sejak penutupan RUPS yang memutuskan pemberhentiannya, kecuali bila tanggal pemberhentian yang lain ditentukan oleh RUPS tersebut. Anggota Board of Directors yang masa jabatannya telah berakhir dapat diangkat kembali oleh RUPS untuk satu kali masa jabatan sesuai dengan keputusan RUPS.

Anggota Board of Directors dapat diberhentikan untuk sementara waktu oleh anggota Board of Commissioners apabila mereka bertindak bertentangan dengan Anggaran Dasar atau terdapat indikasi melakukan kerugian Perusahaan atau melalaikan kewajibannya atau terdapat alasan yang mendesak bagi Perusahaan. Adapun ketentuan pemberhentian sementara anggota Board of Directors adalah sebagai berikut:

1. Keputusan Board of Commissioners mengenai pemberhentian sementara anggota Board of Directors dilakukan sesuai dengan tata cara pengambilan keputusan Board of Commissioners.
2. Pemberhentian sementara diberitahukan secara tertulis kepada anggota Board of Directors yang bersangkutan disertai alasannya.
3. Dalam jangka waktu paling lambat 90 (sembilan puluh) hari kalender setelah tanggal pemberhentian sementara, Board of Commissioners harus menyelenggarakan RUPS untuk mencabut atau menguatkan keputusan pemberhentian sementara tersebut.
4. Dalam RUPS, anggota Board of Directors yang bersangkutan diberi kesempatan untuk membela diri.
5. Dengan lampaunya jangka waktu penyelenggaraan RUPS sebagaimana dimaksud angka 3 (tiga) atau RUPS tidak dapat mengambil keputusan, pemberhentian sementara menjadi batal.
6. Anggota Board of Directors yang diberhentikan sementara tidak berwenang menjalankan pengurusan Perusahaan serta mewakili Perusahaan, baik di dalam maupun di luar pengadilan.
7. Pembatasan kewenangan sebagaimana dimaksud angka 6 (enam) berlaku sejak keputusan pemberhentian sementara oleh Board of Commissioners sampai terdapat keputusan RUPS yang menguatkan atau membatalkan pemberhentian sementara, serta

Board of Directors members are appointed by the GMS in accordance with applicable provisions, each for a period commencing from the date specified in the GMS that appoints them until the closing of the fifth annual GMS after their appointment date, without prejudice to the GMS right to dismiss at any time by stating the reason after the relevant member of Board of Directors is given the opportunity to defend him/herself at the meeting. Such termination is effective from the closing of the meeting that decides the termination, unless the date of another termination is determined by the meeting. Members of Board of Directors whose term of office has expired can be reappointed by the GMS for one term of office in accordance with the GMS resolution.

Members of Board of Directors may be temporarily dismissed by members of Board of Commissioners if they are members of Board of Directors concerned acting contrary to the 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. The provisions for temporary dismissal of members of Board of Directors are as follows:

1. The decision of Board of Commissioners regarding the temporary dismissal of members of Board of Directors shall be made in accordance with the procedures for making decisions of Board of Commissioners.
2. The temporary dismissal shall be notified in writing to member of Board of Directors concerned along with the reasons.
3. Within a period of no later than 90 (ninety) calendar days after the date of temporary dismissal, Board of Commissioners must convene a GMS to revoke or strengthen the decision on the temporary dismissal.
4. In the GMS, member of Board of Directors concerned is given the opportunity to defend himself.
5. With the lapse of period of GMS holding as referred to in number 3 (three) or the GMS cannot make a resolution, the temporary dismissal will be cancelled.
6. Members of Board of Directors who are temporarily dismissed are not authorized to carry out the management of the Company and represent the Company, both inside and outside the court.
7. The limitation of authority as referred to in number 6 (six) is effective from the decision on temporary dismissal by Board of Commissioners until there is a GMS decision confirming or canceling the temporary dismissal, and
8. In the event that the GMS confirms the decision on

8. Dalam hal RUPS menguatkan keputusan pemberhentian sementara, maka anggota Board of Directors yang bersangkutan diberhentikan untuk seterusnya.

temporary dismissal, member of Board of Directors concerned is permanently dismissed.

Dasar hukum pengangkatan dan pemberhentian seluruh anggota Board of Directors PT Waskita Beton Precast Tbk yang menjabat sepanjang periode tahun 2023 adalah sebagai berikut:

The legal basis for appointment and dismissal of all members of Board of Directors of PT Waskita Beton Precast Tbk who served throughout 2023 period is as follows:

Dasar Pengangkatan dan Pemberhentian Board of Directors Tahun 2023
Legal Basis for Appointment and Dismissal of Board of Directors in 2023

| Nama Name | Jabatan Position | Dasar Pengangkatan Legal Basis of Appointment | Dasar Pemberhentian Basis of Dismissal |
|-----------------------|---------------------------------------|--|---|
| FX Purbayu Ratsunu | President Director | Akta No 28 Tanggal 17 Desember 2021 tentang Pernyataan Keputusan RUPSLB. Deed No. 28 dated December 17, 2021 concerning Statement of EGMS Resolutions Deed No. 28 dated December 17, 2021 concerning Statement of EGMS Resolutions. | Masih aktif menjabat per 31 Desember 2023 Still actively serving as of December 31, 2023 |
| Asep Mudzakir | Director of Finance & Risk Management | Akta No 28 Tanggal 17 Desember 2021 tentang Pernyataan Keputusan RUPSLB. Deed No. 28 dated December 17, 2021 concerning Statement of EGMS Resolutions. | |
| Sugiharto | Director of Operation | Akta No 28 Tanggal 17 Desember 2021 tentang Pernyataan Keputusan RUPSLB. Deed No. 28 dated December 17, 2021 concerning Statement of EGMS Resolutions. | |
| Asep Kurnia | Director of HC, IT & Legal | Akta No. 08 tanggal 12 Juli 2022 tentang Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan. Deed No. 08 dated July 12, 2022 concerning Statement of Annual General Meeting of Shareholders Resolutions. | |
| Bambang Dwi Wijayanto | Director of Business Development | Akta No. 08 tanggal 12 Juli 2022 tentang Pernyataan Keputusan Rapat Umum Pemegang Saham Tahunan. Deed No. 08 dated July 12, 2022 concerning Statement of Annual General Meeting of Shareholders Resolutions. | |

MASA JABATAN BOARD OF DIRECTORS

Masa jabatan Board of Directors WSBP mengacu pada Pedoman Hubungan Kerja Dewan Komisaris dan Direksi (HKD), di mana masa jabatan anggota Direksi terhitung sejak tanggal yang ditetapkan oleh RUPS yang mengangkatnya dan berakhir pada penutupan RUPS Tahunan ke-5 (ke lima) setelah tanggal pengangkatannya, dengan tidak mengurangi hak RUPS untuk memberhentikan sewaktu-waktu sebelum masa jabatannya berakhir dengan menyebutkan alasannya. Seluruh anggota Board of Directors yang menjabat sepanjang tahun 2023 memiliki masa jabatan 1 (satu) kali periode, yaitu kurang dari atau sama dengan 5 (lima) tahun.

BOARD OF DIRECTORS TERM OF OFFICE

The term of office of WSBP Board of Directors refers to the Guidelines of Working Relationship between Board of Commissioners and Board of Directors (HKD), in which the term of office of members of Board of Directors starts from the date determined by the GMS that appointed them and ends at the close of 5th (fifth) Annual GMS after the date of his/her appointment, without prejudice to the GMS right to dismiss at any time before the term of office ends by stating the reasons. All members of Board of Directors who serve throughout 2023 have a term of office of 1 (one) period, which is less than or equal to 5 (five) years.

Periode dan Masa Jabatan Board of Directors Tahun 2023

Period and Term of Office of Board of Directors in 2023

| Nama Name | Jabatan Position | Periode Jabatan Term of Office | | Masa Jabatan Length of Service |
|--|---------------------------------------|--|---------------------------------------|--|
| | | Awal Menjabat Start Serving | Masa Akhir Jabatan End of Term | |
| Berstatus Aktif Menjabat per 31 Desember 2023 | | | | |
| Active Status as of December 31, 2023 | | | | |
| FX Purbayu Ratsunu | President Director | 17 Desember 2021 (RUPSLB 2021) December 17, 2021 (2021 EGMS) | 17 Desember 2026 December 17, 2026 | Periode ke-1 (≤5 tahun) 1st period (≤5 years) |
| Asep Mudzakir | Director of Finance & Risk Management | 17 Desember 2021 (RUPSLB 2021) December 17, 2021 (2021 EGMS) | 17 Desember 2026 December 17, 2026 | |
| Sugiharto | Director of Operation | 17 Desember 2021 (RUPSLB 2021) December 17, 2021 (2021 EGMS) | 17 Desember 2026 December 17, 2026 | |
| Asep Kurnia | Director of HC, IT & Legal | 27 Juni 2022 (RUPS Tahunan Tahun Buku 2022) June 27, 2022 (Annual GMS for 2022 Fiscal Year) | 27 Juni 2027 June 27, 2027 | |
| Bambang Dwi Wijayanto | Director of Business Development | 27 Juni 2022 (RUPS Tahunan Tahun Buku 2022) June 27, 2022 (Annual GMS for 2022 Fiscal Year) | 27 Juni 2027 June 27, 2027 | |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 | | | | |
| Inactive Status as of December 31, 2023 | | | | |
| - | - | - | - | - |

PERNYATAAN KEPEMILIKAN PEDOMAN DAN TATA TERTIB (BOARD MANUAL)

Dalam menjalankan fungsi dan tanggung jawabnya, Board of Directors Perseroan telah memiliki Pedoman Hubungan Kerja Dewan Komisaris dan Direksi yang telah diperbaharui berdasarkan Surat Keputusan Direksi PT Waskita Beton Precast Tbk No. 177.2/SK/WBP/PEN/2022 tentang Pedoman Hubungan Kerja Dewan Komisaris Dan Direksi PT Waskita Beton Precast Tbk.

Board Manual Perusahaan di bidang hubungan kerja Board of Commissioners dan Board of Directors merupakan kompilasi prinsip-prinsip hukum korporasi dan ketentuan Anggaran Dasar yang mengatur tata kerja Board of Commissioners dan Board of Directors yang merupakan hasil pengembangan dari berbagai peraturan yang berlaku di WSBP dan praktik-praktik terbaik (*best practices*) GCG. *Board Manual* perusahaan yang terkait dengan Board of Directors mengatur tentang:

1. Tugas Board of Directors;
2. Kewajiban Board of Directors;
3. Wewenang Board of Directors;
4. Hak Board of Directors;
5. Persyaratan Board of Directors;
6. Keanggotaan Board of Directors;

STATEMENT OF BOARD MANUAL OWNERSHIP

In carrying out its functions and responsibilities, the Company's Board of Directors has a Board of Commissioners and Board of Directors Work Relationship Manual that has been updated based on the Board of Directors Decree of PT Waskita Beton Precast Tbk No. 177.2/SK/WBP/PEN/2022 on the Board of Commissioners and Board of Directors Work Relationship Manual of PT Waskita Beton Precast Tbk.

The Company's Board Manual in working relations between Board of Commissioners and Board of Directors is a compilation of the principles of corporate law and the provisions of Articles of Association governing the working procedures of Board of Commissioners and Board of Directors which is the result of development of various regulations applicable in WSBP and GCG best practices. The Company's Board Manual related to Board of Directors regulates:

1. Board of Directors Duties;
2. Board of Directors Obligations;
3. Board of Directors Authority;
4. Board of Directors Rights;
5. Requirements for Board of Directors;
6. Membership of Board of Directors;

7. Program Pengenalan dan Peningkatan Kapabilitas;
8. Etika Jabatan Board of Directors;
9. Rapat Board of Directors;
10. Evaluasi Kinerja Board of Directors;
11. Organ Pendukung Board of Directors;
12. Tim di Bawah Board of Directors.

PENILAIAN KEMAMPUAN DAN KEPATUTAN

Seluruh anggota Board of Directors telah memenuhi kriteria dan ketentuan yang dipersyaratkan dalam uji kepatutan dan kelayakan (*fit and proper test*) yang sesuai dengan Undang-undang Perusahaan Terbatas, Anggaran Dasar Perusahaan, peraturan terkait Tata Kelola Perusahaan yang Baik, serta peraturan dan ketentuan lain yang terkait. Seluruh anggota Board of Directors telah memenuhi persyaratan integritas, kompetensi, dan reputasi yang baik yang dibuktikan dengan diperolehnya persetujuan lulus *fit and proper test* sebagai berikut:

| Nama Name | Jabatan Position | Pelaksana Organizer | Tanggal Efektif Effective Date |
|-----------------------|---------------------------------------|--|-------------------------------------|
| FX Purbayu Ratsunu | President Director | Induk Internal Perusahaan Internal Parent Company | 2 November 2021 November 2, 2021 |
| Asep Mudzakir | Director of Finance & Risk Management | Induk Internal Perusahaan Internal Parent Company | 2 November 2021 November 2, 2021 |
| Sugiharto | Director of Operations | Induk Internal Perusahaan Internal Parent Company | 2 November 2021 November 2, 2021 |
| Asep Kurnia | Director of HC, IT & Legal | Induk Internal Perusahaan Internal Parent Company | 27 Juni 2022 June 27, 2022 |
| Bambang Dwi Wijayanto | Director of Business Development | Induk Internal Perusahaan Internal Parent Company | 27 Juni 2022 June 27, 2022 |

TUGAS, KEWAJIBAN, DAN TANGGUNG JAWAB BOARD OF DIRECTORS

Tugas Board of Directors

Kebijakan Umum

1. Board of Directors 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 diatur dalam peraturan perundang-undangan, Anggaran Dasar, dan/atau Keputusan RUPS.

7. Induction and Capacity Building Program;
8. Ethics of Board of Directors Position;
9. Board of Directors Meetings;
10. Board of Directors Performance Evaluation;
11. Supporting Organs of Board of Directors;
12. Team Under Board of Directors.

FIT AND PROPER TEST

All members of Board of Directors have met the criteria and conditions required in the fit and proper test in accordance with Limited Liability Company Law, the Company's Articles of Association, regulations related to Good Corporate Governance, as well as other relevant rules and regulations. All members of Board of Directors have met the requirements of integrity, competencies, and good reputation as evidenced by obtaining approval to pass the fit and proper test as follows:

BOARD OF DIRECTORS DUTIES, OBLIGATIONS AND RESPONSIBILITIES

Board of Directors Duties

General Policy

1. Board of Directors is responsible for carrying out all actions relating to the Company's management for the benefits of the Company and in accordance with the purposes and objectives of the Company and representing the Company both inside and outside the Court regarding all matters and events with restrictions as stipulated in laws and regulations, Articles of Association and/or GMS Resolution.

2. Dalam melaksanakan tugasnya Board of Directors wajib mencurahkan tenaga, pikiran, perhatian, dan pengabdian secara penuh pada tugas, kewajiban, dan pencapaian tujuan Perusahaan.
3. Dalam melaksanakan tugasnya, anggota Board of Directors harus mematuhi Anggaran Dasar Perusahaan dan peraturan perundang-undangan serta wajib melaksanakan prinsip profesionalisme, efisiensi, transparansi, kemandirian, akuntabilitas, pertanggungjawaban, serta kewajaran.

Kewajiban Board of Directors

Terkait dengan Pemegang Saham/Rapat Umum Pemegang Saham:

1. Anggota Board of Directors wajib melaporkan kepada Perusahaan mengenai saham yang dimiliki Anggota Board of Directors yang bersangkutan dan/atau keluarganya dalam Perusahaan dan perusahaan lain, termasuk perubahannya, untuk selanjutnya dicatat dalam daftar khusus.
2. Board of Directors harus menyampaikan informasi mengenai identitas, pekerjaan-pekerjaan utamanya, jabatan Board of Commissioners di anak perusahaan-perusahaan patungan dan/atau perusahaan lain, termasuk rapat-rapat yang dilakukan dalam satu tahun buku (rapat internal maupun rapat gabungan dengan Board of Commissioners) serta fasilitas dan/atau tunjangan lain yang diterima.
3. Memelihara Daftar Pemegang Saham, Daftar Khusus, Risalah RUPS, Risalah Rapat Board of Commissioners dan Risalah Rapat Board of Directors, Laporan Tahunan dan dokumen keuangan Perusahaan serta dokumen Perusahaan lainnya.
4. Membuat Laporan Tahunan sebagai wujud pertanggungjawaban pengurusan Perusahaan, serta dokumen keuangan Perusahaan sebagaimana dimaksud dalam Undang-Undang tentang Dokumen Perusahaan.
5. Menyampaikan Laporan Tahunan setelah ditelaah oleh Board of Commissioners dalam jangka waktu paling lambat 4 (empat) bulan setelah tahun buku Perusahaan berakhir kepada RUPS untuk disetujui dan disahkan.
6. Memberikan penjelasan kepada RUPS mengenai Laporan Tahunan.
7. Seluruh daftar, risalah, dokumen keuangan Perusahaan, dan dokumen Perusahaan lainnya sebagaimana dimaksud pada poin 3 (tiga) di atas disimpan di tempat kedudukan Perusahaan.
8. Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta Anggota Board of Commissioners dan para Pemegang Saham, dengan memperhatikan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.

2. In carrying out its duties, Board of Directors must devote their energy, mind, attention and dedication to the duties, responsibilities and achievement of the Company's objectives.
3. In carrying out its duties, Members of Board of Directors must comply with the Company's Articles of Association and laws and regulations and must implement the principles of professionalism, efficiency, transparency, independence, accountability, accountability and fairness.

Board of Directors Obligations

Related to Shareholders/General Meeting of Shareholders:

1. Members of Board of Directors shall report to the Company regarding shares owned by the members concerned and/or their families in other companies, including the changes, henceforth be recorded in a special register.
2. Board of Directors shall deliver information on identity, main duties, position of Board of Commissioners in subsidiary/joint venture/or other companies, including meetings held within a fiscal year (internal meeting and joint meeting with Board of Commissioners) and received facilities and/or other allowances.
3. Storing Shareholders List, Special Register, Minutes of GMS, Minutes of Board of Commissioners Meeting and Board of Directors Meeting, Annual Report and financial documents of the Company and other Company's documents.
4. Considering the Annual Report as the form of accountability of the Company's management, and the Company financial documents as referred to in Law on Corporate Document.
5. Submitting the Annual Report after being reviewed by Board of Commissioners in the period of time no later than 4 (four) months after closing of the Company's fiscal year to the GMS to be approved and ratified.
6. Providing information on the Annual Report to the GMS
7. All registers, minutes of meeting, documents on the Company's finance, and other documents of the Company as referred to in the above point c are stored at the domicile of the Company
8. Providing periodic report based on procedure and date on the applicable provisions, and other reports when requested by Board of Commissioners, by complying with the laws and regulations and legislation applicable in Capital Market in Indonesia.
9. Providing periodic report according to methods and time

9. Memberikan laporan berkala menurut cara dan waktu sesuai dengan ketentuan yang berlaku, serta laporan lainnya setiap kali diminta oleh Board of Commissioners, dengan memperhatikan peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.
10. Board of Directors wajib menyelenggarakan RUPS tahunan dan RUPS lainnya sebagaimana diatur dalam peraturan perundang-undangan dan Anggaran Dasar.
11. Membuat risalah rapat RUPS dan memberikan salinannya kepada Pemegang Saham.
12. Menyampaikan pemberitahuan perubahan susunan Pemegang Saham, Board of Directors dan Board of Commissioners kepada Menteri yang membidangi Hukum dan Hak Asasi Manusia dalam jangka waktu paling lambat 30 (tiga puluh) hari terhitung sejak tanggal keputusan RUPS tersebut.

Terkait dengan Strategi dan Rencana Kerja

1. Mengusahakan dan menjamin terlaksananya usaha dan kegiatan Perusahaan sesuai dengan maksud dan tujuan serta kegiatan usahanya.
2. Membuat dan melaksanakan rencana kerja tahunan dan disampaikan kepada Board of Commissioners untuk memperoleh persetujuan sebelum dimulainya tahun buku yang akan datang.
3. Memberikan penjelasan kepada Board of Commissioners mengenai RJPP dan RKAP.

Terkait dengan Manajemen Risiko

1. Membangun dan melaksanakan program manajemen risiko korporasi secara terpadu yang merupakan bagian dari pelaksanaan program GCG.
2. Menyampaikan laporan profil manajemen risiko dan penanganannya bersamaan dengan laporan berkala Perusahaan.

Terkait dengan Teknologi Informasi

1. Menetapkan tata kelola teknologi informasi yang efektif.
2. Menyampaikan laporan pelaksanaan tata kelola informasi secara periodik kepada Board of Commissioners.

Terkait dengan Sumber Daya Manusia

1. Menyiapkan susunan organisasi Perusahaan lengkap dengan perincian dan tugasnya.
2. Menyusun dan menetapkan *blue print* organisasi Perusahaan.
3. Mempekerjakan, menetapkan besaran gaji, memberikan pelatihan, menetapkan jenjang karier, serta persyaratan kerja lainnya tanpa memperhatikan perbedaan latar belakang.

in accordance with the prevailing provisions, and other report if requested by Board of Commissioners, by taking into account the laws and regulations, and the prevailing regulations in Capital Market in Indonesia.

10. Board of Directors shall hold annual GMS and other GMS as regulated in the laws and regulations and Articles of Association.
11. Preparing minutes of GMS and distributing its copy to the Shareholders.
12. Submitting notice of change in the composition of Shareholders, Board of Directors and Board of Commissioners to the Minister of Law and Human Rights in a maximum period of time of 30 (thirty) days commencing from the date of GMS resolution.

Related to Strategy and Work Plan

1. Striving and ensuring the implementation of business and activity of the Company in line with purpose and objectives as well as its business activities.
2. Preparing and actualizing the annual work plan submitted to Board of Commissioners to obtain approval before the future fiscal year is started.
3. Providing information on RJPP and RKAP to Board of Commissioners.

Related to Risk Management

1. Establish and implement integrated corporate risk management program as part of the implementation of GCG program.
2. Submit report on risk management profile and the handling along with periodic report of the Company.

Related to Information Technology

1. Build an effective information technology governance.
2. Submit report on the implementation of information governance periodically to Board of Commissioners.

Related to Human Capital

1. Prepare the composition of the Company's organization along with the details and duties.
2. Prepare and determine the blue print of the Company's organization.
3. Employ, determine salary, provide training, determine career path, and other work requirements without discrimination.
4. Provide safe and healthy working environment as well as

- Menyediakan lingkungan kerja yang aman dan sehat serta bebas dari segala bentuk tekanan (pelecehan/ *harassment*).

Terkait dengan Sistem Pengendalian Internal

- Menetapkan suatu sistem pengendalian intern yang efektif untuk mengamankan investasi dan aset Perusahaan.
- Menyampaikan laporan pelaksanaan fungsi pengawasan intern secara periodik kepada Board of Commissioners.
- Menjaga dan mengevaluasi kualitas fungsi pengawasan intern di Perusahaan.
- Memberikan masukan atas sistem pengendalian internal yang diterapkan Perusahaan serta melakukan tindak lanjut dan *monitoring* atas rekomendasi yang diberikan oleh satuan pengawasan internal untuk memastikan sistem pengendalian internal yang efektif.

Terkait dengan Sistem Akuntansi dan Pembukuan

- Menyusun Laporan Keuangan berdasarkan Standar Akuntansi Keuangan dan menyerahkan kepada Akuntan Publik untuk diaudit.
- Menyusun sistem akuntansi sesuai dengan Standar Akuntansi Keuangan dan berdasarkan prinsip-prinsip pengendalian intern, terutama fungsi pengurusan, pencatatan, penyimpanan dan pengawasan.
- Menyampaikan laporan berkala yang terdiri dari laporan keuangan tahunan dan tengah tahun kepada OJK.

Terkait dengan Tugas dan Kewajiban Lain

Menjalankan kewajiban-kewajiban lainnya sesuai dengan ketentuan yang diatur dalam Anggaran Dasar ini dan yang ditetapkan oleh RUPS berdasarkan peraturan perundang-undangan.

Tanggung Jawab Board of Directors

- Setiap Anggota Board of Directors wajib dengan itikad baik, penuh tanggung jawab dan kehati-hatian menjalankan tugas untuk kepentingan dan usaha Perusahaan dengan mengindahkan perundang-undangan.
- Setiap Anggota Board of Directors bertanggung jawab penuh secara tanggung renteng atas kesalahan atau kelalaian Anggota Board of Directors dalam menjalankan tugasnya untuk kepentingan dan usaha Perusahaan, kecuali apabila Anggota Board of Directors yang bersangkutan dapat membuktikan bahwa:
 - Kerugian tersebut bukan karena kesalahan atau kelalaiannya.
 - Telah melakukan pengurusan dengan itikad baik, penuh tanggung jawab dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan Perusahaan.

free from any form of pressure (*harassment*)

Related to Internal Control

- Determine an effective internal control system to secure the investment and assets of the Company.
- Submit report on the implementation of internal audit function periodically to Board of Commissioners.
- Maintain and evaluate the quality of internal audit function in the Company.
- Provide suggestion on internal control system determined by the Company as well as follow-up and monitor the recommendation given by internal audit unit to ensure an effective internal control system.

Related to Accounting and Bookkeeping System

- Prepare financial statements based on financial accounting standards and submit them to public accountants for auditing.
- Develop accounting systems in accordance with Financial Accounting Standards and based on the principles of internal control, especially the functions of management, recording, storage and supervision.
- Submit periodic reports consisting of annual financial reports and mid-year reports to OJK.

Related to other Duties and Responsibilities

Carry out other responsibilities in accordance with the provisions stipulated in this Articles of Association and stipulated by the GMS based on legislation.

Board of Directors Responsibilities

- Each member of Board of Directors must in good faith, be full of responsibility and prudence to carry out the duties for the interests and business of the Company by respecting the legislation.
- Each Member of Board of Directors is fully responsible jointly for errors or omissions of Members of Board of Directors in carrying out their duties for the interests and business of the Company, except if the Member of Board of Directors concerned can prove that:
 - The loss is not due to an error or negligence.
 - Has done management in good faith, full of responsibility and prudence for the interests and in accordance with the purposes and objectives of the Company.
 - Does not have a conflict of interest, either directly

- c. Tidak mempunyai benturan kepentingan baik langsung maupun tidak langsung atas tindakan pengurusan yang mengakibatkan kerugian.
- d. Telah mengambil tindakan untuk mencegah timbul atau berlanjutnya kerugian tersebut.
- e. Tindakan yang dilakukan oleh Anggota Board of Directors di luar yang diputuskan oleh Rapat Board of Directors menjadi tanggung jawab pribadi yang bersangkutan sampai dengan tindakan dimaksud disetujui oleh Rapat Board of Directors.
- f. Salah seorang Anggota Board of Directors ditunjuk oleh rapat Board of Directors sebagai penanggung jawab dalam penerapan dan pemantauan GCG.

HAK DAN WEWENANG BOARD OF DIRECTORS

Hak Board of Directors

1. Menerima gaji, uang jasa, dan tunjangan lainnya (jika ada) yang jumlahnya ditentukan oleh RUPS dan wewenang tersebut oleh RUPS dapat dilimpahkan kepada Board of Commissioners;
2. Menerima tantiem apabila Perusahaan mencapai tingkat keuntungan sebagai imbalan atas prestasi kerjanya yang besarnya ditentukan oleh RUPS dan wewenang tersebut oleh RUPS dapat dilimpahkan kepada Board of Commissioners;
3. Mengundurkan diri dari jabatannya dengan memberitahukan secara tertulis maksudnya tersebut kepada Perusahaan.

Wewenang Board of Directors

Kebijakan Umum

1. Menetapkan kebijakan kepengurusan Perusahaan. Mewakili Perusahaan secara sah dan langsung baik di dalam maupun luar pengadilan tentang segala hal dan kejadian dan menyerahkan kuasa kepada satu orang karyawan Perusahaan atau lebih atau kepada pihak lain untuk mewakili Perusahaan melakukan perbuatan hukum dan dengan jangka waktu tertentu sesuai dengan surat kuasa.
2. Mengatur ketentuan-ketentuan tentang kepegawaian Perusahaan termasuk penetapan gaji, pensiun/jaminan hari tua dan penghasilan lain bagi pekerja Perusahaan berdasarkan peraturan perundang-undangan, dengan ketentuan penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lainnya bagi pekerja yang melampaui kewajiban yang ditetapkan dengan peraturan perundang-undangan harus mendapat persetujuan Board of Commissioners.

- or indirectly, over management actions that result in losses.
- d. Has taken action to prevent the loss arising or continuing.
- e. Actions carried out by Member of Board of Directors other than those decided by Board of Directors Meeting are the personal responsibility of the person concerned until the action is approved by Board of Directors' Meeting.
- f. One of Board of Directors is appointed by Board of Directors meeting as person in charge of the implementation and monitoring of GCG.

BOARD OF DIRECTORS RIGHTS AND AUTHORITIES

Board of Directors Rights

1. Receiving salaries, service fees and other benefits (if any) whose amount is determined by the GMS and that authority by the GMS can be delegated to Board of Commissioners.
2. Receive a tantiem if the Company reaches the level of profit in return for its performance, the amount of which is determined by the GMS and the authority by the GMS can be delegated to Board of Commissioners.
3. Resign from his/her position by notifying in writing the intention to the Company.

Board of Directors Authorities

General Policy

1. Establish Company management policies Representing the Company legally and directly both inside and outside the court about all things and events and submitting power to one or more employees of the Company or to other parties to represent the Company to carry out legal actions and for a certain period of time in accordance with the power of attorney
2. Regulate provisions concerning Company employment including stipulation of salary, pension/old age security and other income for Company employees based on laws and regulations, with provisions for stipulating salary, pension or old age security and other income for workers who exceed the obligations stipulated by the Regulation legislation, must be approved by Board of Commissioners.
3. Appoint and dismiss the Corporate Secretary.

3. Mengangkat dan memberhentikan Corporate Secretary. Melakukan segala tindakan dan perbuatan lainnya mengenai pengurusan maupun pemilikan kekayaan Perusahaan, mengikat Perusahaan dengan pihak lain dan/atau pihak lain dengan Perusahaan, termasuk tetapi tidak terbatas pada optimalisasi pemanfaatan aset Perusahaan, dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS.

Kewenangan Board of Directors yang membutuhkan persetujuan tertulis dari Board of Commissioners

Dengan memperhatikan peraturan perundang-undangan, peraturan yang berlaku di bidang pasar modal di Indonesia serta Anggaran Dasar Perusahaan, perbuatan-perbuatan Board of Directors di bawah ini harus mendapat persetujuan tertulis dari Board of Commissioners untuk:

1. Menerima atau memberikan pinjaman jangka menengah/panjang dalam nilai yang melebihi batas yang dari waktu ke waktu ditetapkan oleh Board of Commissioners dengan atau tanpa jaminan, kecuali pinjaman utang atau piutang yang timbul karena transaksi bisnis.
2. Menjual atau dengan cara apapun juga mengalihkan atau melepaskan dan menghapuskan aset tetap bergerak dan tidak bergerak dengan umur ekonomis yang lazim berlaku dalam industri pada umumnya sampai dengan 5 (lima) tahun dan menghapuskan dari pembukuan piutang macet dan persediaan barang mati dalam nilai yang melebihi batas yang dari waktu ke waktu ditetapkan oleh Board of Commissioners.
3. Mengambil bagian atau ikut serta, atau melepaskan sebagian atau seluruhnya penyertaan atau Perusahaan mendirikan perusahaan baru yang tidak dalam rangka penyelamatan kredit sesuai dengan peraturan perundang-undangan yang berlaku, dengan nilai dari waktu ke waktu yang ditetapkan oleh Board of Commissioners.
4. Mengikat Perusahaan sebagai penjamin (*borg* atau *avalist*) yang mempunyai akibat keuangan yang melebihi jumlah tertentu yang ditetapkan oleh Board of Commissioners.
5. Mengagunkan atau dengan cara lain menjaminkan hak kekayaan milik Perusahaan dengan nilai dari waktu ke waktu yang ditetapkan oleh Board of Commissioners.

Dalam waktu 30 (tiga puluh) hari sejak diterimanya permohonan atau penjelasan dan dokumen secara lengkap dari Board of Directors, Board of Commissioners harus memberikan keputusan.

Perform all other actions and actions regarding the management and ownership of the Company's assets, bind the Company with other parties and/or other parties with the Company, including but not limited to optimizing the utilization of Company assets, with restrictions as stipulated in laws and regulations, articles of association and/or GMS Resolutions.

Board of Directors Authorities requiring written approval from Board of Commissioners

By taking into account the laws and regulations, applicable regulations in the capital market sector in Indonesia and the Articles of Association of the Company, actions made by Board of Directors that must obtain written approval from Board of Commissioners to:

1. Receiving or providing a medium/long term loan in a value that exceeds the limit which from time to time is determined by Board of Commissioners with or without collateral, except debt or receivable loans arising from business transactions.
2. Selling or in any way also transferring or releasing and eliminating immovable property including rights to land or Company companies with value from time to time determined by Board of Commissioners.
3. Taking part or participating in, or releasing part or all of the participation, or the Company establishing a new Company that is not in order to save credit in accordance with the applicable laws and regulations, with the value determined from time to time by Board of Commissioners.
4. Binding the Company as a guarantor (*borg* or *avalist*) that has financial consequences that exceed a certain amount stipulated by Board of Commissioners.
5. In other ways guarantee the Company's property rights with values from time to time determined by Board of Commissioners.

Within 30 (thirty) days from the receipt of application or explanation and complete documents from Board of Directors, Board of Commissioners must make a decision.

Board of Directors Authorities requiring written

Kewenangan Board of Directors yang membutuhkan persetujuan tertulis dari RUPS

Perbuatan-perbuatan di bawah ini hanya dapat dilakukan oleh Board of Directors setelah mendapat persetujuan dari RUPS dengan memperhatikan ketentuan perundang-undangan di bidang Pasar Modal, untuk:

1. Melakukan transaksi material sebagaimana ditentukan dalam peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.
2. Melakukan transaksi yang mengandung benturan kepentingan sebagaimana ditentukan dalam peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.
3. Melakukan transaksi lain, guna memenuhi peraturan perundang-undangan serta peraturan yang berlaku di bidang Pasar Modal di Indonesia.
4. Mengalihkan atau melepaskan hak kekayaan Perusahaan dalam jangka waktu 1 (satu) tahun buku.
5. Menjadikan jaminan utang kekayaan Perusahaan; yang merupakan lebih dari 50% dari jumlah kekayaan bersih Perusahaan dalam 1 transaksi atau lebih, dengan memperhatikan peraturan Pasar Modal.

PEMBAGIAN TUGAS DAN TANGGUNG JAWAB BOARD OF DIRECTORS

Board of Directors mengelola pembagian kerja di antara anggotanya untuk memastikan kelancaran pelaksanaan tugas dan tanggung jawabnya dengan mengacu pada Surat Keputusan Direksi No. 108/SK/WBP/PEN/2023 tanggal 28 Juli 2023, sebagaimana diuraikan dalam tabel di bawah ini.

approval from the GMS

The following actions can only be carried out by Board of Directors after obtaining approval from the GMS by taking into account the legislation in the Capital Market sector:

1. Conduct material transactions as specified in the laws and regulations and regulations applicable in the Capital Market sector in Indonesia.
2. Conduct transactions that contain conflicts of interest as specified in the laws and regulations and regulations that apply in the Capital Market sector in Indonesia.
3. Conduct other transactions, in order to comply with laws and regulations as well as regulations that apply in the Capital Market sector in Indonesia.
4. Transfer or release the Company's property rights within 1 (one) Fiscal Year.
5. Making collateral for corporate debt; which is more than 50% (fifty percent) of the Company's net worth in 1 transaction or more, taking into account Capital Market regulations.

DIVISION OF DUTIES AND RESPONSIBILITIES OF BOARD OF DIRECTORS

Board of Directors manages the division of duties among its members to ensure the smooth implementation of its duties and responsibilities with reference to Board of Directors Decree No. 108/SK/WBP/PEN/2023 dated July 28, 2023, as outlined in the table below.

Pembagian Tugas dan Tanggung Jawab Board of Directors
Division of Duties and Responsibilities of Board of Directors

| Nama Name | Masa Jabatan Length of Service | Jabatan Position | Lingkup Tugas Scope of Duty | Uraian Tugas Job Description |
|--------------------|--|---------------------|--------------------------------------|--|
| FX Purbayu Ratsunu | 17 Desember 2021 – Sekarang December 17, 2021 – Present | President Directors | Direktorat Utama Main Directorate | Bertugas dan berwenang dalam memimpin, mengarahkan dan mengkoordinasikan seluruh kegiatan BOD dalam melakukan pengelolaan dan pengurusan Perseroan, serta membawahi Divisi sebagai berikut: 1. Corporate Secretary; 2. Internal Audit Division. Assigned and authorized to carry out the planning, organizing, managing and supervising activities in the areas of Finance & Accounting, Corporate Strategy & Risk Management, and Internal Control, as well as overseeing the following Divisions: 1. Corporate Strategy & Risk Management Division; 2. Finance & Accounting Division. |

Pembagian Tugas dan Tanggung Jawab Board of Directors

Division of Duties and Responsibilities of Board of Directors

| Nama Name | Masa Jabatan Length of Service | Jabatan Position | Lingkup Tugas Scope of Duty | Uraian Tugas Job Description |
|-----------------------|--|---------------------------------------|--------------------------------------|---|
| Asep Mudzakir | 17 Desember 2021 – Sekarang December 17, 2021 – Present | Director of Finance & Risk Management | Direktorat Finance & Risk Management | <p>Bertugas dan berwenang untuk melakukan perencanaan, pengorganisasian, pengelolaan dan pengawasan kegiatan di bidang Keuangan & Akuntansi, Strategi Perusahaan & Manajemen Risiko, serta Pengendalian Internal, serta membawahi Divisi sebagai berikut:</p> <ol style="list-style-type: none"> 1. Corporate Strategy & Risk Management Division; 2. Finance & Accounting Division. <p>Assigned and authorized to carry out the planning, organizing, managing and supervising activities in the areas of Finance & Accounting, Corporate Strategy & Risk Management, and Internal Control, as well as overseeing the following Divisions:</p> <ol style="list-style-type: none"> 1. Corporate Strategy & Risk Management Division; 2. Finance & Accounting Division. |
| Sugiharto | 17 Desember 2021 – Sekarang December 17, 2021 – Present | Director of Operation | Director Operation | <p>Bertugas dan berwenang untuk mengarahkan, melakukan perencanaan, pengorganisasian, pengelolaan dan evaluasi kegiatan di bidang Penjualan, <i>Precast & Post Tension, Readymix & Quarry</i>, serta Konstruksi & Instalasi, serta membawahi divisi sebagai berikut:</p> <ol style="list-style-type: none"> 1. Sales Division; 2. Construction Installation Division; 3. Precast & Post Tension Division Readymix & Quarry Division. <p>Assigned and authorized to direct, plan, organize, manage and evaluate activities in the areas of Sales, Precast & Post Tension, Readymix & Quarry, and Construction & Installation, as well as overseeing the following divisions:</p> <ol style="list-style-type: none"> 1. Sales Division; 2. Construction Installation Division; 3. Precast & Post Tension Division Readymix & Quarry Division. |
| Asep Kurnia | 27 Juni 2022 - Sekarang June 27, 2022 - Present | Director of HC, IT & Legal | Direktorat HC, IT & Legal | <p>Melakukan perencanaan, pengorganisasian, pengelolaan dan pengawasan kegiatan di bidang Human Capital, serta Sistem & Teknologi Informasi, serta membawahi divisi sebagai berikut:</p> <ol style="list-style-type: none"> 1. Human Capital Management Division; 2. Legal Division Information Technology Division. <p>Carrying out the planning, organizing, managing and supervising activities in the areas of Human Capital, as well as Information Systems & Technology, and overseeing the following divisions:</p> <ol style="list-style-type: none"> 1. Human Capital Management Division; 2. Legal Division Information Technology Division. |
| Bambang Dwi Wijayanto | 27 Juni 2022 - Sekarang June 27, 2022 - Present | Director of Business Development | Direktorat Business Development | <p>Bertugas dan berwenang untuk mengarahkan, melakukan perencanaan, pengorganisasian, pengelolaan dan pengawasan kegiatan di bidang Manajemen Rantai Pasok, Pengembangan Bisnis & Prociuk, K3LMP dan Peralatan, serta membawahi divisi sebagai berikut:</p> <ol style="list-style-type: none"> 1. Business Development & Marketing Division; 2. Supply Chain Management Division; 3. QHSE Division; 4. Equipment Division. <p>Assigned and authorized to direct, plan, organize, manage and supervise activities in the areas of Supply Chain Management, Business & Product Development, K3LMP and Equipment, as well as overseeing the following divisions:</p> <ol style="list-style-type: none"> 1. Business Development & Marketing Division; 2. Supply Chain Management Division; 3. QHSE Division; 4. Equipment Division. |

INDEPENDENSI DAN BENTURAN KEPENTINGAN BOARD OF DIRECTORS

Guna memastikan tindakan yang diambil oleh Board of Directors sejalan dengan kepentingan perusahaan, independensi Board of Directors menjadi hal yang sangat penting. Untuk menjaganya, WSBP menetapkan bahwa:

1. Selain Board of Directors, pihak lain manapun dilarang melakukan atau campur tangan dalam pengurusan Perusahaan.
2. Board of Directors harus dapat mengambil keputusan secara objektif tanpa benturan kepentingan dan bebas dari segala tekanan dari pihak manapun.
3. Board of Directors dilarang melakukan aktivitas yang dapat mengganggu independensinya dalam mengurus Perusahaan.
4. Setiap anggota Board of Directors dilarang mengambil keuntungan pribadi, baik secara langsung maupun tidak langsung dari kegiatan Perusahaan selain penghasilan yang sah.
 - a. Board of Directors tidak dapat mewakili Perusahaan apabila:
 - b. Terdapat perkara di pengadilan antara Perusahaan dengan anggota Board of Directors yang bersangkutan.
 - c. Anggota Board of Directors yang bersangkutan mempunyai kepentingan yang berbenturan dengan kepentingan perusahaan.
5. Apabila terjadi hal seperti di atas, maka yang berhak mewakili Perusahaan adalah:
 - a. Anggota Board of Directors lainnya yang tidak mempunyai benturan kepentingan dengan Perusahaan.
 - b. Board of Commissioners dalam hal seluruh anggota Board of Directors mempunyai benturan kepentingan dengan Perusahaan.
 - c. Pihak lain yang ditunjuk oleh RUPS dalam hal seluruh anggota Board of Directors atau Board of Commissioners mempunyai benturan kepentingan dengan Perusahaan.

HUBUNGAN AFILIASI BOARD OF DIRECTORS

Hubungan afiliasi antara anggota Board of Directors, Board of Commissioners dan Pemegang Saham Pengendali dapat dilihat pada tabel berikut:

BOARD OF DIRECTORS INDEPENDENCY AND CONFLICT OF INTEREST

To ensure that the actions taken by Board of Directors are in line with the Company's interests, Board of Directors' independence is of paramount importance. For that reason, WSBP stipulates that:

1. Apart from Board of Directors, any other party is prohibited from doing or intervening in the management of the Company.
2. Board of Directors must be able to make decisions objectively without conflict of interest and free from any pressure from any party.
3. Board of Directors is prohibited from carrying out activities that may interfere with its independence in managing the Company.
4. Each member of Board of Directors is prohibited from taking personal advantage, either directly or indirectly, from the Company's activities other than legitimate income.
 - a. Board of Directors cannot represent the Company if:
 - b. There is a case in court between the Company and the relevant member of Board of Directors.
 - c. The member of Board of Directors concerned has interests that conflict with the interests of the Company.
5. If something like the above occurs, those who are entitled to represent the Company are:
 - a. Other members of Board of Directors who do not have a conflict of interest with the Company.
 - b. Board of Commissioners in the event that all members of Board of Directors have a conflict of interest with the Company.
 - c. Other parties appointed by the GMS in the event that all members of Board of Directors or Board of Commissioners have a conflict of interest with the Company.

BOARD OF DIRECTORS AFFILIATION

Affiliation between members of Board of Directors, Board of Commissioners and Controlling Shareholders can be seen in the table below.

Hubungan Afiliasi Board of Directors
Board of Directors Affiliation

| Nama | Jabatan | Hubungan Keuangan Dengan Financial Relationship With | | | | | | Hubungan Keuangan Dengan Financial Relationship With | | | | | |
|---|---------------------------------------|---|-------|--------------------|-------|----------------|-------|---|-------|--------------------|-------|----------------|-------|
| | | Board of Commissioners | | Board of Directors | | Pemegang Saham | | Board of Commissioners | | Board of Directors | | Pemegang Saham | |
| | | Ya | Tidak | Ya | Tidak | Ya | Tidak | Ya | Tidak | Ya | Tidak | Ya | Tidak |
| | | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| Berstatus Aktif Menjabat per 31 Desember 2023 Active Status as of December 31, 2023 | | | | | | | | | | | | | |
| FX Purbayu Ratsunu | President Director | - | √ | - | √ | - | √ | - | √ | - | √ | - | √ |
| Asep Mudzakir | Director of Finance & Risk Management | - | √ | - | √ | - | √ | - | √ | - | √ | - | √ |
| Sugiharto | Director of Operation | - | √ | - | √ | - | √ | - | √ | - | √ | - | √ |
| Asep Kurnia | Director of HCM, IT & Legal | - | √ | - | √ | - | √ | - | √ | - | √ | - | √ |
| Bambang Dwi Wijayanto | Director of Business Development | - | √ | - | √ | - | √ | - | √ | - | √ | - | √ |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 Inactive Status as of December 31, 2023 | | | | | | | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | - | - | - |

RANGKAP JABATAN BOARD OF DIRECTORS

Anggota Board of Directors dapat merangkap jabatan sebagai:

1. Anggota Board of Directors paling banyak pada 1 (satu) Emiten atau Perusahaan Publik lain;
2. Anggota Board of Commissioners paling banyak pada 3 (tiga) Emiten atau Perusahaan Publik lain; dan/atau
3. Anggota komite paling banyak pada 5 (lima) komite di Emiten atau Perusahaan Publik di mana yang bersangkutan juga menjabat sebagai anggota Board of Directors atau anggota Board of Commissioners.

Berikut adalah tabel yang mencerminkan hubungan Kepengurusan antar anggota Board of Directors pada perusahaan lain dalam periode tahun 2023:

BOARD OF DIRECTORS CONCURRENT POSITION

Members of Board of Directors may hold concurrent positions as:

1. Member of Board of Directors at most in 1 (one) other Issuer or Public Company;
2. Member of Board of Commissioners at a maximum of 3 (three) other Issuers or Public Companies; and/or
3. Member of committees in a maximum of 5 (five) committees in the Issuer or Public Company where the person concerned also serves as a member of Board of Directors or member of Board of Commissioners.

The following table reflects the Management relationship between members of Board of Directors in other companies in the period of 2023:

Rangkap Jabatan Board of Directors

Board of Directors Concurrent Position

| Nama Name | Jabatan Position | Rangkap Jabatan Concurrent Position | |
|--|---------------------------------------|---|---------------------|
| | | Nama Perusahaan/Instansi Name of Company/Institution | Jabatan Position |
| Berstatus Aktif Menjabat per 31 Desember 2023 | | | |
| Active Status as of December 31, 2023 | | | |
| FX Purbayu Ratsunu | President Director | - | - |
| Asep Mudzakir | Director of Finance & Risk Management | - | - |
| Sugiharto | Director of Operations | - | - |
| Asep Kurnia | Director of HCM, IT & Legal | - | - |
| Bambang Dwi Wijayanto | Director of Business Development | - | - |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 | | | |
| Inactive Status as of December 31, 2023 | | | |
| - | - | - | - |

KEPEMILIKAN SAHAM BOARD OF DIRECTORS DI PERUSAHAAN

Berikut disampaikan transparansi kepemilikan saham oleh Board of Directors yang telah dilaporkan WSBP kepada regulator:

SHARE OWNERSHIP OF BOARD OF DIRECTORS IN THE COMPANY

The following is the transparency of share ownership by Board of Directors that has been reported by WSBP to the regulators:

Kepemilikan Saham Board of Directors di Perusahaan

Share Ownership of Board of Directors in the Company

| Nama Name | Jabatan Position | Kepemilikan Saham di Perusahaan Shareholding in the Company |
|--|---|--|
| Berstatus Aktif Menjabat per 31 Desember 2023 | | |
| FX Purbayu Ratsunu | President Director Active Status as of December 31, 2023 | 300.000 lembar saham atau 0,0005499% 300,000 shares or 0.0005499% |
| Asep Mudzakir | Director of Finance & Risk Management | 8.000 lembar saham atau 0,0000147% 8,000 shares or 0.0000147% |
| Sugiharto | Director of Operations | 1.228.400 lembar atau 0,0022516% 1,228,400 shares or 0.0022516% |
| Asep Kurnia | Director of HC, IT & Legal | Nihil Nil |
| Bambang Dwi Wijayanto | Director of Business Developmen | Nihil Nil |
| Berstatus Tidak Aktif Menjabat per 31 Desember 2023 | | |
| Inactive Status as of December 31, 2023 | | |
| - | - | - |

PROGRAM PENGENALAN DAN PENINGKATAN KAPABILITAS BOARD OF DIRECTORS

Program Pengenalan Board of Directors

Program pengenalan bagi Anggota Board of Directors baru diberikan untuk menyajikan gambaran komprehensif mengenai Perusahaan. Pelaksanaan program pengenalan ini menjadi tanggung jawab Corporate Secretary atau pihak yang memegang peran sebagai pelaksana fungsi Corporate Secretary.

Materi dalam program pengenalan tersebut, meliputi:

1. Keterangan mengenai tugas dan tanggung jawab Board of Directors berdasarkan hukum serta hal-hal yang tidak diperbolehkan;
2. Pelaksanaan prinsip-prinsip GCG oleh Perusahaan;
3. Gambaran mengenai Perusahaan berkaitan dengan tujuan, sifat, lingkup kegiatan, kinerja keuangan, operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko dan berbagai masalah strategis lainnya; dan
4. Kewenangan yang didelegasikan, audit internal dan eksternal, sistem dan kebijakan pengendalian internal serta Audit Committee.
5. Struktur Remunerasi Board of Commissioners dan Board of Directors.

Sehubungan tidak adanya perubahan komposisi Board of Directors di tahun 2023, maka tidak terdapat program pengenalan yang dilakukan di tahun 2023.

Program Peningkatan Kapabilitas Board of Directors

Peningkatan kapabilitas dinilai penting agar anggota Board of Directors dapat terus memperbaharui informasi tentang perkembangan terkini dari aktivitas perusahaan dan pengetahuan lainnya yang terkait dengan pelaksanaan tugas Board of Directors. Sepanjang tahun 2023, anggota Board of Directors mengikuti pelatihan dengan rincian sebagai berikut:

Pelaksanaan Program Peningkatan Kapabilitas Board of Directors Tahun 2023

Board of Directors Capacity Building Program in 2023

| Nama Name | Jenis Pendidikan dan Pelatihan Types of Education and Training | Materi Pendidikan dan Pelatihan Education and Training Materials | Waktu dan Tempat Time and Place | Penyelenggara Organizer |
|---|---|---|---|------------------------------------|
| Berstatus Aktif Menjabat per 31 Desember 2023 Active Status as of December 31, 2023 | | | | |
| Asep Kurnia (Director of HC, IT & Legal) | Pelatihan Training | Human Capital Summit | 6 - 7 November 2023 Jakarta November 6 - 7, 2023 Jakarta | PT Waskita Karya Persero Tbk |

BOARD OF DIRECTORS ORIENTATION AND CAPABILITY BUILDING PROGRAM

Board of Directors Orientation Program

The orientation program for new members of Board of Directors is provided to provide a comprehensive overview of the Company. The implementation of this orientation program is the responsibility of Corporate Secretary or the party who holds the role of implementing the Corporate Secretary function.

Materials in the orientation program include:

1. Information regarding the duties and responsibilities of Board of Directors based on the law, as well as prohibited matters;
2. Implementation of GCG principles by the Company;
3. Overview of the Company with regard to its objectives, nature, scope of activities, financial performance, operations, strategy, short-term and long-term business plans, competitive position, risks and various other strategic issues; and
4. Delegated authority, internal and external audit, internal control system and policy and audit committee.
5. Remuneration structure for Board of Commissioners and Board of Directors.

There were no changes in the Board of Directors composition in 2023, hence no orientation program held in 2023.

Board of Directors Capability Building Program

Capability building is considered important so that members of Board of Directors can continue to update information on the latest developments in the Company's activities and other knowledge related to the implementation of Board of Directors duties. Throughout 2023, members of Board of Directors participated in training with the following details:

Pelaksanaan Program Peningkatan Kapabilitas Board of Directors Tahun 2023

Board of Directors Capacity Building Program in 2023

| Nama Name | Jenis Pendidikan dan Pelatihan Types of Education and Training | Materi Pendidikan dan Pelatihan Education and Training Materials | Waktu dan Tempat Time and Place | Penyelenggara Organizer |
|--|---|---|---|----------------------------|
| Asep Mudzakir (Director of Finance & Risk Management) | Pelatihan & Sertifikasi Training & Certification | Risk Governance Profesional | 5-6 September 2023 September 5-6, 2023 | PT RAP Indonesia |

Berstatus Tidak Aktif Menjabat per 31 Desember 2023

Inactive Status as of December 31, 2023

-

Penyelenggaraan Rapat Board of Directors Kebijakan Umum

- Rapat Board of Directors diselenggarakan oleh Board of Directors dan setiap anggota Board of Directors yang hadir dan atau diwakili berhak memberikan suaranya dalam rapat tersebut.
- Rapat Board of Directors diadakan di tempat kedudukan Perusahaan atau di tempat kegiatan usaha atau di tempat kedudukan Bursa Efek di tempat di mana saham-saham Perusahaan dicatatkan, atau di tempat lain dalam wilayah Republik Indonesia.
- Board of Directors mengadakan rapat Board of Directors secara berkala sekurang-kurangnya 1 (satu) kali setiap bulan
- Board of Directors wajib mengadakan rapat Board of Directors bersama Board of Commissioners secara berkala paling kurang 1 (satu) kali dalam 4 (empat) bulan.
- Rapat Board of Directors terdiri dari:
 - Rapat Board of Directors Terbatas
Adalah rapat yang diadakan oleh Perusahaan dan dihadiri oleh Board of Directors, Corporate Secretary dan Undangan sesuai arahan Board of Directors. Rapat ini dapat diselenggarakan per-2 (dua) minggu sekali & sesuai kebutuhan.
 - Rapat Koordinasi
Adalah rapat Perusahaan tentang Evaluasi Kinerja Korporat Triwulan dan Prognosa sampai dengan akhir tahun serta hal-hal penting lainnya yang dihadiri oleh Board of Directors, Vice President, Manager Corporate Office, Manager Business Unit, Manager Unit dan Project Manager yang diselenggarakan setiap akhir triwulan.
 - Rapat Board of Directors Mingguan (*Radirming*)
Rapat Board of Directors Mingguan adalah rapat Perusahaan yang diikuti oleh Board of Directors, Corporate Secretary dan Vice President. *Radirming* dilaksanakan per-2 (dua) minggu sekali dengan agenda tindak lanjut rapat sebelumnya, serta pembahasan lain yang membutuhkan arahan dan/atau persetujuan Board of Directors.

Board of Directors Meetings General Policy

- Board of Directors meetings are held by Board of Directors and each member of Board of Directors who is present and/or represented has the right to vote at the meeting.
- Board of Directors meetings are held at the domicile of the Company or at the place of business activity or at the domicile of Stock Exchange at the place where the Company's shares are listed, or in other places within the territory of Republic of Indonesia.
- The Board of Directors shall hold regular Board of Directors meetings at least 1 (one) time every month.
- The Board of Directors shall hold a joint Board of Directors meeting with the Board of Commissioners on a regular basis at least 1 (one) time in 4 (four) months.
- Board of Directors meetings consist of:
 - Limited Board of Directors Meeting
Is a meeting held by the Company and attended by Board of Directors, Corporate Secretary and Invitations as directed by Board of Directors. This meeting can be held once every 2 weeks & as needed.
 - Coordination Meeting
Is a meeting of the Company regarding Quarterly Corporate Performance Evaluation and Prognosis until the end of the year as well as other important matters attended by Board of Directors, Vice President, Corporate Office Manager, Business Unit Manager, Unit Manager and Project Manager held at the end of each quarter.
 - Weekly Board of Directors Meeting (*Radirming*)
Weekly Board of Directors Meeting is a Company meeting attended by Board of Directors, Corporate Secretary and Vice President. *Radirming* is held every 2 weeks with an agenda of follow-up to the previous meeting, as well as other discussions that require direction and/or approval of the Board of Directors.

Proses Pembahasan Masalah dan Pengambilan Keputusan

1. Kebijakan kepengurusan Perusahaan ditetapkan melalui Rapat Board of Directors.
2. Semua keputusan Board of Directors berdasar itikad baik, pertimbangan rasional dan telah melalui investigasi terhadap berbagai hal yang relevan, informasi yang cukup, bebas dari benturan kepentingan serta dibuat secara independen.
3. Semua keputusan dalam Rapat Board of Directors diambil dengan musyawarah untuk mufakat.
4. Dalam hal tidak tercapai keputusan musyawarah mufakat, pengambilan keputusan dilakukan berdasarkan suara terbanyak yaitu disetujui lebih dari $\frac{1}{2}$ dari anggota Board of Directors yang hadir.
5. Untuk menjaga independensi dan objektivitas, setiap anggota Board of Directors yang memiliki benturan kepentingan mengungkapkan hal tersebut dan tidak ikut dalam pemberian suara pengambilan keputusan, serta dicatat dalam risalah rapat.
6. Setiap anggota Board of Directors berhak untuk mengeluarkan 1 (satu) suara ditambah 1 (satu) suara anggota Board of Directors yang diwakilinya.
7. Bila jumlah suara setuju dan tidak setuju sama banyak, President Director yang menentukan dengan tetap memperhatikan ketentuan mengenai pertanggungjawaban.
8. Suara blangko dianggap menyetujui usul yang diajukan dalam rapat.
9. Suara tidak sah dianggap tidak ada dan tidak dihitung dalam menentukan jumlah suara yang dikeluarkan dalam rapat.
10. Keputusan yang sah dan mengikat dapat diambil tanpa diadakan Rapat Board of Directors dengan ketentuan keputusan disetujui secara tertulis dan ditandatangani seluruh Director.
11. Keputusan yang menyangkut aspek strategis dilakukan melalui mekanisme Rapat Board of Directors, meliputi perbuatan Board of Directors yang harus mendapat persetujuan RUPS setelah mendapat rekomendasi tertulis dari Board of Commissioners serta perbuatan Board of Directors yang harus mendapat persetujuan tertulis dari Board of Commissioners.

Rencana Pelaksanaan Rapat Board of Directors Tahun 2024

Berdasarkan Prosedur Manajemen Rapat yang telah ditetapkan, Board of Directors PT Waskita Beton Precast Tbk melakukan penyelenggaraan rapat dengan proses sesuai yang dijelaskan sebagai berikut:

1. Rapat Direksi Terbatas dilaksanakan setiap 2 (dua) minggu;
2. Rapat Direksi Mingguan dilaksanakan setiap 2 (dua) minggu;

Making

1. The Company's management policy is determined through Board of Directors' Meeting.
2. All decisions of Board of Directors are based on good faith, rational considerations and have been investigated on various relevant matters, with sufficient information, free from conflicts of interest and made independently.
3. All decisions in Board of Directors Meeting are taken by deliberation for consensus.
4. In the event that a consensus decision is not reached, the decision is made based on a majority vote, which is approved by more than of the members of Board of Directors present.
5. To maintain independence and objectivity, each member of Board of Directors who has a conflict of interest discloses this matter and does not participate in voting for decision making, and is recorded in the meeting minutes.
6. Each member of Board of Directors is entitled to cast 1 (one) vote plus 1 (one) vote of the member of Board of Directors he represents.
7. If the number of votes agree and disagree is the same, President Director will determine with due regard to the provisions regarding liability.
8. A blank vote is deemed to have approved the proposal submitted at the meeting.
9. Invalid votes are considered non-existent and are not counted in determining the number of votes cast at the meeting.
10. Legal and binding decisions can be taken without holding a Board of Directors Meeting provided that the decision is approved in writing and signed by all Directors.
11. Decisions concerning strategic aspects are made through the mechanism of Board of Directors' Meeting, including the actions of Board of Directors which must be approved by the GMS after obtaining a written recommendation from Board of Commissioners and the actions of Board of Directors which must obtain written approval from Board of Commissioners.

Board of Directors Meeting Plan in 2024

Based on the established Meeting Management Procedure, Board of Directors of PT Waskita Beton Precast Tbk conducts meetings with the following process:

1. Limited Board of Directors Meeting is held every 2 weeks;
2. Weekly Board of Directors Meeting is held every 2 weeks;
3. Corporate Coordination Meeting held every quarter on

3. Rapat Koordinasi Korporat dilaksanakan setiap triwulan pada minggu ke-4 (empat) bulan berikutnya.

the 4th week of the following month.

Realisasi Pelaksanaan Rapat Board of Directors

Selama tahun 2023, Board of Directors WSBP telah mengadakan sejumlah rapat Board of Directors, sebagai berikut:

1. Rapat Koordinasi sebanyak 4 (empat) kali.
2. Rapat Board of Directors Mingguan sebanyak 20 (dua puluh) kali.

Realization of Board of Directors Meeting

During 2023, WSBP's Board of Directors held a number of Board of Directors meetings, as follows:

1. Coordination Meetings: 4 times
2. Weekly Board of Directors Meetings: 20 times

Frekuensi dan Tingkat Kehadiran Board of Directors dalam Rapat

Berikut frekuensi dan tingkat kehadiran masing-masing anggota Board of Directors dalam rapat internal maupun rapat gabungan di tahun 2023:

Frequency and Attendance of Board of Directors in Meetings

The following is the frequency and attendance rate of each member of Board of Directors in internal meetings and joint meetings in 2023:

Frekuensi dan Tingkat Kehadiran Board of Directors dalam Rapat Tahun 2023
Frequency and Attendance of Board of Directors in 2023 Meetings

| Nama Name | Jabatan Position | Periode Jabatan di tahun 2023 Term of Office in 2023 | Rapat Board of Directors Mingguan Weekly Board of Directors Meeting | | | Rapat Koordinasi Coordination Meeting | | |
|-----------------------|---------------------------------------|--|--|--|---|--|--|---|
| | | | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Number of Attendance | Tingkat Kehadiran (%) Attendance Rate (%) | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Number of Attendance | Tingkat Kehadiran (%) Attendance Rate (%) |
| FX Purbayu Ratsunu | President Director | Menjabat 1 (satu) tahun penuh Served 1 (one) full year | 20 | 20 | 100% | 4 | 4 | 100% |
| Asep Mudzakir | Director of Finance & Risk Management | Menjabat 1 (satu) tahun penuh Served 1 (one) full year | 20 | 18 | 90% | 4 | 4 | 100% |
| Sugiharto | Director of Operations | Menjabat 1 (satu) tahun penuh Served 1 (one) full year | 20 | 19 | 95% | 4 | 4 | 100% |
| Asep Kurnia | Director of HC, IT, & Legal | Menjabat 1 (satu) tahun penuh Served 1 (one) full year | 20 | 19 | 95% | 4 | 4 | 100% |
| Bambang Dwi Wijayanto | Director of Business Development | Menjabat 1 (satu) tahun penuh Served 1 (one) full year | 20 | 17 | 85% | 4 | 4 | 100% |

Risalah Rapat Board of Directors

Berikut informasi terkait agenda, waktu pelaksanaan, dan peserta yang hadir dalam rapat Board of Directors selama tahun 2023:

Minutes of Board of Directors Meeting

The following information is the agenda, implementation time, and participants who attended Board of Directors meeting during 2023.

Risalah Rapat Internal Board of Directors Tahun 2023 Minutes of Board of Directors Meeting in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants | |
|-----------------|--|--|---------------------------------------|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| Internal | | | | |
| 1 | 9 Januari 2023 January 9, 2023 | <ul style="list-style-type: none"> Aging BOD Evaluasi Waste Produksi <i>Career Path</i>, Promosi & Mutasi, Fasilitas Perjalanan Dinas Evaluasi dan Langkah Preventif QHSE <i>Plant Gasing</i> Aging BOD Production Waste Evaluation Career Path, Promotion & Mutation, Travel Facilities Evaluation and Preventive Measures of QHSE Gasing Plant | Board of Directors Vice President | - |
| 2 | 16 Januari 2023 January 16, 2023 | <ul style="list-style-type: none"> <i>Update</i> Tindak Lanjut Tagihan Bruto Insentif Tahun 2021 Gross Bill Follow-up Update 2021 Incentives | Board of Directors Vice President | Director of Finance & Risk Management tidak dapat hadir karena urusan pribadi. Director of Finance & Risk Management was unable to attend due to personal matters. |
| 3 | 13 Februari 2023 February 13, 2023 | <ul style="list-style-type: none"> Laporan Keuangan 2022 Persiapan <i>Temporary Shutdown Plant</i> 2022 Financial Report Preparation for Temporary Shutdown Plant | Board of Directors Vice President | - |
| 4 | 27 Februari 2023 February 27, 2023 | <ul style="list-style-type: none"> Kinerja Korporat Per Januari 2023 Penggunaan <i>Concrete Foam</i> dan Pengembangan Produk I-Home, I-Mod, I-Bust, Mortar Foam dan SprigWP Strategi Meningkatkan Produksi dan Pasar Corporate Performance as of January 2023 Concrete Foam Usage and Product Development of I-Home, I-Mod, I-Bust, Mortar Foam and SprigWP Strategy to Increase Production and Market | Board of Directors Vice President | - |
| 5 | 13 Maret 2023 March 13, 2023 | <ul style="list-style-type: none"> SPV Beton IKN Sosialisasi Compa <i>Ratio</i> Taksonomi Rapat Internal Skema <i>Car Ownership</i> Program IKN Concrete SPV Compa Ratio Socialization Taxonomy Internal Meeting Car Ownership Program Scheme | Board of Directors Vice President | - |
| 6 | 27 Maret 2023 March 27, 2023 | <ul style="list-style-type: none"> Tindak Lanjut Rapat Sebelumnya <i>Lean Operations</i> Follow-up of Previous Meeting Lean Operations | Board of Directors Vice President | - |

Risalah Rapat Internal Board of Directors Tahun 2023
Minutes of Board of Directors Meeting in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants | |
|-----|--|--|---------------------------------------|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 7 | 10 April 2023 April 10, 2023 | <ul style="list-style-type: none"> Tindak Lanjut Rapat Sebelumnya Evaluasi Kinerja Korporat Per 31 Maret 2023 Evaluasi BUA Per 31 Maret 2023 Evaluasi KPI TW II/ 2023 Kick Off Penyusunan RJPP 2023 -2027 Follow-up of Previous Meeting Evaluation of Corporate Performance as of March 31, 2023 Evaluation of BUA as of March 31, 2023 KPI Evaluation for 1st Quarter of 2023 Kick Off of RJPP 2023-2027 Preparation | Board of Directors Vice President | - |
| 8 | 8 Mei 2023 May 8, 2023 | <ul style="list-style-type: none"> Tindak Lanjut Rapat Sebelumnya Laporan Kinerja Korporate Per 30 April 2023 Timeline Divestasi Aset sesuai RKAP 2023 Tindak Lanjut BPKP Follow-up of Previous Meeting Corporate Performance Report as of April 30, 2023 Timeline of Asset Divestment in accordance with 2023 RKAP BPKP Follow-up | Board of Directors Vice President | - |
| 9 | 29 Mei 2023 May 29, 2023 | <ul style="list-style-type: none"> Tindak Lanjut Rapat Sebelumnya Prognosa Nilai Kontrak Baru Divestasi Plant Monitoring Cash Flow Follow-up of Previous Meeting Prognosis of New Contract Value Plant Divestment Cash Flow Monitoring | Board of Directors Vice President | - |
| 10 | 12 Juni 2023 June 12, 2023 | <ul style="list-style-type: none"> Tindak Lanjut Rapat Sebelumnya Kinerja Operasional dan Kinerja Korporat Per 31 Mei 2023 Update Progress Tagihan Piutang WSKT Follow-up of Previous Meeting Operational and Corporate Performance as of May 31, 2023 WSKT Receivables Bill Progress Update | Board of Directors Vice President | Director of Engineering & Development tidak dapat hadir karena sakit. |
| 11 | 10 Juli 2023 July 10, 2023 | <ul style="list-style-type: none"> Rencana Rekonsiliasi Ulang Utang PKPU Laporan Kinerja Korporat Per 30 Juni 2023 Pencapaian KPI Korporat Semester/ 2023 Sewa Lahan Persediaan Proyek KLBM Divestasi Aset SPV Beton IKN Evaluasi Program Kerja Tim Fungsi Kepatuhan TW II/ 2023 PKPU Debt Reconciliation Plan Corporate Performance Report as of June 30, 2023 Corporate KPI Achievement Semester/ 2023 KLBM Project Inventory Land Lease Asset Divestment IKN Concrete SPV Evaluation of the Compliance Function Team Work Program for 2nd Quarter of 2023 | Board of Directors Vice President | Director of Engineering & Development tidak dapat hadir karena sakit. Director of Engineering & Development was unable to attend due to illness. |

Risalah Rapat Internal Board of Directors Tahun 2023
Minutes of Board of Directors Meeting in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants | |
|-----|--|--|---------------------------------------|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 12 | 7 Agustus 2023 August 7, 2023 | <ul style="list-style-type: none"> Pembahasan Tindak Lanjut Rapat Sebelumnya Realisasi Konversi Utang Vendor Batch 1 Penjualan Persediaan <i>Slow Moving</i> <i>Batching Plant</i> Sepaku Skema Perdamaian Totalindo Discussion on Follow-up of Previous Meeting Realization of Batch 1 Vendor Debt Conversion Sale of Slow Moving Inventory Sepaku <i>Batching Plant</i> Totalindo Peace Scheme | Board of Directors Vice President | - |
| 13 | 21 Agustus 2023 August 21, 2023 | <ul style="list-style-type: none"> Tindak Lanjut Rapat Sebelumnya Kinerja Korporat per 31 Juli 2023 Rencana Pembayaran CFADS Tahap II Follow-up of Previous Meeting Corporate Performance as of July 31, 2023 CFADS Phase II Payment Plan | Board of Directors Vice President | - |
| 14 | 4 September 2023 September 4, 2023 | <ul style="list-style-type: none"> Divestasi Aset Revisi RKAP 2023 <i>Cash Flow</i> Asset Divestment 2023 RKAP Revised Cash Flow | Board of Directors Vice President | Director of Operations tidak dapat hadir karena sakit. Director of Operations was unable to attend due to illness. |
| 15 | 25 September 2023 September 25, 2023 | <ul style="list-style-type: none"> Kinerja Korporat Per 31 Agustus 2023 <i>Cash Flow</i> Evaluasi Kinerja BP KAPB Corporate Performance as of August 31, 2023 Cashflow BP KAPB Performance Evaluation | Board of Directors Vice President | - |
| 16 | 9 Oktober 2023 October 9, 2023 | <ul style="list-style-type: none"> Divestasi Aset Hasil Audit SMAP dan SMK3 Tindak Lanjut Audit ISO 9001, 14001, dan 27001 Evaluasi Beban Tidak Langsung Evaluasi UM Asset Divestment SMAP and SMK3 Audit Results ISO 9001, 14001, and 27001 Audit Follow-Up Evaluation of Indirect Expenses UM Evaluation | Board of Directors Vice President | Director of Business Development tidak dapat hadir dikarenakan perjalanan ibadah. Director of Business Development was unable to attend due to a religious trip. |
| 17 | 6 November 2023 November 6, 2023 | <ul style="list-style-type: none"> Divestasi Aset Rancangan RKAP 2024 <i>Cash Flow</i> Asset Divestment 2024 RKAP Draft Cashflow | Board of Directors Vice President | Director of HC, IT & Legal tidak dapat hadir karena sakit. Director of HC, IT & Legal was unable to attend due to illness. |

Risalah Rapat Internal Board of Directors Tahun 2023
Minutes of Board of Directors Meeting in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants | |
|-------------------------|--|--|--|--|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 18 | 20 November 2023 November 20, 2023 | <ul style="list-style-type: none"> • Divestasi Aset • Kinerja Korporat 31 Oktober 2023 • <i>Cash Flow</i> • Asset Divestment • Corporate Performance October 31, 2023 • Cashflow | Board of Directors Vice President | - |
| 19 | 4 Desember 2023 December 4, 2023 | <ul style="list-style-type: none"> • <i>Progress</i> Divestasi • <i>Cash Flow</i> • Konversi Utang Vendor <i>Batch 2</i> (dua) • <i>Progress Box Girder</i> • <i>Stone Crusher</i> Palu & Bojonegara • Perizinan Quarry Lumbang • Divestment Progress • Cashflow • <i>Batch 2</i> (two) Vendor Debt Conversion • <i>Box Girder</i> Progress • <i>Stone Crusher</i> Palu & Bojonegara • Lumbang Quarry Permit | Board of Directors Vice President | - |
| 20 | 18 Desember 2023 December 18, 2023 | <ul style="list-style-type: none"> • <i>Progress</i> Divestasi • <i>Cash Flow</i> • Konversi Utang Vendor <i>Batch 2</i> (dua) • <i>Progress Box Girder</i> • <i>Stone Crusher</i> Palu & Bojonegara • Perizinan Quarry Lumbang • Divestment Progress • Cashflow • <i>Batch 2</i> (two) Vendor Debt Conversion • <i>Box Girder</i> Progress • <i>Stone Crusher</i> Palu & Bojonegara • Lumbang Quarry Permit | Board of Directors Vice President | Director of Finance & Risk Management tidak dapat hadir karena urusan pribadi. Director of Finance & Risk Management was unable to attend due to personal matters. |
| Rapat Koordinasi | | | | |
| Coordination Meeting | | | | |
| 1 | 10 & 11 Mei 2023 May 10 & 11, 2023 | <ul style="list-style-type: none"> • Evaluasi Realisasi Program Kerja TW I oleh <i>Corporate Office</i> • Evaluasi Kinerja Produksi TW I/ 2023 dan Rencana TW II oleh Business Unit • <i>Resume</i> Kinerja Operasional dan Kinerja Korporat s.d TW I/ 2023 • Evaluation of 1st Quarter Work Program Realization by Corporate Office • Evaluation of Production Performance for 1st Quarter of 2023 and 2nd Quarter Plan by Business Units • Resume of Operational Performance and Corporate Performance up to 1st Quarter of 2023 | Board of Commissioners Board of Directors Vice President Manager Corporate Office Manager Business Unit | - |

Risalah Rapat Internal Board of Directors Tahun 2023
Minutes of Board of Directors Meeting in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants | |
|-----|---|---|--|---|
| | | | Hadir Present | Tidak Hadir dan Alasannya Not Present and the Reason |
| 2 | 27 & 28 Juli 2023 July 27 & 28, 2023 | <ul style="list-style-type: none"> Evaluasi Realisasi Program Kerja TW II oleh <i>Corporate Office</i> Evaluasi Kinerja Produksi TW II/ 2023 dan Rencana TW III oleh Business Unit Resume Kinerja Operasional dan Kinerja Korporat s.d TW II/ 2023 Kinerja Pemasaran Korporat TW II dan Prognosa Tahun 2023 Evaluation of 2nd Quarter Work Program Realization by Corporate Office Evaluation of Production Performance of 2nd Quarter of 2023 and 3rd Quarter Plan by Business Units Resume of Operational Performance and Corporate Performance up to 2nd Quarter of 2023 Corporate Marketing Performance for 2nd Quarter of 2023 and Prognosis for 2023. | Board of Commissioners Board of Directors Vice President Manager Corporate Office Manager Business Unit | - |
| 3 | 26 & 27 Oktober 2023 October 26 & 27, 2023 | <ul style="list-style-type: none"> Evaluasi Realisasi Program Kerja TW III oleh <i>Corporate Office</i> Evaluasi Kinerja Produksi TW III/ 2023 dan Rencana TW IV oleh Business Unit Resume Kinerja Operasional dan Kinerja Korporat s.d TW III/ 2023 Kinerja Pemasaran Korporat TW III dan Prognosa Tahun 2023 Evaluation of 3rd Quarter Work Program Realization by Corporate Office Evaluation of Production Performance for 3rd Quarter of 2023 and 4th Quarter Plan by Business Units Resume of Operational Performance and Corporate Performance up to 3rd Quarter of 2023 Corporate Marketing Performance for 3rd Quarter and Prognosis for 2023. | Board of Commissioners Board of Directors Vice President Manager Corporate Office Manager Business Unit | - |
| 4 | 23 & 24 Januari 2024 January 23 & 24, 2024 | <ul style="list-style-type: none"> Evaluasi Realisasi Program Kerja TW III oleh <i>Corporate Office</i> Evaluasi Kinerja Produksi TW IV/ 2023 dan Rencana TW I oleh Business Unit Resume Kinerja Operasional dan Kinerja Korporat s.d TW IV/ 2023 Kinerja Pemasaran Korporat TW IV dan Prognosa Tahun 2024 | Board of Commissioners Board of Directors Vice President Manager Corporate Office Manager Business Unit | - |

Frekuensi dan Tingkat Kehadiran Board of Directors dalam Rapat Gabungan dengan Board of Commissioners

Berikut frekuensi dan tingkat kehadiran masing-masing anggota Board of Directors dalam rapat internal maupun rapat gabungan di tahun 2023:

Frequency and Attendance of Board of Directors in Joint Meetings with Board of Commissioners

The following is the frequency and attendance rate of each member of Board of Directors in internal meetings and joint meetings in 2023:

Frekuensi dan Tingkat Kehadiran Board of Directors dalam Rapat Gabungan dengan Board of Commissioners
Frequency and Attendance of Board of Directors in Joint Meetings with Board of Commissioners

| Nama Name | Jabatan Position | Periode Jabatan di Tahun 2022 Term of Office in 2023 | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Number of Attendance | Tingkat Kehadiran (%) |
|-----------------------|---------------------------------------|--|--|--|--------------------------|
| FX Purbayu Ratsunu | President Director | Menjabat 1 (satu) tahun penuh In office 1 (one) full year | 15 | 15 | 100% |
| Asep Mudzakir | Director of Finance & Risk Management | Menjabat 1 (satu) tahun penuh In office 1 (one) full year | 15 | 15 | 100% |
| Sugiharto | Director of Operations | Menjabat 1 (satu) tahun penuh In office 1 (one) full year | 15 | 15 | 100% |
| Asep Kurnia | Director of HC, IT & Legal | Menjabat 1 (satu) tahun penuh In office 1 (one) full year | 15 | 15 | 100% |
| Bambang Dwi Wijayanto | Director of Business Development | Menjabat 1 (satu) tahun penuh In office 1 (one) full year | 15 | 15 | 100% |

Informasi mengenai ringkasan rapat gabungan antara Board of Commissioners dan Board of Directors dapat dilihat di pembahasan Board of Commissioners pada Bab Tata Kelola Perusahaan dalam Laporan Tahunan ini.

Information regarding the summary of joint meetings between Board of Commissioners and Board of Directors can be found in the discussion of Board of Commissioners in the Corporate Governance Chapter of this Annual Report.

LAPORAN PELAKSANAAN TUGAS BOARD OF DIRECTORS

Selama tahun 2023, Board of Directors telah menjalankan tanggung jawab kepengurusan perusahaan dengan mengambil sejumlah keputusan strategis sebagai manifestasi komitmen perusahaan terhadap peningkatan kinerja perusahaan.

BOARD OF DIRECTORS DUTIES IMPLEMENTATION REPORT

During 2023, Board of Directors has carried out the responsibility of managing the Company by taking a number of strategic decisions as a manifestation of the Company's commitment to improving the performance of the Company.

Keputusan/Perangkat Kebijakan yang Dikeluarkan Board of Directors Tahun 2023
Decisions/Policies Issued by Board of Directors in 2023

| Uraian Description | Jumlah Total |
|---|-----------------|
| Keputusan Board of Directors Board of Directors Decision | 233 |
| Surat Edaran Circular Letter | 57 |
| Surat Keluar Letter | 1345 |
| Internal Memo Internal Memo | 68 |

MEKANISME PENGUNDURAN DIRI DAN PEMBERHENTIAN BOARD OF DIRECTORS

1. Perusahaan wajib menyelenggarakan RUPS untuk memutuskan permohonan pengunduran diri Anggota Board of Directors yang bersangkutan dalam jangka waktu paling lambat 90 (sembilan puluh) hari kalender setelah diterimanya surat pengunduran diri.
2. Dalam hal perusahaan tidak menyelenggarakan RUPS dalam jangka waktu sebagaimana dimaksud, maka dengan lampaunya jangka waktu tersebut pengunduran diri Anggota Board of Directors menjadi sah tanpa memerlukan persetujuan RUPS.
3. Sebelum pengunduran diri berlaku efektif, Anggota Board of Directors yang bersangkutan tetap berkewajiban menyelesaikan tugas dan tanggung jawabnya sesuai dengan Anggaran Dasar dan peraturan perundang-undangan serta peraturan yang berlaku di bidang pasar modal di Indonesia.
4. Board of Directors yang mengundurkan diri baru bebas dari tanggung jawab setelah memperoleh pembebasan tanggung jawab dari RUPS Tahunan.

PENILAIAN KINERJA KOMITE DI BAWAH BOARD OF DIRECTORS

Hingga akhir tahun 2023, WSBP belum membentuk komite di bawah Board of Directors. Oleh karena itu, tidak terdapat informasi terkait evaluasi kinerja komite-komite yang berada di bawah Board of Directors.

HUBUNGAN KERJA ANTARA BOARD OF COMMISSIONERS DAN BOARD OF DIRECTORS

Terciptanya hubungan kerja antara Board of Commissioners dengan Board of Directors yang baik merupakan salah satu hal yang sangat penting agar masing-masing Organ Perusahaan tersebut dapat bekerja sesuai fungsinya masing-masing dengan efektif dan efisien. Oleh sebab itu, WSBP dalam menjaga hubungan kerja yang baik antara Board of Commissioners dengan Board of Directors menerapkan prinsip-prinsip sebagai berikut:

1. Board of Commissioners menghormati fungsi dan peranan Board of Directors dalam mengurus Perusahaan sebagaimana telah diatur dalam peraturan perundang-undangan maupun Anggaran Dasar Perusahaan.
2. Board of Directors menghormati fungsi dan peranan Board of Commissioners untuk melakukan pengawasan dan memberikan nasihat terhadap kebijakan pengurusan Perusahaan oleh Board of Directors.
3. Setiap hubungan kerja antara Board of Commissioners

MECHANISM OF RESIGNATION AND DISMISSAL OF BOARD OF DIRECTORS

1. The Company is required to hold a GMS to decide on the application for resignation of member of Board of Directors concerned within a period of no later than 90 (ninety) calendar days after receipt of resignation letter.
2. In the event that the Company does not convene a GMS within the period referred to, then after the expiration of that period, the resignation of Member of Board of Directors becomes valid without requiring the GMS approval.
3. Before the resignation becomes effective, the member of Board of Directors concerned is still obliged to complete his duties and responsibilities in accordance with the Articles of Association and the prevailing laws and regulations in the capital market sector in Indonesia.
4. Board of Directors who resigns will only be free from responsibility after obtaining the release of responsibility from the Annual GMS.

PERFORMANCE ASSESSMENT OF COMMITTEES UNDER BOARD OF DIRECTORS

Until the end of 2023, WSBP has not formed any committee under Board of Directors. Therefore, there is no information regarding the performance assessment of committees under Board of Directors.

WORK RELATIONSHIPS BETWEEN BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The creation of a good working relationship between Board of Commissioners and Board of Directors is one of the most important things, so that each of the Company's Organs can work according to their respective functions effectively and efficiently. For this reason, WSBP in maintaining a good working relationship between Board of Commissioners and Board of Directors applies the following principles:

1. Board of Commissioners respects the function and role of Board of Directors in managing the Company as stipulated in the laws and regulations and the Articles of Association of the Company.
2. Board of Directors respects the functions and roles of Board of Commissioners to supervise and provide advice on the Company's management policies by Board of Directors.
3. Every working relationship between Board of

dengan Board of Directors merupakan hubungan yang bersifat formal, dalam arti harus senantiasa dilandasi oleh suatu mekanisme baku atau korespondensi yang dapat dipertanggungjawabkan.

4. Setiap hubungan kerja yang bersifat informal dapat saja dilakukan oleh masing-masing Anggota Board of Commissioners dan Anggota Board of Directors, namun tidak dapat dipakai sebagai kebijakan formal sebelum melalui mekanisme atau korespondensi yang dapat dipertanggungjawabkan.
5. Board of Commissioners berhak memperoleh akses atas informasi Perusahaan secara tepat waktu dan lengkap.
6. Board of Directors bertanggung jawab untuk memastikan bahwa informasi mengenai Perusahaan diberikan kepada Board of Commissioners secara tepat waktu dan lengkap dan bertanggung jawab untuk menyampaikan laporan-laporan yang diperlukan oleh Board of Commissioners secara berkala sesuai dengan ketentuan yang berlaku.
7. Board of Directors dan Anggota Board of Directors wajib memberikan penjelasan tentang segala hal yang ditanyakan oleh Board of Commissioners.
8. Setiap hubungan kerja antara Board of Commissioners dengan Board of Directors merupakan hubungan kelembagaan dalam arti bahwa Board of Commissioners dan Board of Directors sebagai jabatan kolektif yang merepresentasikan keseluruhan anggota-anggotanya sehingga setiap hubungan kerja antara Anggota Board of Commissioners dengan Anggota Board of Directors harus diketahui oleh Anggota Board of Commissioners dan Anggota Board of Directors lainnya.
9. Corporate Secretary Division dan Sekretaris Board of Commissioners berfungsi sebagai pejabat penghubung antara Board of Directors dan Board of Commissioners.
10. Organ yang membantu Board of Commissioners pada saat berhubungan kerja dengan organ yang membantu Board of Directors harus sepengetahuan Board of Commissioners.
11. Organ yang membantu Board of Directors pada saat berhubungan kerja dengan organ yang membantu Board of Commissioners harus sepengetahuan Board of Directors.

Commissioners and Board of Directors is a formal relationship, in the sense that it must always be based on a standard mechanism or accountable accountability.

4. Any informal work relationship can be carried out by each Member of Board of Commissioners and Member of Board of Directors, but cannot be used as a formal policy before going through mechanisms or correspondence that can be accounted for.
5. Board of Commissioners has the right to obtain access to Company information in a timely and complete manner.
6. Board of Directors is responsible for ensuring that information about the Company is provided to Board of Commissioners in a timely and complete manner and is responsible for submitting reports required by Board of Commissioners periodically in accordance with applicable regulations.
7. Board of Directors and Members of Board of Directors must provide an explanation of all matters asked by Board of Commissioners
8. Every working relationship between Board of Commissioners and Board of Directors is an institutional relationship in the sense that Board of Commissioners and Board of Directors are collective positions that represent the entire members so that every working relationship between Board of Commissioners and Board of Directors must be known by other member of Board of Commissioners and Board of Directors .
9. Corporate Secretary and Secretary of Board of Commissioners functions as liaison officers between Board of Directors and Board of Commissioners.
10. If supporting organs of Board of Commissioners are working together with supporting organs of Board of Directors, must be in the knowledge of Board of Commissioners
11. If supporting organs of Board of Directors are working together with supporting organs of Board of Commissioners, must be in the knowledge of Board of Directors.

KEBIJAKAN NOMINASI DAN REMUNERASI BAGI BOARD OF COMMISSIONERS DAN BOARD OF DIRECTORS

NOMINATION AND REMUNERATION POLICY FOR BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

NOMINASI BOARD OF COMMISSIONERS DAN BOARD OF DIRECTORS

Kebijakan Nominasi Board of Commissioners dan Board of Directors

Kebijakan Nominasi Board of Commissioners dan Board of Directors mengacu pada Keputusan Board of Commissioners PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan yang Baik Menjadi Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk.

Prosedur Nominasi Board of Commissioners dan Board of Directors

Fungsi nominasi, mengacu pada Keputusan Board of Commissioners PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan yang Baik Menjadi Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Waskita Beton Precast Tbk dilaksanakan, yaitu Board of Commissioners menyampaikan surat rekomendasi kepada pimpinan RUPS sesuai dengan calon yang diusulkan secara tertulis dalam surat pemegang saham pengendali dan/atau pemegang saham mayoritas kepada pimpinan RUPS, agar selaras dengan kebijakan pemegang saham pengendali dan/ atau pemegang saham mayoritas.

Apabila diperlukan, Board of Commissioners dapat melakukan penilaian terhadap calon-calon Board of Directors yang diusulkan oleh pemegang saham pengendali dan/atau pemegang saham mayoritas.

Board of Commissioners dibantu oleh Audit Committee dan/ atau Integrated Risk Monitoring and Governance Committee dan/ atau Nomination and Remuneration Committee dalam melakukan proses penilaian diatas.

Sepanjang Tahun 2023, Board of Commissioners telah memberikan Rekomendasi Perubahan Susunan Pengurus PT Waskita Beton Precast Tbk kepada Pimpinan RUPST (Rapat Umum Pemegang Saham Tahunan) berdasarkan Surat No.74/WBP/DK/2023 tanggal 05 Juni 2023.

BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS NOMINATION

Board of Commissioners and Board of Directors Nomination Policy

Board of Commissioners and Board of Directors Nomination Policy refers to Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 concerning Amendment of Good Corporate Governance Policy into Charter/Guidelines and Work Rules of Board of Commissioners of PT Waskita Beton Precast Tbk.

Board of Commissioners and Board of Directors Nomination Procedure

The nomination function, referring to Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 concerning Amendments to the Good Corporate Governance Policy into the Charter/Guidelines and Work Rules of Board of Commissioners of PT Waskita Beton Precast Tbk is carried out, namely Board of Commissioners submits a recommendation letter to the chairman of GMS in accordance with the candidates proposed in writing in the letter of controlling and/or major shareholder to the chairman of GMS, in order to be in line with the policies of controlling shareholders and/or majority shareholders.

If necessary, Board of Commissioners may assess the Board of Directors candidates proposed by controlling shareholders and/or majority shareholders.

Board of Commissioners is assisted by Audit Committee and/ or Integrated Risk Monitoring and Governance Committee and/ or Nomination and Remuneration Committee in conducting the above assessment process.

Throughout 2023, Board of Commissioners has provided Recommendations for Changes in the Management Composition of PT Waskita Beton Precast Tbk to the Chairman of AGMS (Annual General Meeting of Shareholders) based on Letter No.74/WBP/DK/2023 dated June 5, 2023.

REMUNERASI BOARD OF COMMISSIONERS DAN BOARD OF DIRECTORS

Penetapan remunerasi bagi anggota Board of Commissioners dan Board of Directors dilakukan berdasarkan formula yang telah ditetapkan oleh RUPS. Prosedur ini melibatkan kajian mendalam yang dilakukan oleh Board of Commissioners dengan mempertimbangkan berbagai faktor terkait.

Remunerasi Board of Directors dan Board of Commissioners untuk tahun 2023 ditetapkan sesuai dengan Surat Board of Directors No. 105/WBP/RHS/WBP/DIR/2023 tanggal 04 Desember 2023 tentang Permohonan Persetujuan Usulan Gaji Board of Directors (BOD) & Board of Commissioners (BOC) PT Waskita Beton Precast Tbk.

Prosedur Pengusulan hingga Penetapan Remunerasi Board of Commissioners dan Board of Directors

Prosedur penetapan remunerasi Board of Commissioners dan Board of Directors dijelaskan sebagai berikut:

BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS REMUNERATION

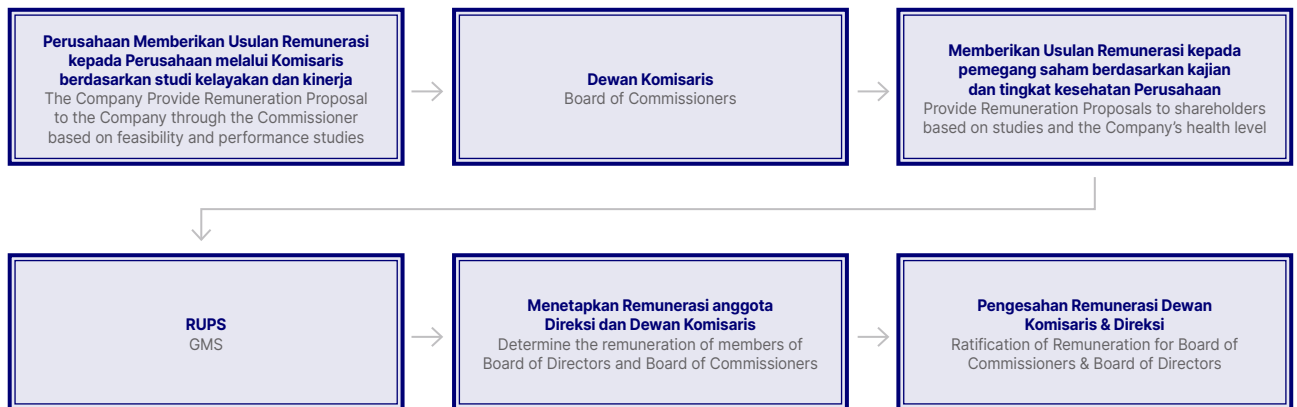
The determination of remuneration for members of Board of Commissioners and Board of Directors is based on a formula determined by the GMS and has been reviewed by Board of Commissioners through deepening by the Shareholders.

The remuneration of Board of Directors and Board of Commissioners for 2023 is determined in accordance with Board of Directors Letter No. 105/WBP/RHS/WBP/DIR/2023 dated December 4, 2023 regarding Request for Approval of the Board of Directors (BOD) & Board of Commissioners (BOC) Salary Proposal of PT Waskita Beton Precast Tbk.

Procedure of Proposal Until Determination of Board of Commissioners and Board of Directors Remuneration

The procedure for determining the remuneration for Board of Commissioners and Board of Directors is explained as follows:

Bagan Prosedur Pengusulan hingga Penetapan Remunerasi Board of Commissioners dan Board of Directors
Procedure of Proposal Until Determination of Board of Commissioners and Board of Directors Remuneration



Struktur Remunerasi Board of Commissioners dan Board of Directors

Berdasarkan Peraturan Menteri BUMN No. PER-01/MBU/05/2019 tentang Perubahan Keempat atas Peraturan Menteri Badan Usaha Milik Negara No. PER-04/MBU/2014 Tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas Badan Usaha Milik Negara dan sesuai Surat Keputusan Direksi No. 185.1/SK/WBP/PEN/2023 tanggal 29 Desember 2023 perihal Penetapan Penghasilan, Tunjangan dan Fasilitas Direksi dan Dewan Komisaris Tahun 2023 PT Waskita Beton Precast Tbk, adalah sebagai berikut:

Remuneration Structure of Board of Commissioners and Board of Directors

Based on the Minister of SOE Regulation No. PER-01/MBU/05/2019 on the Fourth Amendment to the Regulation of Minister of State-Owned Enterprises No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Board of Directors, Board of Commissioners, and Supervisory Board of State-Owned Enterprises and according to Board of Directors Decree No. 185.1/SK/WBP/PEN/2023 dated December 29, 2023 regarding the Determination of Income, Allowances and Facilities of PT Waskita Beton Precast Tbk's Board of Directors and Board of Commissioners for 2023, is as follows:

Struktur Remunerasi Board of Commissioners dan Board of Directors PT Waskita Beton Precast Tbk
 Remuneration Structure of Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk

Struktur Remunerasi Board of Commissioners
 Remuneration Structure of Board of Commissioners

Honorarium Board of Commissioners
 Board of Commissioners Honorarium

- Perhitungan honorarium Komisaris Utama sebesar 45% dari gaji President Director.
- Perhitungan honorarium Komisaris sebesar 90% dari honorarium Komisaris Utama.
- President Commissioner honorarium is 45% of President Director salary.
- Commissioner honorarium is 90% of President Commissioner honorarium.

Tunjangan Board of Commissioners
 Board of Commissioners Allowances

- Tunjangan Hari Raya Keagamaan 1 (satu) kali Honorarium
- Asuransi Purna Jabatan Diberikan dalam bentuk Asuransi Purna Jabatan, dengan premi maksimal 25% dari Honorarium per tahun.
- Tunjangan Transportasi Sebesar maksimal 20% x Honorarium (Diberikan sebesar 50%).
- Religious Holiday Allowance 1 (one) time Honorarium
- Post-Service Insurance Provided in the form of Post-Service Insurance, with a maximum premium of 25% of Honorarium per year.
- Transportation Allowance A maximum of 20% x Honorarium. (Provided at 50%)

Fasilitas Board of Commissioners
 Board of Commissioners Facility

- Fasilitas Kesehatan.
- Dikelola oleh pihak ke-3 (Asuransi).
- Fasilitas Bantuan Hukum.
- At cost.
- Health Facility Managed by 3rd party (Insurance).
- Legal Assistance Facility At cost.

Tantiem/Insentif Kerja (IK) Board of Commissioners
 Tantiem/Work Incentives (IK) for Board of Commissioners

- Perhitungan tantiem/IK Komisaris Utama sebesar 45% dari President Director.
- Perhitungan tantiem/IK Komisaris sebesar 90% dari Komisaris Utama.
- President Commissioner tantiem/IK is 45% from President Director.
- Commissioner's tantiem/IK is 90% from President Commissioner.

Komponen Remunerasi Lainnya Board of Commissioners
 Remuneration Components for Board of Commissioners

Tidak ada komponen lainnya (komponen yang dimaksud, seperti bonus non kinerja, opsi saham, asuransi, dan lain-lain). There are no other components (the components in question, such as non-performance bonuses, stock options, insurance, etc.).

Struktur Remunerasi Board of Directors
 Remuneration Structure of Board of Directors

Gaji Board of Directors
 Board of Directors Salary

- Gaji President Director ditetapkan melalui RUPS. Berdasarkan Keputusan RUPST tahun buku 2022, besaran gaji President Director untuk tahun 2023 yang telah ditetapkan dan disahkan oleh pimpinan rapat adalah sebesar Rp126.500.000,-.
- Perhitungan gaji Direktur lainnya sebesar 85% dari gaji President Director.
- President Director's salary is determined through the GMS. Based on the 2022 Fiscal Year GMS resolution, the amount of salary of President Director for 2022 which has been determined and approved by the chairman of meeting is Rp126.500.000.
- Other Directors salary is 85% from President Director salary.

Tunjangan Board of Directors
 Board of Directors Allowances

- Tunjangan Hari Raya Keagamaan 1 (satu) kali Gaji.
- Tunjangan Perumahan
 Tunjangan Perumahan termasuk Biaya Utilitas diberikan secara bulanan sebesar Rp15.000.000,00.
- Santunan Purna Jabatan
 Diberikan dalam bentuk Asuransi Purna Jabatan, dengan premi maksimal 25% dari Gaji per tahun.
- Religious Holiday Allowance 1 (one) time Salary.
- Housing Allowance Housing Allowance including Utilities Fee is given monthly in the amount of Rp15,000,000
- Post-Service Compensation Provided in the form of postemployment insurance, with a maximum premium of 25% of salary per year

Fasilitas Board of Directors

- Fasilitas Kendaraan 1 (satu) Unit Kendaraan Dinas dan Biaya Operasional Rp 10.000.000,- /bulan.
- Fasilitas Kesehatan.
- Fasilitas Bantuan Hukum.
- At cost.
- Vehicle Facilities of 1 (one) Service Vehicle Unit and Operational Cost of Rp10,000,000/month.
- Health Facility Managed by 3rd party (Insurance).
- 3Legal Assistance Facility At cost.

Tantiem/Insentif Kerja (IK) Board of Directors
 Tantiem/Work Incentives (IK) for Board of Directors

- Tantiem/IK President Director ditetapkan melalui RUPS dengan mempertimbangkan pencapaian KPI dan Tingkat Kesehatan Perusahaan.
- Perhitungan tantiem/IK Direktur lainnya sebesar 85% dari President Director.
- President Director Tantiem/IK is determined through the GMS taking into account the achievement of KPIs and the Company's Health Level.
- Other Directors Tantiem/IK is 85% from President Director.

Komponen Remunerasi Lainnya Board of Directors



Besaran Remunerasi Board of Commissioners dan Board of Directors

Berikut jumlah nominal/komponen Remunerasi Board of Commissioners dan Board of Directors dapat dilihat pada tabel di bawah ini.

Amount of Remuneration for Board of Commissioners and Board of Directors

The nominal/component of Remuneration for Board of Commissioners and Board of Directors can be seen in the table below.

Besaran Remunerasi Board of Commissioners dan Board of Directors Tahun 2023

Remuneration for Board of Commissioners and Board of Directors in 2023

| Nama Name | Jabatan Position | Komponen Remunerasi (dalam Ribuan Rupiah) Remuneration Component (in Thousand Rupiah) | | | | |
|-------------------------------|---------------------------------------|--|--|--|-------------|---|
| | | Perhitungan per Bulan Calculation per Month | | | | |
| | | Honorarium/ Gaji Honorarium/ Salary | Tunj. Perumahan Housing Allowance | Tunj. Transportasi sd September 2023 Transportation allowance until September 2023 | Total | Fasilitas Pakaian Kerja Clothing Allowance |
| Board of Commissioners | | | | | | |
| Agus Budiman Manalu | President Commissioner/ Independent | 56.925.000 | 0 | 5.692.500 | 62.617.500 | 0 |
| Abianti Riana | Independent Commissioner | 51.232.500 | 0 | 5.123.250 | 56.355.750 | 0 |
| Fathur Rokhman | Independent Commissioner | 51.232.500 | 0 | 5.123.250 | 56.355.750 | 0 |
| Asep Arofah Permana | Commissioner | 51.232.500 | 0 | 5.123.250 | 56.355.750 | 0 |
| Poerwanto | Commissioner | 51.232.500 | 0 | 5.123.250 | 56.355.750 | 0 |
| Board of Directors | | | | | | |
| FX Purbayu Ratsunu | President Director | 126.500.000 | 0 | 10.000.000 | 136.500.000 | 0 |
| Asep Mudzakir | Director of Finance & Risk Management | 107.525.000 | 0 | 10.000.000 | 117.525.000 | 0 |
| Sugiharto | Director of Operations | 107.525.000 | 0 | 10.000.000 | 117.525.000 | 0 |
| Asep Kurnia | Director of Human Capital Management | 107.525.000 | 0 | 10.000.000 | 117.525.000 | 0 |
| Bambang Dwi Wijayanto | Director of Engineering & Development | 107.525.000 | 0 | 10.000.000 | 117.525.000 | 0 |

Jumlah Besaran Remunerasi Board of Commissioners dan Board of Directors Tahun 2023

Jumlah besaran remunerasi yang diberikan kepada Board of Commissioners dan Board of Directors PT Waskita Beton Precast Tbk untuk tahun 2023 adalah sebagai berikut:

Amount of Remuneration for Board of Commissioners and Board of Directors in 2023

Total remuneration given to PT Waskita Beton Precast Tbk's Board of Commissioners and Board of Directors for 2023 is as follows:

| | Jumlah Gaji, Tunjangan dan Fasilitas per Bulan Selama Periode Menjabat Tahun 2023 Total Salary, Allowances and Facilities per Month During the 2023 Serving Period | Tantiem | Tunjangan Hari Raya Keagamaan Religious holiday allowance | Asuransi Purna Jabatan Post-Service Insurance | Jumlah Remunerasi Selama Periode Menjabat Tahun 2023 Total Remuneration During 2023 |
|--|---|----------------|---|--|--|
| | 62.617.500 | 0 | 56.925.000 | 170.775.000 | 808.335.000 |
| | 56.355.750 | 0 | 51.232.500 | 153.697.500 | 727.501.500 |
| | 56.355.750 | 0 | 51.232.500 | 153.697.500 | 727.501.500 |
| | 56.355.750 | 0 | 51.232.500 | 153.697.500 | 727.501.500 |
| | 56.355.750 | 0 | 51.232.500 | 153.697.500 | 727.501.500 |
| | 136.500.000 | 0 | 126.500.000 | 379.500.000 | 1.764.500.000 |
| | 117.525.000 | 0 | 107.525.000 | 322.575.000 | 1.517.825.000 |
| | 117.525.000 | 0 | 107.525.000 | 322.575.000 | 1.517.825.000 |
| | 117.525.000 | 0 | 107.525.000 | 322.575.000 | 1.517.825.000 |
| | 117.525.000 | 0 | 107.525.000 | 322.575.000 | 1.517.825.000 |

Jumlah Besaran Remunerasi Board of Commissioners dan Board of Directors Tahun 2023

Total Remuneration for Board of Commissioners and Board of Directors in 2023

| Uraian Description | Jumlah (dalam Rupiah) Amount (in Rupiah) |
|--|---|
| Jumlah Remunerasi Board of Commissioners Total Remuneration for Board of Commissioners | 3.718.341.000 |
| Jumlah Remunerasi Board of Directors Total Remuneration for Board of Directors | 7.835.800.000 |
| Jumlah Remunerasi Board of Commissioners dan Board of Directors Tahun 2023 Total Remuneration for Board of Commissioners and Board of Directors in 2023 | 11.554.141.000 |

Rasio Gaji

Gaji adalah hak karyawan yang diterima dan dinyatakan dalam bentuk uang sebagai imbalan dari WSBP, ditetapkan, dan dibayarkan menurut suatu perjanjian kerja/kesepakatan, termasuk tunjangan bagi pegawai dan keluarganya atas suatu pekerjaan dan/atau jasa yang telah dilakukan. Berikut ini merupakan rasio gaji Perusahaan untuk tahun 2023 dan perbandingannya dengan tahun 2022.

Salary Ratio

Salary is the right of employees to be received and expressed in the form of money as compensation from WSBP, determined, and paid according to a work agreement, including benefits for employees and their families for a job and/or service that has been done. The following is the ratio of the Company's salary for 2023, and its comparison with 2022:

Rasio Gaji Perusahaan Tahun 2023 dan 2022

The Company's Salary Ratio 2023 and 2022

| Rasio Ratio | Jumlah (dalam Ribuan Rupiah) Amount (in Thousands Rupiah) | |
|---|--|---------|
| | 2023 | 2022 |
| Direktur Utama terhadap Direktur President Director to Director | 1:0,85 | 1:0,85 |
| Komisaris Utama terhadap Anggota Board of Commissioners President Commissioner to Member of Board of Commissioners | 1:0,53 | 1:0,53 |
| Direktur Utama terhadap Komisaris Utama President Director to President Commissioner | 1:0,45 | 1:0,45 |
| Direktur Utama terhadap Karyawan Tertinggi President Director to Highest Employee | 1:0,35 | 1: 0,40 |
| Direktur Utama terhadap Karyawan Terendah President Director to Lowest Employee | 1:0,03 | 1:0,04 |
| Karyawan Tertinggi terhadap Karyawan Terendah Highest Employee to Lowest Employee | 1:0,11 | 1:0,09 |
| Karyawan Terendah terhadap UMP Lowest Employee to Provincial Minimum Wage | 1:1,08 | 1:1,01 |

Yang dimaksud karyawan tertinggi pada tabel di atas adalah pegawai dengan jabatan Vice President sementara karyawan terendah adalah pegawai dengan level jabatan staf.

The highest employee in the table above refers to employee with the position of Vice President while the lowest employee refers to employee at the staff level.

PENILAIAN KINERJA BOARD OF COMMISSIONERS DAN BOARD OF DIRECTORS

PERFORMANCE ASSESSMENT OF BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

KEBIJAKAN EVALUASI KINERJA BOARD OF COMMISSIONERS

Penilaian kinerja Board of Commissioners WSBP dilakukan oleh Pemegang Saham berdasarkan pada pelaksanaan tugas dan tanggung jawab yang tercantum dalam peraturan undang-undang yang berlaku, Anggaran Dasar Perusahaan serta penugasan yang diamanatkan oleh RUPS. Sistem evaluasi kinerja anggota Board of Commissioners dikembangkan berdasarkan pada kehadiran dalam rapat-rapat kontribusi dalam proses pengambilan keputusan, keterlibatan dalam penugasan tertentu dan komitmen dalam memajukan kepentingan WSBP. Sistem evaluasi kinerja Board of Commissioners disampaikan secara terbuka kepada Board of Commissioners sejak pengangkatannya.

Penilaian ini merupakan bagian dari pertimbangan RUPS untuk merekomendasikan kembali anggota Board of Commissioners yang telah menunjukkan kinerja yang baik dan sesuai dengan kebutuhan strategis WSBP. Selain itu, hasil penilaian ini juga menjadi landasan penting dalam perancangan sistem remunerasi bagi anggota Board of Commissioners.

HASIL EVALUASI KINERJA BOARD OF COMMISSIONERS

Evaluasi atas kinerja Board of Commissioners pada tahun 2023 dilakukan secara kolegal. Hasil evaluasi kinerja Board of Commissioners selama tahun buku 2023 tercermin dalam hasil *Key Performance Indicators* (KPI) yang telah dijabarkan dalam tabel di bawah ini.

BOARD OF COMMISSIONERS PERFORMANCE EVALUATION POLICY

The Performance evaluation of WSBP Board of Commissioners is conducted by the Shareholders based on the implementation of duties and responsibilities stated in the prevailing laws and regulations, the Company's Articles of Association and assignments mandated by the GMS. The performance evaluation system for members of Board of Commissioners was developed based on attendance at meetings, contribution to the decision-making process, involvement in specific assignments and commitment in advancing the interests of WSBP. The performance evaluation system of Board of Commissioners is submitted openly to Board of Commissioners since its appointment.

This assessment is part of the considerations for the General Meeting of Shareholders (GMS) to recommend the reappointment of Board of Commissioners members who have demonstrated good performance and are aligned with WSBP's strategic needs. Additionally, the results of this assessment also serve as a crucial basis for designing the remuneration system for Board of Commissioners members.

BOARD OF COMMISSIONERS PERFORMANCE EVALUATION RESULTS

The performance evaluation of Board of Commissioners in 2023 was carried out collegially. The results of performance evaluation of Board of Commissioners during 2023 fiscal year are reflected in the results of *Key Performance Indicators* (KPI) as described in the table below.

KPI Board of Commissioners Tahun 2023

Board of Commissioners KPIs in 2023

| No. | Kegiatan Activities | Indikator Indicator | Min/ Max | Rencana Plan | Realisasi Realization | Bobot | Skor |
|---|---|--|-------------|----------------------------------|--------------------------|-----------|-----------|
| | | | | | | Weight | Score |
| | | | | | | (%) | (%) |
| A. Aspek Pengawasan dan Nasehat Supervisory and Advisory Aspect | | | | | | 65 | 65 |
| 1. | Melakukan Pembahasan dan/ atau Memberikan persetujuan/tanggapan atas usulan Direksi yang membutuhkan persetujuan Komisaris, antara lain <ul style="list-style-type: none"> • RKAP • Laporan Tahunan • Aksi Korporasi Lainnya Conduct discussion and/or give approval/ response to the proposals of Board of Directors that require the Board of Commissioners' approval, among others <ul style="list-style-type: none"> • RKAP • Annual Report • Other Corporate Actions | Waktu pemberian persetujuan/ tanggapan setelah dokumen berikut lengkap diterima Time for approval/ response after complete documents and supporting data have been received | Max | 14 hari kerja 14 working days | 4 hari 4 days | 10 | 10 |

KPI Board of Commissioners Tahun 2023

Board of Commissioners KPIs in 2023

| No. | Kegiatan Activities | Indikator Indicator | Min/ Max | Rencana Plan | Realisasi Realization | Bobot | Skor |
|-----|--|---|-------------|----------------------------------|----------------------------------|--------|-------|
| | | | | | | Weight | Score |
| | | | | | | (%) | (%) |
| 2. | Memberikan pengawasan dan/ atau nasehat/ saran atas pengelolaan perusahaan, antara lain: - Kebijakan Sistem & IT - Kebijakan Manajemen Risiko - Kebijakan Mutu & Pelayanan - Kebijakan Pengadaan Barang & Jasa Supervise and/or provide advice/ suggestions on the management of the Company, including: - System & IT Policy - Risk Management Policy - Quality & Service Policy - Goods & Services Procurement Policy | Jumlah nasihat / saran Number of advice/ suggestions | Min | 4 kali saran 4 times advice | 12 kali saran 12 times advice | 5 | 5 |
| 3. | Melaksanakan rapat Internal Dewan Komisaris Carry out internal meeting of Board of Commissioners | Jumlah rapat Number of Meetings | Min | 4 kali 4 times | 12 kali 12 times | 5 | 5 |
| 4. | Melaksanakan rapat gabungan Dewan Komisaris dan Direksi Hold joint meetings of Board of Commissioners and Board of Directors | Jumlah rapat Number of Meetings | Min | 12 kali 12 times | 15 kali 15 times | 15 | 15 |
| 5. | Memberikan tanggapan/saran atas usulan Direksi yang membutuhkan persetujuan RUPS Provide comments/suggestions on the proposal of Board of Directors that require approval of GMS | Waktu pemberian tanggapan / saran setelah dokumen lengkap diterima Time for giving responses/ suggestions after complete documents have been received | Max | 21 hari kerja 21 working days | 14 hari 14 days | 5 | 5 |
| 6. | Review terhadap hasil pelaksanaan dan/ atau laporan audit eksternal dan/ atau internal Review of the implementation results and report of external and internal audit | Waktu pemberian review tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Time for written review of the report after complete documents have been received | Max | 14 hari kerja 14 working days | 5 hari 5 days | 10 | 10 |
| 7. | Review atas kinerja KAP Review of KAP performance | Waktu pemberian review tertulis atas laporan setelah dokumen berikut data pendukung lengkap diterima Time for written review of the report after complete documents have been received | Max | 14 hari kerja 14 working days | 14 hari 14 days | 5 | 5 |

KPI Board of Commissioners Tahun 2023
Board of Commissioners KPIs in 2023

| No. | Kegiatan Activities | Indikator Indicator | Min/ Max | Rencana Plan | Realisasi Realization | Bobot | Skor |
|---|--|---|-------------|----------------------------------|----------------------------------|------------|------------|
| | | | | | | Weight | Score |
| | | | | | | (%) | (%) |
| 8. | Kunjungan kerja lapangan Site Visit | Jumlah kunjungan Total Visit | Min | 4 kali 4 times | 6 kali 6 times | 10 | 10 |
| B. Aspek Pelaporan Reporting Aspect | | | | | | 30 | 30 |
| 9. | Rencana program kerja tahunan, anggaran dan KPI | Jumlah dokumen | Min | 1 dokumen 1 document | 1 dokumen 1 document | 10 | 10 |
| 10. | Menyampaikan laporan tentang tugas pengawasan | Jumlah dokumen | Min | 1 dokumen 1 document | 1 dokumen 1 document | 20 | 20 |
| C. Aspek Dinamis Dynamic Aspect | | | | | | 5 | 5 |
| 11. | Peningkatan Kompetensi Dewan Komisaris & Komite Competency Development of Board of Commissioners & the Committees | Jumlah pelatihan / seminar atau peserta | Min | 5 pelatihan 5 trainings | 8 pelatihan 8 trainings | 5 | 5 |
| TOTAL SKOR | | | | | | 100 | 100 |

PENILAIAN KINERJA BOARD OF DIRECTORS

Kebijakan Evaluasi Kinerja Board of Directors

Penilaian kinerja Board of Directors WSBP dilakukan berdasarkan pada pelaksanaan tugas dan tanggung jawab yang tercantum dalam peraturan undang-undang yang berlaku, Anggaran Dasar Perusahaan serta penugasan yang diamanatkan oleh RUPS. Sistem evaluasi kinerja anggota Board of Directors dikembangkan berdasarkan pada target kinerja pada perjanjian penunjukan Anggota Board of Directors (Kontrak Manajemen). Sistem evaluasi kinerja Board of Directors dilakukan secara berkala dan disampaikan secara terbuka kepada Board of Directors sejak pengangkatannya.

Penilaian ini dijadikan sebagai salah satu dasar pertimbangan bagi RUPS untuk menunjuk kembali anggota Board of Directors yang berkinerja baik serta sebagai salah satu dasar dalam mengembangkan sistem remunerasi bagi Board of Directors.

BOARD OF DIRECTORS PERFORMANCE EVALUATION

Board of Directors Performance Evaluation Policy

The performance evaluation of WSBP Board of Directors is conducted based on the implementation of duties and responsibilities stated in prevailing laws and regulations, the Company's Articles of Association and assignments mandated by the GMS. The performance evaluation system of members of Board of Directors is developed based on the performance targets in the appointment agreement of members of Board of Directors (Management Contract).

The performance evaluation system of Board of Directors is conducted periodically and submitted openly to Board of Directors since their appointment. This assessment is carried out as one of the basis for consideration for the GMS to reappoint members of Board of Directors who perform well and as one of the bases in developing a remuneration system for Board of Directors.

Penilaian kinerja Board of Directors sesuai dengan sistem evaluasi Board of Directors yang telah disusun oleh Board of Commissioners. Sistem penilaian kinerja Board of Directors harus mencantumkan indikator untuk menilai kinerja Board of Directors, diajukan kepada RUPS agar disahkan, dan dilaksanakan setahun sekali.

Hasil Evaluasi Kinerja Board of Directors

Evaluasi kinerja Board of Directors untuk periode tahun 2022 dilakukan oleh Pemegang Saham setiap tahunnya. Adapun hasil evaluasi kinerja Board of Directors tercermin dalam hasil *Key Performance Indicators* (KPI) yang diuraikan dalam tabel di bawah ini.

KPI Board of Directors Tahun 2023

Sementara itu, capaian skor KPI dari setiap anggota Board of Directors dapat diuraikan sebagai berikut:

1. President Director: 102,34
2. Director of Finance & Risk Management: 104,22
3. Director of HC, IT, & Legal: 101,34
4. Director of Operations: 99,28
5. Director of Business Development: 98,11

The performance evaluation of Board of Directors is in accordance with the evaluation system of Board of Directors that has been prepared by Board of Commissioners. The performance appraisal system for Board of Directors must include indicators to assess the performance of Board of Directors, submitted to the GMS for approval, and implemented once a year.

Board of Directors Performance Evaluation Results

The performance evaluation of Board of Directors in 2023 was carried out by the Shareholders. The results of Board of Directors' performance evaluation are reflected in the *Key Performance Indicators* (KPI) results described in the table below.

Board of Directors KPI in 2023

Meanwhile, the KPI score achievements of each member of Board of Directors can be described as follows:

1. President Director: 102.34
2. Director of Finance & Risk Management: 104.22
3. Director of HC, IT, & Legal: 101.34
4. Director of Operations: 99.28
5. Director of Business Development: 98.11

KPI Korporat Tahun 2023 Corporate KPIs in 2023

| No. | KPI | Skor 2023 2023 Score |
|------------------------|---|-------------------------|
| 1. | Nilai Ekonomi dan Sosial Untuk Indonesia Economic and Social Value for Indonesia | 41,02 |
| 2. | Inovasi Model Bisnis Business Model Innovation | 25,61 |
| 3. | Kepemimpinan Teknologi Technology Leadership | 5,89 |
| 4. | Peningkatan Investasi Increased Investment | 20,99 |
| 5. | Pengembangan Talenta Talent Development | 8,83 |
| Jumlah Total | | 102,34 |

KEBIJAKAN KEBERAGAMAN BOARD OF COMMISSIONERS DAN BOARD OF DIRECTORS

POLICY OF DIVERSITY OF BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Proses penunjukan Board of Directors dan Board of Commissioners didasarkan pada penekanan pada kualifikasi profesional yang sesuai dengan kebutuhan dan dinamika WSBP. Hal ini tercermin dari struktur Board of Commissioners dan Board of Directors yang melibatkan individu-individu dengan latar belakang keahlian, pendidikan, dan pengalaman kerja yang beragam. Keberagaman ini dianggap sebagai aspek positif, terutama dalam konteks pengambilan keputusan oleh Board of Commissioners dan Board of Directors.

The appointment process of Board of Directors and Board of Commissioners is based on an emphasis on professional qualifications that are in line with the needs and dynamics of WSBP. This was reflected in the structure of Board of Commissioners and Board of Directors, which involved individuals with diverse backgrounds in expertise, education and work experience. This diversity is considered a positive aspect, especially in the context of decision making by Board of Commissioners and Board of Directors.

| Indikator Keberagaman Diversity Indicator | Board of Commissioners | Board of Directors |
|--|------------------------|--------------------|
| Jenis Kelamin Gender | | |
| Laki-laki Male | 80% | 100% |
| Wanita Female | 20% | 0% |
| Kewarganegaraan Nationality | | |
| WNI INDONESIAN | 100% | 100% |
| WNA FOREIGNERS | - | - |
| Usia Age | | |
| > 50 tahun > 50 years | 100% | 80% |
| < 50 tahun < 50 years | - | 20% |
| Pendidikan Terakhir Last Education | | |
| S1 Bachelors | 60% | - |
| S2 Master | 20% | 100% |
| S3 Doctor | 20% | - |

| Indikator Keberagaman Diversity Indicator | Board of Commissioners | Board of Directors |
|--|--|---|
| Keahlian Expertise | <p>Agus Budiman Manalu</p> <ul style="list-style-type: none"> • Bidang Ilmu Hukum • Ilmu Kepolisian • Penyidik Reserse Ekonomi • Legal Studies • Police Science • Economic Investigator | <p>FX Purbayu Ratsunu</p> <ul style="list-style-type: none"> • Ahli di bidang teknik konstruksi • K3 Konstruksi • Pemasaran Konstruksi • Expert in construction engineering • Construction OHS • Construction marketing |
| | <p>Abianti Riana</p> <ul style="list-style-type: none"> • Pengembangan Usaha/R&D • Jasa Keuangan • Jasa Asuransi & Dana Pensiun • SDM/Human Capital • Infrastruktur • Bisnis/Niaga/Pemasaran • Operasi/Produksi/Proyek • Business Development/R&D • Financial Services • Insurance & Pension Fund Services • HC/Human Capital • Infrastructure • Business/Commerce/Marketing • Operations/Production/Projects | <p>Asep Mudzakir</p> <ul style="list-style-type: none"> • <i>Strategic Business Unit (SBU)</i> • <i>Finance</i> • <i>Accounting</i> |
| | <p>Fathur Rokhman</p> <ul style="list-style-type: none"> • Pengembangan Usaha • Sistem Management & Safety • Manufaktur • Telekomunikasi & Media • SDM/Human Capital • Digitalisasi & IT • Infrastruktur • Bisnis/Niaga/Pemasaran • Organisasi dan Pendidikan • Business Development • Management & Safety System • Manufacturing • Telecommunication & Media • HC/Human Capital • Digitalization & IT • Infrastructure • Business/Commerce/Marketing • Organization and Education | <p>Sugiharto</p> <ul style="list-style-type: none"> • Sistem Manajemen Mutu • Ahli K3 Di bidang Konstruksi • <i>Strategic Leadership</i> • <i>Quality Management System</i> • <i>OHS Expert in Construction</i> • <i>Strategic Leadership</i> |
| | <p>Asep Arofah Permana</p> <ul style="list-style-type: none"> • Pengembangan Usaha/R&D • Manufaktur • Engineering & Maintenance • SDM/Human Capital • Logistik/Supply Chain/Asset/GA • Infrastruktur • Pariwisata dan pendukung • Operasi/Produksi/Proyek • Business Development/R&D • Manufacturing • Engineering & Maintenance • HC/Human Capital • Logistics/Supply Chain/Asset/GA • Infrastructure • Tourism and support • Operation/Production/Project | <p>Asep Kurnia</p> <ul style="list-style-type: none"> • Bidang Manajemen Bisnis • Bidang Pengembangan <i>Human Capital</i> • Business Management • Human Capital Development |
| | <p>Poerwanto</p> <ul style="list-style-type: none"> • Pengembangan Bisnis • Produksi • Teknik • Risiko Perusahaan • Procurement/Pengadaan • Keamanan dan Keselamatan Kerja • Logistik • Operasional • Business Development • Production • Engineering • Enterprise Risk • Procurement • Safety and Security • Logistics • Operations | <p>Bambang Dwi Wijayanto</p> <ul style="list-style-type: none"> • <i>Risk Governance Professional</i> • <i>Strategic Business</i> |

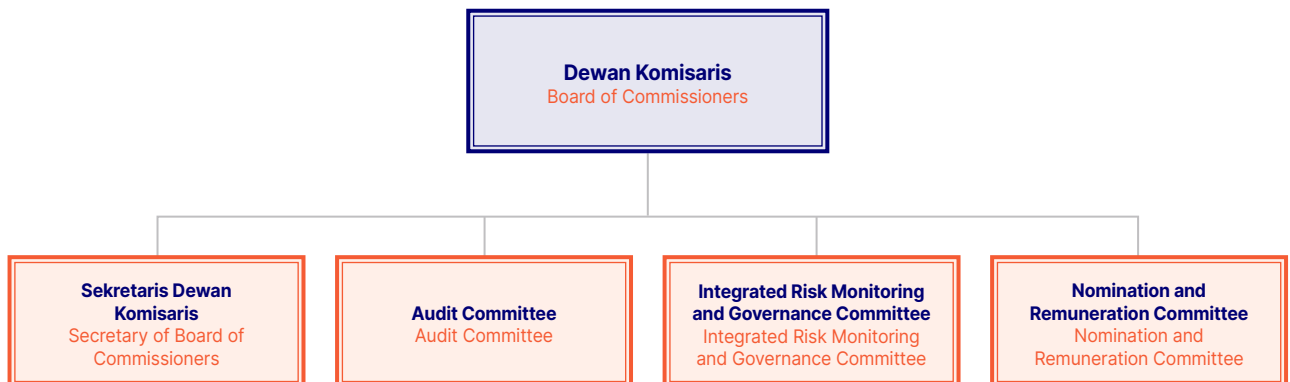
ORGAN PENDUKUNG BOARD OF COMMISSIONERS

BOARD OF COMMISSIONERS SUPPORTING ORGANS

Organ pendukung dibentuk dalam rangka mendukung dan memperkuat fungsi pengawasan Board of Commissioners. Dalam hal ini, Board of Commissioners dibantu oleh Secretary of Board of Commissioners, Audit Committee, Integrated Risk Monitoring and Governance Committee dan Nomination and Remuneration Committee. Komite tersebut dibentuk dengan merujuk pada ketentuan yang tercantum dalam Peraturan Menteri BUMN No. PER-09/MBU/2012 tentang Perubahan atas Peraturan Menteri BUMN No. PER-01/MBU/2011 Tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) Pada Badan Usaha Milik Negara dan Peraturan Menteri BUMN No. PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara. Hal ini tidak terlepas dari status PT Waskita Beton Precast Tbk sebagai Anak Perusahaan PT Waskita Karya (Persero) Tbk yang merupakan Badan Usaha Milik Negara (BUMN).

Supporting organs are established in order to support and strengthen the supervisory function of Board of Commissioners. In this regard, Board of Commissioners is assisted by Secretary of Board of Commissioners, Audit Committee, Integrated Risk Monitoring and Governance Committee and Nomination and Remuneration Committee. These committees were established by referring to the Minister of SOE Regulation No. PER-09/MBU/2012 on Amendments to the Minister of SOE Regulation No. PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises and the Minister of SOE Regulation No. PER-12/MBU/2012 concerning Supporting Organs for Board of Commissioners/Supervisory Board of State-Owned Enterprises. This is inseparable from the status of PT Waskita Beton Precast Tbk as a Subsidiary of PT Waskita Karya (Persero) Tbk which is a State-Owned Enterprise (SOE).

Struktur Organ Pendukung Board of Commissioners
Structure of Board of Commissioners Supporting Organs



SECRETARY OF BOARD OF COMMISSIONERS

Untuk membantu kelancaran pelaksanaan tugas, Secretary of Board of Commissioners memiliki fungsi untuk memberikan dukungan administratif dan kesekretariatan kepada Board of Commissioners guna memperlancar pelaksanaan tugas-tugas Board of Commissioners, serta menjadi penghubung Board of Commissioners dengan pihak lain.

Kriteria Secretary of Board of Commissioners

Sesuai dengan Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 tentang Perubahan Kebijakan Tata Kelola Perusahaan Yang Baik menjadi Piagam/Pedoman dan Tata Tertib Kerja Dewan

SECRETARY OF BOARD OF COMMISSIONERS

To assist its duties implementation, Secretary of Board of Commissioners has a function to provide administrative and secretarial support to Board of Commissioners in order to facilitate the Board of Commissioners' duties, as well as to serve as a liaison between Board of Commissioners and other parties.

Criteria for Secretary of Board of Commissioners

In accordance with the Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2023 concerning the Amendment of Good Corporate Governance Policy into Charter/Guidelines and Work Rules of Board of

Komisaris PT Waskita Beton Precast Tbk bahwa Sekretaris Dewan Komisaris harus memenuhi persyaratan:

1. Memiliki pengetahuan tentang sistem pengelolaan, pengawasan dan pembinaan perusahaan;
2. Memiliki integritas yang baik dan memahami fungsi kesekretariatan;
3. Memiliki kemampuan untuk berkomunikasi dan berkoordinasi dengan baik;
4. Jika berasal dari PT Waskita Karya (Persero) Tbk, merupakan Pejabat Struktural minimal setingkat Kepala Bagian atau Pejabat Fungsional yang setara;
5. Kompetensi dan kinerja yang sesuai dengan ketentuan yang berlaku.

Pengangkatan dan Pemberhentian Secretary of Board of Commissioners

Secretary of Board of Commissioners bertanggung jawab langsung kepada Board of Commissioners serta diangkat dan diberhentikan berdasarkan Keputusan Board of Commissioners di mana saat ini posisi tersebut dipegang oleh Alfonsus Andrew berdasarkan Surat Keputusan Dewan Komisaris No. 02/SK/WBP/DK/2023 tanggal 18 April 2023.

Commissioners of PT Waskita Beton Precast Tbk, Secretary of Board of Commissioners must meet the following requirements:

1. Have knowledge of the Company's management, supervision and development system;
2. Have good integrity and understand secretarial functions;
3. Have the ability to communicate and coordinate well;
4. If coming from PT Waskita Karya (Persero) Tbk, is a Structural Officer at least at the level of Section Head or equivalent Functional Officer;
5. Competencies and performance are in accordance with applicable regulations.

Appointment and Dismissal of Secretary of Board of Commissioners

Secretary of Board of Commissioners is directly responsible to Board of Commissioners and is appointed and dismissed based on the Board of Commissioners' Decree where the position is currently held by Alfonsus Andrew based on Board of Commissioners' Decree No. 02/SK/WBP/DK/2023 dated April 18, 2023.

Alfonsus Andrew Secretary of Board of Commissioners

Kewarganegaraan

Warga Negara Indonesia

Nationality

Indonesian citizen

Usia

36 tahun

Age

36 years old

Kelahiran

Jakarta, 20 April 1987

Birth

Jakarta, April 20, 1987

Domisili

Jakarta Pusat, DKI Jakarta, Indonesia

Domicile

Central Jakarta, DKI Jakarta, Indonesia

Bergabung di Perusahaan

28 April 2020

Joined the Company

April 28, 2020

Riwayat Pendidikan

- Universitas Trisakti, Sarjana Hukum (2004 – 2008);
- Universitas Trisakti, Magister Hukum (2009 – 2011);
- Universitas Trisakti, Program Doktor Ilmu Hukum (2019 – 2023).

Educational Background

- Trisakti University, Bachelor of Law (2004 – 2008)
- Trisakti University, Master of Law (2009 – 2011)
- Trisakti University, Doctor of Law Program (2019 – 2023)

Sertifikasi

- Auditor Hukum Bersertifikat (Certified Legal Auditor/ CLA) – Badan Nasional Sertifikasi Profesi;
- Perhimpunan Advokat Indonesia (Peradi).

Certification

- Certified Legal Auditor (CLA) - National Professional Certification Agency
- Indonesian Advocates Association (Peradi)

Riwayat Pekerjaan

- Junior Associate, JL & Associate with Yan Apul (2008 – 2009);
- Legal & Litigasi PT. RPM (2009 – 2011);
- Staf Bagian Hukum, Sekretariat Perusahaan PT Waskita Karya (Persero) Tbk (2011 – 2014) ;
- Ahli Muda Bidang Hukum, Sekretariat Perusahaan PT Waskita Karya (Persero) Tbk (2014 – 2017);
- Ahli Madya Bidang Hukum, Sekretariat Perusahaan PT Waskita Karya (Persero) Tbk (2017 – 2018);
- Corporate Action Manager, Legal Division PT Waskita Karya (Persero) Tbk (2018 – sekarang).

Employment History

- Junior Associate, JL & Associate with Yan Apul (2008 – 2009);
- Legal & Litigation of PT. RPM (2009 – 2011).
- Staff of Legal Department, Corporate Secretariat of PT Waskita Karya (Persero) Tbk (2011 – 2014);
- Junior Legal Expert, Corporate Secretariat of PT Waskita Karya (Persero) Tbk (2014 – 2017);
- Associate Expert in Law, Corporate Secretariat of PT Waskita Karya (Persero) Tbk (2017 – 2018);
- Corporate Action Manager, Legal Division of PT Waskita Karya (Persero) Tbk (2018 – present).

Masa Jabatan Secretary of Board of Commissioners

Sesuai dengan Peraturan Menteri BUMN No. PER-03/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara, masa jabatan Sekretaris Dewan Komisaris ditetapkan oleh Board of Commissioners maksimum 3 (tiga) tahun dan dapat diangkat kembali untuk paling lama 2 (dua) tahun dengan tidak mengurangi hak Board of Commissioners untuk memberhentikannya sewaktu-waktu.

Adapun masa jabatan Sekretaris Dewan Komisaris yang masih menjabat per 31 Desember 2023 merupakan masa jabatan ke-2 (kedua) sejak tanggal 29 April 2020 dan masih menjabat hingga akhir tahun buku.

Tugas dan Tanggung Jawab Secretary of Board of Commissioners

Fungsi dan tugas Secretary of Board of Commissioners adalah menyusun rapat Board of Commissioners, sebagai penghubung Board of Commissioners dan Board of Directors, Secretary of Board of Commissioners juga mendokumentasikan surat-surat, menyusun risalah rapat Board of Commissioners, tugas kesekretariatan lainnya, memberikan bantuan dalam penyusunan ringkasan laporan manajemen, menyiapkan bahan rapat Board of Commissioners, mengumpulkan bahan dan informasi yang relevan dengan pelaksanaan tugas Board of Commissioners, dan melakukan koordinasi dengan Corporate Secretary tentang hal-hal yang berkaitan dengan Board of Commissioners dan Board of Directors.

Program Pengembangan Kompetensi Secretary of Board of Commissioners

WSBP senantiasa mendukung Secretary of Board of Commissioners dalam meningkatkan kompetensi masing-masing anggotanya melalui pengikutsertaan dalam pelatihan, seminar, *workshop* ataupun *benchmarking*. Sepanjang tahun 2023, Secretary of Board of Commissioners telah mengikuti pengembangan kompetensi sebagaimana diuraikan dalam tabel di bawah ini.

Pelaksanaan Program Pengembangan Kompetensi Secretary of Board of Commissioners Tahun 2023
Secretary of Board of Commissioners Competency Development Program in 2023

| Judul Pelatihan Training Title | Waktu Pelatihan Date | Penyelenggara Organizer |
|---|---|--|
| Pelatihan Sertifikasi Auditor Hukum Legal Auditor Certification Training | 28 Agustus 2023 – 1 September 2023 August 28, 2023 - September 1, 2023 | Lembaga Sertifikasi Profesi – Asosiasi Auditor Hukum Indonesia Professional Certification Body - Indonesian Association of Legal Auditors |
| Hukum Kepailitan Bankruptcy Law | 22 Agustus 2023 – 23 Agustus 2023 August 22, 2023 - August 23, 2023 | Value Consult |

Secretary of Board of Commissioners Term of Office

In accordance with the Minister of SOE Regulation No. PER-03/MBU/03/2023 concerning Organs and Human Capital of State-Owned Enterprises, Secretary of Board of Commissioners' term of office is determined by Board of Commissioners for a maximum of 3 (three) years and may be reappointed for a maximum of 2 (two) years without prejudice to the right of Board of Commissioners to dismiss him/her at any time.

The term of office of Secretary of Board of Commissioners who still serves as of December 31, 2023 is the second term of office since April 29, 2020 and still serves until the end of fiscal year.

Secretary of Board of Commissioners Duties and Responsibilities

The functions and duties of Secretary of Board of Commissioners are to arrange Board of Commissioners meetings, as a liaison of Board of Commissioners and Directors, Secretary of Board of Commissioners also documents, composes minutes of Board of Commissioners meetings, other secretarial tasks, provides assistance in preparing management report summaries, prepares Board of Commissioners meetings, collects materials and information relevant to the implementation of duties of Board of Commissioners, and coordinates with Corporate Secretary on matters relating to Board of Commissioners and Board of Directors.

Secretary of Board of Commissioners Competency Development Program

WSBP always supports Secretary of Board of Commissioners in improving the competency of each member through participation in training, seminars, workshops or benchmarking. Throughout 2023, Secretary of Board of Commissioners has participated in competency development as described in the table below.

Pelaksanaan Program Pengembangan Kompetensi Secretary of Board of Commissioners Tahun 2023

Secretary of Board of Commissioners Competency Development Program in 2023

| Judul Pelatihan Training Title | Waktu Pelatihan Date | Penyelenggara Organizer |
|--|--|----------------------------|
| Transaksi Afiliasi dan Material Perusahaan Terbuka dan Perusahaan Terkendali Affiliated and Material Transactions of Public Companies and Controlled Companies | 11 Agustus 2023 August 11, 2023 | Wardhana Kristanto Lawyers |
| Merger, Akuisisi dan Valuasi Bisnis (Untuk Menangani Financial Distress Dengan Restrukturisasi Perusahaan) Mergers, Acquisitions and Business Valuation (To Handle Financial Distress with Company Restructuring) | 26 Januari 2023 – 27 Januari 2023 January 26, 2023 - January 27, 2023 | <i>Intrinsics</i> |

Remunerasi Secretary of Board of Commissioners

Penetapan remunerasi bagi Secretary of Board of Commissioners mengacu pada Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 19/SK/WBP/DK/2023 tanggal 29 Desember 2023 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Manajemen Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2023 PT Waskita Beton Precast Tbk. Dalam periode tahun 2023 jumlah honorarium yang diberikan kepada Secretary of Board of Commissioners Perseroan adalah sebesar Rp.18.975.000,- per bulan.

Laporan Pelaksanaan Tugas Secretary of Board of Commissioners

Selama tahun 2023, kegiatan yang dilakukan oleh Secretary of Board of Commissioners meliputi:

1. Mempersiapkan Rapat Internal Board of Commissioners, termasuk bahan rapat (*briefing sheet*) Board of Commissioners;
2. Menyelenggarakan Rapat Gabungan Board of Commissioners dan Board of Directors;
3. Menyusun Risalah Rapat Board of Commissioners, Rapat Gabungan Komisaris dan Board of Directors sesuai ketentuan Anggaran Dasar Perusahaan;
4. Mengadministrasikan dokumen Board of Commissioners, baik surat masuk, surat keluar;
5. Mendampingi Kunjungan Kerja Board of Commissioners;
6. Menyusun Rancangan Rencana Kerja dan Anggaran Board of Commissioners;
7. Menyusun Rancangan Laporan-laporan Board of Commissioners;
8. Memberikan informasi yang dibutuhkan oleh Board of Commissioners dan mengkoordinasikan anggota Komite;
9. Sebagai penghubung (*Liaison Officer*) Dewan Komisaris dengan pihak lain;
10. Melaksanakan Tugas Kesekretariatan lainnya.

Secretary of Board of Commissioners Remuneration

The determination of remuneration for Secretary of Board of Commissioners refers to Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 19/SK/WBP/DK/2023 dated December 29, 2023 concerning Determination of Honorarium and Allowances for Audit Committee Members, Risk Management and Integrated Governance Monitoring Committee Members, Nomination and Remuneration Committee Members, Secretary of Board of Commissioners and Board of Commissioners Secretariat Staff in 2023 of PT Waskita Beton Precast Tbk. In 2023 period, the total honorarium given to Secretary of Board of Commissioners of the Company is Rp18,975,000 per month.

Report on Secretary of Board of Commissioners' Duties Implementation

During 2023, the activities carried out by Secretary of Board of Commissioners include:

1. Preparing the Board of Commissioners Internal Meeting, including the Board of Commissioners briefing sheet;
2. Holding Joint Meetings of Board of Commissioners and Board of Directors;
3. Preparing Minutes of Board of Commissioners Meetings, Joint Meetings of Board of Commissioners and Board of Directors in accordance with the provisions of the Company's articles of association;
4. Administering the Board of Commissioners documents, both incoming and outgoing letters;
5. Accompanying the Board of Commissioners Working Visit;
6. Prepared the Draft of Board of Commissioners Work Plan and Budget;
7. Prepared the Draft of Board of Commissioners Reports;
8. Providing information needed by Board of Commissioners and coordinating members of Committee;
9. As a liaison officer of Board of Commissioners with other parties;
10. Carried out other secretarial duties.

AUDIT COMMITTEE

Audit Committee merupakan organ pendukung yang membantu Board of Commissioners menjalankan tugas dan fungsi pengawasan atas hal-hal yang terkait dengan informasi keuangan, sistem pengendalian internal, efektivitas atas pemeriksaan auditor eksternal dan internal, efektivitas pelaksanaan manajemen risiko, serta kepatuhan terhadap peraturan perundang-undangan yang berlaku. Dalam melaksanakan tugas dan tanggung jawabnya, Audit Committee bertanggung jawab langsung kepada Board of Commissioners.

Keberadaan Audit Committee di WSBP merupakan bentuk kepatuhan terhadap Peraturan Menteri BUMN No. PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara dan Peraturan OJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

Komposisi, Pengangkatan, dan Pemberhentian Audit Committee

Di sepanjang tahun 2023, terdapat 1 (satu) kali perubahan komposisi Anggota Audit Committee melalui Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor 09/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Pemberhentian Anggota Komite Audit dan Penetapan Susunan Komite Audit PT Waskita Beton Precast Tbk. Melalui surat tersebut, Board of Commissioners WSBP menetapkan pemberhentian Fathur Rokhman sebagai Anggota Audit Committee PT Waskita Beton Precast Tbk, dengan ucapan terima kasih atas pengabdianya.

Surat Keputusan Board of Commissioners WSBP kemudian menetapkan susunan Audit Committee PT Waskita Beton Precast Tbk, sebagai berikut:

1. Abianti Riana sebagai Ketua;
2. Jonni Hutahean sebagai Anggota;
3. Puji Wibowo sebagai Anggota.

Dengan demikian, komposisi dan susunan Audit Committee per 31 Desember 2023, sebagai berikut:

AUDIT COMMITTEE

The Audit Committee is a supporting organ that assists the Board of Commissioners in carrying out its duties and supervisory functions on matters related to financial information, internal control systems, the effectiveness of external and internal auditor examinations, effectiveness of risk management implementation, and compliance with applicable laws and regulations. In carrying out its duties and responsibilities, Audit Committee is directly responsible to Board of Commissioners.

The existence of Audit Committee in WSBP is a form of compliance with the Minister of SOE Regulation No. PER-12/MBU/2012 concerning Supporting Organs of Board of Commissioners/Supervisory Board of State-Owned Enterprises and OJK Regulation No. 55/POJK.04/2015 concerning Establishment and Implementation Guideline of Audit Committee.

Composition, Appointment, and Dismissal of Audit Committee

Throughout 2023, there was 1 (one) change in the composition of Audit Committee Members through the Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number 09/SK/WBP/DK/2023 dated October 12, 2023 concerning Dismissal of Audit Committee Members and Determination of Audit Committee Composition of PT Waskita Beton Precast Tbk. Through this letter, WSBP Board of Commissioners determined the dismissal of Fathur Rokhman as a Member of Audit Committee of PT Waskita Beton Precast Tbk, with gratitude for his service.

WSBP Board of Commissioners Decree then stipulated the composition of Audit Committee of PT Waskita Beton Precast Tbk, as follows:

1. Abianti Riana as Chairperson;
2. Jonni Hutahean as Member;
3. Puji Wibowo as Member.

Accordingly, the composition and structure of Audit Committee as of December 31, 2023, is as follows:

| Nama Name | Jabatan Position | Status Status | Dasar Pengangkatan Basis of Appointment | Masa dan Periode Menjabat Term and Period of Service |
|---------------------|---|---|--|---|
| Abianti Riana | Ketua Audit Committee Chairperson of Audit Committee | Komisaris Independen PT Waskita Beton Precast Tbk Independent Commissioner of PT Waskita Beton Precast Tbk | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2023 tanggal 07 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 07/SK/WBP/DK/2023 dated July 7, 2023. | Mengikuti masa jabatan Komisaris Independen Following the term of office as Independent Commissioner |
| Jonni Hutahaean | Anggota Audit Committee Audit Committee Member | Pihak Eksternal External Party | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 16/SK/WBP/DK/2023 tanggal 10 November 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 16/SK/WBP/DK/2023 dated November 10, 2023 | 12 Oktober 2023-11 Oktober 2026, Periode Pertama October 12, 2023-October 11, 2026, First Period |
| Puji Wibowo | Anggota Audit Committee Audit Committee Member | Pihak Eksternal External Party | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 tanggal 24 Januari 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 dated January 24, 2023 | 12 Oktober 2023-11 Oktober 2026, Periode Pertama October 12, 2023-October 11, 2026, First Period |

Profil Audit Committee

Audit Committee Profile

Abianti Riana Ketua Audit Committee/Komisaris Independen

Profil lengkap Abianti Riana dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini. Abianti Riana's full profile can be seen in the Company Profile chapter in this Annual Report.

Jonni Hutahaean Anggota Audit Committee Masa Jabatan: 12 Oktober 2023-Sekarang, Periode Pertama Term of Office: October 12, 2023-Present, First Period

Data Pribadi

Warga Negara Indonesia
Usia 61 tahun per 31 Desember 2023
Kelahiran Sidikalang, 26 Desember 1962

Personal Data
Indonesian citizen
61 years old as of December 31, 2023
Born in Sidikalang, December 26, 1962

Domisili

Bekasi, Jawa Barat, Indonesia

Domicile
Bekasi, West Java, Indonesia

Riwayat Pendidikan

- Magister Manajemen, STIE Nusantara Jakarta (2000);
- Sarjana Hukum, Yayasan Bung Karno Jakarta (2011);
- Sarjana Ekonomi Akuntansi, STIE Swadaya Jakarta (1994).

Educational Background

- Master of Management, STIE Nusantara Jakarta (2000);
- Bachelor of Law, Bung Karno Foundation Jakarta (2011);
- Bachelor of Economics in Accounting, STIE Swadaya Jakarta (1994).

Riwayat Pekerjaan

- Staf bagian Personalialia & Keuangan PT Waskita Karya (Persero) Tbk (1985-1987);
- Staf Keuangan PT Waskita Karya (Persero) Tbk (1987-1995)
- Pj. Kepala Seksi Personalialia & Keuangan PT Waskita Karya (Persero) Tbk (1995-1996);
- Kepala Seksi Personalialia dan Keuangan PT Waskita Karya (Persero) Tbk (1996-1998);
- Kepala Bagian Keuangan & SDM PT Waskita Karya (Persero) Tbk (2001-2002);
- Kepala Bagian Pegawai & keuangan PT Waskita Karya (Persero) Tbk (2005-2008);
- Kepala Bagian Perpajakan PT Waskita Karya (Persero) Tbk (2008-2014);
- Kepala Satuan Pengawasan Intern PT Waskita Karya (Persero) Tbk (2015-2018);
- Konsultan Pajak – Organisasi Ikatan Konsultan Pajak Indonesia (IKPI) (2015-2018);
- Pengacara – Organisasi PERADI (2018-sekarang)

Work Experience

- Personnel & Finance Staff of PT Waskita Karya (Persero) Tbk (1985-1987);
- Finance Staff of PT Waskita Karya (Persero) Tbk (1987-1995);
- Acting Head of Personnel & Finance Section of PT Waskita Karya (Persero) Tbk (1995-1996);
- Head of Personnel and Finance Section of PT Waskita Karya (Persero) Tbk (1996-1998);
- Head of Finance & HR Section of PT Waskita Karya (Persero) Tbk (2001-2002);
- Head of Personnel & Finance Section of PT Waskita Karya (Persero) Tbk (2005-2008);
- Head of Taxation Section of PT Waskita Karya (Persero) Tbk (2008-2014);
- Head of Internal Audit Unit of PT Waskita Karya (Persero) Tbk (2015-2018);
- Tax Consultant - Indonesian Tax Consultants Association (IKPI) organization (2015-2018);
- Lawyer - PERADI Organization (2018-Present).

Sertifikasi

Workshop BUMN dan Anak Usaha Pengelolaan Hak atas Tanah BUMN dan Anak Perusahaan Pasca Pemberlakuan UU No. 6/2023 dan PP No. 18/2021 (Suatu Pembahasan terkait Pengelolaan, Penyelenggaraan Administrasi & Kerja Sama Aset berupa Hak atas Tanah) yang diselenggarakan di Jakarta pada tahun 2023.

Certification

Workshop for SOEs and Subsidiaries on the Management of Land Rights of SOEs and Subsidiaries after the Enactment of Law No. 6/2023 and PP No. 18/2021 (A discussion related to Management, Administration & Cooperation of Assets in the form of Land Rights) held in Jakarta in 2023.

Dasar Hukum Penunjukan

- Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2020 tanggal 10 November 2020;
- Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 16/SK/WBP/DK/2023 tanggal 10 November 2023.

Dasar Hukum Penunjukan

- Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 08/SK/WBP/DK/2020 dated November 10, 2020;
- Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 16/SK/WBP/DK/2023 dated November 10, 2023.

Rangkap Jabatan

- Konsultan Pajak – Organisasi Ikatan Konsultan Pajak Indonesia (IKPI) (2015-2018);
- Pengacara – Organisasi PERADI (2018-sekarang).

Rangkap Jabatan

- Tax Consultant - Indonesian Tax Consultants Association (IKPI) organization (2015-2018);
- Lawyer - PERADI Organization (2018-Present).

Puji Wibowo
Anggota Audit Committee
Masa Jabatan: 12 Oktober 2023-Sekarang, Periode Pertama
Term of Office: October 12, 2023-Present, First Period

Data Pribadi

Warga Negara Indonesia
Usia 48 tahun per 31 Desember 2023
Kelahiran Demak, 25 September 1975

Personal Data

Indonesian citizen
48 years old as of December 31, 2023
Born in Demak, September 25, 1975

Domisili

Tangerang Selatan, Banten, Indonesia

Domicile

South Tangerang, Banten, Indonesia

Riwayat Pendidikan

- Doctorate in Accounting, Trisakti University;
- Master of International and Development Economic, Australian National University;
- Diploma III and IV in Accounting, State Collage of Accountancy.

Educational Background

- Doctorate in Accounting, Trisakti University;
- Master of International and Development Economic, Australian National University;
- Diploma III and IV in Accounting, State Collage of Accountancy.

Riwayat Pekerjaan

- Head of Public Sector Accounting Department (Diploma 4) at Polytechnic of State Finance STAN (September 2021-sekarang);
- Head of Accounting Department (Diploma 3) at Polytechnic of State Finance STAN (Januari 2020 - Juli 2021);
- Senior Lecturer at Polytechnic of State Finance STAN (November 2016-sekarang);
- Head of Section of Oil and Gas Revenue at Directorate General of Budget, MoF (September 2011 - Oktober 2016);
- Head of Section of Data Management at Directorate General of Budget, MoF (Februari 2008 - Oktober 2011);
- Analyst for State Owned Enterprises' Financial Statement (Januari 2000 - Desember 2004).

Work Experience

- Head of Public Sector Accounting Department (Diploma 4) at Polytechnic of State Finance STAN (September 2021-present);
- Head of Accounting Department (Diploma 3) at Polytechnic of State Finance STAN (January 2020 - July 2021);
- Senior Lecturer at Polytechnic of State Finance STAN (November 2016-present);
- Head of Section of Oil and Gas Revenue at Directorate General of Budget, Ministry of Finance (September 2011 - October 2016);
- Head of Section of Data Management at Directorate General of Budget, Ministry of Finance (February 2008 - October 2011);
- Analyst for State Owned Enterprises' Financial Statement (January 2000 - December 2004).

Sertifikasi

Certified Government Accounting Expert yang diselenggarakan oleh CGAE di Jakarta pada tahun 2023.

Certification

Certified Government Accounting Expert organized by CGAE in Jakarta in 2023.

Dasar Hukum Penunjukan

Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 tanggal 24 Januari 2023.

Legal Basis for Appointment

Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 01/SK/WBP/DK/2023 dated January 24, 2023.

Rangkap Jabatan

Head of Public Sector Accounting Department (Diploma 4) at Polytechnic of State Finance STAN (September 2021-sekarang).

Concurrent Position

Head of Public Sector Accounting Department (Diploma 4) at Polytechnic of State Finance STAN (September 2021-present).

Masa Jabatan Audit Committee

Anggota Audit Committee WSBP diangkat untuk masa jabatan 3 (tiga) tahun, tanpa mengurangi hak Board of Commissioners untuk memberhentikan sewaktu-waktu. Ketentuan terkait pengangkatan kembali Anggota Audit Committee WSBP sebagaimana tertuang dalam Surat Keputusan Dewan Komisaris No. 08/SK/WBP/DK/2020, 07/SK/WBP/DK/2023, 09/SK/WBP/DK/2023 dan 16/SK/WBP/DK/2023 tentang Pengangkatan Komite Audit serta Penetapan Komite Audit. Dengan demikian, anggota Audit Committee atas nama Sdr. Jonni Hutahaean sudah menjabat periode kedua.

Pernyataan Kepemilikan Piagam Audit Committee

Dalam menjalankan tugas dan tanggung jawabnya, Audit Committee berpedoman pada Piagam Audit Committee yang menjadi acuan yang mengatur antara lain mengenai kedudukan, persyaratan, tugas dan tanggung jawab Komite Audit serta hubungan kelembagaan antara Audit Committee dengan Audit Internal Division, Audit Committee dengan Board of Directors, dan Audit Committee dengan Auditor

Audit Committee Term of Office

WSBP Audit Committee members are appointed for a term of 3 (three) years, without prejudice to the right of Board of Commissioners to dismiss them at any time. Provisions related to the reappointment of WSBP Audit Committee Members as stated in the Board of Commissioners Decree No. 08/SK/WBP/DK/2020, 07/SK/WBP/DK/2023, 09/SK/WBP/DK/2023 and 16/SK/WBP/DK/2023 on the Appointment of Audit Committee and Determination of Audit Committee. Thus, Audit Committee member in the name of Jonni Hutahaean has served the second period.

Statement of Audit Committee Charter Ownership

In carrying out its duties and responsibilities, Audit Committee is guided by the Audit Committee Charter that serves as a reference that regulates, among others, the position, requirements, duties and responsibilities of Audit Committee as well as the institutional relationship between Audit Committee and Internal Audit Division, Audit Committee and Board of Directors, and Audit Committee and External Auditor.

Eksternal. Piagam Audit Committee telah ditandatangani Dewan Komisaris berdasarkan Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk nomor 06/SK/WBP/DK/2021 tanggal 31 Desember 2021 tentang Penetapan Piagam Komite Audit Panduan Tugas Pokok dan Fungsi Kerja Komite Audit Sesuai Tata Kelola Perusahaan yang Baik.

Tugas, Wewenang, dan Tanggung Jawab Audit Committee

Berdasarkan Prosedur Tata Kelola Perusahaan (*Good Corporate Governance*) Perusahaan, Lampiran Surat Keputusan Direksi No. 39.3/SK/WBP/PEN/2017 tanggal 27 November 2017, tugas, wewenang, dan tanggung jawab Audit Committee adalah sebagai berikut:

1. Melakukan *review* atas laporan efektivitas pengendalian internal Perusahaan.
2. Melakukan *review* atas upaya manajemen dalam menindaklanjuti rekomendasi auditor internal Divisi Internal Audit (DIA), berkaitan dengan pengendalian internal.
3. Membuat rekomendasi mengenai sistem pengendalian manajemen Perusahaan serta pelaksanaannya.
4. Meyakinkan penerapan prinsip-prinsip akuntansi secara konsisten dalam penyusunan laporan keuangan.
5. Meneliti pengumuman pendahuluan, laporan keuangan interim, dan hasil pengujian analisis.
6. Meneliti laporan keuangan tahunan dan meyakinkan bahwa laporan telah lengkap dan konsisten dengan laporan sebelumnya.
7. Meneliti hasil audit laporan keuangan oleh auditor eksternal.
8. Memastikan bahwa telah terdapat prosedur pengkajian yang memuaskan terhadap informasi yang dikeluarkan oleh Perusahaan, termasuk laporan-laporan keuangan, proyeksi (*forecast*) dan informasi keuangan lainnya yang disampaikan baik kepada Pemegang Saham maupun Regulator.
9. Menilai pelaksanaan kegiatan serta hasil audit yang dilakukan oleh Divisi Internal Audit (DIA). Untuk memenuhi tugas tersebut, Audit Committee melakukan aktivitas-aktivitas sebagai berikut:
 - a. Mengevaluasi pelaksanaan Program Kerja Pemeriksaan Tahunan (PKPT) dan mendorong tindak lanjutnya.
 - b. Mengevaluasi kebijakan pengawasan Satuan Pengawasan *Intern* dan Penyusutan PKPT.
 - c. Mengevaluasi hasil temuan-temuan Divisi Internal Audit dan memberikan masukan-masukan perbaikan yang diperlukan.
 - d. Membahas kebutuhan peningkatan kuantitas dan kualitas sumber daya manusia Divisi Internal Audit dalam rangka pemberdayaan Internal Audit.
 - e. Mengkaji kecukupan Piagam Auditor Internal.

The Audit Committee Charter has been signed by Board of Commissioners based on the Board of Commissioners Decree of PT Waskita Beton Precast Tbk number 06/SK/WBP/DK/2021 dated December 31, 2021 concerning Determination of the Audit Committee Charter Guidelines for the Main Duties and Work Functions of Audit Committee in accordance with Good Corporate Governance.

Audit Committee Duties, Authorities and Responsibilities

As stated in the Code of Good Corporate Governance of the Company, Attachment to Board of Directors Decree No. 40.3/SK/WBP/PEN/2015 dated December 1, 2015, the duties, authorities and responsibilities of Audit Committee are as follows:

1. Review reports on the effectiveness of the Company's internal controls.
2. Review management's efforts in following up on recommendations of internal auditor of Internal Audit Division (DIA) relating to internal control.
3. Make recommendations regarding the Company's management control system and its implementation.
4. Convincing the consistent application of accounting principles in the preparation of financial statements.
5. Examining preliminary announcements, interim financial reports, and results of analyst testing.
6. Examine the annual financial report and ensure that the report is complete and consistent with the previous report.
7. Examine the results of financial report audit by external auditor.
8. Ensure that there are satisfactory assessment procedures for information issued by the Company, including financial reports, projections (*forecasts*) and other financial information delivered both to the Shareholders and Regulators.
9. Assess the implementation of activities and the results of audit conducted by Internal Audit Division (DIA). To fulfill this task, Audit Committee conducts the following activities:
 - a. Evaluate the implementation of Annual Audit Work Program (PKPT) and encourage the follow-up.
 - b. Evaluate the supervision policy of Internal Audit Unit and PKPT Depreciation.
 - c. Evaluate the findings of Internal Audit Division and provide input on necessary improvements.
 - d. Discuss the need to increase the quantity and quality of human capital in Internal Audit Division in the context of empowering Internal Audit Unit.
 - e. Assess the adequacy of the Internal Auditor Charter

- | | |
|---|---|
| <ul style="list-style-type: none"> f. Berkoordinasi dengan Divisi Internal Audit dalam rangka menyamakan persepsi dan operasi intern Divisi Internal Audit. g. Mengadakan koordinasi dan kerja sama antara Audit Committee, Divisi Internal Audit dan Auditor Eksternal. h. Atas persetujuan Komisaris, Audit Committee dapat melakukan konsultasi dengan Board of Directors untuk menyarankan bidang-bidang yang perlu diaudit sebelum Board of Directors melakukan finalisasi rencana audit internal tahunan. i. Menilai peranan dan pelaksanaan tugas Auditor Eksternal & melakukan penelaahan atas ketaatan Perusahaan terhadap peraturan perundang-undangan di bidang pasar modal dan peraturan perundang-undangan lainnya yang berhubungan dengan kegiatan Perusahaan. j. Membuat rencana kegiatan tahunan Audit Committee yang disetujui oleh Komisaris. k. Memberikan masukan kepada Board of Commissioners tentang penyusunan dan penyempurnaan Piagam Audit Committee secara berkala. | <ul style="list-style-type: none"> f. Coordinate with Internal Audit Division in order to equalize the perception and internal operations of Internal Audit Division. g. Conduct coordination and cooperation between the Audit Committee, Internal Audit Division and External Auditors. h. With the approval of Board of Commissioners, Audit Committee can consult with the Board of Directors to suggest areas that need to be audited before the Board of Directors finalizes the annual internal audit plan. i. Assessing the role and implementation of the duties of External Auditor & Reviewing the Company's compliance with laws and regulations in the field of capital markets and other laws and regulations relating to the activities of the Company. j. Make a plan for the annual Audit Committee activities approved by Board of Commissioners. k. Provide input to Board of Commissioners regarding the preparation and improvement of the Audit Committee Charter on a regular basis. |
|---|---|

Audit Committee berfungsi membantu Board of Commissioners dalam melaksanakan tugas pengawasan dan memberi nasihat kepada Board of Directors antara lain dengan:

1. Membantu Board of Commissioners 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 Divisi Internal Audit (DIA) 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 Board of Commissioners serta tugas-tugas Board of Commissioners lainnya.
6. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan kepada publik antara lain laporan keuangan, proyeksi dan laporan lainnya terkait dengan informasi keuangan Perusahaan.
7. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perusahaan.
8. Memberikan pendapat independen dalam hal terjadinya perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikannya.
9. Memberikan rekomendasi kepada Board of Commissioners mengenai penunjukan Akuntan yang didasarkan pada

Audit Committee functions to assist Board of Commissioners in carrying out their supervisory and advisory duties to Board of Directors, among others by:

1. Assist Board of Commissioners to ensure the effectiveness of the internal control system and the effectiveness of the implementation of External Auditor and Internal Auditor's duties.
2. Assessing the implementation of activities and the results of audit carried out by Internal Audit Division (DIA) and External Auditors.
3. Provide recommendations on improving management control systems and their implementation.
4. Ensure that there are satisfactory evaluation procedures for all information released by the Company.
5. Identifying matters that require the attention of Board of Commissioners as well as other Board of Commissioners' duties.
6. Reviewing financial information to be released to the public, including financial statements, projections and other reports related to the Company's financial information.
7. Reviewing compliance with laws and regulations relating to the Company's activities.
8. Provide independent opinion in the event of disagreements between management and accountants for the services they provide.
9. Provide recommendations to Board of Commissioners regarding the appointment of an Accountant based on

independensi, ruang lingkup penugasan, dan *fee*.

10. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh Auditor Internal dan mengawasi pelaksanaan tindak lanjut oleh Board of Directors atas temuan Auditor Internal.
11. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perusahaan.
12. Menelaah dan memberikan saran kepada Board of Commissioners terkait dengan adanya potensi benturan kepentingan Perusahaan.
13. Menjaga kerahasiaan dokumen, data dan informasi Perusahaan.
14. Selain tugas di atas, Board of Commissioners dapat memberikan penugasan lain kepada Audit Committee seperti yang ditetapkan dalam Piagam Audit Committee.

Audit Committee wajib menyampaikan laporan kepada Komisaris. Laporan yang disampaikan berupa:

1. Laporan atas aktivitasnya yang disampaikan secara berkala sekurang-kurangnya setiap 3 (tiga) bulan sekali.
2. Laporan khusus yang berisi temuan yang diperkirakan dapat mengganggu kegiatan Perusahaan. Laporan khusus wajib disampaikan kepada Komisaris selambat-lambatnya 10 (sepuluh) hari kerja sejak tanggal temuan diketahui, dan dalam tempo paling lama 3 × 24 jam disampaikan oleh Komisaris kepada PT Waskita Karya (Persero) Tbk.
3. Audit Committee membuat Laporan Tahunan kepada Komisaris mengenai pelaksanaan kegiatan Audit Committee dan dimuat pada Laporan Tahunan Perusahaan, antara lain berkait dengan hal-hal:
 - a. Pelanggaran yang dilakukan oleh Perusahaan terhadap peraturan perundang-undangan yang berlaku.
 - b. Kesalahan/kekeliruan penyajian laporan Keuangan, Sistem Pengendalian Internal dan Independensi Auditor Eksternal (jika ada).
 - c. Kajian atas pelaksanaan paket remunerasi Komisaris dan Board of Directors sesuai dengan keputusan RUPS.

Pembagian Tugas dan Tanggung Jawab Audit Committee

Di tahun 2023, tugas dan tanggung jawab Audit Committee dijalankan oleh 3 (tiga) orang anggotanya dengan latar belakang dan pengalamannya kerja yang beragam. Dalam menjalankan tugasnya, Audit Committee mengedepankan kerja sama dan sinergi antara anggotanya dan memastikan bahwa mereka bekerja bersama-sama dengan menggabungkan latar belakang pendidikan dan kompetensi yang dimiliki.

Pernyataan Independensi Audit Committee

Audit Committee melaksanakan fungsi dan tugasnya secara profesional dan independen, tanpa campur tangan dari pihak manapun yang tidak sesuai dengan peraturan perundang-undangan. Sesuai dengan Piagam Audit Committee, kualifikasi

independence, scope of assignment and fees.

10. Reviewing the audit by Internal Auditor and supervising the implementation of Board of Directors' follow-up on the findings of Internal Auditor.
11. Review complaints related to the accounting process and financial reporting of the Company.
12. Review and provide advice to Board of Commissioners regarding the potential conflict of interest of the Company.
13. Maintain the confidentiality of Company documents, data and information.
14. In addition to the above tasks, Board of Commissioners may provide other assignments to Audit Committee as stipulated in the Audit Committee Charter.

Audit Committee must submit a report to Board of Commissioners. The report submitted is in the form of:

1. Activity report that is regularly submitted at least every 3 (three) months.
2. Special report containing findings that are expected to disrupt the Company's activities. Special report must be submitted to Board of Commissioners no later than 10 (ten) work days from the date the findings, and within a maximum period of 3 × 24 hours submitted by Board of Commissioners to PT Waskita Karya (Persero) Tbk.
3. Audit Committee makes an Annual Report to Board of Commissioners regarding the implementation of Audit Committee activities and is included in the Company's Annual Report, among others related to:
 - a. Violations committed by the Company against applicable laws and regulations.
 - b. Error/misrepresentation of the financial statements, internal control system and independence of external auditors (if any).
 - c. Review of the implementation of Board of Commissioners and Board of Directors remuneration package in accordance with GMS resolution.

Division of Duties and Responsibilities of Audit Committee

In 2023, Audit Committee duties and responsibilities were performed by 3 (three) members with diverse backgrounds and work experience. In carrying out its duties, Audit Committee prioritizes cooperation and synergy among its members and ensures that they work together by combining their educational backgrounds and competencies.

Statement of Independence of Audit Committee

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. In accordance with Audit Committee Charter, the

independensi dari anggota Audit Committee harus memenuhi kriteria sebagai berikut:

independence qualifications of members of Audit Committee must meet the following criteria:

Independensi Audit Committee
Independence of Audit Committee

Kriteria Independensi Audit Committee

Audit Committee Independence Criteria

Audit Committee Perusahaan yang Menjabat per 31 Desember 2023

Audit Committee Serving as of December 31, 2023

| | Abianti Riana | Jonni Hutahaean | Puji Wibowo |
|--|----------------------|------------------------|--------------------|
| Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perusahaan dalam waktu 6 (enam) bulan terakhir. Not a person in the Public Accounting Firm, Legal Consultant, Public Appraisal Service or other party that provides insurance services, non-insurance services, appraisal services and/or other consulting services to the Company in 6 (six) months last one. | ✓ | ✓ | ✓ |
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perusahaan dalam waktu 1 (satu) tahun terakhir, kecuali Komisaris Independen. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company in the past 1 (one) year, except for an Independent Commissioner. | ✓ | ✓ | ✓ |
| Tidak mempunyai saham langsung maupun tidak langsung pada Perusahaan. Dalam hal anggota Audit Committee memperoleh saham Perusahaan baik langsung maupun tidak langsung akibat suatu peristiwa hukum, saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut. Not having direct or indirect shares in the Company. In the event that Audit Committee members obtain shares of the Company directly or indirectly due to a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the acquisition of shares. | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan afiliasi dengan anggota Board of Commissioners, anggota Board of Directors, atau Pemegang Saham Utama Perusahaan. Not affiliated with members of Board of Commissioners, members of Board of Directors, or Major Shareholders of the Company. | ✓ | ✓ | ✓ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan Do not have a business relationship either directly or indirectly related to the business activities of the Company. | ✓ | ✓ | ✓ |
| Tidak memegang jabatan rangkap sebagai pengurus partai politik dan/atau calon anggota legislatif dan/atau calon kepala daerah/wakil kepala daerah, dan jabatan lain sesuai dengan ketentuan dan peraturan perundang-undangan yang dapat menimbulkan benturan kepentingan. Do not hold multiple positions as administrators of political parties and/or legislative candidates and/or regional head candidates/deputy regional heads, and other positions in accordance with the provisions and legislation that can cause a conflict of interest. | ✓ | ✓ | ✓ |
| Jika ada anggota Audit Committee berasal dari sebuah institusi tertentu, maka institusi di mana anggota Audit Committee berasal tidak boleh memberikan jasa pada Perusahaan. If there is a member of Audit Committee from a particular institution, then the institution where the member of Audit Committee originates may not provide services to the Company. | ✓ | ✓ | ✓ |

Program Pengembangan Kompetensi Audit Committee

Sepanjang tahun 2023, WSBP memfasilitasi Audit Committee untuk mengikuti berbagai program pengembangan kompetensi dalam bentuk pelatihan dan webinar yang bertujuan untuk meningkatkan kemampuan dan menunjang pelaksanaan tugasnya yang diuraikan dalam tabel di bawah ini.

Audit Committee Competency Development Program

Throughout 2023, WSBP facilitated Audit Committee to participate in various competency development programs in the form of trainings and webinars aimed at improving the ability and supporting the implementation of its duties as described in the table below.

| Nama Name | Nama Pelatihan Training Name | Waktu Pelatihan Time | Penyelenggara Organizer |
|--|---|---|--|
| Abianti Riana (Ketua Audit Committee) (Chairperson of Audit Committee) | Pelatihan Komisaris Profesional Professional Commissioner Training | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | <i>Intipesan Conference</i> |
| | <i>Training & Seminar Nasional</i> National Training & Seminar | 6-7 Desember 2023, Bali December 6-7, 2023, Bali | Yayasan Pendidikan Internal Audit Internal Audit Education Foundation |
| Jonni Hutahaean (Anggota Audit Committee) (Audit Committee Member) | Workshop BUMN dan Anak Perusahaan Pengelolaan Hak atas Tanah BUMN dan AP Pasca UU No.6/2023 PP 18/2021 Workshop on SOEs and Subsidiaries Land Rights Management of SOEs and APs After Law No.6/2023 PP 18/2021 | 25 Agustus 2023, Jakarta August 25, 2023, Jakarta | Koran BUMN SOE Newspaper |
| Puji Wibowo (Anggota Audit Committee) (Audit Committee Member) | Quality Assurance of Internal Audit Function | 14-15 Desember 2023 December 14-15, 2023 | Yayasan Pendidikan Internal Audit Internal Audit Education Foundation |

Penyelenggaraan Rapat Audit Committee

Rapat Audit Committee dilaksanakan sekurang-kurangnya 1 (satu) kali dalam 1 (satu) bulan, yang dapat dihadiri oleh anggota Board of Commissioners. Keputusan rapat Audit Committee diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan secara musyawarah untuk mufakat tidak dapat dilakukan, maka pengambilan keputusan harus disetujui oleh lebih dari ½ ditambah satu dari jumlah anggota Audit Committee yang hadir.

Jika dalam pengambilan keputusan yang dilakukan dengan pemungutan suara terjadi suara yang sama banyaknya, maka ketua rapat yang akan memutuskan. Dalam proses pengambilan keputusan terdapat perbedaan pendapat, perbedaan pendapat tersebut wajib dimuat dalam risalah rapat beserta alasan perbedaan pendapat tersebut.

Sepanjang tahun 2023, Audit Committee menyelenggarakan rapat sebanyak 34 (tiga puluh empat) kali rapat dengan frekuensi dan tingkat kehadiran Audit Committee sebagai berikut:

Audit Committee Meetings

Audit Committee meeting is held at least 1 (one) time in 1 (one) month, which can be attended by members of Board of Commissioners. The decisions of Audit Committee meetings are taken based on deliberation to reach consensus. In the event that a deliberation decision to reach a consensus cannot be made, then the decision must be approved by more than half plus one of members of Audit Committee present.

If an equal number of votes is made in the decision-making process, the chairperson of the meeting will decide. In the decision-making process there is a difference of opinion, the difference of opinion must be contained in the minutes of the meeting along with the reasons for the difference of opinion.

Throughout 2023, Audit Committee held 34 (thirty four) meetings with the frequency and attendance of Audit Committee as follows:

Frekuensi dan Tingkat Kehadiran Audit Committee dalam Rapat Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023

Frequency and Attendance of Audit Committee in Joint Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| Nama Name | Jabatan Position | Periode Jabatan di Tahun 2023 Term of Office in 2023 | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Number of Attendance | Tingkat Kehadiran (%) |
|----------------------|---|---|---|---|------------------------------|
| Abianti Riana | Ketua Audit Committee Chairperson of Audit Committee | Aktif menjabat sejak 07 Juli 2023 In office since July 7, 2023 | 17 | 17 | 100% |
| Agus Budiman Manalu | Ketua Audit Committee Chairperson of Audit Committee | Berhenti menjabat sejak 07 Juli 2023 Dismissed from office since July 7, 2023 | 17 | 15 | 88% |
| Jonni Hutahaean | Anggota Audit Committee Audit Committee Member | Menjabat 1 tahun penuh In office 1 full year | 34 | 32 | 94% |
| Fathur Rokhman | Anggota Audit Committee Audit Committee Member | <ul style="list-style-type: none"> Aktif menjabat sejak 07 Juli 2023 Berhenti menjabat 12 Oktober 2023 In office since July 7, 2023 Dismissed from office on October 12, 2023 | 10 | 10 | 100% |
| Rizky Prasetya Asgor | Anggota Audit Committee Audit Committee Member | Berhenti menjabat sejak 24 Januari 2023 Dismissed from office on January 24, 2023 | 1 | 1 | 100% |
| Puji Wibowo | Anggota Audit Committee Audit Committee Member | Menjabat sejak 24 Januari 2023 In office since January 24, 2023 | 34 | 32 | 94% |

Berikut risalah rapat Audit Committee tahun 2023 yang memuat informasi terkait agenda, waktu pelaksanaan, dan peserta rapat akan diuraikan dalam tabel berikut ini.

The following minutes of Audit Committee meetings in 2023 that contain information related to agenda, implementation time, and meeting participants will be described in the following table.

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023

Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|---------------------------------------|---|---|
| 1 | 5 Januari 2023 January 5, 2023 | Kinerja Keuangan bulan November November Financial Performance | <ul style="list-style-type: none"> Agus Budiman Manalu Asep Arofah Permana Inggir Elerida Rizky Prasetya Asgor Jonni Hutahaeen Lukas Dewantoro Alfonsus Andrew Ardimas Rahmadyo |
| 2 | 31 Januari 2023 January 31, 2023 | <ul style="list-style-type: none"> Pembahasan Usulan Pembayaran Insentif Kinerja Tenaga <i>Outsourcing</i> (OS) Tahun 2021 PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun buku 2023 PT Waskita Beton Precast Tbk. Discussion on Payment Proposal for Performance Incentives for Outsourced Workers (OS) in 2021 PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) Revision for 2023 fiscal year of PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Puji Wibowo Asep Arofah Permana Agus Budiman Manalu |
| 3 | 9 Februari 2023 February 9, 2023 | Kinerja Keuangan bulan November 2022 November 2022 Financial Performance | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 4 | 21 Februari 2023 February 21, 2023 | <ul style="list-style-type: none"> Pembahasan Penyampaian Top Risk Corporate Risk Profile Triwulan I Tahun 2023 PT Waskita Beton Precast Tbk; Telaah <i>Action Plan</i> sehubungan <i>Going Concern</i> Perusahaan. Discussion on Submission of Top Risk Corporate Risk Profile for First Quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Action Plan in relation to the Company's <i>Going Concern</i>. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 5 | 22 Februari 2023 February 22, 2023 | <ul style="list-style-type: none"> Telaah Kebijakan Manajemen Risiko; Telaah Kebijakan Sistem Pengendalian Internal; Pengawasan Efektivitas Audit Internal/Eksternal Review of Risk Management Policy; Review of Internal Control System Policy; Monitoring of Internal/External Audit Effectiveness | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 6 | 7 Maret 2023 March 7, 2023 | Kinerja Keuangan bulan Januari 2022 January 2022 Financial Performance | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Asep Arofah Permana Abianti Riana |
| 7 | 15 Maret 2023 March 15, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Pengikatan Jaminan Piutang & Peningkatan Jaminan Aset Tetap kepada PT Bank Rakyat Indonesia (Persero) Tbk; Pembahasan Permohonan Persetujuan Peningkatan Objek Jaminan kepada PT Bank Negara Indonesia (Persero) Tbk. Discussion on Application for Approval of Binding of Accounts Receivable Guarantee & Increase of Fixed Assets Guarantee to PT Bank Rakyat Indonesia (Persero) Tbk; Discussion on Application for Approval to Increase Collateral Object to PT Bank Negara Indonesia (Persero) Tbk. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023

Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|---------------------------------|---|---|
| 8 | 29 Maret 2023 March 29, 2023 | <ul style="list-style-type: none"> Pembahasan Tindak Lanjut Pending Items Audit Perseroan tahun 2022 (Pemaparan oleh KAP); Laporan Triwulanan IV 2023 Internal Audit; Pengawasan Efektivitas Audit Internal/Eksternal dan Rencana Audit 2023; Telaah Piagam Audit 2023 (<i>Audit Charter</i>) Discussion on the Follow-up of the Company's Pending Items Audit in 2022 (Presentation by KAP); Quarterly IV 2023 Internal Audit Report ; Monitoring of Internal/External Audit Effectiveness and 2023 Audit Plan; Review of Audit Charter 2023 | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 9 | 30 Maret 2023 March 30, 2023 | Kinerja Keuangan bulan Februari 2023 February 2023 Financial Performance | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 10 | 13 April 2023 April 13, 2023 | <ul style="list-style-type: none"> Telaah Kebijakan Akuntansi dan Pelaporan Keuangan; Telaah Kebijakan Mutu, Pelayanan dan Keluhan Pelanggan; Telaah Kebijakan Sistem & TI. Review of Accounting and Financial Reporting Policies; Review of Quality, Service and Customer Complaints Policy; Review of System & IT Policy. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 11 | 18 April 2023 April 18, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Pengesahan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2022 (Annual Report & Sustainability Report); Pembahasan Penyampaian Data Hasil Stock Opname Aset. Discussion on Application for Ratification of Annual Report and Sustainability Report for 2022 Fiscal Year (Annual Report & Sustainability Report); Discussion on Submission of Data on Asset Stock-taking Results. | <ul style="list-style-type: none"> Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 12 | 4 Mei 2023 May 4, 2023 | Kinerja Keuangan bulan Maret 2023 March 2023 Financial Performance | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023

Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|-----------------------------|---|---|
| 13 | 16 Mei 2023 May 16, 2023 | <ul style="list-style-type: none"> Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Seton Precast Tbk; Permohonan Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk Tahun 2022; Permohonan Persetujuan Kontrak Manajemen Tahunan yang Memuat KPI Direksi secara Kolegial dan Individual antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk Tahun 2023. Request for Approval of Corporate Action of PT Waskita Seton Precast Tbk PKPU Peace Agreement; Request for Approval of Realization of Achievement of Company Performance (Corporate) of PT Waskita Beton Precast Tbk in 2022; Request for Approval of Annual Management Contract containing Collegial and Individual KPIs between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk in 2023. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaeen Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 14 | 23 Mei 2023 May 23, 2023 | <ul style="list-style-type: none"> Permohonan Penegasan Persetujuan Dewan Komisaris terkait Implementasi Perjanjian Perdamaian yang telah disetujui berdasarkan Surat Dewan Komisaris No. 86/WBP/DK/2022 tanggal 15 November 2022 perihal Persetujuan Implementasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk ("Perseroan"); Penyampaian Top Corporate Risk Profile Periode Triwulan II Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Laporan Manajemen TW I Tahun 2023 PT Waskita Beton Precast Tbk. Request for Confirmation of Board of Commissioners' Approval regarding Peace Agreement Implementation which has been approved based on Board of Commissioners' Letter No. 86/WBP/DK/2022 dated November 15, 2022 regarding Approval of PKPU Peace Agreement Implementation of PT Waskita Beton Precast Tbk ("Company"); Submission of Top Corporate Risk Profile for the second quarter of 2023 of PT Waskita Beton Precast Tbk; Submission of Management Report First Quarter of 2023 of PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> Lukas Dewantoro Jonni Hutahaeen Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 15 | 29 Mei 2023 May 29, 2023 | <p>Penyampaian Progress Realisasi Program Kerja Internal Audit Division Triwulan I Tahun 2023.</p> <p>Submission of Internal Audit Division Work Program Realization Progress for the first quarter of 2023.</p> | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 16 | 5 Juni 2023 June 5, 2023 | <p>Kinerja Keuangan bulan April 2023.</p> <p>April 2023 Financial Performance.</p> | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023
Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|------------------------------------|---|--|
| 17 | 6 Juli 2023 July 6, 2023 | Kinerja Keuangan bulan Mei 2023. May 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Abianti Riana Poerwanto Jonni Hutahaeen Puji Wibowo |
| 18 | 13 Juli 2023 July 13, 2023 | <ul style="list-style-type: none"> Penyampaian Permohonan Persetujuan Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Seton Precast Tbk; Update Perkara dan Permasalahan Perseroan dan Tindak Lanjut serta Action Plan Penyelesaian Permasalahan Tol KLSM, Quarry Lumbang, Pembangunan Plant Penajam, Plant Bojonegara PT Waskita Beton Precast Tbk. Submission of Request for Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Seton Precast Tbk; Update on the Company's Cases and Problems and Follow-up and Action Plan for the Settlement of KLSM Toll Road Problems, Lumbang Quarry, Penajam Plant Development, Bojonegara Plant of PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu, Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 19 | 26 Juli 2023 July 26, 2023 | Penyampaian Permohonan Persetujuan kembali Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Beton Precast Tbk. Submission of Request for Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 20 | 2 Agustus 2023 August 2, 2023 | Kinerja Keuangan bulan Juni 2023. June 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 21 | 10 Agustus 2023 August 10, 2023 | Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen; Progres dan Penyelesaian Audit BPK. Review of HC Management Policy & Management Succession; Progress and Completion of BPK Audit. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 22 | 16 Agustus 2023 August 16, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW II Tahun 2023 PT Waskita Beton Precast Tbk dan Penyampaian Realisasi KPI Korporat dan Direktorat TW II Tahun 2023 PT Waskita Seton Precast Tbk; Penyampaian <i>Top Corporate Risk Profile</i> Periode Triwulan III Tahun 2023 PT Waskita Seton Precast Tbk. Submission of PT Waskita Beton Precast Tbk Second Quarter of 2023 Management Report and Submission of PT Waskita Seton Precast Tbk Second Quarter of 2023 Corporate and Directorate KPI Realization; Submission of Top Corporate Risk Profile for the third quarter of 2023 PT Waskita Seton Precast Tbk. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023

Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|---|--|--|
| 23 | 29 Agustus 2023 August 29, 2023 | Kinerja Keuangan bulan Juli 2023. July 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 24 | 22 September 2023 September 22, 2023 | <ul style="list-style-type: none"> Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan Triwulan III Tahun 2023; Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023; Sosialisasi Aplikasi Sistem Informasi Audit (SIA). Report on Realization of Internal Audit Division Work Program for Second Quarter and Third Quarter of 2023; Internal Audit Division Work Plan for fourth quarter of 2023; Socialization of Audit Information System (AIS) Application. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 25 | 02 Oktober 2023 October 2, 2023 | Kinerja Keuangan bulan Agustus 2023. August 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 26 | 20 Oktober 2023 October 20, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan Top Corporate Risk Profile Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali Submission of Management Report of third quarter of 2023 PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 27 | 01 November 2023 November 1, 2023 | Kinerja Keuangan bulan September 2023. September 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaeen Puji Wibowo Sapto Wiratno |

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023
Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|---------------------------------------|--|--|
| 28 | 07 November 2023 November 7, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan Top Corporate Risk Profile Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali. Submission of Management Report of third quarter of 2023 PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for third quarter of 2023 and Top Corporate Risk Profile for fourth quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 29 | 10 November 2023 November 10, 2023 | <ul style="list-style-type: none"> Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG serta Pemantauan Penerapan Asesmen GCG dalam Lingkup Audit; Telaah Pelaksanaan Prinsip-Prinsip GCG dalam Lingkup Risiko dan Tata Kelola Terintegrasi. Review of Implementation of Good Corporate Governance (GCG) Principles and Monitoring of GCG Assessment in Audit Scope; Review of Implementation of GCG Principles in the Scope of Risk and Integrated Governance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 30 | 17 November 2023 November 17, 2023 | <ul style="list-style-type: none"> Telaah Struktur Organisasi; Telaah Kesesuaian Visi Misi Perseroan; Telaah Kepatuhan Perseroan Terhadap Kode Etik. Review of Organizational Structure; Review of Appropriateness of the Company's Vision and Mission; Review of the Company's Compliance with Code of Conduct. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 31 | 23 November 2023 November 23, 2023 | <ul style="list-style-type: none"> Pembahasan Penyampaian Realisasi KPI Korporat & Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Kebijakan Manajemen Talenta; Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG dalam Lingkup Nominasi dan Remunerasi. Discussion on Submission of Corporate & Directorate KPI Realization for third quarter of 2023 PT Waskita Beton Precast Tbk; Review of Talent Management Policy; Review of the Implementation of Good Corporate Governance (GCG) Principles in the Scope of Nomination and Remuneration. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 32 | 04 Desember 2023 December 4, 2023 | Kinerja Keuangan Bulan Oktober. October Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |

Risalah Rapat Audit Committee Bersama Integrated Risk Monitoring and Governance Committee Tahun 2023
Minutes of Audit Committee Meeting with Integrated Risk Monitoring and Governance Committee in 2023

| No. | Waktu Pelaksanaan Date | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|---------------------------------------|--|--|
| 33 | 13 Desember 2023 December 13, 2023 | <ul style="list-style-type: none"> Pembahasan perihal Permohonan Usulan Gaji Board of Directors (BOD) Board of Commissioners (BOC) PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk; Telaah Pencapaian Kinerja Unit Kerja. Discussion on Request for Salary Proposal of Board of Directors (BOD) Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) for 2024 Fiscal Year of PT Waskita Beton Precast Tbk; Review of Work Unit Performance Achievement. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaean Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 34 | 19 Desember 2023 December 19, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Penyesuaian Target Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Penyusunan KPI; Telaah Pencapaian Kinerja Direksi dan RKAP. Discussion on Request for Approval of Adjustment of Corporate and Directorate Key Performance Indicators (KPI) Targets for 2023 of PT Waskita Beton Precast Tbk; Review of KPI Preparation; Review of Board of Directors Performance Achievement and RKAP. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Puji Wibowo Sapto Wiratno |

Laporan Pelaksanaan Tugas Audit Committee

Di tahun 2023, Audit Committee telah menyusun rencana kerja tahunan komite yang digunakan sebagai panduan dalam menjalankan fungsi dan tugasnya. Kegiatan-kegiatan yang telah dilakukan adalah sebagai berikut:

Audit Committee Duties Implementation Report

In 2023, Audit Committee has developed an annual committee work plan that is used as a guide in carrying out its functions and duties. The activities that have been conducted are as follows:

Realisasi Pelaksanaan Kegiatan Audit Committee Tahun 2023

Realization of Audit Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|--|---|
| 1. | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan November. November Financial Performance. | 5 Januari 2023 January 5, 2023 |
| 2. | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> Pembahasan Usulan Pembayaran Insentif Kinerja Tenaga <i>Outsourcing</i> (OS) Tahun 2021 PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun buku 2023 PT Waskita Beton Precast Tbk. Discussion on Payment Proposal for Performance Incentive for Outsourced Workers (OS) in 2021 PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Revision of the Company's Work Plan and Budget (RKAP) for 2023 fiscal year PT Waskita Beton Precast Tbk. | 31 Januari 2023 January 31, 2023 |
| 3. | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan November 2022. November 2022 Financial Performance. | 9 Februari 2023 February 9, 2023 |

Realisasi Pelaksanaan Kegiatan Audit Committee Tahun 2023
Realization of Audit Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|------------|--|---|--|
| 4. | <ul style="list-style-type: none"> Review terhadap Pelaksanaan dan Laporan Manajemen Risiko Rapat dengan Divisi Terkait Review of Risk Management Implementation and Report Meeting with Related Divisions | <ul style="list-style-type: none"> Pembahasan Penyampaian Top Risk Corporate Risk Profile Triwulan I Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Action Plan sehubungan Going Concern Perusahaan. Discussion on Submission of Top Risk Corporate Risk Profile First Quarter of 2023 PT Waskita Beton Precast Tbk; Review of Action Plan in relation to the Company's Going Concern. | 21 Februari 2023 <i>February 21, 2023</i> |
| 5. | <ul style="list-style-type: none"> Penelaahan atas Kebijakan Manajemen Risiko Pengawasan Efektif Audit Internal/Eksternal Review of Risk Management Policy Effective Internal/External Audit Monitoring | <ul style="list-style-type: none"> Telaah Kebijakan Manajemen Risiko; Telaah Kebijakan Sistem Pengendalian Internal; Pengawasan Efektivitas Audit Internal/Eksternal. Review of Risk Management Policy; Review of Internal Control System Policy; Monitoring of Internal/External Audit Effectiveness. | 22 Februari 2023 <i>February 22, 2023</i> |
| 6 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Januari 2022. <i>January 2022 Financial Performance.</i> | 7 Maret 2023 <i>March 7, 2023</i> |
| 7 | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Pengikatan Jaminan Piutang & Peningkatan Jaminan Aset Tetap kepada PT Bank Rakyat Indonesia (Persero) Tbk; Pembahasan Permohonan Persetujuan Peningkatan Objek Jaminan kepada PT Bank Negara Indonesia (Persero) Tbk. Discussion on Application for Approval of Binding of Accounts Receivable Guarantee & Increase of Fixed Assets Guarantee to PT Bank Rakyat Indonesia (Persero) Tbk; Discussion on Application for Approval to Increase the Collateral Object to PT Bank Negara Indonesia (Persero) Tbk. | 15 Maret 2023 <i>March 15, 2023</i> |
| 8 | <ul style="list-style-type: none"> Menjadi Counterpart KAP Pengawasan Evaluasi laporan KPI Pengawasan Efektivitas Audit Internal/Eksternal Pengawasan dan Pemberian Nasihat terhadap SPI Become Counterpart of Supervision KAP Evaluation of KPI report Internal/External Audit Effectiveness Monitoring Supervision and Advising of SPI | <ul style="list-style-type: none"> Pembahasan Tindak Lanjut Pending Items Audit Perseroan tahun 2022 (Pemaparan oleh KAP); Laporan Triwulanan IV 2023 Internal Audit; Pengawasan Efektivitas Audit Internal/Eksternal dan Rencana Audit 2023; Telaah Piagam Audit 2023 (<i>Audit Charter</i>). Discussion on the Follow-up of the Company's Pending Items Audit in 2022 (Exposure by KAP); Quarterly Report IV 2023 Internal Audit; Monitoring of Internal/External Audit Effectiveness and 2023 Audit Plan; Review of 2023 Audit Charter. | 29 Maret 2023 <i>March 29, 2023</i> |
| 9 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Februari 2023. February 2023 Financial Performance. | 30 Maret 2023 <i>March 30, 2023</i> |
| 10 | <ul style="list-style-type: none"> Penelaahan atas kebijakan Sistem & IT; Penelaahan atas kebijakan mutu & pelayanan. Review of System & IT policy; Review of quality & service policies. | <ul style="list-style-type: none"> Telaah Kebijakan Akuntansi dan Pelaporan Keuangan; Telaah Kebijakan Mutu, Pelayanan dan Keluhan Pelanggan; Telaah Kebijakan Sistem & TI. Review of Accounting and Financial Reporting Policies; Review of Quality, Service and Customer Complaints Policy; Review of System & IT Policy. | 13 April 2023 <i>April 13, 2023</i> |

Realisasi Pelaksanaan Kegiatan Audit Committee Tahun 2023

Realization of Audit Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|--|---|
| 11 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | <ul style="list-style-type: none"> Pembahasan Permohonan Pengesahan Laporan Tahunan dan Laporan Serkelanjutan Tahun Buku 2022 (Annual Report & Sustainability Report); Pembahasan Penyampaian Data Hasil Stock Opname Aset. Discussion on Application for Ratification of Annual Report and Sustainability Report for 2022 Fiscal Year (Annual Report & Sustainability Report); Discussion on Submission of Data on Asset Stock-taking Results. | 18 April 2023 <i>April 18, 2023</i> |
| 12 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | Kinerja Keuangan bulan Maret 2023. Financial Performance in March 2023. | 4 Mei 2023 <i>May 4, 2023</i> |
| 13 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | <ul style="list-style-type: none"> Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk; Permohonan Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk Tahun 2022; Permohonan Persetujuan Kontrak Manajemen Tahunan yang Memuat KPI Board of Directors secara Kolegial dan Individual antara Board of Commissioners dan Board of Directors PT Waskita Beton Precast Tbk Tahun 2023. Application for Approval of Corporate Action of PT Waskita Seton Precast Tbk PKPU Peace Agreement; Request for Approval of the Realization of Achievement of Company Performance (Corporate) of PT Waskita Beton Precast Tbk in 2022; Request for Approval of the Annual Management Contract Containing Collegial and Individual KPIs of Board of Directors between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk in 2023. | 16 Mei 2023 <i>May 16, 2023</i> |
| 14 | <ul style="list-style-type: none"> Review terhadap Pelaksanaan dan Laporan Manajemen Risiko Rapat dengan Divisi Terkait Review of Risk Management Implementation and Reports Meeting with Related Divisions | <ul style="list-style-type: none"> Permohonan Penegasan Persetujuan Board of Commissioners terkait Implementasi Perjanjian Perdamaian yang telah disetujui berdasarkan Surat Dewan Komisaris No. 86/WBP/DK/2022 tanggal 15 November 2022 perihal Persetujuan Implementasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk ("Perseroan"); Penyampaian Top Corporate Risk Profile Periode Triwulan II Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Laporan Manajemen TW I Tahun 2023 PT Waskita Beton Precast Tbk. Request for Confirmation of the Board of Commissioners' Approval regarding the Implementation of the Peace Agreement which has been approved based on the Letter of the Board of Commissioners No. 86/WBP/DK/2022 dated November 15, 2022 regarding Approval of the Implementation of the PKPU Peace Agreement of PT Waskita Beton Precast Tbk ("Company"); Submission of Top Corporate Risk Profile for the second quarter of 2023 of PT Waskita Beton Precast Tbk; Submission of Management Report for first quarter of 2023 of PT Waskita Beton Precast Tbk. | 23 Mei 2023 <i>May 23, 2023</i> |
| 15 | Evaluasi Laporan SPI Evaluation of SPI Report | Penyampaian Progress Realisasi Program Kerja Internal Audit Division Triwulan I Tahun 2023. Submission of Progress Realization of Internal Audit Division Work Program for First Quarter of 2023. | 29 Mei 2023 <i>May 29, 2023</i> |

Realisasi Pelaksanaan Kegiatan Audit Committee Tahun 2023

Realization of Audit Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|--|---|--|
| 16 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | Kinerja Keuangan bulan April 2023. April 2023 Financial Performance. | 5 Juni 2023 <i>June 5, 2023</i> |
| 17 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | Kinerja Keuangan bulan Mei 2023. May 2023 Financial Performance. | 6 Juli 2023 <i>July 6, 2023</i> |
| 18 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | <ul style="list-style-type: none"> • Penyampaian Permohonan Persetujuan Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Seton Precast Tbk; • <i>Update</i> Perkara dan Permasalahan Perseroan dan Tindak Lanjut serta Action Plan Penyelesaian Permasalahan Tol KLSM, Quarry Lumbang, Pembangunan Plant Penajam, <i>Plant</i> Bojonegara PT Waskita Beton Precast Tbk. • Submission of Request for Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Seton Precast Tbk; • Update on the Company's Cases and Problems and Follow-up and Action Plan for the Settlement of KLSM Toll Road Issues, Lumbang Quarry, Penajam Plant Development, Bojonegara Plant of PT Waskita Beton Precast Tbk. | 13 Juli 2023 <i>July 13, 2023</i> |
| 19 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | Penyampaian Permohonan Persetujuan kembali Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Beton Precast Tbk. Submission of Request for Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Beton Precast Tbk. | 26 Juli 2023 <i>July 26, 2023</i> |
| 20 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | Kinerja Keuangan bulan Juni 2023. June 2023 Financial Performance. | 2 Agustus 2023 <i>August 2, 2023</i> |
| 21 | <ul style="list-style-type: none"> • Penelaahan atas kebijakan pengelolaan SDM & suksesi manajemen; • Penelaahan atas pelaksanaan audit eksternal • Review of HC management & management succession policies; • Review of the implementation of external audit | <ul style="list-style-type: none"> • Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen; • Progres dan Penyelesaian Audit BPK. • Review of HC Management Policy & Management Succession; • Progress and Completion of BPK Audit. | 10 Agustus 2023 <i>August 10, 2023</i> |
| 22 | <ul style="list-style-type: none"> • Rapat dengan Divisi Terkait; • <i>Review</i> terhadap Pelaksanaan dan Laporan Manajemen Risiko • Meeting with Related Divisions; • Review of Risk Management Implementation and Report | <ul style="list-style-type: none"> • Penyampaian Laporan Manajemen TW II Tahun 2023 PT Waskita Beton Precast Tbk dan Penyampaian Realisasi KPI Korporat dan Direktorat TW II Tahun 2023 PT Waskita Seton Precast Tbk; • Penyampaian <i>Top Corporate Risk Profile</i> Periode Triwulan III Tahun 2023 PT Waskita Seton Precast Tbk. • Submission of Management Report of Second Quarter of 2023 PT Waskita Beton Precast Tbk and Submission of Corporate and Directorate KPI Realization of Second Quarter of 2023 PT Waskita Seton Precast Tbk; • Submission of Top Corporate Risk Profile for the third quarter of 2023 PT Waskita Seton Precast Tbk. | 16 Agustus 2023 <i>August 16, 2023</i> |
| 23 | Rapat dengan Divisi Terkait <i>Meeting with Related Divisions</i> | Kinerja Keuangan bulan Juli 2023. July 2023 Financial Performance. | 29 Agustus 2023 <i>August 29, 2023</i> |

Realisasi Pelaksanaan Kegiatan Audit Committee Tahun 2023

Realization of Audit Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|--|---|---|
| 24 | <ul style="list-style-type: none"> Evaluasi Laporan SPI; Evaluasi Laporan SPI; Rapat dengan Divisi Terkait. Evaluation of SPI Report; Evaluation of SPI Report; Meeting with Related Divisions. | <ul style="list-style-type: none"> Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan Triwulan III Tahun 2023; Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023; Sosialisasi Aplikasi Sistem Informasi Audit (SIA). Report on the Realization of Internal Audit Division Work Program for the second quarter and third quarter of 2023; Internal Audit Division Work Plan for the fourth quarter of 2023; Socialization of Audit Information System (AIS) Application. | 22 September 2023 September 22, 2023 |
| 25 | Rapat Dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Agustus 2023 August 2023 Financial Performance | 2 Oktober 2023 October 2, 2023 |
| 26 | <ul style="list-style-type: none"> Telaah atas kepatuhan Direksi terhadap UU & peraturan yang berlaku, RKAP dan RJPP Telaah Rancangan RJPP Penelaahan atas kebijakan pengadaan barang & jasa Review of the Board of Directors' compliance with applicable laws & regulations, RKAP and RJPP Review of RJPP Draft Review of goods & services procurement policy | <ul style="list-style-type: none"> Telaah Kepatuhan Direksi Terhadap Undang-Undang dan Peraturan yang Berlaku; Telaah Rancangan RJPP; Telaah Kebijakan Pengadaan Barang & Jasa. Review of the Board of Directors' Compliance with Applicable Laws and Regulations; Review of RJPP Draft; Review of Goods & Services Procurement Policy. | 20 Oktober 2023 October 20, 2023 |
| 27 | Rapat Dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan September 2023. September 2023 Financial Performance. | 1 November 2023 November 1, 2023 |
| 28 | <ul style="list-style-type: none"> Rapat Dengan Divisi Terkait Review terhadap Pelaksanaan dan Laporan Manajemen Risiko Telaah Keselarasan Peraturan Internal dengan Peraturan Pemegang Saham Pengendali Meeting with Related Divisions Review of Risk Management Implementation and Report Review of Internal Regulations Alignment with Controlling Shareholders Regulations | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan Top Corporate Risk Profile Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali. Submission of Management Report of Third Quarter of 2023 PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders. | 07 November 2023 November 7, 2023 |
| 29 | Telaah atas Kebijakan Good Corporate Governance Review of Good Corporate Governance Policy | <ul style="list-style-type: none"> Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG serta Pemantauan Penerapan Asesmen GCG dalam Lingkup Audit; Telaah Pelaksanaan Prinsip-Prinsip GCG dalam Lingkup Risiko dan Tata Kelola Terintegrasi. Review of the Implementation of Good Corporate Governance (GCG) Principles and Monitoring the GCG Assessment in the Audit Scope; Review of the Implementation of GCG Principles in the Scope of Risk and Integrated Governance. | 10 November 2023 November 10, 2023 |

Realisasi Pelaksanaan Kegiatan Audit Committee Tahun 2023

Realization of Audit Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|--|---|---|
| 30 | <ul style="list-style-type: none"> Telaah Pencapaian Kinerja Direksi dan RKAP Telaah Kebijakan Manajemen Talenta Telaah atas Kebijakan Good Corporate Governance Review of Board of Directors Performance Achievement and RKAP Review of Talent Management Policy Review of Good Corporate Governance Policy | <ul style="list-style-type: none"> Pembahasan Penyampaian Realisasi KPI Korporat & Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Kebijakan Manajemen Talenta; Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG dalam Lingkup Nominasi dan Remunerasi. Discussion of Submission of Corporate & Directorate KPI Realization of third quarter of 2023 PT Waskita Beton Precast Tbk; Review of Talent Management Policy; Review of the Implementation of Good Corporate Governance (GCG) Principles in the Scope of Nomination and Remuneration. | 23 November 2023 November 23, 2023 |
| 31 | Rapat Dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan Bulan Oktober. October Financial Performance. | 4 Desember 2023 December 4, 2023 |
| 32 | <ul style="list-style-type: none"> Telaah atas Remunerasi Direksi dan Dekom Menjadi Counterpart Penyusunan RKAP Telaah Pencapaian Kinerja Unit Kerja Review of BoD and BoC Remuneration Being a Counterpart to the Preparation of RKAP Review of Work Unit Performance Achievement | <ul style="list-style-type: none"> Pembahasan perihal Permohonan Usulan Gaji Board of Directors (BOD) Board of Commissioners (BOC) PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk; Telaah Pencapaian Kinerja Unit Kerja. Discussion regarding the Request for Salary Proposal of Board of Directors (BOD) Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) for 2024 Fiscal Year of PT Waskita Beton Precast Tbk; Review of Work Unit Performance Achievement. | 13 Desember 2023 December 13, 2023 |
| 33 | <ul style="list-style-type: none"> Telaah Penyusunan KPI Telaah Pencapaian Kinerja Direksi dan RKAP Review of KPI Preparation Review of Board of Directors Performance Achievement and RKAP | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Penyesuaian Target Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Penyusunan KPI; Telaah Pencapaian Kinerja Direksi dan RKAP. Discussion on Request for Approval of Adjustment of Corporate and Directorate Key Performance Indicators (KPI) Targets for 2023 PT Waskita Beton Precast Tbk; Review of KPI Preparation; Review of Board of Directors Performance Achievement and RKAP. | 19 Desember 2023 December 19, 2023 |

Remunerasi Audit Committee

Penetapan remunerasi Audit Committee berpedoman pada Peraturan Menteri BUMN No. PER-12/MBU/2012 tentang Organ Pendukung Dewan Komisaris/Dewan Pengawas Badan Usaha Milik Negara, remunerasi anggota Audit Committee ditetapkan oleh Board of Commissioners dengan mempertimbangkan kemampuan Perusahaan. Honorarium Anggota Audit Committee maksimal sebesar 15% dari gaji President Director Perusahaan, dengan ketentuan pajak ditanggung oleh Perusahaan, dan tidak diperkenankan menerima penghasilan lain selain honorarium tersebut.

Audit Committee Remuneration

The amount of remuneration for Audit Committee refers to the Regulation of Minister of SOEs No. PER-12/MBU/2012 concerning Supporting Organs of Board of Commissioners/ Supervisory Board of State-Owned Enterprises, the remuneration of members of Audit Committee is determined by Board of Commissioners by taking into account the ability of the Company. The honorarium for members of Audit Committee is a maximum of 15% of the salary of the Company's President Director, provided that the tax is borne by the Company, and they are not allowed to receive other income other than the honorarium.

Remunerasi yang diterima Audit Committee ditetapkan dalam Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 19/SK/WBP/DK/2023 tanggal 29 Desember 2023 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2023 PT Waskita Beton Precast Tbk. Berikut jumlah honorarium yang diberikan kepada Komite Audit WSBP di tahun 2023 adalah sebagai berikut:

The remuneration received by Audit Committee is stipulated in the Board of Commissioners Decree Number: 19/SK/WBP/DK/2023 dated December 29, 2023 concerning Determination of Honorarium and Allowances for Audit Committee Members, Risk Monitoring and Integrated Governance Committee Members, Nomination and Remuneration Committee Members, Secretary of Board of Commissioners and Secretariat Staff of Board of Commissioners in 2023 of PT Waskita Beton Precast Tbk. The following amount of honorarium given to WSBP Audit Committee in 2023 is as follows:

Besaran Honorarium Audit Committee Tahun 2023
Amount of Honorarium for Audit Committee in 2023

| Nama Audit Committee Audit Committee Name | Jabatan Position | Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah) | |
|--|---|--|--|
| | | Setiap Bulan Monthly | Selama Periode Menjabat During Serving Period |
| Jonni Hutahaean | Anggota Audit Committee Audit Committee Member | 18.975.000 | 227.700.000 |
| Rizky Prasetya Asgor* | Anggota Audit Committee Audit Committee Member | 18.975.000 | 208.725.000 |
| Fathur Rokhman** | Anggota Audit Committee Audit Committee Member | - | - |
| Puji Wibowo** | Anggota Audit Committee Audit Committee Member | 18.975.000 | 37.950.000 |

*) Berhenti menjabat sejak 10 November 2023
*) Aktif menjabat sejak 10 November 2023
*) Inactive since November 10, 2023
*) Active since November 10, 2023

Anggota Board of Commissioners yang menjabat sebagai Ketua atau Anggota Audit Committee tidak mendapatkan penghasilan tambahan dari jabatan tersebut, selain penghasilan yang sudah diterima sebagai bagian dari peran mereka sebagai Board of Commissioners.

Members of Board of Commissioners who serve as Chairperson or Member of Audit Committee do not receive any additional income from such position, other than the income already received as part of their role as Board of Commissioners.

NOMINATION & REMUNERATION COMMITTEE

Untuk meningkatkan efektivitas pelaksanaan tugas Board of Commissioners dan memastikan adanya keberagaman dalam komposisi Board of Commissioners dan Board of Directors memiliki keberagaman keanggotaan dan terdiri dari individu dengan standar integritas tertinggi, WSBP membentuk *Nomination & Remuneration Committee* melalui Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Tentang Pembentukan Komite Nominasi dan Remunerasi, Pengangkatan Ketua dan Anggota Komite Nominasi Dan Remunerasi, Penetapan Susunan Komite Nominasi dan Remunerasi dan Penetapan Honorarium dan Tunjangan Komite Nominasi dan Remunerasi.

NOMINATION & REMUNERATION COMMITTEE

To improve the effectiveness of Board of Commissioners' duties and to ensure diversity in the composition of Board of Commissioners and Board of Directors membership, consisting of individuals with the highest standards of integrity, WSBP established a *Nomination & Remuneration Committee* through the Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number 11/SK/WBP/DK/2023 dated October 12, 2023 on the Establishment of Nomination and Remuneration Committee, Appointment of Chairman and Members of Nomination and Remuneration Committee, Determination of the Composition of Nomination and Remuneration Committee and Determination of Honorarium and Allowances of Nomination and Remuneration Committee.

Nomination & Remuneration Committee Perseroan dibentuk berdasarkan POJK 34/2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perseroan Publik. Anggota Nomination & Remuneration Committee diangkat dan diberhentikan oleh Board of Commissioners, dan bertanggung jawab untuk memberikan rekomendasi mengenai komposisi anggota Board of Commissioners dan Board of Directors serta penetapan remunerasi bagi anggota Board of Commissioners dan Board of Directors.

Komposisi, Pengangkatan, dan Pemberhentian Nomination & Remuneration Committee

Per 31 Desember 2023, susunan anggota Audit Committee WSBP beserta dasar pengangkatannya.

The Company's Nomination & Remuneration Committee is established based on POJK 34/2014 regarding the Nomination and Remuneration Committee of Issuers or Public Companies. Members of Nomination & Remuneration Committee are appointed and dismissed by Board of Commissioners, and are responsible for providing recommendations regarding the composition of members of Board of Commissioners and Board of Directors as well as the determination of remuneration for members of Board of Commissioners and Board of Directors.

Composition, Appointment, and Dismissal of Nomination & Remuneration Committee

As of December 31, 2023, the composition of WSBP Nomination & Remuneration Committee members and the basis of their appointment.

| Nama Name | Jabatan Position | Status Status | Dasar Pengangkatan Basis of Appointment | Masa dan Periode Menjabat Term and Period of Service |
|-------------------------------|--|---|--|---|
| Fathur Rokhman | Ketua Nomination & Remuneration Committee Chairman of Nomination & Remuneration Committee | Komisaris Independen PT Waskita Beton Precast Tbk Independent Commissioner of PT Waskita Beton Precast Tbk | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023 | Mengikuti Masa Jabatan sebagai Komisaris Independen Following the Term of Office as Independent Commissioner |
| Agus Budiman Manalu | Anggota Nomination & Remuneration Committee Member of Nomination & Remuneration Committee | Komisaris Utama/ Independen PT Waskita Beton Precast Tbk President Commissioner/ Independent of PT Waskita Beton Precast Tbk | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023 | Mengikuti Masa Jabatan sebagai Komisaris Utama/ Independen Following the Term of Office as President Commissioner/ Independent |
| Belladonna Troxylon Maulianda | Anggota Nomination & Remuneration Committee Member of Nomination & Remuneration Committee | Pihak Eksternal External Party | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023 | 12 Oktober 2023- 11 Oktober 2026 October 12, 2023-October 11, 2026 |

Profil Nomination & Remuneration Committee

Profile of Nomination & Remuneration Committee

Fathur Rokhman

Ketua Nomination & Remuneration Committee/Commissioners Independent
Chairman of Nomination & Remuneration Committee/Independent Commissioner

Profil lengkap Fathur Rokhman dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.
Fathur Rokhman's complete profile can be seen in the Company Profile chapter in this Annual Report.

Agus Budiman Manalu

Anggota Nomination & Remuneration Committee/President Commissioner/Independent
Member of Nomination & Remuneration Committee/President Commissioner/Independent

Profil lengkap Fathur Rokhman dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.
Fathur Rokhman's complete profile can be seen in the Company Profile chapter in this Annual Report.

Belladonna Troxylon Maulianda

Anggota Nomination & Remuneration Committee
Masa Jabatan: 12 Oktober 2023 – 11 Oktober 2026
Member of Nomination & Remuneration Committee
Term of Office: October 12, 2023 - October 11, 2026

Data Pribadi

Warga Negara Indonesia
Usia 40 tahun per 31 Desember 2023
Kelahiran Jayapura, 15 Desember 1983

Personal Data

Indonesian citizen
40 years old as of December 31, 2023
Born in Jayapura, December 15, 1983

Domisili

Jakarta Selatan, DKI Jakarta, Indonesia

Domicile

South Jakarta, DKI Jakarta, Indonesia

Riwayat Pendidikan

- Licensed Professional Engineer, Association of Petroleum Engineer & Geoscientist of Alberta (APEGA), Canada (2017);
- PhD in Petroleum Engineering, University of Calgary Canada (2016);
- BSc in Gas and Petrochemical Engineering, Universitas Indonesia (2005).

Educational Background

- Licensed Professional Engineer, Association of Petroleum Engineer & Geoscientist of Alberta (APEGA), Canada (2017);
- PhD in Petroleum Engineering, University of Calgary Canada (2016);
- BSc in Gas and Petrochemical Engineering, University of Indonesia (2005).

Riwayat Pekerjaan

- Executive Director - Indonesia Carbon Capture Storage Center (Maret 2023-sekarang);
- Coordinating Ministry of Maritime and Investment - Indonesia (Februari 2023-sekarang);
- Deloitte Consulting - Indonesia (Juli 2022-Februari 2023);
- PT Pertamina (Persero) - Indonesia (Juli 2020-Juli 2022);
- University Teknologi Petronas (UTP) - Malaysia (April 2017-Juli 2020);
- Weatherford Canada - Calgary (September 2013-September 2014);
- BitCan G&E Canada- Calgary (September 2012 - September 2013);
- Total E&P Indonesia - Balikpapan (2007-2009);
- Schlumberger Canada, Scotland, Malaysia (2005-2007).

Work Experience

- Executive Director - Indonesia Carbon Capture Storage Center (March 2023-present);
- Coordinating Ministry of Maritime and Investment - Indonesia (February 2023-present);
- Deloitte Consulting - Indonesia (July 2022-February 2023);
- PT Pertamina (Persero) - Indonesia (July 2020-July 2022);
- University Teknologi Petronas (UTP) - Malaysia (April 2017-July 2020);
- Weatherford Canada - Calgary (September 2013-September 2014);
- BitCan G&E Canada- Calgary (September 2012 - September 2013);
- Total E&P Indonesia - Balikpapan (2007-2009);
- Schlumberger Canada, Scotland, Malaysia (2005-2007).

Sertifikasi

Tidak Ada.

Certification

None.

Dasar Hukum Penunjukan

Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023.

Legal Basis for Appointment

Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023.

Rangkap Jabatan

- Executive Director - Indonesia Carbon Capture Storage Center (Maret 2023-sekarang);
- Coordinating Ministry of Maritime and Investment - Indonesia (Februari 2023-sekarang).

Concurrent Position

- Executive Director - Indonesia Carbon Capture Storage Center (March 2023-present);
- Coordinating Ministry of Maritime and Investment - Indonesia (February 2023-present).

Masa Jabatan Nomination & Remuneration Committee

Masa jabatan anggota Board of Commissioners yang merangkap sebagai anggota *Nomination & Remuneration Committee*, sama dengan masa jabatan penunjukannya sebagai anggota Board of Commissioners yang ditentukan oleh Rapat Umum Pemegang Saham dan atau Keputusan Dewan Board of Directors sebagaimana yang berlaku pada AD/ART PT Waskita Beton Precast Tbk. Masa jabatan anggota Nomination & Remuneration Committee yang bukan berasal dari anggota Board of Commissioners adalah 3 (tiga) tahun dan dapat diperpanjang kembali sesuai dengan ketentuan hukum. Anggota Nomination & Remuneration Committee yang bukan anggota Board of Commissioners dapat diangkat kembali berdasarkan Keputusan Board of Commissioners.

Pernyataan Kepemilikan Piagam Nomination & Remuneration Committee

Nomination & Remuneration Committee Perseroan telah memiliki Pedoman komite yang telah disahkan oleh Board of Commissioners berdasarkan Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 18/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Perubahan Piagam Komite Nominasi dan Remunerasi Pandian Tugas Pokok dan Fungsi Kerja Komite Nominasi dan Remunerasi sesuai Tata Kelola Perusahaan yang Baik PT Waskita Beton Precast Tbk. Pedoman komite berisi panduan kerja komite termasuk di dalamnya tugas dan tanggung jawab komite serta pelaksanaan rapat komite.

Tugas, Wewenang, dan Tanggung Jawab Nomination & Remuneration Committee

Untuk melaksanakan tanggung jawabnya, *Nomination & Remuneration Committee* harus mengetahui lingkup pekerjaan yang meliputi hal-hal sebagai berikut:

1. Tugas Pokok Berkaitan Nominasi
 - a. Dengan mengacu pada prinsip GCG, merekomendasi kepada Board of Commissioners mengenai:
 - i) Komposisi jabatan anggota Board of Directors dan/atau anggota *Board of Commissioners*;
 - ii) Kebijakan dan kriteria yang dibutuhkan dalam proses nominasi;
 - iii) Kebijakan evaluasi kinerja bagi anggota Board of Directors dan/atau anggota Board of Commissioners;
 - iv) Kebijakan pengelolaan talenta internal Perseroan.

Nomination & Remuneration Committee Term of Office

The term of office of a member of Board of Commissioners who concurrently serves as a member of Nomination & Remuneration Committee, is the same as the term of office of his/her appointment as a member of Board of Commissioners determined by the General Meeting of Shareholders and or Board of Directors Decree as applicable in the PT Waskita Beton Precast Tbk bylaws. The term of office of Nomination & Remuneration Committee members who are not members of Board of Commissioners is 3 (three) years and can be extended again in accordance with legal provisions. Members of Nomination & Remuneration Committee who are not members of Board of Commissioners may be reappointed based on the Board of Commissioners' Decree.

Statement of Nomination & Remuneration Committee Charter Ownership

The Company's Nomination & Remuneration Committee has a committee Charter that has been approved by Board of Commissioners based on the Decision of Board of Commissioners of PT Waskita Beton Precast Tbk No. 18/SK/WBP/DK/2023 dated October 12, 2023 concerning Amendments to the Nomination and Remuneration Committee Charter Guidance on the Main Duties and Functions of Nomination and Remuneration Committee in accordance with Good Corporate Governance of PT Waskita Beton Precast Tbk. The committee charter contains guidelines for the committee's work including the duties and responsibilities of committee as well as the implementation of committee meetings.

Nomination & Remuneration Committee Duties, Authorities and Responsibilities

To carry out its responsibilities, Nomination & Remuneration Committee must be aware of the scope of work which includes the following matters:

1. Main Duties Relating to Nomination
 - a. With reference to GCG principles, recommend to Board of Commissioners regarding:
 - i) Composition of positions of members of Board of Directors and/or members of Board of Commissioners;
 - ii) Policies and criteria required in the nomination process;
 - iii) Performance evaluation policy for members of Board of Directors and/or members of Board of Commissioners;
 - iv) The Company's internal talent management policy.

- b. Dalam hal Komite menganggap perlu menggunakan konsultan independen bidang nominasi untuk melakukan penelaahan kembali atas sistem dan kebijakan nominasi, maka tugas Komite adalah:
 - i) Menentukan kriteria dan kompetensi konsultan berkoordinasi dengan Direktorat Human Capital Management;
 - ii) Melakukan pemantauan pekerjaan konsultan.
 - c. Membantu Board of Commissioners melakukan penilaian kinerja Anggota Board of Directors dan/atau Anggota Board of Commissioners berdasarkan tolak ukur yang telah disusun sebagai bahan evaluasi.
 - d. Memberikan rekomendasi kepada Board of Commissioners mengenai program pengembangan kemampuan anggota Board of Directors dan/atau anggota Board of Commissioners.
2. Tugas Pokok Berkaitan Remunerasi
 - a. Dengan mengacu pada prinsip GCG, memberikan rekomendasi kepada Board of Commissioners mengenai evaluasi terhadap struktur, kebijakan dan besaran Remunerasi Perseroan;
 - b. Dalam hal Komite menganggap perlu menggunakan konsultan remunerasi independen untuk melakukan penelaahan kembali atas remunerasi yang telah ditentukan, maka tugas Komite;
 - c. Menentukan kriteria dan kompetensi konsultan berkoordinasi dengan Direktorat Human Capital Management;
 - d. Melakukan pemantauan pekerjaan konsultan.
 3. Tugas Pokok Berkaitan GCG
 - a. Melakukan kajian, evaluasi dan rekomendasi kepada Board of Commissioners atas penerapan *Good Corporate Governance* di PT Waskita Seton Precast Tbk;
 - b. Melakukan kajian atas kepatuhan perusahaan terhadap peraturan perundang-undangan yang berlaku dan relevan dengan karakteristik bidang kegiatan perusahaan, antara lain yang mengatur tentang badan hukum Perseroan, badan hukum milik Negara, pasar modal, jasa konstruksi, perjanjian dan tata kelola perusahaan;
 - c. Memberikan pendapat dan/atau masukan yang obyektif, profesional dan independen atas hal-hal yang memerlukan perhatian, tindak lanjut atau hal-hal lainnya yang dapat membantu pelaksanaan tugas Board of Commissioners berkaitan dengan praktik GCG;
 - d. Melakukan kajian atas kesesuaian ketentuan-ketentuan dalam *Standard Operational Procedure* (SOP) dengan peraturan perundang-undangan dan kode etik yang berlaku dan relevan;
- b. In the event that the Committee deems it necessary to engage an independent nomination consultant to review the nomination system and policies, the Committee's duties are:
 - i) Determine the criteria and competencies of the consultant in coordination with the Directorate of Human Capital Management;
 - ii) Monitoring the work of the consultant.
 - c. Assist the Board of Commissioners in assessing the performance of Members of Board of Directors and/or Members of Board of Commissioners based on the benchmarks that have been prepared as evaluation materials.
 - d. Provide recommendations to Board of Commissioners regarding the capacity building program for members of Board of Directors and/or members of Board of Commissioners.
2. Main Duties Related to Remuneration
 - a. With reference to GCG principles, provide recommendations to Board of Commissioners regarding the evaluation of the structure, policy and amount of the Company's Remuneration;
 - b. In the event that the Committee considers it necessary to use an independent remuneration consultant to conduct a review of the remuneration that has been determined, then the Committee's duties are;
 - c. Determine the criteria and competence of the consultant in coordination with the Directorate of Human Capital Management;
 - d. Monitoring the consultant's work.
 3. Main Duties related to GCG
 - a. Conduct studies, evaluations and recommendations to Board of Commissioners on the implementation of Good Corporate Governance at PT Waskita Seton Precast Tbk;
 - b. Conducting a review of the Company's compliance with applicable laws and regulations relevant to the characteristics of the Company's field of activity, including those governing the Company's legal entity, State-owned legal entity, capital market, construction services, agreements and corporate governance;
 - c. Provide objective, professional and independent opinions and/or inputs on matters that require attention, follow-up or other matters that can assist the implementation of Board of Commissioners duties related to GCG practices;
 - d. Conducting a review of the suitability of the provisions in the Standard Operational Procedure (SOP) with the prevailing and relevant laws and regulations and codes of conduct;

- e. Mendokumentasikan hasil-hasil pelaksanaan tugas Komite dan melaporkannya kepada Board of Commissioners secara periodik;
 - f. Melaksanakan tugas khusus dan tugas lainnya dari Board of Commissioners yang tidak bertentangan dengan peraturan perundang-undangan yang berlaku dan relevan, peraturan perusahaan, *Code of Corporate Governance* PT Waskita Seton Precast Tbk, Kode Etik perusahaan, *Board Manual* serta ketentuan-ketentuan lain dalam Piagam ini;
 - g. Mengevaluasi kebijakan tentang GCG dan Standar Etika Perseoran serta memastikan tindak lanjut hasil penilaian yang dilakukan oleh instansi berwenang;
 - h. Dalam hal Komite menganggap perlu menggunakan konsultan independen bidang GCG untuk melakukan penelaahan kembali atas sistem dan kebijakan nominasi, maka tugas Komite adalah:
 - i) Menentukan kriteria dan kompetensi konsultan berkoordinasi dengan Direktorat Human Capital Management;
 - ii) Melakukan pemantauan pekerjaan konsultan.
4. Pelaksanaan Tugas Khusus
- a. Pemberian tugas khusus kepada Nomination & Remuneration Committee oleh Board of Commissioners dilakukan melalui perintah tertulis yang antara lain menerangkan:
 - i) Nama anggota Nomination & Remuneration Committee yang diberi tugas;
 - ii) Sifat dan lingkup pekerjaan;
 - iii) Tujuan dan sasaran pekerjaan;
 - iv) Waktu penugasan;
 - v) Hal-hal administratif yang berkaitan dengan tugas khusus dimaksud.
 - b. Tugas khusus dapat mencakup tetapi tidak terbatas pada pemeriksaan terhadap dugaan adanya kesalahan dalam keputusan rapat Board of Directors atau adanya penyimpangan dalam pelaksanaan tugasnya;
 - c. *Nomination & Remuneration Committee* harus menyampaikan laporan pelaksanaan tugas khusus dengan tingkat kerahasiaan maksimal terbatas pada anggota *Nomination & Remuneration Committee* dan anggota Board of Commissioners.
5. Indikator Kinerja
- a. Ketersediaan kajian berkaitan nominasi perusahaan dan anak perusahaan;
 - b. Ketersediaan kajian manajemen talenta;
 - c. Ketersediaan kajian remunerasi Board of Directors;
 - d. Bahan evaluasi Penilaian Kinerja Anggota Board of Directors dan/atau Anggota Board of Commissioners;
- e. Documenting the results of Committee duties and reporting them to Board of Commissioners periodically;
 - f. Carry out special assignments and other duties of Board of Commissioners that are not contrary to the prevailing and relevant laws and regulations, Company regulations, the Code of Corporate Governance of PT Waskita Seton Precast Tbk, the Company's Code of Conduct, Board Manual and other provisions in this Charter;
 - g. Evaluate policies on GCG and Corporate Ethics Standards and ensure follow-up of assessment results conducted by authorized agencies;
 - h. In the event that the Committee deems it necessary to use an independent GCG consultant to review the nomination system and policies, the Committee's duties are:
 - i) Determine the criteria and competence of the consultant in coordination with the Directorate of Human Capital Management;
 - ii) Monitoring the work of the consultant.
4. Implementation of Special Duties
- a. The assignment of special duties to the Nomination & Remuneration Committee by Board of Commissioners is carried out through a written order which, among others, explains:
 - i) The name of the Nomination & Remuneration Committee member who is assigned the duties;
 - ii) Nature and scope of work;
 - iii) Purpose and objectives of the work;
 - iv) Time of assignment;
 - v) Administrative matters related to the special assignment.
 - b. Special duties may include but are not limited to the examination of allegations of errors in the decisions of Board of Directors meetings or irregularities in the implementation of their duties;
 - c. The Nomination & Remuneration Committee shall submit a report on the implementation of special tasks with a maximum level of confidentiality limited to members of the Nomination & Remuneration Committee and members of Board of Commissioners.
5. Performance Indicators
- a. Availability of studies related to Company and subsidiary nominations;
 - b. Availability of talent management studies;
 - c. Availability of review on remuneration of Board of Directors;
 - d. Evaluation materials for Performance Appraisal of Members of Board of Directors and/or Members of Board of Commissioners;

- | | |
|--|---|
| <ul style="list-style-type: none"> e. Ketersediaan telaah GCG; f. Skor <i>assessment</i> GCG/<i>Self Assessment</i> GCG; g. Ketersediaan laporan triwulanan dan tahunan; h. Realisasi pelaksanaan tugas khusus. <p>6. Tata Cara dan Prosedur Kerja</p> <ul style="list-style-type: none"> a. Nomination & Remuneration Committee bekerja secara kolektif dan bersifat mandiri dalam melaksanakan tugas-tugasnya; b. Berdasarkan surat penugasan tertulis dari Board of Commissioners, Nomination & Remuneration Committee dapat mengakses catatan atau informasi tentang karyawan, dana, aset, serta sumber daya lainnya milik Perseroan yang berkaitan dengan pelaksanaan tugasnya; c. Dalam melaksanakan wewenang, Nomination & Remuneration Committee wajib bekerja sama dengan mitra kerja diantaranya Sekretariat Board of Commissioners, komite penunjang Board of Commissioners, tim terkait di level manajemen, Direktorat Human Capital, Corporate Secretary Division, dan unit-unit operasional Perseroan yang berkaitan dengan tugasnya; d. Apabila diperlukan, Nomination & Remuneration Committee dapat meminta masukan dari pihak eksternal/independen yang profesional dalam rangka pelaksanaan tugas dan peningkatan kemampuan anggota Nomination & Remuneration Committee atas biaya Perseroan; e. Apabila diperlukan, Nomination & Remuneration Committee dapat mengundang pihak manajemen Perseroan untuk hadir dalam rapat Nomination & Remuneration Committee. <p>7. Kode Etik Kerahasiaan</p> <ul style="list-style-type: none"> a. Anggota Nomination & Remuneration Committee yang masih dan/atau yang sudah tidak menjabat lagi sebagai anggota Komite, wajib menjaga kerahasiaan dokumen, data dan informasi perusahaan yang diperoleh sewaktu menjabat sebagai anggota Komite, baik dari pihak internal maupun pihak eksternal dan hanya digunakan untuk. b. kepentingan pelaksanaan tugasnya; c. Anggota Komite dilarang menyalahgunakan informasi penting yang berkaitan dengan Perusahaan untuk keuntungan pribadi; d. Anggota Komite dalam melaksanakan tugas dan tanggungjawabnya wajib mentaati Standar Etika Perusahaan dan dilarang mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari kegiatan Perseroan selain honorarium. | <ul style="list-style-type: none"> e. Availability of GCG review; f. GCG assessment score/GCG self-assessment; g. Availability of quarterly and annual reports; h. Realization of special task implementation. <p>6. Work Procedures and Procedures</p> <ul style="list-style-type: none"> a. The Nomination & Remuneration Committee works collectively and is independent in carrying out its duties; b. Based on a written assignment letter from Board of Commissioners, Nomination & Remuneration Committee can access records or information about employees, funds, assets, and other resources of the Company related to the implementation of its duties; c. In exercising its authority, Nomination & Remuneration Committee shall cooperate with working partners including the Secretariat of Board of Commissioners, supporting committees of Board of Commissioners, relevant teams at management level, Human Capital Directorate, Corporate Secretary Division, and operational units of the Company related to its duties; d. If necessary, the Nomination & Remuneration Committee may request input from external/independent professional parties in the context of carrying out its duties and improving the ability of Nomination & Remuneration Committee members at the Company's expense; e. If necessary, Nomination & Remuneration Committee may invite the Company's management to attend the Nomination & Remuneration Committee meeting. <p>7. Confidentiality Code of Conduct</p> <ul style="list-style-type: none"> a. Members of Nomination & Remuneration Committee who are still and/or who have no longer served as Committee members, must maintain the confidentiality of documents, data and Company information obtained while serving as Committee members, both from internal and external parties and are only used for. b. The interests of their duties; c. Committee members are prohibited from misusing important information relating to the Company for personal gain; d. Committee members in carrying out their duties and responsibilities must comply with the Company's Ethical Standards and are prohibited from taking personal benefits either directly or indirectly from the Company's activities other than honorarium. |
|--|---|

8. Pertanggungjawaban
- a. *Nomination & Remuneration Committee* bertanggung jawab kepada Board of Commissioners;
 - b. Pertanggungjawaban *Nomination & Remuneration Committee* disampaikan kepada *Board of Commissioners* dalam bentuk laporan-laporan sebagai berikut:
 - i) Laporan kinerja dan pelaksanaan kegiatan tahunan Komite;
 - ii) Laporan hasil kunjungan lapangan yang antara lain berisi temuan atau fakta lapangan, evaluasi, analisa, kesimpulan dan saran;
 - iii) Laporan pelaksanaan tugas khusus.

8. Accountability
- a. The *Nomination & Remuneration Committee* is responsible to Board of Commissioners;
 - b. The accountability of *Nomination & Remuneration Committee* is submitted to Board of Commissioners in the form of reports as follows:
 - i) Performance report and implementation of the Committee's annual activities;
 - ii) Reports on the results of site visits which, among others, contain site findings or facts, evaluation, analysis, conclusions and suggestions;
 - iii) Report on the implementation of special duties.

Pembagian Tugas dan Tanggung Jawab *Nomination & Remuneration Committee*

Di tahun 2023, *Nomination & Remuneration Committee* terdiri dari 3 (tiga) orang dengan latar belakang Pendidikan dan pengalaman kerja yang berbeda. *Nomination & Remuneration Committee* bekerja secara kolektif dan bersifat mandiri dalam melaksanakan tugasnya.

Division of Duties and Responsibilities of *Nomination & Remuneration Committee*

In 2023, the *Nomination & Remuneration Committee* consists of 3 (three) people with different educational backgrounds and work experiences. The *Nomination & Remuneration Committee* works collectively and independently in carrying out its duties.

Pernyataan Independensi *Nomination & Remuneration Committee*

Statement of Independency of *Nomination & Remuneration Committee*

| Aspek Independensi Independency Aspect | Fathur Rokhman | Agus Budiman Manalu | Belladonna Troxylon Maulianda |
|--|----------------|---------------------|-------------------------------|
| <p>Anggota Komite Nominasi dan Remunerasi yang kedudukannya sebagai anggota Dewan Komisaris tidak mempunyai hubungan keluarga sedarah sampai derajat ketiga, baik menurut garis lurus maupun garis ke samping ataupun hubungan yang timbul karena perkawinan dengan anggota Dewan Komisaris lainnya atau dengan anggota Direksi.</p> <p>Members of <i>Nomination and Remuneration Committee</i> whose positions as members of Board of Commissioners do not have blood family relationships up to the third degree, either in a straight line or sideways line or relationships arising from marriage with other members of Board of Commissioners or members of Board of Directors.</p> | v | v | v |
| <p>Anggota Komite Nominasi dan Remunerasi yang bukan anggota Dewan Komisaris dilarang mempunyai hubungan keluarga sedarah dan semenda sampai derajat ketiga, baik menurut garis lurus maupun garis ke samping dengan anggota Dewan Komisaris dan anggota Direksi Perseroan.</p> <p>Members of <i>Nomination and Remuneration Committee</i> who are not members of Board of Commissioners are prohibited from having family relationship by blood and consanguinity up to the third degree, either by straight line or sideways line with members of Board of Commissioners and members of Board of Directors of the Company.</p> | v | v | v |
| <p>Tidak memangku jabatan rangkap sebagai pengurus partai politik dan/atau calon/anggota legislatif dan/atau calon kepada daerah/wakil kepala daerah dan jabatan lain sesuai dengan ketentuan peraturan perundang-undangan yang dapat menimbulkan benturan kepentingan.</p> <p>Not holding concurrent positions as political party administrators and/or legislative candidates/members and/or candidates for regional/deputy regional heads and other positions in accordance with the provisions of laws and regulations that may cause conflicts of interest.</p> | v | v | v |

| Aspek Independensi Independency Aspect | Fathur Rokhman | Agus Budiman Manalu | Belladonna Troxylon Maulianda |
|--|----------------|---------------------|-------------------------------|
| Tidak memiliki hubungan usaha, baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha PT Waskita Beton Precast Tbk yang dapat menimbulkan benturan kepentingan. Has no business relationship, either directly or indirectly related to the business activities of PT Waskita Beton Precast Tbk that may cause a conflict of interest. | v | v | v |
| Tidak mempunyai kepentingan pribadi langsung atau tidak langsung dengan informasi material Perseroan. Has no direct or indirect personal interest in the Company's material information. | v | v | v |

Program Pengembangan Kompetensi Nomination & Remuneration Committee

Sepanjang tahun 2023, WSBP memfasilitasi Nomination & Remuneration Committee untuk mengikuti berbagai program pengembangan kompetensi dalam bentuk pelatihan dan *webinar* yang bertujuan untuk meningkatkan kemampuan dan menunjang pelaksanaan tugasnya yang diuraikan dalam tabel di bawah ini.

Nomination & Remuneration Committee Competency Development Program

Throughout 2023, WSBP facilitated Nomination & Remuneration Committee to participate in various competency development programs in the form of trainings and webinars aimed at improving skills and supporting the implementation of its duties as described in the table below.

| Nama Name | Nama Pelatihan Training Name | Waktu Pelatihan Training Date | Penyelenggara Organizer |
|--|---|---|---|
| Fathur Rokhman (Ketua) (Chairman) | <i>Exclusive Workshop, Training Aspek Bisnis dan Hukum Digital Transformation For Sustainable Competitive Advantage.</i> Exclusive Workshop, Business and Legal Aspects Training Digital Transformation For Sustainable Competitive Advantage. | 14-15 September 2023, Bandung September 14-15, 2023, Bandung | Indonesian Training Institute & Consulting Services |
| | Pelatihan Komisararis Profesional, Menjadi Komisararis yang Kompeten dan Bertanggung Jawab. Professional Commissioner Training, Becoming a Competent and Responsible Commissioner. | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | <i>Intipesan Conference</i> |
| Agus Budiman Manalu (Anggota) (Member) | Pelatihan Komisararis Profesional, Menjadi Komisararis yang Kompeten dan Bertanggung Jawab. Professional Commissioner Training, Becoming a Competent and Responsible Commissioner. | 25-26 Oktober 2023, Jakarta October 25-26, 2023, Jakarta | <i>Intipesan Conference</i> |
| | <i>Exclusive Workshop, Training Program "Legal Compliance & Tindak Pidana Korporasi.</i> Exclusive Workshop, Training Program "Legal Compliance & Corporate Crime. | 14-15 Desember 2023, Bandung December 14-15, 2023, Bandung | Indonesian Training Institute & Consulting Services |
| Belladonna Troxylon Maulianda (Anggota) (Member) | - | - | - |

Penyelenggaraan Rapat Nomination & Remuneration Committee

Nomination & Remuneration Committee sekurang-kurangnya mengadakan rapat sekali dalam 3 (tiga) bulan untuk menyelesaikan Program Kerja *Nomination & Remuneration Committee*. Segala sesuatu yang dibicarakan dan diputuskan dalam rapat Komite termasuk pendapat yang berbeda (dissenting opinion), dituangkan dalam Risalah Rapat yang ditandatangani oleh seluruh anggota Komite yang hadir, sebagai bukti yang sah atas keputusan yang diambil dalam rapat.

Sepanjang tahun 2023, *Nomination & Remuneration Committee* menyelenggarakan rapat sebanyak 9 (sembilan) kali rapat dengan frekuensi dan tingkat kehadiran *Nomination & Remuneration Committee* sebagai berikut:

Nomination & Remuneration Committee Meeting

The *Nomination & Remuneration Committee* convenes at least once every 3 (three) months to complete the *Nomination & Remuneration Committee Work Program*. Everything discussed and decided in the *Committee meeting*, including dissenting opinions, is set forth in the *Minutes of Meeting* signed by all *Committee members present*, as valid evidence of the decisions made at the meeting.

Throughout 2023, *Nomination & Remuneration Committee* held 9 (nine) meetings with the frequency and attendance of *Nomination & Remuneration Committee* as follows:

Frekuensi dan Tingkat Kehadiran Nomination & Remuneration Committee Tahun 2023
Frequency and Attendance of Nomination & Remuneration Committee in 2023

| Nama Name | Jabatan Position | Periode Jabatan di Tahun 2023 Term of Office in 2023 | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Total Attendance | Tingkat Kehadiran (%) Attendance Rate (%) |
|-------------------------------|---|--|------------------------------------|--------------------------------------|---|
| Fathur Rokhman | Ketua <i>Nomination & Remuneration Committee</i> Chairman of <i>Nomination & Remuneration Committee</i> | Aktif menjabat sejak 12 Oktober 2023 In office since October 12, 2023 | 9 | 9 | 100% |
| Agus Budiman Manalu | Anggota <i>Nomination & Remuneration Committee</i> Member of <i>Nomination & Remuneration Committee</i> | Aktif menjabat sejak 12 Oktober 2023 In office since October 12, 2023 | 9 | 9 | 100% |
| Belladonna Troxylon Maulianda | Anggota <i>Nomination & Remuneration Committee</i> Member of <i>Nomination & Remuneration Committee</i> | Aktif menjabat sejak 12 Oktober 2023 In office since October 12, 2023 | 9 | 6 | 66% |

Berikut risalah rapat *Nomination & Remuneration Committee* tahun 2023 yang memuat informasi terkait agenda, waktu pelaksanaan, dan peserta rapat akan diuraikan dalam tabel berikut ini.

The minutes of *Nomination & Remuneration Committee* meeting in 2023 which contains information related to the agenda, time of implementation, and meeting participants will be described in the following table.

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|--|--|
| 1 | 20 Oktober 2023 October 20, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan <i>Top Corporate Risk Profile</i> Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali. Submission of Management Report of Third Quarter of 2023 of PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaean Puji Wibowo Sapto Wiratno |
| 2 | 01 November 2023 November 1, 2023 | Kinerja Keuangan bulan September 2023. September 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaean Puji Wibowo Sapto Wiratno |
| 3 | 07 November 2023 November 7, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan <i>Top Corporate Risk Profile</i> Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali. Submission of Management Report of third quarter of 2023 of PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaean Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 4 | 10 November 2023 November 10, 2023 | <ul style="list-style-type: none"> Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/ GCG serta Pemantauan Penerapan <i>Assesment</i> GCG dalam Lingkup Audit; Telaah Pelaksanaan Prinsip-Prinsip GCG dalam Lingkup Risiko dan Tata Kelola Terintegrasi. Review of the Implementation of Good Corporate Governance (GCG) Principles and Monitoring the GCG Assessment in the Audit Scope Review of the Implementation of GCG Principles in the Scope of Risk and Integrated Governance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaean Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 5 | 17 November 2023 November 17, 2023 | <ul style="list-style-type: none"> Telaah Struktur Organisasi; Telaah Kesesuaian Visi Misi Perseroan; Telaah Kepatuhan Perseroan Terhadap Kode Etik. Review of Organizational Structure; Review of the Appropriateness of the Company's Vision and Mission; Review of the Company's Compliance with Code of Conduct. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|--|--|
| 6 | 23 November 2023 November 23, 2023 | <ul style="list-style-type: none"> Pembahasan Penyampaian Realisasi KPI Korporat & Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Kebijakan Manajemen Talenta; Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/ GCG dalam Lingkup Nominasi dan Remunerasi. Discussion on Submission of Corporate & Directorate KPI Realization of third quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Talent Management Policy; Review of the Implementation of Good Corporate Governance (GCG) Principles in the Scope of Nomination and Remuneration. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 7 | 04 Desember 2023 December 4, 2023 | Kinerja Keuangan Bulan Oktober. October Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 8 | 13 Desember 2023 December 13, 2023 | <ul style="list-style-type: none"> Pembahasan perihal Permohonan Usulan Gaji Board of Directors (BOD) Board of Commissioners (BOC) PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk; Telaah Pencapaian Kinerja Unit Kerja. Discussion on Request for Salary Proposal of Board of Directors (BOD) Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) for 2024 Fiscal Year of PT Waskita Beton Precast Tbk; Review of Work Unit Performance Achievement. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 9 | 19 Desember 2023 December 19, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Penyesuaian Target Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Penyusunan KPI; Telaah Pencapaian Kinerja Direksi dan RKAP. Discussion on Request for Approval of Adjustment of Corporate and Directorate Key Performance Indicators (KPI) Targets for 2023 of PT Waskita Beton Precast Tbk; Review of KPI Formulation; Review of Board of Directors Performance Achievement and RKAP. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Puji Wibowo Sapto Wiratno |

Laporan Pelaksanaan Tugas Nomination & Remuneration Committee

Dalam melaksanakan tugasnya, kegiatan *Nomination & Remuneration Committee* pada tahun buku 2023 adalah sebagai berikut:

Nomination & Remuneration Committee Duties Implementation Report

In carrying out its duties, Nomination & Remuneration Committee activities in 2023 fiscal year are as follows:

Realisasi Pelaksanaan Kegiatan Komite Nominasi dan Remunerasi Tahun 2023

Realization of Nomination and Remuneration Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|--|---|
| 1. | <ul style="list-style-type: none"> Telaah atas kepatuhan Direksi terhadap UU & peraturan yang berlaku, RKAP dan RJPP Telaah Rancangan RJPP Review of the Board of Directors' compliance with applicable laws & regulations, RKAP and RJPP Review of RJPP Draft | <ul style="list-style-type: none"> Telaah Kepatuhan Direksi Terhadap Undang-Undang dan Peraturan yang Berlaku; Telaah Rancangan RJPP. Review of the Board of Directors' Compliance with Applicable Laws and Regulations; Review of RJPP Draft. | 20 Oktober 2023 October 20, 2023 |
| 2. | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan September 2023. September 2023 Financial Performance. | 01 November 2023 November 1, 2023 |
| 3. | Rapat dengan Divisi Terkait Meeting with Related Divisions | Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Submission of Management Report of third quarter of 2023 PT Waskita Beton Precast Tbk; | 07 November 2023 November 7, 2023 |
| 4. | <ul style="list-style-type: none"> Telaah Struktur Organisasi Telaah Visi Misi Perseroan Telaah Kepatuhan Terhadap Kode Etik Review of Organizational Structure Has the Company's Vision and Mission Review of Compliance with the Code of Conduct | <ul style="list-style-type: none"> Telaah Struktur Organisasi; Telaah Kesesuaian Visi Misi Perseroan; Telaah Kepatuhan Perseroan Terhadap Kode Etik. Review of Organizational Structure; Review of the suitability of the Company's Vision and Mission; Review of the Company's Compliance with Code of Conduct. | 17 November 2023 November 17, 2023 |
| 5. | <ul style="list-style-type: none"> Telaah Pencapaian Kinerja Direksi dan RKAP Telaah Kebijakan Manajemen Talenta Telaah atas Kebijakan Good Corporate Governance Review of Organizational Structure Has the Company's Vision and Mission Review of Compliance with the Code of Conduct | <ul style="list-style-type: none"> Pembahasan Penyampaian Realisasi KPI Korporat & Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Kebijakan Manajemen Talenta; Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG dalam Lingkup Nominasi dan Remunerasi. Review of Organizational Structure; Review of the suitability of the Company's Vision and Mission; Review of the Company's Compliance with Code of Conduct. | 23 November 2023 November 23, 2023 |
| 6 | Rapat Dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan Bulan Oktober. October Financial Performance. | 04 Desember 2023 December 4, 2023 |
| 7 | <ul style="list-style-type: none"> Telaah atas Remunerasi Direksi dan Dekom Menjadi Counterpart Penyusunan RKAP Telaah Pencapaian Kinerja Unit Kerja Review of the Remuneration of Directors and Commissioners Being a Counterpart to the Preparation of RKAP Review of Work Unit Performance Achievement | <ul style="list-style-type: none"> Pembahasan perihal Permohonan Usulan Gaji <i>Board of Directors</i> (BOD) <i>Board of Commissioners</i> (BOC) PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk; Telaah Pencapaian Kinerja Unit Kerja. Discussion on Request for Salary Proposal of Board of Directors (BOD) Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) for 2024 Fiscal Year of PT Waskita Beton Precast Tbk; Review of Work Unit Performance Achievement. | 13 Desember 2023 December 13, 2023 |

Realisasi Pelaksanaan Kegiatan Komite Nominasi dan Remunerasi Tahun 2023
Realization of Nomination and Remuneration Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|---|---|
| 8 | <ul style="list-style-type: none"> Telaah Penyusunan KPI Telaah Pencapaian Kinerja Direksi dan RKAP Review of KPI Preparation Review of Board of Directors Performance Achievement and RKAP | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Penyesuaian Target <i>Key Performance Indicators</i> (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Penyusunan KPI; Telaah Pencapaian Kinerja Direksi dan RKAP. Discussion on Request for Approval of Adjustment of Corporate and Directorate Key Performance Indicators (KPI) Targets for 2023 PT Waskita Beton Precast Tbk; Review of KPI Formulation; Review of Board of Directors Performance Achievement and RKAP. | 19 Desember 2023 December 19, 2023 |

Remunerasi Nomination & Remuneration Committee

Remunerasi Nomination & Remuneration Committee Tahun 2023 adalah berdasarkan Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor 19/SK/WBP/DK/2023 Tanggal 29 Desember 2023 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2023 PT Waskita Beton Precast Tbk senilai RP.18.975.000,-.

Remuneration Nomination & Remuneration Committee

The remuneration of the Nomination & Remuneration Committee for the year 2023 is based on the Board of Commissioners' Decree of PT Waskita Beton Precast Tbk Number 19/SK/WBP/DK/2023 dated December 29, 2023 concerning the Determination of Honorarium and Allowances for Members of the Audit Committee, Members of the Risk Monitoring and Integrated Governance Committee, Members of the Nomination and Remuneration Committee, Secretary of the Board of Commissioners, and Sekretariat Staff of the Board of Commissioners for the year 2023 of PT Waskita Beton Precast Tbk amounting to IDR 18,975,000,-.

Kebijakan Suksesi Board of Directors

Board of Commissioners memastikan adanya rencana suksesi yang jelas dan memadai, yang disertai dengan proses penunjukan, pelatihan, dan pemberian motivasi bagi setiap anggota Board of Directors serta mengevaluasi kinerja mereka secara formal dan berkala, minimal 1 (satu) kali setahun. Kandidat anggota Board of Directors dan Board of Commissioners di lingkup WSBP dapat dipilih melalui proses pengembangan atau melalui penunjukan.

Succession Policy of Board of Directors

Board of Commissioners ensures that there are clear and adequate succession plans, accompanied by the process of appointment, training, and motivation enforcement for each member of Board of Directors and, as well as evaluating their performance formally and periodically, at least once a year. Candidates for Board of Directors and Board of Commissioners members within the Company can be selected through the development process or through appointment.

Kebijakan suksesi Board of Directors di WSBP terdiri dari:

- Persyaratan dan Keanggotaan
Seluruh anggota Board of Directors telah memenuhi persyaratan formal dan material yang berlaku. Persyaratan formal bersifat umum, sesuai peraturan perundang-undangan yang berlaku, sedangkan persyaratan material bersifat khusus, yang disesuaikan dengan kebutuhan dan sifat bisnis Perusahaan. Board of Directors diangkat oleh RUPS, dengan periode jabatan masing-masing anggota selama 5 (lima) tahun dan dapat diangkat kembali sesuai keputusan RUPS. Jabatan anggota Board of Directors

Board of Directors' succession policy in WSBP consists of:

- Requirements and Membership.
All Board of Directors members have met the applicable formal and material requirements. Formal requirements are general in nature, in accordance with the applicable laws and regulations, while material requirements are specific, which are tailored to the needs and nature of the Company's business. Board of Directors are appointed by the GMS, with a term of office of each member for 5 (five) years and can be reappointed in accordance with GMS resolution. The position of Board of Directors' member

berakhir apabila mengundurkan diri, tidak lagi memenuhi persyaratan, meninggal dunia, diberhentikan oleh Board of Commissioners, atau berdasarkan keputusan RUPS. Pengangkatan Board of Directors telah melalui proses *fit & proper test* sesuai peraturan perundang-undangan yang berlaku dan ketentuan GCG. Seluruh anggota Board of Directors memiliki integritas, kompetensi, dan reputasi yang memadai.

2. Kemampuan dan Kepatutan Board of Directors (*Fit and Proper Test*) Semua anggota Board of Directors Perusahaan memiliki integritas, kompetensi, reputasi dan pengalaman serta keahlian yang dibutuhkan dalam menjalankan fungsi dan tugasnya masing-masing. Mekanisme penjurangan atau nominasi calon anggota Board of Directors diatur dalam Peraturan Menteri Negara BUMN No. PER-03/MBU/02/2015 tentang Tata Cara Pengangkatan dan Pemberhentian Anggota Board of Directors Badan Usaha Milik Negara tanggal 17 Februari 2015. Pemegang Saham melaksanakan *fit & proper test* dengan menggunakan jasa pihak independen. Hasil dari pihak independen ini kemudian diajukan kepada RUPS untuk dilakukan proses selanjutnya.
3. Program Pengenalan dan Orientasi Program pengenalan dan orientasi anggota Board of Directors baru merupakan tanggung jawab dari Corporate Secretary Division yang bertugas memberikan materi program seperti:
 - a. Anggaran Dasar Perusahaan;
 - b. Peraturan perundang-undangan terkait bisnis Perusahaan;
 - c. Laporan Tahunan Perusahaan;
 - d. Rencana Jangka Panjang Perusahaan;
 - e. Rencana Kerja dan Anggaran Tahunan; dan
 - f. Program kerja Board of Directors.

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE

Pada tahun 2023, terdapat perubahan nomenklatur Komite Pemantau Manajemen Risiko menjadi Komite Pemantau Risiko dan Tata Kelola Terintegrasi melalui Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor: 10/SK/WBP/DK/2023 tanggal 12 Oktober 2023 tentang Pemberhentian Anggota Komite Pemantau Risiko, Perubahan Nomenklatur Komite Pemantau Manajemen Risiko Menjadi Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Penetapan Susunan Komite Pemantau Risiko Dan Tata Kelola Terintegrasi PT Waskita Beton Precast Tbk.

ends if he/she resigns, no longer fulfills the requirements, passed away, or dismissed by Board of Commissioners, or based on GMS resolution. The appointment of Board of Directors has gone through the fit & proper test process in accordance with the applicable laws and regulations and GCG provisions. All Board of Directors members have adequate integrity, competence and reputation.

2. Fit and Proper Test
All Company's Board of Directors members have the integrity, competence, reputation and experience and expertise needed to carry out their respective functions and duties. The mechanism for selecting or nominating candidates for Board of Directors is regulated in the Regulation of SOE Minister No. PER-03/MBU/02/2015 concerning Procedures for Appointment and Dismissal of SOE's Board of Directors dated February 17, 2015. Shareholders carry out a fit & proper test using independent party services. The results of this independent party are then submitted to GMS for further processing.
3. Induction and Orientation Program for new members of Board of Directors is the responsibility of Corporate Secretary in charge of providing program materials such as:
 - a. The Company's Articles of Association ;
 - b. Regulations regarding the Company's business;
 - c. The Company's Annual Report;
 - d. The Company's Long-term Plan;
 - e. Annual Work Plan and Budget; and
 - f. Board of Directors work program.

INTEGRATED RISK MONITORING AND GOVERNANCE COMMITTEE

In 2023, there were changes in the nomenclature of Risk Management Monitoring Committee to Integrated Risk Monitoring and Governance Committee through the Board of Commissioners Decree of PT Waskita Beton Precast Tbk Number: 10/SK/WBP/DK/2023 dated October 12, 2023 concerning Dismissal of Risk Monitoring Committee Members, Change in Nomenclature of Risk Management Monitoring Committee to Integrated Risk Monitoring and Governance Committee, and Determination of the Composition of Integrated Risk Monitoring and Governance Committee of PT Waskita Beton Precast Tbk.

Integrated Risk Monitoring And Governance Committee dibentuk sebagai pendukung untuk meningkatkan pengawasan dan memberikan nasihat kepada Board of Commissioners terkait pelaksanaan manajemen risiko. Integrated Risk Monitoring And Governance Committee secara khusus membantu dalam pengawasan terhadap pelaksanaan kebijakan manajemen risiko, memperkuat peran pengawasan Board of Commissioners, dan memastikan kualitas pengawasan secara keseluruhan.

Komposisi, Pengangkatan, dan Pemberhentian Integrated Risk Monitoring And Governance Committee

Integrated Risk Monitoring And Governance Committee diangkat atau dipilih kembali dan diberhentikan oleh Board of Commissioners. Di sepanjang tahun 2023, terdapat 3 (tiga) kali perubahan komposisi Anggota Integrated Risk Monitoring And Governance Committee melalui Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk :

1. 04/SK/WBP/DK/2023 tanggal 24 Mei 2023 tentang Pemberhentian dan Pengangkatan Anggota Komite Pemantau Manajemen Risiko Serta Penetapan Susunan Komite Pemantau Manajemen Risiko PT Waskita Beton Precast Tbk.
2. 06/SK/WBP/DK/2023 tanggal 07 Juli 2023 tentang Pemberhentian Dan Pengangkatan Ketua Dan Anggota Komite Pemantau Manajemen Risiko Serta Penetapan Susunan Komite Pemantau Manajemen Risiko PT Waskita Beton Precast Tbk.
3. 10/SK/WBP/DK/2023 tanggal 12 Oktober 2023 Tentang Pemberhentian Anggota Komite Pemantau Manajemen Risiko, Perubahan Nomenklatur Komite Pemantau Manajemen Risiko Menjadi Komite Pemantau Risiko dan Tata Kelola Terintegrasi, dan Penetapan Susunan Komite Pemantau Risiko dan Tata Kelola Terintegrasi PT Waskita Beton Precast Tbk.

Melalui surat tersebut, Board of Commissioners WSBP menetapkan pemberhentian Belladonna Troxylon Maulianda sebagai Anggota Integrated Risk Monitoring And Governance Committee PT Waskita Beton Precast Tbk, dengan ucapan terima kasih.

Surat Keputusan Board of Commissioners WSBP kemudian menetapkan susunan Integrated Risk Monitoring and Governance Committee PT Waskita Beton Precast Tbk, sebagai berikut:

1. Poerwanto sebagai Ketua;
2. Asep Arofah Permana sebagai Anggota;
3. Sapto Wiratno sebagai Anggota.

The Integrated Risk Monitoring And Governance Committee was established as a support to improve supervision and provide advice to Board of Commissioners regarding the implementation of risk management. Integrated Risk Monitoring And Governance Committee specifically assists in monitoring the implementation of risk management policies, strengthening the supervisory role of Board of Commissioners, and ensuring the overall quality of supervision.

Composition, Appointment, and Dismissal of Integrated Risk Monitoring And Governance Committee

Integrated Risk Monitoring And Governance Committee is appointed or re-elected and dismissed by Board of Commissioners. Throughout 2023, there were 3 (three) changes in the composition of Integrated Risk Monitoring And Governance Committee Members through the Board of Commissioners Decree of PT Waskita Beton Precast Tbk:

1. 04/SK/WBP/DK/2023 dated May 24, 2023 concerning Dismissal and Appointment of Risk Management Monitoring Committee Members and Determination of the Composition of Risk Management Monitoring Committee of PT Waskita Beton Precast Tbk.
2. 06/SK/WBP/DK/2023 dated July 7, 2023 concerning Dismissal and Appointment of the Chairman and Members of Risk Management Monitoring Committee and Determination of Composition of Risk Management Monitoring Committee of PT Waskita Beton Precast Tbk.
3. 10/SK/WBP/DK/2023 dated October 12, 2023 concerning Dismissal of Risk Management Monitoring Committee Members, Change of Nomenclature of Risk Management Monitoring Committee to Risk Monitoring and Integrated Governance Committee, and Determination of the Composition of Risk Monitoring and Integrated Governance Committee of PT Waskita Beton Precast Tbk.

Through the letter, WSBP Board of Commissioners determined the dismissal of Belladonna Troxylon Maulianda as a Member of Integrated Risk Monitoring And Governance Committee of PT Waskita Beton Precast Tbk, with grateful thanks.

WSBP Board of Commissioners Decree then stipulated the composition of Integrated Risk Monitoring and Governance Committee of PT Waskita Beton Precast Tbk, as follows:

1. Poerwanto as Chairman;
2. Asep Arofah Permana as Member;
3. Sapto Wiratno as Member.

Dengan demikian, komposisi dan susunan Audit Committee per 31 Desember 2023, sebagai berikut:

Thus, the composition and structure of Audit Committee as of December 31, 2023, are as follows:

| Nama Name | Jabatan Position | Status Status | Dasar Pengangkatan Basis of Appointment | Masa dan Periode Menjabat Term and Period of Service |
|---------------------|--|--|--|--|
| Poerwanto | Ketua Integrated Risk Monitoring and Governance Committee Chairman of Integrated Risk Monitoring and Governance Committee | Komisaris PT Waskita Beton Precast Tbk Commissioner of PT Waskita Beton Precast Tbk | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 dated July 7, 2023 | Mengikuti masa jabatan sebagai Komisaris Following the term of office as Commissioner |
| Asep Arofah Permana | Anggota Integrated Risk Monitoring and Governance Committee Member of Integrated Risk Monitoring and Governance Committee | Komisaris PT Waskita Beton Precast Tbk Commissioner of PT Waskita Beton Precast Tbk | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 06/SK/WBP/DK/2023 dated July 7, 2023 | Mengikuti masa jabatan sebagai Komisaris Following the term of office as Commissioner |
| Sapto Wiratno | Anggota Integrated Risk Monitoring and Governance Committee Member of Integrated Risk Monitoring and Governance Committee | Pihak Eksternal External Party | Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2023 tanggal 24 Mei 2023 Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2023 dated May 24, 2023 | 24 Mei 2023-23 Mei 2026, Periode Pertama May 24, 2023-May 23, 2026, First Period |

Profil Integrated Risk Monitoring And Governance Committee

Poerwanto Ketua Integrated Risk Monitoring And Governance Committee, Commissioner Chairman of Integrated Risk Monitoring and Governance Committee

Profil lengkap Poerwanto dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.
Poerwanto's full profile can be found in the Company Profile chapter of this Annual Report.

Asep Arofah Permana Anggota Integrated Risk Monitoring And Governance Committee/Commissioner Member of Integrated Risk Monitoring and Governance Committee

Profil lengkap Asep Arofah Permana dapat dilihat pada bab Profil Perusahaan dalam Laporan Tahunan ini.
Asep Arofah Permana's full profile can be seen in the Company Profile chapter in this Annual Report.

Sapto Wiratno
Anggota Integrated Risk Monitoring And Governance Committee
Masa Jabatan: 24 Mei 2023 – 23 Mei 2026
Member of Integrated Risk Monitoring And Governance Committee
Term of Office: May 24, 2023 - May 23, 2026

Data Pribadi

Warga Negara Indonesia
Usia 58 tahun per 31 Desember 2023
Kelahiran Surabaya, 23 Juni 1965

Personal Data
Indonesian citizen
58 years old as of December 31, 2023
Born in Surabaya, June 23, 1965

Domisili

Semarang, Jawa Tengah, Indonesia

Domicile
Semarang, Central Java, Indonesia

Riwayat Pendidikan

- Magister Manajemen, Universitas 17 Agustus Surabaya (2017);
- Sarjana Teknik Sipil, Universitas Yos Sudarso Surabaya (2004);
- Diploma III Teknik Sipil, Institut Teknologi Sepuluh Nopember Surabaya (1985).

Educational Background

- Master of Management, 17 August University Surabaya (2017);
- Bachelor of Civil Engineering, Yos Sudarso University Surabaya (2004);
- Diploma III Civil Engineering, Sepuluh November Institute of Technology Surabaya (1985).

Riwayat Pekerjaan

- Controlling Manager PCD PT Waskita Karya (Persero) Tbk (2019-2022);
- Manager Pengendalian Divisi IV Surabaya PT Waskita Karya (Persero) Tbk (2017-2019);
- Kabag Pengendalian Divisi III Denpasar PT Waskita Karya (Persero) Tbk (2014-2017);
- Kepala Proyek Wilayah Timur IV (2011-2014);
- Kepala Proyek Wilayah Timur (2009-2011);
- Kepala Proyek Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Feb 2008-Mar 2009);
- Kepala Proyek Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Apr 2007-Des 2008);
- Staf Tehnik dan Adkont Gabungan Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Ags 2006-Ags 2007);
- Kepala Proyek Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Jul 2006-Des 2006);
- Pelaksana/Tehnik Adkont Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Mar 2006-Apr 2006);
- Pelaksana/Tehnik Adkont Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Jun 2005-Des 2005);
- Pelaksana /Tehnik dan Adkont Divisi III Jakarta PT Waskita Karya (Persero) Tbk (Mei 2004-Mei 2005).

Work History

- Controlling Manager PCD PT Waskita Karya (Persero) Tbk (2019-2022);
- Controlling Manager of Division IV Surabaya PT Waskita Karya (Persero) Tbk (2017-2019);
- Head of Controlling Division III Denpasar PT Waskita Karya (Persero) Tbk (2014-2017);
- Head of Eastern Region IV Project (2011-2014);
- Head of Eastern Region Project (2009-2011);
- Head of Project Division III Jakarta PT Waskita Karya (Persero) Tbk (Feb 2008-Mar 2009);
- Head of Project Division III Jakarta PT Waskita Karya (Persero) Tbk (Apr 2007-Dec 2008);
- Joint Engineering and Adkont Staff Division III Jakarta PT Waskita Karya (Persero) Tbk (Aug 2006-Aug 2007);
- Head of Project Division III Jakarta PT Waskita Karya (Persero) Tbk (Jul 2006-Dec 2006);
- Executive/Technical Adkont Division III Jakarta PT Waskita Karya (Persero) Tbk (Mar 2006-Apr 2006);
- Executive/Technical Adkont Division III Jakarta PT Waskita Karya (Persero) Tbk (Jun 2005-Dec 2005).

Sertifikasi

Tidak Ada.

Certification
None.

Dasar Hukum Penunjukan

- Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2023 tanggal 24 Mei 2023;
- Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 tanggal 12 Oktober 2023;

Legal Basis for Appointment

- Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 04/SK/WBP/DK/2023 dated May 24, 2023;
- Board of Commissioners Decree of PT Waskita Beton Precast Tbk No. 11/SK/WBP/DK/2023 dated October 12, 2023.

Rangkap Jabatan

Tidak Ada.

Concurrent Position
None.

Masa Jabatan Integrated Risk Monitoring and Governance Committee

Anggota Integrated Risk Monitoring and Governance Committee WSBP diangkat untuk masa jabatan 3 (tiga) tahun, tanpa mengurangi hak Board of Commissioners untuk memberhentikan sewaktu-waktu. Seluruh anggota Integrated Risk Monitoring and Governance Committee yang menjabat sepanjang tahun 2021 memiliki masa jabatan 1 (satu) kali periode, yaitu kurang dari atau sama dengan 3 (tiga) tahun.

Governance Committee Term of Office

Members of WSBP's Integrated Risk Monitoring and Governance Committee are appointed for a term of 3 (three) years, without prejudice to Board of Commissioners' right to dismiss them at any time. All members of Integrated Risk Monitoring and Governance Committee who served throughout 2021 have a term of office of 1 (one) period, which is less than or equal to 3 (three) years.

Pernyataan Kepemilikan Piagam Integrated Risk Monitoring and Governance Committee

Dalam menjalankan tugas dan tanggung jawab, wewenang, serta fungsinya, Integrated Risk Monitoring and Governance Committee berpedoman pada Piagam Integrated Risk Monitoring and Governance Committee yang telah ditandatangani Board of Commissioners pada tanggal 12 Oktober 2023. Piagam ini mengatur antara lain mengenai kedudukan, persyaratan, tugas dan tanggung jawab Komite Integrated Risk Monitoring and Governance Committee serta hubungan kelembagaan antara Integrated Risk Monitoring and Governance Committee dengan Board of Directors dan Audit Committee serta organ perusahaan lainnya. Piagam Integrated Risk Monitoring and Governance Committee juga memuat tata kerja komite-komite dalam melaksanakan fungsinya membantu tugas pengawasan Board of Commissioners dalam rangka mewujudkan sistem dan pelaksanaan pengawasan yang kompeten dan independen di WSBP.

Tugas, Wewenang, dan Tanggung Jawab Integrated Risk Monitoring and Governance Committee

Sebagaimana isi Piagam Integrated Risk Monitoring and Governance Committee dalam Surat Keputusan Direksi No. 14/SK/WBP/DK/2023 tanggal 12 Oktober 2023, tugas, wewenang, dan tanggung jawab Integrated Risk Monitoring and Governance Committee adalah sebagai berikut:

1. Melakukan *review* atas permohonan persetujuan Board of Directors kepada Board of Commissioners atas rencana *Corporate actions* antara lain:
 - a. Investasi;
 - b. Pembentukan Anak Perusahaan;
 - c. Rencana Jangka Panjang Perusahaan;
 - d. Kontrak Kerja Sama Operasi;
 - e. Penjaminan Aset.
2. Melakukan evaluasi kebijakan dan strategi manajemen risiko baik operasional dan pengembangan usaha Perusahaan.
3. Memantau dan melakukan evaluasi penerapan manajemen risiko dan mitigasinya atas rencana bisnis dan investasi Perusahaan serta pelaksanaan operasional ditinjau dari sisi keuangan dan legal.
4. Melaporkan hasil pemantauan dan evaluasi serta memberikan rekomendasi atas hal-hal yang perlu mendapat perhatian Board of Commissioners.
5. Memberikan masukan atas kebijakan Tata Kelola Terintegrasi yang disusun Perusahaan.
6. Melakukan pemantauan dan evaluasi atas kesesuaian kebijakan Tata Kelola Terintegrasi dengan perusahaan induk.

Statement of Integrated Risk Monitoring and Governance Committee Charter Ownership

In carrying out its duties and responsibilities, authority, and functions, Integrated Risk Monitoring and Governance Committee is guided by the Integrated Risk Monitoring and Governance Committee Charter which was signed by Board of Commissioners on October 12, 2023. This charter regulates, among others, the position, requirements, duties and responsibilities of Integrated Risk Monitoring and Governance Committee as well as the institutional relationship between Integrated Risk Monitoring and Governance Committee with the Board of Directors and Audit Committee and other Company organs. The Integrated Risk Monitoring and Governance Committee Charter also contains the work procedures of the committees in carrying out their functions to assist the Board of Commissioners' supervisory duties in order to realize a competent and independent supervisory system and implementation in WSBP.

Integrated Risk Monitoring and Governance Committee Duties, Authorities, and Responsibilities

As stated in the Integrated Risk Monitoring and Governance Committee Charter in the Board of Directors Decree No. 14/SK/WBP/DK/2023 dated October 12, 2023, the duties, authorities, and responsibilities of Integrated Risk Monitoring and Governance Committee are as follows:

1. Reviewing the request for approval from Board of Directors to Board of Commissioners for Corporate actions, among others:
 - a. Investment;
 - b. Establishment of Subsidiaries;
 - c. Long-term Plan of the Company;
 - d. Cooperation Operation Contract;
 - e. Asset Guarantee.
2. Evaluate risk management policies and strategies for both operational and business development of the Company.
3. Monitor and evaluate the implementation of risk management and its mitigation of the Company's business and investment plans as well as operational implementation in terms of financial and legal aspects.
4. Report the results of monitoring and evaluation and provide recommendations on matters that need the Board of Commissioners' attention.
5. Provide input on the Integrated Governance policy prepared by the Company.
6. Monitoring and evaluating the suitability of Integrated Governance policies with the parent Company.

- | | |
|---|--|
| <ol style="list-style-type: none"> 7. Melakukan evaluasi pelaksanaan Tata Kelola Terintegrasi paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi. 8. Memberikan rekomendasi kepada Board of Commissioners untuk penyempurnaan kebijakan Tata Kelola Terintegrasi. 9. Melakukan koordinasi dengan Board of Directors induk untuk memastikan tindak lanjut atas telaah komite-komite Board of Commissioners yang berkaitan dengan kebijakan dan/atau pengelolaan antar anak Perusahaan. 10. Melakukan komunikasi dengan unit kerja untuk fungsi antara lain audit intern, hukum dan kepatuhan, keuangan dan Manajemen Risiko, sumber daya manusia dan aspek fungsi operasional usaha yang diperlukan, untuk memperoleh informasi, klarifikasi serta meminta laporan yang diperlukan secara terintegrasi. 11. Menjembatani permasalahan dengan induk Perusahaan. 12. Melakukan pemantauan atas penerapan <i>good corporate governance</i> di induk dan anak perusahaan beserta tindak lanjut atas masukan auditor eksternal atas penerapan <i>good corporate governance</i> di lingkungan perusahaan. 13. Melaksanakan pemantauan dan evaluasi terhadap pelaksanaan fungsi Tata Kelola Terintegrasi lainnya sesuai dengan ketentuan peraturan perundang-undangan, anggaran dasar, dan/atau keputusan RUPS/Menteri. 14. Menjalankan wewenang, tugas, dan tanggung jawab lain yang terkait dengan fungsinya. 15. Melaksanakan tugas yang diberikan oleh Board of Commissioners sepanjang masih dalam lingkup tugas dan Board of Commissioners berdasarkan ketentuan peraturan perundang-undangan yang berlaku. | <ol style="list-style-type: none"> 7. Evaluating the implementation of Integrated Governance at least through assessing the adequacy of internal control and the implementation of integrated compliance function. 8. Providing recommendations to Board of Commissioners for the improvement of Integrated Governance policy. 9. Coordinating with the parent Board of Directors to ensure follow-up on the review of Board of Commissioners committees related to policies and/or management among subsidiaries. 10. Communicating with working units for functions such as internal audit, legal and compliance, finance and risk management, human capital and aspects of business operational functions as required, to obtain information, clarification and request the necessary reports in an integrated manner. 11. Bridging problems with the Parent Company. 12. Monitoring the implementation of good corporate governance in the parent and subsidiaries along with the follow-up on the external auditor's input on the implementation of good corporate governance within the Company. 13. Monitoring and evaluating the implementation of other Integrated Governance functions in accordance with the provisions of laws and regulations, articles of association, and/or decisions of the GMS/Minister. 14. Carry out other authorities, duties, and responsibilities related to its functions. 15. Carry out duties assigned by Board of Commissioners as long as it is within the scope of duties and Board of Commissioners based on the prevailing laws and regulations. |
|---|--|

Wewenang:

1. Komite bekerja secara kolektif dan bersifat mandiri dalam melaksanakan tugas-tugasnya dan bertanggung jawab kepada Board of Commissioners.
2. Komite mempunyai wewenang untuk mendapatkan informasi Perusahaan yang terkait dengan penerapan Manajemen Risiko yang dilaksanakan Perusahaan.
3. Apabila diperlukan Komite dapat mempekerjakan tenaga ahli dan atau konsultan untuk membantu Komite terkait dengan rencana pengembangan usaha Perusahaan dengan persetujuan tertulis Board of Commissioners dan atas beban Perusahaan yang dialokasikan dari anggaran biaya Board of Commissioners.

Authorities:

1. The Committee works collectively and independently in carrying out its duties and is responsible to Board of Commissioners.
2. The Committee is authorized to obtain Company information related to the Risk Management implemented by the Company.
3. If necessary, the Committee may hire experts and/or consultants to assist the Committee in relation to the Company's business development plan with the Board of Commissioners' written approval and at the Company's expense allocated from the Board of Commissioners' budget.

Pembagian Tugas dan Tanggung Jawab Integrated Risk Monitoring and Governance Committee

Di tahun 2023, terdiri dari 3 (tiga) orang dengan latar belakang pendidikan dan pengalaman kerja yang beragam. Integrated Risk Monitoring and Governance Committee yang bersifat kolektif kolegial, sehingga pelaksanaan tugasnya dilakukan secara bersama-sama. Hal ini bertujuan untuk mendukung pengawasan yang efektif oleh Board of Commissioners, dengan memanfaatkan beragam pengetahuan dan keterampilan yang dimiliki oleh setiap anggota komite.

Pernyataan Independensi Integrated Risk Monitoring and Governance Committee

Integrated Risk Monitoring and Governance Committee melaksanakan fungsi dan tugasnya secara profesional dan independen, tanpa campur tangan dari pihak mana pun yang tidak sesuai dengan peraturan perundang-undangan. Sesuai dengan Piagam Integrated Risk Monitoring and Governance Committee, kualifikasi independensi dari anggota Integrated Risk Monitoring and Governance Committee harus memenuhi kriteria sebagai berikut:

Division of Duties and Responsibilities of Integrated Risk Monitoring and Governance Committee

In 2023, consists of 3 (three) persons with diverse educational backgrounds and work experience. The Integrated Risk Monitoring and Governance Committee is a collegial collective, so that the implementation of its duties is carried out jointly. This aims to support effective supervision by Board of Commissioners, by utilizing the diverse knowledge and skills possessed by each committee member.

Statement of Integrated Risk Monitoring and Governance Committee Independency

The Integrated Risk Monitoring and Governance 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. In accordance with the Integrated Risk Monitoring and Governance Committee Charter, Integrated Risk Monitoring and Governance Committee members' independence qualifications must meet the following criteria:

Independensi Integrated Risk Monitoring and Governance Committee Independence of Integrated Risk Monitoring and Governance Committee

| Kriteria Independensi Integrated Risk Monitoring and Governance Committee Independence Criteria for Integrated Risk Monitoring and Governance Committee | Integrated Risk Monitoring and Governance Committee Perusahaan yang Menjabat per 31 Desember 2023 Integrated Risk Monitoring and Governance Committee of the Company Serving as of December 31, 2023 | | |
|--|---|--------------------|---------------|
| | Poerwanto | Asep Arofah Perman | Sapto Wiratno |
| Tidak mempunyai hubungan afiliasi dengan Perusahaan, Anggota Board of Directors atau pemegang saham utama Perusahaan. Not affiliated with the Company, Members of Board of Directors or the Company's major shareholders. | x | √ | √ |
| Tidak mempunyai hubungan keluarga sedarah sampai derajat ke-3 (tiga), baik menurut garis lurus maupun garis ke samping ataupun hubungan yang timbul karena perkawinan dengan Anggota Board of Commissioners lainnya atau dengan Anggota Board of Directors. Do not have family relationships as far as the third degree, either in a straight line or side line or relationship arising from marriage with other members of Board of Commissioners or with members of Board of Directors. | √ | √ | √ |
| Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perusahaan. Does not have a business relationship either directly or indirectly related to the Company's business activities; | √ | √ | √ |

Independensi Integrated Risk Monitoring and Governance Committee

Independence of Integrated Risk Monitoring and Governance Committee

| Kriteria Independensi Integrated Risk Monitoring and Governance Committee Independence Criteria for Integrated Risk Monitoring and Governance Committee | Integrated Risk Monitoring and Governance Committee Perusahaan yang Menjabat per 31 Desember 2023 Integrated Risk Monitoring and Governance Committee of the Company Serving as of December 31, 2023 | | |
|--|---|--------------------|---------------|
| | Poerwanto | Asep Arofah Perman | Sapto Wiratno |
| Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi Perusahaan dalam waktu 6 (enam) bulan sebelum diangkat oleh Board of Commissioners. Not a person who works or has the authority and responsibility to plan, lead, control or supervise the Company within 6 (six) months before being appointed by Board of Commissioners. | ✓ | ✓ | ✓ |
| Tidak mempunyai saham baik langsung maupun tidak langsung di Perusahaan dan perusahaan lain yang dapat menimbulkan benturan kepentingan. Dalam hal anggota Komite memperoleh saham akibat suatu peristiwa hukum maka dalam jangka waktu paling lambat 6 (enam) bulan setelah diperoleh saham tersebut wajib mengalihkan pada pihak lain. Do not have shares directly or indirectly in the Company and other companies that can cause a conflict of interest. In the event that a member of Committee obtains shares due to a legal event then within a period of no later than 6 (six) months after the acquisition of said shares must be transferred to another party | ✓ | ✓ | ✓ |
| Tidak memangku jabatan rangkap sebagai pengurus partai politik dan/atau calon/anggota legislatif dan/atau calon kepala daerah/wakil kepala daerah, dan jabatan lain sesuai dengan ketentuan peraturan perundang-undangan yang dapat menimbulkan benturan kepentingan. Committee members who are or are not members of Board of Commissioners do not hold multiple positions as administrators of political parties and/or candidates/legislative members and or candidates for regional heads/deputy regional heads, and other positions in accordance with statutory provisions that can cause conflict interests | ✓ | ✓ | ✓ |
| Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa assurance, jasa non-assurance, jasa penilai dan/atau jasa konsultasi lain kepada Perusahaan yang bersangkutan dalam waktu 6 (enam) bulan terakhir. Not a person in the Public Accounting Firm, Legal Consultant Firm, Public Appraisal Service Firm or other party that provides assurance, nonassurance services, appraisal services and/or other consulting services to the Company in the past 6 (six) months. | ✓ | ✓ | ✓ |

Program Pengembangan Kompetensi Integrated Risk Monitoring and Governance Committee

Sepanjang tahun 2023, WSBP memfasilitasi Integrated Risk Monitoring and Governance Committee untuk mengikuti berbagai program pengembangan kompetensi dalam bentuk pelatihan dan webinar yang bertujuan untuk meningkatkan kemampuan dan menunjang pelaksanaan tugasnya yang diuraikan dalam tabel di bawah ini.

Competency Development Program of Integrated Risk Monitoring and Governance Committee

Throughout 2023, WSBP facilitated the Integrated Risk Monitoring and Governance Committee to participate in various competency development programs in the form of trainings and webinars aimed at improving capabilities and supporting the implementation of its duties as described in the table below.

| Nama Name | Nama Pelatihan Training Name | Waktu Pelatihan Training Date | Penyelenggara Organizer |
|--|---|--|---|
| Poerwanto (Anggota) (Member) | Penguatan <i>Good Corporate Governance</i> Waskita Group <i>Business Judgement Rule Strengthening Good Corporate Governance Waskita Group Business Judgement Rule</i> | 12 September 2023 September 12, 2023 | PT Waskita Karya (Persero) Tbk |
| | <i>Training Aspek Bisnis dan Hukum Digital Transformation For Sustainable Competitive Advantage</i> <i>Training on Business and Legal Aspects Digital Transformation For Sustainable Competitive Advantage</i> | 14-15 September 2023 September 14-15, 2023 | Indonesian Training Institute & Consulting Services |
| | Sosialisasi <i>Whistle Blowing System</i> - Waskita Group Socialization of Whistle Blowing System - Waskita Group | 12 September 2023 September 12, 2023 | PT Waskita Karya (Persero) Tbk |
| | Sosialisasi Juknis sebagai tindak lanjut Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 Socialization of Technical Guidelines as a follow-up to the Minister of SOE Regulation Number PER-2/MBU/03/2023 | 14 November 2023 November 14, 2023 | Kementerian BUMN Ministry of SOEs |
| Asep Arofah Permana (Anggota) (Member) | Penguatan <i>Good Corporate Governance</i> Waskita Group <i>Business Judgement Rule Strengthening Good Corporate Governance Waskita Group Business Judgement Rule</i> | 12 September 2023 September 12, 2023 | PT Waskita Karya (Persero) Tbk |
| | ESQ 3.0 <i>Coaching Certification Camp</i> ESQ 3.0 <i>Coaching Certification Camp</i> | 29-31 Maret 2023 dan 03-05 April 2023 March 29-31, 2023 and April 3-5, 2023 | ESQ Coaching Academy |
| | Sosialisasi <i>Whistle Blowing System</i> - Waskita Group Socialization of Whistle Blowing System - Waskita Group | 12 September 2023 September 12, 2023 | PT Waskita Karya (Persero) Tbk |
| | Sosialisasi Juknis sebagai tindak lanjut Peraturan Menteri BUMN Nomor PER-2/MBU/03/2023 Socialization of Technical Guidelines as a follow-up to the Minister of SOE Regulation Number PER-2/MBU/03/2023 | 14 November 2023 November 14, 2023 | Kementerian BUMN Ministry of SOEs |
| Sapto Wiratno (Anggota) (Member) | - | - | - |

Penyelenggaraan Rapat Integrated Risk Monitoring and Governance Committee

Rapat Integrated Risk Monitoring and Governance Committee dilaksanakan sekurang-kurangnya 1 (satu) kali dalam 3 (tiga) bulan, yang dapat dihadiri oleh anggota Board of Commissioners. Keputusan rapat Komite diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan berdasarkan musyawarah mufakat tidak tercapai, pengambilan keputusan dilakukan berdasarkan suara terbanyak.

Integrated Risk Monitoring and Governance Committee Meeting

Integrated Risk Monitoring and Governance Committee meetings are held at least 1 (one) time in 3 (three) months, which can be attended by members of Board of Commissioners. Decisions of the Committee meetings are made based on deliberation for consensus. In the event that a decision based on deliberation to reach a consensus is not reached, the decision is made based on a majority vote.

Jika dalam pengambilan keputusan yang dilakukan dengan pemungutan suara terjadi suara yang sama banyaknya, maka ketua rapat yang akan memutuskan. Dalam proses pengambilan keputusan terdapat perbedaan pendapat, perbedaan pendapat tersebut wajib dimuat dalam risalah rapat beserta alasan perbedaan pendapat tersebut.

If in the decision-making by voting there are equal votes, chairman of meeting will decide. In the process of decision-making there are differences of opinion, such differences of opinion must be contained in the minutes of meeting along with the reasons for such differences of opinion.

Sepanjang tahun 2023, Integrated Risk Monitoring and Governance Committee menyelenggarakan rapat sebanyak 34 (tiga puluh empat) kali rapat dengan frekuensi dan tingkat kehadiran Integrated Risk Monitoring and Governance Committee sebagai berikut:

Throughout 2023, Integrated Risk Monitoring and Governance Committee held 34 (thirty four) meetings with the frequency and attendance level of Integrated Risk Monitoring and Governance Committee as follows:

Frekuensi dan Tingkat Kehadiran Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023
Frequency and Attendance of Integrated Risk Monitoring and Governance Committee in Joint Audit Committee Meetings in 2023

| Nama Name | Jabatan Position | Periode Jabatan di Tahun 2022 Term of Office in 2022 | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Total Attendance | Tingkat Kehadiran (%) Attendance Rate (%) |
|-------------------------------|--|--|---|---|---|
| Abianti Riana | Ketua Risk Management Committee Chairperson of Risk Management Committee | Akhir menjabat 07 Juli 2023 End of service on July 7, 2023 | 17 | 15 | 88% |
| Inggir L Elerida | Anggota Risk Management Committee Member of Risk Management Committee | Akhir menjabat 24 Mei 2023 End of service on May 24, 2023 | 14 | 12 | 85% |
| Lukas Dewantoro | Anggota Risk Management Committee Member of Risk Management Committee | Akhir menjabat 24 Mei 2023 End of service on May 24, 2023 | 14 | 14 | 100% |
| Belladonna Troxylon Maulianda | Anggota Risk Management Committee Member of Risk Management Committee | <ul style="list-style-type: none"> Aktif menjabat 24 Mei 2023 Akhir menjabat 12 Oktober 2023 In office on May 24, 2023 End of service October 12, 2023 | 11 | 6 | 42% |
| Poerwanto | Ketua Integrated Risk Monitoring and Governance Committee Chairman of Integrated Risk Monitoring and Governance Committee | Aktif menjabat 7 Juli 2023 End of service on July 7, 2023 | 17 | 17 | 100% |
| Asep Arofah Permana | Anggota Integrated Risk Monitoring and Governance Committee Member of Integrated Risk Monitoring and Governance Committ | Aktif menjabat 7 Juli 2023 End of service on July 7, 2023 | 17 | 17 | 100% |
| Sapto Wiratno | Anggota Integrated Risk Monitoring and Governance Committee Member of Integrated Risk Monitoring and Governance Committ | Aktif menjabat 24 Mei 2023 End of service on May 24, 2023 | 20 | 20 | 100% |

Berikut risalah rapat Integrated Risk Monitoring and Governance Committee tahun 2023 yang memuat informasi terkait agenda, waktu pelaksanaan, dan peserta rapat akan diuraikan dalam tabel berikut ini.

The minutes of Integrated Risk Monitoring and Governance Committee meetings in 2023 that contain information related to the agenda, implementation time, and meeting participants will be described in the following table.

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023
Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|---|---|
| 1 | 5 Januari 2023 January 5, 2023 | Kinerja Keuangan bulan November. November Financial Performance. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu, |
| 2 | 31 Januari 2023 January 31, 2023 | <ul style="list-style-type: none"> • Pembahasan Usulan Pembayaran Insentif Kinerja Tenaga <i>Outsourcing</i> (OS) Tahun 2021 PT Waskita Beton Precast Tbk; • Pembahasan Permohonan Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun buku 2023 PT Waskita Beton Precast Tbk. • Discussion on the Proposed Payment of Performance Incentives for Outsourced Workers (OS) in 2021 PT Waskita Beton Precast Tbk; • Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) Revision for 2023 fiscal year PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu, |
| 3 | 9 Februari 2023 February 9, 2023 | Kinerja Keuangan bulan November 2022. November 2022 Financial Performance. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana |
| 4 | 21 Februari 2023 February 21, 2023 | <ul style="list-style-type: none"> • Pembahasan Penyampaian Top Risk Corporate Risk Profile Triwulan I Tahun 2023 PT Waskita Beton Precast Tbk; • Telaah <i>Action Plan</i> sehubungan <i>Going Concern</i> Perusahaan. • Discussion on Submission of Top Risk Corporate Risk Profile for the first quarter of 2023 PT Waskita Beton Precast Tbk; • Review of Action Plan regarding the Company's Going Concern. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana |
| 5 | 22 Februari 2023 February 22, 2023 | <ul style="list-style-type: none"> • Telaah Kebijakan Manajemen Risiko; • Telaah Kebijakan Sistem Pengendalian Internal; • Pengawasan Efektivitas Audit Internal/Eksternal. • Review of Risk Management Policy; • Review of Internal Control System Policy; • Monitoring of Internal/External Audit Effectiveness. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana |
| 6 | 7 Maret 2023 March 7, 2023 | Kinerja Keuangan bulan Januari 2022. January 2022 Financial Performance. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Asep Arofah Permana • Abianti Riana |

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023
Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|---|---|
| 7 | 15 Maret 2023 March 15, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Pengikatan Jaminan Piutang & Peningkatan Jaminan Aset Tetap kepada PT Bank Rakyat Indonesia (Persero) Tbk; Pembahasan Permohonan Persetujuan Peningkatan Objek Jaminan kepada PT Bank Negara Indonesia (Persero) Tbk. Discussion on Application for Approval of Binding of Accounts Receivable Guarantee & Increase of Fixed Assets Guarantee to PT Bank Rakyat Indonesia (Persero) Tbk; Discussion on Application for Approval to Increase the Collateral Object to PT Bank Negara Indonesia (Persero) Tbk. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 8 | 29 Maret 2023 March 29, 2023 | <ul style="list-style-type: none"> Pembahasan Tindak Lanjut Pending Items Audit Perseroan tahun 2022 (Pemaparan oleh KAP); Laporan Triwulanan IV 2023 Internal Audit; Pengawasan Efektivitas Audit Internal/Eksternal dan Rencana Audit 2023; Telaah Piagam Audit 2023 (<i>Audit Charter</i>) Discussion on Follow-up of the Company's Pending Items Audit in 2022 (Exposure by KAP); Quarterly Report IV 2023 Internal Audit; Monitoring of Internal/External Audit Effectiveness and 2023 Audit Plan; Review of 2023 Audit Charter. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 9 | 30 Maret 2023 March 30, 2023 | Kinerja Keuangan bulan Februari 2023. February 2023 Financial Performance. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 10 | 13 April 2023 April 13, 2023 | <ul style="list-style-type: none"> Telaah Kebijakan Akuntansi dan Pelaporan Keuangan; Telaah Kebijakan Mutu, Pelayanan dan Keluhan Pelanggan; Telaah Kebijakan Sistem & TI. Review of Accounting and Financial Reporting Policies; Review of Quality, Service and Customer Complaints Policy; Review of System & IT Policy. | <ul style="list-style-type: none"> Inggir Ellerida Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |
| 11 | 18 April 2023 April 18, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Pengesahan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2022 (<i>Annual Report & Sustainability Report</i>); Pembahasan Penyampaian Data Hasil <i>Stock Opname</i> Aset. Discussion on Application for Ratification of Annual Report and Sustainability Report for 2022 Fiscal Year (<i>Annual Report & Sustainability Report</i>); Discussion on Submission of Data on Asset Stock-taking Results. | <ul style="list-style-type: none"> Lukas Dewantoro Jonni Hutahaean Puji Wibowo Asep Arofah Permana Agus Budiman Manalu Abianti Riana |

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023

Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|---|---|
| 12 | 4 Mei 2023 May 4, 2023 | Kinerja Keuangan bulan Maret 2023. March 2023 Financial Performance. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana |
| 13 | 16 Mei 2023 May 16, 2023 | <ul style="list-style-type: none"> • Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk; • Permohonan Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk Tahun 2022; • Permohonan Persetujuan Kontrak Manajemen Tahunan yang Memuat KPI Direksi secara Kolegial dan Individual antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk Tahun 2023. • Request for Approval of Corporate Action of PT Waskita Seton Precast Tbk PKPU Peace Agreement; • Request for Approval of the Realization of Achievement of Company (Corporate) Performance of PT Waskita Beton Precast Tbk in 2022; • Request for Approval of the Annual Management Contract Containing Collegial and Individual KPIs between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk in 2023. | <ul style="list-style-type: none"> • Inggir Ellerida • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana |
| 14 | 23 Mei 2023 May 23, 2023 | <ul style="list-style-type: none"> • Permohonan Penegasan Persetujuan Dewan Komisaris terkait Implementasi Perjanjian Perdamaian yang telah disetujui berdasarkan Surat Dewan Komisaris No. 86/WBP/DK/2022 tanggal 15 November 2022 perihal Persetujuan Implementasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk ("Perseroan"); • Penyampaian Top Corporate Risk Profile Periode Triwulan II Tahun 2023 PT Waskita Beton Precast Tbk; • Penyampaian Laporan Manajemen TW I Tahun 2023 PT Waskita Beton Precast Tbk. • Request for Confirmation of the Board of Commissioners' Approval regarding the Peace Agreement Implementation which has been approved based on the Board of Commissioners' Letter No. 86/WBP/DK/2022 dated November 15, 2022 regarding Approval of the PKPU Peace Agreement Implementation of PT Waskita Beton Precast Tbk ("Company"); • Submission of Top Corporate Risk Profile for the second quarter of 2023 of PT Waskita Beton Precast Tbk; • Submission of Management Report for the 1st Quarter of 2023 of PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> • Lukas Dewantoro • Jonni Hutahaeen • Puji Wibowo • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana |
| 15 | 29 Mei 2023 May 29, 2023 | Penyampaian Progress Realisasi Program Kerja Internal Audit Division Triwulan I Tahun 2023. Submission of Internal Audit Division Work Program Realization Progress for the first quarter of 2023. | <ul style="list-style-type: none"> • Asep Arofah Permana • Agus Budiman Manalu • Abianti Riana • Jonni Hutahaeen • Puji Wibowo • Belladonna Troxylon Maulianda • Sapto Wiratno |

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023
Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|--|--|
| 16 | 5 Juni 2023 June 5, 2023 | Kinerja Keuangan bulan April 2023. April 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 17 | 6 Juli 2023 July 6, 2023 | Kinerja Keuangan bulan Mei 2023. May 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Abianti Riana Poerwanto Jonni Hutahaeen Puji Wibowo |
| 18 | 13 Juli 2023 July 13, 2023 | <ul style="list-style-type: none"> Penyampaian Permohonan Persetujuan Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Seton Precast Tbk; Update Perkara dan Permasalahan Perseroan dan Tindak Lanjut serta Action Plan Penyelesaian Permasalahan Tol KLSM, Quarry Lumbang, Pembangunan Plant Penajam, Plant Bojonegara PT Waskita Beton Precast Tbk. Submission of Application for Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Seton Precast Tbk; Update on the Company's Cases and Problems and Follow-up and Action Plan for the Settlement of KLSM Toll Road Problems, Quarry Lumbang, Penajam Plant Development, Bojonegara Plant PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu, Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 19 | 26 Juli 2023 July 26, 2023 | Penyampaian Permohonan Persetujuan kembali Perubahan Struktur Organisasi pada level BOD-1 PT Waskita Beton Precast Tbk Submission of Request for Approval of Changes in Organizational Structure at the BOD-1 level of PT Waskita Beton Precast Tbk. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 20 | 2 Agustus 2023 August 2, 2023 | Kinerja Keuangan bulan Juni 2023. June 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 21 | 10 Agustus 2023 August 10, 2023 | <ul style="list-style-type: none"> Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen; Progres dan Penyelesaian Audit BPK. Review of HC Management Policy & Management Succession; Progress and Completion of BPK Audit. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023
Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|---|--|
| 22 | 16 Agustus 2023 August 16, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW II Tahun 2023 PT Waskita Beton Precast Tbk dan Penyampaian Realisasi KPI Korporat dan Direktorat TW II Tahun 2023 PT Waskita Seton Precast Tbk; Penyampaian <i>Top Corporate Risk Profile</i> Periode Triwulan III Tahun 2023 PT Waskita Seton Precast Tbk. Submission of Management Report for the Second Quarter of 2023 PT Waskita Beton Precast Tbk and Submission of Corporate and Directorate KPI Realization for the Second Quarter of 2023 PT Waskita Seton Precast Tbk; Submission of Top Corporate Risk Profile for the third quarter of 2023 PT Waskita Seton Precast Tbk. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 23 | 29 Agustus 2023 August 29, 2023 | Kinerja Keuangan bulan Juli 2023. July 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 24 | 22 September 2023 September 22, 2023 | <ul style="list-style-type: none"> Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan Triwulan III Tahun 2023; Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023; Sosialisasi Aplikasi Sistem Informasi Audit (SIA). Internal Audit Division Work Program Realization Report for the second and third quarter of 2023; Internal Audit Division Work Plan for the fourth quarter of 2023; Socialization of Audit Information System (AIS) Application. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 25 | 02 Oktober 2023 October 2, 2023 | Kinerja Keuangan bulan Agustus 2023. August 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 26 | 20 Oktober 2023 October 20, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan Top Corporate Risk Profile Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali Submission of Management Report for the Third Quarter of 2023 PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 of PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaeen Puji Wibowo Sapto Wiratno |

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023

Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|---|--|
| 27 | 01 November 2023 November 1, 2023 | Kinerja Keuangan bulan September 2023. September 2023 Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Poerwanto, Abianti Riana Fathur Rokhman Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 28 | 07 November 2023 November 7, 2023 | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan <i>Top Corporate Risk Profile</i> Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali Submission of Management Report for the third quarter of 2023 PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 29 | 10 November 2023 November 10, 2023 | <ul style="list-style-type: none"> Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG serta Pemantauan Penerapan Asesmen GCG dalam Lingkup Audit; Telaah Pelaksanaan Prinsip-Prinsip GCG dalam Lingkup Risiko dan Tata Kelola Terintegrasi. Review of the Implementation of Good Corporate Governance (GCG) Principles and Monitoring of the Implementation of GCG Assessment in the Audit Scope; Review of the Implementation of GCG Principles in the Scope of Risk and Integrated Governance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 30 | 17 November 2023 November 17, 2023 | <ul style="list-style-type: none"> Telaah Struktur Organisasi; Telaah Kesesuaian Visi Misi Perseroan; Telaah Kepatuhan Perseroan Terhadap Kode Etik. Review of Organizational Structure; Review of the Appropriateness of the Company's Vision and Mission; Review of the Company's Compliance with the Code of Conduct. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 31 | 23 November 2023 November 23, 2023 | <ul style="list-style-type: none"> Pembahasan Penyampaian Realisasi KPI Korporat & Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk Telaah Kebijakan Manajemen Talenta Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG dalam Lingkup Nominasi dan Remunerasi. Discussion on the Submission of Corporate & Directorate KPI Realization for the Third Quarter of 2023 PT Waskita Beton Precast Tbk. Review of Talent Management Policy Review of the Implementation of Good Corporate Governance (GCG) Principles in the Scope of Nomination and Remuneration. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |

Risalah Rapat Komite Integrated Risk Monitoring and Governance Committee dalam Rapat Bersama Audit Committee Tahun 2023
Minutes of Joint Meeting of Integrated Risk Monitoring and Governance Committee with Audit Committee in 2023

| No. | Waktu Pelaksanaan Implementation Time | Agenda Rapat Meeting Agenda | Peserta Rapat Meeting Participants |
|-----|--|--|--|
| 32 | 04 Desember 2023 December 4, 2023 | Kinerja Keuangan Bulan Oktober. October Financial Performance. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Sapto Wiratno |
| 33 | 13 Desember 2023 December 13, 2023 | <ul style="list-style-type: none"> Pembahasan perihal Permohonan Usulan Gaji Board of Directors (BOD) Board of Commissioners (BOC) PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk; Telaah Pencapaian Kinerja Unit Kerja. Discussion on Request for Salary Proposal of Board of Directors (BOD) Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk; Discussion of Request for Approval of the Company's Work Plan and Budget (RKAP) for the Fiscal Year 2024 of PT Waskita Beton Precast Tbk; Review of Work Unit Performance Achievement. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Jonni Hutahaeen Puji Wibowo Belladonna Troxylon Maulianda Sapto Wiratno |
| 34 | 19 Desember 2023 December 19, 2023 | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Penyesuaian Target <i>Key Performance Indicators</i> (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Penyusunan KPI; Telaah Pencapaian Kinerja Direksi dan RKAP. Discussion on Request for Approval of Adjustment of Corporate and Directorate Key Performance Indicators (KPI) Targets for 2023 PT Waskita Beton Precast Tbk; Review of KPI Preparation; Review of Board of Directors Performance Achievement and RKAP. | <ul style="list-style-type: none"> Asep Arofah Permana Agus Budiman Manalu Poerwanto Abianti Riana Puji Wibowo Sapto Wiratno |

Laporan Pelaksanaan Tugas Integrated Risk Monitoring and Governance Committee

Sepanjang tahun 2023, Integrated Risk Monitoring and Governance Committee melaporkan pelaksanaan kegiatan dan tugasnya kepada Board of Commissioners, meliputi:

Integrated Risk Monitoring and Governance Committee Duties Implementation Report

Throughout 2023, the Integrated Risk Monitoring and Governance Committee reported the implementation of its activities and duties to Board of Commissioners, including:

Realisasi Pelaksanaan Kegiatan Integrated Risk Monitoring and Governance Committee Tahun 2023

Realization of Integrated Risk Monitoring and Governance Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|--|---|
| 1. | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan November. November Financial Performance. | 5 Januari 2023 January 5, 2023 |
| 2. | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> Pembahasan Usulan Pembayaran Insentif Kinerja Tenaga <i>Outsourcing</i> (OS) Tahun 2021 PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Revisi Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun buku 2023 PT Waskita Beton Precast Tbk. Discussion on Payment Proposal of Performance Incentives for Outsourced Workers (OS) in 2021 of PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Revision of the Company's Work Plan and Budget (RKAP) for 2023 fiscal year of PT Waskita Beton Precast Tbk. | 31 Januari 2023 January 31, 2023 |

Realisasi Pelaksanaan Kegiatan Integrated Risk Monitoring and Governance Committee Tahun 2023
Realization of Integrated Risk Monitoring and Governance Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|---|---|
| 3. | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan November 2022. November 2022 Financial Performance. | 9 Februari 2023 February 9, 2023 |
| 4. | <ul style="list-style-type: none"> • Review terhadap Pelaksanaan dan Laporan Manajemen Risiko • Rapat dengan Divisi Terkait • Review of Risk Management Implementation and Reports • Meeting with Related Divisions | <ul style="list-style-type: none"> • Pembahasan Penyampaian <i>Top Risk Corporate Risk Profile</i> Triwulan I Tahun 2023 PT Waskita Beton Precast Tbk; • Telaah <i>Action Plan</i> sehubungan <i>Going Concern</i> Perusahaan. • Discussion on Submission of Top Risk Corporate Risk Profile for the first quarter of 2023 of PT Waskita Beton Precast Tbk; • Review of Action Plan in relation to the Company's Going Concern. | 21 Februari 2023 February 21, 2023 |
| 5. | <ul style="list-style-type: none"> • Penelaahan atas Kebijakan Manajemen Risiko • Pengawasan Efektif Audit Internal/Eksternal • Review of Risk Management Policy • Effective Internal/External Audit Monitoring | <ul style="list-style-type: none"> • Telaah Kebijakan Manajemen Risiko; • Telaah Kebijakan Sistem Pengendalian Internal; • Pengawasan Efektivitas Audit Internal/Eksternal. • Review of Risk Management Policy; • Review of Internal Control System Policy; • Monitoring of Internal/External Audit Effectiveness. | 22 Februari 2023 February 22, 2023 |
| 6 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Januari 2022. January 2022 Financial Performance. | 7 Maret 2023 March 7, 2023 |
| 7 | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> • Pembahasan Permohonan Persetujuan Pengikatan Jaminan Piutang & Peningkatan Jaminan Aset Tetap kepada PT Bank Rakyat Indonesia (Persero) Tbk; • Pembahasan Permohonan Persetujuan Peningkatan Objek Jaminan kepada PT Bank Negara Indonesia (Persero) Tbk. • Discussion on Application for Approval of Binding of Accounts Receivable Guarantee & Increase of Fixed Assets Guarantee to PT Bank Rakyat Indonesia (Persero) Tbk; • Discussion on Application for Approval to Increase Collateral Object to PT Bank Negara Indonesia (Persero) Tbk. | 15 Maret 2023 March 15, 2023 |
| 8 | <ul style="list-style-type: none"> • Menjadi <i>Counterpart</i> KAP Pengawasan • Evaluasi laporan KPI • Pengawasan Efektivitas Audit Internal/Eksternal • Pengawasan dan Pemberian Nasihat terhadap SPI • Become Counterpart of Supervision KAP • Evaluation of KPI report • Internal/External Audit Effectiveness Monitoring • Supervision and Advising of SPI | <ul style="list-style-type: none"> • Pembahasan Tindak Lanjut Pending Items Audit Perseroan tahun 2022 (Pemaparan oleh KAP); • Laporan Triwulanan IV 2023 Internal Audit; • Pengawasan Efektivitas Audit Internal/Eksternal dan Rencana Audit 2023; • Telaah Piagam Audit 2023 (<i>Audit Charter</i>) • Discussion on Follow-up of the Company's Pending Items Audit in 2022 (Exposure by KAP); • Quarterly Report IV 2023 Internal Audit; • Monitoring of Internal/External Audit Effectiveness and 2023 Audit Plan; • Review of 2023 Audit Charter | 29 Maret 2023 March 29, 2023 |
| 9 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Februari 2023. February 2023 Financial Performance. | 30 Maret 2023 March 30, 2023 |

Realisasi Pelaksanaan Kegiatan Integrated Risk Monitoring and Governance Committee Tahun 2023

Realization of Integrated Risk Monitoring and Governance Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|---|---|
| 10 | <ul style="list-style-type: none"> Penelaahan atas kebijakan Sistem & IT; Penelaahan atas kebijakan mutu & pelayanan. Review of System & IT policy; Review of quality & service policies. | <ul style="list-style-type: none"> Telaah Kebijakan Akuntansi dan Pelaporan Keuangan; Telaah Kebijakan Mutu, Pelayanan dan Keluhan Pelanggan; Telaah Kebijakan Sistem & TI. Review of Accounting and Financial Reporting Policies; Review of Quality, Service and Customer Complaints Policy; Review of System & IT Policy. | 13 April 2023 April 13, 2023 |
| 11 | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> Pembahasan Permohonan Pengesahan Laporan Tahunan dan Laporan Berkelanjutan Tahun Buku 2022 (<i>Annual Report & Sustainability Report</i>); Pembahasan Penyampaian Data Hasil <i>Stock Opname</i> Aset. Discussion on Application for Ratification of Annual Report and Sustainability Report for 2022 Fiscal Year (<i>Annual Report & Sustainability Report</i>); Discussion on Submission of Data on Asset Stock-taking Results. | 18 April 2023 April 18, 2023 |
| 12 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Maret 2023. March 2023 Financial Performance. | 4 Mei 2023 May 4, 2023 |
| 13 | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> Permohonan Persetujuan Aksi Korporasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk; Permohonan Persetujuan Realisasi Pencapaian Kinerja Perusahaan (Korporat) PT Waskita Beton Precast Tbk Tahun 2022; Permohonan Persetujuan Kontrak Manajemen Tahunan yang Memuat KPI Direksi secara Kolegial dan Individual antara Dewan Komisaris dan Direksi PT Waskita Beton Precast Tbk Tahun 2023. Application for Approval of Corporate Action of PT Waskita Seton Precast Tbk PKPU Peace Agreement; Request for Approval of the Realization of Achievement of Company Performance (Corporate) of PT Waskita Beton Precast Tbk in 2022; Request for Approval of the Annual Management Contract Containing Collegial and Individual KPIs between Board of Commissioners and Board of Directors of PT Waskita Beton Precast Tbk in 2023. | 16 Mei 2023 May 16, 2023 |
| 14 | <ul style="list-style-type: none"> Review terhadap Pelaksanaan dan Laporan Manajemen Risiko Rapat dengan Divisi Terkait Review of Risk Management Implementation and Reports Meeting with Related Divisions | <ul style="list-style-type: none"> Permohonan Penegasan Persetujuan Dewan Komisaris terkait Implementasi Perjanjian Perdamaian yang telah disetujui berdasarkan Surat Dewan Komisaris No. 86/WBP/DK/2022 tanggal 15 November 2022 perihal Persetujuan Implementasi Perjanjian Perdamaian PKPU PT Waskita Beton Precast Tbk ("Perseroan"); Penyampaian Top Corporate Risk Profile Periode Triwulan II Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Laporan Manajemen TW I Tahun 2023 PT Waskita Beton Precast Tbk. Request for Confirmation of the Board of Commissioners' Approval regarding the Implementation of the Peace Agreement which has been approved based on the Board of Commissioners' Letter No. 86/WBP/DK/2022 dated November 15, 2022 regarding Approval of the Implementation of PKPU Peace Agreement of PT Waskita Beton Precast Tbk ("Company"); Submission of Top Corporate Risk Profile for the second quarter of 2023 of PT Waskita Beton Precast Tbk; Submission of Management Report for the first quarter of 2023 of PT Waskita Beton Precast Tbk. | 23 Mei 2023 May 23, 2023 |

Realisasi Pelaksanaan Kegiatan Integrated Risk Monitoring and Governance Committee Tahun 2023

Realization of Integrated Risk Monitoring and Governance Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|---|---|---|
| 15 | Evaluasi Laporan SPI Evaluation of SPI Report | Penyampaian Progress Realisasi Program Kerja Internal Audit Division Triwulan I Tahun 2023 Submission of Progress Realization of Internal Audit Division Work Program for the First Quarter of 2023 | 29 Mei 2023 May 29, 2023 |
| 16 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan April 2023. April 2023 Financial Performance. | 5 Juni 2023 June 5, 2023 |
| 17 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Mei 2023. May 2023 Financial Performance. | 6 Juli 2023 July 6, 2023 |
| 18 | Rapat dengan Divisi Terkait Meeting with Related Divisions | <ul style="list-style-type: none"> • Penyampaian Permohonan Persetujuan Perubahan Struktur Organisasi pada level SOD-1 PT Waskita Seton Precast Tbk; • <i>Update</i> Perkara dan Permasalahan Perseroan dan Tindak Lanjut serta <i>Action Plan</i> Penyelesaian Permasalahan Tol KLSM, Quarry Lumbang, Pembangunan Plant Penajam, Plant Bojonegara PT Waskita Beton Precast Tbk. • Submission of Application for Approval of Changes in Organizational Structure at the SOD-1 level of PT Waskita Seton Precast Tbk; • Update on the Company's Cases and Problems and Follow-up and Action Plan for the Settlement of KLSM Toll Road, Lumbang Quarry, Penajam Plant Development, Bojonegara Plant PT Waskita Beton Precast Tbk. | 13 Juli 2023 July 13, 2023 |
| 19 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Penyampaian Permohonan Persetujuan kembali Perubahan Struktur Organisasi pada level SOD-1 PT Waskita Beton Precast Tbk Submission of Request for Approval of Changes in Organizational Structure at the SOD-1 level of PT Waskita Beton Precast Tbk. | 26 Juli 2023 July 26, 2023 |
| 20 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Juni 2023. June 2023 Financial Performance. | 2 Agustus 2023 August 2, 2023 |
| 21 | <ul style="list-style-type: none"> • Penelaahan atas kebijakan pengelolaan SDM & suksesi manajemen; • Penelaahan atas pelaksanaan audit eksternal • Review of HC management & management succession policies; • Review of an external audit | <ul style="list-style-type: none"> • Telaah Kebijakan Pengelolaan SDM & Suksesi Manajemen; • Progres dan Penyelesaian Audit BPK. • Review of HC Management Policy & Management Succession; • Progress and Completion of BPK Audit. | 10 Agustus 2023 August 10, 2023 |
| 22 | <ul style="list-style-type: none"> • Rapat dengan Divisi Terkait; • Review terhadap Pelaksanaan dan Laporan Manajemen Risiko • Meeting with related divisions; • Review of Risk Management Implementation and Report | <ul style="list-style-type: none"> • Penyampaian Laporan Manajemen TW II Tahun 2023 PT Waskita Beton Precast Tbk dan Penyampaian Realisasi KPI Korporat dan Direktorat TW II Tahun 2023 PT Waskita Seton Precast Tbk; • Penyampaian <i>Top Corporate Risk Profile</i> Periode Triwulan III Tahun 2023 PT Waskita Seton Precast Tbk. • Submission of Management Report for the second quarter of 2023 PT Waskita Beton Precast Tbk and Submission of Corporate and Directorate KPI Realization for the second quarter of 2023 PT Waskita Seton Precast Tbk; • Submission of Top Corporate Risk Profile for the third quarter of 2023 PT Waskita Seton Precast Tbk. | 16 Agustus 2023 August 16, 2023 |

Realisasi Pelaksanaan Kegiatan Integrated Risk Monitoring and Governance Committee Tahun 2023

Realization of Integrated Risk Monitoring and Governance Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|--|--|---|
| 23 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Juli 2023. July 2023 Financial Performance. | 29 Agustus 2023 August 29, 2023 |
| 24 | <ul style="list-style-type: none"> Evaluasi Laporan SPI; Evaluasi Laporan SPI; Rapat dengan Divisi Terkait. Evaluation of SPI Report; Evaluation of SPI Report; Meeting with Related Divisions. | <ul style="list-style-type: none"> Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan Triwulan III Tahun 2023; Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023; Sosialisasi Aplikasi Sistem Informasi Audit (SIA). Report on the Realization of Internal Audit Division Work Program for the Second and Third Quarter of 2023; Internal Audit Division Work Plan for the fourth quarter of 2023; Socialization of Audit Information System (AIS) Application. | 22 September 2023 September 22, 2023 |
| 25 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan Agustus 2023. August 2023 Financial Performance. | 2 Oktober 2023 October 2, 2023 |
| 26 | <ul style="list-style-type: none"> Telaah atas kepatuhan Direksi terhadap UU & peraturan yang berlaku, RKAP dan RJPP Telaah Rancangan RJPP Penelaahan atas kebijakan pengadaan barang & jasa Review of the Board of Directors' compliance with applicable laws & regulations, RKAP and RJPP Review of RJPP Draft Review of goods & services procurement policy | <ul style="list-style-type: none"> Telaah Kepatuhan Direksi Terhadap Undang-Undang dan Peraturan yang Berlaku; Telaah Rancangan RJPP; Telaah Kebijakan Pengadaan Barang & Jasa. Review of the Board of Directors' Compliance with Applicable Laws and Regulations; Review of RJPP Draft; Review of Goods & Services Procurement Policy. | 20 Oktober 2023 October 20, 2023 |
| 27 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan bulan September 2023. September 2023 Financial Performance. | 1 November 2023 November 1, 2023 |
| 28 | <ul style="list-style-type: none"> Rapat Dengan Divisi Terkait Review terhadap Pelaksanaan dan Laporan Manajemen Risiko Telaah Keselarasan Peraturan Internal dengan Peraturan Pemegang Saham Pengendali Meeting with Related Divisions Review of Risk Management Implementation and Report Review of Internal Regulations Alignment with Controlling Shareholders Regulations | <ul style="list-style-type: none"> Penyampaian Laporan Manajemen TW III Tahun 2023 PT Waskita Beton Precast Tbk; Penyampaian Realisasi Penanganan Risiko Triwulan III 2023 dan Top Corporate Risk Profile Periode Triwulan IV Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Keselarasan Peraturan Internal Dengan Peraturan Pemegang Saham Pengendali. Submission of Management Report for the third quarter of 2023 PT Waskita Beton Precast Tbk; Submission of Risk Handling Realization for the third quarter of 2023 and Top Corporate Risk Profile for the fourth quarter of 2023 PT Waskita Beton Precast Tbk; Review of Alignment of Internal Regulations with Regulations of Controlling Shareholders. | 07 November 2023 November 7, 2023 |

Realisasi Pelaksanaan Kegiatan Integrated Risk Monitoring and Governance Committee Tahun 2023

Realization of Integrated Risk Monitoring and Governance Committee Activities in 2023

| No. | Rencana Program Kerja Work Program Plan | Realisasi Program Kerja Work Program Realization | Tanggal Realisasi Kegiatan Activity Realization Date |
|-----|--|--|---|
| 29 | Telaah atas Kebijakan Good Corporate Governance Review of Good Corporate Governance Policy | <ul style="list-style-type: none"> Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG serta Pemantauan Penerapan Asesmen GCG dalam Lingkup Audit; Telaah Pelaksanaan Prinsip-Prinsip GCG dalam Lingkup Risiko dan Tata Kelola Terintegrasi. Review of the Implementation of Good Corporate Governance (GCG) Principles and Monitoring the Implementation of GCG Assessment in the Audit Scope; Review of the Implementation of GCG Principles in the Scope of Risk and Integrated Governance. | 10 November 2023 November 10, 2023 |
| 30 | <ul style="list-style-type: none"> Telaah Pencapaian Kinerja Direksi dan RKAP Telaah Kebijakan Manajemen Talenta Telaah atas Kebijakan Good Corporate Governance Review of Board of Directors Performance Achievement and RKAP Review of Talent Management Policy Review of Good Corporate Governance Policy | <ul style="list-style-type: none"> Pembahasan Penyampaian Realisasi KPI Korporat & Direktorat TW III Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Kebijakan Manajemen Talenta; Telaah Pelaksanaan Prinsip-Prinsip Tata Kelola Perusahaan Yang Baik/GCG dalam Lingkup Nominasi dan Remunerasi. Discussion on Submission of Corporate & Directorate KPI Realization for the Third Quarter of 2023 PT Waskita Beton Precast Tbk; Review of Talent Management Policy; Review of the Implementation of Good Corporate Governance (GCG) Principles in Nomination and Remuneration. | 23 November 2023 November 23, 2023 |
| 31 | Rapat dengan Divisi Terkait Meeting with Related Divisions | Kinerja Keuangan Bulan Oktober. October Financial Performance. | 4 Desember 2023 December 4, 2023 |
| 32 | <ul style="list-style-type: none"> Telaah atas Remunerasi Direksi dan Dekom Menjadi Counterpart Penyusunan RKAP Telaah Pencapaian Kinerja Unit Kerja Review of the Remuneration of BoD and BoC Being a Counterpart to RKAP Preparation Review of Work Unit Performance Achievement | <ul style="list-style-type: none"> Pembahasan perihal Permohonan Usulan Gaji Board of Directors (BOD) Board of Commissioners (BOC) PT Waskita Beton Precast Tbk; Pembahasan Permohonan Persetujuan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun Buku 2024 PT Waskita Beton Precast Tbk; Telaah Pencapaian Kinerja Unit Kerja. Discussion on Request for Salary Proposal of Board of Directors (BOD) Board of Commissioners (BOC) of PT Waskita Beton Precast Tbk; Discussion on Request for Approval of the Company's Work Plan and Budget (RKAP) for 2024 Fiscal Year of PT Waskita Beton Precast Tbk; Review of Work Unit Performance Achievement. | 13 Desember 2023 December 13, 2023 |
| 33 | <ul style="list-style-type: none"> Telaah Penyusunan KPI Telaah Pencapaian Kinerja Direksi dan RKAP Review of KPI Preparation Review of Board of Directors Performance Achievement and RKAP | <ul style="list-style-type: none"> Pembahasan Permohonan Persetujuan Penyesuaian Target Key Performance Indicators (KPI) Korporat dan Direktorat Tahun 2023 PT Waskita Beton Precast Tbk; Telaah Penyusunan KPI; Telaah Pencapaian Kinerja Direksi dan RKAP. Discussion on Request for Approval of Adjustment of Corporate and Directorate Key Performance Indicators (KPI) Targets for 2023 PT Waskita Beton Precast Tbk; Review of KPI Preparation; Review of Board of Directors Performance Achievement and RKAP. | 19 Desember 2023 December 19, 2023 |

Remunerasi Integrated Risk Monitoring and Governance Committee

Remunerasi yang diterima Integrated Risk Monitoring and Governance Committee ditetapkan dalam Surat Keputusan Dewan Komisaris PT Waskita Beton Precast Tbk Nomor 19 SK/WBP/DK/2023 Tanggal 29 Desember 2023 tentang Penetapan Honorarium dan Tunjangan Anggota Komite Audit, Anggota Komite Pemantau Risiko dan Tata Kelola Terintegrasi, Anggota Komite Nominasi dan Remunerasi, Sekretaris Dewan Komisaris dan Staf Sekretariat Dewan Komisaris Tahun 2023 PT Waskita Beton Precast Tbk senilai Rp18.975.000,-. Berikut jumlah honorarium yang diberikan kepada Integrated Risk Monitoring and Governance Committee WSBP di tahun 2023 adalah sebagai berikut:

Integrated Risk Monitoring and Governance Committee Remuneration

The remuneration received by Integrated Risk Monitoring and Governance Committee is determined in the Decree of Board of Commissioners of PT Waskita Beton Precast Tbk Number 19 SK/WBP/DK/2023 dated December 29, 2023 concerning Determination of Honorarium and Allowances for Members of Audit Committee, Members of Integrated Risk Monitoring and Governance Committee, Member of Nomination and Remuneration Committee, Secretary of Board of Commissioners and Secretariat Staff of Board of Commissioners for 2023 PT Waskita Beton Precast Tbk amounted to Rp18,975,000. The following is the amount of honorarium given to WSBP Integrated Risk Monitoring and Governance Committee in 2023:

Besaran Honorarium Integrated Risk Monitoring and Governance Committee Tahun 2023 Amount of Honorarium for Integrated Risk Monitoring and Governance Committee in 2023

| Nama Integrated Risk Monitoring and Governance Committee Integrated Risk Monitoring and Governance Committee Name | Jabatan Position | Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah) | |
|--|--|--|--|
| | | Setiap Bulan Monthly | Selama Periode Menjabat During Serving Period |
| Abianti Riana** | Ketua Risk Management Committee Chairperson of Risk Management Committee | 18.975.000 | 113.850.000 |
| Inggir L Elerida* | Anggota Risk Management Committee Member of Risk Management Committee | 18.975.000 | 94.875.000 |
| Lukas Dewantoro* | Anggota Risk Management Committee Member of Risk Management Committee | 18.975.000 | 94.875.000 |
| Bella Troxylon Maulianda*** | Anggota Risk Management Committee Member of Risk Management Committee | 18.975.000 | 189.750.000 |
| Poerwanto**** | Ketua Integrated Risk Monitoring and Governance Committee Chairman of Integrated Risk Monitoring and Governance Committee | 18.975.000 | 113.850.000 |
| Asep Arofah Permana**** | Anggota Integrated Risk Monitoring and Governance Committee Member of Risk Monitoring and Integrated Governance Committee | 18.975.000 | 113.850.000 |

Besaran Honorarium Integrated Risk Monitoring and Governance Committee Tahun 2023
Amount of Honorarium for Integrated Risk Monitoring and Governance Committee in 2023

| Nama Integrated Risk Monitoring and Governance Committee Integrated Risk Monitoring and Governance Committee Name | Jabatan Position | Besaran Honorarium (dalam Rupiah penuh) Amount of Honorarium (in full Rupiah) | |
|--|--|--|--|
| | | Setiap Bulan Monthly | Selama Periode Menjabat During Serving Period |
| Sapto Wiratno***** | Anggota Integrated Risk Monitoring and Governance Committee Member of Risk Monitoring and Integrated Governance Committee | 18.975.000 | 132.825.000 |

*) Tidak lagi menjabat sejak 24 Mei 2023

***) Tidak lagi menjabat sejak 7 Juli 2023

****) Tidak lagi menjabat sejak 12 Oktober 2023

*****) Aktif menjabat sejak 7 Juli 2023

*) Aktif menjabat sejak 24 Mei 2023

*) No longer served since May 24, 2023

**) No longer served since July 7, 2023

***) No longer served since October 12, 2023

****) Actively serving since July 7, 2023

*****) Actively serving since May 24, 2023

KOMITE LAIN DI BAWAH BOARD OF COMMISSIONERS

Hingga akhir tahun 2023, WSBP hanya memiliki 3 (tiga) Komite sebagai organ pendukung Dewan Komisaris, yaitu Audit Committee, Nomination & Remuneration Committee, dan Integrated Risk Monitoring and Governance Committee.

OTHER COMMITTEES UNDER BOARD OF COMMISSIONERS

Until the end of 2023, WSBP only has 3 (three) Committees as supporting organs of Board of Commissioners, namely Audit Committee, Nomination & Remuneration Committee, and Integrated Risk Monitoring and Governance Committee.

ORGAN PENDUKUNG Board of Directors

BOARD OF DIRECTORS SUPPORTING ORGANS

WSBP memiliki dua organ pendukung yang krusial dalam mendukung pelaksanaan tugas pengelolaan perusahaan oleh Board of Directors, yaitu Corporate Secretary Division dan Internal Audit Division. Kehadiran kedua organ ini memberikan kontribusi penting dalam menjaga transparansi, memastikan kepatuhan, serta mencapai kinerja optimal dalam menjalankan tugas dan tanggung jawab Board of Directors.

CORPORATE SECRETARY DIVISION

Dalam implementasi GCG, fungsi Corporate Secretary Division bertanggung jawab sebagai mediator antara Perseroan dengan pemegang saham dan pemangku kepentingan lainnya dan memastikan kepatuhan Perseroan terhadap peraturan perundangan-undangan di bidang pasar modal. Corporate Secretary Division yang dikepalai oleh seorang Vice President of Corporate Secretary.

Kewajiban membentuk Corporate Secretary Division berlaku bagi perusahaan sebagai anak perusahaan BUMN sebagaimana diatur dalam Peraturan Menteri BUMN No. PER-09/MBU/2012 tentang Perubahan Atas Peraturan Menteri BUMN No. PER-01/MBU/2011 Tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) Pada Badan Usaha Milik Negara dan Peraturan OJK No. 35/POJK.04/2014 tentang Sekretaris Perusahaan Emiten atau Perusahaan Publik.

Persyaratan Vice President Corporate Secretary

Persyaratan yang harus dipenuhi untuk menjadi Vice President Corporate Secretary adalah sebagai berikut:

1. Cakap melakukan perbuatan hukum.
2. Memiliki pengetahuan dan pemahaman di bidang hukum, keuangan, dan GCG.
3. Memahami kegiatan usaha Perusahaan.
4. Dapat berkomunikasi dengan baik.
5. Harus memiliki kualifikasi akademis, kompetensi yang memadai agar dapat melaksanakan tugas dan tanggung jawabnya.

Pengangkatan dan Pemberhentian Vice President of Corporate Secretary

Pengangkatan dan pemberhentian Vice President of Corporate Secretary dilakukan oleh President Director berdasarkan mekanisme internal WSBP dengan persetujuan Board of Commissioners. Di tahun 2023, Vice President of Corporate Secretary dijabat oleh Fandy Dewanto yang diangkat berdasarkan Surat Keputusan Direksi PT Waskita Beton Precast Tbk No 114.1/SK/WBP/PEN/2021 tanggal 15 September 2021.

WSBP has two crucial supporting organs in supporting the implementation of the Company's management duties by Board of Directors, namely Corporate Secretary Division and Internal Audit Division. The presence of these two organs makes an important contribution in maintaining transparency, ensuring compliance, and achieving optimal performance in carrying out the duties and responsibilities of Board of Directors.

CORPORATE SECRETARY DIVISION

In the implementation of GCG, Corporate Secretary Division functions as a mediator between the Company and its shareholders and other stakeholders and ensures the Company's compliance with capital market laws and regulations. Corporate Secretary Division is headed by a Vice President of Corporate Secretary.

The obligation to establish a Corporate Secretary Division applies to companies as subsidiaries of SOEs as stipulated in the SOE Ministerial Regulation No. PER-09/MBU/2012 on Amendments to the SOE Ministerial Regulation No. PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises and OJK Regulation No. 35/POJK.04/2014 concerning Corporate Secretary of Issuers or Public Companies.

Vice President Corporate Secretary Requirements

The requirements that must be met to become Vice President Corporate Secretary are as follows:

1. Proficient in performing legal actions.
2. Having knowledge and understanding in the fields of law, finance and GCG.
3. Understanding the Company's business activities.
4. Able to communicate well.
5. Must have academic qualifications, adequate competencies in order to carry out their duties and responsibilities.

Vice President of Corporate Secretary Appointment and Dismissal

The appointment and dismissal of the Vice President of Corporate Secretary is carried out by the President Director based on WSBP's internal mechanism with the approval of Board of Commissioners. In 2023, the Vice President of Corporate Secretary is held by Fandy Dewanto who was appointed based on the Board of Directors Decree of PT Waskita Beton Precast Tbk No. 114.1/SK/WBP/PEN/2021 dated September 15, 2021.

Fandy Dewanto
Vice President of Corporate Secretary
Menjabat sejak 15 September 2021
Served since September 15, 2021

| | |
|---|--|
| Kewarganegaraan Warga Negara Indonesia | Nationality Indonesian citizen |
| Usia 30 tahun | Age 30 years old |
| Domisili Karanganyar, Neglasari, Tangerang Banten | Domicile Karanganyar, Neglasari, Tangerang Banten |
| Riwayat Pendidikan Sarjana Akuntansi, Universitas Padjadjaran | Educational Background Bachelor of Accounting, Padjadjaran University |
| Riwayat Pekerjaan <ul style="list-style-type: none"> • Vice President of Corporate Secretary (2021-Sekarang) • Investor Relation Manager PT Waskita Karya (Persero) Tbk (2019-2021) • Investor Relation Officer PT Waskita Karya (Persero) Tbk (2017-2019) | Work Experience <ul style="list-style-type: none"> - Vice President of Corporate Secretary (2021-Sekarang) - Investor Relation Manager PT Waskita Karya (Persero) Tbk (2019-2021) - Investor Relation Officer PT Waskita Karya (Persero) Tbk (2017-2019) |
| Dasar Hukum Pengangkatan Surat Keputusan Direksi No. 114.1 tanggal 15 September 2021 | Legal Basis for Appointment Board of Directors Decree No. 114.1 dated September 15, 2021 |

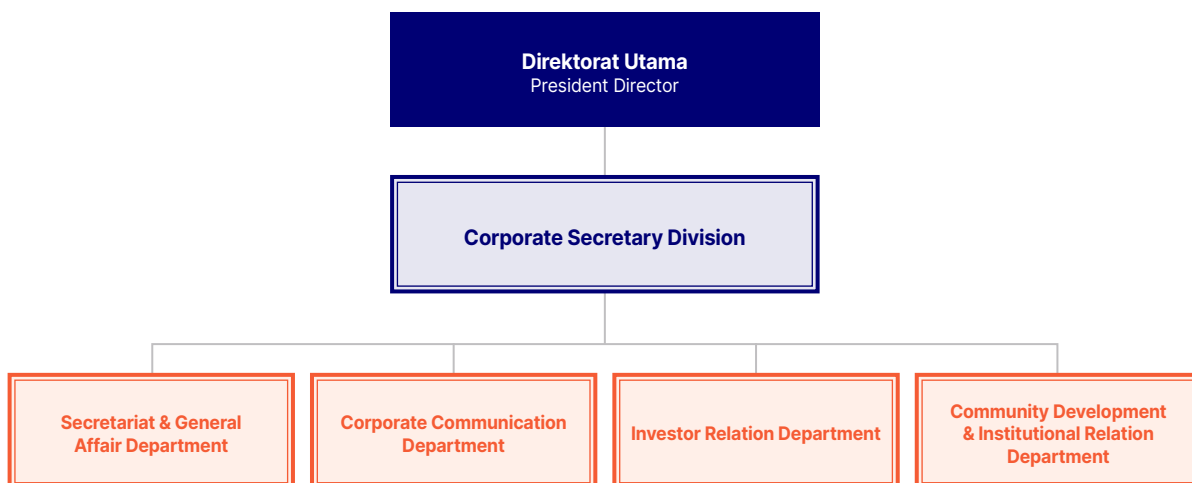
Struktur Organisasi Corporate Secretary Division

Corporate Secretary PT Waskita Beton Precast Tbk berada dalam wewenang Direktorat Utama dan bertanggung jawab langsung kepada President Director. Struktur organisasi Corporate Secretary ditetapkan dalam Surat Keputusan Direksi No. 116/SK/WBP/PEN/2023 tanggal 8 Agustus 2023.

Corporate Secretary Division Organizational Structure

Corporate Secretary of PT Waskita Beton Precast Tbk is under the authority of the Main Directorate and directly responsible to the President Director. The organizational structure of Corporate Secretary is stipulated in the Board of Directors Decree No. 116/SK/WBP/PEN/2023 dated August 8, 2023.

Bagan Struktur Organisasi Sekretariat Perusahaan
Corporate Secretariat Organizational Structure



Personel Corporate Secretary Division per 31 Desember 2023 adalah sebagai berikut:

The personnel of Corporate Secretary Division as of December 31, 2023 are as follows:

Jumlah Pegawai dalam Corporate Secretary Division
Number of Employees in the Corporate Secretariat

| No. | Jabatan Positon | Jumlah (orang) Amount (person) |
|--------------|--|---|
| 1 | VP of Corporate Secretary | 1 |
| 2 | Investor Relations Manager | 1 |
| 3 | Secretariat & General Affair Manager | 1 |
| 4 | Corporate Communication Manager | 1 |
| 5 | Community Development & Institutional Relation Manager | 1 |
| 6 | Investor Relations Officer | 2 |
| 7 | Secretariat & General Affair Officer | 7 |
| 8 | Corporate Communication Officer | 5 |
| 9 | Community Development & Institutional Officer | 2 |
| 10 | Secretary BOD | 3 |
| 11 | Secretary Division | 2 |
| 12 | Secretary BOC Officer | 1 |
| Total | | 27 |

Fungsi dan Peran Corporate Secretary Division

Dengan merujuk pada Pedoman GCG yang dimiliki WSBP, Vice President of Corporate Secretary menjalankan tiga fungsi inti, yakni fungsi kesekretariatan, fungsi humas, dan fungsi kepatuhan terhadap peraturan dan perundang-undangan pasar modal. Adapun peran Corporate Secretary Division adalah sebagai berikut:

1. Memastikan bahwa Perusahaan mematuhi peraturan tentang persyaratan keterbukaan sejalan dengan penerapan prinsip-prinsip GCG.
2. Memberikan informasi yang dibutuhkan oleh Board of Directors dan Board of Commissioners secara berkala dan/atau sewaktu-waktu apabila diminta.
3. Sebagai penghubung (*liaison officer*) antara Perusahaan dengan Pemegang Saham Perusahaan, Otoritas Jasa Keuangan, dan pemangku kepentingan lainnya.
4. Melakukan administrasi serta menyimpan dokumen Perusahaan, tetapi tidak terbatas pada Daftar Pemegang Saham, Daftar Khusus, dan risalah rapat Board of Directors, rapat Board of Commissioners, dan RUPS.
5. Mengikuti perkembangan Pasar Modal, khususnya peraturan perundang-undangan yang berlaku di bidang Pasar Modal.

Corporate Secretary Division Functions and Roles

With reference to WSBP's Code of GCG, the Vice President of Corporate Secretary performs three core functions, namely secretarial function, public relations function, and compliance function with capital market laws and regulations. The role of Corporate Secretary Division is as follows:

1. Ensure that the Company complies with regulations regarding disclosure requirements in line with the GCG principles implementation.
2. Provide information needed by Board of Directors and Board of Commissioners periodically and/or at any time if requested.
3. As a liaison officer between the Company and the Company's Shareholders, Financial Services Authority, and other stakeholders.
4. Administering and storing Company documents, but not limited to Shareholders Register, Special Register, and minutes of Board of Directors meetings, Board of Commissioners meetings and the GMS.
5. Keeping abreast of the development of capital market, especially legislation in force in the field of capital market.

6. Memberikan masukan kepada Board of Directors dan Board of Commissioners Perusahaan untuk mematuhi ketentuan peraturan perundang-undangan di Pasar Modal.
 7. Membantu Board of Directors dan Board of Commissioners dalam pelaksanaan tata kelola perusahaan, yang meliputi:
 - a. Keterbukaan informasi kepada masyarakat, termasuk ketersediaan informasi pada Situs Web emiten atau Perusahaan Publik;
 - b. Penyampaian Laporan kepada OJK tepat waktu;
 - c. Penyelenggaraan dan dokumentasi RUPS;
 - d. Penyelenggaraan dan dokumentasi Rapat Board of Commissioners dan/atau Board of Directors; dan
 - e. Pelaksanaan program orientasi terhadap Perusahaan bagi Board of Directors dan/atau Board of Commissioners.
 8. Sebagai penghubung antara Perusahaan dan Pemegang Saham, Otoritas Jasa Keuangan dan pemangku kepentingan lainnya.
 9. Wajib menjaga kerahasiaan dokumen, data dan informasi yang bersifat rahasia kecuali dalam rangka memenuhi kewajiban sesuai dengan peraturan perundang-undangan atau ditentukan lain dalam peraturan perundang-undangan.
6. Provide input to Board of Directors and Board of Commissioners of the Company to comply with the provisions of laws and regulations in the field of capital market.
 7. Assist Board of Directors and Board of Commissioners in GCG implementation within the Company which includes:
 - a. Information disclosure to the public, including the availability of information on the Company's Website;
 - b. Reports submission to OJK on time;
 - c. Organizing and documenting GMS;
 - d. Organizing and documenting Board of Directors and/or Board of Commissioners Meetings;
 - e. Implementation of orientation program for the Company's Board of Directors and/or Board of Commissioners.
 8. As a liaison between the Company and Shareholders, Financial Services Authority and other stakeholders.
 9. Is obliged to maintain the confidentiality of confidential documents, data and information, except in the context of fulfilling obligations in accordance with laws and regulations or otherwise specified in laws and regulations.

Tugas dan Tanggung Jawab Corporate Secretary Division

Tugas dan tanggung jawab Corporate Secretary Division melibatkan pengawasan penuh terhadap implementasi GCG di WSBP. Corporate Secretary Division berperan untuk menjembatani komunikasi efektif antara WSBP, pemegang saham, dan pihak-pihak yang memiliki kepentingan.

Corporate Secretary Division Duties and Responsibilities

The duties and responsibilities of Corporate Secretary Division involve full supervision of GCG implementation in WSBP. The Corporate Secretary Division plays a role in bridging effective communication between WSBP, shareholders, and interested parties.

Tugas dan Tanggung Jawab Vice President of Corporate Secretary

Tugas dan Tanggung Jawab Vice President of Corporate Secretary

| Hubungan dengan Board of Commissioners dan Board of Directors Hubungan dengan Board of Commissioners dan Board of Directors | Hubungan dengan Pemegang Saham, OJK dan Stakeholder Lainnya Hubungan dengan Pemegang Saham, OJK dan Stakeholder Lainnya |
|--|---|
| <ul style="list-style-type: none"> Membuat laporan secara berkala paling kurang 1 (satu) kali dalam 1 (satu) tahun mengenai pelaksanaan fungsi Corporate Secretary kepada Board of Directors dan ditembuskan kepada Board of Commissioners. Menyampaikan laporan hasil monitoring penerapan GCG dan tingkat kepatuhan terhadap paduan yang telah ditetapkan oleh Perusahaan. Mempersiapkan bahan rapat Board of Commissioners dan Board of Directors Make periodic reports at least 1 (one) time in 1 (one) year regarding the implementation of Corporate Secretary function to Board of Directors and a copy to Board of Commissioners. Submit a report on the results of GCG implementation monitoring and the level of compliance with the guidelines set by the Company. Prepare briefing sheet for Board of Commissioners and Board of Directors meetings. | <ul style="list-style-type: none"> Memberikan informasi yang dibutuhkan oleh pemegang saham. Mempersiapkan bahan rapat untuk pimpinan rapat pemegang saham. Mengubah dan membagikan pengumuman rapat panggilan, perwakilan dan juga laporan tahunan. Membantu Board of Commissioners dan Board of Directors dalam menjawab pertanyaan dalam rapat. Menyampaikan laporan mengenai pengangkatan dan pemberhentian Corporate Secretary. Membuat dalam situs Web Perseroan mengenai pengangkatan dan pemberhentian dan kekosongan Corporate Secretary dengan disertai informasi pendukung. Dilakukan dalam waktu paling lambat 2 (dua) hari kerja setelah terjadinya pengangkatan dan pemberhentian. Memberikan informasi yang dibutuhkan oleh stakeholder sesuai dengan ketentuan yang ditetapkan perusahaan. Memberikan tanggapan atas komplain dari i dan pihak luar lainnya. Provide information needed by shareholders. Prepare meeting materials for the chairman of shareholders meeting. Modify and share meeting summons, announcements, representatives as well as annual reports. Assist Board of Commissioners and Board of Directors in answering questions at meetings. Submitting reports regarding the appointment and dismissal of Corporate Secretary. Update on the Company's website regarding the appointment and dismissal and vacancy of Corporate Secretary accompanied by supporting information, no later than 2 (two) working days after the appointment and dismissal. Provide information needed by stakeholders in accordance with the provisions set by the Company. Provide response to complaints from customers and other external parties. |

Program Pengembangan Kompetensi Corporate Secretary Division

Sepanjang tahun 2023, WSBP memfasilitasi Corporate Secretary Division untuk mengikuti berbagai program pengembangan kompetensi dalam bentuk pelatihan dan webinar yang bertujuan untuk meningkatkan kemampuan dan menunjang pelaksanaan tugasnya. Selama tahun 2023, belum ada program pengembangan kompetensi untuk VP Corporate Secretary. Namun, WSBP berkomitmen untuk merencanakan program pelatihan guna meningkatkan pemahaman dan keterampilan VP Corporate Secretary dalam menjalankan tugasnya dengan lebih efektif.

Laporan Pelaksanaan Tugas Corporate Secretary Division

Corporate Secretary melaporkan pelaksanaan tugas dan tanggung jawabnya kepada Board of Directors secara berkala sebagai bentuk akuntabilitas dalam menjalankan tugas dan fungsinya. Selama tahun 2023, Corporate Secretary melakukan kegiatan sebagai berikut:

Corporate Secretary Division Competency Development Program

Throughout 2023, WSBP facilitated the Corporate Secretary Division to participate in various competency development programs in the form of trainings and webinars aimed at improving skills and supporting the implementation of its duties. During 2023, there were no competency development programs for VP Corporate Secretary. However, WSBP is committed to planning training programs to improve the understanding and skills of VP of Corporate Secretary in carrying out his duties more effectively.

Corporate Secretary Division Duties Implementation Report

The Corporate Secretary reports the implementation of its duties and responsibilities to Board of Directors on a regular basis as a form of accountability in carrying out its duties and functions. During 2023, the Corporate Secretary conducted the following activities:

Laporan Pelaksanaan Tugas Vice President of Corporate Secretary Tahun 2023

Vice President of Corporate Secretary Duties Implementation Report in 2023

| No. | Program Kerja Tahun 2023 2023 Work Program | Realisasi Tahun 2023 2023 Realization |
|-----|---|---|
| 1. | Ad value pemberitaan WSBP Ad value of WSBP news | Ad value pemberitaan sebesar 82.567.893.122. Ad value of news amounting to 82,567,893,122. |
| 2. | Kegiatan media relations (Ex: Media visit, site visit, media briefing, media gathering dll) Media relations activities (Ex: Media visit, site visit, media briefing, media gathering etc.) | <ul style="list-style-type: none"> • 4x <i>Press Conference (Public Expose Insidentil, Press Conference & Media Gathering, Press Conference & Media Luncheon, Public Expose Tahunan)</i>; • 2x media visit (IDX Channel dan ANTARA); • 2x media <i>site visit</i> (BP Sepaku dan Proyek-proyek di IKN); • 91 publikasi <i>press release</i>; • 22 media (Kumparan, Media Indonesia, CNBC Indonesia, TV One, Merdeka.com, Tempo, SWA, Rakyat Merdeka, Berita Satu, The Iconomics, Konstruksi Media, Investor Daily, Kompas, Sindo, Detikcom, Liputan6com, Kompascom, IDX Channel, Kontan, Gatra, Bisnis Indonesia, CNN). • 4 Press Conferences (Incidental Public Expose, Press Conference & Media Gathering, Press Conference & Media Luncheon, Annual Public Expose) • 2 media visits (IDX Channel and ANTARA); • 2 media site visits (BP Sepaku and Projects in IKN); • 91 press release publications; • 22 media (Kumparan, Media Indonesia, CNBC Indonesia, TV One, Merdeka.com, Tempo, SWA, Rakyat Merdeka, Berita Satu, The Iconomics, Konstruksi Media, Investor Daily, Kompas, Sindo, Detikcom, Liputan6com, Kompascom, IDX Channel, Kontan, Gatra, Bisnis Indonesia, CNN). |
| 3. | Melakukan pelaporan dan publikasi perusahaan Conducting Company reporting and publication | <ul style="list-style-type: none"> • Update buku korporasi berupa <i>Company Profile, Brand Guidelines, Product Catalogue, Portfolio Konstruksi, Buku Quarry, Workshop Credential</i>; • Melengkapi data untuk <i>revamp Corporate Website</i>, pengembangan <i>website</i> berupa <i>microsite</i>, BelajarBeton, 3D BIM. • Update on corporate books such as <i>Company Profile, Brand Guidelines, Product Catalogue, Construction Portfolio, Quarry Book, Credential Workshop</i>; • Complete data for <i>Corporate Website revamp</i>, website development in the form of <i>microsite, BelajarBeton, 3D BIM</i>. |
| 4. | Melakukan program social media engagement Conduct social media engagement program | <ul style="list-style-type: none"> • Dilakukan setiap hari dengan <i>Reach</i> mencapai 2.941.286; • Dilakukan seminggu sekali dengan <i>Reach</i> mencapai 93.380. Akun sudah centang biru; • Dilakukan sebulan 6x dengan <i>Views</i> mencapai 175.122. Akun sudah dengan nama <i>custom</i>. Sudah menyusul kompetitor utama Wika Beton. • Performed daily with <i>Reach</i> up to 2,941,286; • Performed once a week with <i>Reach</i> up to 93,380. Account has a blue tick; • Performed 6 times in a month with <i>Views</i> reaching 175,122. Account already with <i>custom</i> name. Already caught up with <i>Wika Beton</i> main competitor. |
| 5. | Melakukan keterbukaan informasi tepat waktu Conducting timely information disclosure | Terus dilakukan update website minimal seminggu 1x. Continue to update the website at least once a week. |
| 6. | Penyesuaian prosedur yang berkaitan dengan Corporate Communication seiring dengan perubahan kebijakan-kebijakan Perusahaan Adjustment of procedures related to Corporate Communication in line with changes in Company policies. | <ul style="list-style-type: none"> • Memperbarui prosedur komunikasi yang terdiri atas: <ul style="list-style-type: none"> a. KKO 01 Prosedur Pengelolaan Media Massa, Pers, & Kejurnalisian; b. KKO 02 Prosedur Pengelolaan Media Sosial, Konten, dan Influencer; c. KKO 03 Prosedur Pengelolaan Owned Media & Aset Komunikasi; d. KKO 04 Manajemen Komunikasi Krisis; e. KKO 05 Komunikasi Internal; f. KKO 06 Acara dan Kegiatan Publik. • Update communication procedures consisting of: <ul style="list-style-type: none"> a. KKO 01 Procedures for Mass Media, Press, & Journalism Management; b. KKO 02 Social Media, Content, and Influencer Management Procedures; c. KKO 03 Owned Media & Communication Asset Management Procedures; d. KKO 04 Crisis Communication Management; e. KKO 05 Internal Communication; f. KKO 06 Public Events and Activities. |

Laporan Pelaksanaan Tugas Vice President of Corporate Secretary Tahun 2023

Vice President of Corporate Secretary Duties Implementation Report in 2023

| No. | Program Kerja Tahun 2023 2023 Work Program | Realisasi Tahun 2023 2023 Realization |
|-----|--|---|
| 7. | Menyusun dokumen FAQ untuk manajemen terkait kondisi eksisting maupun strategi ke depan Compile FAQ documents for management related to existing conditions and future strategies | Telah dilakukan sebanyak 9x (LKBN, CNBC, Tempo, IDX Channel, Kontan, SWA, Rakyat Merdeka, Sindo) Telah diupdate 8x. Has been done 9 times (LKBN, CNBC, Tempo, IDX Channel, Kontan, SWA, Rakyat Merdeka, Sindo) Has been updated 8 times. |
| 8. | Memaksimalkan sumber daya maupun peralatan untuk menunjang Event Perusahaan kualitas Maximizing resources and equipment to support quality Company Events | Menggunakan alat kantor untuk dokumentasi dan kerja sama lintas divisi tiap acara. Using office tools for documentation and cross-divisional cooperation for each event. |
| 9. | Pelaksanaan kerja sama dengan pihak ketiga untuk kehumasan Implementation of cooperation with third parties for public relations | Media campaign: Solopos, CNBC Indonesia, ANTARA, Channel, Kompas. Media campaign: Solopos, CNBC Indonesia, ANTARA, Channel, Kompas. |
| 10. | Publikasi informasi internal WSBP Publication of internal Company information | <ul style="list-style-type: none"> BOD Talks/Briefing telah dilaksanakan bersamaan dengan Rapat Koordinasi Triwulanan; Penerbitan majalah internal Cakrawala Waskita Precast edisi 12-15 versi cetak, website, email, dan WAG; Publikasi 88 edisi Biweekly Update melalui email dan WAG; Publikasi 2 short video internal yaitu sidak 5R dan pengertian 5R. BOD Talks/Briefings have been held in conjunction with the Quarterly Coordination Meeting; Publication of internal magazine Cakrawala Waskita Precast edition 12-15 in print version, website, email, and WAG; Publication of 88 editions of Biweekly Update via email and WAG; Publication of 2 internal short videos, namely 5R sidak and 5R understanding. |
| 11. | Pelaksanaan pelaporan/kegiatan rutin : <ul style="list-style-type: none"> Public Expose Press Conference Annual Report RUPST (dan RUPSLB sesuai kebutuhan) Publikasi Laporan Keuangan Keterbukaan Informasi, dsb Implementation of routine reporting/ activities: <ul style="list-style-type: none"> Public Expose Press Conference Annual Report AGMS (and EGMS as needed) Publication of Financial Statements Information Disclosure, etc. | <ul style="list-style-type: none"> Sudah dilakukan pelaporan AR & SR; Press Conference: sudah dilakukan 3x pada Maret dan Agustus 2023. AR & SR reporting has been done; Press Conference: already done 3 times in March and August 2023. |
| 12. | Peningkatan keahlian tim serta pemenuhan sertifikasi kehumasan dan CSR dan peningkatan kompetensi melalui <i>benchmarking</i> Increased team expertise and fulfillment of public relations and CSR certifications and increased competence through benchmarking | <ul style="list-style-type: none"> Sertifikasi LSPPRI (Lembaga Sertifikasi Profesi PR Indonesia) untuk Junior PR dan Manager PR; Akreditasi PERHUMAS (AMIPR & MIPR); Benchmarking Garuda Indonesia . LSPPRI (Indonesian PR Professional Certification Institute) certification for Junior PR and PR Manager; PERHUMAS Accreditation (AMIPR & MIPR); Benchmarking Garuda Indonesia. |
| 13. | RUPST AGMS | Terealisasi. Realized. |
| 14. | RUPSLB EGMS | 1 kali. 1 time. |

Laporan Pelaksanaan Tugas Vice President of Corporate Secretary Tahun 2023
Vice President of Corporate Secretary Duties Implementation Report in 2023

| No. | Program Kerja Tahun 2023 2023 Work Program | Realisasi Tahun 2023 2023 Realization |
|-----|--|---|
| 15. | Pembaharuan Prosedur Procedure Update | Terealisasi PWP-01 Prosedur Pengelolaan Investor Relation. Realized PWP-01 Investor Relations Management Procedure. |
| 16. | Aksi Korporasi – PMTHMETD Corporate Action - PMTHMETD | Terealisasi. Realized. |
| 17. | <i>Revamp Website Investor Relation</i> Investor Relations Website Revamp | Terealisasi. Realized. |
| 18. | Pengembangan dan Pelatihan Development and Training | Terealisasi. Realized. |
| 19. | <i>Site Visit Analyst</i> dan Investor Analyst and Investor Site Visit | Terealisasi. Realized. |
| 20. | Penerbitan Obligasi Wajib Konversi (OWK) Issuance of Mandatory Convertible Bonds (OWK) | Terealisasi. Realized. |
| 21. | <i>Public Expose</i> <i>Public Expose</i> | Terealisasi • 1 kali <i>Public Expose</i> Tahunan; • 1 kali <i>Public Expose</i> Insidental. Realized • 1 Annual Public Expose; • 1 time Incidental Public Expose. |
| 22. | <i>Analyst Meeting</i> Analyst Meeting | Terealisasi. Realized. |
| 23. | Kewajiban Tahunan Otoritas Jasa Keuangan <i>Annual Obligations of the Financial Services Authority</i> | Terealisasi. Realized. |
| 24. | Kewajiban Tahunan Bursa Efek Indonesia <i>Indonesia Stock Exchange Annual Obligations</i> | Terealisasi. Realized. |
| 25. | Kewajiban Tahunan Biro Administrasi Efek <i>Annual Obligation of Securities Administration Bureau</i> | Terealisasi. Realized. |
| 26. | Kewajiban Tahunan Konsultan Website <i>Annual Obligation of Website Consultant</i> | Terealisasi. Realized. |
| 27. | Kajian Penilai Publik atas Aksi Korporasi – KJPP <i>Public Appraisal Review of Corporate Action - KJPP</i> | Terealisasi. Realized. |
| 28. | One on One Meeting <i>One on One Meeting</i> | Terealisasi sebanyak 21 kali pertemuan. Realized 21 meetings. |
| 29. | Toolkits IR IR Toolkits | Terealisasi • 18 kali rilis; • 13 kali <i>newsletter</i> ; • 9 kali <i>Company update</i> . Realized • 18 releases; • 13 newsletters; • 9 Company updates. |

Laporan Pelaksanaan Tugas Vice President of Corporate Secretary Tahun 2023
Vice President of Corporate Secretary Duties Implementation Report in 2023

| No. | Program Kerja Tahun 2023 2023 Work Program | Realisasi Tahun 2023 2023 Realization |
|-----|---|--|
| 30. | Pengadaan Aplikasi E-Office dan Digital Signature Procurement of E-Office and Digital Signature Applications | <ul style="list-style-type: none"> Pendaftaran sudah dilakukan; Proses update aplikasi E-Office pada <i>smartphone</i>. Registration has been done; E-Office application update process on <i>smartphone</i>. |
| 31. | Penggunaan aplikasi Go-corp sebagai penambahan kendaraan operasional Use of Go-corp application as an additional operational vehicle | Sudah berjalan. Already running. |
| 32. | Pengadaan Sarana dan Prasarana Ruang Rapat Procurement of Meeting Room Facilities and Infrastructure | Perbaikan terus dilakukan. Improvements continue to be made. |
| 33. | Penyesuaian Prosedur SGA Department Adjustment of SGA Department Procedures | <ul style="list-style-type: none"> Update prosedur dan penyesuaian form sudah dilakukan; Menjalankan dan penyesuaian proses 50%. Procedure updates and form adjustments have been made; Running and process adjustment 50%. |
| 34. | Pelaksanaan Pengadaan Barang dan Jasa Implementation of Goods and Services Procurement | Pengadaan telah dilakukan sesuai dengan kebutuhan. Procurement has been carried out in accordance with the needs. |
| 35. | Pendampingan konsultan GCG GCG consultant assistance | Pendampingan <i>Assessment</i> GCG Tahun 2023 – 2027. GCG Assessment Assistance in 2023 - 2027. |
| 36. | Penambahan ruang rapat di Lt.2 Hotel Vasaka Addition of meeting room on the 2nd floor of Vasaka Hotel | Sudah dilakukan. Already done. |
| 37. | Transaksi PADI UMKM UMKM PADI Transaction | Transaksi rutin dilakukan sesuai target dan rencana. Routine transactions are carried out according to targets and plans. |
| 38. | Pendataan barang inventaris Inventory item data collection | Pendataan sudah dilakukan. Data collection has been done. |
| 39. | Penomoran/ <i>barcoding</i> barang-barang inventaris Numbering/ <i>barcoding</i> of inventory items | Penomoran/ <i>barcoding</i> barang inventaris tetap dilakukan. Numbering/ <i>barcoding</i> of inventory items remains in place. |
| 40. | Pelaksanaan 5R di seluruh lantai Implementation of 5Rs on all floors | Perapihan area kerja terus dilakukan. Work area tidying continues. |
| 41. | Kerjasama dengan ANRI terkait Pengarsipan Dokumen <i>Cooperation with ANRI regarding Document Archiving</i> | Sudah dilakukan. Already done. |
| 42. | Kegiatan Hari Besar Big Day Activities | Terealisasi . Realized. |
| 43. | HUT WSBP WSBP ANNIVERSARY | <ul style="list-style-type: none"> 6 kegiatan lomba : FIFA, Badminton, Mobile Legend, Tenis Meja, Dashboard, Gowes; 10 kegiatan CSR : Donor Darah, Kunjungan ke Yayasan ODGJ, Pengadaan Sarana Air Bersih, Penanaman Mangrove, Perbaikan Jalan, Bantuan Konservasi Orangutan, Bantuan Yayasan Yatim Piatu, Budidaya Jamur Merang, Ocean The Breeze. 6 competition activities: FIFA, Badminton, Mobile Legend, Table Tennis, Dashboard, Gowes; 10 CSR activities: Blood Donation, Visit to ODGJ Foundation, Procurement of Clean Water Facilities, Mangrove Planting, Road Repair, Orangutan Conservation Assistance, Orphan Foundation Assistance, Mushroom Cultivation, Ocean The Breeze. |

Laporan Pelaksanaan Tugas Vice President of Corporate Secretary Tahun 2023

Vice President of Corporate Secretary Duties Implementation Report in 2023

| No. | Program Kerja Tahun 2023 2023 Work Program | Realisasi Tahun 2023 2023 Realization |
|-----|--|--|
| 44. | Program Bantuan Pendidikan Pegawai Supporting Supporting Employee Education Assistance Program | - |
| 45. | Srikandi WSBP WSBP Women's Club | Terealisasi. Realized. |
| 46. | Komunitas Olahraga dan Seni Sports and Arts Community | Terealisasi. Realized. |
| 47. | Sponsorship Sponsorship | Rp804.142.959,- Rp804,142,959 |
| 48. | Pengembangan & Pelatihan Development & Training | 1 pelatihan. 1 training. |
| 49. | Pembaruan Prosedur Procedure Update | <ul style="list-style-type: none"> • KKO-07 Sponsorship : tahap pengajuan; • KKO-08 TJSL : tahap pengajuan; • Komunitas : tahap pengajuan. • KKO-07 Sponsorship: submission stage; • KKO-08 TJSL: submission stage; • Community: submission stage; |
| 50. | <i>Benchmarking</i> ke Instansi / BUMN Benchmarking to Agencies/SOEs | <ul style="list-style-type: none"> • AirNaV; • PNM. • AirNaV. • PNM. |
| 51. | Site <i>visit</i> lembaga pemerintah ke fasilitas WSBP Site visit of government agencies to WSBP facilities | Belum terlaksana. Not yet implemented. |
| 52. | Representasi Tamu Guest Representation | Terealisasi. Realized. |
| 53. | Kegiatan CSR CSR Activities | Rp840.203.531,- Rp840,203,531 |

INTERNAL AUDIT DIVISION

Internal Audit Division merupakan organ pendukung Board of Directors yang berfungsi membantu manajemen dengan memberikan *assurance* dan konsultasi yang bersifat independen dan objektif. Hal ini bertujuan untuk meningkatkan nilai tambah dan memperbaiki kegiatan operasional WSBP, melalui *assurance* yang sistematis, dengan cara mengevaluasi dan meningkatkan efektivitas manajemen risiko, pengendalian internal dan proses tata kelola Perseroan. Keberadaan Internal Audit Division di WSBP mengacu pada Peraturan Menteri BUMN No. PER-09/MBU/2012 tentang Perubahan Atas Peraturan Menteri BUMN No. PER-01/MBU/2011 Tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) Pada Badan Usaha Milik Negara dan Peraturan OJK No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal.

INTERNAL AUDIT DIVISION

Internal Audit Division is a supporting organ of Board of Directors that serves to assist the management by providing opinions and consultations that are independent and objective. This aims to increase added value and improve the Company's operational activities, through a systematic approach, by evaluating and improving the effectiveness of risk management, internal control and governance processes. The existence of Internal Audit Division in WSBP refers to the Regulation of Minister of SOE No. PER-09/MBU/2012 on the Amendment to the Regulation of Minister of SOE No. PER-01/MBU/2011 on the Implementation of Good Corporate Governance in State-Owned Enterprises and OJK Regulation No. 56/POJK.04/2015 on the Establishment and Guidelines for the Preparation of Internal Audit Unit Charter.

Internal Audit adalah kegiatan pemberian keyakinan (*assurance*) dan konsultasi (*consulting*) yang bersifat independen dan objektif, dengan tujuan untuk memberikan nilai tambah dan memperbaiki operasional WSBP, melalui pendekatan yang sistematis dan terukur, dengan cara mengevaluasi dan meningkatkan efektivitas pengendalian intern, manajemen risiko, dan proses tata kelola WSBP. Standar yang dijadikan acuan adalah Standar Internasional Praktik Profesional Audit Internal (*International Standards for The Professional Practice of Internal Auditing*) yang diterbitkan oleh *The Institute of Internal Auditors* (IIA).

1. Jasa *Assurance* adalah suatu pengujian objektif terhadap bukti dengan maksud untuk memberikan penilaian yang independen atas proses tata kelola (*governance*), pengelolaan risiko dan pengendalian internal.
2. Jasa Konsultasi adalah kegiatan yang dimaksudkan untuk memberikan nilai tambah dan saran perbaikan pada Manajemen dalam pengambilan keputusan, dalam rangka membangun dan memperbaiki pengelolaan risiko, pengendalian internal dan proses tata kelola (*governance*). Kegiatan ini dapat dilakukan sepanjang tidak melakukan pengambilan keputusan dan tidak ada pengalihan tanggung jawab dari Manajemen ke Internal Audit.

Persyaratan Auditor Intern WSBP

Auditor intern dalam unit Audit Internal wajib memenuhi persyaratan sebagai berikut:

1. Memiliki integritas dan perilaku yang profesional, independen, jujur, dan objektif dalam pelaksanaan tugasnya;
2. Memiliki pengetahuan dan pengalaman mengenai teknis audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya;
3. Memiliki pengetahuan tentang peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan terkait lainnya;
4. Memiliki kecakapan untuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif;
5. Mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal;
6. Mematuhi kode etik Audit Internal;
7. Menjaga kerahasiaan informasi dan/atau data Perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal kecuali diwajibkan berdasarkan peraturan perundang-undangan atau penetapan atau putusan pengadilan;
8. Memahami prinsip tata kelola Perusahaan yang baik dan manajemen risiko;
9. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus-menerus.

Internal Audit is an independent and objective assurance and consulting activity, with the aim of providing added value and improving the Company's operations, through a systematic and measurable approach, by evaluating and improving the effectiveness of internal control, risk management, and corporate governance processes. The standard used as a reference is the International Standards for Professional Practice of Internal Auditing published by The Institute of Internal Auditors (IIA).

1. Assurance service is an objective testing of evidence with a view to providing an independent assessment of governance, risk management and internal control processes.
2. Consulting Services is an activity intended to provide added value and suggestions for improvement to Management in decision making, in order to build and improve risk management, internal control and governance processes. This activity can be carried out as long as it does not make decisions and there is no transfer of responsibility from Management to Internal Audit.

WSBP Internal Auditor Requirements

Internal auditors in the Internal Audit Unit must fulfill the following requirements:

1. Have integrity and professional behavior, independent, honest, and objective in carrying out their duties;
2. Have knowledge and experience of technical auditing and other disciplines relevant to their field of work;
3. Have knowledge of the laws and regulations in the Capital Market sector and other related laws and regulations;
4. Having the ability to interact and communicate both verbal and in writing effectively;
5. Comply with professional standards issued by the Internal Audit association;
6. Comply with the Internal Audit code of conduct;
7. Maintain the confidentiality of the Company's information and/or data related to the implementation of Internal Audit duties and responsibilities unless required by laws and regulations or court decisions;
8. Understand the principles of good corporate governance and risk management;
9. Willing to continuously improve their knowledge, skills, and professionalism.

Pengangkatan dan Pemberhentian Vice President of Internal Audit

Pengangkatan dan pemberhentian Vice President of Internal Audit dilakukan berdasarkan mekanisme internal WSBP dengan persetujuan Board of Commissioners. Vice President Internal Audit diharapkan memiliki kualifikasi akademis dan kompetensi yang memadai untuk menjalankan tugas dan tanggung jawabnya secara optimal.

Di tahun 2023, Internal Audit Division dipimpin oleh Vice President of Internal Audit, yakni Mohammad Abi Yudha Prawira berdasarkan Surat Keputusan Board of Directors PT Waskita Beton Precast Tbk No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022.

Appointment and Dismissal of Vice President of Internal Audit

The appointment and dismissal of Vice President of Internal Audit is carried out based on WSBP's internal mechanism with the Board of Commissioners' approval. Vice President of Internal Audit is expected to have adequate academic qualifications and competencies to optimally carry out their duties and responsibilities.

In 2023, Internal Audit Division is led by the Vice President of Internal Audit, Mohammad Abi Yudha Prawira based on the Board of Directors Decree of PT Waskita Beton Precast Tbk No. 76/SK/WBP/PEN/2022 dated August 16, 2022.

Mohammad Abi Yudha Prawira, SE, QIA Vice President of Internal Audit Menjabat sejak 16 Agustus 2022

| | |
|--|---|
| Kewarganegaraan Warga Negara Indonesia | Nationality Indonesian citizen |
| Usia 33 Tahun | Age 33 years old |
| Domisili DKI Jakarta, Indonesia | Domicile DKI Jakarta, Indonesia |
| Riwayat Pendidikan Sarjana Ekonomi, Program Studi Akuntansi, Universitas Indonesia (2015). | Educational Background Bachelor of Economics, Accounting Study Program, University of Indonesia (2015). |
| Riwayat Pekerjaan <ul style="list-style-type: none"> VP of Internal Audit (Agustus 2022 – sekarang); Treasury & Asset Management Manager (2022); Collection Manager (2021 – 2022); Accounting Manager (2020 –2021); Internal Auditor (2020); Auditor RSM Indonesia (2017 – 2020). | Work Experience VP of Internal Audit (August 2022 – present); Treasury & Asset Management Manager (2022); Collection Manager (2021 – 2022); Accounting Manager (2020-2021); Internal Auditor (2020); RSM Indonesia Auditor (2017 - 2020); |
| Dasar Hukum Pengangkatan Surat Keputusan Direksi No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022. | Legal Basis for Appointment Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022. |

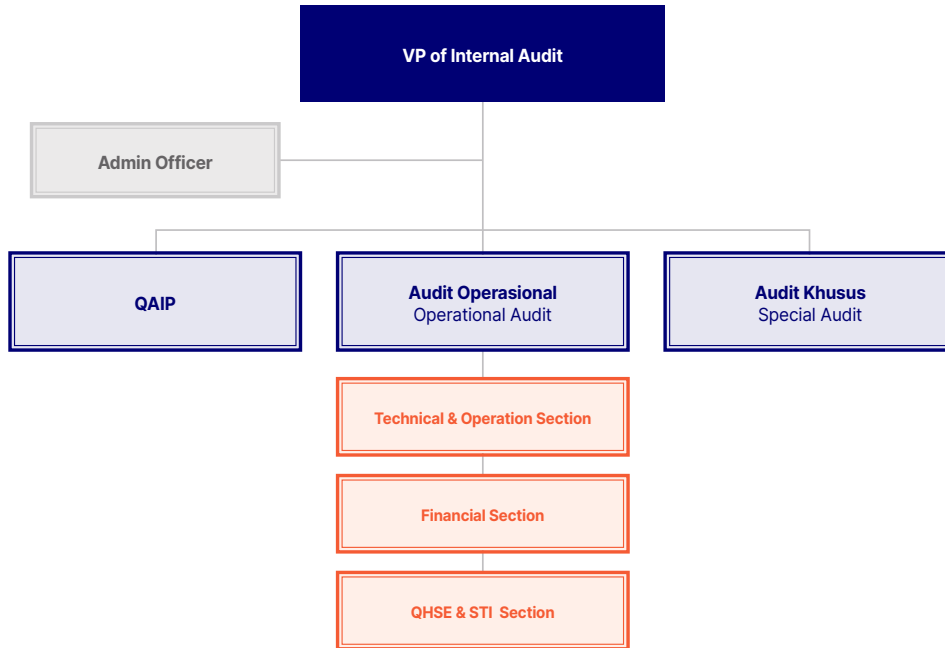
Struktur Organisasi Internal Audit Division

Kedudukan Internal Audit Division berada di bawah wewenang Direktorat Utama dan bertanggung jawab langsung kepada President Director.

Internal Audit Division Organizational Structure

The Internal Audit Division is a Work Unit under the Main Directorate authority and reporting directly to President Director.

Bagan Struktur Organisasi Internal Audit Division
Internal Audit Division Organizational Structure Chart



Personel Internal Audit Division per 31 Desember 2023, terdiri dari 1 (satu) orang Vice President, dan 10 (sepuluh) karyawan, dengan uraian sebagai berikut:

The Internal Audit Division personnel as of December 31, 2023, consists of 1 (one) Vice President, and 10 (ten) employees, with the following description:

Jumlah Karyawan Internal Audit Division Tahun 2023
Number of Employees of Internal Audit Division in 2023

| No. | Jabatan Position | Jumlah (orang) Total (person) |
|--------------|---|----------------------------------|
| 1 | VP of Internal Audit | 1 |
| 2 | Quality Assurance and Improvement Program Auditor | 2 |
| 3 | Technical & Operation Auditor | 1 |
| 4 | Technical & Operation Jr Auditor | 1 |
| 5 | Special Audit Auditor | 1 |
| 6 | Finance Jr Auditor | 2 |
| 7 | System, IT, & QHSE Auditor | 1 |
| 8 | System, IT, & QHSE Jr Auditor | 1 |
| 9 | Admin Officer | 1 |
| Total | | 11 |

**Pernyataan Kepemilikan
Piagam Audit Internal**

Piagam Audit Internal (Internal Audit Charter) PT Waskita Beton Precast Tbk telah disahkan oleh Dewan Komisaris PT Waskita Beton Precast Tbk pada tanggal 17 Januari 2024.

**Statement of Internal Audit Charter
Ownership**

The Internal Audit Charter of PT Waskita Beton Precast Tbk was approved by Board of Commissioners of PT Waskita Beton Precast Tbk on January 17, 2024.

Piagam audit internal adalah cetak biru/landasan bagi organisasi yang mengatur bagaimana auditor intern dapat melakukan tugasnya dan membantu fungsi oversight memberi sinyal yang jelas atas independensi. Piagam audit internal juga memberikan kewenangan yang diperlukan auditor intern untuk menjalankan tugasnya. Pada akhirnya, piagam audit internal berfungsi sebagai referensi untuk mengukur efektivitas kegiatan audit internal.

Sesuai dengan Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara (BUMN), serta Peraturan Menteri Negara Badan Usaha Milik Negara No. PER-02/MBU/3/2023 tanggal 3 Maret 2023, tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, khususnya Pasal 29, disebutkan bahwa Direksi wajib menyelenggarakan pengawasan intern dengan:

1. Membentuk Audit Internal (IA) dan
2. Membuat Piagam Audit Internal (PAI)

Bentuk dari kepatuhan Perusahaan kepada OJK dituangkan dalam pembuatan Piagam Audit Internal yang didasarkan pada Peraturan Otoritas Jasa Keuangan (POJK) No. 56 Tahun 2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal, yang menginformasikan kepada OJK dalam setiap pengangkatan, penggantian, atau pemberhentian Vice President (VP) of IA Division dan mengacu pada Standar Internasional Praktik Profesional Audit Internal (*International Standards for The Professional Practice of Internal Auditing*).

Internal audit charter is a blueprint for the organization that regulates how internal auditors can perform their duties and helps the oversight function give a clear signal of independence. Internal audit charter also provides the necessary authority for internal auditors to perform their duties. Ultimately, internal audit charters serve as a reference for measuring the effectiveness of internal audit activities.

In accordance with Law No. 19 of 2003 on State-Owned Enterprises (SOEs), as well as the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 dated March 3, 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, specifically Article 29, it is stated that the Board of Directors must organize internal audit by:

1. Establishing an Internal Audit (IA) and
2. Creating an Internal Audit Charter (PAI)

The form of the Company's compliance with OJK is outlined in the creation of an Internal Audit Charter based on the Financial Services Authority Regulation (POJK) No. 56 of 2015 concerning Establishment and Guidelines for Preparation of Internal Audit Unit Charter, which informs OJK in every appointment, replacement, or dismissal of Vice President (VP) of IA Division and refers to International Standards for the Professional Practice of Internal Auditing.

Visi, Misi, dan Atribut Unit Audit Internal

Internal Audit Unit Vision, Mission, and Attributes

Visi Vision

Menjadi mitra strategis bagi manajemen, berintegritas, independen, objektif, dan profesional dalam melaksanakan tugasnya.
Become a strategic partner for management with integrity, independent and objective in carrying out their duties.

Misi Mission

- Mendorong terwujudnya tata kelola perusahaan yang baik sehingga meningkatkan kemampuan daya saing, efisiensi, efektivitas dan produktivitas Perusahaan.
- Melaksanakan kegiatan pengawasan secara independent di bidang keuangan, operasional, sumber daya manusia, dan SMK3L dengan pendekatan audit berbasis risiko yang sesuai dengan standar.
- Melakukan evaluasi atas efektivitas pengendalian intern, manajemen risiko dan proses tata kelola perusahaan sesuai dengan peraturan perundang-undangan dan kebijakan perusahaan.
- Meningkatkan kompetensi auditor intern agar senantiasa profesional dan memiliki kapabilitas yang tinggi di bidangnya.
- Membangun sistem pencegahan terhadap terjadinya dan peluang terjadinya penyalahgunaan dan kecurangan (*fraud*).
- Meningkatkan dan melindungi nilai-nilai Perusahaan dengan memberikan jasa *assurance*, *advice* dan *insight* yang berbasis risiko dan obyektif.
- Encourage the realization of good corporate governance so as to improve the competitiveness, efficiency, effectiveness and productivity of the Company.
- Carry out independent supervisory activities in finance, operations, human capital, and SMK3L with a risk-based audit approach in accordance with standards.
- Evaluating the effectiveness of internal control, risk management and corporate governance processes in accordance with laws and regulations and Company policies.
- Improve the competence of internal auditors so that they are always professional and have high capabilities in their fields.
- Building a prevention system against the occurrence and opportunities for abuse and fraud.
- Enhance and protect the Company's values by providing risk-based and objective assurance, advice and insight services.

Atribut Attributes

Sebagai *partner* manajemen, dalam melaksanakan tugasnya, auditor intern harus senantiasa mampu memberi nilai tambah dan dapat dipercaya melalui proses kerja yang:

- Mendemonstrasikan integritas.
- Mendemonstrasikan kompetensi dan kecermatan profesional.
- Objektif dan bebas dari pengaruh yang tidak semestinya (*independen*).
- Selaras dengan strategi, tujuan dan risiko organisasi.
- Diposisikan secara layak dan didukung sumber daya memadai.
- Mendemonstrasikan kualitas dan perbaikan berkelanjutan.
- Berkomunikasi secara efektif.
- Memberi asurans berbasis risiko.
- Berwawasan, proaktif dan fokus pada masa depan.
- Mendorong perbaikan organisasi.

As a *partner* of the management, in carrying out their duties, internal auditors must always be able to add value and be trusted through the work process:

- Demonstrate integrity.
- Demonstrate professional competence and care.
- Objective and free from undue influence (*independent*).
- Aligned with the organization's strategy, objectives and risks.
- Appropriately positioned and adequately resourced.
- Demonstrates quality and continuous improvement.
- Communicate effectively.
- Provide risk-based assurance.
- Insightful, proactive and future-focused.
- Drive organizational improvement.

Seiring dengan perkembangan dan kemajuan teknologi serta proses bisnis, auditor intern dituntut untuk terus memperbaharui atribut serta sikap mental yang melekat dalam dirinya. Oleh karena itu atribut yang dimiliki oleh auditor intern dalam jangka waktu 1 - 5 tahun akan diarahkan dalam beberapa aspek antara lain:

1. **Teknologi**
Diperlukan pemahaman auditor yang mengikuti perkembangan teknologi, seperti pemahaman terhadap *Big Data*, Keamanan Cyber, dan Analisis Data Forensik dalam era kemajuan teknologi informasi saat ini.
2. **Efektivitas Biaya**
Auditor intern dapat memberikan keyakinan yang memadai atas beban biaya dalam suatu proses bisnis apakah tetap relevan dan telah mengadopsi praktik-praktik terbaik yang ada saat ini.
3. **Budaya yang memberikan pelayanan**
Peka dan memperhatikan perkembangan budaya kedepan serta melakukan kolaborasi dengan generasi sekarang untuk memberikan pelayanan terbaik kepada *Stakeholder*.
4. **Manajemen atas pemangku kepentingan**
Memenuhi kepentingan perusahaan yang berorientasi pada profit dan sebagai agen pembangunan atas strategi dan bisnis proses ke arah yang lebih baik.
5. **Rekomendasi yang berkualitas dan memberikan inovasi**
Auditor intern harus mampu memberikan ide-ide inovatif yang berkualitas dan kreatif atas setiap aspek kritikal dalam perusahaan yang menjadi objek audit seiring dengan perkembangan zaman.

Along with the development and advancement of technology and business processes, internal auditors are required to continuously update the attributes and mental attitudes inherent in them. Therefore, the attributes possessed by internal auditors within a period of 1 - 5 years will be directed in several aspects, among others:

1. **Technology**
It is necessary for auditors to comprehend and follow technological developments, such as an understanding of *Big Data*, Cyber Security, and Forensic Data Analysis in the current era of advances in information technology.
2. **Cost Effectiveness**
Internal auditors can provide adequate assurance of the cost burden in a business process whether it remains relevant and has adopted current best practices.
3. **Service culture**
Sensitive and attentive to future cultural developments and collaborate with the current generation to provide the best service to stakeholders.
4. **Stakeholder management**
Fulfilling the interests of profit-oriented companies and as development agents for strategies and business processes in a better direction.
5. **Quality recommendations and innovation**
Internal auditors must be able to provide high-quality and creative innovative ideas on every critical aspect within the Company that is subject to audit, in line with the changing times.

6. Peningkatan kompetensi
Auditor intern harus memahami apakah perkembangan bisnis yang dinamis telah dimbangi dengan kemampuan identifikasi atas risiko-risiko signifikan perusahaan yang muncul.
7. Pemahaman model bisnis
Auditor intern harus mampu memahami model bisnis yang diimplementasikan saat ini dan rencana di masa depan agar tetap *update* dengan perkembangannya.
8. Fokus terhadap risiko
Auditor intern yang telah bersertifikasi risiko dan lebih sadar atas risiko-risiko yang muncul terkait bisnis Perusahaan.

Struktur dan Kedudukan Unit Audit Internal

Berikut adalah struktur dan kedudukan unit audit internal:

1. Audit Internal berkedudukan langsung di bawah Direktur Utama.
2. Audit Internal dipimpin oleh seorang VP IA.
3. VP IA diangkat dan diberhentikan oleh Direktur Utama setelah mendapat persetujuan Dewan Komisaris.
4. Auditor yang duduk dalam IA bertanggung jawab secara langsung kepada VP IA yang mekanismenya mengacu pada hirarki organisasi dan prosedur yang ditetapkan.
5. Semua jajaran dalam Perusahaan dan unit kerja lainnya wajib untuk bekerja sama dengan Internal Audit Division, sehingga memungkinkan pelaksanaan tanggung jawab audit.
6. Internal Audit Division membantu Direksi dan Dewan Komisaris melalui Komite Audit dalam melaksanakan fungsi pengawasan.

Tugas dan Tanggung Jawab Unit Audit Internal

Adapun tugas dan tanggung jawab unit audit internal adalah sebagai berikut:

1. Menyusun Program Kerja Audit Tahunan (PKAT) dan alokasi anggaran untuk pelaksanaan fungsi pengawasan intern dengan metodologi pengawasan dan audit berbasis risiko yang sudah disesuaikan dengan strategi dan prinsip pelaksanaan Audit Intern oleh SPI BUMN Induk sesuai PERMEN BUMN PER-2/MBU/03/2023 Tahun 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, kemudian menyampaikan kepada Direktur Utama, Dewan Komisaris dan Komite Audit.
2. Melaksanakan rencana kerja dan PKAT yang telah disetujui oleh Direktur Utama.
3. Mengakses seluruh informasi yang relevan tentang Perusahaan terkait tugas dan fungsi Audit Internal.
4. Mengikuti rapat yang bersifat strategis.
5. Memastikan pelaksanaan fungsi pengawasan intern sesuai dengan standar profesional Audit Intern dan kode etik Audit Intern.

6. Competency improvement
Internal auditors must understand whether dynamic business developments have been balanced with the ability to identify significant Company risks that arise.
7. Understanding the business model
Internal auditors must be able to understand the business model implemented today and future plans in order to stay updated with its development.
8. Risk focus
Risk-certified internal auditors are more aware of the risks associated with the Company's business.

Internal Audit Unit Structure and Position

The following is structure and position of internal audit unit:

1. Internal Audit is directly under President Director.
2. Internal Audit is led by a VP IA.
3. VP IA is appointed and dismissed by President Director after obtaining approval from Board of Commissioners.
4. Auditors who sit in IA are directly responsible to the VP IA whose mechanism refers to the organizational hierarchy and established procedures.
5. All levels within the Company and other work units are required to cooperate with Internal Audit Division, thus enabling the implementation of audit responsibilities.
6. Internal Audit Division assists Board of Directors and Board of Commissioners through Audit Committee in carrying out the supervisory function.

Internal Audit Unit Duties and Responsibilities

Internal audit unit's duties and responsibilities are as follows:

1. Prepares Annual Audit Work Program (PKAT) and budget allocation for the implementation of internal control functions with risk-based supervision and audit methodologies that have been adjusted to the strategy and principles of Internal Audit implemented by the Parent SOE SPI in accordance with PERMEN BUMN PER-2/MBU/03/2023 of 2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises, then submit to President Director, Board of Commissioners and Audit Committee.
2. Implements the work plan and PKAT approved by President Director.
3. Accesses all relevant information about the Company related to the duties and functions of Internal Audit.
4. Participates in meetings that are strategic in nature.
5. Ensures the implementation of internal control functions in accordance with Internal Audit professional standards and the Internal Audit code of conduct.

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| <ol style="list-style-type: none"> 6. Melakukan penyusunan dan pengkajian piagam audit internal secara periodik. 7. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai kebijakan Perusahaan. 8. Melakukan pemeriksaan dan penilaian atas efisiensi, efektivitas dan ketaatan di bidang keuangan, akuntansi, operasional, sumber daya manusia, umum, teknologi informasi dan SMK3L. 9. Melakukan reviu dan/atau audit atas keakurasian data keuangan dan akuntansi serta tercapainya efektivitas dan efisiensi dari operasi. 10. Melakukan pemeriksaan bila terdapat indikasi penyimpangan (<i>fraud</i>) serta melaksanakan Tindakan pencegahan terhadap sesuatu yang dapat merugikan harta kekayaan Perusahaan. Menyampaikan hasil pemeriksaan atas penyimpangan kepada Direktur Utama. 11. Melakukan koordinasi pada semua bagian dan unit kegiatan Perusahaan di Unit Kerja dan Unit Produksi sebagai upaya atau tindakan pencegahan terhadap penyalahgunaan dan kecurangan (<i>fraud</i>). 12. Menyampaikan rekomendasi atas alternatif perbaikan dan peningkatan efisiensi dan efektivitas kepada bagian dan unit berdasarkan hasil pengawasan dan audit serta memantau pelaksanaan tindak lanjut atas rekomendasi. 13. Membuat laporan hasil Audit Internal dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris. 14. Melaksanakan komunikasi dan koordinasi dengan Auditor Eksternal berkaitan dengan audit yang dilaksanakan serta menindaklanjuti saran yang disampaikan kepada bidang dan unit yang terkait. 15. Menjaga kerahasiaan informasi dan/atau data Perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Intern, kecuali dipersyaratkan berdasarkan ketentuan peraturan perundang-undangan dan/atau putusan pengadilan. 16. Menjaga informasi rahasia yang diperoleh sewaktu menjabat sesuai dengan ketentuan peraturan perundang-undangan dan ketentuan internal Perusahaan. 17. Memastikan dalam hal terdapat penggunaan jasa eksternal untuk aktivitas pengawasan intern: <ol style="list-style-type: none"> a. Terselenggaranya transfer pengetahuan antara pihak eksternal kepada anggota IA mengingat penggunaan jasa ahli pihak ekstern bersifat sementara; b. Penggunaan jasa eksternal tidak mempengaruhi independensi dan objektivitas fungsi IA; c. Pihak eksternal mematuhi Piagam Audit Internal; d. Kriteria dan proses pemilihan jasa eksternal tertuang dalam prosedur. | <ol style="list-style-type: none"> 6. Conducts periodic preparation and review of internal audit charter. 7. Tests and Evaluates the implementation of internal control and risk management systems in accordance with Company policy. 8. Examines and assesses the efficiency, effectiveness and compliance in finance, accounting, operations, human capital, general, information technology and SMK3L. 9. Reviews and/or audit the accuracy of financial and accounting data and the achievement of effectiveness and efficiency of operations. 10. Conducts examinations if there are indications of irregularities (<i>fraud</i>) and carrying out preventive actions against something that can harm the Company's assets. Submitting the examination results on irregularities to President Director. 11. Coordinates all parts and units of the Company's activities in the Work Unit and Production Unit as an effort or preventive measure against abuse and fraud. 12. Delivers recommendations on alternative improvements and increasing efficiency and effectiveness to sections and units based on the results of supervision and audits and monitoring the implementation of follow-up on recommendations. 13. Prepares Internal Audit reports and submit the reports to President Director and Board of Commissioners. 14. Carries Out communication and coordination with the External Auditor related to the audit carried out and follow up on the suggestions submitted to the relevant fields and units. 15. Maintains the confidentiality of Company information and/or data related to the implementation of Internal Audit duties and responsibilities, unless required by statutory provisions and/or court decisions. 16. Maintains confidential information obtained during his/her tenure in accordance with the provisions of laws and regulations and internal provisions of the Company. 17. Ensures that in the event of the use of external services for internal control activities: <ol style="list-style-type: none"> a. The implementation of knowledge transfer between external parties to IA members considering the use of external expert services is temporary; b. The use of external services does not affect the independence and objectivity of the IA function; c. The external party complies with the Internal Audit Charter; d. The criteria and process for selecting external services are contained in the procedure. |
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18. Mengembangkan kompetensi dan kinerja auditor intern sesuai pada bidangnya.
19. Sebagai Konsultan Internal dan Katalisator atas praktik-praktik bisnis terbaik yang paling efektif dan efisien sebagai bahan pertimbangan pengambilan keputusan yang diambil manajemen di dalam WSBP.

Wewenang Unit Audit Internal

Dalam melaksanakan tugasnya, wewenang IA mencakup antara lain:

1. Menyusun dan mengembangkan sistem, pedoman, program kerja pengawasan dan audit sesuai dengan Standar dan Kode Etik yang berlaku.
2. Menyusun dan melaksanakan kebijakan audit internal termasuk menentukan prosedur dan lingkup audit.
3. Akses terhadap semua dokumen pencatatan, personal dan fisik, serta informasi atas obyek audit yang dilaksanakan untuk mendapatkan data serta informasi yang berkaitan dengan pelaksanaan tugasnya.
4. Melakukan verifikasi dan uji kehandalan terhadap informasi yang diperoleh, dalam kaitan dengan penilaian efektivitas sistem yang diaudit.
5. Meminta penjelasan kepada manajemen bagian atau unit kerja untuk menindaklanjuti suatu temuan atau permasalahan.
6. Melakukan komunikasi secara langsung dengan mengadakan rapat secara berkala maupun insidental dengan Direktur Utama, Dewan Komisaris dan/atau Komite Audit.

Kode Etik Unit Audit Internal

1. Umum
Hasil kerja auditor intern sangat ditentukan oleh kualitas kompetensi auditor Internnya. Hasil kerja ini akan sangat bermanfaat bagi auditor intern dan terutama bagi WSBP. Auditor intern harus mampu memberikan keyakinan bahwa kegiatan audit yang dilakukan mampu memberikan nilai tambah bagi WSBP.
2. Aturan Perilaku
Auditor intern diharapkan menerapkan dan menjunjung tinggi prinsip-prinsip dan aturan-aturan berikut:
 - a. Integritas
Auditor intern harus memiliki integritas untuk membentuk keyakinan dan menjadi dasar kepercayaan auditee terhadap pertimbangan auditor intern. Oleh karena itu auditor intern harus:
 - i) Melaksanakan penugasan dengan penuh kejujuran, ketekunan, dan tanggung jawab;
 - ii) Mematuhi hukum dan peraturan yang berlaku, termasuk tidak melakukan atau ikut terlibat dalam Tindakan yang dapat mendiskreditkan profesi dan organisasinya;

18. Develops the competence and performance of internal auditors according to their field.
19. As an internal consultant and catalyst for the most effective and efficient best business practices as a consideration for decision making by management within the Company.

Internal Audit Division Authorities

In carrying out its duties, the IA's authorities include, among others:

1. Prepares and develops systems, guidelines, supervision and audit work programs in accordance with the applicable Standards and Code of Conduct;
2. Develops and implements internal audit policies including determining procedures and scope of audit;
3. Accesses to all documents, records, personal and physical, information on the object of audit carried out, to obtain data and information relating to the implementation of their duties.
4. Verifies and test reliability of the information obtained, in relation to effectiveness assessment of system being audited;
5. Requests an explanation to management section or work unit to follow up on an acknowledgment or problem;
6. Communicate directly by holding regular and incidental meetings with President Director, Board of Commissioners and/or Audit Committee.

Internal Audit Unit Code of Conduct

1. General
The internal auditor's work are largely determined by the quality of internal auditor's competence. The results of this work will be very beneficial for internal auditors and especially for the Company. Internal auditors must be able to provide confidence that the audit activities carried out are able to provide added value to the Company.
2. Rules of Conduct
Internal auditors are expected to apply and uphold the following principles and rules:
 - a. Integrity
Internal auditors must have integrity to form confidence and be the basis of auditee trust in the internal auditor's judgment. Therefore, internal auditors must:
 - i) Carry out the assignment with honesty, diligence, and responsibility;
 - ii) Comply with applicable laws and regulations, including not committing or participating in actions that could discredit the profession and its organization;

- iii) Auditor intern harus mematuhi standar profesi auditor intern, kebijakan Perusahaan, dan peraturan perundangan;
 - iv) Tidak menerima imbalan/suap dari pihak manapun yang terkait dengan temuan.
- b. Objektivitas
- Auditor intern harus menunjukkan objektivitas profesional dalam melaksanakan penugasan. Oleh karena itu auditor intern tidak boleh terlibat dalam aktivitas atau hubungan apapun yang dapat mengganggu atau dianggap mengganggu penilaian profesional auditor intern, dengan cara:
- i) Auditor intern harus menghindari hal-hal yang dapat menimbulkan konflik kepentingan dan tidak berpartisipasi dalam kegiatan atau hubungan apapun yang dapat atau patut diduga dapat menghalangi penilaian secara objektif. Termasuk dalam hal ini adalah kegiatan atau hubungan apapun yang dapat menimbulkan pertentangan kepentingan dengan Perusahaan;
 - ii) Dilarang menerima apapun, yang dapat atau patut diduga dapat mempengaruhi pertimbangan profesional;
 - iii) Harus mengungkapkan semua fakta penting yang diketahui agar tidak terjadi distorsi pada laporan hasil penilaian.
- c. Kerahasiaan
- Auditor intern menghormati nilai dan kepemilikan informasi yang diterimanya dan tidak mengungkapkan informasi tanpa kewenangan yang sah, kecuali ada kewajiban hukum atau profesional untuk melakukannya, dengan cara:
- i) Auditor intern harus bijaksana dan bertanggung jawab dalam menggunakan informasi yang diperolehnya selama menjalankan penugasan;
 - ii) Tidak memanfaatkan informasi yang diperoleh untuk kepentingan atau keuntungan pribadi atau hal-hal lain yang patut diduga dapat disalahgunakan baik oleh dirinya sendiri atau oleh pihak lainnya yang tidak berhak.
- d. Kompetensi
- Auditor intern menerapkan pengetahuan, keterampilan, dan pengalaman yang diperlukan dalam menjalankan Audit Internal, dengan cara:
- i) Melaksanakan kegiatan Audit Internal sesuai dengan standar profesi yang berlaku umum;
 - ii) Secara terus menerus meningkatkan kemampuan, kecakapan, efektivitas, dan kualitas dari kegiatan audit yang dilakukan melalui Pendidikan profesional berkelanjutan;
 - iii) Hanya melakukan jasa-jasa yang dapat diselesaikan dengan menggunakan kompetensi profesional yang dimilikinya;
- iii) Internal auditors must comply with internal auditor professional standards, Company policies, and laws and regulations;
 - iv) Not receiving compensation/bribes from any party related to the findings.
- b. Objectivity
- Internal auditors must demonstrate professional objectivity in carrying out assignments. Therefore, internal auditors should not be involved in any activity or relationship that may interfere or be considered to interfere with the professional judgment of internal auditors, by way of:
- i) Internal auditors should avoid matters that could create a conflict of interest and not participate in any activity or relationship that could or should be suspected of hindering objective judgment. This includes any activity or relationship that may create a conflict of interest with the Company;
 - ii) Shall not accept anything, which may or may reasonably be expected to influence professional judgment;
 - iii) Must disclose all important facts known so that there is no distortion in the assessment report.
- c. Confidentiality
- Internal auditors respect the value and ownership of the information they receive and do not disclose information without legal authority, unless there is a legal or professional obligation to do so, by the way:
- i) The internal auditor must be prudent and responsible in using the information obtained during the assignment;
 - ii) Not utilizing the information obtained for personal interest or gain or other matters that should be suspected of being misused either by himself or by other unauthorized parties.
- d. Competence
- Internal auditors apply the necessary knowledge, skills and experience in carrying out Internal Audit, by:
- i) Carrying out Internal Audit activities in accordance with generally accepted professional standards;
 - ii) Continuously improving the ability, proficiency, effectiveness, and quality of the audit activities carried out through continuing professional education;
 - iii) Only perform services that can be completed using their professional competence;

- iv) Kegiatan Audit Internal harus dilaksanakan oleh auditor-auditor yang mempunyai kecermatan profesional yang memadai dan kecermatan yang seksama dalam bidang tugasnya.
- e. Independensi
Dalam melaksanakan tugasnya, auditor intern harus dapat menjaga independensi terhadap objek yang di auditnya, antara lain dalam bentuk:
 - i) Organisasi Internal Audit berada langsung dibawah dan bertanggung jawab langsung kepada Direktur Utama. Semua jajaran dalam Perusahaan dan unit kerja lainnya berkewajiban untuk bekerjasama dengan Internal Audit, sehingga dapat mendukung pelaksanaan tanggung jawab audit.
 - ii) Bersikap Independen yaitu dapat melaksanakan tugas auditnya dengan bebas baik secara organisatoris maupun secara pribadi terhadap auditee dan organisasinya dengan demikian ia dapat memberikan pendapat penting yang tidak memihak dan tidak berprasangka dalam pelaksanaan dan pelaporan hasil auditnya.

Standar Pelaksanaan Tugas

1. Auditor Intern dalam melaksanakan tugas berpedoman pada Standar Internasional Praktik Profesional Audit Internal (*International Standard for the Professional Practice of Internal Auditing*) yang diterbitkan oleh The Institute of Internal Auditors (IIA).
2. Untuk memastikan/menjamin bahwa fungsi Internal Audit Division telah berjalan sesuai dengan standar dan kode etik profesi internal auditor, maka perlu dilakukan program pemastian/jaminan dan peningkatan kualitas (*quality assurance & improvement program*). Program tersebut juga dimaksudkan untuk menilai efisiensi dan efektivitas fungsi Pengawasan Intern dan mengidentifikasi peluang untuk perbaikan/ peningkatan dengan cara melakukan penilaian internal (*self-assessment*) paling sedikit sekali dalam 1 (satu) tahun dan penilaian oleh pihak eksternal independen paling sedikit sekali dalam 3 (tiga) tahun.
3. Laporan hasil penilaian dilaporkan kepada Direktur Utama dan Dewan Komisaris.

Program Pengembangan Kompetensi Internal Audit Division

Sepanjang tahun 2023, WSBP memfasilitasi Internal Audit Division untuk mengikuti berbagai program pengembangan kompetensi dalam bentuk pelatihan dan webinar yang bertujuan untuk meningkatkan kemampuan dan menunjang pelaksanaan tugasnya yang diuraikan dalam tabel di bawah ini.

- iv) Internal Audit activities must be carried out by auditors who have adequate professional care and carefulness in their field of work.
- e. Independence
In carrying out their duties, internal auditors must be able to maintain independence from the objects they audit, among others in the form of:
 - i) The Internal Audit organization is directly under and directly responsible to President Director. All levels within the Company and other work units are obliged to cooperate with Internal Audit, so as to support the implementation of audit responsibilities.
 - ii) Being Independent, namely being able to carry out its audit duties freely both organizationally and personally against the auditee and its organization so that it can provide important opinions that are impartial and unprejudiced in the implementation and reporting of the audit results.

Duties Implementation Standard

1. Internal Auditors in carrying out their duties are guided by International Standards for the Professional Practice of Internal Auditing published by The Institute of Internal Auditors (IIA).
2. To ensure/guarantee that the function of Internal Audit Division has been running in accordance with the standards and code of conduct of the internal auditor profession, it is necessary to conduct a quality assurance & improvement program. The program is also intended to assess the efficiency and effectiveness of the Internal Audit function and identify opportunities for improvement by conducting an internal assessment (self-assessment) at least once every 1 (one) year and an assessment by an independent external party at least once every 3 (three) years.
3. The assessment report is reported to President Director and Board of Commissioners.

Internal Audit Division Competency Development Program

Throughout 2023, WSBP facilitated the Internal Audit Division to participate in various competency development programs in the form of training and webinars aimed at improving capabilities and supporting the implementation of its duties as described in the table below.

| Nama Name | Jabatan Position | Nama Pelatihan/ Seminar/ Lokakarya Name of Training/Seminar/Workshop | Tanggal Date | Penyelenggara Organizer |
|--|--|---|---|---|
| Mohammad Abi Yudha Prawira, SE, QIA | VP of Internal Audit | Trends and Challenges Internal Audit in 2023 – 2025 | 20 Januari 2023 <i>January 20, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Penerapan GRC terintegrasi untuk tata kelola dan meningkatkan pengelolaan risiko yang lebih baik <i>Integrated GRC implementation for better governance and enhanced risk management</i> | 24 Januari 2023 <i>January 24, 2023</i> | Institute of Internal Auditor |
| | | CFE Preparation Course | 06 Februari 2023 <i>February 6, 2023</i> | Association Certified Fraud Examiner |
| | | Anti Corruption Programs that Enable Business Agility | 18 April 2023 <i>April 18, 2023</i> | Association Certified Fraud Examiner |
| | | Webinar "What u need to know about the proposed changes the standards?" | 12 Mei 2023 <i>May 12, 2023</i> | Institute of Internal Auditor |
| | | Fraudulent Financial Statement Detection | 17 Juni 2023 <i>June 17, 2023</i> | Association Certified Fraud Examiner |
| | | Building Resilience In Tuna World : Control Your Future od Someone Else Will | 05 Juli 2023 <i>July 5, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Fraud Risk Management" | 17 Juli 2023 <i>July 17, 2023</i> | Institute of Internal Auditor |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia |
| | | Seminar Nasional Internal Audit (SNIA) 2023 <i>National Internal Audit Seminar (SNIA) 2023</i> | 06 Desember 2023 <i>December 6, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan Financial and Development Supervisory Agency | | |
| Ari Indrawan, SE, QIA | Quality Assurance and Improvement Program (QAIP) | QIA Preparation (Tingkat Dasar) <i>QIA Preparation (Basic Level)</i> | 30 Januari 2023 s.d 11 Februari 2023 <i>January 30, 2023 to February 11, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |

| Nama Name | Jabatan Position | Nama Pelatihan/ Seminar/ Lokakarya Name of Training/Seminar/Workshop | Tanggal Date | Penyelenggara Organizer |
|----------------------------|---|---|---|--|
| | | QIA Preparation (Tingkat Lanjutan) <i>QIA Preparation (Advanced Level)</i> | 13 Februari 2023 s.d 27 Februari 2023 <i>February 13, 2023 to February 27, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Preparation (Tingkat Manajerial) <i>QIA Preparation (Managerial Level)</i> | 21 Agustus 2023 s.d 30 Agustus 2023 <i>August 21, 2023 to August 30, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | <i>Webinar "Internal Control Over Financial Reporting (ICoFR)"</i> | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia |
| | | Seminar Nasional Internal Audit (SNIA) 2023 <i>National Internal Audit Seminar (SNIA) 2023</i> | 06 Desember 2023 <i>December 6, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan Financial and Development Supervisory Agency |
| Fajrin Fadli, SA | Quality Assurance and Improvement Program (QAIP) | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan Financial and Development Supervisory Agency |
| Fatimatul Lail, SE, QIA | Special Audit | Standard Audit Internal dan Kode Etik Profesi <i>Internal Audit Standards and Professional Code of Conduct</i> | 06 Februari 2023 s.d 07 Februari 2023 <i>February 6, 2023 to February 7, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Internal Control COSO 2013 | 09 Februari 2023 s.d 10 Februari 2023 <i>February 9, 2023 to February 10, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Tingkat Lanjutan <i>QIA Advanced Level</i> | 13 Februari 2023 s.d 27 Februari 2023 <i>February 13, 2023 to February 27, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Tingkat Manajerial <i>QIA Managerial Level</i> | 17 Juli 2023 s.d 26 Juli 2023 <i>July 17, 2023 to July 26, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | <i>Webinar "Internal Control Over Financial Reporting (ICoFR)"</i> | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia |
| | | Seminar Nasional Internal Audit (SNIA) 2023 <i>National Internal Audit Seminar (SNIA) 2023</i> | 06 Desember 2023 <i>December 6, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan Financial and Development Supervisory Agency |

| Nama Name | Jabatan Position | Nama Pelatihan/ Seminar/ Lokakarya Name of Training/Seminar/Workshop | Tanggal Date | Penyelenggara Organizer |
|--|---|---|--|--|
| M. Yuliansya Idul Adha, SKM, QIA | Operational Audit - System, IT, & QHSE Auditor | Standard Audit Internal dan Kode Etik Profesi <i>Internal Audit Standards and Professional Code of Conduct</i> | 06 Februari 2023 s.d 07 Februari 2023 <i>February 6, 2023 to February 7, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Internal Control COSO 2013 | 09 Februari 2023 s.d 10 Februari 2023 <i>February 9, 2023 to February 10, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Tingkat Lanjutan <i>QIA Advanced Level</i> | 13 Februari 2023 s.d 27 Februari 2023 <i>February 13, 2023 to February 27, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Tingkat Manajerial <i>QIA Managerial Level</i> | 17 Juli 2023 s.d 26 Juli 2023 <i>July 17, 2023 to July 26, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia |
| | | LAC SMK3 | 25 September 2023 s.d 30 September 2023 <i>September 25, 2023 to September 30, 2023</i> | Badan Nasional Sertifikasi Profesi (BNSP) <i>National Professional Certification Agency (BNSP)</i> |
| | | Preparation for Certified Lead Auditor ISO 45001 | 25 November 2023 <i>November 25, 2023</i> | CQI & IRCA - <i>The British Standards Institution</i> |
| | | Preparation for Certified Lead Auditor ISO 14001 | 23 Desember 2023 <i>December 23, 2023</i> | CQI & IRCA - <i>The British Standards Institution</i> |
| | | Seminar Nasional Internal Audit (SNIA) 2023 <i>National Internal Audit Seminar (SNIA) 2023</i> | 06 Desember 2023 <i>December 6, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan Financial and Development Supervisory Agency |

| Nama Name | Jabatan Position | Nama Pelatihan/ Seminar/ Lokakarya Name of Training/Seminar/Workshop | Tanggal Date | Penyelenggara Organizer |
|-------------------------|---|---|--|--|
| Rizky Haryanto, ST, QIA | Operational Audit - Technical & Operation Auditor | QIA Tingkat Dasar <i>QIA Basic Level</i> | 30 Januari 2023 s.d 11 Februari 2023 <i>January 30, 2023 to February 11, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Tingkat Lanjutan <i>QIA Advanced Level</i> | 13 Februari 2023 s.d 27 Februari 2023 <i>February 13, 2023 to February 27, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | QIA Tingkat Manajerial <i>QIA Managerial Level</i> | 17 Juli 2023 s.d 26 Juli 2023 <i>July 17, 2023 to July 26, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia <i>Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia</i> |
| | | Seminar Nasional Internal Audit (SNIA) 2023 <i>National Internal Audit Seminar (SNIA) 2023</i> | 06 Desember 2023 <i>December 6, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan <i>Financial and Development Supervisory Agency</i> |
| Bayu Setyoko, SE | Operational Audit - Finance Jr. Auditor | QIA Tingkat Dasar <i>QIA Basic Level</i> | 06 Maret 2023 s.d 18 Maret 2023 <i>March 6, 2023 to March 18, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia <i>Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia</i> |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan <i>Financial and Development Supervisory Agency</i> |
| Agil Juniantara, SM | Operational Audit - Finance Jr. Auditor | QIA Tingkat Dasar <i>QIA Basic Level</i> | 13 Februari 2023 s.d 27 Februari 2023 <i>February 13, 2023 to February 27, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia <i>Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia</i> |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan <i>Financial and Development Supervisory Agency</i> |

| Nama Name | Jabatan Position | Nama Pelatihan/ Seminar/ Lokakarya Name of Training/Seminar/Workshop | Tanggal Date | Penyelenggara Organizer |
|--------------------------------------|---|--|---|--|
| Anisa Triana, ST | Operational Audit - System, IT, & QHSE Jr. Auditor | QIA Tingkat Dasar <i>QIA Basic Level</i> | 30 Januari 2023 s.d 11 Februari 2023 <i>January 30, 2023 to February 11, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia <i>Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia</i> |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan <i>Financial and Development Supervisory Agency</i> |
| Auditia Yudha Jiwantoro, ST | Operational Audit - Technical & Operation Jr. Auditor | QIA Tingkat Dasar <i>QIA Basic Level</i> | 15 April 2023 s.d 27 Agustus 2023 <i>April 15, 2023 to August 27, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Emerging Cybersecurity Risk: Trends & Challenges for IA | 15 April 2023 <i>April 15, 2023</i> | The Center of Internal Audit Resources (CIAR-YPIA) |
| | | Webinar "Internal Control Over Financial Reporting (ICoFR)" | 27 Agustus 2023 <i>August 27, 2023</i> | Study Professionalism Accountant – Fakultas Ekonomi Bisnis Universitas Indonesia <i>Study Professionalism Accountant - Faculty of Business Economics, University of Indonesia</i> |
| | | Workshop Sistem Pengendalian Internal <i>Internal Control System Workshop</i> | 14 Desember 2023 <i>December 14, 2023</i> | Badan Pengawas Keuangan dan Pembangunan <i>Financial and Development Supervisory Agency</i> |

Internal Audit Professional Certification

As of December 31, 2023, there were 6 types of certifications that have been pursued by the Internal Audit Division team, with the details as follows:

Sertifikasi Profesi Audit Internal

Per 31 Desember 2023, terdapat 6 jenis sertifikasi yang telah diikuti oleh tim Internal Audit Division dengan rincian sebagai berikut:

Sertifikasi Profesi Audit Internal Internal Audit Division Hingga Tahun 2023 Internal Audit Professional Certification in Internal Audit Division Until 2023

| Nama Sertifikasi Certification Name | Instansi Penerbit Issuer Agency | Jumlah Karyawan (orang) Number of Employees (person) |
|--|--|---|
| Sertifikasi Qualified Internal Auditor (QIA) Qualified Internal Auditor (QIA) Certification | The Center of Internal Audit Resources (CIAR-YPIA) | 5 |
| Sertifikasi Training of Trainer (TOT) BNSP BNSP Training of Trainer (TOT) Certification | Badan Nasional Sertifikasi Profesi (BNSP) National Professional Certification Agency (BNSP) | 2 |
| Sertifikasi Auditor SMK3 KEMNAKER RI SMK3 Auditor Certification KEMNAKER RI | Kementerian Ketenagakerjaan RI Indonesian Ministry of Manpower | 1 |
| CQI and IRCA Certified ISO 45001:2018 Lead Auditor Training Course | CQI & IRCA - The British Standards Institution | 1 |

Sertifikasi Profesi Audit Internal Internal Audit Division Hingga Tahun 2023
Internal Audit Professional Certification in Internal Audit Division Until 2023

| Nama Sertifikasi Certification Name | Instansi Penerbit Issuer Agency | Jumlah Karyawan (orang) Number of Employees (person) |
|--|---|--|
| CQI and IRCA Certified ISO 9001:2015 Lead Auditor Training Course | CQI & IRCA - The British Standards Institution | 1 |
| CQI and IRCA Certified ISO 14001:2015 Lead Auditor Training Course | CQI & IRCA - The British Standards Institution | 1 |
| Total | Internal Audit Division Duties Implementation Report | |

Laporan Pelaksanaan Tugas Internal Audit Division

Work Program Preparation

Penyusunan Program Kerja

| No. | Rencana Program Kerja Work Program Plan | Realisasi Pelaksanaan Program Kerja Realization of Work Program Implementation |
|------------|--|--|
| 1. | Pendampingan Auditor Eksternal External Auditor Assistance | Audit Internal telah melaksanakan pendampingan pada Auditor Eksternal secara keseluruhan pada Desember 2023. Internal Audit has conducted overall assistance to External Auditors in December 2023. |
| 2. | Pelaksanaan penilaian Sistem Pengendalian Intern (SPIn) Implementation of Internal Control System (SPIn) assessment | Kegiatan SPIn dilaksanakan pada Maret 2024 oleh Badan Pengawasan Keuangan dan Pembangunan (BPKP), dengan skor 76,70% yang berarti Cukup Efektif. SPIn activities were carried out in March 2024 by the Financial and Development Supervisory Agency (BPKP), with a score of 76.70%, Fairly Effective. |
| 3. | Pembuatan Rencana Kerja Internal Audit (RKIA) Development of Internal Audit Work Plan (RKIA) | RKIA telah disusun dari Januari 2023 dan disahkan pada tanggal 5 Mei 2023, serta digunakan sebagai dasar pelaksanaan kegiatan Internal Audit Division selama tahun 2023. The RKIA has been prepared since January 2023 and ratified on May 5, 2023, and is used as a basis for implementing Internal Audit Division activities during 2023. |
| 4. | Pengembangan Aplikasi Sistem Informasi Audit (SIA) Development of Audit Information System (AIS) Application | Audit Internal telah melaksanakan <i>Go live</i> Aplikasi SIA pada tanggal 4 Mei 2023 untuk tahap awal, dan untuk selanjutnya masih dilanjutkan kepada tahap pengembangan. Internal Audit has carried out the SIA Application <i>Go live</i> on May 4, 2023 for the initial stage, and for the next it is still continuing to the development stage. |
| 5. | Update Prosedur Audit Internal Internal Audit Procedure Update | Prosedur Internal Audit Division telah disesuaikan sebanyak dua kali pada tahun 2023 untuk menyesuaikan peraturan yang berlaku dan mengakomodir saran dan rekomendasi dari Dewan Direktur, Dewan Komisaris, Komite Audit, dan Konsultan penilai. Untuk PWP-SMJ-02 Revisi 05 telah disahkan pada tanggal 30 Januari 2024 dan PWP-SMJ-02 Revisi 06 telah disahkan pada tanggal 23 November 2023. Internal Audit Division procedures have been adjusted twice in 2023 to conform to applicable regulations and accommodate suggestions and recommendations from the Board of Directors, Board of Commissioners, Audit Committee and assessment consultants. For PWP-SMJ-02 Revision 05, was ratified on January 30, 2024 and PWP-SMJ-02 Revision 06 was ratified on November 23, 2023. |
| 6. | Pengesahan Audit Charter Audit Charter Approval | Audit Charter Tahun 2023 telah disahkan pada tanggal 5 April 2023. Sementara, untuk Revisi Audit Charter Tahun 2023 telah disahkan pada 17 Januari 2024. 2023 Audit Charter has been ratified on April 5, 2023. Meanwhile, the Revised Audit Charter for 2023 was approved on January 17, 2024. |
| 7. | Pelaksanaan Audit Khusus Special Audit Implementation | Audit Internal telah menerima 2 permintaan pelaksanaan audit khusus dan atas seluruh permintaan tersebut telah dilaksanakan. Internal Audit has received 2 requests for special audits and all requests have been carried out. |
| 8. | Pelaksanaan Audit Operasional Operational Audit Implementation | Audit Internal merencanakan audit operasional pada 29 objek audit dan seluruhnya telah dilaksanakan sesuai dengan rencana. Internal Audit planned operational audits on 29 audit objects and all have been carried out in accordance with the plan. |
| 9. | Penilaian <i>Internal Audit Capability Model</i> (IACM) Internal Audit Capability Model (IACM) Assessment | Penilaian IACM telah dilaksanakan mulai dari tanggal 6 Oktober 2023 oleh PT Bina Audita Indonesia, dengan hasil nilai 2,68 atau setara dengan level 3 dengan catatan. The IACM assessment has been carried out starting from October 6, 2023 by PT Bina Audita Indonesia, with a score of 2.68 or equivalent to level 3 with notes. |

| No. | Rencana Program Kerja Work Program Plan | Realisasi Pelaksanaan Program Kerja Realization of Work Program Implementation |
|-----|---|--|
| 10. | Penilaian <i>Quality Assurance Review</i> (QAR) Quality Assurance Review (QAR) Assessment | Penilaian QAR telah dilaksanakan oleh KAP Heliantono dan Rekan dalam 2 (dua) Fase, yaitu Fase I (periode Januari - Juli 2023) dan Fase II (periode Agustus - Desember 2023). Atas penilaian ini, Internal Audit Division mendapatkan kesimpulan Sesuai Secara Parsial. The QAR assessment has been conducted by KAP Heliantono and Partners in 2 (two) Phases, namely Phase I (January - July 2023) and Phase II (August - December 2023). Based on this assessment, the Internal Audit Division has reached the conclusion of Partial Compliance. |
| 11. | Peningkatan Kompetensi Tim Auditor Auditor Team Competency Improvement | Selama Tahun 2023, Internal Audit Division telah mengikuti 46 Judul Sertifikasi dan Pelatihan untuk menunjang kompetensi dalam melaksanakan tugasnya. Throughout the year 2023, the Internal Audit Division has participated in 46 Certification Titles and Training sessions to enhance competencies in performing its duties. |
| 12. | Internal Audit <i>Consulting</i> Internal Audit Consulting | Audit Internal telah menerima 1 permintaan konsultasi dan atas permintaan tersebut telah dilaksanakan. Internal Audit has received 1 consultation request and the request has been implemented. |
| 13. | Pendampingan Tingkat Kandungan Dalam Negeri (TKDN) Domestic Content Level (TKDN) Assistance | Audit Internal telah melakukan pendampingan TKDN pada TW II 2023. Internal Audit has conducted TKDN assistance in the 2nd Quarter of 2023. |
| 14. | Evaluasi & Validasi Pencapaian Tingkat Kandungan Dalam Negeri (TKDN) Evaluation & Validation of Achievement of Domestic Content Level (TKDN) | Audit Internal telah melakukan evaluasi & validasi pencapaian TKDN pada TW I 2023. Internal Audit has conducted evaluation & validation of TKDN achievement in the 1st Quarter of 2023. |

Hasil Temuan Internal Audit Division dan Status Tindak Lanjutnya

Secara berkelanjutan, Internal Audit Division menyajikan laporan khusus yang berisi informasi tentang temuan-temuan yang diidentifikasi sebagai potensial mengganggu kelangsungan kegiatan WSBP. Berikut adalah hasil temuan Internal Audit Division selama tahun 2023 beserta status tindak lanjutnya:

Internal Audit Division Findings and Follow-up Status

On an ongoing basis, Internal Audit Division provides special reports containing information on findings identified as potentially disruptive to WSBP's continuity of activities. The following are the Internal Audit Division's findings results during 2023 along with their follow-up status:

Hasil Temuan Internal Audit Division dan Status Tindak Lanjutnya Tahun 2023

Internal Audit Division findings and the follow-up status in 2023

| No. | Hasil Temuan Finding Results | Jumlah Temuan Number of Findings | Sisa Tindak Lanjut Remaining Follow-up |
|-----|---------------------------------|-------------------------------------|---|
| 1 | Corporate Office | 42 | 42 |
| 2 | Precast & Post Tension | 107 | 15 |
| 3 | Construction & Installation | 25 | 10 |
| 4 | Sales | 53 | 31 |
| 5 | Readymix & Quarry | 95 | 46 |
| 6 | Equipment | 17 | 3 |

Kebijakan Rapat Internal Audit Division

Internal Audit Division secara berkesinambungan menjalin komunikasi dengan *Board of Directors*, Audit Committee, dan Auditor Eksternal dengan tujuan mendapatkan cakupan audit yang memadai dan meminimalkan duplikasi kegiatan. Komunikasi ini diwujudkan melalui kegiatan rapat yang bersifat internal maupun eksternal, sebagaimana yang tercantum dalam Laporan Audit Internal Divisi Internal Audit. Adapun rapat ini dihadiri oleh seluruh tim internal audit, beserta tim dari Audit Committee Holding.

Internal Audit Division Meeting Policy

Internal Audit Division continuously communicates with Board of Directors, Audit Committee, and External Auditors with the aim of obtaining adequate audit coverage and minimizing duplication of activities. This communication is realized through internal and external meetings, as stated in the Internal Audit Division's Internal Audit Report. The meeting was attended by the entire internal audit team, along with a team from the Holding Audit Committee.

Agenda Rapat Meeting Agenda

| No. | Tanggal Rapat | Agenda Rapat |
|-----|--|---|
| 1 | 29 Maret 2023 March 29, 2023 | Rapat Direksi dan Komite Audit dengan agenda sebagai berikut: <ul style="list-style-type: none"> • Pembahasan Tindak Lanjut Pending Items Audit Perseroan Tahun 2022 (Pemaparan oleh KAP) • Laporan Triwulan IV 2023 Internal Audit • Pengawasan Efektivitas Audit Internal/Eksternal dan Rencana Audit 2023 • Telaah Piagam Audit 2023 (<i>Audit Charter</i>) Meeting of Board of Directors with Audit Committee with the following agenda: <ul style="list-style-type: none"> • Discussion on Follow-up of the Company's Pending Items Audit for 2022 (Exposure by KAP) • Fourth Quarter of 2023 Internal Audit Report • Internal/External Audit Effectiveness Monitoring and 2023 Audit Plan • 2023 Audit Charter Review |
| 2 | 10 Mei 2023 – 11 Mei 2023 May 10, 2023 - May 11, 2023 | Rapat Koordinasi PT Waskita Beton Precast Tbk Periode TW I Tahun 2023 Coordination Meeting of PT Waskita Beton Precast Tbk for the 1st Quarter Period of 2023 |
| 3 | Mei 2023 May 2023 | Rapat Direksi dan Komite Audit dengan agenda sebagai berikut: <ul style="list-style-type: none"> • Penyampaian Progress Realisasi Program Kerja Internal Audit Division Triwulan I 2023 • Progress Report dan Action Plant atas Pelaksanaan Efisiensi Perseroan Meeting of Board of Directors with Audit Committee with the following agenda: <ul style="list-style-type: none"> • Submission of Progress Realization of Internal Audit Division Work Program for the First Quarter of 2023 • Progress Report and Action Plant on the Implementation of Company Efficiency |
| 4 | 12 April 2023 April 12, 2023 | Rapat Koordinasi IA Induk dan SPI Anak Perusahaan Periode Triwulan I 2023 Coordination Meeting of IA Parent and SPI Subsidiaries for the First Quarter Period of 2023 |
| 5 | 12 Juli 2023 July 12, 2023 | Rapat Koordinasi IA Induk dan SPI Anak Perusahaan Periode Triwulan II 2023 Coordination Meeting of IA Parent and SPI Subsidiaries for the Second Quarter of 2023 |
| 6 | 27 Juli 2023 – 28 Juli 2023 July 27, 2023 - July 28, 2023 | Rapat Koordinasi PT Waskita Beton Precast Tbk Periode TW II Tahun 2023 Coordination Meeting of PT Waskita Beton Precast Tbk for the Second Quarter Period of 2023 |
| 7 | 10 Agustus 2023 August 10, 2023 | Progress dan Penyelesaian Audit BPK Progress and Completion of BPK Audit |
| 8 | 31 Agustus 2023 August 31, 2023 | Kick off Meeting Quality Assurance Review (QAR) 2023 Kick off Meeting Quality Assurance Review (QAR) 2023 |
| 9 | 01 September 2023 September 1, 2023 | Expose SPIn dengan Badan Pemeriksa Keuangan dan Pembangunan (BPKP) SPIn Expose with the Supreme Audit Agency (BPKP) |
| 10 | 22 September 2023 September 22, 2023 | Rapat Direksi dan Komite Audit dengan agenda sebagai berikut: <ul style="list-style-type: none"> • Laporan Realisasi Program Kerja Internal Audit Division Triwulan II dan Triwulan III Tahun 2023 • Rencana Kerja Internal Audit Division Triwulan IV Tahun 2023 • Sosialisasi Aplikasi Sistem Internal Audit (SIA) Meeting of Board of Directors with Audit Committee with the following agenda: <ul style="list-style-type: none"> • Internal Audit Division Work Program Realization Report for the second and third quarter of 2023. • Internal Audit Division Work Plan for the fourth quarter of 2023 • Socialization of Internal Audit System Application (SIA) |
| 11 | 06 Oktober 2023 October 6, 2023 | Kick off Meeting Internal Audit Capability Model (IACM) 2023 Kick off Meeting Internal Audit Capability Model (IACM) 2023 |

Agenda Rapat
Meeting Agenda

| No. | Tanggal Rapat | Agenda Rapat |
|-----|--|--|
| 12 | 17 Oktober 2023 October 17, 2023 | Rapat Koordinasi IA Induk dan SPI Anak Perusahaan Periode Triwulan III 2023 Coordination Meeting of IA Parent and SPI Subsidiaries for the Third Quarter Period of 2023 |
| 13 | 26 Oktober 2023 – 27 Oktober 2023 October 26, 2023 - October 27, 2023 | Rapat Koordinasi PT Waskita Beton Precast Tbk Periode TW III Tahun 2023 Coordination Meeting of IA Parent and SPI Subsidiaries for the Third Quarter Period of 2023 |
| 14 | 23 Januari 2023 – 24 Januari 2023 January 23, 2023 - January 24, 2023 | Rapat Koordinasi PT Waskita Beton Precast Tbk Periode TW IV Tahun 2023 Coordination Meeting of PT Waskita Beton Precast Tbk for the Fourth Quarter Period of 2023 |
| 15 | 30 Januari 2024 January 30, 2024 | Rapat Koordinasi IA Induk dan SPI Anak Perusahaan Periode Triwulan IV 2023 Coordination Meeting of Parent IA and Subsidiary SPI for the fourth quarter of 2023 |

AKUNTAN PUBLIK/AUDITOR EKSTERNAL

PUBLIC ACCOUNTANT/EXTERNAL AUDITOR

Untuk memastikan keberlanjutan ketepatan dan keandalan Laporan Keuangan yang disampaikan kepada pemegang saham, WSBP menggunakan jasa akuntan publik sebagai pihak eksternal yang independen. Akuntan publik ini bertugas melakukan audit keuangan tahunan dan memberikan opini audit terkait kesesuaian penyajian laporan keuangan Perseroan dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia, yang ditetapkan oleh RUPS berdasarkan usulan Board of Commissioners melalui rekomendasi dari Audit Committee. Opini tersebut menyatakan evaluasi atas laporan keuangan yang disusun oleh Manajemen untuk memastikan kepatuhan dan kredibilitasnya.

MEKANISME PENUNJUKAN KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK TAHUN 2023

Penunjukan Kantor Akuntan Publik (KAP) dan Akuntan Publik ditetapkan oleh RUPS berdasarkan calon yang diajukan oleh Board of Commissioners, sejalan dengan rekomendasi dari Audit Committee. Hal ini dilakukan untuk memastikan independensi dan kualitas hasil pemeriksaan. Auditor eksternal yang dipilih harus bebas dari benturan kepentingan dengan setiap level pejabat Perusahaan untuk menjaga integritas dan objektivitas dalam pelaksanaan tugas mereka.

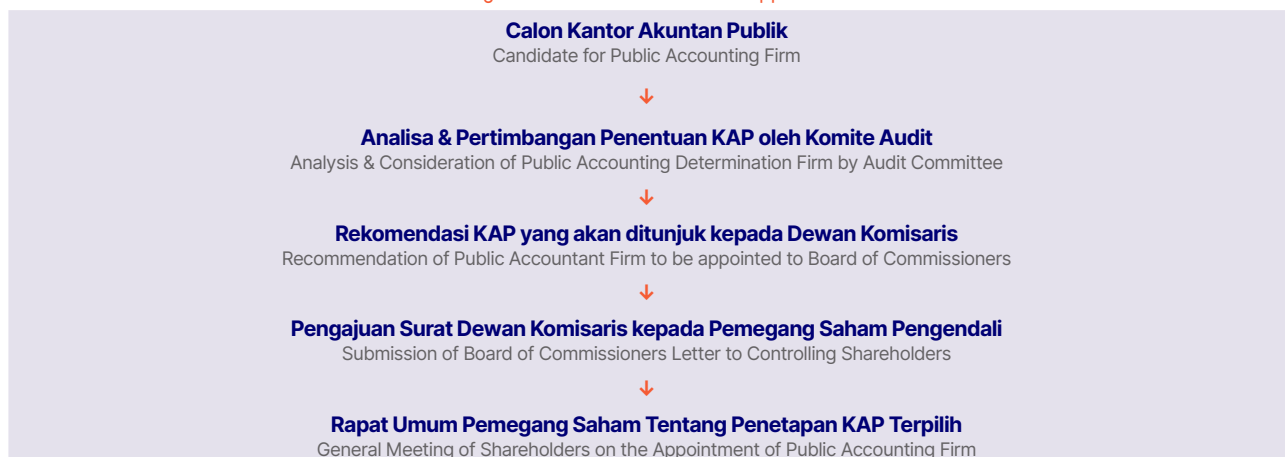
To ensure the continued accuracy and reliability of Financial Statements submitted to shareholders, WSBP utilizes the services of public accountant as an independent external party. This public accountant is tasked with conducting an annual financial audit and providing an audit opinion regarding the conformity of presentation of the Company's financial statements with applicable Financial Accounting Standards (SAK) in Indonesia, which is determined by the GMS based on the Board of Commissioners' proposal through recommendations from Audit Committee. The opinion states the evaluation of financial statements prepared by Management to ensure compliance and credibility.

PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT APPOINTMENT MECHANISM IN 2023

The appointment of Public Accounting Firm (KAP) and Public Accountant is determined by the GMS based on the candidates proposed by Board of Commissioners, in line with the recommendations of Audit Committee. This is done to ensure the independence and quality of audit results. The selected external auditors must be free from any conflict of interest with any level of the Company's officials to maintain integrity and objectivity in the performance of their duties.

Mekanisme Penunjukan KAP dan Akuntan Publik

Public Accounting Firm and Public Accountant Appointment Mechanism



Di tahun 2023, penunjukan KAP beserta Akuntan Publik dilakukan oleh Board of Commissioners WSBP berdasarkan hasil RUPS Tahunan Tahun 2023, yakni para Pemegang Saham menyetujui untuk melimpahkan kewenangan kepada Board of Commissioners WSBP perihal penunjukan KAP dan Akuntan Publik yang akan melakukan Audit Laporan Keuangan PT Waskita Beton Precast Tbk untuk Tahun Buku 2023.

In 2023, the appointment of Public Accounting Firm and Public Accountant was carried out by the Company's Board of Commissioners based on the 2023 Annual GMS Resolution, namely the Shareholders agreed to delegate authority to the Company's Board of Commissioners regarding the appointment of Public Accounting Firm and Public Accountant to audit the Financial Statements of PT Waskita Beton Precast Tbk for 2023 Fiscal Year.

Pelimpahan kewenangan RUPS kepada Board of Commissioners WSBP terkait penunjukan KAP dan Akuntan Publik dilakukan karena proses pengadaan KAP sampai dengan waktu RUPS Tahunan diselenggarakan masih dalam proses dengan kriteria yang akan ditentukan secara terpisah berdasarkan pertimbangan dan rekomendasi Audit Committee serta dilaksanakan sesuai dengan ketentuan perundang-undangan yang berlaku.

PENUGASAN KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK UNTUK TAHUN BUKU 2023

Salah satu hasil keputusan RUPS Tahunan 2023 tanggal 21 Juni 2023 adalah menyetujui memberi wewenang kepada Board of Commissioners untuk menunjuk Kantor Akuntan Publik ("KAP") yang akan mengaudit laporan keuangan perusahaan untuk tahun buku 2023. Sebagai tindak lanjut dari hasil keputusan RUPS Tahunan tersebut, dengan mempertimbangkan rekomendasi Audit Committee yang telah melakukan proses evaluasi dan seleksi, Board of Commissioners telah menunjuk Kantor Akuntan Publik (KAP) Hertanto, Grace, Karunawan (TIAG) untuk mengaudit Laporan Keuangan PT Waskita Beton Precast Tbk untuk tahun buku yang berakhir pada tanggal 31 Desember 2022.

Dasar penunjukan dan penugasan KAP Hertanto, Grace, Karunawan (TIAG) berdasarkan Engagement Letter No. 125.03.06/WBP/HGK/HO/X-2023 tanggal 11 Oktober 2023.

JASA YANG DIBERIKAN OLEH KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK TAHUN BUKU 2023

Jasa Utama

Jasa utama yang diberikan oleh Hertanto, Grace, Karunawan (TIAG) dan Akuntan Publik Bambang Karunawan untuk tahun buku 2023 adalah melakukan audit atas Laporan Keuangan PT Waskita Beton Precast Tbk untuk tahun buku yang berakhir pada tanggal 31 Desember 2023 yang mencakup audit umum atas Laporan Keuangan sesuai dengan Standar Akuntansi Keuangan (SAK) di Indonesia.

Jasa Lainnya

Di tahun 2023, tidak terdapat jasa lain yang diberikan oleh KAP Hertanto, Grace, Karunawan (TIAG).

The GMS authority regarding the appointment of Public Accounting Firm and Public Accountant was delegated to the Company's Board of Commissioners because the procurement of Public Accounting Firm until the time of Annual GMS is still in process with criteria to be determined separately based on audit committee's considerations and recommendations and carried out in accordance with the applicable laws and regulations.

PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT ASSIGNMENT FOR 2023 FISCAL YEAR

One of the 2023 Annual GMS resolutions dated June 21, 2023 was to authorize the Board of Commissioners to appoint a Public Accounting Firm ("KAP") to audit the Company's financial statements for 2023 fiscal year. As a follow-up to the Annual GMS resolution, by considering the Audit Committee's recommendation which has conducted an evaluation and selection process, Board of Commissioners has appointed Public Accountant Firm (KAP) Hertanto, Grace, Karunawan (TIAG) to audit the Financial Statements of PT Waskita Beton Precast Tbk for the fiscal year ending on December 31, 2022.

The appointment and assignment of KAP Hertanto, Grace, Karunawan (TIAG) is based on Engagement Letter No. 125.03.06/WBP/HGK/HO/X-2023 dated October 11, 2023.

SERVICES PROVIDED BY PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT FOR 2023 FISCAL YEAR

Main Services

The main services provided by Hertanto, Grace, Karunawan (TIAG) and Public Accountant Bambang Karunawan for 2023 fiscal year is to audit the Financial Statements of PT Waskita Beton Precast Tbk for the fiscal year ended December 31, 2023 which includes a general audit of Financial Statements in accordance with Financial Accounting Standards (SAK) in Indonesia.

Other Services

In 2023, there were no other services provided by KAP Hertanto, Grace, Karunawan (TIAG).

PERIODE PENUGASAN DAN BESARAN FEE KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK TAHUN BUKU 2023

Periode penugasan KAP Hertanto, Grace, Karunawan (TIAG) dan Akuntan Publik Bambang Karunawan dimulai sejak 11 Oktober 2023 sampai dengan 31 Maret 2023 dengan besaran fee yang dibayarkan sebesar Rp717.772.500 di luar pajak.

DAFTAR KANTOR AKUNTAN PUBLIK, AKUNTAN PUBLIK, DAN OPINI AUDIT DALAM LIMA TAHUN TERAKHIR

Berikut Kantor Akuntan Publik dan Nama Akuntan Publik yang diberikan dalam periode 5 (lima) tahun terakhir.

| Tahun Buku Fiscal Year | Nama KAP Public Accounting Firm | Nama Akuntan Accountant Name | Nomor Izin Akuntan Publik Public Accountant License Number | Opini Audit Audit Opinion |
|------------------------------|--|---------------------------------|---|---|
| 2019 | Amir Abadi Jusuf, Aryanto, Mawar dan Rekan | Rusli, CPA | AP.0572 | Wajar Tanpa Pengecualian (WTP) Unqualified |
| 2020 | Amir Abadi Jusuf, Aryanto, Mawar dan Rekan | Rusli, CPA | AP.0572 | Wajar Tanpa Pengecualian (WTP) Unqualified |
| 2021 | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | Henri Arifian | AP.0561 | Wajar Tanpa Pengecualian (WTP) Unqualified |
| 2022 | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | Henri Arifian | AP.0561 | Wajar Tanpa Pengecualian (WTP) Unqualified |
| 2023 | Hertanto, Grace, Karunawan (TIAG) | Bambang Karunawan | AP.0921 | Wajar Tanpa Pengecualian (WTP) Unqualified |

Informasi Penugasan KAP dan Akuntan Publik untuk 5 (lima) tahun terakhir telah sesuai dengan ketentuan pada Peraturan Menteri Keuangan No. 17/PMK.01/2008 tentang Jasa Akuntan Publik.

ASSIGNMENT PERIOD AND FEES OF PUBLIC ACCOUNTING FIRM AND PUBLIC ACCOUNTANT FOR 2023 FISCAL YEAR

The assignment period of KAP Hertanto, Grace, Karunawan (TIAG) and Public Accountant Bambang Karunawan starts from October 11, 2023 to March 31, 2023 with the fee paid amounted to Rp717,772,500 excluding tax.

LIST OF PUBLIC ACCOUNTING FIRMS, PUBLIC ACCOUNTANTS, AND AUDIT OPINIONS IN THE LAST FIVE YEARS

Following are Public Accounting Firm and Name of Public Accountant in the last 5 (five) years period.

Information on the assignment of Public Accounting Firm and Public Accountant in the last 5 (five) years in the Company has been in accordance with the Minister of Finance Regulation No. 17/PMK.01/2008 on Public Accountant Services.

SISTEM PENGENDALIAN INTERN

INTERNAL CONTROL SYSTEM

Dalam rangka penerapan prinsip-prinsip *good corporate governance*, diperlukan suatu Sistem Pengendalian Internal yang efektif untuk mengamankan investasi dan aset Perusahaan. Sistem Pengendalian Intern adalah proses yang integral pada tindakan dan kegiatan yang dilakukan secara terus menerus oleh pimpinan dan seluruh karyawan untuk memberikan keyakinan memadai atas tercapainya tujuan organisasi melalui kegiatan yang efektif dan efisien, keandalan pelaporan keuangan, pengamanan aset, dan ketaatan terhadap peraturan perundang-undangan. Pengawasan Intern adalah seluruh proses kegiatan audit, evaluasi, pemantauan, dan kegiatan pengawasan lain terhadap penyelenggaraan tugas dan fungsi organisasi dalam rangka memberikan keyakinan yang memadai bahwa kegiatan telah dilaksanakan sesuai dengan tolok ukur yang telah ditetapkan secara efektif dan efisien untuk kepentingan PT Waskita Beton Precast Tbk dalam mewujudkan tata kelola perusahaan yang baik.

Pelaksanaan Sistem Pengendalian Intern di WSBP mengacu pada Perubahan Sistem Pengendalian Intern PT Waskita Beton Precast Tbk yang ditetapkan berdasarkan Surat Keputusan Direksi No. 53/SK/WBP/PEN/2023 tanggal 20 Maret 2023.

PENERAPAN SISTEM PENGENDALIAN INTERNAL DI PERUSAHAAN KESESUAIAN TERHADAP KERANGKA COSO – INTERNAL CONTROL

Perusahaan memiliki sistem pengendalian intern yang mengacu kepada kerangka kerja yang diakui secara internasional, yakni *Committee of Sponsoring Organization of the Treadway Commission (COSO)* yang terdiri dari 5 (lima) komponen pengendalian yaitu:

1. Lingkungan pengendalian;
2. Penilaian risiko;
3. Aktivitas pengendalian;
4. Informasi dan komunikasi; dan
5. Pemantauan pengendalian intern.

Pelaksanaan Sistem Pengendalian Intern di WSBP dijelaskan dalam tabel di bawah ini.

In order to implement the principles of good corporate governance, an effective Internal Control System is required to safeguard the Company's investments and assets. The Internal Control System is an integral process of actions and activities carried out continuously by management and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of assets, and compliance with laws and regulations. Internal Supervision is the entire process of audit, evaluation, monitoring and other supervisory activities regarding the implementation of organizational duties and functions in order to provide adequate confidence that activities have been carried out in accordance with established benchmarks effectively and efficiently for the benefit of PT Waskita Beton Precast Tbk in realizing good corporate governance.

The implementation of Internal Control System at WSBP refers to the Changes to Internal Control System of PT Waskita Beton Precast Tbk, which were determined based on Board of Directors' Decree No. 53/SK/WBP/PEN/2023 dated March 20, 2023.

IMPLEMENTATION OF INTERNAL CONTROL SYSTEM IN THE COMPANY AND COMPLIANCE WITH COSO FRAMEWORK – INTERNAL CONTROL

The Company has an internal control system that refers to an internationally recognized framework, namely Committee of Sponsoring Organization of the Treadway Commission (COSO) which consists of 5 (five) control components, namely:

1. Control environment;
2. Risk assessment;
3. Control activities;
4. Information and communication; and
5. Internal control monitoring.

The implementation of Internal Control System in WSBP is described in the following table.

Pelaksanaan Sistem Pengendalian Intern di PT Waskita Beton Precast Tbk
Implementation of Internal Control System at PT Waskita Beton Precast Tbk

| | |
|----------|--|
| 1 | <p>Lingkungan Pengendalian Control Environment</p> <ul style="list-style-type: none"> • Komitmen terhadap integritas dan nilai etika; • Tanggung jawab pengawasan Dewan Komisaris; • Struktur organisasi yang sesuai dengan kebutuhan; • Komitmen terhadap kompetensi; • Penegakkan akuntabilitas. • Commitment to integrity and ethical value • Supervisors responsibility of the Board of Commissioners • Organizational structure according to needs • Commitment to competence • Enforce accountability |
| 2 | <p>Penilaian Risiko Risk Assessment</p> <ul style="list-style-type: none"> • Penetapan tujuan (objectives) yang tepat; • Identifikasi dan analisis risiko; • Identifikasi dan analisis risiko kecurangan (<i>fraud risk</i>); • Identifikasi dan analisis perubahan yang signifikan. • Specifies suitable objectives • Identifies and analyzes risk • Identifies and assesses fraud risk • Identifies and analyzes significant change |
| 3 | <p>Aktivitas Pengendalian Control Activity</p> <ul style="list-style-type: none"> • Memilih dan mengembangkan aktivitas pengendalian; • Memilih dan mengembangkan pengendalian umum atas teknologi; • Kebijakan dan prosedur. • Selects and develops control activities • Selects and develops general controls over technology • Policy and procedure |
| 4 | <p>Informasi dan Komunikasi Information and Communication</p> <ul style="list-style-type: none"> • Komunikasi atas Informasi yang Relevan • Komunikasi Internal • Komunikasi Eksternal • Relevant Information Communication • Internal Communication • External Communication |
| 5 | <p>Pemantauan Pengendalian Intern Internal Control Monitoring</p> <ul style="list-style-type: none"> • Monitoring berkelanjutan dan atau evaluasi terpisah; • Evaluasi dan komunikasi defisiensi pengendalian. • Continuous monitoring and/or separate evaluation; • Evaluation and communication of control deficiencies. |

PIHAK YANG TERLIBAT DALAM Penguatan Efektivitas Sistem Pengendalian Internal di Perusahaan

Organ WSBP yang terlibat dalam memperkuat efektivitas penyelenggaraan Sistem Pengendalian Intern di lingkungan WSBP antara lain:

1. Board of Commissioners
Board of Commissioners bertanggung jawab dalam mengawasi dan memantau efektivitas pelaksanaan Sistem Pengendalian Intern Perusahaan.
2. Board of Directors
Board of Directors bertanggung jawab dalam menciptakan dan memelihara Sistem Pengendalian Intern yang efektif serta memastikan bahwa sistem tersebut berjalan secara aman dan sehat, sesuai dengan tujuan pengendalian intern yang ditetapkan oleh Perusahaan. Sementara itu, Direktur Keuangan & Manajemen Risiko berperan aktif dalam:
 - a. Mencegah adanya penyimpangan yang dilakukan oleh manajemen dalam menetapkan kebijakan berkaitan dengan prinsip kehati-hatian;
 - b. Mendorong budaya risiko (*risk culture*) yang memadai; dan
 - c. Mempercepat proses identifikasi terhadap praktik yang tidak sehat melalui sistem deteksi dini yang efisien.
3. Vice President, Manager Unit Kerja/Bisnis/Produksi/Pendukung
Vice President, Manager Unit Kerja/Bisnis/Produksi/Pendukung bertanggung jawab atas efektivitas penyelenggaraan Sistem Pengendalian Intern di lingkungan Unit Kerja/Bisnis/Produksi/Pendukung masing-masing.
4. Risk Management Department
Risk Management Department bertanggung jawab untuk memastikan perencanaan dan pelaksanaan kegiatan manajemen risiko di Perusahaan, serta memastikan perbaikan sistem manajemen risiko dapat terimplementasi untuk melindungi Perusahaan atas potensi risiko yang ada di level strategis dan operasional Perusahaan sehingga tidak menghambat pencapaian sasaran Perusahaan yang ditetapkan di RKAP dan RJPP
5. Divisi Internal Audit
Divisi Internal Audit bertanggung jawab mengevaluasi dan berperan aktif dalam meningkatkan efektivitas Sistem Pengendalian Intern secara berkesinambungan berkaitan dengan pelaksanaan operasional yang berpotensi menimbulkan kerugian dalam pencapaian sasaran yang telah ditetapkan oleh Manajemen. Di samping itu, Perusahaan perlu memberikan perhatian kepada pelaksanaan audit intern yang independen melalui jalur pelaporan yang memadai, dan keahlian auditor intern, khususnya praktik dan penerapan penilaian risiko.

PARTIES INVOLVED IN STRENGTHENING THE EFFECTIVENESS OF INTERNAL CONTROL SYSTEMS IN THE COMPANY

Several organs of WSBP are involved in strengthening the effectiveness of Internal Control System within WSBP, including:

1. Board of Commissioners
Board of Commissioners are responsible for supervising and monitoring the effectiveness of the Company's Internal Control System implementation.
2. Board of Directors
Board of Commissioners are responsible for creating and maintaining an effective Internal Control System and ensuring that the system runs in a safe and healthy manner, in accordance with the internal control objectives set by the Company. Meanwhile, Director of Finance & Risk Management plays an active role in:
 - a. Preventing deviations made by management in setting policies related to the precautionary principle;
 - b. Encouraging an adequate risk culture; and
 - c. Accelerating the process of identifying unhealthy practices through an efficient early detection system.
3. Vice President, Manager of Work Unit/Business Unit Production Unit/Supporting Unit
Vice President, Manager of Work Unit /Business Unit/ Production Unit/Supporting Unit are responsible for the effectiveness of Internal Control System within the respective Work/ Business/Production/Supporting Units.
4. Risk Management Department
Risk Management Department is responsible for ensuring the planning and implementation of risk management activities in the Company, as well as ensuring that improvements to the risk management system can be implemented to protect the Company from potential risks that exist at the strategic and operational levels of the Company, so that they do not hinder the achievement of the Company's targets set out in the RKAP and RJPP
5. Internal Audit Division
Internal Audit Division is responsible for evaluating and playing an active role in continuously improving the effectiveness of Internal Control System in relation to operational implementation that has the potential to cause losses in achieving targets set by Management. In addition, the Company needs to pay attention to the implementation of independent internal audits through adequate reporting channels, and the expertise of internal auditors, especially the practice and application of risk assessments.

HASIL EVALUASI ATAS PENYELENGGARAAN SISTEM PENGENDALIAN INTERN TAHUN 2023

Tujuan dilakukan penilaian sistem pengendalian intern adalah untuk mengetahui kondisi penerapan Sistem Pengendalian Intern PT Waskita Beton Precast Tbk serta tingkat efektivitasnya berdasarkan ketentuan perundangan yang berlaku. Penilaian efektivitas penerapan Sistem Pengendalian Intern dilakukan dengan mengacu kepada COSO Framework 2013 dan best practices, yang dilakukan dengan cara menilai 5 (lima) komponen Sistem Pengendalian Intern. Dalam penilaian ini meliputi faktor-faktor terkini yang dapat mempengaruhi efektivitas penerapan sistem pengendalian intern.

Evaluasi atau penilaian terhadap efektivitas pengendalian internal dilakukan WSBP mengacu pada PER-2/MBU/03/2023 tentang Pedoman Tata Kelola Dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara Pasal 57 ayat 3 yang dilaksanakan paling sedikit sekali dalam 1 (satu) tahun. Penilaian Sistem Pengendalian Intern oleh BPKP terakhir dilakukan pada tahun 2019, sementara untuk Penilaian Mandiri Sistem Pengendalian Intern (self assessment) terakhir kali dilakukan pada tahun 2022. Kegiatan penilaian untuk periode tahun 2023 dilakukan oleh BPKP yang telah dilaksanakan pada Maret 2024.

EVALUATION RESULTS OF INTERNAL CONTROL SYSTEM IMPLEMENTATION IN 2023

The purpose of assessing the internal control system is to determine the conditions of implementation of PT Waskita Beton Precast Tbk Internal Control System and its level of effectiveness based on applicable statutory provisions. The assessment of the Internal Control System effectiveness is carried out by referring to the 2013 COSO Framework and best practices, which is carried out by assessing 5 (five) components of the Internal Control System. This assessment includes current factors that can influence the effectiveness of internal control system implementation.

Evaluation or assessment of the effectiveness of internal control is carried out by WSBP referring to PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises Article 57 paragraph 3, carried out at least once every 1 (one) year. The Internal Control System Assessment by BPKP was last carried out in 2019, while the last Self-Assessment of the Internal Control System was carried out in 2022. The assessment for 2023 period was carried out by BPKP in March 2024.

Hasil Evaluasi Sistem Pengendalian Intern Tahun 2023
Evaluation Results of Internal Control System in 2023

| No. | Komponen Penerapan Sistem Pengendalian Intern Internal Control System Implementation Components | Bobot Weight | Nilai Capaian Achievement Value | Persentase Capaian Achievement Percentage |
|------------------------|--|-----------------|------------------------------------|--|
| 1 | Lingkungan Pengendalian Control Environment | 20,00 | 16,88 | 84,42% |
| 2 | Penilaian Risiko Risk Assessment | 30,00 | 19,92 | 66,41% |
| 3 | Aktivitas Pengendalian Control Activities | 30,00 | 25,89 | 86,31% |
| 4 | Informasi dan Komunikasi Information and Communication | 10,00 | 5,99 | 59,89% |
| 5 | Monitoring | 10,00 | 8,01 | 80,10% |
| Jumlah Total | | 100,00 | 76,70 | 76,70% |

Tabel diatas menggambarkan hasil Penilaian Efektivitas Sistem Pengendalian Intern di Perusahaan yang dilakukan oleh Tim BPKP. Adapun teknis penilaian dilakukan menggunakan pedoman yang dikembangkan oleh BPKP. Metodologi yang digunakan adalah reviu dokumen, wawancara, kuesioner dan FGD. Secara kesimpulan kondisi penerapan Sistem Pengendalian Intern secara keseluruhan mencapai nilai rata-rata capaian komponen sebesar 76,70% atau berada

The table above describes the results of Internal Control System Effectiveness Assessment in the Company carried out by BPKP Team. The technical assessment is carried out using guidelines developed by BPKP. The methodology used is document review, interviews, questionnaires and FGD. In conclusion, the condition of Internal Control System implementation as a whole reached an average component achievement value of 76.70% or is in Fairly Effective category.

pada kategori Cukup Efektif. Capaian komponen dengan nilai tertinggi terdapat pada komponen Aktivitas Pengendalian dengan presentase sebesar 86,31% dan tingkat capaian terendah terdapat pada komponen Informasi dan Komunikasi dengan presentase sebesar 59,89%. Dari 5 (lima) komponen Penilaian Sistem Pengendalian Intern yang dievaluasi, terdapat beberapa prinsip dalam masing masing komponen yang perlu disempurnakan.

INTERNAL AUDIT CAPABILITY MODEL (IACM)

Pada tahun 2023, telah dilakukan *assessment* IACM terhadap Internal Audit Division dimana *assessment* tersebut merupakan jasa konsultasi penilaian atas kapabilitas Internal Audit, yang dilakukan oleh Konsultan IACM dari PT Bina Audita Indonesia (BAI). Berdasarkan hasil asesmen pada level 3 atas 96 pernyataan, Internal Audit Division PT WSBP memperoleh skor 2,68. Hasil asesmen yang telah divalidasi tersebut adalah sebagai berikut:

1. 55 pernyataan telah seluruhnya terpenuhi atau 57%;
2. 21 pernyataan atau 22% telah terpenuhi sebagian; dan
3. 20 pernyataan atau 21% belum terpenuhi.

Sehingga, dari hasil penilaian tersebut dapat disimpulkan bahwa Internal Audit Division PT Waskita Beton Precast Tbk berada pada level 3 dengan catatan.

ASSESSMENT QUALITY ASSURANCE REVIEW (QAR)

Pada tahun 2023, Internal Audit Division juga melakukan *assessment* QAR dimana *assessment* tersebut merupakan jasa pengendalian mutu independen, yang dilakukan oleh Konsultan QAR dari KAP Heliantono & Rekan dengan ketentuan yang diatur dalam *International Professional Practices Framework* ("IPPF") mengenai *Practice Guide Quality Assurance and Improvement Program* yang dikeluarkan oleh The Institute of Internal Auditors ("IIA").

Menurut opini yang dinyatakan oleh Konsultan pada laporan No. 00287/2.0459/RA/10/0152-1/1/IV/2024 tanggal 19 April 2024, pelaksanaan kegiatan fungsi audit internal PT Waskita Beton Precast Tbk untuk periode 1 Januari 2023 sampai dengan 31 Desember 2023, telah sesuai secara parsial dengan persyaratan di dalam Kriteria dalam semua hal yang material.

Berikut adalah rincian hasil penilaian atas pelaksanaan fungsi Audit Internal pada 2 (dua) standar area pemeriksaan:

The component achievement with the highest score is in the Control Activities component with a percentage of 86.31% and the lowest level of achievement is in the Information and Communication component with a percentage of 59.89%. Of the 5 (five) components of Internal Control System Assessment that were evaluated, there are several principles in each component that need to be refined.

INTERNAL AUDIT CAPABILITY MODEL (IACM)

In 2023, an IACM assessment was carried out on the Internal Audit Division, where the assessment was a consulting service assessing Internal Audit capabilities, carried out by IACM Consultants from PT Bina Audita Indonesia (BAI). Based on the results of assessment at level 3 of 96 statements, the Internal Audit Division of PT WSBP obtained a score of 2.68. The results of validated assessment are as follows:

1. 55 statements have been completely fulfilled or 57%;
2. 21 statements or 22% have been partially fulfilled; And
3. 20 statements or 21% have not been fulfilled

Accordingly, from the results of this assessment, it can be concluded that the Internal Audit Division of PT Waskita Beton Precast Tbk is at level 3 with notes.

QUALITY ASSURANCE REVIEW (QAR) ASSESSMENT

In 2023, the Internal Audit Division will also conduct a QAR assessment where the assessment is an independent quality control service, carried out by a QAR Consultant from KAP Heliantono & Partners with the provisions regulated in the *International Professional Practices Framework* ("IPPF") regarding the *Quality Assurance and Improvement Program Practice Guide* issued by The Institute of Internal Auditors ("IIA").

According to the opinion expressed by the Consultant in report No. 00287/2.0459/RA/10/0152-1/1/IV/2024 dated 19 April 2024, implementation of internal audit function activities of PT Waskita Beton Precast Tbk for the period 1 January 2023 to by December 31, 2023, is in partial compliance with the requirements in the Criteria in all material respects.

The following are details of the results of the assessment of the implementation of the Internal Audit function in 2 (two) audit area standards:

| No | Area Pemeriksaan Inspection Area | Total Area Pemeriksaan Total Inspection Areas | Generally Confirm | Partially Confirm | Did Not Confirm | N/A | Simpulan Conclusion |
|----|---|--|----------------------|----------------------|--------------------|-----|--|
| 1 | Standar Atribut Attribute Standards | 19 | 6 | 7 | 6 | -- | Sesuai Secara Parsial Partially Compliant |
| 2 | Standar Kinerja Performance Standards | 32 | 9 | 17 | -- | 6 | Sesuai Secara Parsial Partially Compliant |

PERNYATAAN DIREKSI DAN/ATAU DEWAN KOMISARIS ATAU KOMITE AUDIT ATAS KECUKUPAN SISTEM PENGENDALIAN INTERNAL

Merujuk pada hasil Penilaian Sistem Pengendalian Internal PT Waskita Beton Precast Tbk tahun 2023, terhadap beberapa prinsip dalam masing-masing komponen yang perlu diperbaiki dan dalam upaya memperbaiki kinerja pencapaian praktik-praktik yang terbaik (*best practices*) penerapan Sistem Pengendalian Intern, ada beberapa hal yang perlu menjadi prioritas organ WSBP untuk menindaklanjuti pada komponen Penilaian Risiko dan komponen Informasi dan Komunikasi, antara lain:

1. Melakukan evaluasi penanganan risiko secara penuh dan melakukan identifikasi kendala respon risiko secara detail dan terukur dengan memperhatikan kualitas;
2. Dalam identifikasi dan analisis risiko kecurangan akan dilakukan merujuk pada referensi ACFE fraud best practice selain berdasarkan Sistem Manajemen Anti Penyuapan (SMAP);
3. Menyusun kebijakan yang mengatur analisis kesempatan/ peluang terjadinya kecurangan yang digunakan dalam proses penilaian risiko;
4. Mengikuti pelatihan dasar terkait pemahaman atas kecurangan dan korupsi dalam proses penilaian risiko untuk seluruh manajemen dan pegawai;
5. Dalam prosedur/pedoman mengatur kecurangan yang mempertimbangkan sikap dan tindakan yang rasional dalam proses penilaian risiko;
6. Membuat kebijakan/prosedur untuk mengidentifikasi kebutuhan informasi yang relevan dalam proses penyusunan
7. Laporan Ketaatan dan Kepatuhan terhadap Peraturan Perundang-undangan;
8. Membuat Penetapan Penanggung Jawab Penyusunan Laporan Ketaatan dan Kepatuhan terhadap Peraturan Perundang-undangan;
9. Melakukan evaluasi atas efektivitas pelaksanaan WBS sesuai kebijakan WBS;
10. Menyusun Kebijakan WBS yang mengatur penyampaian komunikasi secara rahasia ketika saluran normal WBS tidak dapat digunakan atau tidak efektif;
11. Membuat kebijakan/SOP/prosedur untuk memperoleh informasi dari pihak eksternal.

STATEMENT OF BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS OR COMMITTEE AUDIT OF SYSTEM ADEQUACY INTERNAL CONTROL

Referring to the results of the Internal Control System Assessment of PT Waskita Beton Precast Tbk in 2023, regarding several principles in each component that need to be improved and in an effort to improve performance in achieving best practices in implementing the Internal Control System, there are several things that need to be Company organ priorities for following up on the Risk Assessment component and the Information and Communication component, include:

1. Conduct a full evaluation of risk management and identify risk response obstacles in detail and measurably by paying attention to quality;
2. Fraud risk identification and analysis will be carried out referring to ACFE fraud best practice references in addition to the Anti-Bribery Management System (SMAP);
3. Develop a policy that regulates the analysis of opportunities/opportunities for fraud to occur which are used in the risk assessment process;
4. Attend basic training related to understanding fraud and corruption in the risk assessment process for all management and employees;
5. In procedures/guidelines for regulating fraud that consider rational attitudes and actions in the risk assessment process;
6. Develop company policies regarding analysis of significant changes in the risk assessment process;
7. Create policies/procedures to identify relevant information needs in the process of preparing Compliance and Compliance Reports with Legislation;
8. Determine the Person Responsible for Preparing Compliance and Adherence Reports to Legislative Regulations;
9. Evaluate the effectiveness of WBS implementation in accordance with WBS policy;
10. Develop a WBS Policy that regulates the delivery of confidential communications when normal WBS channels cannot be used or are ineffective;
11. Create policies/SOPs/procedures for obtaining information from external parties.

MANAJEMEN RISIKO

RISK MANAGEMENT

Manajemen risiko merupakan salah satu aspek yang penting bagi perusahaan dalam memastikan kelangsungan bisnisnya. WSBP berkomitmen untuk menerapkan pengelolaan risiko sesuai dengan prinsip GCG di semua tingkatan manajemen dan pelaksana organisasi. WSBP mengimplementasikan sistem manajemen risiko untuk mengidentifikasi, mengelola, dan memitigasi potensi risiko yang mungkin muncul dalam pencapaian sasaran dan target perusahaan sehingga WSBP mengimplementasikan sistem manajemen risiko bertujuan untuk melindungi (*protecting*) dan menciptakan (*creating*) nilai. WSBP secara berkala melakukan evaluasi kebijakan dan sistem manajemen risiko untuk menyesuaikan dengan perubahan di pasar, produk, dan regulasi.

PEDOMAN PENYELENGGARAAN PROGRAM MANAJEMEN RISIKO WSBP

WSBP meyakini bahwa integrasi manajemen risiko dalam operasional WSBP mampu memberikan nilai tambah bagi para pemegang saham sekaligus memberikan pemahaman menyeluruh kepada pemangku kepentingan dan pengelola perusahaan mengenai peluang dan risiko yang mungkin muncul. Dalam hal ini, keputusan dan kebijakan internal dapat diambil dengan lebih efektif dan efisien berkat ketersediaan data dan informasi yang terkait dengan kinerja WSBP. WSBP juga berharap agar implementasi manajemen risiko berjalan secara optimal. Oleh karena itu, setiap unit di semua lapisan aktivitas bisnis WSBP terlibat dalam proses identifikasi, analisis, evaluasi, pemantauan, dan pelaporan risiko-risiko yang dapat menghambat pencapaian tujuan WSBP.

Dalam menerapkan manajemen risiko, WSBP mengikuti pedoman terkait tata kelola perusahaan yang sehat dan praktik manajemen risiko yang berlaku umum. Sebagai bagian dari usahanya untuk menciptakan praktik manajemen risiko yang efektif dan efisien, implementasi manajemen risiko di WSBP juga memperhatikan COSO *Enterprise Risk Management — Integrated Framework* (COSO ERM), yang telah dikembangkan oleh *The Committee of Sponsoring Organization of the Treadway Commission* (COSO), dan standar ISO 31000:2018 mengenai Risk Management – Principles and Guidelines, sebagai wujud kepatuhan WSBP untuk mematuhi standar internasional dan praktik terbaik dalam mengelola risiko dengan tujuan mencapai tata kelola yang solid dan pemberdayaan manajemen risiko yang holistik.

Risk management is one of the important aspects for a company in ensuring its business continuity. WSBP is committed to implementing risk management in accordance with GCG principles at all levels of management and organizational executives. WSBP implements a risk management system to identify, manage, and mitigate potential risks that may arise in achieving the Company's goals and targets so that WSBP implements a risk management system aimed at protecting and creating value. WSBP regularly evaluates risk management policies and systems to adjust to changes in the market, products, and regulations.

GUIDELINES FOR IMPLEMENTING WSBP'S RISK MANAGEMENT PROGRAM

WSBP believes that the integration of risk management in the Company's operations can add value to shareholders while providing stakeholders and Company managers with a comprehensive understanding of the opportunities and risks that may arise. In this regard, internal decisions and policies can be made more effectively and efficiently due to the availability of data and information related to WSBP's performance. The Company also expects the implementation of risk management to be optimized. Therefore, every unit at all levels of WSBP's business activities is involved in the process of identifying, analyzing, evaluating, monitoring, and reporting risks that may hinder the achievement of WSBP's objectives.

In implementing risk management, WSBP follows guidelines related to sound corporate governance and generally accepted risk management practices. As part of its efforts to create effective and efficient risk management practices, the implementation of risk management in WSBP also takes into account the COSO Enterprise Risk Management - Integrated Framework (COSO ERM), which has been developed by The Committee of Sponsoring Organization of the Treadway Commission (COSO), and the ISO 31000:2018 standard on Risk Management - Principles and Guidelines, as a form of WSBP's compliance with international standards and best practices in managing risks with the aim of achieving solid governance and holistic risk management empowerment.

Rujukan Penerapan Manajemen Risiko Perusahaan
Reference for the Company's Risk Management Implementation

COSO Enterprise Risk Management — Integrated Framework (COSO ERM)

Dalam pelaksanaannya, manajemen risiko di WSBP mengikuti panduan yang tercantum dalam Manual Manajemen Risiko yang telah disahkan melalui Surat Keputusan Direksi No. 01/SK/WBP/PEN/2022, tanggal 7 Januari 2022, yang menjelaskan panduan manajemen risiko di PT Waskita Beton Precast Tbk. Kebijakan manajemen risiko ini mengatur panduan untuk menerapkan manajemen risiko dalam semua aspek kegiatan WSBP, mulai dari tingkat strategis hingga operasional, wewenang dan tanggung jawab seluruh pihak, termasuk peran pemimpin tertinggi dalam membentuk budaya risiko di internal WSBP.

PIHAK YANG TERLIBAT DALAM PENYELENGGARAAN PROGRAM MANAJEMEN RISIKO PERUSAHAAN

Beberapa organ perusahaan yang terlibat dalam memperkuat efektivitas penyelenggaraan Program Manajemen Risiko di lingkungan WSBP antara lain:

1. Board of Commissioners
Jajaran Board of Commissioners Perusahaan bertanggung jawab untuk:
 - a. Melakukan pengawasan bersama dengan Integrated Risk Monitoring and Governance Committee atas praktik manajemen risiko, budaya risiko, serta kapabilitas perusahaan dalam melaksanakan praktik manajemen risiko di tingkat strategis maupun operasional.
 - b. Memberikan masukan dan evaluasi bersama dengan Integrated Risk Monitoring and Governance Committee terkait kebijakan manajemen risiko perusahaan serta terkait pengintegrasian manajemen risiko dengan proses *corporate actions* antara lain investasi, pembentukan anak perusahaan, RJPP, kontrak kerja sama operasi, dan penjaminan aset.
2. President Director
President Director Perusahaan bertanggung jawab untuk:
 - a. Menunjukkan kepemimpinan dan memberikan arahan kepada manajemen senior, serta membentuk nilai utama, standar, ekspektasi kompetensi, struktur organisasi dan akuntabilitas terhadap risiko.
 - b. Mengevaluasi alternatif strategi, menentukan strategi dan tujuan strategis perusahaan yang telah mempertimbangkan asumsi-asumsi pendukung terkait dengan konteks bisnis, sumber daya dan kapabilitas dalam *risk appetite* dan *risk tolerance* Perusahaan.

ISO 31000 : 2018 Risk Management – Principles and Guidelines

In its implementation, the Company's risk management refers to the Risk Management Manual that has been ratified in the Decree of Board of Directors No. 01/SK/WBP/PEN/2022 dated January 07, 2022 concerning Guidelines for Risk Management for PT Waskita Beton Precast Tbk. The risk management policy regulates the reference for the application of risk management in all Company activities, from strategic level to the operational level, authorities and responsibilities of all parties, including the role of top management in establishing a risk culture within the Company.

PARTIES INVOLVED IN THE COMPANY'S RISK MANAGEMENT PROGRAM IMPLEMENTATION

Several Corporate organs are involved in strengthening the effectiveness of Risk Management Program within the Company, including:

1. Board of Commissioners
The Company's Board of Commissioners is responsible for:
 - a. Carry out joint supervision with the Risk Management Committee on risk management practices, risk culture, and the Company's capability in implementing risk management practices at strategic and operational levels.
 - b. Provide input and joint evaluation with Risk Management Committee regarding the Company's risk management policies and related to the integration of risk management with the corporate action process, including investment, establishment of subsidiaries, RJPP, joint operation contracts, and asset guarantees.
2. President Director
President Director of the Company is responsible for:
 - a. Demonstrate leadership and provide direction to senior management, as well as establish core values, standards, competency expectations, organizational structure and accountability for risk.
 - b. Evaluating alternative strategies, determining the Company's strategy and strategic objectives that have taken into account the supporting assumptions related to the business context, resources and capabilities within the Company's risk appetite and risk tolerance.

- c. Mengesahkan penetapan toleransi risiko dan limit yang dimiliki oleh masing-masing Unit Kerja, Unit Bisnis, Unit Produksi, Unit Proyek, dan Area Penjualan.
 - d. Memastikan dan mendorong implementasi budaya risiko dalam perusahaan.
 - e. Memimpin perusahaan dalam melakukan pengawasan terhadap risiko, seperti memberikan arahan kepada manajemen dan seluruh personel untuk secara proaktif melakukan identifikasi, *assessment*, pemrioritasan, respons dan pelaporan risiko yang dapat mengancam pencapaian strategi dan tujuan strategis perusahaan.
 - f. Memimpin dan memberikan arahan terkait implementasi dan kinerja praktik manajemen risiko yang ada di lingkungan perusahaan, serta mendelegasikan tugas dan tanggung jawab terkait kepada manajemen yang ada di berbagai tingkat.
 - g. Mengomunikasikan ekspektasi (contoh: integritas, kompetensi, kebijakan utama) dan kebutuhan informasi.
 - h. Memastikan kecukupan manajemen risiko di lingkungan usaha WSBP.
3. Board of Directors
Anggota Board of Directors Perusahaan bertanggung jawab untuk:
- a. Menetapkan dan menyetujui struktur organisasi ERM.
 - b. Merumuskan tujuan manajemen risiko, visi, misi, dan strategi manajemen risiko agar sesuai dengan visi, misi, tujuan, dan rencana strategis Perusahaan dengan Departemen Manajemen Risiko.
 - c. Mengesahkan dan memberikan masukan atas *risk appetite* yang dikembangkan oleh Departemen Manajemen Risiko.
 - d. Menyetujui dan memberikan masukan atas profil Risiko (*Enterprise Risk Profile*) perusahaan yang sudah disusun oleh Departemen Manajemen Risiko dan memastikan bahwa risiko-risiko teridentifikasi masih berada di dalam batasan risiko Perusahaan.
 - e. Memastikan budaya risiko telah berjalan dan diimplementasikan oleh seluruh pegawai Perusahaan.
 - f. Memastikan pelaksanaan manajemen risiko yang dilaksanakan Unit Kerja/Unit Produksi/Unit Bisnis/Unit Proyek/Area Penjualan yang di bawahnya.
 - g. Mengesahkan dan memberikan masukan atas toleransi risiko dan limit risiko yang disusun oleh masing-masing oleh Unit Kerja/Unit Produksi/Unit Bisnis/Unit Proyek/Area Penjualan yang di bawahnya.
 - h. Memberikan rekomendasi mengenai risiko-risiko yang dapat terjadi atas keputusan strategis Perusahaan.
 - i. Memberikan masukan dan rekomendasi terkait dengan penanganan praktik manajemen risiko
- c. Approve the determination of risk tolerance and limits owned by each Work Unit, Business Unit, Production Unit, Project Unit, and Sales Area.
 - d. Ensure and encourage the implementation of risk culture within the Company.
 - e. Leading the Company in supervising risks, such as providing direction to management and all personnel to proactively identify, assess, prioritize, respond and report risks that may threaten the achievement of the Company's strategy and strategic objectives.
 - f. Leading and providing direction regarding the implementation and performance of existing risk management practices within the Company, as well as delegating related duties and responsibilities to management at various levels.
 - g. Communicate expectations (eg integrity, competence, key policies) and information needs.
 - h. Ensuring the adequacy of risk management in the Company's business environment.
3. Board of Directors
Members of the Company's Board of Directors are responsible for:
- a. Establish and approve the ERM organizational structure.
 - b. Formulate risk management objectives, vision, mission, and risk management strategies to be in line with the Company's vision, mission, goals, and strategic plans with Risk Management Department.
 - c. Approve and provide input on the risk appetite developed by Risk Management Department.
 - d. Approved and provide input on the Company's Enterprise Risk Profile that has been prepared by Risk Management Department and ensures that the identified risks are still within the Company's risk limits.
 - e. Ensuring the risk culture has been running and implemented by all employees of the Company.
 - f. Ensure the implementation of risk management carried out by the Work Unit/Production Unit/Business Unit/Project Unit/Sales Area under it.
 - g. Approve and provide input on the risk tolerance and risk limit prepared by each of the Work Units/Production Units/Business Units/Project Units/Sales Areas under them.
 - h. Provide recommendations regarding the risks that may arise from the Company's strategic decisions.
 - i. Provide input and recommendations related to the handling of risk management practices required

yang diperlukan oleh perusahaan dan turut serta mendukung pelaksanaan aktivitas manajemen risiko di lingkungan Perusahaan.

- j. Memastikan keselarasan antara pelaksanaan manajemen risiko di Perusahaan dengan Induk Perusahaan, yaitu PT Waskita Karya (Persero) Tbk.
 - k. Memastikan keselarasan praktik manajemen risiko yang ada dengan strategi dan tujuan perusahaan dan turut serta memastikan penanganan risiko yang dilakukan telah memadai.
 - l. Menerima dan memberikan umpan balik atas laporan risiko yang disusun oleh Departemen Manajemen Risiko.
4. Internal Audit Division bertanggung jawab untuk:
- a. Memberikan keyakinan yang memadai bahwa desain proses manajemen risiko telah memadai.
 - b. Memberikan keyakinan yang memadai bahwa kerangka pengendalian yang baik telah diterapkan untuk memitigasi risiko.
 - c. Memberikan keyakinan yang memadai bahwa respons manajemen terhadap risiko telah memadai dan efektif untuk menurunkan risiko tersebut sampai pada tingkat yang dapat diterima oleh Dewan Board of Directors.
 - d. Memberikan keyakinan yang memadai bahwa proses manajemen risiko yang telah ditetapkan manajemen dilaksanakan sebagaimana mestinya.
 - e. Mengaudit penyelenggaraan manajemen risiko di seluruh Unit dengan melakukan audit berbasis risiko.
 - f. Meninjau tata kelola dan pelaporan dari risiko utama perusahaan.
 - g. Membantu Departemen Manajemen Risiko di dalam memfasilitasi lokakarya *swa-assessment* risiko.
 - h. Melaporkan kepada Board of Directors bila melihat Unit Kerja/Unit Produksi/Unit Bisnis/Unit Proyek/Area Penjualan telah menerima risiko melampaui batas toleransi risiko yang dapat diterima perusahaan atau batas toleransi risiko yang wajar.
5. Risk Management Department merupakan bagian dari Corporate Strategy & Risk Management yang berada dibawah wewenang Director Of Finance & Risk Management bertanggung jawab untuk:
- a. Menyediakan pedoman dalam pelaksanaan manajemen risiko di lingkungan Perusahaan.
 - b. Membantu Board of Directors dalam menyusun *roadmap*, program, dan rencana kerja untuk pengembangan dan meningkatkan budaya risiko perusahaan yang wajib diimplementasikan oleh seluruh *risk owner* Perusahaan.
 - c. Melakukan koordinasi dengan seluruh *risk owner* Perusahaan untuk memastikan efektivitas penerapan budaya risiko.

by the Company and participate in supporting risk management activities implementation within the Company.

- j. Ensuring alignment between risk management implementation in the Company and the Parent Company, namely PT Waskita Karya (Persero) Tbk.
 - k. Ensure the alignment of existing risk management practices with the Company's strategy and objectives and participate in ensuring that the risk management carried out is adequate.
 - l. Receive and provide feedback on risk reports prepared by Risk Management Department.
4. Internal Audit Division is responsible for:
- a. Provide reasonable assurance that the design of risk management process is adequate.
 - b. Provide reasonable assurance that a good control framework has been implemented to mitigate risks.
 - c. Provide adequate assurance that management's response to risk is adequate and effective to reduce the risk to a level that is acceptable to Board of Directors.
 - d. Provide adequate assurance that the risk management process that has been determined by management is carried out properly.
 - e. Auditing the implementation of risk management in all units by conducting risk-based audits.
 - f. Reviewing the governance and reporting of the Company's main risks.
 - g. Assist the Risk Management Department in facilitating risk self-assessment workshops.
 - h. Report to Board of Directors if seeing the Work Unit/ Production Unit/Business Unit/Project Unit/Sales Area has accepted the risk of exceeding the Company's acceptable risk tolerance limit or a reasonable risk tolerance limit.
5. Risk Management Department as part of Corporate Strategy & Risk Management under the authority of Director of Finance & Risk Management, is responsible for:
- a. Provide guidelines in the implementation of risk management within the Company.
 - b. Assisting Board of Directors in preparing roadmaps, programs, and work plans for the development and improvement of the Company's risk culture which must be implemented by all risk owners of the Company.
 - c. Coordinate with all of the Company's risk owners to ensure the effectiveness of implementing risk culture.

- | | |
|---|---|
| <ul style="list-style-type: none"> d. Memfasilitasi proses penyusunan kriteria rating yang akan digunakan dalam penilaian risiko. e. Menetapkan waktu pengumpulan daftar risiko dari seluruh <i>risk owner</i> operasional termasuk mengingatkan <i>risk owner</i> mengenai batas waktu pengumpulan. f. Menerima dan merangkum daftar risiko operasional menjadi daftar risiko tingkat korporasi (<i>Enterprise Risk Profile</i>) untuk dilaporkan ke Board of Directors, Komisaris, dan Induk Perusahaan secara berkala dan sewaktu-waktu bila terdapat perubahan yang signifikan. g. Meminta daftar risiko yang baru sewaktu-waktu jika dibutuhkan (misal: terdapat perubahan struktur organisasi, perubahan SOP, pejabat baru, regulasi baru dan hal lain yang dianggap relevan) atau atas permintaan Board of Directors atau Direktur terkait. h. Memastikan kecukupan proses kebijakan, perangkat dan sistem manajemen risiko yang akan digunakan untuk proses identifikasi, <i>assessment</i>, pengelolaan dan pelaporan risiko oleh Unit Kerja/Unit Produksi/Unit Bisnis/Unit Proyek/Area Penjualan. i. Memastikan dilakukannya implementasi manajemen risiko di lingkungan Perusahaan. j. Membuat rancangan risk tolerance dan risk appetite yang akan diajukan untuk ditetapkan kepada Board of Directors untuk diterapkan pada seluruh elemen Perusahaan. k. Melakukan pemantauan kepatuhan pengelolaan risiko terhadap batasan risiko yang ditetapkan untuk selanjutnya dilaporkan kepada Board of Directors. l. Membantu Perusahaan dalam mengidentifikasi tren baru dan <i>emerging risks</i>. m. Mengeskalasikan <i>emerging risks</i> yang telah teridentifikasi kepada Board of Directors dan menyiapkan tindak lanjut untuk mengelola <i>emerging risks</i>. n. Membantu perusahaan dalam membentuk kerangka kerja manajemen risiko untuk menjadi acuan Perusahaan dalam mengelola risiko. o. Memberikan pelatihan dan sosialisasi yang memadai terkait dengan manajemen risiko. p. Melakukan pemantauan atas kecukupan dan efektivitas atas respon risiko, akurasi, dan kelengkapan dari pelaporan risiko, serta mengatasi defisiensi respons risiko. q. Mengadakan konsultasi risiko sebagai wadah komunikasi risiko untuk seluruh <i>risk owner</i> Perusahaan. r. Melakukan validasi atas usulan indikator risiko utama. s. Melaksanakan fungsi sebagai koordinator <i>risk officer</i> sebagai perwakilan Perusahaan untuk melakukan komunikasi dan pelaporan risiko kepada Induk Perusahaan. | <ul style="list-style-type: none"> d. Facilitating the process of developing rating criteria to be used in risk assessment. e. Determine the time for collecting the risk list from all operational risk owners including reminding the risk owner about the deadline for collection. f. Receive and summarize the list of operational risks into a list of corporate-level risks (Enterprise Risk Profile) to be reported to Board of Directors, Board of Commissioners, and the Parent Company on a regular basis and at any time if there are significant changes. g. Request a new risk list from time to time if needed (eg changes in organizational structure, changes in SOPs, new officers, new regulations and other matters deemed relevant) or at the request of Board of Directors or relevant Director. h. Ensure the adequacy of risk management policy processes, tools and systems that will be used for the process of identification, assessment, management and risk reporting by the Work Unit/Production Unit/Business Unit/Project Unit/Sales Area. i. Ensure the implementation of risk management within the Company. j. Create a risk tolerance and risk appetite plan that will be submitted to Board of Directors to be applied to all elements of the Company. k. Monitoring compliance with risk management against the risk limits set for further reporting to Board of Directors. l. Assisting the Company in identifying new trends and emerging risks. m. Escalate identified emerging risks to Board of Directors and prepare follow-up actions to manage emerging risks. n. Assisting the Company in establishing a risk management framework to serve as a reference for the Company in managing risk. o. Provide adequate training and socialization related to risk management. p. Monitoring the adequacy and effectiveness of risk response, accuracy, and completeness of risk reporting, as well as overcoming risk response deficiencies. q. Holding risk consultations as a forum for risk communication for all risk owners of the Company. r. Validate the proposal main risk indicators. s. Carry out the function as the risk officer coordinator as a representative of the Company to communicate and report risks to the Parent Company. |
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6. *Risk Owner* diklasifikasikan menjadi 4, yaitu:

a. *Risk Principle*

Risk Principle adalah pejabat setingkat Board of Directors yang merupakan pemilik risiko tertinggi di Perusahaan. Adapun kewenangan dan tanggung jawab *Risk Principle* adalah sebagai berikut:

- i) Mengambil keputusan Perusahaan yang bersifat strategis dengan mempertimbangkan aspek risiko di tingkat korporat.
- ii) Memastikan pelaksanaan manajemen risiko secara menyeluruh telah berjalan sesuai dengan ketentuan yang berlaku.

b. *Risk Associate*

Risk Associate adalah pejabat setingkat *General Manager* yang membantu *Risk Principle*. Adapun kewenangan dan tanggung jawab *Risk Associate* adalah sebagai berikut:

- i) Mengambil keputusan Perusahaan yang bersifat operasional di tingkat Unit Kerja/Unit Bisnis dengan mempertimbangkan aspek risiko di tingkat korporat.
- ii) Melaksanakan praktik manajemen risiko berjalan dengan baik pada level Unit Kerja/Unit Bisnis sesuai dengan ketentuan Perusahaan yang berlaku.
- iii) Mengkomunikasikan kepada Unit Kerja/Unit Bisnis lain perihal aspek risiko yang dalam proses pengelolaan risiko memiliki keterkaitan dengan Unit Kerja/Unit Bisnis tersebut.

c. *Risk Agent*

Risk Agent adalah pejabat setingkat *Manager* yang membantu *Risk Associate*. Adapun kewenangan dan tanggung jawab *Risk Agent* adalah sebagai berikut:

- i) Mengambil keputusan Perusahaan yang bersifat operasional di tingkat Unit Kerja/Unit Bisnis dengan mempertimbangkan aspek risiko di tingkat korporat.
- ii) Melaksanakan praktik manajemen risiko berjalan dengan baik pada level Unit Kerja/Unit Bisnis sesuai dengan ketentuan Perusahaan yang berlaku.
- iii) Mengkomunikasikan kepada Unit Kerja/Unit Bisnis lain perihal aspek risiko yang dalam proses pengelolaan risiko memiliki keterkaitan dengan Unit Kerja/Unit Bisnis tersebut.

d. *Risk Officer*

Risk Officer adalah pejabat yang sekurang-kurangnya setingkat staf yang membantu *Risk Agent* dalam melaksanakan praktik manajemen risiko. Adapun tugas dan kewenangan *Risk Officer* adalah sebagai berikut:

6. Risk Owner is classified into 4, namely:

a. Risk Principle

Risk Principle is an official at the level of Board of Directors who is the owner of highest risk in the Company. The authorities and responsibilities of Risk Principle are as follows:

- i) Making strategic corporate decisions by considering risk aspects at corporate level.
- ii) Ensuring that overall risk management has been carried out in accordance with applicable regulations.

b. Risk Associate

Risk Associate is an official at the level of General Manager who assists Risk Principle. The authorities and responsibilities of Risk Associate are as follows:

- i) Making operational Company decisions at Work Unit/Business Unit level by considering risk aspects at the corporate level.
- ii) Carry out risk management practices that run well at Work Unit/Business Unit level in accordance with applicable Company regulations.

- iii) Communicating to other Work Units/Business Units regarding risk aspects which in the process of risk management are related to these Work Units/Business Units.

c. Risk Agent

Risk Agent is an official at the level of Manager who assists Risk Associate. The authorities and responsibilities of Risk Agent are as follows:

- i) Making operational Company decisions at Work Unit/Business Unit level by considering risk aspects at the corporate level.
- ii) Carry out risk management practices that run well at Work Unit/Business Unit level in accordance with applicable Company regulations.

- iii) Communicating to other Work Units/Business Units regarding risk aspects which in the process of risk management are related to these Work Units/Business Units.

d. Risk Officer

Risk Officer is an official who is at least at staff level who assists Risk Agents in carrying out risk management practices. The duties and authorities of Risk Officer are as follows:

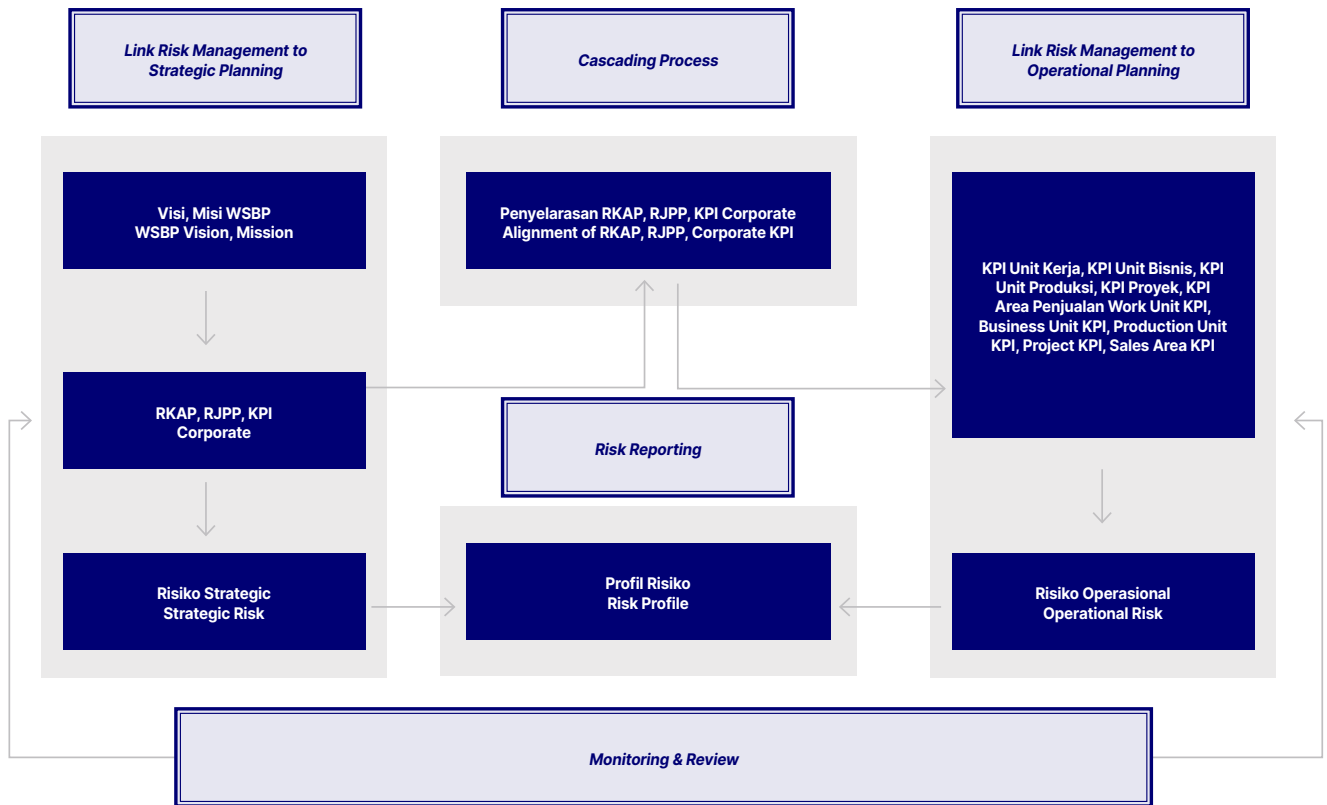
- i) Melaksanakan proses identifikasi, analisa, dan pengelolaan risiko pada wilayah kerjanya.
- ii) Memastikan ketentuan Perusahaan bidang manajemen risiko telah berjalan dengan baik sesuai dengan ketentuan yang berlaku.

- i) Carry out the process of identification, analysis and risk management in the work area.
- ii) Ensuring that the Company's provisions in the field of risk management have been implemented properly in accordance with applicable regulations.

SISTEM MANAJEMEN RISIKO PERUSAHAAN

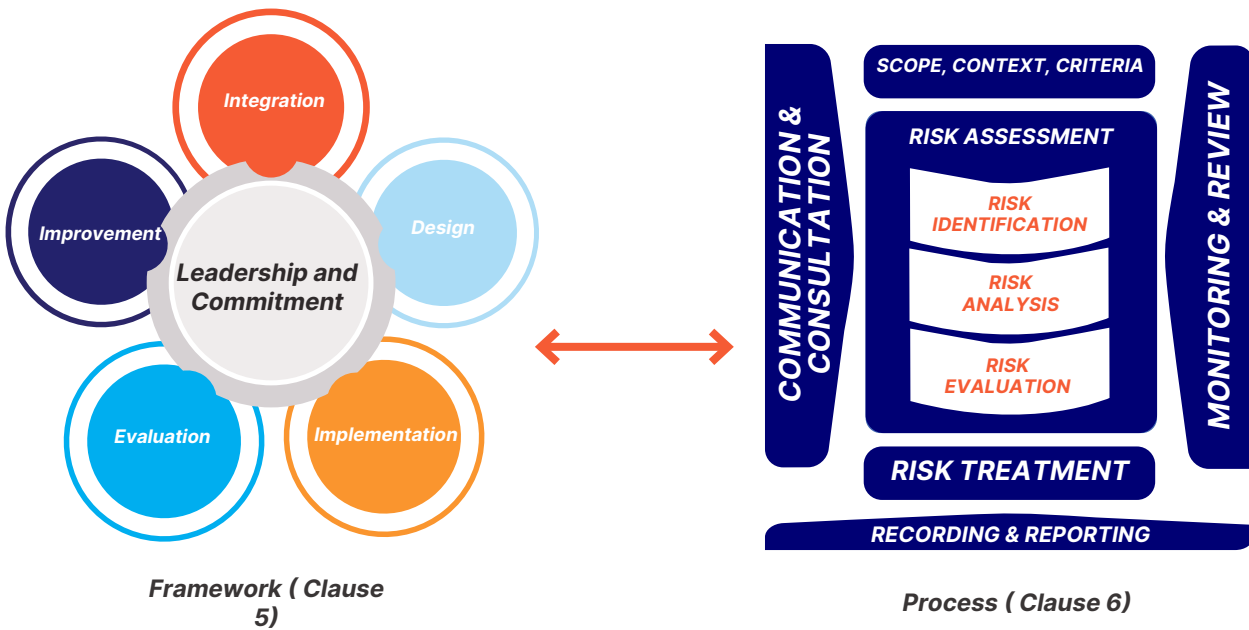
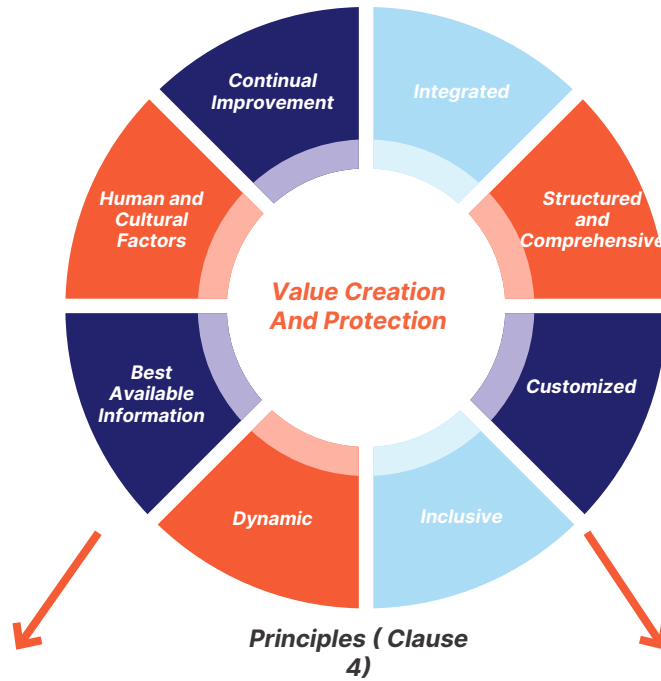
THE COMPANY'S RISK MANAGEMENT SYSTEM

Sistem Manajemen Risiko PT Waskita Beton Precast Tbk
PT Waskita Beton Precast Tbk's Risk Management System



WSBP menerapkan Sistem Manajemen Risiko yang merujuk pada ISO 31000 : 2018, Sistem Manajemen Risiko PT Waskita Beton Precast Tbk terdiri dari 3 (tiga) komponen utama, yaitu Prinsip Manajemen Risiko, Kerangka Manajemen Risiko, dan Proses Manajemen Risiko.

WSBP implements a Risk Management System that refers to ISO 31000: 2018, Risk Management System of PT Waskita Beton Precast Tbk consists of 3 (three) main components, namely Risk Management Principles, Risk Management Framework, and Risk Management Process.



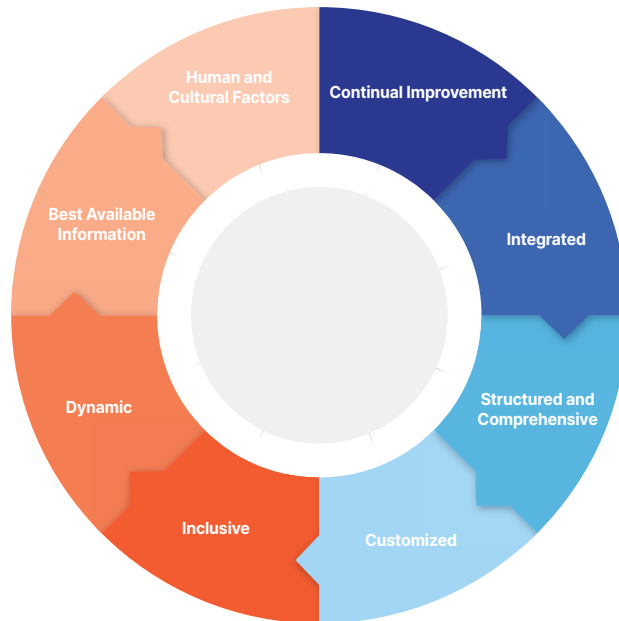
PRINSIP MANAJEMEN RISIKO

Dalam upaya mencapai manajemen risiko yang optimal, WSBP telah mengadopsi kerangka kerja dan proses manajemen risiko sebagai panduan utama dalam mengelola berbagai risiko yang mungkin muncul. Dalam konteks ini, prinsip-prinsip yang harus diikuti untuk mencapai manajemen risiko yang efektif mencakup hal-hal berikut:

RISK MANAGEMENT PRINCIPLES

In an effort to achieve optimal risk management, WSBP has adopted a risk management framework and process as the main guide in managing various risks that may arise. In this context, the principles that must be followed to achieve effective risk management include the following:

Diagram Prinsip Manajemen Risiko
Risk Management Principles Diagram



- 1. Manajemen Risiko Bersifat Terintegrasi**
Manajemen WSBP menilai bahwa manajemen risiko sudah dianggap sebagai bagian integral dari seluruh proses bisnis dan menjadi bagian yang tak terpisahkan dari tanggung jawab WSBP. Implementasi manajemen risiko di WSBP sudah disesuaikan dan diintegrasikan dengan praktik-praktik bisnis dan budaya Perusahaan, seperti kebijakan manajemen risiko, perencanaan strategis, *budgeting*, perencanaan operasional. Dengan demikian, diharapkan pelaksanaan kegiatan operasional WSBP dapat terlaksana dengan efektif dan efisien.
 - 2. Manajemen Risiko Bersifat Terstruktur dan Komprehensif**
Pendekatan yang terstruktur dan komprehensif terhadap manajemen risiko memberikan kontribusi yang konsisten dan hasil yang komprehensif serta dapat membuat proses manajemen risiko menjadi lebih efektif dan efisien. Sistem pelaporan, komunikasi, konsultasi dan eskalasi pelaporan risiko di WSBP telah diselenggarakan dan didokumentasikan dengan baik. Dengan adanya mekanisme yang telah tersistem tersebut, para pihak yang bertanggung jawab dapat terbantu dalam menangani potensi risiko dengan tepat waktu.
 - 3. Manajemen Risiko Disesuaikan dengan Konteks Perusahaan**
Kerangka kerja dan proses manajemen risiko serta kriteria risiko diselaraskan dengan konteks eksternal dan internal WSBP. Selain itu, penyesuaian tersebut juga dilakukan untuk metode dan teknik dengan proses dan kebutuhan yang digunakan oleh para *risk owner* terkait.
 - 4. Manajemen Risiko Bersifat Inklusif**
Pelibatan pemangku kepentingan memungkinkan pengetahuan, pandangan, dan persepsi mereka untuk
- 1. Risk Management is Integrated**
The Company's management considers that risk management is considered an integral part of all business processes and is an integral part of the Company's responsibilities. The implementation of risk management in the Company has been adjusted and integrated with business practices and corporate culture, such as risk management policies, strategic planning, budgeting, operational planning. Thus, it is hoped that the Company's operational activities implementation can be carried out effectively and efficiently.
 - 2. Risk Management is Structured and Comprehensive**
A structured and comprehensive approach to risk management contributes to consistent and comprehensive results and can make the risk management process more effective and efficient. The reporting system, communication, consultation and risk reporting escalation in the Company have been well organized and documented. With this systemized mechanism, the responsible parties can be assisted in dealing with potential risks in a timely manner.
 - 3. Risk Management is Adapted to the Company Context**
The risk management framework and processes as well as risk criteria are aligned with the Company's external and internal context. In addition, the alignment is also carried out for methods and techniques with the processes and needs used by relevant risk owners.
 - 4. Risk Management is Inclusive**
Stakeholder engagement allows their knowledge, views and perceptions to be considered in determining

dipertimbangkan dalam menentukan kriteria risiko WSBP. Selain itu, hal tersebut juga dapat meningkatkan kesadaran dan informasi mengenai pengelolaan risiko yang tepat. Dalam proses pengambilan keputusan, WSBP melibatkan para pihak terkait di tiap tingkatan organisasi dan hasil dari penilaian risiko tersebut diinformasikan kepada pihak yang mungkin terkena dampaknya.

5. Manajemen Risiko Bersifat Dinamis

Risiko dapat muncul, berubah, atau hilang, ketika konteks eksternal dan internal organisasi mengalami perubahan. Oleh sebab itu, Departemen Manajemen Risiko wajib mengantisipasi, mendeteksi, mengakui dan menanggapi perubahan dan peristiwa tersebut dengan cepat dan tepat waktu. Departemen Manajemen Risiko melakukan proses *monitoring* perubahan lingkungan internal maupun eksternal secara berkala, minimal 3 (tiga) bulan sekali di Unit Produksi, Area Penjualan, serta Proyek dan 6 (enam) bulan sekali di Unit Kerja Dan Unit Bisnis. Dari hasil *monitoring* tersebut, jika terbukti terjadi perubahan, maka Departemen Manajemen Risiko bersama dengan para user akan menganalisis dampak dan mengevaluasi sasaran WSBP.

6. Manajemen Risiko Berdasarkan Informasi Terbaik yang Tersedia

Masukan untuk manajemen risiko didasarkan pada informasi historis dan terkini serta harapan di masa depan. Manajemen risiko secara eksplisit harus mempertimbangkan segala keterbatasan dan ketidakpastian terkait dengan informasi dan harapan semacam itu. Informasi tersebut harus tepat waktu, jelas dan tersedia untuk pemangku kepentingan yang relevan. Namun, para pembuat keputusan harus memiliki informasi yang cukup dan memperhitungkan keterbatasan data atau model yang digunakan atau kemungkinan perbedaan pendapat di antara para ahli.

7. Manajemen Risiko memperhitungkan Faktor Manusia dan Budaya

Pelaksanaan pengendalian risiko di WSBP beserta penanganan risiko untuk setiap jabatan dan posisi di seluruh tingkatan organisasi telah memenuhi aspek kejelasan akuntabilitas. Seluruh pemangku kepentingan secara umum dan Departemen Manajemen Risiko khususnya bertanggung jawab dalam pengembangan, penerapan dan perawatan kerangka kerja manajemen risiko, serta proses manajemen risiko di tiap tingkatan organisasi dengan terlebih dahulu mempertimbangkan persepsi dari para *stakeholders*.

8. Manajemen Risiko memfasilitasi Perbaikan yang Berkesinambungan

Departemen Manajemen Risiko melakukan *review* berkala untuk memastikan bahwa kerangka kerja manajemen risiko, kebijakan manajemen risiko, dan perangkat pengendalian risiko masih tetap efektif dan efisien. Informasi yang terkandung di dalam *review* tersebut antara lain untuk mengetahui seberapa jauh perubahan lingkungan mempengaruhi efektivitas dan

the Company's risk criteria. In addition, it can also increase awareness and information regarding proper risk management. In the decision-making process, the Company involves relevant parties at every level of the organization and the risk assessment results are informed to those who may be affected.

5. Risk Management is Dynamic

Risks can arise, change, or disappear, as external and internal context of the organization changes. Therefore, Risk Management Department must anticipate, detect, acknowledge and respond to such changes and events quickly and in a timely manner. Risk Management Department conducts the process of monitoring changes in internal and external environment on a regular basis, at least once every 3 months in Production Unit, Sales Area, and Project and every 6 months in Work Unit and Business Unit. From the monitoring results, if it is proven that there has been a change, Risk Management Department together with the users will analyze the impact and evaluate the Company's goals.

6. Risk Management is Based on the Best Available Information

Inputs to risk management are based on historical and current information and future expectations. Risk management should explicitly consider any limitations and uncertainties associated with such information and expectations. The information must be timely, clear and available to relevant stakeholders. However, decision makers must have sufficient information and take into account the limitations of data or models used or possible differences of opinion among experts.

7. Risk Management takes into account Human and Cultural Factors

The implementation of risk control in the Company along with risk management for each position and position at all levels of the organization has fulfilled the aspect of accountability clarity. All stakeholders in general and Risk Management Department in particular are responsible for developing, implementing and maintaining a risk management framework, as well as risk management processes at every level of the organization by first considering the perception of stakeholders.

8. Risk Management Facilitates Continuous Improvement

Risk Management Department conducts periodic reviews to ensure that the risk management framework, risk management policies, and risk control tools are still effective and efficient. The information contained in the review, among others, is to find out how far environmental changes affect the effectiveness and efficiency of risk management used and continuous improvements that

efisiensi manajemen risiko yang digunakan dan perbaikan-perbaikan berkelanjutan yang telah dilakukan untuk memastikan efektivitas sistem manajemen risiko yang digunakan.

have been made to ensure the effectiveness of risk management system used.

KERANGKA KERJA MANAJEMEN RISIKO

RISK MANAGEMENT FRAMEWORK

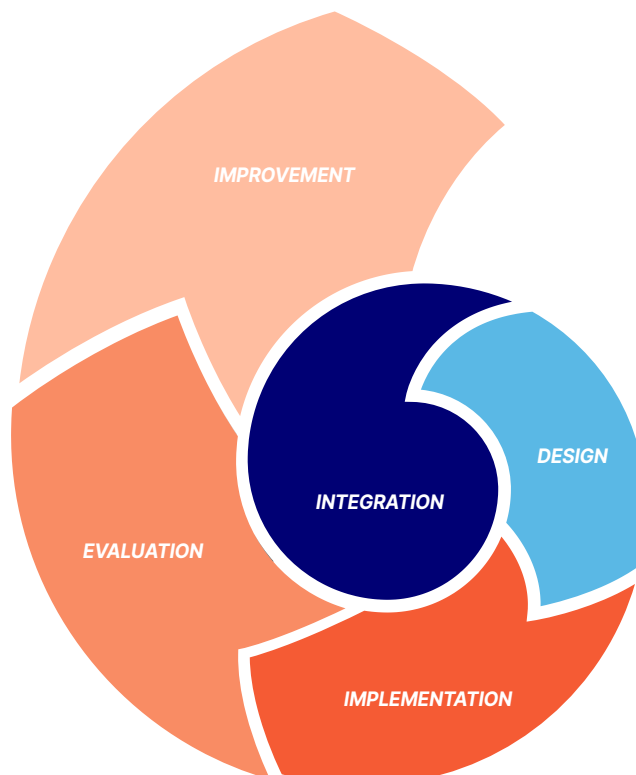
Kerangka kerja manajemen risiko merupakan serangkaian elemen yang menjadi dasar untuk mengatur sistem manajemen risiko, memastikan integrasi manajemen risiko ke dalam semua fungsi dan aktivitas perusahaan. Keberhasilan manajemen risiko terletak pada pelaksanaan yang terintegrasi dalam tata kelola perusahaan dan seluruh aktivitas, termasuk proses pengambilan keputusan. Dalam hal ini, dukungan dari pemangku kepentingan, khususnya manajemen puncak, menjadi krusial. Proses pengembangan kerangka kerja melibatkan pengintegrasian, perancangan, penerapan, evaluasi, dan peningkatan manajemen risiko di WSBP.

Risk management framework is a set of elements that form the basis for organizing the risk management system, ensuring the integration of risk management into all functions and activities of the Company. The success of risk management lies in its integrated implementation in corporate governance and all activities, including decision-making processes. In this regard, support from stakeholders, especially top management, is crucial. The framework development process involves integrating, designing, implementing, evaluating and improving risk management in WSBP.

Dalam menjamin kerangka kerja manajemen risiko dapat berjalan secara terstruktur dan sistematis, WSBP senantiasa mengevaluasi praktik dan proses manajemen risiko yang ada, mengevaluasi kesenjangan apapun dan mengatasi kesenjangan tersebut dalam kerangka kerja. WSBP meyakini kerangka kerja yang telah disusun telah disesuaikan dengan kebutuhan WSBP.

In ensuring the risk management framework can run in a structured and systematic manner, the Company continuously evaluates existing risk management practices and processes, evaluates any gaps and addresses these gaps within the framework. The Company believes that the framework prepared has been adapted to the needs of the Company.

Kerangka Kerja Manajemen Risiko Perusahaan
The Company's Risk Management Framework



1. Kepemimpinan dan Komitmen

Manajemen puncak berperan dalam fungsi pengelolaan dan pengawasan, yaitu memastikan bahwa manajemen risiko diintegrasikan ke dalam semua kegiatan organisasi dan harus ditunjukkan dengan kepemimpinan dan komitmen dengan:

- a. Menyelaraskan manajemen risiko dengan strategi, tujuan, dan budaya organisasi.
- b. Mengeluarkan pernyataan atau kebijakan mengenai manajemen risiko, rencana, dan tindakannya.
- c. Memastikan kebutuhan sumber daya dapat terpenuhi untuk mengelola risiko.
- d. Menetapkan wewenang, tanggung jawab, dan akuntabilitas di seluruh level yang sesuai di dalam organisasi.
- e. Mematuhi seluruh peraturan di dalam organisasi.
- f. Menetapkan jumlah dan jenis risiko yang mungkin atau tidak dapat diambil oleh organisasi dengan membuat kriteria risiko serta memastikan kriteria tersebut dikomunikasikan ke seluruh organisasi dan pemangku kepentingan.
- g. Mengkomunikasikan nilai manajemen risiko kepada pemangku kepentingan.
- h. Memastikan *monitoring* risiko dilakukan secara sistematis.
- i. Mempromosikan pemantauan risiko secara sistematis.
- j. Memastikan bahwa kerangka kerja manajemen risiko selaras dan sesuai dengan proses bisnis perusahaan.

2. Mengintegrasikan Manajemen Risiko

Mengintegrasikan manajemen risiko bergantung pada pemahaman struktur dan konteks organisasi. Struktur yang berbeda akan berpengaruh terhadap tujuan dan kompleksitas organisasi. Risiko dikelola di setiap bagian dari struktur organisasi. Setiap orang dalam organisasi memiliki tanggung jawab untuk mengelola risiko. Tata kelola yang berlaku akan memandu jalannya organisasi, hubungan eksternal-internal, aturan, proses dan praktik untuk mencapai tujuan perusahaan. Struktur manajemen akan mengarahkan sesuai dengan strategi dan tujuan untuk mencapai tingkat yang diinginkan perusahaan dan keberlangsungan perusahaan secara jangka panjang.

Menentukan akuntabilitas dan peran pengawasan dalam suatu organisasi adalah bagian integral dari tata kelola organisasi. Mengintegrasikan manajemen risiko ke dalam organisasi adalah proses yang dinamis dan berulang, dan seharusnya disesuaikan dengan kebutuhan dan budaya organisasi. Manajemen risiko harus menjadi bagian dari tujuan organisasi, kepemimpinan-komitmen, strategi, tujuan dan operasi.

1. Leadership and Commitment

Top management plays a role in the management and supervisory functions, namely ensuring that risk management is integrated into all organizational activities and must be demonstrated by leadership and commitment by:

- a. Align risk management with organizational strategy, objectives and culture.
- b. Issue a statement or policy regarding risk management, plans and actions.
- c. Ensuring resource requirements can be met to manage risk.
- d. Assign authority, responsibility and accountability at all appropriate levels within the organization.
- e. Comply with all regulations within the organization.
- f. Determine the amount and type of risk that may or may not be taken by the organization by establishing risk criteria and ensuring these criteria are communicated to all organizations and stakeholders.
- g. Communicating the value of risk management to stakeholders.
- h. Ensure that risk monitoring is carried out systematically.
- i. Promote systematic risk monitoring.
- j. Ensure that the risk management framework is aligned and in line with the Company's business processes.

2. Integrating Risk Management

Integrating risk management relies on understanding the structure and context of organization. Different structures will affect the goals and complexity of organization. Risk is managed in every part of the organizational structure. Everyone in the organization has a responsibility to manage risk. Applicable governance will guide the organization's operations, external-internal relations, rules, processes and practices to achieve Company goals. The management structure will direct in accordance with the strategies and objectives to achieve the Company desired level and long-term sustainability.

Determining the accountability and supervisory role in an organization is an integral part of organizational governance. Integrating risk management into the organization is a dynamic and iterative process, and should be adapted to the needs and culture of the organization. Risk management should be part of the organization's objectives, leadership-commitment, strategy, objectives and operations.

3. Desain

- a. Memahami Organisasi dan Konteksnya Ketika merancang kerangka kerja untuk mengelola risiko, organisasi harus memeriksa dan memahami konteks eksternal dan internal.
- b. Penegasan Komitmen Manajemen Risiko
Top Management menegaskan dan menunjukkan komitmen yang berkelanjutan untuk manajemen risiko. Hal ini dapat diperlihatkan melalui kebijakan, pernyataan atau bentuk lain yang dengan jelas menyampaikan tujuan dan komitmen WSBP terhadap implementasi manajemen risiko, yang mencakup:
 - i) Tujuan organisasi untuk mengelola risiko dan kebijakan lainnya.
 - ii) Memperkuat kebutuhan untuk mengintegrasikan manajemen risiko ke dalam budaya organisasi secara keseluruhan.
 - iii) Mengintegrasikan manajemen risiko ke dalam kegiatan bisnis inti dan pengambilan keputusan.
 - iv) Wewenang, tanggung jawab dan akuntabilitas.
 - v) Memastikan sumber daya yang dibutuhkan tersedia.
 - vi) Memastikan agar yang dapat menghambat pencapaian tujuan perusahaan dapat tertangani dengan tepat.
 - vii) Pengukuran dan pelaporan dalam indikator kinerja organisasi.
 - viii) *Review* dan perbaikan.
 - ix) Komitmen manajemen risiko harus dikomunikasikan dalam organisasi dan kepada para pemangku kepentingan.
- c. Menetapkan peran, wewenang, tanggung jawab, dan akuntabilitas
Top Management harus memastikan bahwa peran, akuntabilitas WSBP, tanggung jawab dan wewenang harus saling relevan antara peraturan dan budaya perusahaan dan dikomunikasikan di semua tingkat organisasi, menekankan bahwa manajemen risiko adalah tanggung jawab utama, dan mengidentifikasi individu yang memiliki akuntabilitas dan otoritas untuk mengelola risiko (*Risk Owner*).
- d. Mengalokasikan Sumber Daya
Top Management harus memastikan alokasi yang tepat terkait sumber daya untuk pelaksanaan manajemen risiko di Perusahaan.
- e. Membangun Komunikasi dan Konsultasi
WSBP harus mempunyai pendekatan untuk komunikasi dan konsultasi yang disetujui guna mendukung kerangka kerja dan memfasilitasi manajemen risiko yang efektif. Informasi dibagi dengan audiens yang ditargetkan, di mana konsultasi juga memberikan umpan balik dengan harapan bahwa hal itu akan berkontribusi dan membentuk keputusan atau kegiatan lain. Metode komunikasi dan konsultasi serta konten harus mencerminkan harapan para pemangku

3. Design

- a. Understanding the Organization and Its Context
When designing a framework for managing risk, organizations must examine and understand the external and internal context.
- b. Affirmation of Risk Management Commitment
Top Management affirms and demonstrates an ongoing commitment to risk management. This can be demonstrated through policies, statements or other forms that clearly convey the Company's objectives and commitment to the implementation of risk management, which include:
 - i) Organizational objectives to manage risk and other policies.
 - ii) Reinforce the need to integrate risk management into the overall organizational culture.
 - iii) Integrate risk management into core business activities and decision making.
 - iv) Authority, responsibility and accountability.
 - v) Ensure required resources are available.
 - vi) Ensure that those that can hinder the achievement of Company goals can be handled appropriately.
 - vii) Measurement and reporting in organizational performance indicators.
 - viii) Reviews and improvements.
 - ix) Risk management commitments must be communicated within the organization and to stakeholders.
- c. Assign roles, authorities, responsibilities and accountability
Top Management must ensure that roles, Company accountability, responsibilities and authorities are interrelated between regulations and Company culture and communicated at all levels of the organization, emphasize that risk management is the primary responsibility, and identify individuals who have the accountability and authority to manage risk (*Risk Owner*).
- d. Allocating Resources
Top Management must ensure the proper allocation of resources for the implementation of risk management in the Company.
- e. Building Communication and Consulting
Companies should have an agreed-upon approach to communication and consultation to support the framework and facilitate effective risk management. Information is shared with the targeted audience, where the consultancy also provides feedback in the hope that it will contribute to and shape other decisions or activities. Communication and consultation methods and content should reflect

kepentingan yang relevan. Komunikasi dan konsultasi harus tepat waktu dan memastikan bahwa informasi yang relevan dapat ditangkap, dikonsolidasikan dan dibagikan, jika sesuai, dan umpan balik diberikan dan melakukan perbaikan.

4. Implementasi

WSBP harus menerapkan kerangka kerja manajemen risiko dengan:

- a. Mengembangkan rencana yang sesuai termasuk waktu.
- b. Mengidentifikasi di mana, kapan dan bagaimana berbagai jenis keputusan dibuat di seluruh organisasi, dan oleh siapa.
- c. Memodifikasi proses pengambilan keputusan yang berlaku bila perlu.
- d. Memastikan bahwa pengaturan organisasi untuk mengelola risiko dipahami dengan jelas dan dipraktekkan.

5. Evaluasi

Untuk mengevaluasi efektivitas kerangka manajemen risiko, organisasi harus:

- a. Secara berkala mengukur kinerja kerangka kerja manajemen risiko terhadap tujuannya, implementasi rencana, indikator, dan perilaku yang diharapkan.
- b. Menentukan kerangka kerja manajemen risiko yang digunakan saat ini tetap sesuai untuk mendukung pencapaian tujuan organisasi.

6. Peningkatan

a. Adaptasi

WSBP harus terus memantau dan menyesuaikan kerangka kerja manajemen risiko sesuai dengan perubahan eksternal dan internalnya. Dengan demikian, organisasi dapat meningkatkan nilainya.

b. Pengembangan Berkelanjutan

WSBP seharusnya terus meningkatkan kesesuaian, kecukupan, dan efektivitas kerangka manajemen risiko dan bagaimana proses manajemen risiko diintegrasikan. Apabila kesenjangan atau peluang untuk perbaikan sudah diidentifikasi, organisasi seharusnya mengembangkan rencana dan tugas dan menunjuk pihak yang mempunyai akuntabilitas untuk melakukan penerapan. Ketika diterapkan, perbaikan tersebut seharusnya berkontribusi untuk meningkatkan manajemen risiko.

the expectations of the relevant stakeholders. Communication and consultation should be timely and ensure that relevant information can be captured, consolidated and shared, where appropriate, and feedback is provided and improvements made.

4. Implementation

The Company must implement a risk management framework by:

- a. Develop appropriate plans including timing.
- b. Identify where, when and how different types of decisions are made across the organization, and by whom.
- c. Modify the applicable decision-making process when necessary.
- d. Ensure that organizational arrangements for managing risk are clearly understood and put into practice.

5. Evaluation

To evaluate the effectiveness of risk management framework, the organization should:

- a. Periodically measure the performance of risk management framework against its objectives, implementation of plans, indicators, and expected behavior.
- b. Determine that the current risk management framework is still appropriate to support the achievement of organizational goals.

6. Upgrade

a. Adaptation

Companies must continuously monitor and adapt their risk management framework according to their external and internal changes. Thus, the organization can increase its value.

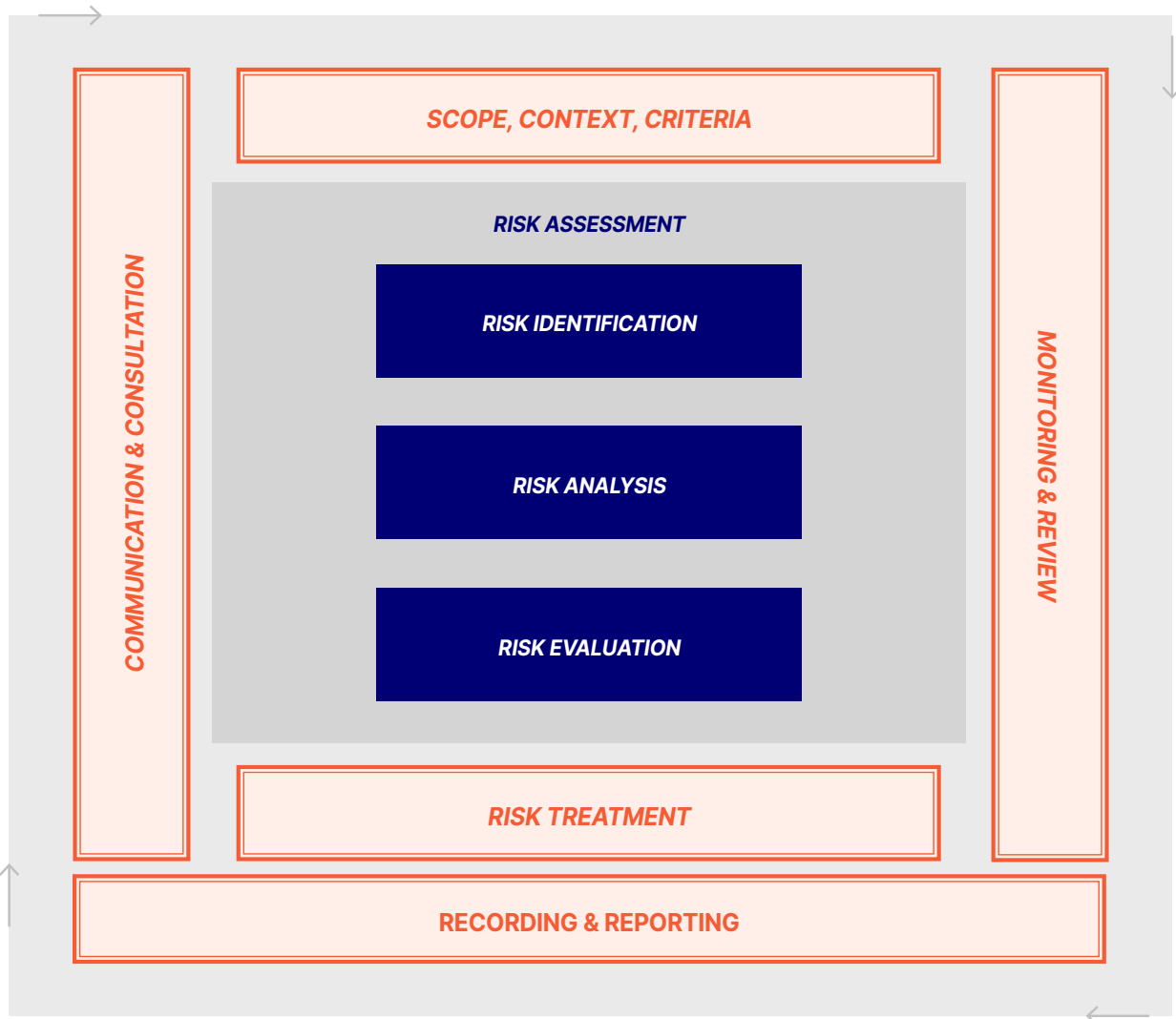
b. Sustainable Development

Companies should continue to improve the suitability, adequacy and effectiveness of risk management framework and how risk management processes are integrated. Once gaps or opportunities for improvement have been identified, the organization should develop plans and tasks and designate those with accountability for implementation. When implemented, these improvements should contribute to improving risk management.

PROSES MANAJEMEN RISIKO

RISK MANAGEMENT PROCESS

Proses Manajemen Risiko Perusahaan The Company's Risk Management Process



Proses manajemen risiko di WSBP selalu dijalankan dengan cara yang sistematis, berulang, dan berkelanjutan. Dalam pelaksanaannya, WSBP memulai dari proses komunikasi dan konsultasi untuk memastikan bahwa para pemangku kepentingan terkait memiliki pemahaman yang sejajar mengenai keputusan penanganan risiko yang diambil. Selanjutnya, WSBP menentukan konteks manajemen risiko untuk mengidentifikasi batasan atau parameter yang digunakan dalam melaksanakan penilaian risiko. Pendekatan ini dirancang untuk menentukan batasan atau parameter yang digunakan dalam pelaksanaan *assessment* risiko.

The risk management process at WSBP is consistently carried out in a systematic, iterative, and continuous manner. In its implementation, WSBP starts with communication and consultation processes to ensure that relevant stakeholders have a aligned understanding of the risk handling decisions made. Subsequently, WSBP determines the risk management context to identify the boundaries or parameters used in conducting risk assessment. This approach is designed to establish the boundaries or parameters used in the implementation of risk assessment.

Proses *assessment* risiko dilakukan secara terintegrasi dimulai dari melakukan identifikasi risiko dari sasaran-sasaran yang akan dicapai yang tercantum di dalam Rencana Kerja dan Anggaran Perusahaan (RKAP), Rencana Jangka Panjang Perusahaan (RJPP), dan *Key Performance Indicators* (KPI) *Corporate* yang kemudian dilakukan *penyelarasan/cascading* sehingga diperoleh KPI untuk masing-masing Unit Kerja, Unit Bisnis, Unit Produksi, dan *Unit Supporting*. Identifikasi risiko dilakukan di level strategis maupun level operasional.

Setelah semua risiko teridentifikasi dan daftar risiko telah dibuat kemudian dilakukan pengukuran risiko agar dapat diukur kemungkinan terjadinya dan besarnya dampak kerugian yang ditimbulkan. Hasil dari pengukuran risiko berupa peta risiko dan status risiko (sangat tinggi, tinggi, sedang, rendah).

Berdasarkan status dan peta risiko kemudian akan dilakukan perlakuan risiko berupa rekomendasi apa yang akan dilakukan untuk menangani risiko-risiko yang telah terpetakan. Daftar risiko, status risiko, dan rekomendasi penanganannya dinyatakan dalam bentuk laporan yang disebut dengan register risiko. Pengendalian risiko yang diusulkan di register risiko perlu dilaksanakan serta dilakukan *monitoring* dan *review* atas perlakuan risiko tersebut.

Hasil dari register risiko, digunakan sebagai dasar pembuatan laporan profil risiko Perusahaan yang dilaporkan ke Board of Directors, Integrated Risk Monitoring and Governance Committee serta Induk Perusahaan untuk melihat potensi risiko yang terjadi di WSBP dan juga dapat digunakan sebagai dasar pengambilan keputusan oleh pemangku kepentingan.

Kerangka Pertahanan Tiga Lapis (Three Lines of Defense)

Konsep *Three Lines of Defense*, atau Pertahanan Tiga Lapis, secara rinci menjabarkan peran dan tanggung jawab setiap lapisan dalam konteks pencapaian visi dan misi perusahaan. Kerangka kerja ini memperlihatkan dengan tegas bagaimana setiap lapisan, operasional, manajerial, dan pengawas berperan dalam menjaga integritas, efektivitas, dan kepatuhan Perusahaan terhadap tujuan strategisnya. Dengan menggunakan pendekatan ini, WSBP dapat mengoptimalkan koordinasi dan tanggung jawab di seluruh organisasi, memastikan keseimbangan yang efisien dalam melaksanakan aktivitas operasional dan mengelola risiko.

The risk assessment process is carried out in an integrated manner starting from identifying the risks of the targets to be achieved listed in the Corporate Work Plan and Budget (RKAP), Corporate Long-Term Plan (RJPP), and Corporate Key Performance Indicators (KPI) which are then conducted cascading to obtain KPIs for each work unit, production unit, and supporting unit. Risk identification is carried out at the strategic and operational level.

After all risks have been identified and a risk register has been made, then a risk measurement is made to determine the probability of occurrence and the magnitude of the impact caused by the loss. The results of risk measurement are in the form of risk and risk status maps (very high, high, medium, low).

Based on the status and risk map, then the risk treatment will be carried out in the form of recommendations on what will be done to deal with the risks that have been mapped. The list of risks, risk status, and recommendations for handling them is stated in the form of a report called the risk register. Risk control proposal in the risk register needs to be carried out as well as monitoring and reviewing the risk treatment.

The results of risk registers are used as a basis for making Company risk profile reports that are submitted to Board of Directors, Integrated Risk Monitoring and Governance Committee and the Holding to see the potential risks that occur in WSBP and can also be used as a basis for decision making by stakeholders.

Three Lines of Defense

The Three Lines of Defense concept elaborates in details the roles and responsibilities of each layer in the context of achieving the Company's vision and mission. This framework clearly delineates how each layer - operational, managerial, and oversight - contributes to maintaining the integrity, effectiveness, and compliance of the Company with its strategic objectives. By employing this approach, WSBP can optimize coordination and accountability across the organization, ensuring an efficient balance in carrying out operational activities and managing risks.

Penerapan Kerangka Pertahanan Tiga Lapis di Perusahaan Three Lines of Defense Framework in the Company

1. **Pertahanan Lapis Pertama (First Line of Defense)** First Line of Defense

Dilakukan oleh unit atau komponen atau fungsi bisnis yang melakukan aktivitas operasional Perusahaan sehari-hari, terutama yang merupakan garis depan atau ujung tombak Perusahaan.
Performed by units or components or business functions that carry out daily operational activities of the Company, especially those who are at the forefront or spearhead of the Company.

Dalam hal ini, mereka diharapkan untuk:

- Memastikan adanya lingkungan pengendalian (*control environment*) yang kondusif di unit bisnis mereka.
- Menerapkan kebijakan manajemen risiko yang telah ditetapkan sewaktu menjalankan peran dan tanggung jawab mereka, terutama dalam mengejar pertumbuhan Perusahaan. Mereka diharapkan secara penuh kesadaran mempertimbangkan faktor risiko dalam keputusan-keputusan dan tindakan-tindakan yang dilakukannya.
- Mampu menunjukkan adanya pengendalian internal yang efektif di unit bisnis mereka, dan juga adanya pemantauan dan transparansi terhadap efektivitas pengendalian internal tersebut.

In this case, they are expected to:

- Ensuring a conducive control environment in their business units.
- Implement the risk management policies that have been established while carrying out their roles and responsibilities, especially in pursuing the growth of the Company. They are expected to consciously consider risk factors in their decisions and actions.
- Able to demonstrate the existence of effective internal controls in their business units, as well as monitoring and transparency of the effectiveness of these internal controls.

2. **Pertahanan Lapis Kedua (Second Line of Defense)** Second Line of Defense

Dilakukan oleh Departemen Manajemen Risiko.
Performed by Risk Management Department.

Dalam hal ini, mereka diharapkan untuk:

- Bertanggung jawab dalam mengembangkan dan memantau implementasi manajemen risiko Perusahaan secara keseluruhan.
- Melakukan pengawasan terhadap bagaimana fungsi bisnis dilaksanakan dalam koridor kebijakan manajemen risiko dan prosedur-prosedur standar operasional yang telah ditetapkan oleh Perusahaan.
- Memantau dan melaporkan risiko-risiko Perusahaan secara menyeluruh kepada organ yang memiliki akuntabilitas tertinggi di Perusahaan.

In this case, they are expected to:

- Responsible for developing and monitoring the implementation of the Company's overall risk management.
- Supervise how business functions are carried out within the corridor of risk management policies and standard operating procedures set by the Company.
- Monitor and report the Company's risks as a whole to the organ that has the highest accountability in the Company.

3. **Pertahanan Lapis Ketiga (Third Line of Defense)** Third Line of Defense

Dilakukan oleh Internal Audit Division.
Performed by Internal Audit Division

Dalam hal ini, mereka diharapkan untuk:

- Melakukan *review* dan evaluasi terhadap rancang bangun dan implementasi manajemen risiko secara keseluruhan.
- Memastikan bahwa pertahanan lapis pertama dan lapis kedua berjalan sesuai dengan yang diharapkan.

In this case, they are expected to:

- Reviewing and evaluating the overall design and implementation of risk management.
- Ensuring that the first and second line of defense work as expected.

Pembentukan Budaya Sadar Risiko di Internal Perusahaan

Pembentukan budaya sadar risiko di internal WSBP merupakan suatu langkah strategis yang mendasar untuk mencapai ketahanan dan keberlanjutan. Dalam menghadapi dinamika lingkungan bisnis yang terus berubah, menciptakan kesadaran risiko di seluruh lapisan organisasi menjadi kunci dalam upaya pencegahan dan manajemen risiko secara efektif. Proses ini melibatkan pemahaman bersama mengenai

Establishment of a Risk-Aware Culture within the Company

The establishment of a risk-aware culture within WSBP's internal operations is a fundamental strategic step towards achieving resilience and sustainability. In facing the constantly evolving dynamics of the business environment, fostering risk awareness across all organizational layers becomes crucial in efforts for effective risk prevention and management. This process involves a shared understanding of potential

risiko yang mungkin dihadapi, serta penanaman sikap proaktif terhadap pengelolaannya. Dengan mendorong budaya sadar risiko, WSBP tidak hanya meningkatkan daya tanggap terhadap tantangan, tetapi juga mengukuhkan fondasi untuk pengambilan keputusan yang lebih bijak dan strategis. Kesadaran risiko yang terinternalisasi menjadi landasan untuk bertindak lebih tepat waktu dan adaptif serta menciptakan lingkungan yang responsif terhadap perubahan dan mengarah pada pencapaian tujuan perusahaan dengan lebih efisien. Di tahun 2023, upaya untuk membangun kesadaran tersebut dilakukan melalui kegiatan sosialisasi dan internalisasi budaya risiko yang dirinci sebagai berikut:

1. *Risk Assurance Forum*

Risk Assurance Forum yang telah dilaksanakan di tahun 2023 bertujuan untuk meningkatkan integrasi antara Proses Bisnis dengan Proses Pengelolaan Risiko melalui *Business Process Model* yang dilakukan pada proses *Test of Design* dalam mengevaluasi kecukupan rancangan *internal control*.

2. *Advisory & Consulting*

Proses *Advisory & Consulting* dilaksanakan pada setiap periode penyusunan *Risk Control Self Assessment (RCSA)* di level *Business Unit & Corporate Office* dan pada saat *Risk Owner* melakukan penyusunan Kajian Risiko sesuai dengan proses bisnis mereka. Dalam proses *Advisory & Consulting*, Unit Manajemen Risiko melakukan peran sebagai lini kedua (*second line*) yang memberikan layanan konsultasi & bimbingan kepada *Risk Owner*, memastikan pemenuhan aspek kepatuhan (*compliance*) dalam proses pengelolaan risiko, serta memastikan proses pengelolaan risiko selaras dengan sasaran & kondisi Perusahaan.

3. *Risk Awareness Blast*

Risk Awareness Blast merupakan kegiatan peningkatan sadar risiko melalui konten visual dan disebarluaskan ke seluruh lingkungan Perusahaan, serta dilakukan minimal sebulan sekali. Hal ini bertujuan memberikan pengetahuan tambahan untuk seluruh Personil Perusahaan terkait proses pengelolaan risiko serta mengedukasi tentang *value added* dari penerapan Manajemen Risiko.

4. Sosialisasi dan Pelatihan Manajemen Risiko

Sosialisasi terkait Manajemen Risiko yang dihadiri oleh seluruh *Risk Owner* merupakan kegiatan rutin yang dilaksanakan minimal 3 bulan sekali dengan topik yang berbeda-beda, termasuk menyampaikan isu-isu yang perlu diperhatikan dalam proses RCSA. Sedangkan Pelatihan Manajemen Risiko merupakan kegiatan pemenuhan dan peningkatan kompetensi *Risk Owner* dalam melakukan Proses Manajemen Risiko sesuai dengan Kebijakan, Pedoman, dan Prosedur Manajemen Risiko yang berlaku di lingkungan WSBP.

risks and the cultivation of a proactive attitude towards their management. By promoting a risk-aware culture, WSBP not only enhances responsiveness to challenges but also strengthens the foundation for wiser and more strategic decision-making. Internalized risk awareness serves as the basis for acting more timely and adaptively, creating an environment responsive to change and leading to more efficient achievement of Company goals. In 2023, efforts to build this awareness were carried out through activities aimed at socializing and internalizing risk culture, detailed as follows:

1. Risk Assurance Forum

The Risk Assurance Forum that has been organized in 2023 aims to improve the integration between Business Processes and Risk Management Processes through Business Process Model, carried out in Test of Design process in evaluating the adequacy of internal control design.

2. Advisory & Consulting

Advisory & Consulting process is carried out during each Risk Control Self Assessment (RCSA) preparation period at the Business Unit & Corporate Office level and when the Risk Owner prepares a Risk Assessment in accordance with their business processes. In the Advisory & Consulting process, Risk Management Unit plays a role as a second line that provides consulting & guidance services to the Risk Owner, ensures the fulfillment of compliance aspects in the risk management process, and ensures the risk management process is in line with the Company's goals & conditions.

3. Risk Awareness Blast

Risk Awareness Blast is an activity to increase risk awareness through visual content and is disseminated throughout the Company, and is carried out at least once a month. It aims to provide additional knowledge for all Company Personnel related to the risk management process and educate about the added value of implementing Risk Management.

4. Risk Management Socialization and Training

Socialization related to Risk Management attended by all Risk Owners is a routine activity carried out at least once every 3 months with different topics, including conveying issues that need to be considered in the RCSA process. Meanwhile, Risk Management Training is an activity to fulfill and improve the competence of Risk Owners in conducting Risk Management Processes in accordance with the Risk Management Policies, Guidelines, and Procedures applicable in the Company.

PROGRAM PELATIHAN DAN SERTIFIKASI DI BIDANG MANAJEMEN RISIKO

WSBP senantiasa berupaya untuk meningkatkan pemahaman mengenai risiko dan menjaga kompetensi bagi SDM yang terlibat dalam manajemen risiko, baik sebagai *Risk Owner* maupun *Risk Officer*. Rincian informasi terkait program ini dapat dijelaskan sebagai berikut:

TRAINING AND CERTIFICATION PROGRAM IN RISK MANAGEMENT

WSBP strives to improve the understanding of risk and maintain competency for human capital involved in risk management, both as Risk Owner and Risk Officer. Detailed information related to this program can be explained as follows:

Daftar Pelatihan di Bidang Manajemen Risiko yang Diikuti Tahun 2023
List of Trainings in Risk Management Attended in 2023

| No. | Jabatan Position | Jumlah (orang) Amount (persons) |
|--------------|---|------------------------------------|
| 1 | Key Risk Indicator & Early Warning System | 19 Orang 19 Persons |
| 2 | Pelatihan Risk Management – Risk Management in Marketing & Sales | 41 Orang 41 Persons |
| 3 | Risk Capacity, The Fundamental Missing Puzzle In Risk Management Practice | 3 Orang 3 Persons |
| Total | | 63 Orang 63 Persons |

Selain inisiatif yang telah diuraikan sebelumnya, WSBP juga menyelenggarakan program sertifikasi dalam bidang manajemen risiko, melibatkan sejumlah 26 peserta. Rinciannya dijelaskan sebagai berikut:

In addition to the initiatives described above, WSBP also conducted certification program in risk management, involving 26 participants. The details are explained as follows:

Sertifikasi Manajemen Risiko yang Dimiliki Hingga Tahun 2023
Risk Management Certification Held Until 2023

| Nama Sertifikasi Certification Name | Instansi Penerbit Certification Body | Jumlah Karyawan (orang) Number of Employees (persons) |
|---|--|--|
| Certified Risk Management Officer (CRMO) | Lembaga Sertifikasi Profesi Manajemen Risiko (LSPMR) Risk Management Professional Certification Institute (LSPMR) | 16 Orang 16 Persons |
| Certified Risk Management Professional (CRMP) | Lembaga Sertifikasi Profesi Manajemen Risiko (LSPMR) Risk Management Professional Certification Institute (LSPMR) | 7 Orang 7 Persons |
| Certified Risk Governance Professional (CRGP) | Lembaga Sertifikasi Profesi Manajemen Risiko (LSPMR) Risk Management Professional Certification Institute (LSPMR) | 3 Orang 3 Persons |
| Total | | 26 Orang 26 Persons |

INFRASTRUKTUR PENUNJANG PELAKSANAAN MANAJEMEN RISIKO

WSBP secara teratur dan berkelanjutan meningkatkan penerapan manajemen risiko melalui infrastruktur pendukung proses manajemen risiko yang melibatkan semua pemangku kepentingan internal. Seiring dengan inisiatif pengembangan tersebut, WSBP merancang rencana khusus untuk menciptakan aplikasi manajemen risiko yang terintegrasi. Tujuan dari aplikasi ini adalah mendukung pelaksanaan *risk based audit* dan berkolaborasi dengan Induk Perusahaan.

EVALUASI ATAS EFEKTIVITAS SISTEM MANAJEMEN RISIKO PERUSAHAAN

Sepanjang tahun 2023, WSBP telah menjalankan strategi pemetaan risiko yang bertujuan untuk meningkatkan kualitas pengelolaan risiko secara efektif dan efisien demi terrealisasinya tujuan perusahaan. Proses pemetaan risiko dimulai dengan tahapan identifikasi hingga penyusunan profil risiko, memungkinkan WSBP untuk secara jelas mengidentifikasi jenis risiko yang menjadi ancaman utama bagi perusahaan.

Penerapan Sistem Manajemen Risiko WSBP menunjukkan perkembangan yang positif dan dibuktikan dengan adanya penurunan tingkat risiko *expected risk* dibandingkan dengan *residual risk*. *Expected risk* merupakan level/tingkat risiko setelah diterapkan mitigasi, sehingga dapat disimpulkan bahwa mitigasi-mitigasi yang dibangun dan/atau diterapkan cukup efektif dalam menurunkan level/tingkat *residual risk*.

PROFIL RISIKO PERUSAHAAN DAN UPAYA MITIGASINYA

Dalam rangka memastikan keberlanjutan operasional, WSBPP secara terus menerus melakukan evaluasi terhadap sistem manajemen risiko. Prinsip ini berlaku untuk setiap lapisan organisasi, termasuk tingkat korporat dan unit bisnis di dalamnya. Implementasi manajemen risiko di semua tingkat organisasi WSBP dilakukan dengan memperhatikan prioritas dan manfaat yang diperoleh dari setiap program kerja atau proyek. Tujuannya adalah untuk memastikan bahwa setiap inisiatif mendukung tujuan perusahaan dan berkontribusi secara positif terhadap kelangsungan operasional.

WSBP berhasil mengidentifikasi dan memahami potensi risiko yang muncul, serta merancang strategi mitigasi yang sesuai. Berikut adalah risiko-risiko yang teridentifikasi dan langkah-langkah mitigasi risiko yang WSBP terapkan untuk tahun 2023:

RISK MANAGEMENT SUPPORTING INFRASTRUCTURE

WSBP regularly and continuously improves the implementation of risk management through supporting infrastructure of risk management process that involves all internal stakeholders. Along with these development initiatives, WSBP designed a specific plan to create an integrated risk management application. The purpose of this application is to support the implementation of risk based audit and collaborate with the Parent Company.

EVALUATION OF THE COMPANY'S RISK MANAGEMENT SYSTEM EFFECTIVENESS

Throughout 2023, WSBP has implemented a risk mapping strategy that aims to improve the quality of risk management effectively and efficiently for the realization of corporate goals. The risk mapping process begins with the identification stage up to the preparation of risk profiles, enabling WSBP to clearly identify the types of risks that pose a major threat to the Company.

The implementation of WSBP's Risk Management System shows a positive development and is evidenced by a decrease in the level of *expected risk* compared to *residual risk*. *Expected risk* is the level of risk after mitigation is applied, hence it can be concluded that the mitigations that are built and/or implemented are quite effective in reducing the level of *residual risk*.

CORPORATE RISK PROFILE AND MITIGATION EFFORTS

In order to ensure operational sustainability, WSBPP continuously evaluates the risk management system. This principle applies to every layer of the organization, including the corporate level and business units within it. The implementation of risk management at all levels of the WSBP organization is carried out by considering the priorities and benefits derived from each work program or project. The aim is to ensure that each initiative supports the Company's objectives and contributes positively to operational continuity.

WSBP has successfully identified and understood the potential risks that arise, and designed appropriate mitigation strategies. The following are the identified risks and risk mitigation measures applied by WSBP for 2023:

| No. | Taksonomi Risiko Risk Taxonomy | Risiko Risk | Mitigasi Mitigation |
|-----|---|--|---|
| 1. | Bisnis & Finansial Business & Financial | <ul style="list-style-type: none"> Perusahaan mengalami kesulitan likuiditas Pendapatan Usaha (PU) Perusahaan tidak tercapai Investasi dan Divestasi mengalami kegagalan Kapabilitas organisasi fungsi manajemen risiko tidak memadai Tingginya biaya produksi Perolehan Nilai Kontrak Baru (NKB) yang likuid The Company is experiencing liquidity difficulties. The Company's Business Revenue (PU) is not achieved. Investment and divestment efforts have failed. The organizational capability of risk management functions is inadequate. High production costs New Contract Value (NCV) acquisitions that are liquid. | <ul style="list-style-type: none"> Monitoring pelaksanaan divestasi secara ketat sesuai dengan <i>timeline</i> dan target <i>cash in</i> pada RKAP. Fokus untuk mendapatkan proyek yang <i>liquid</i> melalui implementasi TKMR dengan melakukan strategi <i>pricing</i>. Menjalankan manajemen likuiditas secara ketat melalui monitoring serta evaluasi terhadap kinerja keuangan Perusahaan (proyeksi <i>cash flow</i>). Implementasi CRM (<i>Customer Relationship Management</i>) untuk meningkatkan win rate. Fokus meningkatkan penjualan dari <i>non-captive market</i> melalui pasar <i>quick wins</i>. Mengefektifkan penggunaan <i>owned media</i>, media massa, & <i>marketing kit</i>. Membentuk kembali tim <i>taskforce</i> untuk penagihan piutang bermasalah. Strictly monitor the divestment implementation according to the timeline and target cash in outlined in the RKAP. Focus on acquiring liquid projects through TKMR implementation by employing pricing strategies. Execute tight liquidity management through monitoring and evaluation of the Company's financial performance (cash flow projections). Implement CRM (Customer Relationship Management) to enhance the win rate. Concentrate on increasing sales from non-captive markets through quick wins. Enhance the effectiveness of owned media, mass media, & marketing kits. Reestablish the task force team for troubled account receivables collection. |
| 2. | Teknis & Operasional Technical & Operational | <ul style="list-style-type: none"> Tidak tercapainya target produksi dan utilitas Produktivitas kerja rendah <i>Reject</i> dan <i>defect</i> produk Pengembangan IT tidak sesuai dengan kebutuhan Perusahaan Program P3DN tidak berjalan sesuai rencana Menjadi Top of Mind (TOM) dalam industri manufaktur beton Failure to achieve production and utility targets. Low work productivity. Product rejects and defects. IT development not meeting Company needs. P3DN program not proceeding as planned. | <ul style="list-style-type: none"> Menetapkan <i>roadmap</i> strategi TKDN. Intensif pelaksanaan kontrak payung (OA) atas material bahan baku tertentu dengan distributor utama. Pencarian vendor baru yang bonafid dan memenuhi syarat produk P3DN. Strategi dukungan jaminan (<i>Corporate Guarantee</i>) dari Pelanggan (<i>Owner</i>). Penyusunan strategi IT melalui IT Master Plan dan IT Strategy <i>Roadmap</i>. Implementasi <i>Enterprise Architect</i> Proses Bisnis. Menetapkan kriteria tingkat kesiapan alat Penyusunan dokumen terkait implementasi <i>Business Continuity Management</i> (BCM) di WSBP. Penerapan <i>lean manufacturing</i> secara terus-menerus dan berkelanjutan untuk mencapai <i>operational excellent</i> dan customer intimacy. Establish TKDN strategy roadmap. Intensify the execution of umbrella contracts (OA) for specific raw materials with main distributors. Seek new vendors who are bona fide and meet the requirements of P3DN products. Strategy support for guarantees (Corporate Guarantee) from Customers (Owners). Formulate IT strategy through IT Master Plan and IT Strategy <i>Roadmap</i>. Implement Enterprise Architect Business Process. Establish criteria for equipment readiness level. Preparation of documents related to the implementation of Business Continuity Management (BCM) at WSBP. Continuous and sustainable implementation of lean manufacturing to achieve operational excellence and customer intimacy. |

| No. | Taksonomi Risiko Risk Taxonomy | Risiko Risk | Mitigasi Mitigation |
|-----|-----------------------------------|--|--|
| 3. | Legal | <ul style="list-style-type: none"> Ketidakpatuhan terhadap regulasi yang berlaku Pembatalan Perjanjian Perdamaian (Homologasi) Tingkat kepercayaan calon kreditur bertambah Non-compliance with applicable regulations. Cancellation of Peace Agreement (Homologation). Increased trust level among prospective creditors. | <ul style="list-style-type: none"> Melakukan kajian analisa due diligence terkait pemenuhan aspek kepatuhan dan governance terhadap kondisi Vendor sebagai pemegang saham Perusahaan. Memberikan keputusan strategis untuk menentukan respon risiko pengalihan saham atas buyback saham. Timeline & monitoring pemenuhan Perjanjian Perdamaian dengan Mengalokasikan 75% sebagai faktor pengurang dari utang golongan tranche A dan tranche B dan 25% untuk melunasi utang dari Kreditur pemberi pinjaman baru. Conducting a due diligence analysis study regarding compliance and governance aspects concerning the Vendor's status as a shareholder of the Company. Making strategic decisions to determine the risk response to the share transfer through share buyback. Timeline and monitoring compliance with the Settlement Agreement by allocating 75% as a reducing factor from the debts of tranche A and tranche B and 25% to settle debts from new lending creditors. |
| 4. | K3L & Sosial HSE & Social | <p>Plant Bojonegara dan/atau Plant Penajam mengalami <i>Force Majeure</i> The Bojonegara and/or Penajam plants are experiencing Force Majeure.</p> | <ul style="list-style-type: none"> Melakukan kajian risiko terkait contingency plan atas Plant Bojonegara dan/atau Plant Penajam sebelum isu kenaikan air laut merebak Melakukan sosialisasi <i>awareness</i> secara berkala terkait pentingnya penerapan aspek K3L dalam seluruh kegiatan operasional Perusahaan Conduct a risk assessment related to the contingency plan for Bojonegara and/or Penajam Plant before the issue of rising sea water spreads. Conduct regular awareness socialization regarding the importance of implementing HSE aspects in all of the Company's operational activities. |

PERNYATAAN BOARD OF DIRECTORS DAN/ATAU BOARD OF COMMISSIONERS ATAU AUDIT COMMITTEE ATAS KECUKUPAN SISTEM MANAJEMEN RISIKO

Berdasarkan hasil evaluasi tahunan atas efektivitas sistem manajemen risiko di WSBP, Direksi dan Dewan Komisaris Perseroan menilai bahwa penerapan sistem manajemen risiko di lingkungan Perusahaan sudah cukup memadai, baik terkait infrastruktur maupun sistem manajemen risiko yang dijalankan.

STATEMENT OF BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS OR AUDIT COMMITTEE ON THE ADEQUACY OF RISK MANAGEMENT SYSTEM

Based on the annual evaluation of the effectiveness of risk management system in WSBP, the Company's Board of Directors and Board of Commissioners assess that the implementation of risk management system within the Company is adequate, both in terms of infrastructure and risk management system in place.

PERKARA PENTING

LITIGATION

Sepanjang tahun 2023, WSBP menghadapi/tidak menghadapi perkara hukum, baik telah selesai (telah mempunyai kekuatan hukum yang tetap) maupun yang masih dalam proses penyelesaian. Secara rinci, informasi mengenai perkara yang dihadapi WSBP sebagai berikut:

Throughout 2023, WSBP faced/did not face legal cases, both completed (have permanent legal force) and those that are still in the process of being resolved. In detail, information regarding cases faced by WSBP is as follows:

| No | Perkara Hukum Legal Cases | Jumlah Total | |
|--------------|---|------------------|--------------------|
| | | Perdata Civil | Pidana Criminal |
| 1 | Perkara selesai (telah berkekuatan hukum tetap) Cases completed (have permanent legal force) | 4 | 0 |
| 2 | Perkara dalam proses penyelesaian Cases in the settlement process | 2 | 0 |
| Total | | 6 | 6 |

PERKARA PERDATA

CIVIL CASES

| No. | Perkara Case | Pokok Perkara Case Summary | Status Perkara Case Status | Risiko/Dampak yang Dihadapi WSBP Risks/Impacts Faced by WSBP | Upaya Manajemen WSBP Management Efforts | Sanksi yang Dikenakan oleh Otoritas Sanctions Imposed by Authorities | Nilai Perkara Case Value |
|-----|---|--|---|--|--|---|-----------------------------|
| 1 | 46/Pdt.G/2023/ PN.Jkt.Tim | Wanprestasi Breach of Contract | Putusan Verdict | Tidak ada None | Melakukan Penanganan perkara Handling the case | Tidak ada None | Rp1.698.795.362 |
| 2 | 70/Pdt.G/2023/ PN.Jkt.Pst | Perbuatan Melawan Hukum Unlawful Act | Putusan Verdict | Tidak ada None | Melakukan Penanganan perkara Handling the case | Tidak ada None | Rp3.243.172.196 |
| 3 | 153/Pdt.G/2023/ PN Jkt.Tim | Wanprestasi Breach of Contract | Putusan Verdict | Tidak ada None | Melakukan Penanganan perkara Handling the case | Tidak ada None | Rp4.644.991.157 |
| 4 | 1190/PDT/2023/ PT.DKI | Banding Appeal | Putusan Verdict | Tidak ada None | Melakukan Penanganan perkara Handling the case | Tidak ada None | Rp4.644.991.157 |
| 5 | 22/Tim/V/2023 Kas. Jo. 124/PDT/2023/ PT.DKI jo. 540/Pdt.G/2023/ PN Jkt.Tim | Kasasi Cassation Examination | Pemeriksaan Kasasi Cassation Examination | Tidak ada None | Melakukan Penanganan perkara Handling the case | Tidak ada None | Rp1.263.064.000 |
| 6 | 800/Pdt.G/2023/ PN.Jkt.Pst | Perbuatan Melawan Hukum Trial Process | Proses persidangan Trial Process | Tidak ada None | Melakukan Penanganan perkara Handling the case | Tidak ada None | Rp745.845.316.361 |

PERKARA PIDANA

Selama tahun 2023, tidak terdapat perkara pidana yang dihadapi WSBP.

PERKARA PAJAK

Selama tahun 2023, tidak terdapat perkara pajak yang dihadapi WSBP.

PERMASALAHAN HUKUM YANG SEDANG DIHADAPI BOARD OF DIRECTORS DAN BOARD OF COMMISSIONERS

Selama tahun pelaporan tidak terdapat Direksi dan/atau Dewan Komisaris WSBP yang sedang menghadapi permasalahan hukum baik pidana maupun perdata di tahun 2023.

PERMASALAHAN HUKUM YANG DIHADAPI ENTITAS ANAK

Hingga akhir tahun 2023, WSBP tidak memiliki entitas anak.

CRIMINAL CASE

During 2023, there were no criminal cases faced by WSBP.

TAX CASE

During 2023, there were no tax cases faced by WSBP.

LEGAL ISSUES FACING BOARD OF DIRECTORS AND BOARD OF COMMISSIONERS

During the reporting year, there were no Board of Directors and/or Board of Commissioners of WSBP who were facing legal problems, either criminal or civil, in 2023.

LEGAL ISSUES FACED BY SUBSIDIARIES

Until the end of 2023, WSBP does not have any subsidiaries.

SANKSI ADMINISTRATIF

ADMINISTRATIVE SANCTIONS

Di sepanjang tahun 2023, terdapat 1 (satu) sanksi administratif dari Otoritas Jasa Keuangan (OJK) berupa denda atas keterlambatan penyampaian Laporan Tengah Tahunan 2023.

Throughout 2023, there was 1 (one) administrative sanction from the Financial Services Authority (OJK) in the form of a fine for late submission of the 2023 Mid-Year Report.

AKSES INFORMASI DAN DATA PERUSAHAAN

ACCESS TO COMPANY INFORMATION AND DATA

TRANSPARANSI DAN PENGUNGKAPAN INFORMASI

WSBP senantiasa menyediakan akses atas informasi Perusahaan bagi public melalui sarana dan fasilitas komunikasi yang memadai sehingga seluruh pemegang saham dan pemangku kepentingan dapat mengakses informasi secara tepat waktu dan berkala. Hal ini merupakan bentuk kepatuhan terhadap prinsip GCG yakni Transparansi. Dalam hal ini, transparansi dianggap sebagai fondasi pedoman, atau kewajiban WSBP untuk menyampaikan informasi yang bersifat material dan dapat berdampak pada keputusan investasi. Sementara itu, pengungkapan (*disclosure*) merujuk pada proses pengumuman informasi yang bersifat material terkait dengan peristiwa atau transaksi yang terjadi di WSBP. Dalam memberikan informasi material, tetap memperhatikan aspek kehati-hatian dan menjaga kerahasiaan menjadi hal yang tidak terabaikan.

Prinsip dasar transparansi dan pengungkapan informasi sebagaimana yang diatur dalam GCG Code adalah:

1. Ketepatan waktu dan transparansi yang akurat Perusahaan diharuskan untuk mengungkapkan informasi penting mengenai kegiatan Perusahaan dalam laporan tahunan dan pengumuman Perusahaan kepada Pemegang Saham, pemangku kepentingan lainnya, dan lembaga pemerintahan yang bersangkutan dengan ketepatan waktu, keakuratan, keterbukaan, dan secara objektif menurut peraturan perundang-undangan yang berlaku.
2. Kejadian penting dalam pembuatan keputusan Selain dari kebenaran bahwa informasi di dalam laporan tahunan dan pengumuman keuangan harus menurut pada peraturan yang berlaku, Perusahaan juga harus mengungkapkan tidak hanya informasi yang wajib tapi juga keadaan penting dalam investor, Pemegang Saham dan informasi lain yang menarik.
3. Melaksanakan prinsip *Good Corporate Governance*

Perusahaan diharuskan aktif menyikapi bagaimana Perusahaan harus melaksanakan prinsip dari GCG dan kejadian penting dari penyimpangan dan/atau ketidakpatuhan terhadap prinsip dan alasan tersebut.

4. Pengungkapan informasi material Perusahaan wajib mengumumkan informasi yang relevan dan material yang dapat mempengaruhi harga saham Perusahaan kepada pemangku kepentingan melalui sarana dan fasilitas yang ada.

TRANSPARENCY AND INFORMATION DISCLOSURE

WSBP provides access to the Company's information for the public through adequate communication facilities so that all shareholders and stakeholders can access information in a timely and periodic manner. This is a form of compliance with the GCG principle of Transparency. In this case, transparency is considered as the foundation of the guidelines, or WSBP's obligation to convey information that is material and can have an impact on investment decisions. Meanwhile, disclosure refers to the process of announcing material information related to events or transactions that occur in WSBP. In providing material information, paying attention to prudential aspects and maintaining confidentiality is not neglected.

The basic principles of transparency and disclosure of information as regulated in the GCG Code are:

1. Accurate timeliness and transparency
The Company is required to disclose important information regarding the Company's activities in the annual report and announcements of the Company to the Shareholders, other stakeholders, and the relevant government institutions with timeliness, accuracy, transparency, and objectively according to the applicable laws and regulations.
2. Important events in decision making
Apart from the fact that the information in the annual reports and financial announcements must comply with applicable regulations, the Company must also disclose not only mandatory information but also important circumstances in investors, Shareholders and other information of interest.
3. Implementing the principles of Good Corporate Governance
The Company are required to actively respond to how the Company must implement the principles of GCG and important incidents of deviation and/or non-compliance with these principles and reasons.
4. Disclosure of material information
The Company is obliged to announce relevant and material information that can affect the Company's share price to stakeholders through existing facilities and facilities.

MEDIA INFORMASI

Perseroan memiliki media informasi yang berguna untuk menyampaikan informasi kepada para pemangku kepentingan. WSBP mengoperasikan berbagai saluran media yang menyajikan berita dengan cermat dan tepat waktu, memastikan informasi yang diberikan bersifat relevan, memadai, jelas, akurat, dan *comparable*. Media informasi yang dimiliki oleh WSBP mencakup *platform* cetak dan elektronik, yang disebarluaskan ke publik melalui siaran pers untuk memastikan keterjangkauan dan pemahaman yang mudah.

WEBSITE PERUSAHAAN

Informasi mengenai perkembangan WSBP disediakan melalui website resmi perusahaan (www.waskitaprecast.co.id) dalam bahasa Indonesia dan bahasa Inggris yang menyajikan informasi yang lengkap tentang WSBP seperti sejarah singkat, visi dan misi Perusahaan, produk dan jasa WSBP, profil anggota Board of Commissioners dan Board of Directors terbaru, kinerja keberlanjutan, praktik GCG, hubungan media, dan hubungan investor.

LAPORAN TAHUNAN DAN LAPORAN KEBERLANJUTAN

Perusahaan secara berkala melakukan pembaruan informasi mengenai kinerja dan aktivitas bisnisnya dengan menerbitkan Laporan Tahunan. Laporan tersebut disampaikan kepada para pemegang saham dan pemangku kepentingan lainnya. Adapun isi dari Laporan Tahunan tersebut mencakup gambaran menyeluruh tentang prestasi keuangan dan operasional Perusahaan, profil korporat, serta penerapan prinsip tata kelola perusahaan, termasuk pelaksanaan tanggung jawab sosial perusahaan.

Selain itu, WSBP juga menerbitkan Laporan Keberlanjutan setiap tahunnya sejak tahun 2016. Laporan ini memuat informasi rinci mengenai pencapaian kinerja keberlanjutan WSBP, dengan fokus pada tiga aspek utama yaitu Ekonomi, Lingkungan, dan Sosial selama tahun buku.

Penyusunan Laporan Tahunan dan Laporan Keberlanjutan merupakan salah satu saluran komunikasi utama bagi WSBP untuk menyampaikan informasi terkait kinerja perusahaan selama tahun buku kepada pemegang saham, regulator, dan pihak-pihak yang berkepentingan lainnya. Segala informasi yang tercantum dalam dua laporan ini telah melalui proses

INFORMATION MEDIA

The Company has information media that are used for conveying information to stakeholders. WSBP operates various media channels that deliver news carefully and timely, ensuring that the information provided is relevant, adequate, clear, accurate, and comparable. WSBP's information media include print and electronic platforms, disseminated to the public through press releases to ensure accessibility and easy understanding.

CORPORATE WEBSITE

Information about the Company's development can be accessed at the website www.waskitaprecast.co.id. The website includes various information and data about the Company, such as a brief history, the Company's vision and mission, the Company's products and services, the latest profiles of members of Board of Commissioners and Board of Directors, sustainability performance, GCG practices, media relations, and investor relations.

ANNUAL REPORT AND SUSTAINABILITY REPORT

The Company regularly updates information on its performance and business activities by publishing an Annual Report. The report is submitted to shareholders and other stakeholders. The content of Annual Report includes a comprehensive overview of the Company's financial and operational achievements, corporate profile, as well as the implementation of corporate governance principles, including the implementation of corporate social responsibility.

In addition, WSBP has also published a Sustainability Report every year since 2016. This report contains detailed information on WSBP's sustainability performance achievements, focusing on three main aspects namely Economic, Environmental, and Social during the fiscal year.

The preparation of Annual Report and Sustainability Report is one of the main communication channels for WSBP to convey information related to the Company's performance during the fiscal year to shareholders, regulators, and other interested parties. All information contained in these two reports has been verified for accuracy and reliability by WSBP's Board of

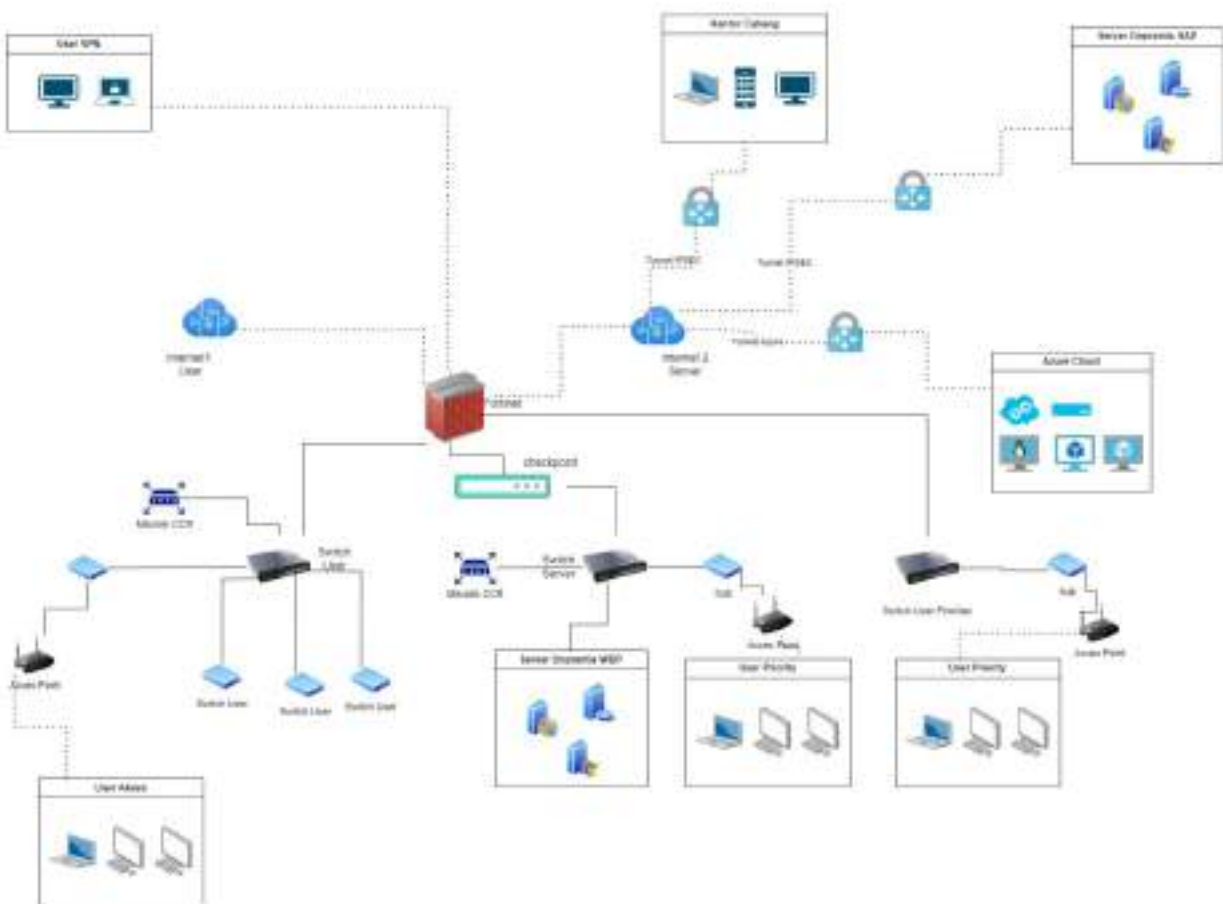
verifikasi terhadap kebenaran dan keandalan oleh Board of Commissioners dan Board of Directors WSBP. Sejak tahun 2016, Laporan Tahunan dan Laporan Keberlanjutan yang diterbitkan oleh WSBP dapat diakses dan diunduh melalui situs web resmi Perseroan.

INTRANET

Intranet di WSBP terbagi menjadi 3 (tiga), yaitu:

1. *Local Area Network* (LAN) menggunakan kabel Ethernet.
2. *Wireless LAN* (WLAN) menggunakan Wifi sebagai sarana akses data.
3. *Wide Area Network* (WAN) menggunakan media internet dengan memanfaatkan fitur *Virtual Private Network* (VPN) untuk menghubungkan antara Kantor Pusat di Jakarta dengan *plant* atau *batching plant* perusahaan di seluruh Indonesia.

Berikut merupakan gambaran topologi yang ada di WSBP.



Commissioners and Board of Directors. Since 2016, Annual Reports and Sustainability Reports published by WSBP can be accessed and downloaded through the Company's official website.

ITRANET

Intranet in WSBP is divided into 3 (three), namely:

1. *Local Area Network* (LAN) using Ethernet cable.
2. *Wireless LAN* (WLAN) using Wifi as a means of data access.
3. *Wide Area Network* (WAN) using internet media by utilizing the *Virtual Private Network* (VPN) feature to connect the Head Office in Jakarta with the Company's plants or batching plants throughout Indonesia.

The following is an overview of the existing topology at WSBP.

Kantor Pusat terhubung dengan plant melalui koneksi IPSec VPN melalui *Firewall*, untuk *batching plant* terhubung ke Kantor Pusat melalui VPN *site to site* Fortigate. Untuk *User Mobile*, dapat juga terhubung ke Kantor Pusat melalui VPN SSL, sehingga *user* yang ada di *plant*, *batching plant*, maupun *user mobile* dapat mengakses layanan aplikasi atau server yang ada di Kantor Pusat.

BERITA INTERNAL

Berita internal yang disajikan di situs web perusahaan mengandung sejumlah pembaruan informasi mengenai berbagai kegiatan internal WSBP. Berbagai informasi meliputi pengumuman Rapat Umum Pemegang Saham (RUPS), kunjungan kerja anggota Board of Commissioners maupun Board of Directors, penandatanganan nota kesepahaman kerja sama, dan informasi lainnya.

INVESTOR RELATIONS

WSBP aktif dalam membangun dan memelihara hubungan yang lancar dengan pelaku pasar modal melalui kegiatan Investor Relations yang cepat dan akurat. Kegiatan ini diharapkan dapat mendukung para pelaku pasar modal dalam pengambilan keputusan investasi di WSBP. Tujuan dari aktivitas ini adalah untuk memberikan dukungan kepada para pelaku pasar modal dalam proses pengambilan keputusan investasi di WSBP. Hal ini melibatkan penanaman persepsi dan ekspektasi yang jelas di mata investor dan calon investor terkait strategi, kinerja operasional, dan kinerja keuangan Perseroan.

Pelaksanaan kegiatan investor relations menjadi tanggung jawab dari Departemen Hubungan Investor yang merupakan bagian dari Sekretariat Perusahaan. Berikut adalah daftar dan frekuensi kegiatan Investor Relation di tahun 2023:

| No. | Jenis Kegiatan Activity Type | Frekuensi Kegiatan Activity Frequency |
|-----|---------------------------------|--|
| 1 | Press Conference | 2 kali 2 times |
| 2 | Press Release | 94 kali 94 times |
| 3 | RUPS | 2 kali 2 times |
| 4 | Pertemuan Analisa | 11 kali 11 times |
| 5 | Public Expose | 2 kali 2 times |

Head Office is connected to the plant via an IPSec VPN connection through Firewall, for *batching plant* connected to Head Office via Fortigate *site to site* VPN. For Mobile Users, it can also connect to Head Office via SSL VPN, so that users in the plant, *batching plant*, and mobile users can access application services or servers at Head Office.

INTERNAL NEWS

Internal news presented on the Company's website contains a number of information updates on various internal WSBP activities. These include announcements of the General Meeting of Shareholders (GMS), working visits of members of Board of Commissioners and Board of Directors, signing of memorandum of understanding, and other information.

INVESTOR RELATIONS

WSBP is actively building and maintaining a smooth relationship with capital market players through prompt and accurate Investor Relations activities. This activity is expected to support capital market players in making investment decisions in WSBP. The objective of this activity is to provide support to capital market participants in the process of making investment decisions in WSBP. This involves cultivating clear perceptions and expectations in the eyes of investors and potential investors regarding the Company's strategy, operational performance, and financial performance.

The investor relations activities are the responsibility of Investor Relations Department, which is part of Corporate Secretariat. The following is the list and frequency of Investor Relations activities in 2023:

PAPARAN PUBLIK & PRESS CONFERENCE

Sebagai upaya untuk meningkatkan tingkat transparansi, WSBP secara berkala menyajikan materi informasi melalui sesi paparan publik (*public expose*) kepada pemegang saham, pemangku kepentingan, dan masyarakat umum. Paparan publik ini dirancang untuk memberikan gambaran menyeluruh tentang aktivitas operasional dan proses bisnis perusahaan, menciptakan pemahaman yang lebih baik terkait pencapaian, strategi, dan kinerja WSBP.

Sepanjang tahun 2023, kegiatan paparan publik Insidental dan Tahunan dilaksanakan pada 15 Maret dan 12 Desember 2023, pukul 13.00-14.00 WIB dan 09.10-09.56 WIB melalui Zoom Webinar. Peserta yang menghadiri acara Paparan Publik Tahun 2023 berjumlah 34 orang dan 74 orang yang terdiri dari publik dan institusi & sekuritas (*Public Expose*) dan media (*Press Conference*). Seluruh jajaran Direksi WSBP juga turut menghadiri acara tersebut.

Adapun hasil pelaksanaan Paparan Publik dan Press Conference WSBP Tahun 2023 dapat diakses dan diunduh di *website* resmi Bursa Efek Indonesia (BEI).

PRESS RELEASE

WSBP secara aktif menyampaikan informasi dan berita terkini melalui serangkaian *press release* dalam upaya memberikan wawasan yang komprehensif tentang kegiatan dan perkembangan perusahaan. Selama tahun 2023, telah dilakukan sebanyak 94 kali *press release* yang merinci berbagai aspek dan pencapaian perusahaan.

PUBLIC EXPOSE & PRESS CONFERENCE

In an effort to increase the level of transparency, WSBP regularly presents information materials through public expose sessions to shareholders, stakeholders, and general public. These public exposures are designed to provide a comprehensive overview of the Company's operational activities and business processes, creating a better understanding of WSBP's achievements, strategies and performance.

Throughout 2023, Incidental and Annual public exposures were held on March 15 and December 12, 2023, at 13.00-14.00 WIB and 09.10-09.56 WIB via Zoom Webinar. Participants who attended the 2023 Public Expose event amounted to 34 persons and 74 persons consisting of the public and institutions & securities (*Public Expose*) and media (*Press Conference*). The entire Board of Directors of WSBP also attended the event.

The results of WSBP's 2023 Public Expose and Press Conference can be accessed and downloaded on the Indonesia Stock Exchange (IDX) official website.

PRESS RELEASE

WSBP actively delivers the latest information and news through a series of press releases in an effort to provide a comprehensive insight into the Company's activities and developments. During 2023, 94 press releases were made detailing various aspects and achievements of the Company.

Pelaksanaan Press Release Tahun 2023 Press Release in 2023

| No. | Tanggal Date | Judul Title |
|-----|-------------------------------------|---|
| 1 | 10 Januari 2023 January 10, 2023 | Inovasi Fascrete WSBP Raih Innovation Award 2023 Fascrete Innovation, WSBP Achieved Innovation Award 2023 |
| 2 | 11 Januari 2023 January 11, 2023 | Berhasil Tingkatkan Kualitas Manajemen Risiko Perusahaan, WSBP Raih Risk Management Awards 2023 Successfully Enhancing the Company's Risk Management Quality, WSBP Received Risk Management Awards 2023 |
| 3 | 13 Januari 2023 January 13, 2023 | Optimisme WSBP Segera Melantai Kembali di Bursa Saham WSBP is Optimistic to Soon Return to the Stock Exchange |
| 4 | 13 Januari 2023 January 13, 2023 | WSBP Kebut Suplai Produk Beton Precast dari 4 Plant untuk Rampungkan Proyek Jalan Tol Cibitung-Cilincing WSBP Accelerated Supply of Precast Concrete Products from 4 Plants to Complete the Cibitung-Cilincing Toll Road Project |
| 5 | 19 Januari 2023 January 19, 2023 | Sloof Produk Baru WSBP untuk Proyek Jalan dan Irigasi New WSBP Sloof Products for Road and Irrigation Projects |

Pelaksanaan Press Release Tahun 2023

Press Release in 2023

| No. | Tanggal Date | Judul Title |
|-----|---------------------------------------|--|
| 6 | 24 Januari 2023 January 24, 2023 | Rating Kredit Waskita Beton Precast Meningkatkan ke B (Stable) Waskita Beton Precast Credit Rating Upgraded to B (Stable) |
| 7 | 27 Januari 2023 January 27, 2023 | Kerahkan 4 Plant, WSBP Rampungkan Suplai Beton Proyek Jalan Tol Bogor-Ciawi-Sukabumi Seksi 2 dan Mulai Suplai Beton ke Seksi 3 Deploying 4 Plants, WSBP Completed Concrete Supply for Bogor-Ciawi-Sukabumi Toll Road Section 2 Project and Begins Supply for Section 3 |
| 8 | 30 Januari 2023 January 30, 2023 | Raih 3 Proyek Baru, WSBP sebagai Anak Perusahaan BUMN Karya Pertama yang Suplai Produk untuk IKN Securing 3 New Projects, WSBP Becomes the First SOE Subsidiary to Supply Products for IKN |
| 9 | 8 Februari 2023 February 8, 2023 | Akhir Maret, WSBP Siap Laksanakan Pembayaran Pertama ke Kreditur By the End of March, WSBP Is Ready to Execute the First Payment to Creditors |
| 10 | 9 Februari 2023 February 9, 2023 | WSBP Targetkan Selesai Suplai Proyek CCTW Seksi 2 pada TW II 2023 WSBP Aims to Complete the Supply for CCTW Project Section 2 in the Second Quarter of 2023 |
| 11 | 13 Februari 2023 February 13, 2023 | WSBP Raih Nilai Kontrak Baru Rp1,53 Triliun Sepanjang 2022 WSBP Achieved New Contract Value of Rp1.53 Trillion Throughout 2022 |
| 12 | 16 Februari 2023 February 16, 2023 | RUPO Disetujui, WSBP Semakin Dekat dengan Pembukaan Suspensi Saham RUPO is Approved, WSBP Moves Closer to Resuming Stock Suspension |
| 13 | 17 Februari 2023 February 17, 2023 | WSBP Tegaskan Komitmen Pembayaran Pertama ke Para Kreditur WSBP Affirms Commitment to First Payment to Creditors |
| 14 | 20 Februari 2023 February 20, 2023 | Komitmen Tingkatkan HSE di Lingkungan Perusahaan, WSBP Miliki 10 Golden Rules for Safety Commitment to Enhance HSE in the Company's Environment, WSBP Adopted 10 Golden Rules for Safety |
| 15 | 23 Februari 2023 February 23, 2023 | 3 Tahun Tanpa Kecelakaan Kerja Fatalitas, Precast Plant WSBP Bojonegara Raih, Zero Accident Awards Tingkat Provinsi Banten Tahun 2023 3 Years Without Fatality Work Accidents, WSBP Bojonegara Precast Plant Received Zero Accident Awards at the Provincial Level in Banten for 2023 |
| 16 | 27 Februari 2023 February 27, 2023 | WSBP Raih 4 Stars WISCA Tahun 2023 WSBP Received 4 Stars in WISCA 2023 |
| 17 | 28 Februari 2023 February 28, 2023 | WSBP Jadi Anak Perusahaan BUMN Pertama Subsektor Beton yang Raih PROPER Biru WSBP Became the First SOE's Subsidiary in the Concrete Subsector to Achieve Blue PROPER |
| 18 | 7 Maret 2023 March 7, 2023 | Raih ISO 31000 2018, WSBP Terus Tingkatkan Implementasi Manajemen Risiko Achieving ISO 31000:2018, WSBP Continues to Enhance Risk Management Implementation |
| 19 | 9 Maret 2023 March 9, 2023 | WSBP Suplai Bangunan Tahan Gempa di Cianjur WSBP Supplied Earthquake-Resistant Buildings in Cianjur |
| 20 | 15 Maret 2023 March 15, 2023 | Gelar Public Expose, WSBP Paparkan Target Kinerja dan Restrukturisasi Conducting Public Expose, WSBP Reported its Performance Targets and Restructuring |
| 21 | 21 Maret 2023 March 21, 2023 | Target Nilai Kontrak Baru WSBP Meningkatkan Signifikan di 2023 WSBP's New Contract Value Target Showed Significant Increase in 2023 |
| 22 | 24 Maret 2023 March 24, 2023 | Proyek-Proyek Infrastruktur WSBP yang akan Selesai di 2023 Infrastructure Projects by WSBP Scheduled for Completion in 2023 |
| 23 | 27 Maret 2023 March 27, 2023 | WSBP Lakukan Pembayaran Utang Pertama Kreditur Pasca Homologasi WSBP Made First Debt Payment to Creditors Post Homologation |
| 24 | 28 Maret 2023 March 28, 2023 | WSBP Suplai U-Ditch untuk Tingkatkan Akses Air Bersih Masyarakat di Kabupaten Sidoarjo WSBP Supplied U-Ditch to Improve Access to Clean Water for Communities in Sidoarjo District |
| 25 | 5 April 2023 April 5, 2023 | Dukung Kelancaran Arus Mudik Idul Fitri 2023, WSBP Komitmen Rampungkan Suplai Proyek Bocimi Seksi 2 Supporting the Smooth Flow of Eid al-Fitr 2023 Travelers, WSBP Committed to Completing Supply for Bocimi Section 2 Project |
| 26 | 7 April 2023 April 7, 2023 | Komitmen WSBP Dukung Proyek-Proyek Besar di IKN WSBP's Commitment to Support Major Projects in IKN |

Pelaksanaan Press Release Tahun 2023

Press Release in 2023

| No. | Tanggal Date | Judul Title |
|-----|---------------------------------|---|
| 27 | 10 April 2023 April 10, 2023 | Tahun 2022 WSBP Cetak Laba Rp 675 Miliar In 2022, WSBP Achieved Profits of Rp 675 Billion |
| 28 | 12 April 2023 April 12, 2023 | WSBP Lakukan Erection Girder Pada Proyek CCTW Seksi 2 WSBP Conducted Girder Erection for CCTW Section 2 Project |
| 29 | 13 April 2023 April 13, 2023 | WSBP Inspiring Kindness WSBP Sebarkan Semangat Berbagi WSBP Inspiring Kindness: Spreading the Spirit of Sharing |
| 30 | 18 April 2023 April 18, 2023 | Dukung Arus Mudik Tahun 2023, WSBP Suplai SprigWP Pada Jalan Kudus-Purwodadi Supporting Eid al-Fitr Travel in 2023, WSBP Supplied SprigWP on Kudus-Purwodadi Road |
| 31 | 1 Mei 2023 May 1, 2023 | WSBP Cetak Laba Bersih Rp16 Miliar pada Triwulan I 2023 WSBP Recorded Net Profit of Rp16 Billion in the First Quarter of 2023 |
| 32 | 4 Mei 2023 May 4, 2023 | Pendapatan Segmen Beton Readymix WSBP Tumbuh 145% Revenue from WSBP's Ready-Mix Concrete Segment Grew by 145% |
| 33 | 5 Mei 2023 May 5, 2023 | Lampaui Target Hingga 113%, WSBP Cetak NKB TW I 2023 Sebesar Rp420 Miliar Exceeding the Target by 113%, WSBP Achieved NKB for the First Quarter of 2023 Amounting to Rp420 Billion |
| 34 | 12 Mei 2023 May 12, 2023 | WSBP Suplai Spun Pile Untuk Proyek Pengaman Pantai PIK WSBP Supplied Spun Piles for PIK Coastal Protection Project |
| 35 | 22 Mei 2023 May 22, 2023 | WSBP Suplai SPRigWP untuk Proyek Strategi Nasional Jalan Tol Pasuruan-Probolinggo Seksi 4 WSBP Supplied SPRigWP for the National Strategy Project for Pasuruan-Probolinggo Toll Road Section 4 |
| 36 | 25 Mei 2023 May 25, 2023 | WSBP Dukung Penyelesaian Proyek Jalan Tol Kataraja WSBP Supported the Completion of Kataraja Toll Road Project |
| 37 | 25 Mei 2023 May 25, 2023 | WSBP Raih Excellent Team pada Indonesia CorComm & MarComm Dream Team 2023 WSBP Received Excellent Team Award at the Indonesia CorComm & MarComm Dream Team 2023 |
| 38 | 30 Mei 2023 May 30, 2023 | Progress Suplai Produk Proyek Tol Japek II Selatan Capai 65%, WSBP Targetkan Selesai pada Akhir 2023 Progress in Supplying Products for Japek II South Toll Road Project Reaches 65%, with WSBP Aiming for Completion by the End of 2023 |
| 39 | 31 Mei 2023 May 31, 2023 | WSBP Laksanakan RUPO dalam rangka Restrukturisasi Fasilitas Kredit Bank DKI WSBP Conducted RUPO for the Restructuring of Bank DKI Credit Facilities |
| 40 | 13 Juni 2023 June 13, 2023 | WSBP Segera Rampungkan Proyek Pengendalian Banjir dan Rob Sungai Loji-Banger WSBP Set to Complete Loji-Banger River Flood and Tidal Control Project |
| 41 | 15 Juni 2023 June 15, 2023 | WSBP Targetkan Selesai Suplai Proyek Kamojing Telar Barugbug Pada TW III 2023 WSBP Aimed to Complete the Supply for Kamojing Telar Barugbug Project in the Third Quarter of 2023 |
| 42 | 16 Juni 2023 June 16, 2023 | Raih 3 Penghargaan di GPR Awards 2023, WSBP Komitmen Lakukan Transparansi Berkomunikasi Receiving 3 Awards at the GPR Awards 2023, WSBP Commits to Transparency in Communication |
| 43 | 21 Juni 2023 June 21, 2023 | RUPST WSBP Sahkan Laporan Tahunan dan Catatkan Laba Bersih Sebesar Rp675 Miliar Pada Tahun Buku 2022 WSBP's AGMS Approved the Annual Report and Recorded a Net Profit of Rp675 Billion for 2022 Fiscal Year |
| 44 | 23 Juni 2023 June 23, 2023 | WSBP Lakukan Rehabilitasi, Peningkatan dan Modernisasi Jaringan Irigasi Salamdarma WSBP Undertook Rehabilitation, Improvement, and Modernization of Salamdarma Irrigation Network |
| 45 | 28 Juni 2023 June 28, 2023 | WSBP Rampungkan Suplai Proyek Jalan Tol Tebing Tinggi-Serbelawan Seksi 3 WSBP Completed the Supply for Tebing Tinggi-Serbelawan Toll Road Project Section 3 |
| 46 | 30 Juni 2023 June 30, 2023 | WSBP Laksanakan Rapat Umum Pemegang Saham Luar Biasa Tahun 2023 WSBP Held Extraordinary General Meeting of Shareholders in 2023 |
| 47 | 6 Juli 2023 July 6, 2023 | Wujudkan Bisnis Berkelanjutan, WSBP Kuatkan Komitmen Transformasi Bisnis Realizing Sustainable Business, WSBP Strengthens its Commitment to Business Transformation |
| 48 | 12 Juli 2023 July 12, 2023 | Dukung Proyek Strategis Nasional, WSBP Implementasikan Transformasi Digital 3D BIM Supporting National Strategic Projects, WSBP Implemented 3D BIM Digital Transformation |

Pelaksanaan Press Release Tahun 2023

Press Release in 2023

| No. | Tanggal Date | Judul Title |
|-----|---|---|
| 49 | 16 Juli 2023 July 16, 2023 | Transformasi Bisnis WSBP Fokus Tingkatan Manajemen Risiko Keuangan WSBP's Business Transformation Focuses on Enhancing Financial Risk Management |
| 50 | 20 Juli 2023 July 20, 2023 | Raih Kenaikan NKB Semester I2023 Sebesar 46%, WSBP Semakin Gencar Kejar Kontrak Baru yang Sehat Achieving a 46% Increase in NKB for the First Semester of 2023, WSBP is Steadily Pursuing Healthy New Contracts |
| 51 | 22 Juli 2023 July 22, 2023 | WSBP Raih Dukungan Penuh Untuk Selesaikan Proyek IKN WSBP Gains Full Support to Complete the IKN Project |
| 52 | 1 Agustus 2023 August 1, 2023 | Catatan Pertumbuhan Kinerja WSBP Pada Semester I 2023 Performance Growth Notes for WSBP in First Semester of 2023 |
| 53 | 3 Agustus 2023 August 3, 2023 | WSBP Lahirkan Maskot & Website sebagai Perwujudan dari Transformasi Bisnis WSBP Introduced Mascot & Website as a Manifestation of Business Transformation |
| 54 | 7 Agustus 2023 August 7, 2023 | WSBP Dapat Dukungan Waiver Covenant Keuangan dari Pemegang Obligasi WSBP Received Full Financial Covenant Waiver Support from Bondholders |
| 55 | 15 Agustus 2023 August 15, 2023 | Bangun JPM Dukuh Atas, WSBP Dukung Pembangunan TOD Pertama di Jakarta Building JPM Dukuh Atas, WSBP Supported the Development of First TOD in Jakarta |
| 56 | 18 Agustus 2023 August 18, 2023 | WSBP Optimis Sesuai Target Dapat Selesaikan Suplai Produk ke IKN Nusantara WSBP is Optimistic to Complete Product Supplies to IKN Nusantara According to Target |
| 57 | 22 Agustus 2023 August 22, 2023 | Dorong Profitabilitas, WSBP Gencarkan Operational Excellence Driving Profitability, WSBP Accelerates Operational Excellence |
| 58 | 24 Agustus 2023 August 24, 2023 | Optimalisasi Aset, WSBP Jajaki Bisnis Sewa Alat Asset Optimization: WSBP Explores Equipment Rental Business |
| 59 | 5 September 2023 September 5, 2023 | Raih 3 Penghargaan dari Kemenaker RI, WSBP Plant Subang Berhasil Terapkan QHSE di Lingkungan Perusahaan Receiving 3 Awards from the Indonesian Ministry of Manpower, WSBP Subang Plant Successfully Implements QHSE in the Company Environment |
| 60 | 6 September 2023 September 6, 2023 | WSBP Raih 3 Penghargaan di Ajang PR Excellence Awards 2023 WSBP Received 3 Awards at the PR Excellence Awards 2023 |
| 61 | 6 September 2023 September 6, 2023 | WSBP Kembali Raih 2 Penghargaan pada Top GRC Awards 2023 WSBP Received 2 Awards again at the Top GRC Awards 2023 |
| 62 | 12 September 2023 September 12, 2023 | Implementasikan Transformasi Bisnis, WSBP Kembali Raih Peringkat idB (Single B) dengan Outlook Stable Implementing Business Transformation, WSBP Once Again Achieved idB Rating (Single B) with Stable Outlook |
| 63 | 13 September 2023 September 13, 2023 | JPM Sudirman Dukuh Atas Resmi Beroperasi Dukung Konektivitas Masyarakat JPM Sudirman Dukuh Atas was Officially Operational to Support Community Connectivity |
| 64 | 14 September 2023 September 14, 2023 | Suplai Produk ke Timor Leste WSBP Kembali Raih Kontrak Proyek di Luar Negeri Product Supply to Timor Leste: WSBP Secured Another Overseas Project Contract |
| 65 | 15 September 2023 September 15, 2023 | WSBP Suplai PC-I Girder untuk Proyek Jalan Tol IKN Simpang Tempadung - Jembatan Pulau Balang WSBP Supplied PC-I Girder for IKN Toll Road Project Simpang Tempadung - Pulau Balang Bridge |
| 66 | 19 September 2023 September 19, 2023 | MoU WSBP dan Universitas Negeri Semarang: WSBP Kontribusi untuk Pendidikan dan Riset di Indonesia MoU between WSBP and Semarang State University: WSBP's Contribution to Education and Research in Indonesia |
| 67 | 20 September 2023 September 20, 2023 | Suplai Proyek Infrastruktur Perairan, WSBP Produksi PC Beam dan PC Plank untuk Lotte Line Project Supplying Infrastructure Projects for Waterways, WSBP Produced PC Beam and PC Plank for Lotte Line Project |
| 68 | 22 September 2023 September 22, 2023 | Inovasi Produk Readymix, WSBP Suplai Mortar Foam ke Proyek Jembatan FO Sekip Palembang Readymix Product Innovation: WSBP Supplied Mortar Foam for FO Sekip Bridge Project in Palembang |
| 69 | 27 September 2023 September 27, 2023 | WSBP Laksanakan Pembayaran CFADS Tahap Kedua kepada Seluruh Kreditur WSBP Executed the Second Phase CFADS Payment to All Creditors |

Pelaksanaan Press Release Tahun 2023

Press Release in 2023

| No. | Tanggal Date | Judul Title |
|-----|---|--|
| 70 | 29 September 2023 September 29, 2023 | WSBP Rampungkan Suplai Produk ke Proyek Kuala Tanjung-Indrapura Seksi 2 WSBP Completed Product Supply to Kuala Tanjung-Indrapura Project Section 2 |
| 71 | 3 Oktober 2023 October 3, 2023 | WSBP Pastikan Suplai Girder dan Readymix untuk Proyek Strategis Nasional Jakarta-Cikampek II Selatan WSBP Ensured Girder and Readymix Supply for the National Strategic Project Jakarta-Cikampek II South |
| 72 | 6 Oktober 2023 October 6, 2023 | WSBP Kembali Dipercaya Suplai Lotte Line Project Paket Berth 5 WSBP Once Again Trusted for Lotte Line Project Berth 5 Supply |
| 73 | 10 Oktober 2023 October 10, 2023 | 9 Tahun WSBP "Strength in Unity" WSBP Bertransformasi Digital dan Perkokoh Kolaborasi 9 Years of WSBP's "Strength in Unity" WSBP Digitally Transforms and Strengthens Collaboration |
| 74 | 13 Oktober 2023 October 13, 2023 | Raih 3 Penghargaan pada Indonesia Safety Excellence Awards 2023, WSBP Berhasil Jaga Komitmen Safety di Lingkungan Kerja Winning 3 Awards at the Indonesia Safety Excellence Awards 2023, WSBP Successfully Maintains Safety Commitment in the Workplace |
| 75 | 13 Oktober 2023 October 13, 2023 | Kontrak Baru Eksternal WSBP Bertumbuh Hingga 212% WSBP's External New Contracts Grew by 212% |
| 76 | 16 Oktober 2023 October 16, 2023 | 9 Tahun WSBP Suplai Produk Terbaik untuk Kemajuan Infrastruktur 9 Years of WSBP Providing the Best Products for Infrastructure Development |
| 77 | 18 Oktober 2023 October 18, 2023 | WSBP Inspiring Kindness Berbagi Kebahagiaan bersama Yayasan Jamrud Blue Foundation WSBP Inspiring Kindness Shares Happiness with the Jamrud Blue Foundation |
| 78 | 19 Oktober 2023 October 19, 2023 | Komitmen 9 Tahun WSBP Bangun Ekosistem Digital 9-Year Commitment of WSBP to Building a Digital Ecosystem |
| 79 | 24 Oktober 2023 October 24, 2023 | WSBP Suplai Spun Pile untuk Gedung Konvensi dan Pameran Internasional WSBP Supplied Spun Pile for International Convention and Exhibition Center |
| 80 | 1 November 2023 November 1, 2023 | WSBP Inspiring Kindness Sebarkan Manfaat Luas di Ibu Kota Nusantara WSBP Inspiring Kindness Spreads Wide Benefits in the Capital City |
| 81 | 3 November 2023 November 3, 2023 | Berhasil Terapkan Sistem Manajemen Keselamatan Konstruksi, WSBP Kembali Raih ICSA 2023 Successfully Implementing the Construction Safety Management System, WSBP Once Again Received ICSA 2023 |
| 82 | 8 November 2023 November 8, 2023 | Program Belajar Beton WSBP Kembali Raih Apresiasi di Bidang Kehumasan WSBP's Concrete Learning Program Earned Appreciation in Public Relations |
| 83 | 10 November 2023 November 10, 2023 | WSBP Rampungkan Suplai Proyek Pengaman Pantai Tahap 6 Paket 3, Cegah Erosi Pantai di Teluk Jakarta WSBP Completed Supply for Coastal Protection Project Phase 6 Package 3, Preventing Coastal Erosion in Jakarta Bay |
| 84 | 15 November 2023 November 15, 2023 | WSBP Suplai Infrastruktur dan Sebarkan Dampak Positif Sosial Lingkungan WSBP Supplied Infrastructure and Distributes Positive Social and Environmental Impacts |
| 85 | 17 November 2023 November 17, 2023 | WSBP Suplai Readymix untuk Jalan Feeder (Distrik) di KIPP WSBP Supplied Readymix for Feeder Roads (Districts) in KIPP |
| 86 | 22 November 2023 November 22, 2023 | WSBP Siapkan Produk Spun Pile Terbaik untuk Infrastruktur Keairan Dermaga Pulau Pari WSBP Prepared Best Spun Pile Products for Waterfront Infrastructure at Pari Island Dock |
| 87 | 24 November 2023 November 24, 2023 | WSBP Teruskan Kontribusi dalam Jalan Tol Trans Sumatra, Suplai Tol Bayung Lencir-Tempino Seksi 1 dan Seksi 2 WSBP Continued its Contribution to Trans-Sumatra Highway, Supplied for Bayung Lencir-Tempino Toll Road Sections 1 and 2 |
| 88 | 1 Desember 2023 December 1, 2023 | WSBP Komitmen Selesaikan Suplai Proyek LNG Sumbawa WSBP is Committed to Completing LNG Sumbawa Project Supplies |
| 89 | 1 Desember 2023 December 1, 2023 | Implementasi Restrukturisasi WSBP Capai Progress 90% WSBP's Restructuring Implementation Reached 90% Progress |
| 90 | 12 Desember 2023 December 12, 2023 | WSBP Optimis Capai Target Kinerja di 2023 dan Keberlanjutan Pertumbuhan Bisnis pada 2024 WSBP is Optimistic About Achieving Performance Targets in 2023 and Sustaining Business Growth in 2024 |

Pelaksanaan Press Release Tahun 2023

Press Release in 2023

| No. | Tanggal Date | Judul Title |
|-----|---------------------------------------|---|
| 91 | 15 Desember 2023 December 15, 2023 | Suplai Readymix WSBP di Proyek Gedung Sekretariat Presiden IKN Nusantara Capai 44,25% WSBP's Readymix Supply in the Presidential Secretariat Building Project of IKN Nusantara Reached 44.25% |
| 92 | 20 Desember 2023 December 20, 2023 | WSBP Raih Kontrak Baru Proyek Rumah Susun ASN 3 IKN Nusantara WSBP Secured New Contracts for ASN 3 IKN Nusantara Apartment Project |
| 93 | 22 Desember 2023 December 22, 2023 | Per Mid Desember, Proyek Kantor Kementerian Koordinator 4 Capai Progress Suplai Readymix Sebesar 68,29% By Mid-December, Progress of Readymix Supply in the Office of the Coordinating Ministry 4 Project Reached 68.29% |
| 94 | 29 Desember 2023 December 29, 2023 | WSBP Berhasil Bukukan Peningkatan Kinerja Keuangan Pada TW III/2023 WSBP Successfully Recorded Financial Performance Improvement in the Third Quarter of 2023 |

**KORESPONDENSI PERUSAHAAN
KEPADA REGULATOR PASAR MODAL**

Sebagai entitas korporat yang terdaftar di Bursa Efek Indonesia (BEI) dan tunduk pada regulasi Otoritas Jasa Keuangan (OJK), WSBP telah menyampaikan korespondensi perusahaan kepada beberapa regulator Pasar Modal Indonesia, yaitu Otoritas Jasa Keuangan (OJK) dan Bursa Efek Indonesia (BEI) di sepanjang tahun 2023, dengan uraian sebagai berikut:

**THE COMPANY'S CORRESPONDENCE
TO CAPITAL MARKET REGULATORS**

As a corporate entity listed on the Indonesia Stock Exchange (IDX) and subject to the Financial Services Authority (OJK) regulations, WSBP has submitted corporate correspondence to several Indonesian Capital Market regulators, namely Financial Services Authority (OJK) and Indonesia Stock Exchange (IDX) throughout 2023, with the following description:

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023

Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|------------------------|---|------------------------|--|
| 1 | E001 | Pemberitahuan Rencana Rapat Umum Pemegang Saham Tahunan Notification of Annual General Meeting of Shareholders | 1 | 02 Mei 2023 May 2, 2023 |
| 2 | E001 | Pemberitahuan Rencana Rapat Umum Pemegang Saham Luar Biasa Notification of Extraordinary General Meeting of Shareholders | 1 | 02 Mei 2023 May 2, 2023 |
| 3 | E002 | Pemanggilan Rapat Umum Pemegang Saham Tahunan Annual General Meeting of Shareholders Summons | 1 | 17 Mei 2023 May 17, 2023 |
| 4 | E002 | Pemanggilan Rapat Umum Pemegang Saham Luar Biasa Extraordinary General Meeting of Shareholders Summons | 1 | 17 Mei 2023 May 17, 2023 |
| 5 | E002 | Perubahan Jadwal Rapat Umum Pemegang Saham Tahunan Changes in Schedule of Annual General Meeting of Shareholders | 1 | 28 Mei 2023 May 28, 2023 |
| 6 | E002 | Perubahan Jadwal Rapat Umum Pemegang Saham Luar Biasa Changes in Schedule of Extraordinary General Meeting of Shareholders | 2 | 08 Juni 2023 June 8, 2023 |
| 7 | E003 | Rencana Penyelenggaraan Public Expose Public Expose Plan | 2 | 13 Maret 2023, 28 November 2023 March 13, 2023, November 28, 2023 |
| 8 | E003 | Penyampaian Materi Public Expose Submission of Public Expose Materials | 2 | 14 Maret 2023, 07 Desember 2023 March 14, 2023, December 7, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023

Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|----------------|---|---------------------|--|
| 9 | E003 | Laporan Hasil Public Expose Public Expose Result Report | 2 | 15 Maret 2023, 14 Desember 2023 March 15, 2023, December 14, 2023 |
| 10 | E009 | Laporan Bulanan Registrasi Pemegang Efek Monthly Report on Securities Holder Registration | 12 | Per tanggal 10 setiap bulan On the 10th of each month |
| 11 | E013 | Risalah Rapat Umum Para Pemegang Saham Luar Biasa Extraordinary General Meeting of Shareholders Minutes | 2 | 10 Januari 2023, 27 Juli 2023 January 10, 2023, July 27, 2023 |
| 12 | E013 | Ringkasan Risalah Rapat Umum Para Pemegang Saham Tahunan Summary of Annual General Meeting of Shareholders Minutes | 1 | 23 Juni 2023 June 23, 2023 |
| 13 | E013 | Ringkasan Risalah Rapat Umum Para Pemegang Saham Luar Biasa Summary of Extraordinary General Meeting of Shareholders Minutes | 1 | 04 Juli 2023 July 4, 2023 |
| 14 | E013 | Risalah Rapat Umum Para Pemegang Saham Tahunan Annual General Meeting of Shareholders Minutes | 1 | 20 Juli 2023 July 20, 2023 |
| 15 | E014 | Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Tahap I dan Tahap II Tahun 2019 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Announcement of General Meeting of Bondholders on Sustainable Bonds I Phase I and Phase II of 2019 PT Waskita Beton Precast Tbk | 3 | 17 Januari 2023, 03 Mei 2023, 07 Juli 2023 January 17, 2023, May 3, 2023, July 7, 2023 |
| 16 | E014 | Penyampaian Bukti Iklan Hasil Pemeringkatan Perusahaan dan Penawaran Umum Berkelanjutan I Tahap I dan Tahap II Tahun 2019 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Company Rating Results and Sustainable Public Offering I Phase I and Phase II of 2019 PT Waskita Beton Precast Tbk | 1 | 20 Januari 2023 January 20, 2023 |
| 17 | E014 | Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Obligasi (RUPO) Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 Submission of Advertisement Proof of Summons for General Meeting of Bondholders (RUPO) of Shelf Registration Bonds I Waskita Beton Precast Phase I of 2019 | 3 | 01 Februari 2023, 17 Mei 2023, 24 Juli 2023 February 1, 2023, May 17, 2023, July 24, 2023 |
| 18 | E014 | Penyampaian Bukti Iklan Pemanggilan Rapat Umum Pemegang Obligasi (RUPO) Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 Submission of Advertisement Proof of Summons of General Meeting of Bondholders (RUPO) of Shelf Registration Bond I Waskita Beton Precast Phase II of 2019 | 3 | 01 Februari 2023, 17 Mei 2023, 24 Juli 2023 February 1, 2023, May 17, 2023, July 24, 2023 |
| 19 | E014 | Penyampaian Bukti Iklan Pengumuman Hasil Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Tahap I dan Tahap II Tahun 2019 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of General Meeting of Bondholders Announcement Result of Shelf Registration Bonds I Phase I and Phase II of 2019 PT Waskita Beton Precast Tbk | 1 | 02 Maret 2023 March 2, 2023 |
| 20 | E014 | Penyampaian Bukti Iklan Hasil Pemeringkatan atas Obligasi PT Waskita Beton Precast Tbk Submission of Advertisement Proof of Rating Results on PT Waskita Beton Precast Tbk Bonds | 1 | 23 Maret 2023 March 23, 2023 |
| 21 | E014 | Penyampaian Bukti Iklan Pemberitahuan RUPS Submission of Advertisement Proof of GMS Notification | 2 | 02 Mei 2023 May 2, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023
Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|------------------------|---|------------------------|--|
| 22 | E014 | Penyampaian Bukti Iklan Pengumuman Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Waskita Beton Precast II Tahun 2022 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of General Meeting of Bondholders Announcement on Waskita Beton Precast Bonds I of 2022 and Waskita Beton Precast Bonds II of 2022 PT Waskita Beton Precast Tbk | 2 | 03 Mei 2023, 07 Juli 2023 May 3, 2023, July 7, 2023 |
| 23 | E014 | Penyampaian Bukti Iklan Pemanggilan RUPO Obligasi Waskita Beton Precast I Tahun 2022 Submission of Advertisement Proof of Summons for the General Meeting of Bondholders on Waskita Beton Precast Bonds I of 2022 | 2 | 17 Mei 2023, 24 Juli 2023 May 17, 2023, July 24, 2023 |
| 24 | E014 | Penyampaian Bukti Iklan Pemanggilan RUPO Obligasi Waskita Beton Precast II Tahun 2022 Submission of Advertisement Proof of Summons for the General Meeting of Shareholders of Waskita Beton Precast Bonds II of 2022 | 2 | 17 Mei 2023, 24 Juli 2023 May 17, 2023, July 24, 2023 |
| 25 | E014 | Penyampaian Bukti Iklan Panggilan RUPS Submission of Advertisement Proof of GMS Summons | 2 | 17 Mei 2023 May 17, 2023 |
| 26 | E014 | Penyampaian Bukti Iklan Pemanggilan Ulang RUPST Tahun Buku 2022 PT Waskita Beton Precast Tbk Submission of Advertisement Proof of AGMS Re-Summoning for 2022 Fiscal Year PT Waskita Beton Precast Tbk | 1 | 29 Mei 2023 May 29, 2023 |
| 27 | E014 | Penyampaian Bukti Iklan Pengumuman Hasil Rapat Umum Pemegang Obligasi atas Obligasi-Obligasi PT Waskita Beton Precast Tbk Submission of Advertisement Proof of the General Meeting of Bondholders Results Announcement of PT Waskita Beton Precast Tbk Bonds | 2 | 06 Juni 2023, 11 Agustus 2023 June 6, 2023, August 11, 2023 |
| 28 | E014 | Penyampaian Bukti Iklan Perubahan Jadwal RUPSLB Submission of Advertisement Proof of EGMS Schedule Changes | 1 | 09 Juni 2023 June 9, 2023 |
| 29 | E014 | Penyampaian Bukti Iklan Ringkasan Risalah Rapat Umum Pemegang Saham Tahunan Tahun Buku 2022 Submission of Advertisement Proof of Summary of Annual General Meeting of Shareholders Minutes of 2022 Fiscal Year | 1 | 24 Juni 2023 June 24, 2023 |
| 30 | E014 | Penyampaian Bukti Iklan Hasil RUPS Submission of Advertisement Proof of GMS Resolutions | 1 | 06 Juli 2023 July 6, 2023 |
| 31 | E016 | Penunjukan/Perubahan Kantor Akuntan Publik dan/atau Akuntan Publik Appointment/Change of Public Accounting Firm and/or Public Accountant | 1 | 05 Juli 2023 July 5, 2023 |
| 32 | E019 | Laporan Informasi atau Fakta Material Pemanggilan Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 Material Information or Facts Report of the General Meeting of Bondholders Summons for Sustainable Bonds I Waskita Beton Precast Phase I of 2019 | 3 | 01 Februari 2023, 17 Mei 2023, 21 Juli 2023 February 1, 2023, May 17, 2023, July 21, 2023 |
| 33 | E019 | Laporan Informasi atau Fakta Material Pemanggilan Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 Material Information or Facts Report on the General Meeting of Bondholders Summons for Sustainable Bonds I Waskita Beton Precast Phase II of 2019 | 3 | 01 Februari 2023, 17 Mei 2023, 21 Juli 2023 February 1, 2023, May 17, 2023, July 21, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023

Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|----------------|--|---------------------|--|
| 34 | E019 | Laporan Informasi atau Fakta Material Penyampaian Hasil Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Tahap I Tahun 2019 PT Waskita Beton Precast Tbk Material Information or Facts Report on the Submission of General Meeting of Bondholders Result of Sustainable Bonds I Phase I of 2019 PT Waskita Beton Precast Tbk | 3 | 17 Februari 2023, 06 Juni 2023, 08 Agustus 2023 February 17, 2023, June 6, 2023, August 8, 2023 |
| 35 | E019 | Laporan Informasi atau Fakta Material Penyampaian Hasil Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Tahap II Tahun 2019 PT Waskita Beton Precast Tbk Material Information or Facts Report on Submission of the General Meeting of Bondholders Results of Shelf Registration Bond I Phase II of 2019 PT Waskita Beton Precast Tbk | 3 | 17 Februari 2023, 06 Juni 2023, 08 Agustus 2023 February 17, 2023, June 6, 2023, August 8, 2023 |
| 36 | E019 | Laporan Informasi atau Fakta Material Addendum Perjanjian Perwaliamanatan PT Waskita Beton Precast Tbk Material Information or Facts Report on Addendum of Trustee Agreement of PT Waskita Beton Precast Tbk | 1 | 11 Maret 2023 March 11, 2023 |
| 37 | E019 | Laporan Informasi atau Fakta Material Hasil Pemeringkatan Obligasi PT Waskita Beton Precast Tbk Material Information or Facts Report on the Bond Rating Result of PT Waskita Beton Precast Tbk | 1 | 23 Maret 2023 March 23, 2023 |
| 38 | E019 | Laporan Informasi atau Fakta Material Penyampaian Informasi Tambahan Pencatatan Obligasi PT Waskita Beton Precast Tbk Material Information or Facts Report on the Submission of Additional Information on the Listing of PT Waskita Beton Precast Tbk Bonds | 2 | 23 Maret 2023, 24 Maret 2023 March 23, 2023, March 24, 2023 |
| 39 | E019 | Laporan Informasi atau Fakta Material Penundaan Penyampaian Laporan Keuangan Audited per 31 Desember 2022 PT Waskita Beton Precast Tbk Material Information or Facts Report on the Postponement of Submission of Audited Financial Statements as of December 31, 2022 PT Waskita Beton Precast Tbk | 1 | 31 Maret 2023 March 31, 2023 |
| 40 | E019 | Laporan Informasi atau Fakta Material Pelaksanaan Surat Otoritas Jasa Keuangan (OJK) perihal Perintah Tindakan Tertentu kepada PT Waskita Beton Precast Tbk (Perseroan) Material Information or Facts Report on the Implementation of Financial Services Authority (OJK) Letter regarding the Order of Certain Actions to PT Waskita Beton Precast Tbk (the Company) | 1 | 09 April 2023 April 9, 2023 |
| 41 | E019 | Laporan Informasi atau Fakta Material Keterbukaan Informasi dalam Rangka Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (PMTMETD) Material Information or Facts Report on Information Disclosure in the Context of Capital Increase without Pre-emptive Rights (PMTMETD) | 8 | 02 Mei 2023, 02 Juni 2023, 08 Juni 2023, 26 Juni 2023, 28 Juli 2023, 03 Agustus 2023, 08 Agustus 2023 May 2, 2023, June 2, 2023, June 8, 2023, June 26, 2023, July 28, 2023, August 3, 2023, August 8, 2023 |
| 42 | E019 | Laporan Informasi atau Fakta Material Penyampaian Pengumuman Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast I Tahun 2022 dan Obligasi Waskita Beton Precast II Tahun 2022 PT Waskita Beton Precast Tbk Material Information or Facts Report on the General Meeting of Bondholders Announcement on Waskita Beton Precast Bonds I of 2022 and Waskita Beton Precast Bonds II of 2022 PT Waskita Beton Precast Tbk | 2 | 03 Mei 2023, 06 Juli 2023 May 03, 2023, July 6, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023
Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|------------------------|---|------------------------|---|
| 43 | E019 | Laporan Informasi atau Fakta Material Penyampaian Pengumuman Rapat Umum Pemegang Obligasi atas Obligasi Berkelanjutan I Waskita Beton Precast Tahap I dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 PT Waskita Beton Precast Tbk Material Information or Facts Report Submission of Announcement of General Meeting of Bondholders on Sustainable Bonds I Waskita Beton Precast Phase I and Sustainable Bonds I Waskita Beton Precast Phase II of 2019 PT Waskita Beton Precast Tbk | 2 | 03 Mei 2023, 06 Juli 2023 May 03, 2023, July 6, 2023 |
| 44 | E019 | Laporan Informasi atau Fakta Material Pemanggilan RUPO Obligasi Waskita Beton Precast I Tahun 2022 Material Information or Facts Report on the RUPO Invitation for Waskita Beton Precast Bonds I of 2022 | 2 | 17 Mei 2023, 21 Juli 2023 May 17, 2023, July 21, 2023 |
| 45 | E019 | Laporan Informasi atau Fakta Material Pemanggilan RUPO Obligasi Waskita Beton Precast II Tahun 2022 Material Information or Facts Report on the RUPO Invitation for Waskita Beton Precast Bonds II of 2022 | 2 | 17 Mei 2023, 21 Juli 2023 May 17, 2023, July 21, 2023 |
| 46 | E019 | Laporan Informasi atau Fakta Material Penyampaian Hasil Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast I Tahun 2022 Material Information or Facts Report on Submission of the General Meeting of Bondholders Results of Waskita Beton Precast Bonds I of 2022 | 2 | 06 Juni 2023, 08 Agustus 2023 June 6, 2023, August 8, 2023 |
| 47 | E019 | Laporan Informasi atau Fakta Material Penyampaian Hasil Rapat Umum Pemegang Obligasi atas Obligasi Waskita Beton Precast II Tahun 2022 Material Information or Facts Report on Submission of the General Meeting of Bondholders Results of Waskita Beton Precast II of 2022 Bonds | 2 | 06 Juni 2023, 08 Agustus 2023 June 6, 2023, August 8, 2023 |
| 48 | E019 | Laporan Informasi atau Fakta Material Perubahan Golongan PT Bank DKI sebagai Kreditor Finansial Lain menjadi Kreditor Finansial sesuai Perjanjian Perdamaian PT Waskita Beton Precast Tbk Material Information or Facts Report on the Change of PT Bank DKI as Other Financial Creditor to Financial Creditor in accordance with the Peace Agreement of PT Waskita Beton Precast Tbk. | 1 | 26 Juni 2023 June 26, 2023 |
| 49 | E019 | Laporan Informasi atau Fakta Material Keterbukaan Informasi Tanggapan Bursa Efek Indonesia Material Information or Facts Report on Information Disclosure Responses to Indonesia Stock Exchange | 1 | 27 Juni 2023 June 27, 2023 |
| 50 | E019 | Laporan Informasi atau Fakta Material Keterbukaan Informasi Tanggapan OJK Material Information or Facts Report on Information Disclosure OJK Response | 1 | 27 Juni 2023 June 27, 2023 |
| 51 | E019 | Laporan Informasi atau Fakta Material Keterbukaan Informasi Laporan Keuangan Juni 2023 Material Information or Facts Report on Disclosure of Financial Statements June 2023 | 1 | 31 Juli 2023 July 31, 2023 |
| 52 | E019 | Laporan Informasi atau Fakta Material Penyampaian Laporan Keuangan Tengah Tahun 2023 Material Information or Facts Report on Submission of Mid-Year Financial Report 2023 | 1 | 31 Juli 2023 July 31, 2023 |
| 53 | E019 | Laporan Informasi atau Fakta Material Pembayaran CFADS Tahap II 2023 PT Waskita Beton Precast Tbk Material Information or Facts Report on Payment of CFADS Phase II 2023 PT Waskita Beton Precast Tbk | 1 | 27 September 2023 September 27, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023

Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|------------------------|--|---------------------|--|
| 54 | E019 | Laporan Informasi atau Fakta Material Gugatan Perkara PT Bank DKI kepada PT Waskita Beton Precast Tbk (Perseroan) Material Information or Facts Report on Lawsuit of PT Bank DKI to PT Waskita Beton Precast Tbk (the Company) | 1 | 03 Desember 2023 December 3, 2023 |
| 55 | E019 | Laporan Informasi atau Fakta Material Penyampaian Informasi Tambahan Pencatatan Obligasi Wajib Konversi I Tahun 2023 PT Waskita Beton Precast Tbk Material Information or Facts Report on Submission of Additional Information on the Listing of Mandatory Convertible Bonds I of 2023 PT Waskita Beton Precast Tbk | 1 | 04 Desember 2023 December 4, 2023 |
| 56 | E019 | Laporan Informasi atau Fakta Material Penyampaian Informasi Tambahan Pencatatan Obligasi Wajib Konversi II Tahun 2023 PT Waskita Beton Precast Tbk Material Information or Facts Report on the Submission of Additional Information on the Recording of Mandatory Convertible Bonds II of 2023 PT Waskita Beton Precast Tbk | 1 | 04 Desember 2023 December 4, 2023 |
| 57 | E019 | Laporan Informasi atau Fakta Material Penyampaian Informasi Tambahan atas Hasil Penerbitan Obligasi Wajib Konversi I dan II Waskita Beton Precast Tahun 2023 Material Information or Fact Report on the Submission of Additional Information on the Issuance Result of Waskita Beton Precast's Mandatory Convertible Bonds I and II of 2023 | 1 | 19 Desember 2023 December 19, 2023 |
| 58 | E019 | Penyampaian Laporan Keuangan Submission of Financial Statements | 1 | 29 Desember 2023 December 29, 2023 |
| 59 | E020 | Penyampaian Laporan Tahunan Submission of Annual Report | 2 | 30 April 2023, 20 Juni 2023 April 30, 2023, June 20, 2023 |
| 60 | E020 | Penyampaian Laporan Berkelanjutan Submission of Sustainability Report | 2 | 30 April 2023, 23 Juni 2023 April 30, 2023, June 20, 2023 |
| 61 | E023 | Penjelasan atas Volatilitas Transaksi Explanation on Transaction Volatility | 1 | 05 April 2023 April 5, 2023 |
| 62 | E023 | Penjelasan atas Pemberitaan Media Massa Explanation on Mass Media Coverage | 1 | 11 Agustus 2023 August 11, 2023 |
| 63 | E030 | Laporan Hasil Pemeringkatan Karena Terdapat Fakta Material Report on Rating Result Due to Material Facts | 1 | 20 Januari 2023 January 20, 2023 |
| 64 | E030 | Laporan Hasil Pemeringkatan Tahunan Annual Rating Report | 1 | 11 September 2023 September 11, 2023 |
| 65 | E049 | Penyampaian Mata Acara Rapat Umum Pemegang Saham Tahunan Submission of Annual General Meeting of Shareholders Agenda | 1 | 17 April 2023 April 17, 2023 |
| 66 | E049 | Penyampaian Mata Acara Rapat Umum Pemegang Saham Luar Biasa Submission of Extraordinary General Meeting of Shareholders Agenda | 1 | 17 April 2023 April 17, 2023 |
| 67 | E049 | Penyampaian Perubahan Mata Acara Rapat Umum Pemegang Saham Tahunan Submission of Annual General Meeting of Shareholders Agenda Changes | 1 | 10 Mei 2023 May 10, 2023 |
| 68 | E074 | Permohonan Pembukaan Suspensi Saham PT Waskita Beton Precast Tbk Request to Open the Suspension of PT Waskita Beton Precast Tbk Shares | 1 | 10 Maret 2023 March 10, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023

Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|------------------------|---|------------------------|---|
| 69 | E074 | Penyampaian Sertifikat Jumbo atas Obligasi Waskita Precast I dan II Tahun 2022 PT Waskita Beton Precast Tbk Submission of Jumbo Certificate on Waskita Precast Bonds I and II of 2022 PT Waskita Beton Precast Tbk | 1 | 21 Maret 2023 March 21, 2023 |
| 70 | E074 | Permohonan Perubahan Profil Efek Bersifat Utang PT Waskita Beton Precast Tbk Application for Change of Profile of Debt Securities of PT Waskita Beton Precast Tbk | 2 | 21 Maret 2023 March 21, 2023 |
| 71 | E074 | Penyampaian Informasi Tambahan Obligasi I Tahap I Submission of Additional Information on Bonds I Phase I | 1 | 22 Maret 2023 March 22, 2023 |
| 72 | E074 | Penyampaian Informasi Tambahan Obligasi I Tahap II Submission of Additional Information on Bonds I Phase II | 1 | 22 Maret 2023 March 22, 2023 |
| 73 | E074 | Penyampaian Koreksi Add Perjanjian Perwaliamanatan Submission of Correction of Trustee Agreement Addendum | 2 | 22 Maret 2023, 23 Maret 2023 March 22, 2023, March 23, 2023 |
| 74 | E074 | Permohonan Pencatatan Efek Obligasi Waskita Beton Precast I Tahun 2022 Application for Securities Listing of Waskita Beton Precast Bonds I of 2022 | 2 | 22 Maret 2023, 23 Maret 2023 March 22, 2023, March 23, 2023 |
| 75 | E074 | Permohonan Pencatatan Efek Obligasi Waskita Beton Precast II Tahun 2022 Application for Securities Listing of Waskita Beton Precast II of 2022 Bonds | 2 | 22 Maret 2023, 23 Maret 2023 March 22, 2023, March 23, 2023 |
| 76 | E074 | Penyampaian Revisi Sertifikat Jumbo atas Obligasi Waskita Beton Precast I dan II Tahun 2022 PT Waskita Beton Precast Tbk Submission of Revision of Jumbo Certificate for Waskita Beton Precast Bonds I and II of 2022 PT Waskita Beton Precast Tbk | 1 | 24 Maret 2023 March 24, 2023 |
| 77 | E074 | Revisi Permohonan Pencatatan Efek Obligasi Waskita Beton Precast I Tahun 2022 Revision of Application for Securities Listing of Waskita Beton Precast Bonds I of 2022 | 1 | 24 Maret 2023 March 24, 2023 |
| 78 | E074 | Revisi Permohonan Pencatatan Efek Obligasi Waskita Beton Precast II Tahun 2022 Revision of Application for Securities Listing of Waskita Beton Precast Bonds II of 2022 | 1 | 24 Maret 2023 March 24, 2023 |
| 79 | E074 | Permohonan Perpanjangan Waktu Penyampaian Laporan Keuangan Audited per 31 Desember 2022 Request for Extension of Time to Submit Audited Financial Statements as of December 31, 2022 | 1 | 31 Maret 2023 March 31, 2023 |
| 80 | E074 | Tanggapan Permintaan Penjelasan atas Pemberitaan di Media Massa PT Waskita Beton Precast Tbk Response to Request for Explanation on News in Mass Media PT Waskita Beton Precast Tbk | 1 | 03 Mei 2023 May 3, 2023 |
| 81 | E074 | Permohonan Perpanjangan Waktu Penyampaian Tanggapan PT Waskita Beton Precast Tbk Request for Time Extension for Submission of PT Waskita Beton Precast Tbk Response | 3 | 15 Juni 2023, 19 Juni 2023, 21 Juni 2023 June 15, 2023, June 19, 2023, June 21, 2023 |
| 82 | E074 | Penyampaian Koreksi Laporan Tahunan Tahun Buku 2022 PT Waskita Beton Precast Tbk Submission of Correction to Annual Report for 2022 Fiscal Year PT Waskita Beton Precast Tbk | 1 | 20 Juni 2023 June 20, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023
Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|----------------|--|---------------------|--|
| 83 | E074 | Koreksi Sustainability Report Correction of Sustainability Report | 1 | 24 Juni 2023 June 24, 2023 |
| 84 | E074 | Permohonan Pencatatan Saham Tambahan Application for Listing of Additional Shares | 2 | 20 Juli 2023, 21 Juli 2023 July 20, 2023, July 21, 2023 |
| 85 | E074 | Penyampaian Surat Pernyataan Rencana Pencatatan Saham Kreditor Dagang PT Waskita Beton Precast Tbk Submission of Statement Letter of Listing Plan for Trade Creditor Shares of PT Waskita Beton Precast Tbk | 1 | 25 Juli 2023 July 25, 2023 |
| 86 | E074 | Draf Perubahan Profil Obligasi dan Pencatatan OWK Amendment Draft of Bond Profile and OWK Listing | 1 | 16 September 2023 September 16, 2023 |
| 87 | E074 | Penyampaian Informasi Tambahan Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 PT Waskita Beton Precast Tbk Submission of Additional Information on the Listing of Waskita Beton Precast I of 2023 Mandatory Convertible Bonds PT Waskita Beton Precast Tbk | 1 | 29 November 2023 November 29, 2023 |
| 88 | E074 | Penyampaian Informasi Tambahan Pencatatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk Submission of Additional Information on the Listing of Waskita Beton Precast II of 2023 Mandatory Convertible Bonds PT Waskita Beton Precast Tbk | 1 | 29 November 2023 November 29, 2023 |
| 89 | E074 | Perubahan Profil Obligasi Berkelanjutan I & II Tahun 2019 - Obligasi Wajib Konversi Change in Profile of Shelf Registration Bonds I & II of 2019 - Mandatory Convertible Bonds | 1 | 29 November 2023 November 29, 2023 |
| 90 | E074 | Permohonan Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I & II Tahun 2023 Request for Listing of Waskita Beton Precast Mandatory Convertible Bonds I & II of 2023 | 1 | 29 November 2023 November 29, 2023 |
| 91 | E074 | Penyerahan Sertifikat Jumbo Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Submission of Jumbo Certificate of Waskita Beton Precast I of 2023 Mandatory Convertible Bonds and Waskita Beton Precast II of 2023 Mandatory Convertible Bonds | 1 | 29 November 2023 November 29, 2023 |
| 92 | E074 | Laporan Hasil Pemingkatan atas Obligasi Wajib Konversi Waskita Beton Precast I dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk Report on the Rating Result of Waskita Beton Precast I Mandatory Convertible Bonds and Waskita Beton Precast II Mandatory Convertible Bonds of 2023 PT Waskita Beton Precast Tbk | 1 | 29 November 2023 November 29, 2023 |
| 93 | E074 | Penyampaian Akta-Akta Perubahan Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast Tahun 2023 dan Pengakuan Hutang Obligasi Wajib Konversi Tahun 2023 PT Waskita Beton Precast Tbk Submission of Amendment Deeds to the Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bonds of 2023 and Acknowledgment of Debt of Mandatory Convertible Bonds of 2023 PT Waskita Beton Precast Tbk | 1 | 29 November 2023 November 29, 2023 |
| 94 | E074 | Penyampaian Relas dan Kajian Hukum Terkait Gugatan atas Perkara Perdata Nomor 800/Pdt.G/2023/PN.Jkt.Pst Submission of Relas and Legal Studies Related to the Lawsuit on Civil Case Number 800/Pdt.G/2023/PN.Jkt.Pst | 1 | 11 Desember 2023 December 11, 2023 |

Korespondensi Perusahaan kepada Regulator Pasar Modal Tahun 2023

Company Correspondence to Capital Market Regulators in 2023

| No. | Kode Form Form Code | Jenis Type | Frekuensi Frequency | Tanggal Date |
|-----|------------------------|--|------------------------|---|
| 95 | E074 | Laporan Hasil Penjatahan dan Komposisi Pemegang Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 Report on Allotment Result and Composition of Holders of Waskita Beton Precast I of 2023 Mandatory Convertible Bonds | 1 | 20 Desember 2023 December 20, 2023 |
| 96 | E074 | Laporan Hasil Penjatahan dan Komposisi Pemegang Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 Report on Allotment Result and Composition of Holders of Mandatory Convertible Bonds of Waskita Beton Precast II of 2023 | 1 | 20 Desember 2023 December 20, 2023 |
| 97 | E074 | Permohonan Perpanjangan Waktu Penyampaian Laporan Keuangan per 30 September 2023 PT Waskita Beton Precast Tbk Request for Time Extension for Submission of Financial Statements as of September 30, 2023 PT Waskita Beton Precast Tbk | 1 | 27 Desember 2023 December 27, 2023 |
| 98 | E075 | Permintaan Penjelasan Emiten dan Perusahaan Publik Lainnya Request for Explanation from Issuers and Other Public Companies | 46 | Kondisional Conditional |
| 99 | E075 | Permintaan Penjelasan Emiten dan Perusahaan Publik Permintaan Waktu Diskusi Request for Explanation from Issuers and Public Companies Request for Discussion Time | 4 | 04 Maret 2023, 16 Juni 2023, 07 Juli 2023 March 4, 2023, June 16, 2023, July 7, 2023 |
| 100 | E076 | Laporan Evaluasi terhadap Pelaksanaan Pemberian Jasa Audit atas Informasi Keuangan Historis Tahunan oleh AP dan atau KAP Evaluation Report on the Implementation of Provision of Audit Services on Annual Historical Financial Information by AP and/or KAP | 1 | 29 Mei 2023 May 29, 2023 |
| 101 | E091 | Rencana Penyampaian Laporan Keuangan Kuartal III 2023 Diaudit Plan to Submit Audited Financial Statements for the Third Quarter of 2023 | 1 | 26 Oktober 2023 October 26, 2023 |

KERAHASIAAN INFORMASI

Dalam mendukung pelaksanaan tugas di setiap tingkat organisasi, Board of Commissioners dan Board of Directors harus memastikan bahwa Auditor Eksternal, Auditor Internal, Audit Committee, dan komite lainnya memiliki akses yang diperlukan terhadap catatan akuntansi, data penunjang, dan informasi terkait WSBP. Hal ini bertujuan untuk mendukung pelaksanaan tugas mereka secara optimal dan sesuai dengan ketentuan yang berlaku.

Kerahasiaan Informasi Perusahaan

1. Kecuali disyaratkan dalam ketentuan peraturan perundang-undangan, anggaran dasar dan/atau peraturan perusahaan, Auditor Eksternal, Auditor Internal, dan Committee Audit, serta Committee lainnya jika ada, harus merahasiakan informasi yang diperoleh sewaktu melaksanakan tugasnya.
2. Board of Commissioners dan Board of Directors bertanggung jawab kepada perusahaan untuk menjaga kerahasiaan informasi perusahaan.
3. Informasi, yang berdasarkan ketentuan peraturan perundang-undangan dan/atau ketentuan perusahaan

INFORMATION CONFIDENTIALITY

In supporting the performance of duties at each level of the organization, Board of Commissioners and Board of Directors must ensure that External Auditors, Internal Auditors, Audit Committee, and other committees have the necessary access to accounting records, supporting data, and information related to WSBP. This aims to support the optimal performance of their duties and in accordance with applicable regulations.

The Company's Information Confidentiality

1. Unless required by the provisions of laws and regulations, articles of association and/or Company regulations, External Auditors, Internal Auditors and Audit Committee, as well as other Committees if any, must keep the information obtained while performing their duties confidential.
2. Board of Commissioners and Board of Directors are responsible to the Company for maintaining the confidentiality of Company information.
3. Information, which based on the provisions of laws and regulations and/or Company provisions is confidential

merupakan informasi rahasia yang berkenaan dengan perusahaan, harus dirahasiakan sesuai dengan ketentuan peraturan perundang-undangan dan/atau ketentuan perusahaan.

Keterbukaan Informasi

1. Perseroan wajib melaksanakan keterbukaan informasi secara tepat waktu, akurat, jelas, dan objektif, sesuai dengan ketentuan peraturan perundang-undangan.
2. Perseroan memiliki kebijakan dan prosedur pengungkapan dan transparansi yang memastikan pengungkapan informasi material dan menjaga informasi sensitif serta rahasia korporasi.

Perlindungan Data Pribadi

Board of Directors wajib melindungi dan memastikan keamanan data pribadi yang dikelola BUMN sesuai dengan ketentuan peraturan perundang-undangan yang mengatur mengenai perlindungan data pribadi.

Hubungan Dengan Pemangku Kepentingan (Stakeholders)

Perseroan harus menghormati hak pemangku kepentingan Perseroan termasuk pemangku kepentingan yang timbul berdasarkan ketentuan peraturan perundang-undangan dan/atau perjanjian yang dibuat oleh Perseroan dengan karyawan, pelanggan, pemasok, dan kreditur serta masyarakat sekitar tempat usaha Perseroan.

information relating to the Company, must be kept confidential in accordance with the provisions of laws and regulations and/or Company provisions.

Information Disclosure

1. The Company shall carry out information disclosure in a timely, accurate, clear, and objective manner, in accordance with the provisions of laws and regulations.
2. The Company has disclosure and transparency policies and procedures that ensure the disclosure of material information and safeguard sensitive information and corporate secrets.

Personal Data Protection

Board of Directors must protect and ensure the security of personal data managed by SOEs in accordance with the provisions of laws and regulations governing the protection of personal data.

Relationship with Stakeholders

The Company shall respect the Company's stakeholders' rights including stakeholders arising under the provisions of laws and regulations and/or agreements made by the Company with employees, customers, suppliers, and creditors as well as the community around the Company's place of business.

KODE ETIK PERUSAHAAN

THE COMPANY'S CODE OF CONDUCT

WSBP telah meneguhkan komitmennya untuk menjalankan operasional bisnis sesuai dengan standar etika tertinggi, khususnya dalam aspek kejujuran, integritas, dan keadilan. Untuk mencapai tujuan ini, WSBP merumuskan sebuah pedoman yang mewakili nilai-nilai inti yang bersumber dari filosofi perusahaan dan prinsip-prinsip dasar yang berlaku di lingkungan WSBP. Pedoman ini berfungsi sebagai landasan kode etik utama yang menjadi pedoman bagi seluruh tingkatan manajemen dan karyawan, mengatur perilaku, interaksi, dan tindakan agar sesuai dengan hak dan kewajiban terhadap pemangku kepentingan. Keberadaan dan komitmen penerapan *Code of Conduct* Perusahaan ini diatur dalam Komitmen Bersama Board of Commissioners dan Board of Directors beserta Insan WSBP lainnya, yang secara berkala selalu dimutakhirkan.

WSBP has affirmed its commitment to conduct business operations in accordance with the highest ethical standards, particularly in the aspects of honesty, integrity and fairness. To achieve this goal, WSBP formulated a code of conduct that represents the core values derived from the Company's philosophy and the basic principles that apply within WSBP. This guideline serves as the foundation of main code of conduct that serves as a guideline for all levels of management and employees, regulating behavior, interactions, and actions in accordance with the rights and obligations towards stakeholders. The existence and commitment to the implementation of the Company's Code of Conduct is regulated in the Joint Commitment of Board of Commissioners and Board of Directors and other WSBP personnel, which is regularly updated.



ISI KODE ETIK PERUSAHAAN

Pedoman Perilaku Perusahaan berisi panduan dalam bertindak dan berperilaku agar sesuai dengan etika bisnis dan etika kerja, dengan uraian sebagai berikut:

1. Standar etika dan perilaku yang berlaku secara umum di PT Waskita Beton Precast Tbk. Standar etika dan perilaku ini merupakan Budaya Perusahaan yang didasari oleh sistem nilai. Selain itu, standar etika dan perilaku juga mengatur hubungan dengan pegawai, pengguna jasa, masyarakat, Pejabat Negara, pemegang saham, dan lingkungan sekitar;
2. Etika dan perilaku Komisaris;
3. Etika dan perilaku Board of Directors;
4. Etika dan perilaku Pegawai;
5. Kebijakan akuntansi dan keuangan;
6. Keterbukaan dan kerahasiaan informasi;
7. Gratifikasi;
8. Penerapan dan pelanggaran benturan kepentingan; dan
9. Penerapan dan pelanggaran etika (*Whistleblower Policy*).

CONTENT OF THE COMPANY'S CODE OF CONDUCT

The Company's Code of Conduct contains guidelines for acting and behaving in accordance with business ethics and work ethics, with the following descriptions:

1. Generally accepted ethical and behavioral standards at PT Waskita Beton Precast Tbk. These ethical and behavioral standards are a corporate culture based on a value system. In addition, ethical and behavioral standards also regulate relationships with employees, service users, community, state officials, shareholders, and the surrounding environment;
2. Board of Commissioners ethics and behavior;
3. Board of Directors ethics and behavior;
4. Employee ethics and behavior;
5. Accounting and financial policies;
6. Disclosure and information confidentiality;
7. Gratification;
8. Implementation and conflicts of interest violation; and
9. Implementation and ethics violation (*Whistleblower Policy*).

RUANG LINGKUP KODE ETIK PERUSAHAAN

Ruang lingkup etika mencakup hubungan antara Perusahaan dengan lingkungan internal (Komisaris, Board of Directors, dan Karyawan) dan lingkungan eksternal (pemegang saham, pelanggan, pemasok, subkontraktor, pemberi jasa, pesaing, media massa, penyelenggara negara, dan masyarakat).

SOSIALISASI DAN PENEGAKAN KODE ETIK PERUSAHAAN

Kode Etik perusahaan secara resmi tertulis di dalam Buku Kode Etik yang dirumuskan oleh Board of Directors dan Board of Commissioners berdasarkan nilai-nilai Perusahaan. Kode Etik ini secara konsisten disosialisasikan kepada seluruh karyawan baru dalam perusahaan untuk memberikan pemahaman terhadap penerapan Budaya Perusahaan.

SCOPE OF THE COMPANY'S CODE OF CONDUCT

The scope of ethics includes the relationship between the Company and internal environment (Board of Commissioners, Board of Directors, and Employees) and external environment (shareholders, customers, suppliers, subcontractors, service providers, competitors, mass media, state administrators, and community).

SOCIALIZATION AND ENFORCEMENT OF THE COMPANY'S CODE OF CONDUCT

The Company's Code of Conduct is officially written in the Code of Conduct Book formulated by Board of Directors and Board of Commissioners based on the Company's values. Code of Conduct is consistently socialized to all new employees in the Company to provide an understanding of the implementation of the Corporate Culture.

| | | |
|---|---|---|
| <p>Komitmen pimpinan, di kalangan Board of Commissioners, Board of Directors, Manajemen, maupun kelompok kerja pegawai</p> <p>Commitment of the leaders, among Board of Commissioners, Board of Directors, Management, and employee's working unit</p> | <p>Penggerak penerapan etika dan pengembangannya oleh Departemen Administrasi HC dan Hubungan Industrial</p> <p>The driving force behind the application of ethics and its development by the Department of HC Administration and Industrial Relations</p> | <p>Sosialisasi kepada setiap lapisan pegawai</p> <p>Dissemination to every employee at all level</p> |
|---|---|---|

WSBP juga mewajibkan seluruh karyawan termasuk anggota Board of Commissioners dan Board of Directors untuk menandatangani Formulir Ketaatan Pegawai terhadap Pedoman PT Waskita Beton Precast Tbk di bidang etika dan perilaku dan pedoman PT Waskita Beton Precast Tbk di bidang GCG (*Good Corporate Governance*) PT Waskita Beton Precast Tbk.

PAKTA INTEGRITAS

WSBP berhasil menjalankan bisnisnya apabila WSBP senantiasa menjaga integritas bisnis dalam setiap kegiatan bisnis perusahaan, yaitu:

1. Setiap pegawai Perusahaan dalam melakukan aktivitas bisnis Perusahaan harus selalu menghindari terjadinya benturan kepentingan dan selalu mengutamakan kepentingan Perusahaan.
2. Perusahaan harus selalu menghindari tindakan ilegal, persaingan yang berlebihan tanpa landasan keekonomian, serta perilaku yang menyimpang dalam upaya mendapatkan pekerjaan.
3. Perusahaan harus mendukung prinsip-prinsip persaingan usaha yang sehat sesuai dengan peraturan perundang-undangan yang berlaku.

The Company also requires all employees, including members of Board of Commissioners and Board of Directors, to sign an Employee Compliance Form against the guidelines of PT Waskita Beton Precast Tbk in the field of ethics and behavior and the guidelines of PT Waskita Beton Precast Tbk in the field of GCG (*Good Corporate Governance*) of PT Waskita Beton Precast Tbk.

INTEGRITY PACT

The success of the Company in conducting its business can be achieved if the business integrity is maintained in every business activity of the Company.

1. Every employee of the Company must always avoid conflict of interest and prioritizing the Company's interests in performing business activities of the Company.
2. The Company must always avoid illegal actions, excessive competitions without economic foundation as well as misconduct in order to obtain a project.
3. The Company must always support healthy business competition in accordance with prevailing laws and regulations.

Pakta Integritas



MEKANISME PELAPORAN DAN SANKSI PELANGGARAN KODE ETIK PERUSAHAAN

Setiap karyawan di WSBP memiliki hak dan tanggung jawab untuk melaporkan dugaan pelanggaran terhadap Kode Etik, baik itu dilakukan oleh sesama karyawan atau pihak-pihak yang terkait. Laporan tersebut dapat berkaitan dengan tindakan yang disengaja atau tidak disengaja yang memiliki potensi untuk memengaruhi reputasi WSBP. Hak pelaporan ini harus digunakan dengan penuh tanggung jawab, hanya ketika yakin bahwa pelanggaran benar-benar terjadi. Proses pelaporan ini dirancang untuk menjaga integritas organisasi, bukan sebagai alat untuk merugikan individu.

Adapun mekanisme pelaporan pelanggaran Kode Etik Perusahaan adalah sebagai berikut:

1. Setiap pegawai wajib melaporkan terjadinya pelanggaran Prosedur *Human Capital* ke Divisi *Human Capital Management*.
2. Setiap pegawai yang melaporkan mengenai dugaan pelanggaran etika harus mengungkapkan identitasnya dengan jelas.

REPORTING MECHANISM AND SANCTIONS FOR VIOLATIONS OF THE COMPANY'S CODE OF CONDUCT

Every employee of WSBP has the right and responsibility to report suspected violations of Code of Conduct, whether committed by fellow employees or related parties. Such reports may relate to intentional or unintentional actions that have the potential to affect WSBP's reputation. This reporting right should be exercised responsibly, only when convinced that a violation has actually occurred. This reporting process is designed to maintain the integrity of organizations, not as a tool to harm individuals.

The mechanism for reporting violations of the Company's Code of Conduct is as follows:

1. Every employee is required to report violations of Waskita Precast Procedure (PWP) in the field of Ethics and Conduct to Human Capital & General Affairs Department.
2. Any employee who reported the alleged violation of ethics must reveal his identity.

3. Kerahasiaan identitas pelapor harus dijaga, kecuali apabila diperlukan dalam tindak lanjut laporannya sesuai kebijakan Perusahaan.
4. Tidak ada hukuman yang dijatuhkan kepada pelapor manakala pelanggaran tersebut benar terjadi, kecuali apabila yang bersangkutan juga terlibat dalam pelanggaran dan/atau laporannya tidak benar.

Penanganan Pelanggaran Kode Etik dapat segera dilakukan apabila memenuhi kriteria sebagai berikut:

1. Terdapatnya laporan pelanggaran Kode Etik, baik melalui media surat atau email kepada Atasan Langsung Pegawai.
2. Setiap pelaporan yang masuk akan diperhatikan secara serius dan akan ditindaklanjuti sesuai prosedur yang sudah ditetapkan Perusahaan.
3. Pelaksanaan proses penyelidikan.
4. Penetapan sanksi apabila hasil penyelidikan menyatakan pegawai melakukan pelanggaran Kode Etik.

Sanksi atas pelanggaran Kode Etik adalah sebagai berikut:

1. Setiap pegawai yang melakukan pelanggaran Prosedur Waskita Precast (PWP) di Bidang Proses Human Capital akan diberi sanksi sesuai dengan berat/ringan, sifat, dan seringnya pelanggaran dilakukan.
2. Prosedur pemberian sanksi sesuai dengan Peraturan Perusahaan.

3. Confidentiality of the reporter's identity will be kept, except as necessary for follow-up reports according to the Company policy.
4. No punishment will be given to reporter if the reported violation does occur, except if the person concerned is also involved in the offense and/or the report was not true.

Handling of Code of Conduct violations can be carried out immediately if they meet the following criteria:

1. Admission of report regarding violation of Code of Conduct either through a letter or email to Employee's Direct Supervisor.
2. Each report received will be taken seriously and will be followed up according to the established procedures of the Company.
3. Implementation of investigation process.
4. Determination of sanctions when investigation proved a violation against Code of Conduct.

Sanction for violating Code of Conduct are as follows:

1. Every employee who violates the Waskita Precast Procedure (PWP) in the Ethics and Behavior will be sanctioned according to the major/minor, nature and frequency of violations committed.
2. Procedure for sanction in accordance with Company Regulation.

Tingkatan Sanksi Pelanggaran Kode Etik di Lingkup Perusahaan

Level of Sanction for Violation of Code of Conduct in the Company



JUMLAH PELANGGARAN KODE ETIK DAN PENYIMPANGAN INTERNAL

Sebagai implementasi dari pelaksanaan Kode Etika perusahaan, WSBP memaparkan detail mengenai sanksi yang diberlakukan terkait penegakan Kode Etik selama tahun 2023.

NUMBER OF CODE OF CONDUCT VIOLATIONS AND INTERNAL VIOLATIONS

As an implementation of the Company's Code of Conduct, WSBP provides details on the sanctions imposed related to the enforcement of Code of Conduct during 2023.

Jumlah Pelanggaran Kode Etik Perusahaan dalam Dua Tahun Terakhir
Number of Violations of the Company's Code of Conduct in the Last Two Years

| Jenis Sanksi Sanction Type | Tahun Year | | | Kenaikan (Penurunan) Tahun 2022-2023 Increase (Decrease) 2022-2023 | | |
|------------------------------------|---------------|------|-----------|--|--------------------------|-------------|
| | 2023 | 2022 | 2021 | Jumlah Amount | Persentase Percentage | |
| Teguran Verbal Warning | 2 | | 4 | 0 | -1 | -0.5% |
| Peringatan 1 1st Warning Letter | 2 | | 3 | 13 | -3 | -3,3% |
| Peringatan 2 2nd Warning Letter | 0 | | 0 | 3 | 0 | 0% |
| Peringatan 3 3rd Warning Letter | 8 | | 0 | 0 | 8 | 100% |
| Pengunduran Diri Resignation | 48 | | 44 | 120 | 9 | 9% |
| Pemecatan Dismissal | 18 | | 20 | 352 | -1 | -1% |
| Jumlah Total | 78 | | 71 | 488 | 10 | 9,8% |

Sementara itu, dalam 2 (dua) tahun terakhir, tidak terdapat penyimpangan internal yang dilakukan oleh karyawan WSBP, baik dari level Manajemen, Pegawai Tetap, maupun Pegawai Tidak Tetap.

Meanwhile, in the last 2 (two) years, there have been no internal deviations committed by the Company's employees, both from Management level, Permanent Employees, and Non-Permanent Employees.

KEBIJAKAN PEMBERIAN KOMPENSASI JANGKA PANJANG BERBASIS KINERJA KEPADA MANAJEMEN DAN/ATAU KARYAWAN 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*)

POLICY FOR PROVIDING PERFORMANCEBASED LONG-TERM COMPENSATION TO
MANAGEMENT AND/OR EMPLOYEES, AMONG OTHERS IN THE FORM OF MANAGEMENT
STOCK OPTION PLAN/MSOP AND/OR EMPLOYEE STOCK OPTION PLAN/ESOP

Hingga akhir tahun 2023, Perseroan tidak memiliki kebijakan terkait Program Kepemilikan Saham Karyawan (ESOP) dan/atau Program Kepemilikan Saham oleh Manajemen atau *Management Stock Option Program* (MSOP). Dengan demikian, tidak terdapat informasi terkait jumlah saham ESOP/MSOP dan realisasinya, jangka waktu, persyaratan karyawan dan/atau manajemen yang berhak, serta harga *exercise*.

Until the end of 2023, the Company does not have policies related to Employee Stock Ownership Program (ESOP) and/or Management Stock Option Program (MSOP). Therefore, there is no information regarding the number of ESOP/MSOP shares and its realization, time period, requirements for eligible employees and/or management, and exercise price.

KEPEMILIKAN SAHAM ANGGOTA BOARD OF DIRECTORS DAN ANGGOTA BOARD OF COMMISSIONERS PALING LAMBAT 3 (TIGA) HARI KERJA SETELAH TERJADINYA KEPEMILIKAN ATAU SETIAP PERUBAHAN KEPEMILIKAN ATAS SAHAM PERUSAHAAN TERBUKA

SHARE OWNERSHIP OF MEMBERS OF BOARD OF DIRECTORS AND MEMBERS OF BOARD OF COMMISSIONERS NO LATER THAN 3 (THREE) WORKING DAYS AFTER OWNERSHIP OR ANY CHANGE OF OWNERSHIP OF SHARES OF PUBLIC COMPANIES

KEBIJAKAN KEPEMILIKAN SAHAM ANGGOTA BOARD OF DIRECTORS DAN ANGGOTA BOARD OF COMMISSIONERS

Sesuai dengan Peraturan OJK No. 11/POJK.04/2017 tentang Kebijakan Pelaporan Transaksi Saham Direksi, setiap anggota Board of Commissioners dan Board of Directors diwajibkan untuk menyampaikan informasi kepada Perseroan mengenai kepemilikan dan setiap perubahan kepemilikannya atas saham Perseroan paling lambat 3 (tiga) hari kerja setelah terjadinya transaksi. Selanjutnya, Perseroan wajib menyampaikan laporan kepada OJK atas transaksi tersebut selambat-lambatnya 10 (sepuluh) hari sejak terjadi transaksi.

PELAKSANAAN ATAS KEBIJAKAN DIMAKSUD

Di tahun 2023, tidak terdapat transaksi pembelian dan/atau penjualan saham Board of Directors dan Board of Commissioners.

SHARE OWNERSHIP POLICY FOR MEMBERS OF BOARD OF DIRECTORS AND MEMBERS OF BOARD OF COMMISSIONERS

In accordance with OJK Regulation No. 11/POJK.04/2017 concerning Board of Directors Share Transaction Reporting Policy, each member of Board of Commissioners and Board of Directors is required to submit information to the Company regarding ownership and any change in ownership of the Company's shares no later than 3 (three) working days after the transaction occurs. Furthermore, the Company is required to submit a report to OJK on the transaction no later than 10 (ten) days after the transaction occurred.

IMPLEMENTATION OF THE INTENDED POLICY

In 2023, there were no buying and/or selling transactions of shares made by Board of Directors and Board of Commissioners.

SISTEM PELAPORAN PELANGGARAN WHISTLEBLOWING SYSTEM

Terkait dengan usaha penerapan *Good Corporate Governance* (GCG) dan termasuk di dalamnya pemberantasan korupsi, suap, dan praktik lainnya, bahwa cara yang paling efektif untuk mencegah dan memerangi praktik yang bertentangan dengan GCG adalah melalui mekanisme pelaporan pelanggaran (*Whistleblowing System/WBS*) yang akan memperlihatkan jumlah kecurangan yang berhasil dideteksi dan waktu penindakan yang relatif lebih singkat dibandingkan dengan cara lainnya. WBS adalah suatu sistem dan prosedur yang dirancang untuk menerima, menelaah, dan menindaklanjuti pengaduan yang disampaikan oleh karyawan atau pihak lainnya. Pelaksanaan sistem pelaporan pelanggaran WSBP mengacu pada Pedoman *Whistleblowing System* PT Waskita Beton Precast Tbk yang ditetapkan dalam Keputusan Direksi No. 99/SK/WBP/PEN/2021 tanggal 30 Juni 2021.

In relation to the implementation of Good Corporate Governance (GCG) and including the eradication of corruption, bribery, and other practices, the most effective way to prevent and combat practices that are contrary to GCG is through a Whistleblowing mechanism (WBS) which will show the amount of fraud detected and the time to take action is relatively shorter than other methods. WBS is a system and procedure designed to receive, review, and follow up on complaints submitted by employees or other parties. WSBP's whistleblowing system refers to PT Waskita Beton Precast Tbk Whistleblowing System Guidelines stipulated in the Board of Directors Decree No. 99/SK/WBP/PEN/2021 dated June 30, 2021.

KEBIJAKAN PELAPORAN PELANGGARAN (*WHISTLEBLOWER POLICY*) DI PERUSAHAAN

WHISTLEBLOWER POLICY IN THE COMPANY



MEKANISME PENYAMPAIAN LAPORAN PELANGGARAN

VIOLATION REPORT SUBMISSION MECHANISM

WSBP telah menyediakan saluran untuk pengaduan pelanggaran melalui Pedoman Sistem Pelaporan Pelanggaran (SPP) WBS. Dimana saluran ini digunakan untuk mendeteksi secara dini *fraud* yang terjadi di lingkungan WSBP. Dalam hal ini, WSBP mencegah terjadinya *fraud* dengan pola pengawasan yang komprehensif dan melibatkan seluruh pegawai sehingga seluruh pihak yang berinteraksi dengan WSBP mendapatkan rasa aman.

WSBP has provided a channel for complaints of violations through the WBS Whistleblowing System (SPP) Guidelines. This channel is used to early detect fraud that occurs within WSBP. In this case, WSBP prevents fraud with a comprehensive supervision pattern and involves all employees so that all parties who interact with the Company get a sense of security.

Penyampaian pelaporan pengaduan dapat dikirimkan melalui email, yaitu wbs@waskitaprecast.co.id dengan catatan, laporan yang disampaikan pelapor sekurang-kurangnya memuat informasi mengenai data diri pelapor (nama, alamat, nomor telepon, dan satuan kerja). Kemudian, setiap indikasi adanya pelanggaran pedoman perilaku maupun pelanggaran disiplin lain dapat disampaikan kepada Tim WBS.

Submission of complaint reporting can be sent via email, namely wbs@waskitaprecast.co.id with a note, the report submitted by the reporter at least contains information about the reporter's personal data (name, address, telephone number, and work unit). Then, any indication of a violation of code of conduct or other disciplinary violations can be submitted to the WBS Team. After that, the Company will

Setelah itu, Perusahaan akan menindaklanjuti laporan yang berpotensi merugikan secara materiil dan dapat merusak citra Perusahaan yang disebabkan oleh penyimpangan, manipulasi, dan lain sebagainya. Dalam memudahkan para pelapor dalam menyampaikan laporan pelanggaran, WSBP menyediakan saluran pelaporan WBS berikut ini:

follow up on reports that have the potential to materially harm and can damage the Company's image caused by irregularities, manipulation, and so on. To facilitate the reporters in submitting violation reports, WSBP provides the following WBS reporting channels:

Tim Whistle Blowing System (WBS)
PT Waskita Beton Precast Tbk
Gedung Vasaka
Jl. M.T. Haryono Kav. No. 10A
Cawang, Jakarta Timur 13340
Surat elektronik : wbs@waskitaprecast.co.id
Whistle Blowing System (WBS) Team
PT Waskita Beton Precast Tbk
Vasaka Building
Jl. M.T. Haryono Kav. No. 10A
Cawang, East Jakarta 13340
Email: wbs@waskitaprecast.co.id

PERLINDUNGAN BAGI PELAPOR

Sebagai bentuk tanggung jawab Perusahaan, Manajemen berkomitmen untuk melindungi pelapor pelanggaran yang beritikad baik. Dalam hal ini, perlindungan yang diberikan kepada pelapor di antaranya:

1. Pemecatan yang tidak adil;
2. Penurunan jabatan atau *grade*;
3. Pelecehan atau diskriminasi dalam segala bentuknya;
4. Catatan yang merugikan dalam file data pribadinya;
5. Perlindungan dan tuntutan pidana dan/atau perdata;
6. Perlindungan atas keamanan pribadi dan/atau keluarga pelapor dan ancaman fisik dan/atau mental;
7. Perlindungan terhadap harta pelapor;
8. Kerahasiaan identitas pelapor.
9. Pemberian keterangan tanpa bertatap muka dengan terlapor

Perlindungan tidak diberikan kepada pelapor yang terbukti memberikan laporan palsu dan/atau fitnah. Pelapor yang melakukan pelaporan palsu dan/atau fitnah dapat dikenai sanksi sesuai dengan peraturan perundang-undangan yang berlaku, misalnya KUHP dan peraturan internal Perusahaan sesuai Pedoman *Code of Conduct* (Kode Etik) maupun Peraturan Perusahaan.

PROTECTION FOR WHISTLEBLOWER

As a form of Company's responsibility, the management is committed to protecting the whistleblower who have good intentions. The protection provided to the whistleblower is as follows:

1. Unfair dismissal
2. Being demoted
3. Harassment or discrimination in all its forms
4. Harming his/her personal data file
5. Protection from criminal and/or civil charges
6. Protection on personal security and/or the whistleblower's family from physical and/or mental threats
7. Protection on whistleblower's property
8. Confidentiality on whistleblower's identity
9. Provision of information without meeting face to face with the alleged party.

Protection is not given to whistleblowers who are proven to provide false reports and/or slander. Whistleblowers who carry out false reporting and/or slander can be subject to sanctions in accordance with the applicable laws and regulations, for example the Criminal Code, and the Company's internal regulations in accordance with the Code of Conduct and Company Regulations.

MEKANISME PENANGANAN PENGADUAN

Laporan pengaduan yang masuk ke Perusahaan melalui saluran pelaporan WBS akan ditangani dan ditindaklanjuti dengan mekanisme sebagai berikut:

1. Pihak Pelapor yang mengetahui adanya tindak kecurangan, penyimpangan atau pelanggaran oleh internal Perusahaan, membuat laporan atau menyampaikan kepada Tim WBS yang disampaikan secara rinci atau detail dengan disertai data atau bukti yang relevan.
2. Tim WBS menerima dan memeriksa laporan pelanggaran, apakah telah memenuhi syarat untuk diproses lebih lanjut.
 - a. Jika laporan tidak memenuhi syarat, maka diberitahukan kepada pelapor untuk diberikan kesempatan melengkapi data yang dibutuhkan, maksimal 3x kesempatan dan/atau dalam kurun waktu 3 bulan semenjak laporan pertama kali diajukan. Apabila tidak dilengkapi dalam jangka waktu 3 bulan, maka proses dinyatakan selesai dan Tim WBS akan memberikan pemberitahuan kepada pelapor bahwa laporan yang bersangkutan sudah dinyatakan selesai.
 - b. Jika laporan memenuhi syarat untuk diproses lebih lanjut, maka berkas akan didistribusikan kepada Dewan Komisaris (bila terlapor menyangkut Direksi), dan Direksi (bila terlapor menyangkut karyawan).
3. Board of Commissioners/Board of Directors yang mendapatkan berkas laporan melakukan pemeriksaan atau investigasi melalui organnya masing-masing untuk membuktikan kebenaran laporan:
 - a. Bila laporan tidak dapat dibuktikan kebenarannya namun mengandung unsur fitnah, maka direkomendasikan untuk menjatuhkan sanksi kepada pelapor sesuai ketentuan yang berlaku.
 - b. Bila laporan terbukti kebenarannya, maka direkomendasikan untuk dikenakan sanksi kepada terlapor dan memberikan penghargaan kepada pelapor.
4. Dewan Komisaris atau Direksi menjatuhkan sanksi dan/atau memberikan penghargaan kepada pelapor dan/atau terlapor.
5. Laporan tindak lanjut pelanggaran dari Dewan Komisaris atau Direksi disampaikan kepada Tim WBS untuk didokumentasikan.

PIHAK PENGELOLA PENGADUAN WBS

WSBP mengelola sistem pelaporan pelanggaran dengan bantuan Tim WBS, dengan susunan struktur pengelolaan sebagai berikut:

- Ketua : VP of Internal Audit
 Sekretaris : VP of Corporate Secretary
 Anggota : VP of Legal
 Anggota : VP of Internal Control

WHISTLEBLOWING SYSTEM MECHANISM

Reports of violation received by the Company through the WBS reporting channel will be handled with the following mechanism:

1. The whistleblower who acknowledges the occurrence of fraud, irregularities, or abuses by the Company's internal parties, files a report or submits to the WBS Team in details, accompanied with relevant data or evidence;
2. The WBS Team receives and examines the report, to determine whether it has qualified for further processing;
 - a. If the report does not meet the requirements, it is notified to the reporter to be given the opportunity to complete the required data, a maximum of 3 times the opportunity and/or within 3 months from the report was first submitted. If it is not completed within 3 months, then the process is declared complete and the WBS Team will notify the reporter that the report has been declared complete.
 - b. If the report is eligible for further processing, the file will be distributed to Board of Commissioners (if the report concerns Board of Directors), and Board of Directors (if the report concerns employees).
3. Board of Commissioners/Board of Directors who receive the report file conduct an examination or investigation through their respective organs to prove truth the report:
 - a. If the report cannot be proven but contains elements of slander, it is recommended to impose sanctions on the reporter in accordance with applicable regulations.
 - b. If the report is proven to be true, it is recommended to impose sanctions on the reported party and give an award to the reporter.
4. Board of Commissioners or Board of Directors impose sanctions and/or give awards to the reporter and/or reported party.
5. The violation follow-up report from Board of Commissioners or Board of Directors is submitted to the WBS Team for documentation.

WBS MANAGEMENT TEAM

WSBP manages the whistleblowing system with the WBS Team, with the following management structure:

- Chairman : VP of Internal Audit
 Secretary : VP of Corporate Secretary
 Member: VP of Legal
 Member: VP of Internal Control

JUMLAH LAPORAN PENGADUAN DAN STATUS TINDAK LANJUTNYA

Sepanjang tahun 2023, jumlah laporan pengaduan yang diterima WSBP dan status tindak lanjut yang dilakukan sebagai bentuk transparansi disajikan dalam tabel berikut ini:

NUMBER OF COMPLAINT REPORTS AND FOLLOW-UP STATUS

Throughout 2023, the number of complaint reports received by WSBP and the status of follow-up conducted as a form of transparency are presented in the following table:

Jumlah Laporan Pengaduan dan Status Tindak Lanjutnya

Number of Complaint Reports and Follow-up Status

| Jumlah Laporan yang Masuk ke Tim WBS Number of Reports submitted to WBS Team | Status Tindak Lanjut Follow-up Status | | Keterangan Remarks |
|---|--|---|-----------------------|
| | Ditindaklanjuti Followed-up | Tidak Ditindaklanjuti No Followed-up | |
| Nihil None | Nihil None | Nihil None | Nihil None |

KEBIJAKAN ANTI KORUPSI

ANTI-CORRUPTION POLICY

Kebijakan anti korupsi WSBP tertuang dalam Kebijakan Anti Penyuapan, yang meliputi:

1. Pemenuhan Peraturan Perundangan yang berlaku di bidang penyuapan yang melingkupi suap dan gratifikasi di area PT Waskita beton Precast Tbk.
2. Melibatkan seluruh Pegawai dalam mencegah, mendeteksi, melaporkan, dan menangani tindakan penyuapan tanpa rasa takut tindakan balasan.
3. Menetapkan wewenang dan kemandirian Fungsi kepatuhan Sistem Manajemen Anti Penyuapan.
4. Konsekuensi yang akan diterima jika Perusahaan tidak mematuhi peraturan perundangan.

Saat ini, Sistem Manajemen Anti Penyuapan terintegrasi dengan prosedur di setiap proses, seperti:

1. *Due diligence* yang terdapat di Penjualan, *Human Capital*, dan proses lain yang membutuhkan kegiatan *Due Diligence*.
2. *Risk Assessment* terhadap perencanaan dan implementasi dari Sistem Manajemen Anti Penyuapan di setiap proses.
3. Audit terhadap implementasi Sistem manajemen Anti Penyuapan secara berkala.

PROGRAM DAN PROSEDUR UNTUK MENGATASI PRAKTIK KORUPSI, BALAS JASA (KICKBACKS), FRAUD, SUAP, DAN/ATAU GRATIFIKASI

Beberapa program untuk mendukung implementasi ini, seperti:

1. Pemenuhan kompetensi dari personel yang berkaitan dengan Sistem Manajemen Anti Penyuapan.
2. Audit (internal dan eksternal) yang dilakukan secara berkala.
3. Sosialisasi dan kampanye terkait Anti Penyuapan secara berkala di Perusahaan.

Sesuai dengan Pedoman GCG, WSBP memberikan definisi yang jelas tentang korupsi dan upaya untuk meminimalisir terjadinya korupsi dalam pengelolaan WSBP oleh manajemen, yaitu:

1. Board of Commissioners dilarang melakukan transaksi yang mempunyai benturan kepentingan dan mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari Perusahaan selain penghasilan yang sah.
2. Board of Directors dilarang melakukan hal-hal yang bertentangan dengan moral, etika, agama, hukum/peraturan yang berlaku, norma-norma yang berlaku dalam masyarakat, dan/atau bertentangan dengan kewajibannya sebagai Warga Negara Indonesia.

The Company's anti-corruption policy is currently incorporated into the Anti-Bribery Policy, which includes:

1. Fulfillment of applicable laws and regulations in the field of bribery which covers bribery and gratification within the area of PT Waskita Beton Precast Tbk;
2. Involve all employees in preventing, detecting, reporting and handling acts of bribery without fear of retaliation;
3. Establish the authority and independence of the AntiBribery Management System compliance function;
4. The consequences that will be accepted if the Company does not comply with the laws and regulations.

Currently, the Anti-Bribery Management System is integrated with the procedures in every process, such as:

1. Due diligence in Sales, Human Capital, and other processes that require Due Diligence activities;
2. Risk Assessment of the planning and implementation of Anti-Bribery Management System in each process;
3. Audit on the implementation of Anti-Bribery Management System on a regular basis.

PROGRAMS AND PROCEDURES TO OVERCOME CORRUPT PRACTICES, KICKBACKS, FRAUD, BRIBES AND/OR GRATUITIES

Several programs to support this implementation are:

1. Fulfillment of the competencies of personnel related to the Anti-Bribery Management System.
2. Internal and external audits are conducted regularly.
3. Socialization and campaigns related to Anti-Bribery on a regular basis in the Company.

In accordance with the Code of GCG, the Company provides a clear definition of corruption, and efforts to minimize the occurrence of corruption in managing the Company by the management.

1. Board of Commissioners is prohibited to have conflict of interest and gain personal benefit both directly or indirectly from the Company other than valid income.
2. Board of Directors is prohibited to perform matters that contradict with morals, ethics, religions, prevailing laws and regulations, prevailing norms in the community, and/or their obligations as Indonesian citizens.

3. Board of Directors dilarang melakukan tindakan KKN (Korupsi, Kolusi dan Nepotisme) yang ada kaitannya dengan Perusahaan.
 4. Board of Directors tidak diperkenankan memiliki perangkapan jabatan sebagai Board of Directors pada perusahaan lain.
 5. Board of Directors tidak diperkenankan memiliki kepemilikan saham pada perusahaan pesaing ataupun perusahaan yang bertindak sebagai pemasok.
3. Board of Directors is prohibited to perform KKN (Corruption, Collusion, and Nepotism) in relation to the Company.
 4. Board of Directors is not allowed to have concurrent position as Board of Directors in other Company.
 5. Board of Directors is not allowed to have share ownership on competitors of the Company or companies that serve as suppliers.

PELATIHAN/SOSIALISASI ANTI KORUPSI KEPADA KARYAWAN

Selama tahun pelaporan, selain melalui website, kegiatan sosialisasi tentang pentingnya larangan gratifikasi dilakukan melalui Keputusan Direksi Nomor 82.2/SK/WBP/PEN/2023 tentang Pedoman Pengendalian Gratifikasi (GTF) PT Waskita Beton Precast Tbk, sosialisasi langsung melalui presentasi oleh Board of Directors kepada Seluruh Insan WSBP pada Rapat Koordinasi setiap triwulan, dan sosialisasi langsung melalui presentasi oleh Tim Auditor Internal kepada auditee ketika proses audit internal berlangsung.

ANTI-CORRUPTION TRAINING/SOCIALIZATION TO EMPLOYEES

During the reporting year, in addition to the website, socialization activities on the importance of prohibition of gratification were carried out through the Board of Directors Decree No. 82.2/SK/WBP/PEN/2023 on Gratification Control Guidelines (GTF) of PT Waskita Beton Precast Tbk, direct socialization through presentations by Board of Directors to all WSBP employees at quarterly Coordination Meetings, and direct socialization through presentations by Internal Auditor Team to auditees during the internal audit process.

KEBIJAKAN ANTI GRATIFIKASI DAN DONASI

GRATIFICATION AND DONATION POLICY

Berdasarkan Pedoman GCG Perusahaan, gratifikasi dan donasi digolongkan dalam beberapa definisi di bawah ini:

1. Suap
 - a. Perusahaan melarang setiap pegawai Perusahaan melakukan atau terlibat dalam perbuatan suap.
 - b. Bentuk-bentuk suap dapat berupa pemberian uang, barang, fasilitas pemberian atau penerimaan jabatan kepada keluarga pejabat ataupun bentuk dan fasilitas lainnya yang dapat merupakan imbalan.
2. Hadiah
 - a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima hadiah dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.
 - b. Seluruh Pejabat di lingkungan Perusahaan dilarang melakukan pemberian atau menjanjikan sesuatu kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.
3. Sumbangan
 - a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima sumbangan dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.
 - b. Seluruh Pejabat di lingkungan Perusahaan dilarang melakukan pemberian atau menjanjikan sumbangan kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.
4. Donasi
 - a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima donasi dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.
 - b. Seluruh Pejabat di lingkungan Perusahaan dilarang melakukan pemberian atau menjanjikan donasi kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.
 - c. Perusahaan dalam batas kepatutan, hanya dapat memberikan donasi untuk amal atau tujuan sosial sesuai dengan peraturan perundang-undangan.

In accordance with the Company's Code of GCG, gratification and donation are classified in the following definitions:

1. Bribery
 - a. The Company prohibits every employee to commit or be involved in bribery.
 - b. The bribery can be in the form of granting money, goods, facilities or accepting a family member of an official for a position in the Company or other forms and facilities that can be considered as rewards.
2. Gift
 - a. All Officials within the Company is prohibited to accept gifts from subordinates, work partners, and/or partners/entrepreneurs in any form, both parcel or other valuables that may cause conflict of interest potentials to arise.
 - b. All Officials within the Company is prohibited to grant or promise something to anyone in the process of expecting benefits to obtain special treatments.
3. Contribution
 - a. All Officials within the Company is prohibited to accept contributions from subordinates, work partners and/or partners/entrepreneurs in any form, both parcels or other valuables that may cause conflict of interest potentials to arise.
 - b. All Officials within the Company is prohibited to give or promise contributions to anyone in the process of expecting benefits to obtain special treatments.
4. Donation
 - a. All Officials within the Company is prohibited to accept donations from subordinates, work partners and/or partners/entrepreneurs in any form, both parcels or other valuables that may cause conflict of interest potentials to arise.
 - b. All Officials within the Company is prohibited to give or promise donations to anyone in the process of expecting benefits to obtain special treatments.
 - c. The Company may only give donations for charity or social purposes within decency limitation in accordance with the regulations.

5. Imbalan

- a. Seluruh Pejabat di lingkungan Perusahaan dilarang untuk menerima imbalan dari bawahan, rekan kerja dan/atau rekanan/pengusaha dalam bentuk apa pun, baik berupa parcel, *Factory Visit* yang membebani Perusahaan (tidak ada dalam kontrak) maupun barang-barang berharga lainnya yang dapat menyebabkan timbulnya potensi benturan kepentingan.
- b. Seluruh pejabat di lingkungan perusahaan dilarang melakukan pemberian atau menjanjikan imbalan kepada siapa pun dalam rangka mengharapkan imbalan agar mendapatkan perlakuan khusus.

5. Reward

- a. All Officials within the Company is prohibited to accept rewards from subordinates, work partners and/or partners/entrepreneurs in any form, both parcels or other valuables that may cause conflict of interest potentials to arise.
- b. All Officials within the Company is prohibited to give or promise rewards to anyone in the process of expecting benefits to obtain special treatments.

PEMBELIAN KEMBALI (*BUYBACK*) SAHAM DAN OBLIGASI

SHARES AND BONDS BUYBACK

Sepanjang tahun 2023, Perusahaan tidak melakukan pembelian kembali (*buyback*) saham. Namun, Perseroan telah mendapatkan persetujuan untuk melakukan restrukturisasi atas Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 melalui (i) Perjanjian Perdamaian yang telah dihomologasi berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat Nomor: 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022 dan telah berkekuatan hukum tetap serta berlaku efektif pada 20 September 2022 sesuai Putusan Mahkamah Agung Republik Indonesia Nomor: 1455 K/Pdt.Sus-Pailit/2022 yang diputuskan dan diucapkan pada tanggal 20 September 2022; (ii) hasil keputusan Rapat Umum Pemegang Saham Luar Biasa Perseroan tanggal 30 Juni 2023; (iii) hasil keputusan Rapat Umum Pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 dan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 tanggal 15 Februari 2023; dan (iv) Addendum Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023. Merujuk pada hal tersebut, Perseroan mengumumkan bahwa Perseroan telah menerbitkan dan melakukan distribusi atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 pada tanggal 12 Desember 2023, serta melakukan pencatatan atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 di Bursa Efek Indonesia pada tanggal 13 Desember 2023.

Throughout 2023, the Company did not conduct any share buyback. However, the Company has obtained approval to restructure the Shelf-Registered Bonds I Waskita Beton Precast Phase I of 2019 and Sustainable Bonds I Waskita Beton Precast Phase II of 2019 through (i) the Peace Agreement which has been homologated based on the Commercial Court Decision at the Central Jakarta District Court Number: 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST dated June 28, 2022 and has permanent legal force and is effective on September 20, 2022 in accordance with the Supreme Court of the Republic of Indonesia Decision Number: 1455 K/Pdt. Sus-Pdtit/2022 which was decided and pronounced on September 20, 2022; (ii) Extraordinary General Meeting of Shareholders of the Company resolutions dated June 30, 2023; (iii) General Meeting of Bondholders of Sustainable Bond I Waskita Beton Precast Phase I of 2019 and Sustainable Bond I Waskita Beton Precast Phase II of 2019 resolutions dated February 15, 2023; and (iv) Addendum to Trustee Agreement of Waskita Beton Precast Mandatory Convertible Bonds I of 2023 and Waskita Beton Precast Mandatory Convertible Bonds II of 2023. Referring to the foregoing, the Company announces that the Company has issued and distributed Waskita Beton Precast I of 2023 Mandatory Convertible Bonds and Waskita Beton Precast II of 2023 Mandatory Convertible Bonds on December 12, 2023, and listed the Waskita Beton Precast I of 2023 Mandatory Convertible Bonds and Waskita Beton Precast II of 2023 Mandatory Convertible Bonds on the Indonesia Stock Exchange on December 13, 2023.

KEBIJAKAN TERKAIT AKTIVITAS POLITIK DAN SOSIAL

POLICY RELATED TO POLITICAL AND SOCIAL ACTIVITIES

Berdasarkan pedoman GCG, WSBP memberikan definisi dan batasan terkait kebijakan aktivitas politik dan sosial, baik bagi Perusahaan maupun seluruh pegawai, yaitu:

1. Perusahaan dilarang memberikan kontribusi yang berasal dari dana Perusahaan, barang-barang, dan fasilitas milik Perusahaan yang ditujukan untuk mendukung partai politik atau kandidat yang mana pun, kecuali yang sebatas dibenarkan oleh peraturan perundang-undangan yang berlaku.
2. Setiap pegawai Perusahaan dilarang melakukan paksaan kepada pegawai Perusahaan lainnya sehingga membatasi hak individu yang bersangkutan untuk menyalurkan aspirasi politiknya.
3. Apabila kelangsungan Perusahaan terancam akibat aktivitas politik dalam arti luas, maka dana dan fasilitas Perusahaan dapat digunakan untuk memberikan informasi dan penjelasan yang jelas dan meyakinkan kepada seluruh pemangku kepentingan, sebatas diperbolehkan menurut peraturan perundang-undangan yang berlaku.

In accordance with the Code of GCG, the Company provides definition and limitation related to policies on political and social activities, both for the Company and all employees.

1. Company is prohibited to provide contribution from the Company's fund, goods and facilities that are aimed to support any political party or any candidate, with the exception that it is allowed by prevailing regulations.
2. Every employee of the Company is prohibited to force other employee that limits the related individual to his/her political aspiration.
3. If the business continuity of the Company is threatened due to political activities in a broad sense, the fund and facilities of the Company can be used to provide clear information and explanation and convince all stakeholders, as long as it is allowed by prevailing regulations.

KEBIJAKAN *INSIDER TRADING*

INSIDER TRADING POLICY

Insider trading adalah perdagangan saham perusahaan publik atau surat berharga oleh individu yang memiliki akses ke informasi non-publik tentang perusahaan. Di berbagai negara, perdagangan berdasarkan informasi orang dalam adalah ilegal. *Insider trading* diartikan sebagai praktik terlarang di mana perdagangan efek perusahaan dilakukan oleh orang-orang yang berdasarkan pekerjaan mereka memiliki akses ke informasi yang dinyatakan non-publik yang dapat menjadi sangat penting untuk membuat keputusan investasi.

Setiap insan WSBP yang mempunyai dan atau memiliki akses informasi orang dalam atau bersifat material, tidak boleh menyalahgunakan jabatan dan pekerjaannya dalam mengungkapkan informasi material:

1. Yang dapat mempengaruhi keputusan investor untuk membeli, menjual atau menahan saham Perusahaan.
2. Kepada orang-orang yang memiliki hubungan istimewa untuk melakukan tindakan transaksi perdagangan barang/jasa kepada Perusahaan.

Seluruh informasi WSBP yang bersifat rahasia dan material hanya dapat dikeluarkan oleh Perusahaan kepada pihak lain dengan mengacu pada Kebijakan kepemilikan dan kerahasiaan informasi yang dimiliki oleh Perusahaan.

Dalam hal ini, setiap Insan WSBP yang tidak mematuhi kebijakan *insider trading* akan dikenakan sanksi dan/atau pemecatan yang ditentukan oleh WSBP.

Insider trading is the trading of public Company shares or securities by individuals who have access to non-public information about the Company. In various countries, trading based on insider information is illegal. Insider trading is defined as a prohibited practice in which trading in Company securities is conducted by persons who by virtue of their employment have access to otherwise non-public information that could be critical to making investment decisions.

Every WSBP personnel who has and or has access to inside information or is material, must not abuse his/her position and job in disclosing material information:

1. Which may affect investors' decision to buy, sell or hold the Company's shares.
2. To people who have a special relationship to carry out trade transactions of goods/services to the Company.

All WSBP information which is confidential and material can only be released by the Company to other parties by referring to the Company's information ownership and confidentiality policy.

In this regard, any WSBP personnel who do not comply with the insider trading policy will be subject to sanctions and/or dismissal as determined by WSBP.

LAPORAN HARTA KEKAYAAN PENYELENGGARA NEGARA (LHKPN)

STATE OFFICIALS WEALTH REPORT (LHKPN)

PRINSIP DASAR LAPORAN HARTA KEKAYAAN PENYELENGGARA NEGARA

Sebagai anak perusahaan BUMN yang dimiliki oleh Negara, WSBP mematuhi sepenuhnya peraturan perundang-undangan yang berlaku. Salah satu kewajiban yang harus dipatuhi adalah penyampaian Laporan Harta Kekayaan Penyelenggara Negara (LHKPN). Aturan ini didasarkan pada semangat pemberantasan korupsi dan upaya pencegahan tindakan penyimpangan internal di dalam perusahaan. Dengan tegas, WSBP berkomitmen untuk mematuhi semua regulasi yang berlaku demi menjaga integritas dan ketaatan pada standar etika perusahaan yang tinggi.

Secara lebih terperinci, LHKPN merupakan daftar seluruh Harta Kekayaan Penyelenggara Negara yang dituangkan dalam formulir LHKPN yang ditetapkan oleh Komisi Pemberantasan Korupsi (KPK) sebagaimana diatur dalam Keputusan KPK No. KEP 07/KPK/02/2005 tentang Tata Cara Pendaftaran, Pemeriksaan dan Pengumuman Laporan Harta Kekayaan Penyelenggara Negara. Selanjutnya, Undang-Undang No. 30 Tahun 2002 tentang Komisi Pemberantasan Tindak Pidana Korupsi menegaskan wewenang KPK dalam melaksanakan langkah atau upaya pencegahan korupsi, yaitu melalui pendaftaran dan pemeriksaan terhadap LHKPN. Selain itu, Undang-Undang No. 28 Tahun 1999 tentang Penyelenggara Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme, mengamanatkan bahwa setiap penyelenggara wajib melaporkan dan mengumumkan Harta Kekayaannya sebelum dan setelah memangku jabatan serta bersedia diperiksa kekayaannya sebelum dan setelah menjabat. Kemudian, dalam Undang-Undang No. 28 Tahun 1999 pasal 2 (7) beserta penjelasannya, diuraikan bahwa pejabat lain yang memiliki fungsi strategis dalam kaitannya dengan penyelenggara negara itu termasuk Board of Commissioners, Board of Directors, dan pejabat struktural lainnya pada Badan Usaha Milik Negara (BUMN) dan Badan Usaha Milik Daerah (BUMD).

Pelaporan LHKPN yang disampaikan kepada KPK bermaksud untuk mewujudkan Penyelenggara Negara yang menaati asas-asas umum Penyelenggara Negara yang bebas dari praktik korupsi, kolusi, dan nepotisme, juga perbuatan tercela lainnya. Dalam hal ini, setiap Penyelenggara Negara dituntut untuk melaporkan kekayaannya melalui formulir LHKPN yang telah disediakan KPK yang kemudian diisi secara jujur, benar, dan lengkap. Sehingga KPK dapat melakukan analisis, evaluasi dan penilaian atas seluruh jumlah, jenis, dan nilai Harta Kekayaan yang dilaporkan dengan benar, cepat, tepat, akurat, dan bertanggung jawab.

BASIC PRINCIPLES OF STATE OFFICIALS WEALTH REPORT

As a subsidiary of state-owned enterprises, WSBP fully complies with the prevailing laws and regulations. One of the obligations that must be complied with is the submission of State Official Wealth Reports (LHKPN). This regulation is based on the spirit of corruption eradication and efforts to prevent internal irregularities within the Company. WSBP is firmly committed to complying with all applicable regulations in order to maintain integrity and adherence to high standards of corporate ethics.

In details, LHKPN is a list of all State Officials Assets as outlined in the LHKPN form stipulated by the Corruption Eradication Commission (KPK) as stipulated in KPK Decree No. KEP 07/KPK/02/2005 concerning Procedures for Registration, Inspection and Announcement of Statements of State Officials Assets. Law No. 30 Year 2002 concerning the Corruption Eradication Commission confirms the authority of the Corruption Eradication Commission to implement measures or efforts to prevent corruption, among others, through registration and examination of LHKPN. In addition, Law No. 28 Year 1999 concerning State Officials who are Clean and Free of Corruption, Collusion and Nepotism, mandating that each state official must report and announce his/her assets before and after assuming his/her position and are willing to examine his/her assets before and after taking office. In Law No. Article 28 Year 1999 Article 2 (7) and its explanation, describes that other officials who have strategic functions in relation to state officials including Board of Commissioners, Board of Directors and other structural officials in StateOwned Enterprises (SOE) and Regional-Owned Enterprises (ROE).

The LHKPN reports submitted to KPK aims to realize State Officials who complies the general principles of State Officials who are free from the practices of corruption, collusion and nepotism, as well as other despicable acts. Each State Official is required to report its wealth through the LHKPN form provided by the KPK to be filled honestly, correctly and completely, so that the Corruption Eradication Commission can analyze, evaluate, and assess all the amounts, types and values of assets reported, correctly, quickly, precisely, accurate and responsible.

DASAR HUKUM DAN PERATURAN DALAM MENERAPKAN LHKPN DI PERUSAHAAN

Perusahaan memperhitungkan sejumlah dasar hukum dan peraturan sebagai landasan implementasi LHKPN di lingkungan WSBP. Adapun dasar hukum tersebut antara lain:

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 BUMN No. PER-09/MBU/2012 tentang Perubahan atas Peraturan Menteri Negara No. PER-01/MBU/2011 tentang Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) pada Badan Usaha Milik Negara.
4. Keputusan Sekretaris Menteri BUMN No. SK-16/S.MBU/2012 tentang Indikator/Parameter Penilaian dan Evaluasi atas Penerapan GCG yang baik.

PELAKSANAAN LHKPN PERUSAHAAN

Pelaksanaan LHKPN di WSBP mengacu pada Keputusan Direksi No. 12/SK/WBP/PEN/2021 tanggal 29 Januari 2021 tentang Pedoman dan Kewajiban Penyampaian Laporan Harta Kekayaan Penyelenggaraan Negara (LHKPN). Pedoman ini memberikan acuan kepada level-level tertentu dari organisasi Perusahaan terkait kewajiban pelaksanaan LHKPN. Selain itu, pedoman ini juga mengatur wajib lapor LHKPN oleh subyek pelapor LHKPN di lingkup WSBP, yaitu meliputi Board of Directors dan *General Manager*.

TRANSPARANSI LHKPN PEJABAT PERUSAHAAN TAHUN 2023

Berikut disampaikan transparansi penyampaian LHKPN pejabat WSBP di tahun 2023 yang diuraikan dalam tabel di bawah ini:

LEGAL BASIS AND REGULATION OF LHKPN IN THE COMPANY

The Company takes into account a number of legal basis and regulations as fundamental to implementing LHKPN within WSBP. The legal basis are:

1. Law No. 28 Year 1999 concerning State Officials who are Clean and Free of Corruption, Collusion and Nepotism.
2. Law No. 30 Year 2002 concerning the Corruption Eradication Commission.
3. SOE Minister Regulation No. PER-09/MBU/2012 concerning Amendment to SOE Minister Regulation No. PER-01/MBU/2011 concerning the Implementation of Good Corporate Governance in State-Owned Enterprises.
4. Secretary of SOE Minister Decree No. SK-16/S.MBU/2012 concerning Indicators/Parameters for Assessing and Evaluating Good GCG Implementation.

IMPLEMENTATION OF THE COMPANY'S LHKPN

In carrying out the Company's LHKPN, WSBP refers to the Decree of Board of Directors No. 12/SK/WBP/PEN/2021 dated January 29, 2021 concerning Guidelines and Obligations for Submission of State Official Wealth Report (LHKPN). This guideline provides a reference to certain levels of the Company's organization regarding the obligation to implement the LHKPN. This guideline regulates the obligation to report LHKPN by the subjects of LHKPN reporters within the scope of the Company, including Board of Directors and General Managers.

TRANSPARENCY OF THE COMPANY'S OFFICIALS LHKPN IN 2023

Below is the disclosure of submission of the Company's Officials LHKPN in 2023:

Pengungkapan Penyampaian LHKPN Pejabat WSBP Tahun 2023
Disclosure Submission of WSBP Officials LHKPN in 2023

| Pejabat Subyek Pelapor LHKPN Officials with LHKPN Reporting Obligation | Jumlah Wajib Lapor Number of Mandatory Report | Jumlah yang Telah Melaporkan Number of Submitted Report | |
|---|---|--|-------------|
| | | Jumlah Amount | % |
| Komisaris Commissioner | 5 | 5 | 100% |
| Direksi Director | 5 | 5 | 100% |
| Vice President | 16 | 16 | 100% |
| Jumlah Total | 26 | 26 | 100% |

| Pejabat Subyek Pelapor LHKPN Officials with LHKPN Reporting Obligation | Jumlah Wajib Lapor Number of Mandatory Report | Jumlah yang Telah Melaporkan Number of Submitted Report | |
|---|---|--|-------------|
| | | Jumlah Amount | % |
| Manager | 56 | 56 | 100% |
| Jumlah | 56 | 56 | 100% |

KEBIJAKAN PENGELOLAAN POTENSI BENTURAN KEPENTINGAN

CONFLICT OF INTEREST MANAGEMENT POLICY

Berdasarkan Pedoman GCG WSBP, kebijakan tentang benturan kepentingan di lingkup Perusahaan adalah sebagai berikut:

1. Benturan kepentingan adalah perbedaan kepentingan antara kepentingan ekonomis Perusahaan dengan kepentingan ekonomis pribadi Anggota Direksi, Anggota Board of Commissioners, atau Pemegang Saham.
2. Perusahaan mengembangkan kebijakan benturan kepentingan yang memastikan seluruh Board of Commissioners, Board of Directors dan para karyawannya mencegah diri dari pelaksanaan transaksi yang mengandung benturan kepentingan tanpa persetujuan terlebih dahulu dari para Pemegang Saham.
3. Anggota Board of Commissioners dan Board of Directors harus mengungkapkan kepemilikan saham di perusahaan lain dalam daftar khusus sebagaimana dipersyaratkan oleh peraturan dan perundang-undangan yang berlaku.
4. Perusahaan akan mengingatkan seluruh karyawannya, pada segala tingkatan, untuk menyadari kebijakan benturan kepentingan. Setiap karyawan harus melaporkan dan mengungkapkan secara lengkap setiap kegiatan yang berpotensi mengandung benturan kepentingan.
5. Seluruh transaksi yang mengandung benturan kepentingan yang terjadi antara Perusahaan dan para karyawan, Anggota Board of Directors dan Board of Commissioners harus diungkapkan secara penuh kepada Pemegang Saham.

Benturan kepentingan terjadi apabila:

1. Menyalahgunakan jabatan untuk kepentingan atau keuntungan pribadi, keluarga, dan pihak-pihak lain.
2. Memanfaatkan informasi rahasia dan data bisnis Perusahaan untuk kepentingan di luar Perusahaan.
3. Memegang jabatan pada perusahaan pesaing dan/atau mitra bisnis atau calon mitra bisnis Perusahaan yang berpotensi menimbulkan benturan kepentingan.
4. Mempunyai hubungan keluarga sedarah dan atau semenda sampai dengan derajat ketiga dengan Anggota Board of Directors dan/atau Anggota Board of Commissioners.
5. Dalam hal pembahasan dan pengambilan keputusan yang mengandung unsur benturan kepentingan, pihak yang bersangkutan tidak diperkenankan ikut serta.
6. Memiliki usaha yang berhubungan langsung dengan kegiatan Perusahaan.

Dalam bidang operasional, khususnya pengadaan barang dan jasa "tidak boleh" terdapat benturan kepentingan, yaitu:

1. Konflik kepentingan dalam pengadaan barang dan jasa.
2. Adanya penyedia barang dan jasa yang terafiliasi dengan pegawai dan atau Board of Directors Perusahaan.
3. Adanya pengadaan barang dan jasa yang dikuasai oleh sekelompok penyedia barang dan jasa tertentu.

In accordance with the Company's Code of GCG, the policies regarding conflicts of interest within the Company are as follows:

1. Conflict of interest is the difference of interests between the economical interests of the Company with the personal interests of the member of Board of Directors, Board of Commissioners, or Shareholders.
2. The Company develops the conflict of interests policy ensuring that Board of Commissioners, Board of Directors and employees to prevent themselves from conducting transactions that contain any conflict of interest without prior approval from Shareholders.
3. Member of Board of Commissioners and Board of Directors must disclose any share ownership in other companies in a special register as required by the prevailing laws and regulations.
4. The Company will remind its employees, in all levels to be aware of the conflict of interest policy. Every employee must fully report and disclose every activity that contains any conflict of interest.
5. All transactions that contain any conflict of interest between the Company and employees, member of Board of Directors and Board of Commissioners must be disclosed completely to Shareholders.

Conflict of interest occurs by:

1. Abusing the position for personal, family and other parties interest or benefit.
2. Utilizing confidential information and business data of the Company for the interests outside of the Company.
3. Serving a position in a competitor's Company and/or business partner or potential business partner of the Company that may cause conflict of interest.
4. Having family relationship by blood up to the third degree and or marital relationship with Member of Board of Directors and/or Member of Board of Commissioners.
5. During discussion and decision-making bearing conflict of interest, the relevant party is not allowed to participate.
6. Having a business that is directly related with the Company's activities.

In the course of operations, especially in goods and services procurement, conflict of interest is prohibited, namely:

1. Conflict of interest in goods and services procurement.
2. Goods and services providers affiliated with the employees and/or Board of Directors of PT Waskita Beton Precast Tbk.
3. Goods and services procurement that is controlled by certain goods and services provider.

KEBIJAKAN PENGADAAN BARANG DAN JASA

GOODS AND SERVICES PROCUREMENT POLICY

MANAJEMEN PROSES PERUSAHAAN

Pengadaan barang dan jasa merupakan inisiatif untuk memastikan penyediaan setiap kebutuhan material WSBP, baik dalam bentuk barang maupun jasa. Terkait dengan hal ini, WSBP telah melaksanakan proses pengadaan secara terbuka kepada penyedia barang/jasa yang memenuhi persyaratan, dengan memastikan adanya kompetisi sehat dan proporsional di antara para penyedia. Proses ini dilakukan sesuai dengan ketentuan dan prosedur yang terdefinisi dengan jelas dan transparan, menjadikan pengadaan ini sesuai dengan prinsip-prinsip tata kelola perusahaan yang baik.

KEGIATAN PENGADAAN BARANG DAN JASA

Pengadaan barang dan jasa di WSBP dijalankan secara terencana dengan komitmen pada peningkatan nilai bagi Perusahaan. Dalam pelaksanaannya, WSBP bersinergi dengan berbagai mitra strategis seperti pemasok dan penyedia barang/jasa dalam proses pengadaan barang dan jasa.

Selaras dengan program Pemerintah Republik Indonesia untuk meningkatkan industri dalam negeri, WSBP juga mengedepankan penggunaan produksi dalam negeri serta memperluas kesempatan bagi usaha kecil dan menengah, sepanjang kualitas, nilai, dan tujuannya dapat dipertanggungjawabkan.

Proses pengadaan barang dan jasa di WSBP dijalankan berdasarkan prinsip:

1. Efisien: pengadaan barang dan/atau jasa harus diusahakan untuk mendapatkan hasil yang optimal dan terbaik dalam waktu yang cepat dengan menggunakan dana dan kemampuan seminimal mungkin secara wajar dan bukan hanya didasarkan pada harga terendah.
2. Efektif: pengadaan barang dan/atau jasa harus sesuai dengan kebutuhan yang telah ditetapkan dan memberikan manfaat yang sebesar-besarnya sesuai dengan sasaran yang ditetapkan.
3. Kompetitif: pengadaan barang dan/atau jasa harus terbuka bagi Penyedia Barang dan/atau Jasa yang memenuhi persyaratan dan dilakukan melalui persaingan yang sehat di antara Penyedia Barang dan/atau Jasa yang setara dan memenuhi syarat/kriteria tertentu berdasarkan ketentuan dan prosedur yang jelas dan transparan.

CORPORATE PROCESS MANAGEMENT

Procurement of goods and services is an initiative to ensure the provision of WSBP's material needs, both in the form of goods and services. In this regard, WSBP has conducted an open procurement process to eligible goods/services providers, ensuring fair and proportional competition among providers. This process is conducted in accordance with clearly defined and transparent provisions and procedures, making this procurement in accordance with the principles of good corporate governance.

GOODS AND SERVICES PROCUREMENT ACTIVITIES

Procurement of goods and services in WSBP is carried out in a planned manner with a commitment to increasing value for the Company. In its implementation, WSBP synergizes with various strategic partners such as suppliers and goods/services providers in the procurement process.

In line with Indonesian Government's program to increase domestic industry, WSBP also promotes the use of domestic production and expands opportunities for small and medium enterprises, as long as the quality, value, and purpose can be accounted for.

The procurement process of goods and services in WSBP is carried out based on the principles of:

1. Efficient: the procurement of goods and/or services must be endeavored to get the best and optimal results in a short time by using funds and minimum abilities reasonably and not only based on the lowest prices.
2. Effective: the procurement of goods and/or services must be in accordance with the requirements that have been determined and provide maximum benefits in accordance with the targets set.
3. Competitive: procurement of goods and/or services must be open to Providers of Goods and/or Services that meet the requirements and carried out through fair competition among Goods and/or Services Providers who are equal and meet certain conditions/criteria based on clear and transparent provisions and procedures.

- | | |
|---|--|
| <p>4. Transparan: semua ketentuan dan informasi mengenai Pengadaan Barang dan/atau Jasa, termasuk syarat teknis administrasi pengadaan, tata cara evaluasi, hasil evaluasi, penetapan calon Penyedia Barang dan/atau Jasa, sifatnya terbuka bagi peserta Penyedia Barang dan/atau Jasa yang memenuhi syarat.</p> <p>5. Adil dan Wajar: memberikan perlakuan yang sama bagi semua calon Penyedia Barang dan/atau Jasa yang memenuhi syarat.</p> <p>6. Akuntabel: harus mencapai sasaran dan dapat dipertanggungjawabkan sehingga menjauhkan dari potensi penyalahgunaan dan penyimpangan.</p> | <p>4. Transparent: all provisions and information regarding Procurement of Goods and/or Services, including technical requirements for procurement administration, evaluation procedures, evaluation results, determination of prospective Providers of Goods and/or Services, are open to Provider Participants and/or Services that meet the requirements.</p> <p>5. Fair and Reasonable: provide equal treatment for all prospective Goods and/or Service Providers who meet the requirements.</p> <p>6. Accountable: must achieve goals and be accountable so as to keep away from potential abuse and violation.</p> |
|---|--|

TRANSPARANSI PRAKTIK BAD GOVERNANCE

TRANSPARENCY ON BAD GOVERNANCE PRACTICES

LAPORAN ATAS AKTIVITAS PERUSAHAAN YANG MENCEMARI LINGKUNGAN

Hingga 31 Desember 2023, WSBP tidak menerima satu pun laporan atas aktivitas Perusahaan yang mencemari lingkungan, baik di sekitar kantor pusat maupun di sekitar lingkungan proyek/*plant/batching plant*

KETIDAKPATUHAN DALAM PEMENUHAN KEWAJIBAN PERPAJAKAN

Di tahun 2023, WSBP tidak memiliki kasus yang berkaitan dengan perpajakan. Sehingga per 31 Desember 2022, WSBP telah berkontribusi pada negara melalui pajak tahun 2023 sebesar Rp24.571.503.693, atau mengalami kenaikan sebesar 56% dari tahun 2022 yaitu sebesar Rp31.891.899.405.

KETIDAKSESUAIAN PENYAJIAN LAPORAN TAHUNAN DAN LAPORAN KEUANGAN DENGAN PERATURAN YANG BERLAKU DAN STANDAR AKUNTANSI KEUANGAN (SAK)

Seluruh penyajian informasi dalam Laporan Tahunan ini, terutama yang berhubungan dengan kinerja keuangan dan hal-hal lainnya mengacu pada Laporan Keuangan untuk tahun-tahun yang berakhir 31 Desember 2023 dan 31 Desember 2022 yang telah diaudit oleh Hertanto, Grace, Karunawan (TIAG). Penyajian dan pengungkapan laporan keuangan perusahaan disesuaikan dengan Standar Akuntansi Keuangan di Indonesia, yaitu Pernyataan Standar Akuntansi Keuangan (PSAK), yang diterbitkan oleh Ikatan Akuntan Indonesia (IAI).

KASUS TERKAIT BURUH DAN KARYAWAN

Sepanjang tahun 2023, WSBP tidak mencatatkan adanya kasus dengan buruh dan karyawan. Dalam hal ini, Perusahaan telah memenuhi peraturan, perundang-undangan, dan standar praktik Ketenagakerjaan, Kesehatan dan Keselamatan Kerja dalam setiap pengelolaan Sumber Daya Manusia dalam kegiatan operasional Perusahaan.

REPORTS ON THE COMPANY'S ACTIVITIES POLLUTING THE ENVIRONMENT

Until December 31, 2023, WSBP did not receive any report on the Company's activities polluting the environment, both around the head office or around the project/*plant/batching plant* environment.

NON-COMPLIANCE IN FULFILLING TAX OBLIGATIONS

In 2023, WSBP did not have any cases related to taxation. Thus as of December 31, 2022, WSBP has contributed to the state through taxes in 2023 amounting to Rp24,571,503,693 or an increase of 56% from 2022 which amounted to Rp31,891,899,405.

UNCONFORMITY OF PRESENTATION OF ANNUAL REPORT AND FINANCIAL STATEMENTS WITH APPLICABLE REGULATIONS AND FINANCIAL ACCOUNTING STANDARDS (SAK)

All information presented in this Annual Report, especially those related to financial performance and other matters, refers to the Financial Statements for the years ended December 31, 2023 and December 31, 2022 which was audited by Hertanto, Grace, Karunawan (TIAG). The presentation and disclosure of the Company's financial statements complies with Indonesian Financial Accounting Standards (SAK), namely Statements of Financial Accounting Standards (PSAK), issued by the Indonesian Institute of Accountants (IAI).

CASES RELATED TO WORKERS AND EMPLOYEES

Throughout 2023, WSBP did not record any cases with workers and employees. In this regard, the Company has complied with regulations, laws and standards of Labor, Occupational Health and Safety practices in every management of HumanCapital in the Company's operational activities.

PENGUNGKAPAN SEGMENT OPERASI PADA LAPORAN KEUANGAN

Sebagaimana yang tercantum dalam PSAK No. 5 (Penyesuaian 2015) tentang Segmen Operasi dan untuk kepentingan manajemen, Perusahaan telah mengungkapkannya berdasarkan pengelompokan (segmen) jenis usaha/produk dan berdasarkan geografis sebagai bentuk pelaporan segmen operasi, seperti yang telah disampaikan dalam Laporan Keuangan Audit tahun buku 2022 catatan "Segmen Operasi".

KESESUAIAN BUKU LAPORAN TAHUNAN DAN LAPORAN TAHUNAN DI WEBSITE PERUSAHAAN

Laporan Tahunan WSBP, baik yang diungkapkan kepada pemegang saham, pemangku kepentingan, ataupun yang telah diunggah pada situs web resmi Perusahaan telah sesuai dengan buku Laporan Tahunan yang dicetak dan diterbitkan oleh perusahaan.

DISCLOSURE OF OPERATING SEGMENTS IN FINANCIAL STATEMENTS

As stated in PSAK No. 5 (2015 Adjustment) regarding Operational Segments and for the benefit of management, the Company has presented them according to the type of business/product grouping (segment) and based on geography as a form of operating segment reporting, as has been submitted in the Audited Financial Statements for 2023 fiscal year note "Operations Segment".

CONFORMITY OF ANNUAL REPORT BOOK AND ANNUAL REPORT ON THE COMPANY'S WEBSITE

WSBP Annual Report, whether submitted to shareholders, stakeholders, or uploaded on the Company's official website, is in conformity with the Annual Report book printed and published by the Company.





Pelaksanaan program TJSI merupakan wujud nyata dari komitmen WSBP dalam menciptakan dampak positif bagi seluruh Pemangku Kepentingan. Bersamaan dengan pertumbuhan bisnis yang dicapai setiap tahunnya, WSBP senantiasa memberikan timbal balik yang berpengaruh signifikan kepada masyarakat dan lingkungan.

Carrying out the SER programs is a tangible manifestation of WSBP's commitment to creating positive impacts for all Stakeholders. Alongside the business growth achieved every year, WSBP continuously provide significant influential feedback to society and the environment.

07

TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

Social and Environment Responsibility

KOMITMEN DAN KEBIJAKAN PENERAPAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

WSBP COMMITMENT AND POLICIES IN SOCIAL AND ENVIRONMENTAL RESPONSIBILITY

PT Waskita Beton Precast Tbk atau WSBP memiliki komitmen yang kuat untuk senantiasa berperilaku transparan, etis dan berkontribusi terhadap percepatan pembangunan ekonomi yang berkelanjutan, seraya meningkatkan kualitas hidup karyawan, komunitas lokal, dan masyarakat luas.

Komitmen pelaksanaan tanggung jawab sosial tersebut diwujudkan melalui pelaksanaan program-program Tanggung Jawab Sosial dan Lingkungan (TJSL) Perusahaan atau *Corporate Social Responsibility* (CSR) yang merupakan salah satu bentuk kepatuhan terhadap pelaksanaan Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) serta sebagai wujud nyata partisipasi Perusahaan terhadap Tujuan Pembangunan Berkelanjutan yang telah menjadi aspirasi masyarakat Indonesia dan global.

Untuk mendorong perilaku yang etis dan transparan tersebut, Perusahaan memiliki perangkat kebijakan yang menjadi landasan kegiatan usaha sehari-hari, di antaranya, Pedoman Pengelolaan GCG, Kode Etik, serta peraturan-peraturan lain yang harus ditaati oleh setiap karyawan mulai dari tingkat manajemen hingga karyawan.

Perusahaan menyadari bahwa melakukan program TJSL akan memberikan dampak positif dan manfaat yang lebih besar kepada Perusahaan baik secara internal maupun eksternal. Manfaat secara internal dapat berupa meningkatkan citra Perusahaan bagi para *stakeholder* yang terkait. Sedangkan manfaat secara eksternal, diharapkan dapat membantu menciptakan kehidupan masyarakat yang lebih sejahtera dan mandiri.

Setiap kegiatan tersebut akan melibatkan semangat sinergi dari semua pihak secara terus menerus membangun dan menciptakan kesejahteraan dan pada akhirnya akan tercipta kemandirian dari masyarakat yang terlibat dalam program tersebut.

Sebagai wujud komitmen WSBP, WSBP juga telah menyusun pedoman pelaksanaan program TJSL, yaitu Prosedur Waskita Precast Komunikasi Korporasi 02 tentang Kepedulian Perusahaan (PWP KKO-02) yang diberlakukan melalui Keputusan Direksi PT Waskita Beton Precast Tbk No. 44/SK/WBP/PEN/2021 tanggal 30 Maret 2021 tentang Prosedur Kepedulian Perusahaan (PWP-KKO-02).

PT Waskita Beton Precast Tbk, or WSBP, has a strong commitment to consistently behave transparently, ethically, and contribute to accelerating sustainable economic development while enhancing the quality of life of employees, local communities, and society at large.

The commitment for social responsibility is manifested through the implementation of Social Environment Responsibility (SER) or Corporate Social Responsibility (CSR) programs, as a form of compliance with Good Corporate Governance (GCG) implementation as well as a tangible expression of the Company's participation in Sustainable Development Goals, which have become aspirations of Indonesian people and global society..

To encourage ethical and transparent behavior, the Company has set policy instruments that form the basis of its daily business activities, including Code of GCG, Code of Conducts, and other regulations that must be adhered to by every employee from management to staff level.

The Company realizes that SER programs will bring positive impacts and greater benefits to the Company, both internally and externally. Internal benefits may include enhancing the Company's image among relevant stakeholders, while external benefits are expected to help create a more prosperous and self-reliant society.

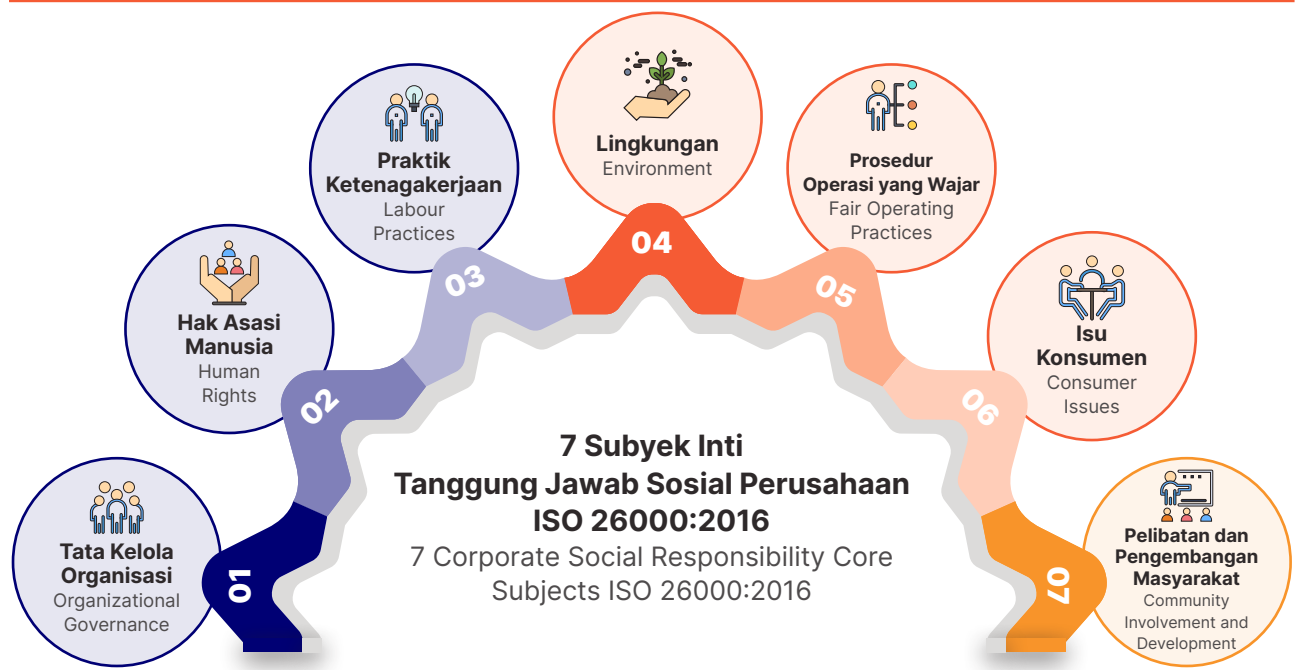
Each of these activities will involve the spirit of synergy from all parties to continuously building and creating prosperity ultimately leading to self-sufficiency for the communities involved in the program.

As a manifestation of the Company's commitment, the Company also prepared guidelines for implementing SER programs, namely Waskita Precast Corporate Communication Procedure 02 on Corporate Concern (PWP KKO-02), took effect through the Decree of Board of Directors of PT Waskita Beton Precast Tbk No. 44/SK/WBP/PEN/2021 dated March 30, 2021, regarding the Company's Concern Procedure (PWP-KKO-02).

Pedoman TJSL WSBP telah diselaraskan dengan Visi dan Misi Perusahaan dan berpedoman pada perusahaan serta peraturan perundang-undangan yang berlaku, ISO 26000: 2016 *Guidance on Social Responsibility*, serta aspek lingkungan, sosial, dan tata kelola atau *Environmental, Sosial, and Governance (ESG)*.

WSBP's SER guidelines have been aligned with the Company's Vision and Mission and are guided by applicable laws and regulations, ISO 26000:2016 Guidance on Social Responsibility, as well as Environmental, Social, and Governance (ESG) aspects.

Subyek Inti Tanggung Jawab Sosial Perusahaan Berdasarkan ISO 26000 Corporate Social Responsibility Core Subjects Based on ISO 26000



WSBP berharap, melalui pelaksanaan program TJSL WSBP akan terjalin harmonisasi yang baik antara perusahaan dan seluruh *stakeholder* Perusahaan yang pada gilirannya akan menjamin kelancaran seluruh operasional perusahaan. Sedangkan terjaganya kelestarian lingkungan dan alam selain menjamin kelancaran proses operasional juga menjamin kelestarian lingkungan hidup sekitar wilayah operasional perusahaan.

WSBP hopes that through its SER programs, a good harmony will be built between the Company and all stakeholders of the Company, which in turn will ensure the smooth operation of the entire Company. Meanwhile, the preservation of the environment and nature will not only ensure a smooth operational process but also guarantee the sustainability of surrounding environment in the Company's operational area.

DASAR HUKUM PELAKSANAAN TJSL WSBP

LEGAL BASIS OF WSBP SER IMPLEMENTATION

Peraturan yang menjadi dasar hukum pelaksanaan TJSL di WSBP, meliputi:

The regulations that form the legal basis for implementing SER at WSBP include:

1. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas;

1. Law No. 40 of 2007 concerning Limited Liability Companies;

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| <ol style="list-style-type: none"> 2. Undang-Undang No. 25 Tahun 2007 tentang Penanaman Modal; 3. Undang-Undang No. 1 Tahun 1970 tentang Keselamatan Kerja; 4. Undang-Undang No. 23 Tahun 1992 tentang Kesehatan; 5. Undang-Undang No. 8 Tahun 1999 tentang Perlindungan Konsumen; 6. Undang-Undang No. 13 Tahun 2003 tentang Ketenagakerjaan; 7. Undang-Undang No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan Hidup; 8. Undang-Undang No. 24 Tahun 2011 tentang Badan Penyelenggara Jaminan Sosial; 9. Undang-Undang No. 28 Tahun 1999 tentang Penyelenggara Negara yang Bersih dan Bebas dari Korupsi, Kolusi, dan Nepotisme; 10. Undang-Undang No. 13 Tahun 2011 tentang Penanganan Fakir Miskin; 11. Undang-Undang Republik Indonesia No. 20 Tahun 2001 tentang Perubahan atas Undang-Undang No. 31 Tahun 1999 Tentang Pemberantasan Tindak Pidana Korupsi; 12. Undang-Undang No. 39 Tahun 1999 tentang Hak Asasi Manusia; 13. Peraturan Pemerintah No. 27 Tahun 2012 tentang Izin Lingkungan; 14. Peraturan Pemerintah No. 50 Tahun 2012 tentang Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3); 15. Peraturan Pemerintah No. 47 Tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas; 16. Peraturan Menteri BUMN No. PER-08/MBU/12/2019 tentang Pedoman Umum Pelaksanaan Pengadaan Barang dan Jasa Badan Usaha Milik Negara; 17. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-05/MBU/04/2021 tanggal 20 April 2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara sebagaimana diubah terakhir kali dengan Peraturan Menteri Badan Usaha Milik Negara No. PER- 01/MBU/03/2023 tanggal 3 Maret 2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara; 18. Peraturan Otoritas Jasa Keuangan No. 51/ POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik; dan 19. ISO 26000 : 2016 tentang Panduan Pelaksanaan Tanggung Jawab Sosial Perusahaan. | <ol style="list-style-type: none"> 2. Law No. 25 of 2007 concerning Investment; 3. Law No. 1 of 1970 concerning Work Safety; 4. Law No. 23 of 1992 concerning Health; 5. Law No. 8 of 1999 concerning Consumer Protection. 6. Law No. 13 of 2003 concerning Employment 7. Law No. 32 of 2009 concerning Environmental Protection and Management; 8. Law No. 24 of 2011 concerning the Insurance and Social Security (BPJS); 9. Law No. 28 of 1999 concerning State Administrators that are Clean and Free from Corruption, Collusion, and Nepotism; 10. Law No. 13 of 2011 concerning Handling of the Poor and Needy; 11. Law of the Republic of Indonesia No. 20 of 2001 on Amendments to Law No. 31 of 1999 concerning Corruption Eradication; 12. Law no. 39 of 1999 concerning Human Rights; 13. Government Regulation No. 27 of 2012 concerning Environmental Permits; 14. Government Regulation No. 50 of 2012 concerning the Implementation of Occupational Health and Safety Management Systems (OHSMS); 15. Government Regulation No. 47 of 2012 concerning Limited Liability Company's Social and Environmental Responsibility; 16. Regulation of the Minister of SOEs No. PER-08/MBU/12/2019 concerning General Guidelines for the Procurement of Goods and Services for State-Owned Enterprises; 17. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-05/MBU/04/2021 dated April 20, 2021 regarding Social and Environmental Responsibility Program of State-Owned Enterprises, as amended through Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-6/ MBU/09/2022 dated September 15, 2022; 18. Financial Services Authority Regulation No. 51/ POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies; and 19. ISO 26000 : 2016 on Guidelines for the Implementation of Corporate Social Responsibility. |
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PRINSIP SERTA TUJUAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

PRINCIPLES AND OBJECTIVES OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM



Prinsip serta tujuan pelaksanaan program TJSL WSBP mengacu pada Peraturan Menteri Badan Usaha Milik Negara No. PER- 01/MBU/03/2023 tanggal 3 Maret 2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara. Terdapat 4 (empat) prinsip yang harus dilaksanakan agar program TJSL terselenggara secara terorganisir dan mencapai tujuan, yaitu:

1. Terintegrasi, yaitu berdasarkan analisa risiko dan proses bisnis yang memiliki keterkaitan dengan pemangku kepentingan;
2. Terarah, yaitu memiliki arah yang jelas untuk mencapai tujuan WSBP;
3. Terukur dampaknya, yaitu memiliki kontribusi dan memberikan manfaat yang menghasilkan perubahan atau nilai tambah bagi pemangku kepentingan dan perusahaan; dan
4. Akuntabilitas, yaitu dapat dipertanggungjawabkan sehingga menjauhkan dari potensi penyalahgunaan dan penyimpangan.

Adapun tujuan Program TJSL WSBP, antara lain:

1. Memberikan kemanfaatan bagi pembangunan ekonomi, pembangunan sosial, pembangunan lingkungan serta pembangunan hukum dan tata kelola bagi perusahaan;
2. Berkontribusi pada penciptaan nilai tambah bagi perusahaan dengan prinsip yang terintegrasi, terarah dan terukur dampaknya serta akuntabel;
3. Membina usaha mikro dan usaha kecil agar lebih tangguh dan mandiri serta masyarakat sekitar WSBP.

The principles and objectives of WSBP SER program refer to the Regulation of Minister of State-Owned Enterprises No. PER-01/MBU/03/2023 dated March 3, 2023 concerning Special Assignments and Social and Environmental Responsibility Programs for State-Owned Enterprises. There are 4 (four) principles that must be implemented to ensure that SER program is organized and achieves its objectives, namely:

1. Integrated, namely based on risk and business processes analysis that are related to stakeholders;
2. Directed, namely having a clear direction to achieve company goals;
3. Measurable impact, namely having a contribution and providing benefits that produce changes or added value for stakeholders and the company; and
4. Accountability, namely being accountable so as to avoid potential abuse and irregularities.

The objectives of the Company's SER Program are as follows:

1. Providing benefits for the economic, social, environmental development as well as the development of legal and corporate governance;
2. Contribute to the creation of the Company's added value based on integrated, directed, measurable impact and accountable principles;
3. Fostering micro and small businesses as well as the community around the Company to be more resilient and independent.

PILAR TJSL WSBP SERTA TAUTANNYA DENGAN TPB

PILLARS OF WSBP SER AND THEIR LINK WITH SDGS

Program TJSL WSBP dilaksanakan berdasarkan 4 (empat) pilar utama, yaitu:

1. Sosial, untuk tercapainya pemenuhan hak dasar manusia yang berkualitas secara adil dan setara untuk meningkatkan kesejahteraan bagi seluruh masyarakat;
2. Lingkungan, untuk pengelolaan sumber daya alam dan lingkungan yang berkelanjutan sebagai penyangga seluruh kehidupan;
3. Ekonomi, untuk tercapainya pertumbuhan ekonomi berkualitas melalui keberlanjutan peluang kerja dan usaha, inovasi, industri inklusif, infrastruktur memadai, energi bersih yang terjangkau dan didukung kemitraan; serta
4. Hukum dan Tata Kelola, untuk terwujudnya kepastian hukum dan tata kelola yang efektif, transparan, akuntabel dan partisipatif untuk menciptakan stabilitas keamanan dan mencapai negara berdasarkan hukum.

Secara keseluruhan, 4 (empat) pilar utama yang menjadi acuan Perusahaan dalam melaksanakan program TJSL mencakup 17 Tujuan Pembangunan Berkelanjutan (TPB), yaitu (1) Tanpa Kemiskinan; (2) Tanpa Kelaparan; (3) Kehidupan Sehat dan Sejahtera; (4) Pendidikan Berkualitas; (5) Kesetaraan Gender; (6) Air Bersih dan Sanitasi Layak; (7) Energi Bersih dan Terjangkau; (8) Pekerjaan Layak dan Pertumbuhan Ekonomi; (9) Industri, Inovasi dan Infrastruktur; (10) Berkurangnya Kesenjangan; (11) Kota dan Permukiman yang Berkelanjutan; (12) Konsumsi dan Produksi yang Bertanggung Jawab; (13) Penanganan Perubahan Iklim; (14) Ekosistem Lautan; (15) Ekosistem Daratan; (16) Perdamaian, Keadilan dan Kelembagaan yang Tangguh; (17) Kemitraan untuk Mencapai Tujuan.

WSBP SER program is based on 4 (four) main pillars, namely:

1. Social, to achieve the fulfillment of quality basic human rights in a fair and equal manner to improve the welfare of all people;
2. Environment, for sustainable management of natural resources and environment as a support for all life;
3. Economy, to achieve quality economic growth through sustainable employment and business opportunities, innovation, inclusive industry, adequate infrastructure, affordable clean energy and supported by partnerships; and
4. Legal and Governance, for the realization of effective, transparent, accountable, and participatory legal certainty and governance to create security stability and achieve a rule of law country.

In general, the 4 (four) main pillars that become the Company's reference in implementing SER Program include 17 Sustainable Development Goals, namely (1) No Poverty; (2) Zero Hunger; (3) Good Health And Well-Being; (4) Quality Education; (5) Gender Equality; (6) Clean Water And Sanitation; (7) Affordable And Clean Energy; (8) Decent Work And Economic Growth; (9) Industry, Innovation And Infrastructure; (10) Reduced Inequalities; (11) Sustainable Cities And Communities; (12) Responsible Consumption And Production; (13) Climate Action; (14) Life Below Water; (15) Life On Land; (16) Peace, Justice And Strong Institutions; (17) Partnerships For The Goals.

Pilar TJSL BUMN SOE CSR Pillars



Pelaksanaan program TJSL Perusahaan juga mengacu 5 (lima) Prioritas Transformasi TJSL BUMN sebagai acuan, di antaranya adalah:

1. Fokus pada Dampak
2. Perbaikan Tata Kelola
3. Pemanfaatan Teknologi
4. Peningkatan Kolaborasi
5. Peningkatan *Engagement* Karyawan

In carrying out the SER program, the Company refers to the 5 (five) Transformation Priorities of SOE SER, which include:

1. Focus on Impact
2. Governance Improvement
3. Technology Utilization
4. Collaboration Enhancement
5. Employee Engagement Improvement

STRATEGI DAN PELAKSANAAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

STRATEGY AND IMPLEMENTATION

OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAMS

Program TJSL WSBP dilakukan secara sistematis dan terpadu dengan tujuan untuk menjamin pelaksanaan, pencapaian keberhasilan, serta pengelolaan dampak program TJSL sesuai dengan prioritas dan/atau pencapaian dari tujuan program TJSL WSBP yang berpedoman pada rencana kerja.

Adapun tahapan tersebut meliputi:

1. Perencanaan;
2. Pelaksanaan;
3. Pengawasan;
4. Pelaporan.

WSBP SER Program is carried out systematically and integrally to ensure the implementation, achievement of success, and management impact of the SER program is in accordance with the priorities and/or achievement of the program's objectives, which are guided by the work plan.

The stages include:

1. Planning;
2. Implementation;
3. Supervision; and
4. Reporting.

Tahapan Pelaksanaan Program TJSL WSBP WSBP SER Program Implementation Stages



Board of Directors dibantu oleh penanggung jawab pengelola pelaksanaan program TJSL WSBP yang telah ditunjuk Board of Directors, menyusun rencana program TJSL Perusahaan yang kemudian dituangkan dalam Rencana Kerja dan Anggaran Program TJSL yang kemudian menjadi bagian dari RKAP WSBP. Perencanaan yang disusun memuat, antara lain:

1. Prognosa pelaksanaan program TJSL tahun sebelumnya;
2. Proyeksi rencana program dan anggaran program TJSL Perusahaan;
3. Penetapan prioritas tujuan pembangunan berkelanjutan; dan
4. Target kinerja.

The Board of Directors, assisted by the appointed Manager in charge of implementing the Company's SER program, prepares the Company's SER program plan, which is then incorporated into the Work Plan and Budget of SER Program, and subsequently becomes part of WSBP RKAP. The prepared planning includes among others:

1. Prognosis for the implementation of previous year's SER program;
2. Projection of the plan and budget of the Company's SER program;
3. Determination of priorities for sustainable development goals; and
4. Performance targets.

Pada tahap perencanaan, terdapat hal-hal yang menjadi perhatian WSBP, yaitu:

1. Dampak dan risiko dari aktivitas WSBP. Pada tahap ini WSBP melakukan pemetaan atas dampak baik positif maupun negatif serta risiko dari aktivitas Perusahaan;
2. Kebutuhan dan potensi yang timbul;
3. Keunggulan dan kearifan lokal;
4. Orientasi keberlangsungan dan dampak yang diharapkan; dan
5. Fokus dan arah pembangunan berkelanjutan.

At the planning stage, there are considerations that the Company pays attention to, namely:

1. Impacts and risks of the Company's activities. At this stage, the Company maps out both positive and negative impacts as well as risks of the Company's activities;
2. Emerging needs and potentials;
3. Local advantages and wisdom;
4. Orientation towards sustainability and expected impacts; and
5. Focus and direction of sustainable development.

PENGELOLA PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM MANAGEMENT



Mengacu pada Prosedur Waskita Precast Komunikasi Korporasi 02 tentang Kepedulian Perusahaan (PWP KKO-02), President Directors dibantu oleh VP of Corporate Secretary, Community Development & Institutional Relation Manager, serta Community Development & Institutional Relation Officer merupakan pihak yang memiliki tugas dan tanggung jawab dalam menetapkan dan melaksanakan program kepedulian WSBP. Secara benar mulai dari memahami bisnis konteks WSBP, isu-isu yang berkembang, menentukan program dan metodologi, menyiapkan sumber daya pelaksanaan, hingga memastikan bahwa program TJSL memiliki manfaat dan nilai positif bagi semua pihak.

Pada tataran pelaksanaan, melalui Surat Keputusan Direksi PT Waskita Beton Precast Tbk No. 116/SK/WBP/PEN/2023 tanggal 8 Agustus 2023, tentang Penetapan Struktur Organisasi Corporate Office dan Business Unit di Lingkungan PT Waskita Beton Precast Tbk, Board of Directors membentuk unit khusus yaitu Community Development & Institutional Relation Department, yang memiliki fungsi dan tugas untuk mengelola dan mengkoordinir seluruh kegiatan TJSL Perusahaan.

Referring to Waskita Precast Corporate Communication Procedure 02 regarding Corporate Concerns (PWP KKO-02), the President Directors, assisted by VP of Corporate Secretary, Community Development & Institutional Relation Manager, and Community Development & Institutional Relation Officer, are the parties responsible for determining and carrying out the Company's concern programs correctly, starting from understanding the Company's business context, evolving issues, determining programs and methodologies, preparing implementation resources, to ensuring that SER program benefits and provides positive value to all parties involved.

At the implementation level, through the Board of Directors Decree of PT Waskita Beton Precast Tbk No. 116/SK/WBP/PEN/2023 dated August 8, 2023, concerning Determination of the Corporate Office and Business Unit Organizational Structure within PT Waskita Beton Precast Tbk, the Board of Directors formed a special unit, namely Community Development & Institutional Relation Department, which has the function and task of managing and coordinating all SER activities of the Company.

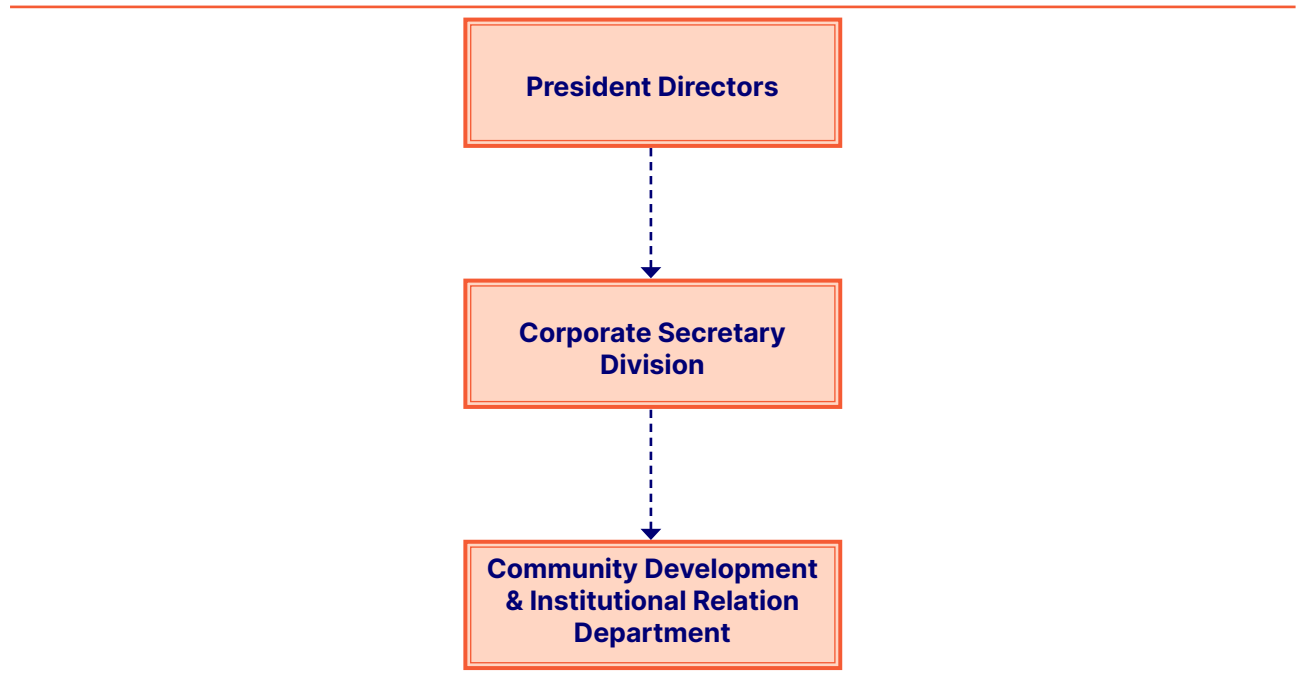
Community Development & Institutional Relation Department melaksanakan perencanaan, pengembangan dan implementasi program CSR WSBP berupa:

1. Menjalin dan membina hubungan baik dengan instansi pemerintah, lembaga swasta, dan lembaga sosial masyarakat
2. Mengevaluasi dan monitoring hubungan kelembagaan dan kemitraan perusahaan dengan instansi pemerintah, lembaga swasta, dan lembaga sosial masyarakat.

The Community Development & Institutional Relation Department carries out planning, development, and implementation of the Company's CSR programs, including:

1. Establishing and maintaining good relationship with government agencies, private institutions, and community social institutions.
2. Evaluating and monitoring the Company's institutional relationships and partnerships with government agencies, private institutions, and community social institutions.

Struktur Organisasi Community Development & Institutional Relation Department
Organizational Structure of Community Development & Institutional Relation Department



KINERJA PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN

PERFORMANCE OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAMS

KONTRIBUSI PERUSAHAAN PADA TUJUAN PEMBANGUNAN BERKELANJUTAN

Berikut inisiatif program TJSL WSBP yang dirancang untuk mendukung upaya Tujuan Pembangunan Berkelanjutan:

THE COMPANY'S CONTRIBUTION TO SUSTAINABLE DEVELOPMENT GOALS

The following are WSBP SER program initiatives prepared to support the efforts towards Sustainable Development Goals:

| No | Inisiatif Program Program Initiatives | Tujuan Pembangunan Berkelanjutan (TPB) Sustainable Development Goals (SDG) | Capaian Achievement |
|----|---|---|--|
| 1 | Partisipasi acara sosial kemasyarakatan Participate in Community social program | <ul style="list-style-type: none"> TPB 1 Tanpa Kemiskinan SDG 1 No Poverty TPB 2 Tanpa Kelaparan SDG 2 Zero Hunger TPB 10 Berkurangnya Kesenjangan SDG 10 Reduced Inequalities | <ul style="list-style-type: none"> Partisipasi bantuan dalam kegiatan santunan Participation in donation activities Mengadakan program Ramadhan Organizing Ramadan programs Bantuan korban bencana Disaster victim assistance Bantuan acara keagamaan Religious event assistance |
| 2 | Menjunjung tinggi kesetaraan gender dan memberikan kesempatan bagi insan perempuan untuk berorganisasi Upholding gender equality and providing opportunities for women to organize | TPB 5 Kesetaraan Gender SDG 5 Gender Equality | Melaksanakan kegiatan yang melibatkan Srikandi WSBP Carrying out activities involving WSBP's Srikandi. |
| 3 | Melakukan perbaikan lingkungan Engaging in environmental improvement | TBP No 11 Kota dan Komunitas yang Berkelanjutan SDG 11 Sustainable Cities and Communities | <ul style="list-style-type: none"> Memberikan bantuan material untuk irigasi, sarana olahraga, perbaikan jalan Providing material assistance for irrigation, sports facilities, road repairs Melakukan renovasi tempat ibadah Carry out renovations of places of worship |
| 4 | Melakukan pelestarian lingkungan Environmental conservation | <ul style="list-style-type: none"> TBP No 14 Ekosistem Lautan SDG 14 Life Below Water TBP 15 Ekosistem Daratan SDG 15 Life On Land | <ul style="list-style-type: none"> Penanaman bibit mangrove Mangrove seedling planting Melakukan bersih-bersih sampah di Pulau Pramuka Cleaning up rubbish on the Pramuka island Bantuan Konservasi Orangutan Orangutan Conservation Assistance |
| 5 | Membantu memberikan sarana pendidikan yang layak Assisting in providing adequate educational facilities | TBP No 4 Pendidikan Berkualitas SDG 4 Quality Education | Pembangunan ruang belajar Construction of classroom |
| 6 | Partisipasi dalam kegiatan kesehatan dan kesejahteraan Participation in health and welfare activities | TPB No 3 Kehidupan Sehat dan Sejahtera SDG No 3 Good Health and Well-Being | <ul style="list-style-type: none"> Bantuan logistik Posyandu Posyandu logistic assistance Bantuan dalam sunatan massal Assistance in mass circumcision Kegiatan Donor Darah Blood donation activities Kunjungan ke Yayasan Jamrud Biru Visits to the Jamrud Biru Foundation Mudik bersama Joint homecoming trip |
| 7 | Pengadaan sanitasi air Water sanitation provision | TBP No 6 Air Bersih dan Sanitasi Layak SDG 6 Clean Water and Sanitation | Pengadaan sarana air bersih Providing clean water facilities |

PROGRAM UNGGULAN

Berikut program unggulan TJSL WSBP beserta anggaran dan realisasinya di sepanjang tahun 2023.

| No | Nama Program Program Name | Anggaran 2023 2023 Budget (Rp) | Realisasi 2023 2023 Realization (Rp) | Penyerapan Absorption (%) |
|----|--|--------------------------------------|--|---------------------------------|
| 1 | Bantuan Logistik Posyandu Posyandu Logistic Assistance | 20.000.000 | 10.000.000 | 50 |
| 2 | Bantuan Material Lapangan Voli Volleyball Court Material Assistance | 50.000.000 | 13.421.975 | 27 |
| 3 | Kunjungan ke Yayasan Jamrud Biru Visit to Jamrud Biru Foundation | 15.000.000 | 16.024.270 | 107 |
| 4 | Penanaman Bibit Mangrove Mangrove Seed Planting | 30.000.000 | 20.000.000 | 67 |
| 5 | Pengadaan Sarana Air Bersih Procurement of Clean Water Facilities | 75.000.000 | 40.210.000 | 54 |
| 6 | Bantuan Material ke Yayasan Yatim Piatu Material Assistance to Orphanage Foundation | 15.000.000 | 12.350.000 | 82 |
| 7 | Bersih-bersih sampah di Pulau Pramuka Cleanup Rubbish on Pramuka Island | 25.000.000 | 10.100.000 | 40 |
| 8 | Bantuan Konservasi Orangutan Orangutan Conservation Assistance | 15.000.000 | 15.000.000 | 100 |
| 9 | Budidaya Jamur Merang Straw Mushroom Cultivation | 6.000.000 | 6.000.000 | 100 |

Berikut penjelasan terkait program unggulan yang diselenggarakan oleh WSBP selama tahun 2023:

- Bantuan Logistik Posyandu**
Bertepatan dengan Hari Posyandu Nasional 2023, WSBP Inspiring Kindness melakukan kegiatan penyerahan bantuan logistik ke Posyandu Apel yang berada di Bekasi Utara. Logistik yang diserahkan antara lain timbangan, dispenser, alat tensi darah, alat cek darah, dan kebutuhan kesehatan lainnya.
- Bantuan Material Lapangan Voli**
Berlokasi di sekitar wilayah operasional Plant Kawarang, WSBP melaksanakan program CSR dengan memberikan bantuan berupa Readymix mutu K-225 dalam pembuatan Lapangan Voli di desa Curug Kecamatan Klari Kabupaten Karawang.
- Kunjungan ke Yayasan Jamrud Biru**
WSBP Inspiring Kindness bekerja sama dengan Tim Melancong, menyelenggarakan kegiatan CSR dengan berbagi kebahagiaan di Yayasan Jamrud Biru. Kegiatan ini sebagai bentuk kepedulian kepada penyandang disabilitas kejiwaan yang sedang menjalani masa rehabilitasi.

FLAGSHIP PROGRAM

The following is WSBP SER flagship program along with its budget and realization throughout 2023

An explanation regarding flagship programs organized by the Company during 2023, are as follows:

- Posyandu Logistic Assistance.**
Coinciding with the National Posyandu Day 2023, WSBP Inspiring Kindness conducted a logistic assistance delivery activity to the Apel Posyandu located in North Bekasi. The logistics provided included scales, dispensers, blood pressure monitors, blood testing equipment, and other health necessities.
- Volleyball Court Material Assistance.**
Located around Kawarang Plant operational area, WSBP carried out a CSR program by providing assistance in the form of K-225 quality Readymix in the construction of a Volleyball Court in Curug Village, Klari District, Karawang Regency.
- Visit to Jamrud Biru Foundation.**
WSBP Inspiring Kindness, in collaboration with Melancong Team, organized a CSR activity by sharing happiness at Jamrud Biru Foundation. This activity is a form of concern for individuals with mental disabilities who are undergoing rehabilitation. Activities included decorating cupcake,

Kegiatan yang dilaksanakan di antaranya menghias cupcake, makan siang bersama, serta pemberian kebutuhan logistik.

4. **Penanaman Bibit Mangrove**
Rangkaian Inspiring Kindness WSBP menuju IKN, di Pulau Balang WSBP menanam Bibit Mangrove sebanyak 4.000 bibit Kolaborasi dengan PNM. Penanaman bibit mangrove ini diharapkan dapat bermanfaat untuk kelestarian lingkungan di sekitar Pulau Balang.
5. **Pengadaan Sarana Air Bersih**
WSBP juga melakukan kegiatan penyediaan sarana air bersih di Desa Datuk Nondol. Di wilayah Desa Datuk Nondol juga masih kekurangan sarana air bersih, sehingga penduduk di sekitar Desa Datuk Nondol sangat membutuhkan sarana untuk mendapatkan air bersih. Sarana yang disediakan berupa pompa air dan tandon sebanyak 2 unit.
6. **Bantuan Material ke Yayasan Yatim Piatu**
WSBP Inspiring Kindness yang bertepatan dengan HUT PT Waskita Beton Precast Tbk ke-9, melakukan kegiatan CSR dengan memberikan bantuan material bangunan ke Yayasan Uswatun Khasanah. Dimana Yayasan tersebut menampung anak-anak yang kurang mampu maupun yang sudah yatim piatu.
7. **Bersih-bersih sampah di Pulau Pramuka**
WSBP Inspiring Kindness menjalankan program CSR pemeliharaan lingkungan dengan cara melakukan bersih-bersih sampah di area Pulau Pramuka. Lingkungan di sekitar Pulau Pramuka menjadi bersih dari sampah. Sampah yang dikumpulkan diserahkan ke rumah hijau untuk selanjutnya bisa dimanfaatkan untuk proses daur ulang. Sampah-sampah yang dikumpulkan melalui proses pemilahan sesuai dengan jenisnya. Hasil dari daur ulang sampah dapat berupa solar untuk mesin 2 tax dan limbah terakhirnya dapat dibuat berupa souvenir.
8. **Bantuan Konservasi Orangutan**
WSBP Inspiring Kindness menjalankan program CSR bantuan donasi untuk rehabilitasi Orangutan di Kalimantan. Pada program ini WSBP bekerja sama dengan Pusat Reintroduksi Orangutan Samboja Lestari, Kalimantan Timur. Pada program ini WSBP memberikan donasi yang akan digunakan untuk pembelian pangan bagi habitat Orangutan dan Beruang Madu yang ada di Pusat Rehabilitasi.
9. **Budidaya Jamur Merang**
Rangkaian WSBP Inspiring Kindness ditutup dengan CSR Budidaya Jamur Merang yang berada di wilayah Karawang. Pada program ini WSBP memberikan bantuan bahan baku berupa pembelian terpal dan kapas yang akan digunakan untuk budidaya jamur merang.

having lunch together, and provision of logistic needs.

4. **Mangrove Seed Planting.**
As part of WSBP Inspiring Kindness journey to IKN, on Balang Island, WSBP planted 4,000 Mangrove seeds in collaboration with PNM. This mangrove seed planting is expected to contribute to environmental preservation around Balang Island.
5. **Procurement of Clean Water Facilities.**
WSBP also carried out activities to provide clean water facilities in Datuk Nondol Village. Datuk Nondol Village area is still lacks of clean water facilities, making the residents around Datuk Nondol Village are in great need of facilities to obtain clean water. The facilities provided include 2 units of water pumps and water tanks.
6. **Material Assistance to Orphanage Foundation.**
WSBP Inspiring Kindness, coinciding with the 9th Anniversary of PT Waskita Beton Precast Tbk, carried out CSR activity by providing building material assistance to the Uswatun Khasanah Foundation. This foundation accommodates underprivileged and orphaned children.
7. **Cleanup Rubbish on Pramuka Island.**
WSBP Inspiring Kindness carried out CSR environmental maintenance program by cleaning up rubbish on Pramuka Island. The environment around Pramuka Island is clean from rubbish. The collected rubbish is handed over to green house where it can be used to recycling process. The collected waste is sorted according to its type. The recycling process can produce fuel for 2-stroke engines and the remaining waste can be made into souvenirs.
8. **Orangutan Conservation Assistance.**
WSBP Inspiring Kindness conducted a CSR program in the form of donation for Orangutan rehabilitation in Kalimantan. In this program, WSBP collaborated with the Samboja Lestari Orangutan Reintroduction Center in East Kalimantan. WSBP gave donations for purchasing food for Orangutan and Sun Bear habitats at the Rehabilitation Center.
9. **Straw Mushroom Cultivation.**
WSBP Inspiring Kindness series closed with Straw Mushroom Cultivation CSR in the Karawang area. In this program, WSBP provided raw material assistance in the form of purchasing tarpaulins and cotton for straw mushroom cultivation.

PENGHARGAAN DI BIDANG TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN TAHUN 2023

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY AWARDS IN 2023

Sampai dengan 31 Desember 2023, Perusahaan tidak mengikuti penghargaan atas pelaksanaan program TJSL tahun 2023.

Until December 31, 2023, the Company did not participate in awards related to SER program in 2023.

Walaupun sampai dengan 31 Desember 2023 tidak mengikuti penghargaan atas program TJSL, namun WSBP terus melakukan perbaikan dalam kegiatan yang dilakukan. Terlihat dari sertifikasi yang diperoleh WSBP sebagai berikut:

Even though until December 31, 2023, the Company did not participate in SER awards, the Company continues to improve its activities. This is evident from the following certifications obtained by the Company:

Sertifikasi yang diperoleh di Tahun 2023 Certifications obtained in 2023

| Tanggal Dikeluarkan Sertifikasi Certification Issuance Date | Jenis Sertifikasi Certification Type | Dikeluarkan Oleh Issued By | Masa Berlaku Validity Period |
|--|--|---|---|
| 17 September 2020 September 17, 2020 | Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) – HO (Telah dilaksanakan resertifikasi tanggal 10-21 Juli 2023 dan sedang menunggu sertifikat rilis) Occupational Health and Safety Management System (OHSMS) – HO (Recertification conducted from July 10-21, 2023, awaiting the release of certificate) | Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia | 17 September 2023 September 17, 2023 |
| 17 September 2020 September 17, 2020 | Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) Plant Klaten PT Waskita Beton Precast Tbk Occupational Health and Safety Management System (OHSMS) - Klaten Plant PT Waskita Beton Precast Tbk | Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia | 17 September 2023 September 17, 2023 |
| 17 September 2020 September 17, 2020 | Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) - Plant Karawang (Telah dilaksanakan resertifikasi tanggal 10-11 Juli 2023 dan sedang menunggu sertifikat rilis) Occupational Health and Safety Management System (OHSMS) - Karawang Plant (Recertification conducted from July 10-11, 2023, awaiting the release of certificate) | Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia | 17 September 2023 September 17, 2023 |
| 17 September 2020 September 17, 2020 | Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) - Plant Sidoarjo (Prambon) (Telah dilaksanakan resertifikasi tanggal 17-18 Juli 2023 dan sedang menunggu sertifikat rilis) Occupational Health and Safety Management System (OHSMS) - Plant Sidoarjo (Prambon) (Recertification conducted from July 17-18, 2023, awaiting the release of certificate) | Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia | 17 September 2023 September 17, 2023 |
| 13 Mei 2022 May 13, 2022 | Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) - Plant Sadang Occupational Health and Safety Management System (OHSMS) - Sadang Plant | Kementerian Ketenagakerjaan RI Ministry of Manpower of the Republic of Indonesia | 13 Mei 2025 May 13, 2025 |

Sertifikasi yang diperoleh di Tahun 2023

Certifications obtained in 2023

| Tanggal Dikeluarkan Sertifikasi Certification Issuance Date | Jenis Sertifikasi Certification Type | Dikeluarkan Oleh Issued By | Masa Berlaku Validity Period |
|--|---|--|---|
| 25 September 2020 September 25, 2020 | ISO 37001:2016 Sistem Manajemen Anti Penyuapan ISO 37001:2016 Anti-Bribery Management System | PT Sucofindo | 24 September 2023 September 24, 2023 |
| 6 Agustus 2021 August 6, 2021 | ISO 14001:2015 Environment Management System ISO 14001:2015 Environment Management System | PT SGS Indonesia | 24 Januari 2024 January 24, 2024 |
| 12 Juni 2021 June 12, 2021 | ISO 45001:2018 Occupational Health and Safety Management System ISO 45001:2018 Occupational Health and Safety Management System | PT SGS Indonesia | 18 Januari 2024 January 18, 2024 |
| 9 Maret 2021 March 9, 2021 | ISO 9001:2015 Quality Management System (KAN) ISO 9001:2015 Quality Management System (KAN) | PT SGS Indonesia | 8 Maret 2024 March 8, 2024 |
| 8 Maret 2021 March 8, 2021 | ISO 9001:2015 terkait Quality Management System (UKAS) ISO 9001:2015 terkait Quality Management System (UKAS) | PT SGS Indonesia | 8 Maret 2024 March 8, 2024 |
| 7 Februari 2023 February 7, 2023 | ISO 27001:2013 Sistem Manajemen Keamanan Informasi ISO 27001:2013 Information Security Management System | PT BSI | 31 Oktober 2025 October 31, 2025 |
| 21 Desember 2022 December 21, 2022 | ISO 19650:2018 Building Information Modelling (BIM) ISO 19650:2018 Building Information Modelling (BIM) | PT BSI | 20 Desember 2025 December 20, 2025 |
| 28 Desember 2021 December 28, 2021 | Sertifikasi Bantalan Beton (<i>Ballasted</i>) Lebar Jalan Rel 1067MM Beban Gandar 18 Ton Produksi PT Waskita Beton Precast Tbk Menggunakan Sistem Penambat Produksi PT Pindad (Persero) Certification of Ballasted Concrete Bearing 1067MM Railway Width 18 Ton Axle Load Production of PT Waskita Beton Precast Tbk Using PT Pindad (Persero) Production Fastening System | Kementerian Perhubungan Direktorat Jenderal Perkeretaapian Ministry of Transportation Directorate of General Railways | 28 Desember 2026 December 28, 2026 |
| 28 Desember 2021 December 28, 2021 | Sertifikasi Bantalan Beton (<i>Ballasted</i>) Lebar Jalan Rel 1435MM Beban Gandar 25 Ton Produksi PT Waskita Beton Precast Tbk Menggunakan Sistem Penambat Produksi PT Pindad (Persero) Certification of Ballasted Concrete Bearing 1435MM Railway Width 25 Ton Axle Load Production of PT Waskita Beton Precast Tbk Using PT Pindad (Persero) Production Fastening System | Kementerian Perhubungan Direktorat Jenderal Perkeretaapian Ministry of Transportation Directorate of General Railways | 28 Desember 2026 December 28, 2026 |

Sertifikasi yang diperoleh di Tahun 2023

Certifications obtained in 2023

| Tanggal Dikeluarkan Sertifikasi Certification Issuance Date | Jenis Sertifikasi Certification Type | Dikeluarkan Oleh Issued By | Masa Berlaku Validity Period |
|--|--|---|------------------------------------|
| 23 Desember 2021 December 23, 2021 | Sertifikasi Hak Paten Sistem Perkerasan Kaku Panel Beton Bertulang Menerus Pracetak Praktakan Tanpa Lekatan dengan Sambungan Pasak Kunci Berlilitan Kawat Spiral untuk Konstruksi Jalan (Sistem SPRigWP) Certification of Patent Rights for Rigid Pavement System of Precast Continuous Reinforced Concrete Panels with Non-Adhesive Practice with Spiral Wire Wrapped Key Connections for Road Construction (SPRigWP System) | Kementerian Hukum dan Hak Asasi Manusia Direktorat Ministry of Law and Human Rights Directorsate | 11 April 2039 April 11, 2039 |
| 25 Agustus 2022 August 25, 2022 | Sertifikasi Hak Paten Sistem Peningkatan Kekakuan Balok Beton Girder Patent Certification for Stiffness Increasing System of Concrete Girder Beam | Kementerian Hukum dan Hak Asasi Manusia Ministry of Law and Human Rights | 25 Agustus 2023 August 25, 2023 |

RENCANA STRATEGIS PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN TAHUN 2024

STRATEGIC PLANS OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM FOR 2024



Berikut program TJSL yang direncanakan WSBP untuk tahun 2024, yaitu:

1. Kegiatan Hari Besar Nasional
2. Penanaman Pohon
3. Pengadaan Sanitasi dan Air bersih
4. WSBP Daur Harapan (Daur limbah sampah plastik)
5. Pengajuan CSR Bisnis Unit
6. Program Keagamaan
7. WSBP Mudik Bareng
8. Kegiatan Inspiring Kindness HUT WSBP
9. Pelestarian Kesenian Daerah
10. Program bantuan pembangunan dan pendidikan

The following are SER programs planned by the Company for 2024:

1. National Public Holiday Activities
2. Tree Planting
3. Provision of Sanitation and Clean Water
4. WSBP Daur Harapan (Plastic waste recycling cycle)
5. Submission of Business Unit CSR
6. Religious Programs
7. WSBP Joint Homecoming Trip
8. Inspiring Kindness Activities for WSBP Anniversary
9. Preservation of Regional Arts
10. Development and Education Assistance Program

KALEIDOSKOP KEGIATAN PROGRAM TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN WSBP 2023

KALEIDOSCOPE OF WSBP 2023

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY PROGRAM ACTIVITIES



6 Maret 2023 | March 6, 2023
Bantuan Logistik Kebakaran Plumpang
Plumpang Fire Logistics Assistance



8 Maret 2023 | March 8, 2023
CSR Bantuan Logistik Posyandu
CSR Posyandu Logistics Assistance



24 Maret 2023 | March 24, 2023
Bantuan Saluran Irigasi
Irrigation Channel Assistance



30 Maret 2023 | March 30, 2023
Bantuan Material Lapangan Voli di Karawang
Volleyball Court Material Assistance in Karawang



29 dan 31 Maret 2023 | March 29 and 31, 2023
Kegiatan Bagi Takjil Bulan Ramadhan
Iftar Sharing Activities in Ramadan



11 April 2023 | April 11, 2023
Kegiatan Santunan Anak Yatim
Orphan Aid Activities



18 April 2023 | April 18, 2023
Kegiatan Mudik Bersama BUMN
Joint Homecoming Activities with SOE



27 Juni 2023 | June 27, 2023
CSR Kegiatan Idul Adha WSBP
WSBP Eid al-Adha Activities



6 September 2023 | September 6, 2023
Bantuan Material Pembangunan Madrasah
Material Assistance for Madrasah Construction



12 September 2023 | September 12, 2023
Kegiatan Donor Darah
Blood Donation Activities



17 Oktober 2023 | October 17, 2023
Kunjungan ke Yayasan Jamrud Biru
Visit to Jamrud Biru Foundation



25 Oktober 2023 | October 25, 2023
Perbaikan Jalan di Sepaku
Road Repair in Sepaku



25 Oktober 2023 | October 25, 2023
Penanaman Mangrove bersama PNM di IKN
Mangrove planting with PNM at IKN



26 Oktober 2023 | October 26, 2023
Program Pengadaan sarana air bersih bersama PNM di IKN
Program for Provision of Clean Water Facilities with PNM at IKN



26 Oktober 2023 | October 26, 2023
Program Pengadaan sarana air bersih di IKN
Program for Provision of Clean Water Facilities at IKN



27 Oktober 2023 | October 27, 2023
Bantuan Material pembangunan Pondok Yatim Piatu di IKN
Material Assistance for Orphanage Construction at IKN



29 Oktober 2023 | October 29, 2023
Kegiatan Pembersihan Pantai di Pulau Pramuka
Beach Cleaning Activities in Pramuka Island



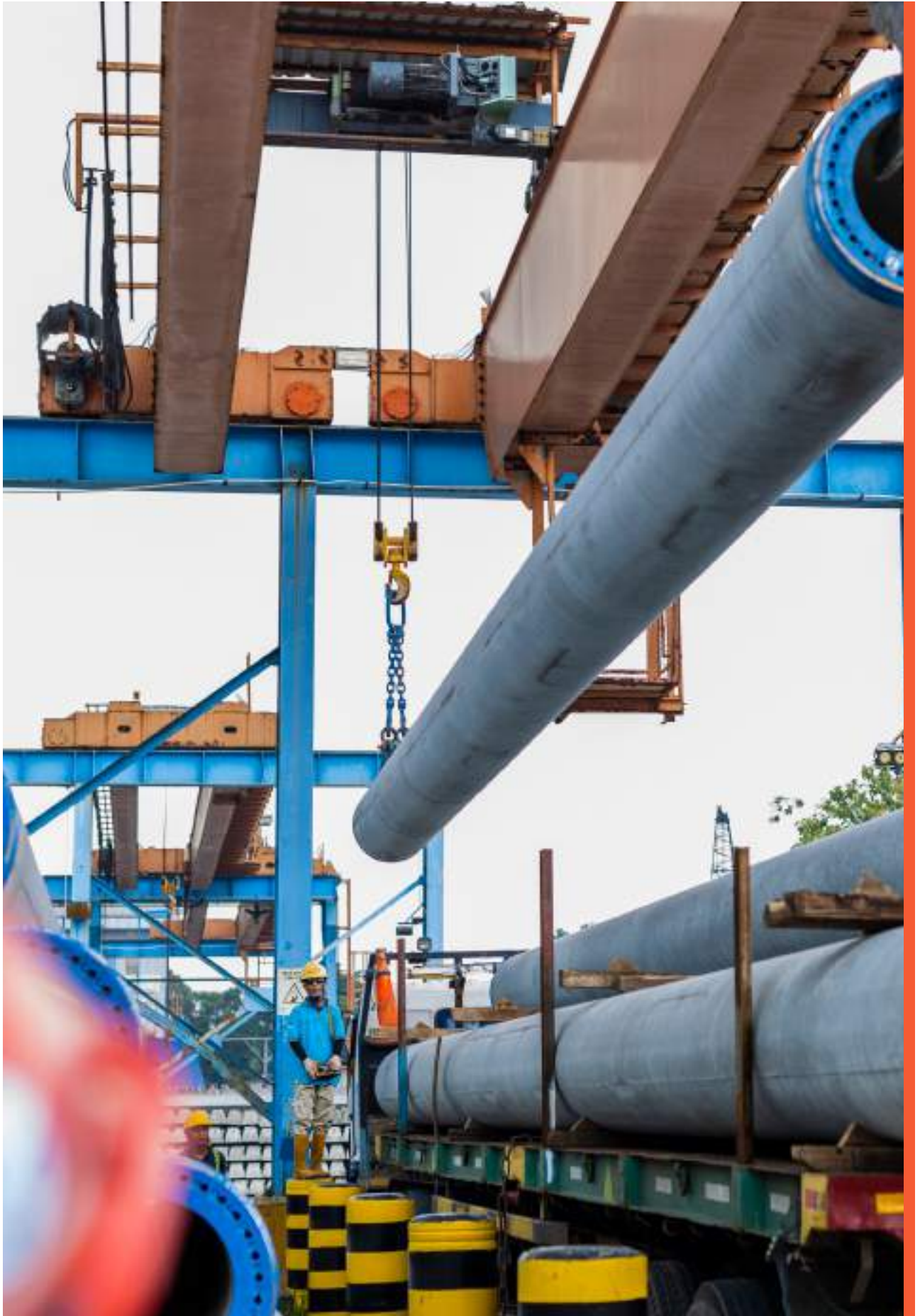
2 November 2023 | November 2, 2023
CSR Konservasi Orangutan di Samboja, IKN
CSR Orangutan Conservation in Samboja, IKN



20 November 2023 | November 20, 2023
Bantuan Material SMPN 1 Maron Probolinggo
Material Assistance for SMPN 1 Maron Probolinggo



27 November 2023 | November 27, 2023
Pemberdayaan Jamur Merang di Karawang
Empowerment of Straw Mushroom in Karawang





08

LAPORAN KEUANGAN

Financial Report

WASKITA





PT WASKITA BETON PRECAST TBK

**LAPORAN KEUANGAN/
FINANCIAL STATEMENTS**

**31 DESEMBER 2023
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT/
DECEMBER 31, 2023
AND FOR THE YEAR
THEN ENDED**

**DAN LAPORAN AUDITOR INDEPENDEN/
AND INDEPENDENT AUDITOR'S REPORT**

**No. 00091/2.1000/AU.1/04/0912-1/1/III/2024
Tanggal 27 Maret 2024/ Dated March 27, 2024**

PT WASKITA BETON PRECAST TBK

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PT WASKITA BETON PRECAST TBK

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PT WASKITA BETON PRECAST TBK

KANTOR PUSAT

Kantor Pusat, Gedung Wasaka Lt.5, Jl. MT Haryono Kav. No.10A, Jakarta Timur 13340 | T. +62 21 22892999 f. +62 21 2983 8025
email | info@waskitaprecast.co.id | www.waskitaprecast.co.id

**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN
31 DESEMBER 2023
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT**

**DIRECTORS' STATEMENT LETTER
RELATING TO THE RESPONSIBILITY ON
FINANCIAL STATEMENTS
DECEMBER 31, 2023
AND FOR THE YEAR
THEN ENDED**

PT WASKITA BETON PRECAST TBK

PT WASKITA BETON PRECAST TBK

Atas nama dan mewakili Dewan Direksi, Kami yang bertanda tangan di bawah ini:

For and on behalf of Board of Director, We, the undersigned:

| | | | | |
|--------------------------|---|---|---|--------------------------|
| I. Nama | : | FX. Poerbayu Ratsunu | : | Name |
| Alamat Kantor | : | PT Waskita Beton Precast Tbk Gedung Teraskita Lt.3&3A Jl. MT. Haryono Kav. No. 10A, Jakarta Timur. | : | Office Address |
| Alamat Domisili | : | Komp. Depdikbud B 1/5 RT/RW 007/006 Pejaten Barat, Pasar Minggu, Jakarta Selatan | : | Domicile |
| Nomor Telepon Jabatan | : | 021-228992999 / 29838020 Direktur Utama/President Director | : | Phone Number Position |
| II. Nama | : | Asep Mudzakir | : | Name |
| Alamat Kantor | : | PT Waskita Beton Precast Tbk Gedung Teraskita Lt.3&3A Jl. MT. Haryono Kav. No. 10A, Jakarta Timur | : | Office Address |
| Alamat Domisili | : | Komplek Departemen Koporasi No. 7 RT/RW 001/000 Jati Campaka, Pondok Gede, Kota Bekasi | : | Domicile |
| Nomor Telepon Jabatan | : | 021-228992999 / 29838020 Direktur/Director | : | Phone Number Position |

Menyatakan bahwa:

State that:

- | | |
|--|--|
| 1. Kami bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Perusahaan; | 1. We are responsible for the preparation and presentation of the Company's Financial Statements; |
| 2. Laporan Keuangan Perusahaan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia; | 2. The Company's Financial Statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards; |
| 3. a. Semua informasi dalam Laporan Keuangan Perusahaan telah dimuat secara lengkap dan benar; | 3. a. All information contained in the Company's Financial Statements is complete and correct; |
| b. Laporan Keuangan Perusahaan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; dan | b. The Company's Financial Statements do not contain misleading material information or facts, and do not omit material information and facts; and |
| 4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perusahaan. | 4. We are responsible for the Company's internal control system. |

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is made truthfully.

Jakarta, 27 Maret 2024/March 27, 2024

FX Poerbayu Ratsunu
Direktur Utama/
President Director



Asep Mudzakir
Direktur Keuangan & Manajemen Risiko/
Director of Finance & Risk Management





No. 00091/2.1000/AU.1/04/0912-1/1/MIU/2024

Laporan Auditor Independen

Pemegang Saham, Dewan Komisaris dan Direksi

PT Waskita Beton Precast Tbk

Opini

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

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perusahaan tanggal 31 Desember 2023, serta kinerja keuangan dan arus kas nya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan pada laporan kami. Kami independen terhadap Perusahaan berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

Ketidakpastian Material yang Terkait dengan Kelangsungan Usaha

Sesuai dengan yang diungkapkan pada Catatan 44 atas laporan keuangan terlampir, Perusahaan mengalami defisiensi modal sebesar Rp664.494.091.554. Kondisi tersebut, beserta hal-hal lainnya yang diungkapkan di Catatan 44 atas laporan keuangan terlampir, mengindikasikan adanya suatu ketidakpastian material yang dapat menyebabkan keraguan signifikan atas kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya.

Opini kami tidak dimodifikasi sehubungan dengan hal tersebut.

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Independent Auditor's Report

The Stockholders, Board of Commissioners and Directors

PT Waskita Beton Precast Tbk

Opinion

We have audited the financial statements of PT Waskita Beton Precast Tbk ("The Company"), which comprise the statements of financial position as at December 31, 2023, and the statements of profit or loss and other comprehensive income, statements of changes in equity, and statements of cash flows for the year then ended, and notes to the financial statements, including a material accounting policies information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Company as at December 31, 2023, and its financial performances and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements paragraph of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

As disclosed in Note 44 to the accompanying financial statements, the Company resulting to a capital deficiency amounting to Rp664,494,091,554. These conditions, along with other matters as disclosed in Note 44 to the accompanying financial statements, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

Palma Tower, 18th Floor Lot F&G
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Email : info@hgkfim.com Web : www.hgkfim.com www.TIAGnet.com
NIKAP : KEP-629/KM.1/2014 - S-30/MK.1/2015





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Hal Audit Utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan periode ini. Hal-hal tersebut disampaikan dalam konteks audit kami atas laporan keuangan secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan terkait, kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut. Selain hal yang diuraikan dalam paragraf Ketidakpastian Material yang Terkait dengan Kelangsungan Usaha, kami telah menentukan hal-hal yang diuraikan di bawah ini sebagai hal audit utama yang dikomunikasikan dalam laporan kami.

Ketepatan Pengakuan Pendapatan

Merujuk pada Catatan 3r (Kebijakan Akuntansi Signifikan - Pengakuan Pendapatan dan Beban) dan Catatan 27 (Pendapatan Usaha).

Perusahaan memiliki dua alur pendapatan yang berbeda, yang terdiri dari penjualan barang (Precast, readymix, dan quarry) dan pendapatan dari jasa konstruksi. Untuk tahun yang berakhir pada tanggal 31 Desember 2023, Perusahaan telah mengakui total pendapatan sebesar Rp1.487.587.869.182.

Pendapatan jasa konstruksi diakui berdasarkan persentase penyelesaian tiap kontrak yang ditentukan dengan menggunakan progres fisik proyek pada tanggal pelaporan. Terdapat risiko bahwa persentase penyelesaian yang telah ditentukan tidak berdasarkan progres proyek sebenarnya yang telah disetujui oleh Perusahaan dan Pemberi Kerja.

Pendapatan dari penjualan precast dan readymix diakui ketika pelanggan telah menerima penyerahan barang. Penyerahan barang memerlukan waktu beberapa hari dan beberapa prosedur sebelum penerimaan diakui oleh pelanggan, sehingga menyebabkan potensi kesalahan atas pengakuan pendapatan.

Kami telah fokus pada area ini sebagai hal audit utama karena signifikansi nilai tersebut atas laba Perusahaan yang menyebabkan porsi signifikan audit kami mengarah kepada audit atas pendapatan. Selain itu, persentase penyelesaian yang tidak tepat dan pisah balas yang tidak tepat dapat memiliki suatu dampak yang material terhadap laporan keuangan Perusahaan.

Bagaimana audit kami telah merespon Hal Audit Utama

Untuk pendapatan dari jasa konstruksi:

- Kami telah memperoleh pemahaman dan mengevaluasi desain dan implementasi atas kontrol kunci yang relevan terhadap pengakuan pendapatan dari jasa konstruksi berdasarkan persentase penyelesaian;
- Kami telah memperoleh rincian pendapatan dari jasa konstruksi dan mencocokkan nilainya dengan pendapatan yang telah tercatat pada catatan keuangan;

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Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Material Uncertainty Related to Going Concern section, we have determined the matters described below to be the key audit matters to be communicated in our report.

Appropriateness of Revenue Recognition

Refer to Note 3r (Significant Accounting Policies - Revenue and Expenses Recognition) and Note 27 (Revenues).

The Company has two distinct streams of revenue, being revenue from sale of goods (precast, readymix and quarry) and revenue from construction services. For the year ended December 31, 2023, the Company recognized total revenues amounting to Rp1,487,587,869,182.

Revenue from construction services is recognized based on percentage of completion of individual contracts which is determined using the physical progress of the projects at the reporting date. There is a risk that the percentage of completion determined is not based on the actual progress of the project as agreed between the Company and the Project Owners.

Revenue from sale of precast and readymix is recognized when customer has accepted the handover of the goods. It normally takes several days and numerous procedures before acceptance is made by the customer, resulting in the potential for error on the timing of revenue recognition.

We focused on this area as a key audit matter due to the significance of the amount involved to the Company's profit, resulting in a significant portion of our audit directed towards the audit of revenue. In addition, inappropriate percentage of completion and inappropriate cut-off can have a material impact on the Company's financial statements.

How our audit addressed the Key Audit Matter

For revenue from construction services:

- We obtained understanding and evaluated the design and implementation of key controls relevant to the revenue recognition from construction services based on percentage of completion;
- We obtained the details of revenue from construction services and compared the amount with the revenue recorded in the financial records;



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- Berdasarkan uji petik, kami telah membaca dan memahami persyaratan utama pada kontrak konstruksi yang berlaku selama periode berjalan, termasuk modifikasi yang ada untuk mengevaluasi ketepatan perlakuan akuntansi untuk kontrak konstruksi tersebut;
- Kami telah mengevaluasi, berdasarkan uji petik, jumlah biaya yang terjadi atas progres proyek sebenarnya terhadap perencanaan biaya Perusahaan, untuk mengetahui kewajaran persentase penyelesaian;
- Kami telah mengunjungi proyek, berdasarkan uji petik, untuk memastikan keberadaan proyek; dan
- Berdasarkan uji petik, kami telah memeriksa pengakuan pendapatan yang telah tercatat pada catatan keuangan untuk memastikan bahwa pendapatan yang telah diakui didukung oleh bukti yang sesuai.

Untuk pendapatan dari penjualan precast dan readymix:

- Kami telah memperoleh pemahaman dan mengevaluasi desain dan implementasi atas kontrol kunci yang relevan terhadap pisah batas atas pengakuan pendapatan dari penjualan precast dan readymix;
- Kami telah menguji pisah batas dengan memeriksa dokumen pendukung atas penerimaan oleh pelanggan untuk transaksi penjualan yang terjadi dalam waktu dekat sebelum dan sesudah akhir periode.

Hal Lain

Laporan keuangan Perusahaan pada tanggal 31 Desember 2022 dan untuk tahun yang berakhir pada tanggal tersebut telah diaudit oleh auditor independen lain yang laporannya No. 00387/2.1051/AU.1/04/0561-2/1/IV/2023 tanggal 6 April 2023 menyatakan opini tanpa modifikasi atas laporan keuangan tersebut.

Informasi Lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam laporan tahunan, tetapi tidak termasuk laporan keuangan dan laporan auditor kami. Laporan tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor.

Opini kami atas laporan keuangan tidak mencakup informasi lain dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

Sehubungan dengan audit kami atas laporan keuangan, tanggung jawab kami adalah untuk membaca informasi lain teridentifikasi di atas, jika tersedia dan, dalam melakukannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistenan material dengan laporan keuangan atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

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- On a sample basis, we read and understood the key terms and conditions of construction contracts outstanding during the period, including any modifications to assess the appropriateness of the accounting treatment for these construction contracts;
- We evaluated, on a sample basis the actual progress of the projects based on total costs incurred against the Company's budget plans, for assess the reasonableness of the percentage of completion;
- We visited the projects, on a sample basis, to ensure the occurrence of the projects; and
- On a sample basis, we examined revenue recorded in the financial records for assess that the revenue recognized were supportable with appropriate evidence.

For revenue from sale of precast and readymix:

- We obtained understanding and evaluated the design and implementation of key controls relevant to the cut-off of revenue recognition from sale of precast and readymix;
- We tested cut-off by examining the documents supporting the acceptance by customer for sale transactions occurring shortly before and after the period end.

Other Matters

The financial statements of the Company as at December 31, 2022 and for the year then ended were audited by another independent auditor whose report No. 00387/2.1051/AU.1/04/0561-2/1/IV/2023 dated April 6, 2023, expressed an unmodified opinion on those financial statements.

Other information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information, and accordingly, we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available 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.



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Ketika kami membaca laporan tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan mengambil tindakan tepat berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

Tanggung Jawab Manajemen dan Pihak yang Bertanggung Jawab atas Tata Kelola terhadap Laporan Keuangan

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

Dalam penyusunan laporan keuangan, manajemen bertanggung jawab untuk menilai kemampuan Perusahaan dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Perusahaan atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

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

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan tersebut.

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

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When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 financial statements.

As part of an audit in accordance with Standard on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Perusahaan.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Perusahaan tidak dapat mempertahankan kelangsungan usaha.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

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

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola mengenai bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengkomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan, jika relevan, pengamanan terkait.

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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika, dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut akan diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

HERTANTO, GRACE, KARUNAWAN



Bambang Karunawan, CPA.
Register Akuntan Publik/ Register of Public Accountant No. AP.0912

27 Maret 2024/ March 27, 2024

PT WASKITA BETON PRECAST TBK
LAPORAN POSISI KEUANGAN
31 DESEMBER 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023
(Expressed in Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2023 | 2022 | |
|---|-------------------|--------------------------|--------------------------|---------------------------------------|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 5,37 | 120.811.660.447 | 238.946.856.294 | Cash and cash equivalents |
| Piutang usaha - bersih | 6,37 | | | Trade receivables - net |
| Pihak berelasi | | 717.332.501.328 | 621.213.457.310 | Related parties |
| Pihak ketiga | | 92.592.787.328 | 212.052.683.701 | Third parties |
| Piutang lain-lain | 7,37 | | | Other receivables |
| Pihak berelasi | | 1.534.172.142 | 17.050.686.215 | Related parties |
| Pihak ketiga | | 90.836.895.906 | 8.038.207.739 | Third parties |
| Persediaan - bersih | 8 | 250.412.830.030 | 346.193.304.408 | Inventories - net |
| Tagihan bruto kepada pelanggan - bersih | 9,37 | | | Gross amount due from customers - net |
| Pihak berelasi | | 246.361.011.744 | 514.751.692.232 | Related parties |
| Pihak ketiga | | 71.179.919.546 | 179.202.595.442 | Third parties |
| Pajak dibayar dimuka | 10a | 56.794.854.347 | 78.281.924.160 | Prepaid taxes |
| Uang muka kepada pihak ketiga | | 163.947.000 | 181.438.416 | Advances to third parties |
| Biaya dibayar dimuka | 11 | 30.056.164.026 | 18.179.117.854 | Prepaid expenses |
| Jumlah Aset Lancar | | 1.678.076.743.844 | 2.234.091.963.771 | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON CURRENT ASSETS |
| Aset tetap - bersih | 12 | 2.752.256.841.256 | 3.680.901.556.393 | Property, plant and equipment - net |
| Aset hak guna - bersih | 13 | 8.776.645.123 | 13.658.822.942 | Right-of-use assets - net |
| Aset lain-lain - bersih | 14 | 34.035.490.279 | 35.005.608.772 | Other assets - net |
| Jumlah Aset Tidak Lancar | | 2.795.068.976.658 | 3.729.565.988.107 | Total Non Current Assets |
| JUMLAH ASET | | 4.473.145.720.502 | 5.963.657.951.878 | TOTAL ASSETS |

Catatan atas laporan keuangan merupakan bagian tidak terpisahkan dari laporan keuangan

The accompanying notes to the financial statements are an integral part of the financial statements

PT WASKITA BETON PRECAST TBK
LAPORAN POSISI KEUANGAN
31 DESEMBER 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023
(Expressed in Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2023 | 2022 | |
|---|-------------------|--------------------------|----------------------------|--|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS JANGKA PENDEK | | | | SHORT TERM LIABILITIES |
| Utang bank jangka pendek | 15 | | | Short-term bank loans |
| Pihak ketiga | | 671.127.052.204 | 671.127.052.204 | Third party |
| Utang usaha | 16,37 | | | Trade payables |
| Pihak berelasi | | 564.885.372.300 | 1.303.878.419.409 | Related parties |
| Pihak ketiga | | 944.900.204.307 | 1.976.494.593.793 | Third parties |
| Utang lain-lain | 17,37 | | | Other payables |
| Pihak berelasi | | 25.154.378.568 | 17.951.130.090 | Related parties |
| Pihak ketiga | | 2.844.408.276 | 1.051.369.710 | Third parties |
| Utang pajak | 10b | 46.354.594.135 | 45.882.235.407 | Taxes payable |
| Beban akrual | 18 | 294.732.578.506 | 578.761.527.452 | Accrued expenses |
| Uang muka dari pelanggan | 19,37 | | | Advances from customers |
| Pihak berelasi | | 54.057.084.749 | 32.436.064.714 | Related parties |
| Pihak ketiga | | 37.646.241.517 | 41.165.844.618 | Third parties |
| Liabilitas jangka panjang yang jatuh tempo dalam satu tahun | | | | Current maturities of long-term liabilities |
| Utang obligasi | 20 | - | 1.850.769.921.111 | Bonds payable |
| Liabilitas sewa | 21 | 4.347.202.066 | 2.971.809.989 | Lease liabilities |
| Jumlah Liabilitas Jangka Pendek | | 2.646.049.116.628 | 6.522.489.968.497 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | LONG TERM LIABILITIES |
| Utang bank jangka panjang | 15,37 | | | Long-term bank loans |
| Pihak berelasi | | 901.878.918.016 | 677.672.349.774 | Related parties |
| Pihak ketiga | | 672.637.340.678 | 630.603.301.947 | Third parties |
| Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam satu tahun | | | | Long-term liabilities - net of current maturities |
| Utang obligasi - bersih | 20 | 228.966.761.482 | 211.745.939.370 | Bonds payable - net |
| Liabilitas sewa | 21 | 5.252.449.858 | 6.982.749.773 | Lease liabilities |
| Obligasi wajib konversi | 22 | 651.812.439.998 | - | Mandatory convertible bond |
| Liabilitas imbalan pasca kerja | 36 | 31.042.785.396 | 17.372.141.941 | Post-employments benefit liabilities |
| Jumlah Liabilitas Jangka Panjang | | 2.491.590.695.428 | 1.544.376.482.805 | Total Long Term Liabilities |
| JUMLAH LIABILITAS | | 5.137.639.812.056 | 8.066.866.451.302 | TOTAL LIABILITIES |
| EKUITAS | | | | EQUITY |
| Modal saham | | | | Share capital |
| Modal dasar – 147.266.778.136 saham terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 28.194.563.791 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham pada 31 Desember 2023 dan 63.266.778.136 saham nilai nominal Rp100 per saham pada 31 Desember 2022 | | | | Authorized capital - 147,266,778,136 shares consisting of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 28,194,563,791 series C shares with a nominal value of Rp50 per share as at 31 December 2023 and 63,266,778,136 shares with a nominal value of Rp100 per share as at 31 December 2022. |
| Modal ditempatkan dan disetor penuh - 54.555.721.325 saham pada 31 Desember 2023 | | | | Subscribed and fully paid - 54,555,721,325 shares as at December 31, 2023 |
| 26.361.157.534 saham pada 31 Desember 2022 | 23a | 4.045.843.942.950 | 2.636.115.753.400 | 26,361,157,534 shares as at December 31, 2022 |
| Tambahan modal disetor | 23b | 3.967.367.005.532 | 3.944.529.408.861 | Additional paid-in capital |
| Saham diperoleh kembali | 24 | (775.953.722.340) | (775.953.722.340) | Treasury stocks |
| Saldo laba (defisit) | | | | Retained earnings (deficit) |
| Telah ditentukan penggunaannya | 25 | 272.173.444.924 | 272.173.444.924 | Appropriated |
| Belum ditentukan penggunaannya | 25 | (8.456.088.992.835) | (8.462.237.614.484) | Unappropriated |
| Komponen ekuitas lainnya | 26 | 282.164.230.215 | 282.164.230.215 | Other components of equity |
| JUMLAH EKUITAS | | (664.494.091.554) | (2.103.208.499.424) | TOTAL EQUITY |
| JUMAH LIABILITAS DAN EKUITAS | | 4.473.145.720.502 | 5.963.657.951.878 | TOTAL LIABILITIES AND EQUITY |

Catatan atas laporan keuangan merupakan bagian tidak terpisahkan dari laporan keuangan

The accompanying notes to the financial statements are an integral part of the financial statements

PT WASKITA BETON PRECAST TBK
LAPORAN LABA RUGI
DAN PENGHASILAN KOMPREHENSIF LAIN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
DECEMBER 31, 2023
(Expressed in Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2023 | 2022 | |
|--|-------------------|----------------------------|----------------------------|---|
| PENDAPATAN USAHA | 27,37 | 1.487.587.869.182 | 2.062.171.056.660 | REVENUES |
| BEBAN POKOK PENDAPATAN | 28 | (1.258.586.718.699) | (1.757.946.301.923) | COST OF REVENUES |
| LABA KOTOR | | 229.001.150.483 | 304.224.754.737 | GROSS PROFIT |
| BEBAN USAHA | | | | OPERATING EXPENSES |
| Beban penjualan | 29 | (93.827.185.052) | (117.165.244.103) | Sales expenses |
| Beban umum dan administrasi | 30 | (506.330.402.796) | (543.517.558.361) | General and administration expenses |
| Beban <i>non-contributing plant</i> | 31 | (352.828.958.951) | (428.526.709.516) | Non-contributing plant expenses |
| Beban pajak penghasilan final | | (1.275.123.574) | (4.465.123.541) | Final income tax expenses |
| Keuntungan selisih kurs - bersih | | (63.617.835) | 294.219.783 | Gain on foreign exchange - net |
| Pendapatan bunga | 32 | 2.131.062.433 | 1.848.023.168 | Interest income |
| Pendapatan lain-lain - bersih | 33 | 976.457.459.505 | 1.914.352.587.000 | Other income - net |
| Jumlah Beban Usaha | | 24.263.233.730 | 822.820.194.430 | Total Operating Expense |
| LABA SEBELUM | | 253.264.384.213 | 1.127.044.949.167 | PROFIT BEFORE |
| BEBAN KEUANGAN DAN PAJAK | | | | FINANCE COST AND TAX |
| Beban keuangan | 34 | (246.964.100.404) | (451.275.271.676) | Financial costs |
| LABA SEBELUM PAJAK | | 6.300.283.809 | 675.769.677.491 | PROFIT BEFORE TAX |
| BEBAN PAJAK PENGHASILAN | 10c | - | - | INCOME TAX EXPENSE |
| LABA BERSIH | | 6.300.283.809 | 675.769.677.491 | NET PROFIT |
| TAHUN BERJALAN | | | | FOR THE YEAR |
| PENGHASILAN KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi | | | | Items that will not be reclassified to profit or loss |
| Pengukuran kembali kewajiban imbalan kerja - bersih | 36 | (151.662.160) | (449.111.915) | Remeasurement of defined benefit obligations - net |
| Pos-pos yang akan direklasifikasi ke laba rugi | | - | - | Items that will be reclassified to profit or loss |
| Jumlah Penghasilan Komprehensif Lain | | (151.662.160) | (449.111.915) | Total Other Comprehensive Income |
| JUMLAH LABA KOMPREHENSIF | | 6.148.621.649 | 675.320.565.576 | TOTAL COMPREHENSIVE PROFIT |
| TAHUN BERJALAN | | | | FOR THE YEAR |
| Laba (Rugi) Per Saham Dasar | 35 | 0,16 | 27,55 | Basic Earnings (Loss) Per Share |
| Laba (Rugi) Per Saham Dilusian | 35 | 0,16 | 27,55 | Diluted Earnings (Loss) Per Share |

Catatan atas laporan keuangan merupakan bagian tidak terpisahkan dari laporan keuangan

The accompanying notes to the financial statements are an integral part of the financial statements

PT WASKITA BETON PRECAST TBK
STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2023
(Expressed in Rupiah, unless otherwise stated)

PT WASKITA BETON PRECAST TBK
LAPORAN PERUBAHAN EKUITAS
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

| Catatan/ Notes | Modal saham/ Share capital | Tambahan modal disorot/ Additional paid-in capital | Saham diperoleh kembali/ Treasury stock | Saldo laba (Defisit)/ Retained earning | Saldo laba (Defisit)/ Retained earning | Belum ditentukan penggunaannya/ Unappropriated | Komponen ekuitas lainnya/ Others components of equity | Jumlah ekuitas/ Total equity |
|--|-------------------------------|---|--|---|---|--|--|---------------------------------|
| | 2.636.115.753.400 | 3.944.529.408.861 | (775.953.722.340) | 272.173.444.924 | (9.137.558.180.060) | | 282.164.230.215 | (2.778.529.065.000) |
| Saldo per 1 Januari 2022 | - | - | - | - | 675.769.677.491 | - | - | 675.769.677.491 |
| Laba (rugi) bersih tahun berjalan | - | - | - | - | (449.111.915) | - | - | (449.111.915) |
| Rugi komprehensif lain | - | - | - | - | (8.462.237.614.484) | - | - | (8.462.237.614.484) |
| Saldo per 31 Desember 2022 | 2.636.115.753.400 | 3.944.529.408.861 | (775.953.722.340) | 272.173.444.924 | (8.462.237.614.484) | | 282.164.230.215 | (2.103.208.499.424) |
| Penerbitan modal saham berasal dari konversi utang usaha | 1.409.728.189.650 | 22.837.596.671 | - | - | - | - | - | 1.432.565.786.221 |
| Laba bersih tahun berjalan | - | - | - | - | 6.300.283.809 | - | - | 6.300.283.809 |
| Rugi komprehensif lain | - | - | - | - | (151.662.160) | - | - | (151.662.160) |
| Saldo per 31 Desember 2023 | 4.045.843.942.950 | 3.967.367.005.532 | (775.953.722.340) | 272.173.444.924 | (8.456.088.992.835) | | 282.164.230.215 | (664.494.091.554) |

Catatan atas laporan keuangan merupakan bagian tidak terpisahkan dari laporan keuangan

The accompanying notes to the financial statements are an integral part of the financial statements

PT WASKITA BETON PRECAST TBK
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2023
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED
DECEMBER 31, 2023
(Expressed in Rupiah, unless otherwise stated)

| | Catatan/ Notes | 2023 | 2022 | |
|---|-------------------|--------------------------|------------------------|--|
| ARUS KAS DARI | | | | CASH FLOWS FROM |
| AKTIVITAS OPERASI | | | | OPERATING ACTIVITIES |
| Penerimaan kas dari pelanggan | | 1.893.344.592.840 | 2.117.518.639.844 | Cash receipts from customers |
| Pembayaran kas kepada: | | | | Cash disbursement to: |
| Pemasok dan pihak ketiga | | (1.608.346.529.333) | (1.642.734.172.610) | Suppliers and third parties |
| Direksi dan karyawan | | (275.554.973.335) | (288.188.603.875) | Directors and employees |
| Kas dihasilkan dari operasi | | 9.443.090.172 | 186.595.863.359 | Cash generated from operations |
| Pembayaran beban pinjaman | | (86.867.422.530) | (14.823.644.066) | Payments of finance charges |
| Pembayaran pajak | | (31.056.823.667) | (27.882.839.228) | Payment of taxes |
| Penerimaan pendapatan beban bunga | | 2.131.062.433 | 1.848.023.168 | Receipts of interest income |
| Penerimaan hasil restitusi pajak | | - | 6.208.543.282 | Receipt from tax restitution |
| Kas Bersih (Digunakan untuk) | | (106.350.093.592) | 151.945.946.515 | Net Cash (Used in) |
| Diperoleh dari Aktivitas Operasi | | | | Provided by Operating Activities |
| ARUS KAS DARI | | | | CASH FLOWS FROM |
| AKTIVITAS INVESTASI | | | | INVESTING ACTIVITIES |
| Perolehan aset tetap | 12 | (1.144.450.000) | (1.597.600.000) | Acquisition of property, plant and equipment |
| Kas Bersih (Digunakan untuk) | | (1.144.450.000) | (1.597.600.000) | Net Cash (Used in) |
| Aktivitas Investasi | | | | Investing Activities |
| ARUS KAS DARI | | | | CASH FLOWS FROM |
| AKTIVITAS PENDANAAN | | | | FINANCING ACTIVITIES |
| Pembayaran liabilitas sewa | 21 | (10.577.034.420) | (5.359.613.880) | Payment of lease liabilities |
| Kas Bersih (Digunakan untuk) | | (10.577.034.420) | (5.359.613.880) | Net Cash (Used in) |
| Aktivitas Pendanaan | | | | Financing Activities |
| KENAIKAN (PENURUNAN) BERSIH - | | (118.071.578.012) | 144.988.732.635 | NET INCREASE (DECREASE) - |
| KAS DAN SETARA KAS | | | | CASH AND CASH EQUIVALENTS |
| KEUNTUNGAN SELISIH KURS | | (63.617.835) | 294.219.783 | UNREALIZED GAIN ON |
| YANG BELUM DIREALISASIKAN | | | | FOREIGN EXCHANGE |
| KAS DAN SETARA KAS - | | 238.946.856.294 | 93.663.903.876 | CASH AND CASH EQUIVALENT - |
| AWAL TAHUN | 5 | | | BEGINNING OF THE YEAR |
| KAS DAN SETARA KAS - | | 120.811.660.447 | 238.946.856.294 | CASH AND CASH EQUIVALENT - |
| PADA AKHIR TAHUN | 5 | | | ENDING OF THE YEAR |
| Transaksi non kas diungkapkan dalam Catatan 42 | | | | Non-cash transaction disclosed in Note 42 |

Catatan atas laporan keuangan merupakan bagian tidak terpisahkan dari laporan keuangan

The accompanying notes to the financial statements are an integral part of the financial statements

**PT WASKITA BETON PRECAST TBK
CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2023
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

1. UMUM

a. Pendirian Perusahaan

PT Waskita Beton Precast Tbk (Perusahaan) didirikan berdasarkan Akta No. 10 tanggal 7 Oktober 2014 dari Fathiah Helmi, S.H., notaris publik di Jakarta dan telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui surat keputusan No. AHU-29347.40.10.2014 tanggal 14 Oktober 2014.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris No. 16 tanggal 10 Agustus 2023 oleh Ashoya Ratam, S.H., M.Kn., tentang persetujuan konversi utang Perusahaan menjadi ekuitas kepada kreditur tertentu sesuai dengan ketentuan dalam perjanjian perdamaian, persetujuan peningkatan modal dasar dan disetor Perusahaan tanpa melalui Hak Memesan Efek Terlebih Dahulu melalui penerbitan saham baru dalam rangka implementasi atas ketentuan dalam perjanjian perdamaian, dan Persetujuan Perubahan Anggaran Dasar Perusahaan. Perubahan tersebut telah mendapat Penerimaan Pemberitahuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat No. AHU-AH.01.03-0109371 tanggal 22 Agustus 2023.

Entitas induk langsung dan terakhir Perusahaan adalah PT Waskita Karya (Persero) Tbk, yang didirikan dan berdomisili di Indonesia.

Perusahaan berdomisili di Jakarta dengan kantor pusat berlokasi di Gedung Teraskita Lantai 3 dan 3A Jl. MT Haryono Kav. 10A, Jakarta Timur 13340.

b. Maksud dan tujuan

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan terutama meliputi industri pabrikan yaitu pekerjaan pelaksanaan konstruksi; pekerjaan mekanikal elektrik termasuk jaringan dan instalasi; radio, telekomunikasi dan instrumen termasuk jaringan dan instalasi; perbaikan/pemeliharaan/ renovasi bangunan; perdagangan umum, terutama perdagangan beton precast; jasa pertambangan; pekerjaan terintegrasi (EPC); rancang bangun; *building management*; pabrikasi bahan dan komponen bangunan; pabrikasi komponen peralatan konstruksi; penyewaan peralatan konstruksi; layanan jasa keagenan bahan dan komponen bangunan serta peralatan konstruksi; investasi dan/atau pengelolaan usaha; ekspor impor; system development; pengelolaan kawasan; pengembangan; jasa transportasi/ angkutan. Selain kegiatan utama yang disebut di atas juga ada kegiatan penunjang seperti layanan jasa konsultasi (konsultan) manajemen; agroindustri;

**PT WASKITA BETON PRECAST TBK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
AND FOR THE YEAR
THEN ENDED
(Expressed in Rupiah, unless otherwise stated)**

1. GENERAL

a. Establishment of the Company

PT Waskita Beton Precast Tbk (the Company) was established based on notarial deed No. 10 dated October 7, 2014 by Fathiah Helmi, S.H., public notary in Jakarta, and has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through its decision letter No. AHU-29347.40.10.2014 dated October 14, 2014.

The Company's Articles of Association has been amended several times, the latest by Notarial Deed No. 16 dated August 10, 2023 of Ashoya Ratam, S.H., M.Kn., regarding approval of the conversion of the Company's debt into equity to certain creditors in accordance with the provisions of the peace agreement, approval of an increase in the Company's authorized and paid-up capital without Preemptive Rights through the issuance of new shares in the framework of implementing the provisions of the peace agreement, and Approval of Amendments to the Company's Articles of Association. These changes have received Notification from the Minister of Law and Human Rights of the Republic of Indonesia in letter No. AHU-AH.01.03-0109371 dated August 22, 2023.

The Company's immediate and the ultimate parent Company is PT Waskita Karya (Persero) Tbk, incorporated and domiciled in Indonesia.

The Company is domiciled in Jakarta with its head office located at Teraskita Building 3rd and 3rdA Floors, Jl. MT Haryono Kav. 10A, East Jakarta 13340.

b. Purposes and objectives

In accordance with Article 3 of the Company's Articles of Association, the scope of the Company's activities is mainly within the manufacturing industry namely construction work; mechanical electrical work including network and installation; radio, telecommunications and instruments including network and installation; repair/ maintenance/ renovation of buildings; general trading, especially trading in precast concrete; mining services; integrated work (EPC); design; building management; fabrication of building materials and components; fabrication of construction equipment components; construction equipment rental; agency services for building materials and components and construction equipment; investment and/ or business management; export/ import; system development; area management; development; transportation/ transportation services. In addition to the main activities mentioned above there are also supporting activities such as consulting services

**PT WASKITA BETON PRECAST TBK
CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2023
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT WASKITA BETON PRECAST TBK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
AND FOR THE YEAR
THEN ENDED
(Expressed in Rupiah, unless otherwise stated)**

(Lanjutan/ Continued)

layanan jasa bidang teknologi informasi dan kepariwisataan; menjalankan pengelolaan limbah bahan berbahaya beracun.

(consultant) management; agro industry; information and tourism technology services; implementation of hazardous and toxic waste management.

Perusahaan pada mulanya merupakan Divisi Precast dari PT Waskita Karya (Persero) Tbk (WSKT) yang mulai beroperasi secara komersial pada akhir tahun 2013. Pada tahun 2014, setelah pemisahan, Perusahaan resmi beroperasi sebagai PT Waskita Beton Precast.

The Company initially operated as a Precast Division of PT Waskita Karya (Persero) Tbk (WSKT), which started its commercial operations at the end of 2013. In 2014, after its spin-off, the Company started its commercial operations as PT Waskita Beton Precast.

c. Pengurus Perusahaan

Berdasarkan Keputusan Direksi No. 116/SK/WBP/PEN/2023 tanggal 8 Agustus 2023 tentang revisi perubahan struktur organisasi corporate office dan business units di Lingkungan Perusahaan selama 2023 adalah sebagai berikut:

c. Management of the Company

Based on the Decree of the Board of Directors No. 116/SK/WBP/PEN/2023 dated August 8, 2023, the revisions in the organizational structure of corporate office during 2023 are as follows:

| Unit Kerja/ Work Unit | Bagian/ Section | Kedudukan/ Location |
|--|---|---|
| Sekretariat Perusahaan/ Corporate Secretary | Sekretariat dan Departemen Umum/ Secretariat & General Affairs Department Departemen Komunikasi Perusahaan/ Corporate Communication Department Departemen Hubungan Investor/ Investor Relations Department Departemen Hubungan Kelembagaan Pengembangan Masyarakat/ Community Development Institutional Relations Department | Jakarta Jakarta Jakarta Jakarta |
| Divisi Internal Audit/ Internal Audit Division | Auditor | Jakarta |
| Divisi Human Capital (HC) Management/ Human Capital (HC) Management Division | Departemen Strategi & Pengembangan HC/ HC Strategy & Development Department Departemen Layanan & Penggajian HC/ HC Service & Payroll Department Departemen Kinerja, Penghargaan, & Budaya HC/ HC Performance, Reward & Culture Department | Jakarta Jakarta Jakarta |
| Divisi Teknologi Informasi (TI)/ Information Technology (IT) Division | Departemen Infrastruktur dan Operasi TI/ IT Infrastructure & Operations Department Departemen Solusi Bisnis TI/ IT Business Solutions Department | Jakarta Jakarta |
| Divisi Hukum/ Legal Division | Departemen Hukum Perusahaan/ Corporate Legal Department Departemen Litigasi Hukum/ Legal Litigation Department | Jakarta Jakarta |
| Divisi Keuangan Perusahaan & Akuntansi/ Corporate Finance & Accounting Division | Departemen Piutang & Utang Usaha/ Accounts Receivable & Accounts Payable Department Departemen Treasury & Aset Manajemen/ Treasury & Asset Management Department Departemen Perencanaan Keuangan & Pendanaan/ Financial Planning & Fund Department Departemen Akuntansi/ Accounting Department Departemen Pajak/ Tax Department | Jakarta Jakarta Jakarta Jakarta Jakarta |
| Divisi Manajemen Risiko & Strategi Perusahaan/ Corporate Strategy & Risk Management Division | Departemen Perencanaan Perusahaan/ Corporate Planning Department Departemen Keunggulan Sistem, & Proses/ Process & System Excellence Department Departemen Manajemen Risiko/ Risk Management Department | Jakarta Jakarta Jakarta |
| Divisi Pengendalian Internal/ Internal Control Division | Departemen Pengendalian Operasi/ Operation Control Department Departemen Pengendalian Manufaktur/ Manufacturing Control Department Departemen Administrasi Kontrak/ Contract Administration Department | Jakarta Jakarta Jakarta |
| Divisi Pengembangan Bisnis & Pemasaran/ Business Development & Marketing Division | Departemen Pengembangan Bisnis/ Business Development Department Departemen Pemasaran/ Marketing Department Departemen Administrasi Pemasaran/ Marketing Administration Department | Jakarta Jakarta Jakarta |
| Divisi Supply Chain Management (SCM)/ Supply Chain Management (SCM) Division | Departemen SCM Strategik/ Strategic SCM Department Departemen Operasi SCM 1/ Operational SCM 1 Department Departemen Operasi SCM 2/ Operational SCM 2 Department | Jakarta Jakarta Jakarta |
| Divisi Quality, Health, Safety, Environment System (QHSE)/ QHSE Division | Departemen Quality Assurance/ Quality Assurance Department Departemen Manajemen HSE/ HSE Management Department | Jakarta Jakarta |
| Divisi Peralatan/ Equipment Division | Departemen Strategi & Perencanaan Peralatan/ Equipment Strategy & Planning Department | Jakarta |

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| Unit Kerja/ Work Unit | Bagian/ Section | Kedudukan/ Location |
|---|---|---------------------|
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |
| | Departemen QHSE/ QHSE Department | Jakarta |
| Divisi Penjualan/ Sales Division | Departemen Perencanaan Penjualan & Pengendalian/ Sales Planning & Control Department | Jakarta |
| | Departemen Administrasi Penjualan/ Sales Administration Department | Jakarta |
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |
| Divisi Konstruksi & Instalasi/ Construction & Installation Division | Departemen Pengendalian Proyek/ Project Control Department | Jakarta |
| | Departemen Survei Kualitas/ Quality Survey Department | Jakarta |
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |
| | Departemen QHSE/ QHSE Department | Jakarta |
| | Departemen Inovasi & Enjinering/ Engineering & Innovation Department | Jakarta |
| Divisi Precast & Post Tension/ Precast & Post Tension Division | Departemen Production Planning and Inventory Control & Manajemen Risiko/ Production Planning and Inventory Control & Risk Management Department | Jakarta |
| | Departemen Produksi/ Production Department | Jakarta |
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |
| | Departemen QHSE/ QHSE Department | Jakarta |
| | Departemen Inovasi & Enjinering/ Engineering & Innovation Department | Jakarta |
| Divisi Readymix & Quarry/ Readymix & Quarry Division | Departemen Production Planning and Inventory Control & Manajemen Risiko/ Production Planning and Inventory Control & Risk Management Department | Jakarta |
| | Departemen Produksi/ Production Department | Jakarta |
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |
| | Departemen QHSE/ QHSE Department | Jakarta |
| | Departemen Inovasi & Enjinering/ Engineering & Innovation Department | Jakarta |

Saat ini Perusahaan mempunyai beberapa pabrik dan kantor proyek antara lain:

Currently, the Company has several plants and project offices, among others:

| No. | Unit Bisnis/ Business Unit | Produk/ Product | Alamat/ Adress |
|-----|----------------------------|-------------------------|---|
| 1. | Plant Cibitung | Precast | Jl. Imam Bonjol No. 52, Desa Kalijaya, Cikarang Bekasi |
| 2. | Plant Sadang | Precast | Kampung Mekarsari, RT. 005 RW. 02, Desa Cibatu, Kecamatan Cibatu, Purwakarta, Jawa Barat |
| 3. | Plant Karawang | Precast/ Batching Plant | Jl. Kosambi Curug KM 7 Dusun Krajan 2 Desa Curug Kecamatan Klari Kabupaten Karawang, Jabar |
| 4. | Plant Sidoarjo | Precast/ Batching Plant | Jl. Soenandar Priyo Sudarmo KM. 36, Kedungwonokerto, Prambon, Tunggungan Barat, Kabupaten Sidoarjo, Jawa Timur 61264, Indonesia |
| 5. | Plant Kalijati PCI | Precast/ Batching Plant | Jl. Sadang Subang KM 127, RT.04 RW.01, Desa Lengkong, Kecamatan Cipeundeuy, Subang – Jabar |
| 6. | Plant Kalijati II | Precast | Jl. Kaliangsana, Kalijati, Kabupaten Subang, Jawa Barat 41271, Indonesia |
| 7. | Plant Bojonegara | Precast | Jl. Raya Bojonegara – Salira, Kp. Solor Lor RT/RW 018/008, Ds. Margagiri, Kec. Bojonegara, Kab. Serang Banten |
| 8. | Plant Gasing Palembang | Precast | Kenten Laut, Talang Klp., Kabupaten Banyu Asin, Sumatera Selatan 30961, Indonesia |
| 9. | Plant Klaten | Precast | Karang Kulon, Dlimas, Ceper, Kabupaten Klaten, Jawa Tengah 57465, Indonesia |
| 10. | BP Tebing Tinggi | Batching Plant | Jl. Siantar Medan km 11 Kel. Purbasari Kec. Tapian Dolok Kodepos 21154 Kab. Simalungun |
| 11. | BP INKIS | Batching Plant | Petatal, Talawi, Batu Bara Regency, North Sumatera |
| 12. | BP LRT Palembang | Batching Plant | Jalan Gubernur H. Ahmad Bastari, Kec. Seberang Ulu I, Kota Palembang |
| 13. | BP Prabumulih Muaraenim | Batching Plant | Desa Sugih Waras Induk Kecamatan Rambang Kapak Tengah Kabupaten Muara Enim, Provinsi Sumatra Selatan |
| 14. | BP KAPB (STA 60) | Batching Plant | Desa Talang Kemang Kec. Ilir Barat 1 Kab Banyuasin Sumatera Selatan, 30131 |
| 15. | BP KAPB (STA 76) | Batching Plant | Desa Pulau Harapan, Kec Sembawa Kab Banyuasin |
| 16. | BP KAPB (STA 81) | Batching Plant | Desa Sukamulya Kec. Banyuasin Kab. Banyuasin, 30916 |
| 17. | BP KAPB (STA 89) | Batching Plant | Suka Mulya, Kec. Banyuasin III, Kab. Banyuasin, Sumatera Selatan 30911 |
| 18. | BP CCTW (Cibubur) | Batching Plant | Jln. Alternatif Cibubur – Cileungsi, Kp Pasar RT 001 RW 004, Desa Cileungsi, Kec Cileungsi, Kabupaten Bogor |
| 19. | BP CCTW (Setu) | Batching Plant | Ciledug, Setu, Bekasi, West Java 17320 |
| 20. | BP Bocimi | Batching Plant | Jl. Raya Sukaraja – Sukabumi, UPKB Perumnas, Pamuruyun, Kec. Cibadak, Sukabumi Regency, Jawa Barat |
| 21. | BP PIK | Batching Plant | Jl. Sungai Kendal No. 2, RT 004/008, Rorotan, Kec. Clincing, Kota Jakarta Utara, Daerah Khusus Ibukota Jakarta 14140 |
| 22. | BP KAMAL | Batching Plant | Jl. Kamal Raya No.89, RW.2, Tegal Alur, Kec. Kalideres, Kota Jakarta Barat, Daerah Khusus Ibukota Jakarta 11820 |
| 23. | BP Japeksel 1 | Batching Plant | Jl. Alternatif Curug – Purwakarta, Desa Cilangkap, Kec. Babakan Cikao, Kab. Purwakarta |
| 24. | BP Japeksel 2 | Batching Plant | Kampung Pakapur RT/RW 003/01 Desa Tamansari, Kecamatan Pangkalan. Kabupaten Karawang |
| 25. | BP Semarang | Batching Plant | Banjardowo, Genuk, Semarang, Jawa Tengah |

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| No. | Unit Bisnis/ Business Unit | Produk/ Product | Alamat/ Adress |
|-----|---|-----------------------|--|
| 26. | BP Solo | Batching Plant | Jl. Adi Sumarmo No. 195, Tohudan, Colomadu, Karanganyar |
| 27. | BP Batang | Batching Plant | Rejosari, Lebo, Kec. Gringsing, Kabupaten Batang, Jawa Tengah 51281 |
| 28. | BP Pasuruan (Muneng) Probolinggo | Batching Plant | Krajan, Laweyan, Kec. Sumberasih, Probolinggo, Jawa Timur |
| 29. | BP Pasuruan (Gending) Probolinggo | Batching Plant | Jl. Langai 2, Bulang, Kec. Gending, Probolinggo, Jawa Timur |
| 30. | BP Palu | Batching Plant | Loli Oge, Kabupaten Donggala, Sulawesi Tengah |
| 31. | BP IKN (Sepaku) | Batching Plant | Jalan Provinsi Sepaku, Kab. Penajam Paser Utara, Kalimantan Timur |
| 32. | BP IKN (Tempadung) | Batching Plant | Kariangau, Kec. Balikpapan Bar., Kota Balikpapan, Kalimantan Timur |
| 33. | Stone Crusher Bojanegara | Stone Crusher | Kampung Kejuruan, Desa Ukirsari, Kecamatan Bojanegara, Kabupaten Serang, Banten 42454 |
| 34. | Stone Crusher Lumbang | Stone Crusher | Jl. Cukurguling RT 15/ RW 05, Desa Bulukandang, Kecamatan Lumbang, Kabupaten Pasuruan, Jawa Timur 67183 |
| 35. | Stone Crusher Palu | Stone Crusher | Loli Oge, Kabupaten Donggala, Sulawesi Tengah |
| 36. | Pembangunan Plant Bojanegara | Plant | Jl Raya Bojanegara – Salir, Kp. Solor Lor RT/RW 018/008, Ds. Margagiri, Kec. Bojanegara, Kab Serang – Banten. |
| 37. | Pembangunan Penajam | Pembangunan/ Erection | Jl. Kapao, Kel. Bulumuning, Kec Penajam, Kab. Penajam Paser Utara, Prov. Kalimantan Timur |
| 38. | Pembangunan Plant Cikopo | Pembangunan/ Erection | Jl. Alternatif Cibutu – Subang, Desa Cikopo, Kecamatan Bungur Sari, Kelurahan Cikopo |
| 39. | Pembangunan Batching Cinere 2 | Pembangunan/ Erection | Jl. RE. Martadinata Ciputat, Ciputat, Tangerang Selatan. |
| 40. | Pembangunan Batching Plant Banyudono | Pembangunan/ Erection | Dusun Karang Kepoh RT 05 RW 01, Desa Tanjung Sari. Kec. Banyudono, Kab. Boyolali |
| 41. | Pembangunan Gasing Palembang | Pembangunan/ Erection | Jl. Tanjung Api – Api km 14, Kec. Talang Kelapa, Desa Gasing, Kab. Banyuasin, Sumatera Selatan |
| 42. | Pembangunan Klaten | Pembangunan/ Erection | Karang Kulon, Dlimas, Ceper, Kabupaten Klaten, Jawa Tengah 57465, Indonesia |
| 43. | Pembangunan Batching Plant Kuala Lombok | Pembangunan/ Erection | Desa Batu Nyala Kec. Praya Tengah, Kab. Lombok Tengah, Nusa Tenggara Barat |
| 44. | Pembangunan Batching Plant Penajam | Pembangunan/ Erection | Jl Kapao, Kel Gunung Seteleng, Kec Penajam, Kab Penajam Paser Utara, Kaltim |
| 45. | Pembangunan BP Paspro (BP Lece) | Pembangunan/ Erection | Desa Jorongan Kec. Lece, Kab. Probolinggo, Jawa Timur (BP Lece) |
| 46. | Pembangunan BP Paspro (BP Muneng) | Pembangunan/ Erection | Desa Muneng Kec. Sumber Asih, Kab. Probolinggo, Jawa Timur (BP Muneng) |
| 47. | Pembangunan Litbang | Pembangunan/ Erection | Dusun Krajan 2, Desa Curug, Kecamatan Klari, Kabupaten Karawang 41371 |
| 48. | Pembangunan Quarry Lumbang | Pembangunan/ Erection | Desa Bulukandang Kec. Lumbang, Kab. Pasuruan, Jawa Timur |
| 49. | Pembangunan BP T BPP (BP STA 76) | Pembangunan/ Erection | Desa Wonorejo Kec. Gunung Agung, Kab. Tulang Bawang Barat, Lampung |
| 50. | Pembangunan BP T BPP (BP STA 55) | Pembangunan/ Erection | Gunung Sari Kec. Lambu Kilang, Kab. Tulang Bawang Barat, Lampung |
| 51. | Pembangunan Kuala Tanjung | Pembangunan/ Erection | Desa Lalang Kec. Kuala Tanjung, Kab. Batu Bara, Sumatera Utara |
| 52. | Pembangunan Quarry Sambi | Pembangunan/ Erection | Desa Sambi Kec. Simo, Kab. Boyolali, Jawa Timur |
| 53. | Pembangunan BP Japek Selatan II | Pembangunan/ Erection | Jl. Pekayon Raya, Bekasi Selatan, Bekasi |
| 54. | Proyek Pembangunan Tol Pekanbaru Dumai Seksi 6 | Pembangunan/ Erection | Jl. Ratusima No 12A, Kelurahan Simping Tetap Darul Ihsan, Kecamatan Dumai Barat, Dumai 28824 |
| 55. | Proyek Tanggul Fase A NCICD – Aliran Timur, Barat, Tengah | Project | Jl. Sungai Kendal No. 32, RT 003/008, Kel. Rorotan, Kecamatan Clincing, Jakarta Utara |
| 56. | Plant Lombok | Project | Jl. Raya Praya – Keruak, Dusun Pepekat Daye, Desa Batu Nyala, Kec. Praya, Kab. Lombok Tengah, Nusa Tenggara Barat 83582 |
| 57. | Cibitung Clincing Seksi IV | Project | Rorotan Kirana Legacy, Jl Norfolk III Blok NF7 No. 23, Kel Rorotan Kec Clincing Jakarta Utara, Kodepos 14140 |
| 58. | Proyek Cibitung Clincing Erection Full Slab | Project | Rorotan Kirana Legacy, Jl Norfolk III Blok NF7 No. 23, Kel Rorotan Kec Clincing Jakarta Utara, Kodepos 14140 |
| 59. | RDMP RU V Pertamina | Project | Kantor UP Pertamina RU V Balikpapan, Jl. Yos Sudarso No. 1 Area 9 Pintu 5 |
| 60. | Proyek Manggis Bali | Project | Jl Raya Ulakan-Karangasem No.88 Manggis, Kec. Manggis Kel. Karangasem 80871 |
| 61. | Proyek CCTW 2 | Project | Legenda Wisata, Ruko Newton Square Blok U18/27 Cileungsi, Kec. Cileungsi, Bogor, Jawa Barat 16820 |
| 62. | Proyek JPM dan Revitalisasi Stasiun Sudirman | Project | Jl Galunggung RT 02 RW 03 Kelurahan Setiabudi Kecamatan Setiabudi Jakarta Selatan |
| 63. | Proyek KAPB II Seksi 3 | Project | Perum Bukit Sejahtera Poligon, Jl. Sawit 8 No. J8, Bukit Lama, Kec. Iilir Bar. I, Kota Palembang, Sumatera Selatan 30121 |
| 64. | Proyek KAPB IV Seksi 3B | Project | Perum Bukit Sejahtera Poligon, Jl. Sawit 8 No. J8, Bukit Lama, Kec. Iilir Bar. I, Kota Palembang, Sumatera Selatan 30121 |
| 65. | Proyek Loji Banger | Project | Pekalongan Cluster, Jl. Pembangunan No.2A RT.05/RW.06 Kav.No.2 Kelurahan Kraton Lor, Pekalongan Utara, Jawa Tengah |
| 66. | Laboratorium Litbang | Litbang | Dusun Krajan 2, Desa Curug, Kecamatan Klari, Kabupaten Karawang 41371 |
| 67. | Workshop Peralatan Cikopo | Workshop | Jl. Cinta Karya/ Jl. Alternatif Cibutu – Cikopo, Desa Cikopo, Kec. Bungursari, Purwakarta, 41181 |

Perusahaan tergabung dalam kelompok usaha PT Waskita Karya (Persero) Tbk (WSKT).

The Company was incorporated by PT Waskita Karya (Persero) Tbk (WSKT).

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Dewan Komisaris, Direksi, Komite Audit dan Karyawan

Board of Commissioners, Directors, Audit Committee and Employees

Dewan Komisaris dan Direksi

Board of Commissioners and Directors

Sesuai dengan Akta No. 12 tanggal 27 Juni 2023 yang dibuat di hadapan Notaris Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusannya No. AHU-AH.01.09-0133067 tanggal 28 Juni 2023, susunan anggota Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2023 adalah sebagai berikut:

In accordance with the Deed No. 12 dated June 27, 2023 made in presence of Notary Ashoya Ratam, S.H., M.Kn., Notary in Jakarta and was approved by the Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-AH.01.09-0133067 dated June 28, 2023, the composition of the Company's Boards of Commissioners and Directors as at December 31, 2023 are as follows:

Sesuai dengan Risalah Rapat Umum Pemegang Saham Luar Biasa No. 30 tanggal 14 Desember 2022 dan menindaklanjuti Surat Dewan Komisaris No. 33/RHS/WK/DK/2022 tanggal 12 Desember 2022 perihal Persetujuan Perubahan Pengurus PT Waskita Beton Precast Tbk ("WSBP") yang menjadi kewenangan Dewan Komisaris PT Waskita Karya (Persero) Tbk, dengan ini PT Waskita Karya (Persero) Tbk selaku pemegang Saham mengusulkan untuk melakukan perubahan pengurus Perusahaan

Based on the Minutes of Extraordinary General Meeting of Shareholders No. 30 dated December 14, 2022 and following up on the Letter of the Board of Commissioners No. 33/RHS/WK/DK/2022 dated December 12, 2022 regarding the Approval for Changes in Management of PT Waskita Beton Precast Tbk ("WSBP") which is under the authority of the Board of Commissioners of PT Waskita Karya (Persero) Tbk, hereby PT Waskita Karya (Persero) Tbk as shareholder proposed to make changes to the management of the Company

| | <u>2023</u> | <u>2022</u> | |
|------------------------|-----------------------|-----------------------|-------------------------------|
| Dewan Komisaris | | | Board of Commissioners |
| Komisaris Utama | Agus Budiman Manalu | Poerwanto* | President Commissioner |
| Komisaris | Poerwanto | Asep Arofah Permana | Commissioner |
| Komisaris | Asep Arofah Permana | - | Commissioner |
| Komisaris Independen | Fathur Rokhman | Agus Budiman Manalu | Independent Commissioner |
| Komisaris Independen | Abianti Riana | Abianti Riana | Independent Commissioner |
| Dewan Direksi | | | Board of Directors |
| Direktur Utama | FX Poerbayu Ratsunu | FX Poerbayu Ratsunu | President Director |
| Direktur | Asep Mudzakir | Asep Mudzakir | Director |
| Direktur | Asep Kurnia | Asep Kurnia | Director |
| Direktur | Sugiharto | Sugiharto | Director |
| Direktur | Bambang Dwi Wijayanto | Bambang Dwi Wijayanto | Director |

Komite Audit, Sekretaris Perusahaan dan Audit Internal

Audit Committee, Corporate Secretary and Internal Audit

Berdasarkan Keputusan Dewan Komisaris No. 09/SK/WBP/DK/2023 tanggal 12 Oktober 2023, Keputusan Dewan Komisaris No. 06/SK/WBP/DK/2023 tanggal 7 Juli 2023, dan berdasarkan Keputusan Direksi No. 76/SK/WBP/PEN/2022 tanggal 16 Agustus 2022 tentang Pejabat Struktural & Pejabat Fungsional, para Dewan Komisaris menyetujui perubahan susunan anggota Komite Audit dan susunan anggota Komite Pemantauan Risiko. Sekretaris Perusahaan dan Audit Internal pada tanggal 31 Desember 2023 adalah sebagai berikut:

Based on Board of Commissioners Decree No. 09/SK/WBP/DK/2023 dated October 12, 2023, Board of Commissioners Decree No. 06/SK/WBP/DK/2023 dated July 7, 2023, and based on Board of Directors Decree No. 76/SK/WBP/PEN/2022 dated August 16, 2022 concerning Structural Officers & Functional Officers, the Board of Commissioners approves changes in the composition of the Audit Committee members and the composition of the Risk Monitoring Committee members. The Corporate Secretary and Internal Audit as at December 31, 2023 are as follows:

Berdasarkan surat Keputusan Dewan Komisaris No. 02/SK/WBP/DK/2022 tanggal 5 Juli 2022 tentang Pemberhentian dan Pengangkatan Ketua Komite Pemantau Manajemen Risiko

Based on the Decree of the Board of Commissioners No. 02/SK/WBP/DK/2022 dated July 5, 2022 concerning the Dismissal and Appointment of the President of the Risk

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serta Penetapan Susunan Komite Pemantau
Manajemen Risiko

*Management Monitoring Committee and the
Determination of the Composition of the Risk
Management Monitoring Committee*

| | 2023 | 2022 | |
|--|----------------------------|----------------------------|---|
| Komite Audit | | | Audit Committee |
| Ketua | Abianti Riana | Agus Budiman Manalu | President |
| Anggota | Jonni Hutahaeen | Jonni Hutahaeen | Member |
| Anggota | Puji Wibowo | Rizky Prasetyo Asgor | Member |
| Komite Pemantau Manajemen Risiko | | | Risk Management Monitoring Committee |
| Ketua | Poerwanto | Abianti Riana | President |
| Anggota | Asep Arofah Permana | Inggir Elerida LT | Member |
| Anggota | Sapto Wiratno | Lukas Dewantoro | Member |
| Sekretaris Perusahaan (*) Pelaksana Tugas (Ad Interim) | Fandy Dewanto | Fandy Dewanto | Corporate Secretary (*) Tasks executor (Ad Interim) |
| Divisi Internal Audit | | | Internal Audit Division |
| Vice Presiden Internal Audit | Mohammad Abi Yudha Prawira | Mohammad Abi Yudha Prawira | Vice President of Internal Audit |

Jumlah karyawan yang dimiliki oleh Perusahaan pada 31 Desember 2023 dan 2022 masing-masing sebanyak 878 dan 970 orang (tidak diaudit).

The Company's employees as at December 31, 2023 and 2022 are 878 and 970 employees (unaudited), respectively.

d. Penawaran umum perdana saham Perusahaan dan emisi obligasi

d. Initial public offering of shares of the Company and bonds issuance

Saham

Shares

Pada tanggal 20 Mei 2016, Perusahaan memperoleh penetapan efek berupa efek Syariah dari Dewan Komisiner Otoritas Jasa Keuangan (OJK) berdasarkan surat keputusan No. KCP.22/D.04/2016 untuk melakukan penawaran umum perdana kepada masyarakat atas 10.544.463.000 saham dengan nilai nominal Rp100 per saham dengan harga penawaran Rp490 per saham.

On May 20, 2016, the Company obtained a determination of securities in the form of Islamic securities from the Board of Commissioners of Indonesia Financial Services Authority (OJK) under the decree No. KCP.22/D.04/2016 for its initial public offering of 10,544,463,000 shares with a par value of Rp100 per share at the offering price of Rp490 per share.

Pada tanggal 8 September 2016, Perusahaan memperoleh pemberitahuan pernyataan efektif dari OJK dengan suratnya No. S-495/D.06/2016.

On September 8, 2016, the Company obtained the notification of effectivity from OJK in its letter No. S-495/D.06/2016.

Pada tanggal 20 September 2016, Perusahaan telah mencatatkan 40% atau sebanyak 10.544.463.000 saham baru pada Bursa Efek Indonesia. Seluruh saham yang diterbitkan oleh Perusahaan telah disetor penuh.

On September 20, 2016, the Company has listed 40% or 10,544,463,000 new shares on the Indonesia Stock Exchange. All shares issued by the Company have been fully paid.

Pada tanggal 31 Desember 2023 dan 2022 seluruh saham ditempatkan Perusahaan telah dicatatkan pada Bursa Efek Indonesia (Catatan 23).

On December 31, 2023 and 2022, all of the Company's outstanding shares have been listed on the Indonesia Stock Exchange (Note 23).

Pada tanggal 1 Agustus 2022, terdapat pengumuman Potensi *Delisting* Perusahaan Tercatat PT Waskita Beton Precast Tbk yang tercatat di Papan Pengembangan No. Peng-00042/BEI.PP3/08-2022, telah disampaikan bahwa saham Perusahaan telah disuspensi di

On August 1, 2022, there was an announcement of the Potential Delisting of the Listed Company PT Waskita Beton Precast Tbk (WSBP) which listed on the Board of Development No. Peng-00042/BEI.PP3/08-2022, it has been conveyed that the shares of the Company have been

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Pasar Modal selama 6 bulan dan masa suspensi akan mencapai 24 bulan sampai tanggal 31 Januari 2024.

suspended in the Capital Market for 6 months and the suspension period will reach 24 months until January 31, 2024.

Berdasarkan Pengumuman Potensi *Delisting* Perusahaan Tercatat PT Waskita Beton Precast Tbk tercatat di Papan Pengembangan No. Peng-00010/BEI.PP3/01-2023 tanggal 31 Januari 2023, disampaikan bahwa saham Perusahaan telah disuspensi di seluruh pasar selama 12 bulan dan masa suspensi akan mencapai 24 bulan pada tanggal 31 Januari 2024.

Based on the Announcement of the Potential *Delisting* of Listed Company PT Waskita Beton Precast Tbk (WSBP) which listed on the Board of Development No. Peng-00010/BEI.PP3/01-2023 dated January 31, 2023, it was announced that the shares of the Company have been suspended in all markets for 12 months and the suspension period will be extended for 24 months until January 31, 2024.

Berdasarkan Pengumuman Pencabutan Penghentian Sementara Perdagangan Efek PT Waskita Beton Precast Tbk yang tercatat di Papan Pengembangan No. Peng-UPT-00005/BEI.PP3/03-2023 tanggal 17 Maret 2023, telah terpenuhinya kewajiban Perseroan, maka Bursa Efek Indonesia memutuskan untuk melakukan pencabutan pemberhentian sementara Perdagangan Efek (Saham dan Obligasi) Perusahaan di seluruh pasar terhitung sejak Sesi II Perdagangan Efek pada Jumat, tanggal 17 Maret 2023.

Based on the Announcement of the Revocation of the Temporary Suspension of PT Waskita Beton Precast Tbk Securities Trading which listed on the Board of Development No. Peng-UPT-00005/BEI.PP3/03-2023 dated March 17, 2023, the Company's obligations have been fulfilled, and the Indonesia Stock Exchange has decided to revoke the temporary suspension of the Company's trading securities (Shares and Bonds) throughout the market starting from Session II of Securities Trading on Friday, on March 17, 2023.

Obligasi

Bonds

Perusahaan telah menerbitkan obligasi dengan rincian sebagai berikut:

The Company has issued bonds with the following details as follows:

Berdasarkan:

Based on:

- Akta Perjanjian Perwaliamanatan No. 37 tanggal 15 April 2019 yang dibuat di hadapan Fathiah Helmi, S.H., Notaris di Jakarta. Perusahaan menerbitkan Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019, dengan tingkat bunga tetap 9,95% per tahun dengan nilai Rp500.000.000.000.
- Akta Perjanjian Perwaliamanatan No. 47 tanggal 8 Oktober 2019 yang dibuat di hadapan Jose Dima Satria, S.H., Notaris di Jakarta. Perusahaan menerbitkan Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019, dengan tingkat bunga tetap 9,75% per tahun dengan nilai Rp1.500.000.000.000.

- The Trustee Agreement Deed No. 37 dated April 15, 2019 of Fathiah Helmi, S.H., Notary in Jakarta. The Company issued Waskita Beton Precast Phase I Year 2019 Sustainable Bonds I, with a fixed interest rate of 9.95% per annum with amount of Rp500,000,000,000.
- The Trustee Agreement Deed No. 47 dated October 8, 2019 of Jose Dima Satria, S.H., Notary in Jakarta, the Company issued Waskita Beton Precast Phase II year 2019 Sustainable Bonds I, with a fixed interest rate of 9.75% per annum with amount of Rp1,500,000,000,000.

| No. | Obligasi/ Bonds | Jumlah/ Amount Rp | Tahun/ Years | Tanggal Penerbitan/ Date of Issuance | Jatuh Tempo/ Due Date |
|-----|---|-------------------------|-----------------|---|--------------------------------------|
| 1. | Berkelanjutan I Tahap I/ Shelf I Phase I Tranche | 500.000.000.000 | 3 | 8 Juli 2019/ July 8, 2019 | 5 Juli 2022/ July 5, 2022 |
| 2. | Berkelanjutan I Tahap II/ Shelf I Phase II Tranche | 1.500.000.000.000 | 3 | 30 Oktober 2019/ October 30, 2019 | 30 Oktober 2022/ October 30, 2022 |

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Obligasi Berkelanjutan I Tahap I Tahun 2019

Berdasarkan RUPO Berkelanjutan I Tahap I Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui dan memberikan kuasa kepada PT Bank Mega Tbk selaku Wali Amanat Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2022 untuk membuat dan menandatangani Perjanjian Perwaliamatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2022, untuk disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022, yang kemudian dituangkan dalam Akta Notaris No 37 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., M.P.A., mengenai Perubahan II Perjanjian Perwaliamatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023.

Selanjutnya, berdasarkan pengumuman dari Bursa Efek Indonesia No. Peng-P-01325/BEI.PP3/12/2023 tanggal 12 Desember 2023 perihal Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk. (WSBP), Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 (WSBP01CB) dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 (WSBP02CB), telah dicatatkan di Bursa tanggal 13 Desember 2023 (Catatan 22).

Obligasi Berkelanjutan I Tahap II Tahun 2019

Berdasarkan RUPO Berkelanjutan I Tahap II Tahun 2019 tanggal 15 Februari 2023, Para Pemegang Obligasi menyetujui dan memberikan kuasa kepada PT Bank Mega Tbk selaku Wali Amanat Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2022 untuk membuat dan menandatangani Perjanjian Perwaliamatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2022, untuk disesuaikan dengan Perjanjian Perdamaian yang telah disahkan (homologasi) berdasarkan Putusan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022, yang kemudian dituangkan dalam Akta Notaris No. 40 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., MPA, mengenai Perubahan II Perjanjian Perwaliamatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023

Selanjutnya, berdasarkan pengumuman dari Bursa Efek Indonesia No. Peng-P-01325/BEI.PP3/12/2023 tanggal 12 Desember 2023 perihal Pencatatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk. (WSBP), Obligasi Wajib

Sustainable Bonds I Phase I 2019

Based on the Sustainable RUPO I Phase I of 2019 dated February 15, 2023, the Bondholders approved and authorized PT Bank Mega Tbk as Trustee of the Waskita Beton Precast Continuous Bond I Phase I of 2022 to make and sign the Trustee Agreement for Waskita Beton Precast Mandatory Convertible Bond I In 2022, it will be adjusted to the Peace Agreement which has been ratified (homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT .PST dated 28 June 2022, which was then stated in Notarial Deed No 37 dated November 29, 2023 from Notary Dewantari Handayani, S.H., M.P.A., concerning Amendment II to the Agreement Trustee of Waskita Concrete Precast I Mandatory Convertible Bonds in 2023.

Furthermore, based on the Indonesian Stock Exchange announcement No. Peng-P-01325/BEI.PP3/12/2023 dated 12 December 2023 concerning the Listing of Waskita Beton Precast Mandatory Convertible Bonds I in 2023 and Mandatory Convertible Bonds of PT Waskita Beton Precast II in 2023 Prakerja Tbk. (WSBP), Waskita Beton Precast Mandatory Convertible Bonds I of 2023 (WSBP01CB) and Waskita Beton Precast Mandatory Convertible Bonds II of 2023 (WSBP02CB), were listed on the Stock Exchange on December 13, 2023 (Note 22).

Sustainable Bonds I Phase II 2019

Based on the Sustainable RUPO I Phase II of 2019 dated February 15, 2023, the Bondholders approved and authorized PT Bank Mega Tbk as Trustee of the Waskita Beton Precast Continuous Bond I Phase II of 2022 to make and sign the Trustee Agreement for Waskita Beton Precast Mandatory Convertible Bond II In 2022, it will be adjusted to the Peace Agreement which has been ratified (homologation) based on the Commercial Court Decision at the Central Jakarta District Court No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT .PST dated June 28, 2022, which was then stated in Notarial Deed No. 40 dated November 29, 2023 from Notary Dewantari Handayani, S.H., M.P.A., concerning Amendment II to the Agreement Trustee of Waskita Concrete Precast II Mandatory Convertible Bonds in 2023.

Furthermore, based on the Indonesian Stock Exchange announcement No. Peng-P-01325/BEI.PP3/12/2023 dated 12 December 2023 concerning the Listing of Waskita Beton Precast Mandatory Convertible Bonds II in 2023 of PT Waskita Beton Precast II in 2023 (WSBP),

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Konversi Waskita Beton Precast II Tahun 2023 (WSBP02CB), telah dicatatkan di Bursa tanggal 13 Desember 2023 (Catatan 22).

Waskita Beton Precast Mandatory Convertible Bonds II of 2023 (WSBP02CB) were listed on the Stock Exchange on December 13, 2023 (Note 22).

2. PENERAPAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN BARU DAN REVISI (PSAK) DAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN (ISAK)

2. ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS (PSAK) AND INTERPRETATIONS OF PSAK (ISAK)

Perubahan atas Pernyataan Standar Akuntansi Keuangan (PSAK)

Changes to the Statements of Financial Accounting Standards (PSAK)

Standar akuntansi revisian berikut, yang relevan untuk Perusahaan, berlaku efektif sejak tanggal 1 Januari 2023 dan tidak memiliki pengaruh material terhadap laporan keuangan Perusahaan:

The following revised accounting standards, which are relevant to the Company, are effective from January 1, 2023 and do not result in material impact to the Company's financial statements:

- Amendemen PSAK 1: Penyajian Laporan Keuangan tentang pengungkapan kebijakan akuntansi yang mengubah istilah "signifikan" menjadi "material" dan memberi penjelasan mengenai kebijakan akuntansi material;
- Amendemen PSAK 1: Penyajian Laporan Keuangan tentang klasifikasi liabilitas;
- Amendemen PSAK 16: Aset Tetap tentang hasil sebelum penggunaan yang diintensikan;
- Amendemen PSAK 25: Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan tentang definisi "estimasi akuntansi" dan penjelasannya;
- Amendemen PSAK 46: Pajak Penghasilan tentang Pajak Tanggungan, terkait Aset dan Liabilitas yang timbul dari Transaksi Tunggal yang diadopsi dari Amendemen IAS 12 *Income Taxes* tentang *Deferred Tax related to Assets and Liabilities arising from a Single Transaction*.

- Amendment to PSAK 1: Presentation of Financial Statements regarding disclosure of accounting policies that change the term "significant" to "material" and provide an explanation of material accounting policies;
- Amendment to PSAK 1: Presentation of Financial Statements regarding the classification of liabilities;
- Amendment to PSAK 16: Fixed Assets regarding results before intended use;
- Amendment to PSAK 25: Accounting Policies, Changes in Accounting Estimates, and Errors regarding the definition of "accounting estimates" and explanations;
- Amendment to PSAK 46: Income Taxes regarding Deferred Tax, related to Assets and Liabilities arising from a Single Transaction adopted from Amendment to IAS 12 *Income Taxes* concerning *Deferred Tax related to Assets and Liabilities arising from a Single Transaction*.

Standar akuntansi revisian berikut yang telah diterbitkan dan relevan untuk Perusahaan berlaku efektif sejak tanggal 1 Januari 2024 dan belum diterapkan secara dini oleh Perusahaan:

The following revised accounting standards issued and relevant to the Company are effective from January 1, 2024 and have not been early adopted by the Company:

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

- Amendment to PSAK 1, Presentation of Financial Statements about the classification of liabilities as current or non-current;
- Amendment to PSAK 1, Presentation of Financial Statements about non-current liabilities with covenants; and
- Amendment to PSAK 73: Leases about lease liability in a sales and leaseback".

Efektif untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2025

Effective for periods beginning on or after January 1, 2025

- PSAK 74 (amendemen) Kontrak Asuransi.

- PSAK 74 (amendment) Insurance Contract.

Pada tanggal pengesahan laporan keuangan, Perusahaan sedang mempertimbangkan implikasi dari penerapan standar-standar tersebut, terhadap laporan keuangan Perusahaan.

As at the authorisation date of these financial statements, the Company is assessing the implication of the above standards, to the Company's financial statements.

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3. KEBIJAKAN AKUNTANSI YANG MATERIAL

3. MATERIAL ACCOUNTING POLICIES INFORMATION

a. Pernyataan kepatuhan

Laporan keuangan Perusahaan disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) yang diterbitkan oleh Dewan Standar Akuntansi Keuangan – Ikatan Akuntan Indonesia (DSAK - IAI), serta Peraturan Otoritas Jasa Keuangan (OJK) No. VIII.G.7 mengenai Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik.

The financial statements of the Company has been prepared in accordance with Indonesian Financial Accounting Standards which include Statements of Financial Accounting Standards (PSAK) and Interpretation of Financial Accounting Standards (ISAK) issued by the Financial Accounting Standard Board – Indonesian Institute of Accountant (DSAK - IAI), and Regulations of Financial Services Authority (OJK) No. VIII.G.7 regarding the Presentations and Disclosures of the Financial Statements of Listed Entities.

b. Dasar penyusunan laporan keuangan

Dasar penyusunan laporan keuangan adalah biaya historis, kecuali properti dan instrumen keuangan tertentu yang diukur pada jumlah revaluasi atau nilai wajar pada setiap akhir periode pelaporan, yang dijelaskan dalam kebijakan akuntansi di bawah ini.

b. Basis for preparation of the financial statements

The financial statements has been prepared on the historical cost basis except for certain properties and financial instruments that are measured at revalued amounts or fair values at the end of each reporting period, as explained in the accounting policies below.

Biaya historis umumnya didasarkan pada nilai wajar dari imbalan yang diberikan dalam pertukaran barang dan jasa.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam suatu transaksi teratur antara pelaku pasar pada tanggal pengukuran, terlepas dari apakah harga tersebut dapat diamati secara langsung atau diestimasi menggunakan teknik penilaian lain.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

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

The statement of cash flows is prepared using the direct method by classifying cash flows into operating, investing and financing activities.

c. Transaksi dan penjabaran laporan keuangan dalam mata uang asing

Perusahaan menyelenggarakan pembukuannya dalam mata uang Rupiah. Saldo dalam mata uang asing dijabarkan ke mata uang Rupiah dengan menggunakan kurs penutup.

c. Foreign currency transaction and translation of financial statements

The Company maintains its accounting records in Indonesian Rupiah. Balances denominated in foreign currencies are translated into Rupiah at the closing rate.

Pada setiap tanggal pelaporan, aset, liabilitas moneter dalam mata uang asing dijabarkan ke mata uang Rupiah menggunakan kurs tengah yang diterbitkan oleh Bank Indonesia. Kurs mata uang asing utama yang digunakan adalah sebagai berikut:

On each reporting date, monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the middle rate published by Bank Indonesia. The main currency rates used are as follows:

| | 2023 | 2022 | |
|------------------------|--------|--------|-------------|
| Dollar Amerika Serikat | 15.416 | 15.731 | U.S. Dollar |

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Keuntungan atau kerugian dari selisih kurs, yang sudah terealisasi maupun yang belum, baik yang berasal dari transaksi dalam mata uang asing maupun penjabaran aset dan liabilitas moneter dibebankan pada laporan laba rugi komprehensif.

Realised and unrealised foreign exchange gains or losses arising from transactions in foreign currency and from the translation of foreign currency monetary assets and liabilities are recognised in the statements of comprehensive income.

d. Transaksi dengan pihak-pihak berelasi

Perusahaan melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 7 "Pengungkapan Pihak-pihak Berelasi".

d. Related parties transactions

The Company enters into transactions with related parties as defined in PSAK 7 "Related Parties Disclosures".

Seluruh transaksi dan saldo yang material dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan.

All significant transactions and balances with related parties are disclosed in the notes to the financial statements.

e. Instrumen keuangan

Instrumen keuangan adalah setiap kontrak yang memberikan kenaikan nilai aset keuangan dari satu entitas dan liabilitas keuangan atau instrumen ekuitas dari entitas lainnya.

e. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

1. Aset keuangan

Pengakuan awal

Klasifikasi dan pengukuran aset keuangan harus didasarkan pada bisnis model dan arus kas kontraktual - apakah semata dari pembayaran pokok dan bunga.

1. Financial assets

Initial recognition

Classification and measurement of financial assets are based on business model and contractual cash flows - whether from solely payment of principal and interest.

Aset keuangan diklasifikasikan dalam dua kategori sebagai berikut:

Financial assets are classified in the two categories as follows:

- Aset keuangan yang diukur dengan biaya diamortisasi.
- Aset keuangan yang diukur dengan nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain.

- *Financial assets at amortised cost.*
- *Financial assets at Fair Value Through Profit and Loss (FVTPL) or Other Comprehensive Income (FVOCI).*

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

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

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

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

Pembelian atau penjualan aset keuangan yang memerlukan penyerahan aset dalam kurun waktu yang ditetapkan oleh peraturan atau kebiasaan yang berlaku di pasar (perdagangan yang lazim) diakui pada

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date, i.e., the date

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tanggal perdagangan, yaitu pada tanggal Perusahaan berkomitmen untuk membeli atau menjual aset tersebut.

that the Company commits to purchase or sell the assets.

Aset keuangan Perusahaan meliputi kas dan setara kas, piutang usaha dan piutang lainnya, piutang pihak berelasi, aset lancar lain-lain, dan aset keuangan tidak lancar lainnya (instrumen keuangan yang memiliki dan tidak memiliki kuotasi harga). Aset keuangan diklasifikasikan sebagai aset lancar, jika jatuh tempo dalam waktu 12 bulan, jika tidak maka aset keuangan ini diklasifikasikan sebagai aset tidak lancar.

The Company's financial assets include cash and cash equivalents, trade and other receivables, due from related parties, other current assets and other non-current financial assets (quoted and unquoted financial instruments). Financial assets in this category are classified as current assets if expected to be settled within 12 months, otherwise they are classified as non-current.

Pengukuran setelah pengakuan awal

Subsequent measurement

Pengukuran aset keuangan setelah pengakuan awal tergantung pada klasifikasinya sebagai berikut:

The subsequent measurement of financial assets depends on their classification as follows:

- Aset keuangan yang diukur dengan biaya diamortisasi.

- Financial assets at amortised cost.

Aset keuangan yang diukur dengan biaya diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif (*Effective Interest Rate*) ("EIR"), setelah dikurangi dengan penurunan nilai. Biaya perolehan yang diamortisasi dihitung dengan memperhitungkan diskonto atau premi atas biaya akuisisi atau biaya yang merupakan bagian integral dari EIR tersebut. Amortisasi EIR dicatat dalam laporan laba rugi. Kerugian yang timbul dari penurunan nilai juga diakui pada laporan laba rugi.

Financial assets at amortized cost are subsequently measured using the *Effective Interest Rate* ("EIR") method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition fees or costs that are an integral part of the EIR. The EIR amortization is included in the profit or loss. The losses arising from impairment are also recognized in the profit or loss.

- Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi.

- Financial assets at fair value through profit or loss

Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi selanjutnya disajikan dalam laporan posisi keuangan sebesar nilai wajar, dengan perubahan nilai wajar yang diakui dalam laporan laba rugi.

Financial assets at fair value through profit or loss are subsequently carried in the statement of financial position at fair value, with changes in fair value recognized in the profit or loss.

Perusahaan memiliki investasi dalam instrumen ekuitas, yang diklasifikasikan sebagai aset keuangan yang diukur pada nilai wajar melalui laba rugi.

The Company has investments in equity instruments, which are classified as financial asset at fair value through profit and loss.

2. Liabilitas keuangan

2. Financial liabilities

Pengakuan awal

Initial recognition

Liabilitas keuangan dalam lingkup PSAK 71 diklasifikasikan sebagai berikut:

Financial liabilities within the scope of PSAK 71 are classified as follows:

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- Liabilitas keuangan yang diukur dengan biaya diamortisasi.
- Liabilitas keuangan yang diukur dengan nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain.

Perusahaan menentukan klasifikasi liabilitas keuangan mereka pada saat pengakuan awal.

Seluruh liabilitas keuangan diakui pada awalnya sebesar nilai wajar dan, dalam hal pinjaman dan utang, termasuk biaya transaksi yang dapat diatribusikan secara langsung.

Liabilitas keuangan Perusahaan meliputi utang usaha, utang pengadaan, akrual, pinjaman dan utang obligasi, utang pihak berelasi, uang muka pelanggan, liabilitas keuangan jangka pendek, dan jangka panjang lain-lain. Liabilitas keuangan diklasifikasikan sebagai liabilitas jangka panjang jika jatuh tempo melebihi 12 bulan dan sebagai liabilitas jangka pendek jika jatuh tempo yang tersisa kurang dari 12 bulan.

Pengukuran setelah pengakuan awal

Liabilitas keuangan yang diukur dengan biaya diamortisasi

Liabilitas keuangan yang diukur pada biaya amortisasi (misalnya pinjaman dan utang yang dikenakan bunga) selanjutnya diukur dengan menggunakan metode EIR. Amortisasi EIR termasuk di dalam biaya keuangan dalam laporan laba rugi.

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

Sukuk diakui sebesar nilai nominal, disesuaikan dengan premium atau diskonto dan biaya transaksi terkait. Perbedaan antara nilai tercatat dan nilai nominal diakui pada laporan laba rugi sebagai beban transaksi sukuk menggunakan metode garis lurus selama jangka waktu sukuk.

Imbal hasil terkait dibebankan dalam laporan laba rugi sebagai biaya keuangan.

Sukuk, setelah disesuaikan dengan premium atau diskonto dan biaya transaksi yang belum diamortisasi, disajikan sebagai bagian dari liabilitas.

- *Financial assets at amortised cost.*
- *Financial liabilities at Fair Value Through Profit and Loss (FVTPL) or Other Comprehensive Income (FVOCI).*

The Company determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, inclusive of directly attributable transaction costs.

The Company's financial liabilities include trade payables, procurement payable, accruals, loans and bonds payable, due to related parties, deposits from customer, and other current and non-current financial liabilities. Financial liabilities are classified as non current liabilities when the remaining maturity is more than 12 months, and as current liabilities when the remaining maturity is less than 12 months.

Subsequent measurement

Financial liabilities at amortized cost

Financial liabilities at amortized cost (e.g interest-bearing loans and borrowings) are subsequently measured using the EIR method. The EIR amortization is included in finance costs in the profit or loss.

Gains or losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Sharia bond is recognized initially at nominal value, adjusted with premium or discount and the related transaction costs incurred. Any differences between carrying amount and nominal value is recognized in the profit or loss as sharia bond transaction costs using the straight-line method during the period of sharia bond.

The related return element is charged to the profit or loss as finance cost.

Sharia bond, adjusted with unamortized premium or discount and transaction costs, is presented as part of liabilities.

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3. Instrumen keuangan disalinghapus

Aset keuangan dan liabilitas keuangan disalinghapus dan nilai bersihnya disajikan dalam laporan posisi keuangan jika, dan hanya jika, entitas saat ini memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus atas jumlah yang telah diakui dan berniat untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan kewajibannya secara simultan. Hak yang berkekuatan hukum tersebut tidak harus bergantung pada kejadian masa depan dan harus dapat dilaksanakan dalam kegiatan usaha normal dan dalam hal gagal bayar, pailit atau kebangkrutan dari Perusahaan atau pihak lawan.

4. Penurunan nilai dari aset keuangan

Untuk piutang dagang dan aset kontrak tanpa komponen pendanaan yang signifikan, Perusahaan menerapkan pendekatan yang disederhanakan yang diizinkan oleh PSAK 71, yang mensyaratkan kerugian ekspektasian sepanjang umur piutang harus diakui sejak pengakuan awal piutang.

5. Penghentian pengakuan aset dan liabilitas keuangan

Aset keuangan

Aset keuangan (atau mana yang lebih tepat, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) dihentikan pengakuannya pada saat: (1) hak kontraktual arus kas yang berasal dari aset keuangan tersebut telah berakhir; atau (2) Perusahaan telah mengalihkan hak kontraktual mereka untuk menerima arus kas yang berasal dari aset keuangan atau memiliki hak kontraktual untuk menerima arus kas yang berasal dari aset keuangan, tetapi juga menanggung kewajiban kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima.

Liabilitas keuangan

Liabilitas keuangan dihentikan pengakuannya pada saat liabilitas tersebut berakhir atau dibatalkan atau kadaluarsa.

Dalam hal suatu liabilitas keuangan yang ada digantikan oleh liabilitas keuangan lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara

3. Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

4. Impairment of financial assets

For trade receivables and contract assets without significant financing component, the Company applies the simplified approach permitted by PSAK 71, which requires expected lifetime losses to be recognized from initial recognition of the receivables.

5. Derecognition of financial assets and liabilities

Financial assets

A financial asset (or where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized when: (1) the contractual rights to the cash flows from the financial assets expire; or (2) the Company has transferred its contractual rights to receive the cash flows of the financial assets or retained the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or has expired.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated

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substansial atas persyaratan dari suatu liabilitas yang ada, pertukaran atau modifikasi tersebut diperlakukan sebagai penghentian pengakuan liabilitas awal dan pengakuan liabilitas baru, dan selisih antara nilai tercatat masing-masing liabilitas diakui dalam laporan laba rugi.

as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the profit or loss.

6. Nilai wajar instrumen keuangan

Perusahaan menilai instrumen keuangan, sebesar nilai wajar pada setiap tanggal laporan posisi keuangan.

6. Fair value of financial instruments

The Company measures financial instruments, at fair value at each statement of financial position date.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi:

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- Di pasar utama untuk aset dan liabilitas tersebut, atau
- Jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

- In the principal market for the asset and liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

Perusahaan harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan.

The principal or the most advantageous market must be accessible to by the Company.

Nilai wajar aset atau liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar utamanya bertindak untuk kepentingan ekonomi terbaik mereka.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

Pengukuran nilai wajar atas aset non-keuangan memperhitungkan kemampuan pelaku pasar dalam menghasilkan manfaat ekonomi tertinggi dalam penggunaan aset atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut secara maksimal.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

Perusahaan menggunakan teknik penilaian yang sesuai dengan keadaan dan dimana data memadai tersedia untuk mengukur nilai wajar, memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input relevan yang tidak dapat diobservasi.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

Semua aset dan liabilitas dimana nilai wajar diukur atau diungkapkan dalam laporan keuangan dapat dikategorikan pada level hierarki nilai wajar, sebagaimana dijelaskan di bawah ini, berdasarkan tingkatan input terendah yang signifikan atas pengukuran nilai wajar secara keseluruhan:

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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- Level 1 - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
- Level 2 - Teknik penilaian dimana input level terendah yang signifikan terhadap pengukuran nilai wajar yang dapat diobservasi baik secara langsung atau tidak langsung;
- Level 3 - Teknik penilaian dimana input level terendah yang signifikan terhadap pengukuran yang tidak dapat diobservasi.

Untuk aset dan liabilitas yang diakui sebesar nilai wajar dalam laporan keuangan secara berulang, Perusahaan menentukan apakah terjadi transfer antara Level di dalam hierarki dengan cara mengevaluasi kategori (berdasarkan input level terendah yang signifikan dalam pengukuran nilai wajar secara keseluruhan) pada setiap akhir periode pelaporan.

Untuk tujuan pengungkapan nilai wajar, Perusahaan telah menentukan kategori aset dan liabilitas berdasarkan sifat, karakteristik, risiko dari aset atau liabilitas tersebut, dan level hierarki nilai wajar seperti dijelaskan di atas.

Penyesuaian risiko kredit

Perusahaan melakukan penyesuaian harga dalam kondisi pasar yang lebih menguntungkan untuk mencerminkan adanya perbedaan risiko kredit di pihak lawan antara instrumen yang diperdagangkan di pasar tersebut dengan instrumen yang sedang dinilai untuk posisi aset keuangan. Dalam menentukan nilai wajar liabilitas keuangan, risiko kredit Perusahaan terkait dengan instrumen harus diperhitungkan.

f. Kas dan setara kas

Kas dan setara kas terdiri dari kas, kas pada bank dan semua deposito berjangka yang tidak dibatasi penggunaannya dan tidak dijaminkan (termasuk deposito *on call*) yang jatuh tempo dalam jangka waktu tiga bulan atau kurang sejak tanggal penempatannya.

g. Piutang usaha

Pada saat pengakuan awal piutang usaha diakui sebesar nilai wajarnya dan selanjutnya diukur pada nilai yang diamortisasi setelah dikurangi dengan cadangan penurunan nilai piutang. Piutang dihapusbukkan pada saat piutang tersebut dipastikan tidak akan tertagih.

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized at fair value in the financial statements on a recurring basis, the Company determines whether transfers have occurred between Levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics risks of the asset or liability and the level of the fair value hierarchy as explained above.

Credit risk adjustment

The Company adjusts the price in the more advantageous market to reflect any differences in counterparty credit risk between instruments traded in that market and the ones being valued for financial asset positions. In determining the fair value of financial liability positions, the Company's own credit risk associated with the instrument is taken into account.

f. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and cash in banks and all deposits which are unrestricted time and not pledge as collateral (including deposits on call) with original maturities of three months or less.

g. Trade receivable

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost less provision for receivables impairment. Accounts are written-off in the period during which they are determined to be not collectible.

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Jika piutang diperkirakan dapat ditagih dalam waktu satu tahun atau kurang (atau dalam siklus operasi normal jika lebih panjang), piutang diklasifikasikan sebagai aset lancar. Jika tidak, piutang disajikan sebagai aset tidak lancar.

If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. Otherwise, they are presented as non-current assets.

h. Jumlah tagihan dan utang bruto pemberi kerja

Jumlah tagihan dan utang bruto pemberi kerja berasal dari pekerjaan kontrak konstruksi yang dilakukan kepada pihak pemberi kerja yang masih dalam pelaksanaan. Nilai dari tagihan dan utang bruto merupakan selisih antara pendapatan yang diakui berdasarkan metode persentase penyelesaian dan termin yang ditagih.

h. Gross amount due from and to customers

Gross amount due from and to customers resulting from construction contract services which are still in progress. The value of due from and to customers represents the difference between the revenue recognised based on percentage of completion method and the progress billings.

Jumlah tagihan bruto pemberi kerja diperoleh apabila pendapatan diakui berdasarkan metode persentase penyelesaian melebihi termin yang ditagih. Jumlah utang bruto pemberi kerja terjadi apabila termin yang ditagih melebihi pendapatan yang diakui berdasarkan metode persentase penyelesaian.

Gross amount due from customers are obtained when the revenue recognised based on percentage of completion method exceeds the progress billings. Gross amounts due to customers are obtained when the progress billing exceeds the revenue recognised based on the percentage of completion method.

i. Biaya dibayar dimuka

Biaya dibayar dimuka merupakan biaya yang telah dibayar namun pembebanannya baru akan dilakukan pada periode yang akan datang, seperti premi asuransi dibayar dimuka, bunga dibayar dimuka, dan sewa dibayar dimuka. Biaya dibayar dimuka diamortisasi sesuai dengan masa manfaatnya dengan menggunakan metode garis lurus.

i. Prepaid expenses

Prepaid expenses are costs that have been paid but will be incurred in future periods, such as prepaid insurance premiums, prepaid interest and rent paid in advance. Prepaid expenses are amortized over the periods of benefit using the straight-line method.

j. Persediaan

Persediaan dinyatakan sebesar nilai yang lebih rendah antara biaya perolehan atau nilai realisasi bersih. Biaya perolehan ditentukan dengan Metode Masuk Pertama Keluar Pertama (MPKP). Biaya persediaan terdiri dari seluruh biaya pembelian, biaya konversi, tenaga kerja langsung dan biaya overhead produksi berdasarkan tingkat aktivitas normal. Nilai realisasi bersih adalah estimasi harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.

j. Inventories

Inventories are valued at the lower of cost or net realizable value. Cost is determined using the First In First Out (FIFO) Method. The cost of inventories comprises of cost of purchases, cost of conversion, direct labor and attributable production overheads based on normal levels of activity. Net realizable value is the estimated selling price in the ordinary course of business less estimated costs of completion and the estimated costs necessary to make the sale.

Penyisihan penurunan nilai persediaan diakui berdasarkan kondisi fisik persediaan dan persediaan yang bergerak lambat dengan mempertimbangkan manfaat masa depan dan nilai realisasi bersih.

Allowance for decline in value of inventories is recognized based on physical conditions of the inventories and slow-moving inventories taking into account future benefits and net realizable value.

Berdasarkan SK No. 144.1/SK/WBP/PEN/2021 tanggal 27 Desember 2021 tentang Revisi Kebijakan Pedoman Akuntansi, diputuskan bahwa Perusahaan mengganti metode biaya

Based on SK No. 144.1/SK/WBP/PEN/2021 dated December 27, 2021 concerning Revision of Accounting Guidelines Policy, the Company changed its inventory cost measurement

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persediaan dengan metode biaya standar. Beban varians dari biaya standar merupakan evaluasi atas jumlah normal atau tidak normal atas pemborosan biaya produksi. Selanjutnya, beban varians dari persediaan dikeluarkan dari beban persediaan dan diakui sebagai beban *non-contributing plant* usaha dalam periode terjadinya meliputi:

- a. Jumlah yang tidak normal atas pemborosan bahan, tenaga kerja atau biaya produksi lainnya;
- b. Biaya penyimpanan kecuali biaya tersebut diperlukan dalam proses produksi sebelum dilanjutkan pada tahap produksi selanjutnya;
- c. Biaya umum dan administrasi yang tidak memberikan kontribusi untuk membuat persediaan berada dalam kondisi dan lokasi saat ini; dan
- d. Biaya penjualan.

k. Aset tetap

Aset tetap kecuali tanah dan bangunan di pertanggungjawabkan dengan menggunakan model biaya dan dinyatakan berdasarkan biaya perolehan setelah dikurangi akumulasi penyusutan, jika ada.

Aset tetap tanah dan bangunan dinyatakan berdasarkan nilai revaluasi yang merupakan nilai wajar pada tanggal revaluasi dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai yang terjadi setelah tanggal revaluasi, kecuali untuk tanah tidak disusutkan. Revaluasi dilakukan dengan keteraturan yang memadai untuk memastikan bahwa jumlah tercatat tidak berbeda secara material dari jumlah yang ditentukan menggunakan nilai wajar pada tanggal laporan.

Kenaikan yang berasal dari revaluasi tanah dan bangunan diakui pada penghasilan komprehensif lain dan terakumulasi dalam ekuitas pada bagian komponen ekuitas lainnya, kecuali sebelumnya penurunan revaluasi atas aset yang sama pernah diakui dalam laporan laba rugi, dalam hal ini kenaikan revaluasi hingga sebesar penurunan nilai aset akibat revaluasi tersebut, dikreditkan dalam laporan laba rugi. Penurunan jumlah tercatat yang berasal dari revaluasi tanah dan bangunan dibebankan dalam laporan laba rugi apabila penurunan tersebut melebihi saldo surplus revaluasi aset yang bersangkutan, jika ada.

Surplus revaluasi tanah dan bangunan yang telah disajikan dalam ekuitas dipindahkan langsung ke saldo laba pada saat aset tersebut dihentikan pengakuannya.

technique to the standard cost method. The variance of standard costs is an evaluation of the normal or abnormal amount of wasted production costs. Furthermore, the variance expense from inventories is removed from the cost of inventories and recognized as non-contributing plant expenses in the period in which they are incurred, including:

- a. *Abnormal amounts of wasted materials, labor or other production costs;*
- b. *Storage costs unless these costs are needed in the production process before proceeding to the next stage of production;*
- c. *General and administration expenses that do not contribute to keeping the inventory in its current state and location; and*
- d. *Sales costs.*

k. Property, plant and equipment

Property, plant and equipment, except for land and building, are accounted for using the cost model and stated at acquisition cost less accumulated depreciation and accumulated impairment losses, if any.

Fixed asset in the form of land and buildings are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses, except for land which is not depreciated. Revaluation is made with sufficient regularity to ensure that the carrying amount does not differ materially from the amount determined using fair value at the reporting date.

Any revaluation increase arising on the revaluation of such land and buildings is recognized in other comprehensive income and accumulated in equity under the heading of other component of equity, except to the extent that it reverses a revaluation decrease, for the same asset, which was previously recognized in profit or loss, in which case the increase is credited to profit or loss to the extent of the decrease previously charged. A decrease in carrying amount arising on the revaluation of such land and buildings is charged to profit or loss to the extent that it exceeds the balance, if any.

The revaluation surplus in respect of land and buildings is directly transferred to retained earnings when the asset is derecognized.

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Jika aset revaluasi tidak mengalami perubahan nilai wajar secara signifikan, aset tersebut akan direvaluasi paling kurang setiap 3 (tiga) tahun.

If there is no significant changes in fair value of assets revaluation, those assets will be revaluated every 3 (three) years.

Penyusutan diakui dengan metode garis lurus dan metode saldo menurun berganda setelah memperhitungkan nilai residu berdasarkan taksiran masa manfaat aset tetap sebagai berikut:

Depreciation is recognized using the straight-line method after calculate the residual value and double declining method based on the estimated useful lives of the fixed assets as follows:

| | <u>Tahun/ Years</u> | |
|------------------------|---------------------|----------------------------|
| Garis lurus | | <i>Straight-line</i> |
| Gedung dan pabrik | 20 | <i>Buildings and plant</i> |
| Peralatan | 4-16 | <i>Equipment</i> |
| Saldo menurun berganda | | <i>Double declining</i> |
| Perlengkapan kantor | 4 | <i>Office equipment</i> |
| Kendaraan | 4 | <i>Vehicles</i> |

Peralatan terdiri dari golongan I, II dan III. Peralatan golongan I adalah peralatan yang merupakan mebel dan peralatan dibuat dari kayu dan rotan, mesin kantor, dan alat komunikasi, dengan masa manfaat 4 tahun.

Equipment are categorized into categories I, II and III. Equipment under category I consist of equipment that are furniture and equipment which are made of wood and rattan, office machines, and communications tools, with useful lives of 4 years.

Peralatan golongan II adalah peralatan yang merupakan mebel dan peralatan yang terbuat dari logam, peralatan yang dipergunakan seperti truk berat, *dump trucks*, *crane bulldozer* dan alat berat lainnya, dengan masa manfaat 8 tahun.

Equipment under category II consist of equipment that are furniture and equipment which are made of metal, used equipment such as heavy trucks, dump trucks, cranes bulldozers and other heavy equipment, with useful lives of 8 years.

Peralatan golongan III adalah peralatan yang dibuat dari logam, peralatan yang dipergunakan untuk produksi jangka panjang dengan masa manfaat 16 tahun.

Equipment under category III is equipment made of metal equipment used for long-term production with a useful life of 16 years.

Perlengkapan kantor termasuk dalam golongan I dengan masa manfaat 4 tahun.

Office equipment is included in category I with useful lives of 4 years.

Masa manfaat ekonomis, nilai residu dan metode penyusutan ditelaah setiap akhir periode dan pengaruh dari setiap perubahan estimasi tersebut berlaku prospektif.

The estimated useful lives, residual values and depreciation method are reviewed at each period end, with the effect of any changes in estimate accounted for on a prospective basis.

Beban pemeliharaan dan perbaikan dibebankan pada laporan laba rugi pada saat terjadinya. Biaya-biaya lain yang terjadi selanjutnya yang timbul untuk menambah, mengganti atau memperbaiki aset tetap dicatat sebagai biaya perolehan aset jika dan hanya jika besar kemungkinan manfaat ekonomis di masa depan berkenaan dengan aset tersebut akan mengalir ke entitas dan biaya perolehan aset dapat diukur secara andal.

The cost of maintenance and repairs is charged to profit or loss as incurred. Other costs incurred subsequently to add to, replace part of, or service an item of property, plant and equipment, are recognized as asset if, and only if it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably.

Kecuali tanah dan bangunan, aset tetap yang dihentikan pengakuannya atau yang dijual dan nilai tercatatnya dikeluarkan dari kelompok aset tetap, keuntungan atau kerugian dari penjualan aset tetap tersebut dibukukan dalam laba rugi.

Except for land and buildings, fixed assets are retired or otherwise disposed of, and their carrying amounts are removed from the accounts and any resulting gain or loss is reflected in profit or loss.

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Aset dalam penyelesaian dinyatakan sebesar biaya perolehan, termasuk biaya pinjaman yang terjadi selama masa pembangunan yang timbul dari utang yang digunakan untuk pembangunan aset tersebut. Akumulasi biaya perolehan akan dipindahkan ke masing-masing aset tetap yang bersangkutan pada saat selesai dan siap digunakan.

Assets in progress is stated at cost, which includes borrowing costs during construction on debts incurred to finance the construction. The accumulated cost is transferred to the respective property, plant and equipment account when completed and ready for use.

I. Aset tak berwujud

I. Intangible assets

Aset tak berwujud yang diperoleh secara terpisah dilaporkan sebesar biaya dikurangi akumulasi amortisasi (jika aset tak berwujud tersebut memiliki umur manfaat terbatas) dan akumulasi kerugian penurunan nilai.

Intangible assets acquired separately are reported at cost less accumulated amortization (if they have finite useful lives) and accumulated impairment losses.

Aset tak berwujud dengan umur manfaat terbatas diamortisasi dengan dasar garis lurus selama estimasi umur manfaat sebagai berikut:

Intangible assets with finite useful lives are amortized on a straight-line basis over their estimated useful lives as follows:

Tahun/ Years

Perangkat lunak

4

Software

Suatu aset tak berwujud dihentikan pengakuannya saat pelepasan, atau ketika tidak terdapat ekspektasi manfaat ekonomi masa depan dari penggunaan atau pelepasan. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset tak berwujud, diukur sebagai perbedaan antara hasil pelepasan bersih dan nilai tercatat aset, diakui di laba rugi ketika aset tersebut dihentikan pengakuannya.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is derecognized.

m. Aset lain-lain

m. Other assets

Akun-akun yang tidak dapat digolongkan dalam aset lancar, investasi, maupun aset tidak berwujud disajikan dalam aset lain-lain.

Accounts that cannot be classified into current assets, investment, or intangible assets are presented as other assets.

Beban tangguhan

Deferred expense

Beban tangguhan berupa hak atas tanah dicatat sebesar biaya perolehan hak atau biaya pembaharuan hak. Semua beban tangguhan terkait hak diamortisasi sepanjang umur hukum hak atau umur ekonomis aset tanah, atas perbandingan dengan umur yang lebih singkat.

Deferred expense such as land right is recorded at cost of acquisition or cost of renewal right. Deferred expense of right is amortized over useful life or economic life of land, whichever is shorter.

n. Aset tidak lancar yang dimiliki untuk dijual

n. Non-current assets held for sale

Aset tidak lancar (atau kelompok lepasan) diklasifikasi sebagai yang dimiliki untuk dijual diukur pada nilai yang lebih rendah antara jumlah tercatat dan nilai wajar setelah dikurangi biaya untuk menjual.

Non-current assets (or disposal groups) classified as held for sale are measured at the lower of their carrying amount and fair value less cost to sell.

Aset tidak lancar yang dimiliki untuk dijual (atau kelompok lepasan) diklasifikasi sebagai dimiliki untuk dijual jika jumlah tercatatnya akan

Non-current assets held for sale (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally

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dipulihkan terutama melalui transaksi penjualan dari pada melalui pemakaian berlanjut. Kondisi ini dianggap terpenuhi hanya ketika aset (atau kelompok lepasan) berada dalam keadaan segera dapat dijual dengan syarat-syarat yang biasa dan umum yang diperlukan dalam penjualan aset (atau kelompok lepasan) tersebut dan penjualannya harus sangat mungkin terjadi. Manajemen harus memiliki komitmen untuk menjual dan penjualan diharapkan untuk diselesaikan dalam waktu satu tahun sejak tanggal klasifikasi.

Kerugian penurunan nilai awal atau selanjutnya diakui atas penurunan nilai aset (atau kelompok lepasan) ke nilai wajar dikurangi dengan biaya untuk menjual aset. Keuntungan diakui atas peningkatan nilai wajar dikurangi biaya untuk menjual aset (atau kelompok lepasan), tetapi tidak boleh melebihi akumulasi rugi penurunan nilai yang telah diakui sebelumnya. Keuntungan atau kerugian yang sebelumnya tidak diakui pada tanggal penjualan aset tidak lancar (atau kelompok lepasan) diakui pada tanggal penghentian pengakuan.

Aset tidak lancar yang diklasifikasikan sebagai dimiliki untuk dijual dan aset dalam kelompok lepasan yang dimiliki untuk dijual disajikan secara terpisah dari aset lainnya dalam laporan posisi keuangan. Liabilitas dalam kelompok lepasan yang diklasifikasikan sebagai dimiliki untuk dijual disajikan secara terpisah dari liabilitas lainnya dalam laporan posisi keuangan.

o. Penurunan nilai aset non-keuangan

Pada setiap akhir periode pelaporan, Perusahaan menelaah nilai tercatat aset non-keuangan untuk menentukan apakah terdapat indikasi bahwa aset tersebut telah mengalami penurunan nilai. Jika terdapat indikasi tersebut, jumlah terpulihkan dari aset diestimasi untuk menentukan tingkat kerugian penurunan nilai (jika ada). Bila tidak memungkinkan untuk mengestimasi jumlah terpulihkan atas suatu aset individual, Perusahaan mengestimasi jumlah terpulihkan dari unit penghasil kas atas aset.

Estimasi jumlah terpulihkan adalah nilai tertinggi antara nilai wajar dikurangi biaya pelepasan dan nilai pakai. Dalam menilai nilai pakainya, estimasi arus kas masa depan didiskontokan ke nilai kini menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset yang mana estimasi arus kas masa depan belum disesuaikan.

Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat

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through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset (or disposal group) is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset (or disposal group) and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

An impairment loss is recognized for any initial or subsequent write-down of the asset (or disposal group) to fair value less costs to sell. A gain is recognized for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognized. A gain or loss not previously recognized by the date of the sale of the non-current asset (or disposal group) is recognized at the date of derecognition.

Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the statement of financial position. The liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the statement of financial position.

o. Impairment of non-financial assets

At the end of each reporting period, the Company reviews the carrying amount of non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs.

Estimated recoverable amount is the higher of fair value less cost to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be

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transaksi tersebut, Perusahaan menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikasi nilai wajar yang tersedia.

identified, an appropriate valuation model is used to determine the fair value of the assets. These calculations are corroborated by valuation multiples or other available fair value indicators.

Jika jumlah terpulihkan dari aset non-keuangan (unit penghasil kas) lebih kecil dari nilai tercatatnya, nilai tercatat aset (unit penghasil kas) diturunkan menjadi sebesar jumlah terpulihkan dan rugi penurunan nilai segera diakui dalam laba rugi, kecuali aset relevan tersebut dicatat pada jumlah revaluasian, di mana kerugian penurunan nilai diperlakukan sebagai penurunan revaluasi.

If the recoverable amount of the non-financial asset (cash generating unit) is less than its carrying amount, the carrying amount of the asset (cash generating unit) is reduced to its recoverable amount and an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at revaluation amount, in which the impairment loss is treated as revaluation decrease.

Apabila penurunan nilai selanjutnya dipulihkan, jumlah tercatat aset (unit penghasil kas) ditingkatkan ke estimasi yang direvisi dari jumlah terpulihkannya, namun kenaikan jumlah tercatat tidak boleh melebihi jumlah tercatat yang tidak ada kerugian penurunan nilai yang diakui untuk aset (atau unit penghasil kas) pada tahun-tahun sebelumnya. Pembalikan rugi penurunan nilai diakui segera dalam laba rugi, kecuali aset yang bersangkutan dicatat pada jumlah revaluasian, dalam hal ini pembalikan kerugian penurunan nilai diperlakukan sebagai kenaikan nilai revaluasi (Catatan 3k).

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. The reversal of an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase (Note 3k).

p. Utang bruto kepada subkontraktor

Utang bruto kepada subkontraktor diakui atas dasar akrual yang merupakan utang prestasi kerja subkontraktor yang belum diberita acarkan, baik dari subkontraktor atau material yang diakui sebagai prestasi karena belum memenuhi syarat pembayaran sesuai kontrak. Utang bruto kepada subkontraktor disajikan sebesar selisih antara biaya yang terjadi ditambah laba atau dikurangi kerugian yang diakui.

p. Gross amount due to subcontractors

Gross amount due to subcontractors is recognized on accrual basis which represents uncertified subcontractor's working progress, either from subcontractor or materials which are recognized as progress as it has not fulfilled the certain payment condition as stated in the contract. Gross amount due to subcontractor is presented as the difference between actual costs plus profit or less realized loss.

q. Provisi

Provisi diakui ketika Perusahaan memiliki kewajiban hukum atau konstruktif masa kini sebagai akibat peristiwa masa lalu terdapat kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya dan jumlah kewajiban tersebut dapat diukur secara andal. Provisi tidak diakui untuk kerugian operasi masa depan.

q. Provision

Provision is recognised when the Company has a present legal or constructive obligation as a result of past events it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisi diukur sebesar nilai kini dari estimasi terbaik manajemen atas pengeluaran yang diharapkan diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan. Tingkat diskonto yang digunakan untuk menentukan nilai kini adalah tingkat diskonto sebelum pajak yang mencerminkan penilaian

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time

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pasar atas nilai waktu uang dan risiko yang terkait dengan kewajiban.

value of money and the risks specific to the liability.

Peningkatan provisi karena berjalannya waktu diakui sebagai biaya keuangan.

The increase in the provision due to the passage of time is recognised as finance costs.

r. Pengakuan pendapatan dan beban

r. Recognition of revenue and expense

Pendapatan diukur berdasarkan imbalan yang Perusahaan perkirakan menjadi haknya dalam kontrak dengan pelanggan dan tidak termasuk jumlah yang ditagih atas nama pihak ketiga. Perusahaan mengakui pendapatan ketika mengalihkan pengendalian barang atau jasa kepada pelanggan.

Revenue is measured based on the consideration to which the Company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Company recognizes revenue when it transfers control of a product or service to a customer.

Dalam menentukan pengakuan pendapatan, Perusahaan melakukan analisa kontrak dengan konsumen melalui pendekatan lima langkah berikut:

In determining revenue recognition, the Company performs analysis of contracts with customers through the following five-step assessment:

1. Mengidentifikasi kontrak dengan pelanggan, dengan kriteria sebagai berikut:
 - Kontrak telah disetujui oleh pihak-pihak terkait dalam kontrak
 - Perusahaan bisa mengidentifikasi hak dari pihak-pihak terkait dan jangka waktu pembayaran dari barang atau jasa yang akan dialihkan
 - Kontrak memiliki substansi komersial
 - Besar kemungkinan entitas akan menerima imbalan atas barang atau jasa yang dialihkan.
2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik yang berbeda ke pelanggan.
3. Menentukan harga transaksi, setelah dikurangi potongan penjualan dan pajak pertambahan nilai, yang berhak diperoleh suatu entitas sebagai kompensasi atas diteruskannya barang atau jasa yang dijanjikan ke pelanggan.
4. Mengalokasikan harga transaksi kepada setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual masing-masing dari setiap barang atau jasa yang dijanjikan di kontrak.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi yaitu dengan metode sepanjang waktu atau dengan metode pada suatu waktu tertentu.

1. Identify contracts with customers with certain criteria as follows:
 - The contract has been agreed by the parties involved in the contract
 - The Company can identify the rights of relevant parties and the term of payment for the goods or services to be transferred
 - The contract has commercial substance
 - It is probable that the Group will receive benefits for the goods or services transferred.
2. Identify the performance obligations in the contract, to transfer distinctive goods or services to the customer.
3. Determine the transaction price, net of sales discounts and value added tax, which an entity expects to be entitled in exchange for transferring promised goods or services to customer.
4. Allocate the transaction price to each performance obligation on the basis of the stand-alone selling price of each goods or services promised in the contract.
5. Recognize revenue when performance obligation is satisfied overtime or at a point in time.

Aset kontrak

Contract assets

Aset kontrak pada awalnya diakui sebagai pendapatan yang diperoleh dari jasa yang diberikan karena penerimaan imbalan bergantung pada keberhasilan penyelesaian jasa tersebut. Setelah penyelesaian jasa dan

A contract asset is initially recognized for revenue earned from service rendered because the receipt of consideration is conditional on successful completion of the service. Upon completion of the service and acceptance by the

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penerimaan oleh pelanggan, jumlah yang diakui sebagai kontrak aset direklasifikasi ke piutang usaha.

customer, the amount recognized as contract assets is reclassified to trade receivables.

Liabilitas kontrak

Contract liabilities

Liabilitas kontrak diakui jika pembayaran diterima atau pembayaran jatuh tempo (mana yang lebih awal) dari pelanggan sebelum Perusahaan mengalihkan barang atau jasa terkait. Kontrak liabilitas diakui sebagai pendapatan ketika Perusahaan memenuhi kontrak tersebut (yaitu, mengalihkan kendali atas barang dan jasa terkait kepada pelanggan).

A contract liability is recognized if a payment is received or a payment is due (whichever is earlier) from a customer before the Company transfers the related goods or services. Contract liabilities are recognized as revenue when the Company performs under the contract (i.e., transfers control of the related goods or services to the customer).

Aset kontrak disajikan dalam tagihan bruto dan liabilitas kontrak disajikan dalam uang muka kepada pelanggan.

Contract assets are presented under gross amounts due from customers, and contract liabilities are presented under advances from customers.

Kriteria tertentu juga harus terpenuhi untuk setiap aktivitas Perusahaan seperti dijelaskan di bawah:

The specific criteria also must be met for each of the Company activities as described below:

- Pendapatan dari jasa konstruksi diakui dengan metode persentase penyelesaian berdasarkan kemajuan fisik proyek pada tanggal pelaporan.
- Pendapatan dari penjualan beton pracetak, readymix dan baja diakui pada saat pengendalian atas barang telah berpindah kepada pelanggan yaitu ketika barang telah dikirim ke lokasi spesifik pelanggan.

- Revenue from construction services are recognized based on the percentage of completion method, determined using physical progress of the projects at the reporting date.
- Revenue from the sale of precast and readymix is recognized when the control of goods has been transferred to the customer, being when the goods have been shipped to the customer's specific location.

Beban diakui pada saat terjadinya, dengan menggunakan dasar akrual.

Expenses are recognized as incurred on an accruals basis.

s. Biaya pinjaman

s. Borrowing costs

Biaya pinjaman yang dapat diatribusikan langsung dengan perolehan, pembangunan atau pembuatan aset kualifikasian, dikapitalisasi sebagai bagian biaya perolehan aset tersebut. Biaya pinjaman lainnya diakui sebagai beban pada saat terjadi. Biaya pinjaman dapat mencakup beban bunga, beban keuangan dalam sewa pembiayaan atau selisih kurs yang berasal dari pinjaman dalam mata uang asing sepanjang selisih kurs tersebut diperlakukan sebagai penyesuaian atas biaya bunga.

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset, are capitalized as part of the cost of asset. Other borrowing costs are recognized as an expense when incurred. Borrowing costs may include interest expense, finance charges in respect of finance leases, or exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Penghasilan investasi diperoleh atas investasi sementara dari pinjaman yang secara spesifik belum digunakan untuk pengeluaran aset kualifikasian dikurangi dari biaya pinjaman yang dikapitalisasi.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Kapitalisasi biaya pinjaman dimulai pada saat Perusahaan telah melakukan aktivitas yang diperlukan untuk mempersiapkan aset agar dapat digunakan atau dijual sesuai dengan

Capitalization of borrowing costs commences when the Company undertakes activities necessary to prepare the asset for its intended use or sale and expenditures for the asset and its

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intensinya serta pengeluaran untuk aset dan biaya pinjamannya telah terjadi. Kapitalisasi biaya pinjaman dihentikan ketika secara substansial seluruh aktivitas yang diperlukan untuk mempersiapkan aset kualifikasian agar dapat digunakan atau dijual sesuai dengan intensinya telah selesai.

borrowing costs has been incurred. Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying assets for its intended use or sale are complete.

t. Liabilitas imbalan pasca kerja

t. Post-employments benefit liabilities

Pada bulan April 2022, DSAK-IAI menerbitkan materi penjelasan melalui siaran pers atas persyaratan pengatribusian imbalan pada periode jasa sesuai PSAK 24: Imbalan Kerja yang diadopsi dari IAS 19 *Employee Benefits*. Materi penjelasan tersebut menyampaikan informasi bahwa pola fakta umum dari program pensiun berbasis Undang-undang Ketenagakerjaan yang berlaku di Indonesia saat ini memiliki pola fakta serupa dengan yang ditanggapi dan disimpulkan dalam IFRS *Interpretation Committee* ("IFRIC") Agenda *Decision Attributing Benefit to Periods of Service* (IAS 19).

In April 2022, DSAK-IAI issued an explanatory material through a press release regarding attribution of benefits to periods of service in accordance with PSAK 24: Imbalan Kerja which was adopted from IAS 19: Employee Benefits. The explanatory material conveyed the information that the fact pattern of the pension program based on the Labor Law currently enacted in Indonesia is similar to those responded and concluded in the IFRS Interpretation Committee ("IFRIC") Agenda Decision Attributing Benefit to Periods of Service (IAS 19).

Perusahaan telah menerapkan materi penjelasan tersebut dan dengan demikian, mengubah kebijakan akuntansi mengenai atribusi imbalan kerja pada periode jasa. Penerapan ini tidak berdampak material terhadap jumlah yang dilaporkan pada periode keuangan sebelumnya.

The Company has implemented the said explanatory material and accordingly, changed its accounting policy regarding attribution of benefits to periods of service. The implementation has no material impact on the amounts reported for the previous financial periods.

Perusahaan mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Perppu No. 2/2022 tentang Cipta Kerja pada tahun 2022 dan Undang-undang No. 11/2020 tentang Cipta Kerja pada tahun 2021. Beban pensiun berdasarkan program dana pensiun manfaat pasti Perusahaan ditentukan melalui perhitungan aktuaria secara periodik dengan menggunakan metode *projected unit credit* dan menerapkan asumsi atas tingkat diskonto dan tingkat kenaikan manfaat pasti pensiun tahunan.

The Company recognized unfunded employee benefits liability in accordance with Government Regulation Number 35 Year 2021 (PP 35/2021) that implement the provisions of Perppu No. 2/2022 on Job Creation in 2022 and Law No. 11/2020 on Job Creation in 2021. Pension costs under the Company's defined benefit pension plans are determined by periodic actuarial calculation using the projected-unit-credit method and applying the assumptions on discount rate and annual rate of increase in compensation.

Perusahaan mengakui jumlah liabilitas imbalan pasti neto sebesar nilai kini kewajiban imbalan pasti pada akhir periode pelaporan dikurangi nilai wajar aset program yang dihitung oleh aktuaris independen dengan menggunakan metode *projected unit credit*. Nilai kini kewajiban imbalan pasti ditentukan dengan mendiskontokan imbalan tersebut.

The Company recognizes the amount of the net defined benefit liability at the present value of the defined benefit obligation at the end of the reporting which is calculated by independent actuary using the projected unit credit method. Present value of the benefit obligation is determined by discounting the benefit.

Perusahaan mencatat tidak hanya kewajiban hukum berdasarkan persyaratan formal program imbalan pasti, tetapi juga kewajiban konstruktif yang timbul dari praktik informal entitas.

The Company not only records for its legal obligation under the formal terms of a defined benefit plan, but also for any constructive obligation that arises from the entity's informal practices.

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Biaya jasa kini, biaya jasa lalu dan keuntungan atau kerugian atas penyelesaian, serta bunga neto atas liabilitas imbalan pasti neto diakui dalam laba rugi.

Current service cost, past service cost and gain or loss on settlement, and net interest on the net defined benefit liability are recognized in profit or loss.

Pengukuran kembali atas liabilitas imbalan pasti neto yang terdiri dari keuntungan dan kerugian aktuarial diakui sebagai penghasilan komprehensif lain. Pengukuran kembali diakui dalam penghasilan komprehensif lain tercermin segera dalam "saldo laba" dan tidak direklasifikasi ke laba rugi. Biaya jasa lalu diakui dalam laba rugi ketika terjadi amandemen program atau kurtailmen, atau ketika Perusahaan mengakui biaya restrukturisasi terkait atau pesangon, jika lebih dahulu. Bunga neto dihitung dengan mengalikan tingkat diskonto dengan liabilitas atau aset imbalan pasti neto. Biaya imbalan pasti dibagi menjadi beberapa kategori berikut:

The remeasurement of the net defined benefit liabilities comprises actuarial gains and losses are recognized in other comprehensive income. Remeasurements recognized in other comprehensive income are reflected immediately in "retained earnings" and are not reclassified to profit and loss. Past service cost is recognized in profit or loss when the plan amendment or curtailment occurs, or when the Company recognizes related restructuring costs or termination benefits, if earlier. Net interest is calculated by applying a discount rate to the net defined benefit liability. Defined benefit costs are categorized as follows:

- Biaya jasa (termasuk biaya jasa kini, biaya jasa lalu serta keuntungan dan kerugian kurtailmen dan penyelesaian).
- Beban atau pendapatan bunga neto.
- Pengukuran kembali.

- *Service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements).*
- *Net interest expense or income.*
- *Remeasurement.*

Pesangon

Termination benefits

Perusahaan mengakui pesangon sebagai liabilitas dan beban pada tanggal yang lebih awal di antara:

The Company recognizes liability and expense for termination benefits at the earlier of the following dates:

- a) Ketika Perusahaan tidak dapat lagi menarik tawaran atas imbalan tersebut; atau
- b) Ketika Perusahaan mengakui biaya untuk restrukturisasi yang berada dalam ruang lingkup PSAK 57 dan melibatkan pembayaran pesangon.

- a) *When the Company no longer can withdraw the offer of those benefits; or*
- b) *When the Company recognizes costs for a restructuring within the scope of PSAK 57 and involves payment of termination benefits.*

Perusahaan mengukur pesangon pada saat pengakuan awal, mengukur dan mengakui perubahan selanjutnya, sesuai dengan sifat imbalan kerja.

The Company measures termination benefits on initial recognition, measures and recognizes subsequent changes, in accordance with the nature of the employee benefits.

Imbalan kerja jangka panjang lainnya

Other long-term employee benefits

Perusahaan memberikan imbalan kerja jangka panjang lainnya seperti penghargaan kerja dan cuti panjang, kepada para karyawan kuncinya. Biaya untuk menyediakan imbalan ini ditetapkan dengan menggunakan metode *projected unit credit*. Metode ini merefleksikan jasa yang diserahkan oleh karyawan hingga tanggal penilaian dan memperhitungkan asumsi terkait proyeksi gaji karyawan. Imbalan kerja jangka panjang lainnya termasuk biaya jasa kini, biaya bunga, biaya jasa lalu, dan pengakuan keuntungan dan kerugian aktuarial. Keuntungan dan kerugian aktuarial dan biaya jasa lalu diakui dalam laba rugi tahun berjalan.

The Company provides other long-term employee benefits such as service award and long service leave, to its key employees. The cost of providing this benefit is determined using the projected unit credit method. This method reflects service rendered by employees to the date of valuation and incorporates assumptions concerning employees' projected salaries. Other long-term employee benefit expense includes current service cost, interest cost, past service costs, and recognition of actuarial gains and losses. The actuarial gains and losses and past service costs are recognized immediately in the current year's profit or loss.

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u. Pajak penghasilan

Pajak saat terutang berdasarkan laba kena pajak untuk suatu tahun. Laba kena pajak berbeda dari laba sebelum pajak seperti yang dilaporkan dalam laporan laba rugi dan penghasilan komprehensif lain karena pos pendapatan atau beban yang dikenakan pajak atau dikurangkan pada tahun berbeda dan pos-pos yang tidak pernah dikenakan pajak atau tidak dapat dikurangkan.

Beban pajak kini ditentukan berdasarkan laba kena pajak dalam periode yang bersangkutan yang dihitung berdasarkan tarif pajak yang berlaku.

Pajak tangguhan diakui atas perbedaan temporer antara jumlah tercatat aset dan liabilitas dalam laporan keuangan dengan dasar pengenaan pajak yang digunakan dalam perhitungan laba kena pajak. Liabilitas pajak tangguhan umumnya diakui untuk seluruh perbedaan temporer kena pajak. Aset pajak tangguhan umumnya diakui untuk seluruh perbedaan temporer yang dapat dikurangkan sepanjang kemungkinan besar bahwa laba kena pajak akan tersedia sehingga perbedaan temporer dapat dimanfaatkan. Aset dan liabilitas pajak tangguhan tidak diakui jika perbedaan temporer timbul dari pengakuan awal (selain dari kombinasi bisnis) dari aset dan liabilitas suatu transaksi yang tidak mempengaruhi laba kena pajak atau laba akuntansi. Selain itu, liabilitas pajak tangguhan tidak diakui jika perbedaan temporer timbul dari pengakuan awal goodwill.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku dalam periode ketika liabilitas diselesaikan atau aset dipulihkan berdasarkan tarif pajak (dan peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada akhir periode pelaporan.

Pengukuran aset dan liabilitas pajak tangguhan mencerminkan konsekuensi pajak yang sesuai dengan cara Perusahaan memperkirakan, pada akhir periode pelaporan, untuk memulihkan atau menyelesaikan jumlah tercatat aset dan liabilitasnya.

Jumlah tercatat aset pajak tangguhan dikaji ulang pada akhir periode pelaporan dan dikurangi jumlah tercatatnya jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengkompensasikan sebagian atau seluruh aset pajak tangguhan tersebut.

u. Income tax

The tax currently payable is based on taxable profit to the year. Taxable profit differs from profit before tax as reported in the statement of profit or loss and other comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

Current tax expense is determined based on the taxable income for the period computed using prevailing tax rates.

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognized if the temporary differences arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognized if the temporary differences arises from the initial recognition of goodwill.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on the tax rates (and tax laws) that have been enacted, or substantively enacted, by the end of the reporting period.

The measurement of deferred tax assets and liabilities reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of their assets and liabilities.

The carrying amount of deferred tax asset is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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Pajak kini dan pajak tangguhan diakui sebagai beban atau penghasilan dalam laba rugi periode, kecuali sepanjang pajak penghasilan yang timbul dari transaksi atau peristiwa yang diakui, di luar laba rugi (baik dalam penghasilan komprehensif lain maupun secara langsung di ekuitas), dalam hal tersebut pajak juga diakui di luar laba rugi atau yang timbul dari akuntansi awal kombinasi bisnis. Dalam kombinasi bisnis, pengaruh pajak termasuk dalam akuntansi kombinasi bisnis.

Aset dan liabilitas pajak tangguhan saling hapus ketika entitas memiliki hak yang dapat dipaksakan secara hukum untuk melakukan saling hapus aset pajak kini terhadap liabilitas pajak kini dan ketika aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang memiliki intensi untuk memulihkan aset dan liabilitas pajak kini dengan dasar neto, atau merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan dimana jumlah signifikan atas aset atau liabilitas pajak tangguhan diharapkan untuk diselesaikan atau dipulihkan.

v. Pajak final

Penghasilan yang telah dikenakan pajak penghasilan final, beban pajaknya diakui proporsional dengan jumlah pendapatan menurut akuntansi yang diakui pada tahun berjalan. Selisih antara jumlah pajak final yang terutang dengan jumlah yang dibebankan sebagai pajak kini pada perhitungan laba rugi komprehensif, diakui sebagai pajak dibayar di muka atau utang pajak. Perbedaan nilai tercatat aset dan liabilitas yang berhubungan dengan pajak final dengan dasar pengenaan pajaknya tidak diakui sebagai aset atau liabilitas pajak tangguhan.

w. Laba (rugi) per saham dasar dan dilusian

Laba (rugi) per saham dasar dihitung dengan membagi laba (rugi) tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham yang beredar dalam tahun yang bersangkutan.

Laba per saham dilusian dihitung dengan membagi laba bersih yang diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang telah disesuaikan dengan dampak dari semua efek berpotensi saham biasa yang dilutif.

Jika jumlah saham biasa atau instrumen keuangan berpotensi saham biasa yang beredar meningkat sebagai akibat dari kapitalisasi, penerbitan saham bonus atau pemecahan

Current and deferred tax are recognized as an expense or income in profit or loss, except when they relate to items that are recognized outside of profit or loss (whether in other comprehensive income or directly in equity), in which case the tax is also recognized outside of profit or loss, or where they arise from the initial accounting for a business combination. In the case of a business combination, the tax effect is included in the accounting for the business combination.

Deferred tax assets and liabilities are offset when there is legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities when there is an intention to settle its current tax assets and current tax liabilities on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

v. Final tax

Income subject to final tax, income tax expense is recognized proportionally with the accounting income recognized during the year. The difference between the final amount of tax payable and the amount charged as current tax in the statement of comprehensive income, is recognized as prepaid tax or tax debt. Differences in carrying value of assets and liabilities related to final tax bases are not recognized as deferred tax assets or liabilities.

w. Basic and diluted earning (loss) per share

The amount of basic earning (loss) per share is computed by dividing earning (loss) for the year attributable to owners of the parent by the weighted-average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing profit attributable to the owners of the Company by the weighted average number of shares outstanding as adjusted for the effects of all dilutive potential ordinary shares.

If the number of ordinary or potential ordinary shares outstanding increases as a result of a capitalization, issuance of bonus shares or share split, or decreases as a result of a reverse share

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saham, atau menurun sebagai akibat dari penggabungan saham, perhitungan laba per saham dasar dan dilusian untuk seluruh periode yang disajikan harus disesuaikan secara retrospektif.

split, the calculation of basic and diluted earnings per share for all periods presented shall be adjusted retrospectively.

x. Biaya emisi obligasi dan saham

Biaya emisi obligasi merupakan biaya transaksi yang harus dikurangkan langsung dari hasil emisi dalam rangka menentukan hasil emisi bersih obligasi. Selisih antara hasil emisi bersih dengan nilai nominal merupakan diskonto atau premium dan diamortisasi selama jangka waktu obligasi yang bersangkutan.

x. Bond and shares issuance costs

Bond issuance costs are transaction costs to be deducted from the proceeds in order to determine the net proceeds of bonds. The difference between the net proceeds and the nominal value is a discount or premium and will be amortized over the term of the bonds.

Biaya emisi saham disajikan sebagai bagian tambahan modal disetor dan tidak diamortisasi.

Share issuance costs are deducted from additional paid-in capital and not amortized.

y. Segmen operasi

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasi utama. Pengambil keputusan operasi utama, yang bertanggung jawab mengalokasikan sumber daya dan menilai kinerja segmen operasi adalah Dewan Direksi.

y. Operating segment

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments is the Board of Directors.

Segmen adalah bagian khusus Perusahaan yang terlibat dalam menyediakan produk dan jasa (segmen usaha), yang memiliki risiko dan imbalan yang berbeda dari segmen lainnya.

A segment is a distinguishable component of the Company that is engaged in providing certain products and services (business segment), which component is subject to risks and rewards that are different from those of other segments.

Pendapatan, beban, hasil, aset, dan liabilitas segmen termasuk hal-hal yang dapat diatribusikan langsung kepada suatu segmen serta yang dapat dialokasikan dengan dasar yang sesuai dengan segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antar segmen dieliminasi.

Segment revenue, expenses, results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment. They are determined before intra-segment balances and transactions are eliminated.

z. Sewa

Perusahaan sebagai penyewa

Pada tanggal inisiasi suatu kontrak, Perusahaan menilai apakah suatu kontrak merupakan, atau mengandung, sewa. Suatu kontrak merupakan, atau mengandung, sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan suatu aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan. Untuk menilai apakah suatu kontrak memberikan hak untuk mengendalikan suatu aset identifikasian, Perusahaan menilai apakah:

z. Leases

The Company as lessee

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- Kontrak melibatkan penggunaan suatu aset identifikasian - ini dapat ditentukan secara eksplisit atau implisit dan secara fisik dapat dibedakan atau mewakili secara substansial

- *The contract involves the use of an identified asset - this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of*

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seluruh kapasitas aset yang secara fisik dapat dibedakan. Jika pemasok memiliki hak substitusi substantif, maka aset tersebut tidak teridentifikasi;

- Perusahaan memiliki hak untuk memperoleh secara substansial seluruh manfaat ekonomik dari penggunaan aset selama periode penggunaan; dan
- Perusahaan memiliki hak untuk mengarahkan penggunaan aset identifikasian. Perusahaan memiliki hak ini ketika hak pengambilan keputusan yang paling relevan untuk mengubah bagaimana dan untuk tujuan apa aset tersebut digunakan. Dalam kondisi tertentu di mana semua keputusan tentang bagaimana dan untuk tujuan apa aset digunakan telah ditentukan sebelumnya, Perusahaan memiliki hak untuk mengarahkan penggunaan aset tersebut jika:
 - Perusahaan memiliki hak untuk mengoperasikan aset; atau
 - Perusahaan mendesain aset dengan cara menetapkan sebelumnya bagaimana dan untuk tujuan apa aset akan digunakan.

Pada tanggal insepisi atau pada penilaian kembali atas kontrak yang mengandung sebuah komponen sewa, Perusahaan mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa dan harga tersendiri agregat dari komponen non sewa.

Pada tanggal permulaan sewa, Perusahaan mengakui aset hak guna dan liabilitas sewa. Aset hak guna diukur pada biaya perolehan, dimana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan dan estimasi biaya yang akan dikeluarkan untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar ke kondisi yang disyaratkan dan ketentuan sewa, dikurangi dengan insentif sewa yang diterima.

Aset hak guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak guna atau akhir masa sewa.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka menggunakan suku bunga pinjaman

a physically distinct asset. If the supplier has the substantive substitution right, then the asset is not identified;

- The Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The Company has the right to direct the use of the identified asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In certain circumstances where all the decisions about how and for what purpose the asset is used are predetermined, the Company has the right to direct the use of the asset if either:
 - The Company has the right to operate the asset; or
 - The Company designed the asset in a way that predetermines how and for what purpose the asset will be used.

At the inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of the relative stand-alone prices and the aggregate stand-alone price of the non-lease components.

The Company recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date, plus any initial direct cost incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset to the condition required by the terms and conditions of the lease, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, use the incremental borrowing rate. Generally, the

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inkremental. Pada umumnya, Perusahaan menggunakan suku bunga pinjaman inkremental sebagai tingkat bunga diskonto.

Company uses its incremental borrowing rate as the discount rate.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran tetap, termasuk pembayaran tetap secara substansi dikurangi dengan piutang insentif sewa.

Lease payments included in the measurement of the lease liability comprise fixed payments, including in-substance fixed payments less any lease incentive receivable.

Setiap pembayaran sewa dialokasikan sebagai beban keuangan dan pengurangan liabilitas sehingga menghasilkan tingkat suku bunga yang konstan atas saldo liabilitas yang tersisa.

Each lease payment is allocated between finance charges and reduction of the lease liability so as to achieve a constant interest rate on the outstanding balance of the liabilities.

Sewa jangka pendek dan sewa aset bernilai rendah

Short-term leases and leases of low-value assets

Perusahaan memilih untuk tidak mengakui aset hak guna dan liabilitas sewa untuk sewa jangka pendek yang memiliki masa sewa 12 bulan atau kurang dan sewa atas aset bernilai rendah. Perusahaan mengakui pembayaran sewa terkait dengan sewa ini sebagai beban dengan dasar garis lurus selama masa sewa.

The Company has elected not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Modifikasi sewa

Lease modification

Perusahaan mencatat modifikasi sewa sebagai sewa terpisah jika:

The Company account for a lease modification as a separate lease if both:

- Modifikasi meningkatkan ruang lingkup sewa dengan menambahkan hak untuk menggunakan satu aset pendasar atau lebih;
- Imbalan sewa meningkat sebesar jumlah yang setara dengan harga tersendiri untuk peningkatan dalam ruang lingkup sewa dan penyesuaian yang tepat pada harga tersendiri tersebut untuk merefleksikan kondisi kontrak tertentu;
- Mengukur kembali dan mengalokasikan imbalan kontrak modifikasian;
- Menentukan masa sewa dari sewa modifikasian;
- Mengukur kembali liabilitas sewa dengan mendiskontokan pembayaran sewa revisian menggunakan tingkat diskonto revisian berdasarkan sisa umur sewa dan sisa pembayaran sewa dengan melakukan penyesuaian terhadap aset hak guna. Tingkat diskonto revisian ditentukan sebagai suku bunga pinjaman inkremental Perusahaan pada tanggal efektif modifikasi;
- Menurunkan jumlah tercatat aset hak guna untuk merefleksikan penghentian sebagian atau sepenuhnya sewa untuk modifikasi sewa yang menurunkan ruang lingkup sewa. Perusahaan mengakui dalam laba rugi setiap laba rugi yang terkait dengan penghentian sebagian atau sepenuhnya sewa tersebut; dan

- *The modification increases the scope of the lease by adding the right to use one or more underlying assets;*
- *The consideration for the lease increases by an amount commensurate with the stand-alone price for the increase in scope and any appropriate adjustments to that stand-alone price to reflect the circumstances of the particular contract;*
- *Remeasures and allocates the consideration in the modified contract;*
- *Determines the lease term of the modified lease;*
- *Remeasures the lease liability by discounting the revised lease payments using a revised discount rate on the basis of the remaining lease term and the remaining lease payment with a corresponding adjustment to the right-of-use assets. The revised discount rate is determined as the Company's incremental borrowing rate at the effective date of the modification;*
- *Decreases the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Company recognise in profit or loss any gain or loss relating to the partial or full termination of the lease; and*

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- Membuat penyesuaian terkait dengan aset hak guna untuk seluruh modifikasi sewa lainnya.

Perusahaan sebagai pesewa

Ketika Perusahaan bertindak sebagai pesewa, Perusahaan mengklasifikasi masing-masing sewanya baik sewa operasi atau sewa pembiayaan.

Untuk mengklasifikasi masing-masing sewa, Perusahaan membuat penilaian secara keseluruhan atas apakah sewa mengalihkan secara substansial seluruh risiko dan manfaat yang terkait dengan kepemilikan aset pendasar. Jika demikian, maka sewa diklasifikasikan sebagai sewa pembiayaan; jika tidak, maka merupakan sewa operasi. Sebagai bagian dari penilaian ini, Perusahaan mempertimbangkan beberapa indikator seperti apakah masa sewa adalah sebagian besar dari umur ekonomik aset pendasar.

Apabila aset disewakan melalui sewa pembiayaan, nilai kini pembayaran sewa diakui sebagai piutang. Selisih antara nilai piutang bruto dan nilai kini piutang tersebut diakui sebagai penghasilan sewa pembiayaan tangguhan.

Penghasilan sewa diakui selama masa sewa dengan menggunakan metode investasi neto yang mencerminkan suatu tingkat pengembalian periodik yang konstan.

Apabila aset disewakan melalui sewa operasi, aset disajikan di laporan posisi keuangan sesuai pengelompokan aset tersebut. Penghasilan sewa diakui sebagai pendapatan dengan dasar garis lurus selama masa sewa.

Transaksi jual dan sewa balik

Pencatatan transaksi jual dan sewa balik bergantung kepada apakah pengalihan aset memenuhi syarat sebagai penjualan. Perusahaan menerapkan persyaratan penentuan saat kewajiban pelaksanaan telah terpenuhi dalam PSAK 72 untuk menentukan apakah pengalihan aset dicatat sebagai penjualan.

Pengalihan aset merupakan penjualan

Jika pengalihan aset oleh Perusahaan sebagai penjual - penyewa memenuhi persyaratan dalam PSAK 72 untuk dicatat sebagai penjualan, maka Perusahaan mengukur aset hak guna yang timbul dari sewa balik pada proporsi jumlah tercatat aset sebelumnya yang terkait dengan hak guna yang dipertahankan oleh Perusahaan.

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- Makes a corresponding adjustment to the right-of-use assets for all other lease modifications.

The Company as lessor

When the Company acts as a lessor, it shall classify each of its leases as either an operating lease or a finance lease.

To classify each lease, the Company makes an overall assessment of whether the lease transfers substantially all of the risks and rewards incidental to ownership of the underlying asset. If this is the case, then the lease is classified as a finance lease; if not, then it is an operating lease. As part of this assessment, the Company considers certain indicators such as whether the lease term is for the major part of the economic life of the underlying asset.

When assets are leased out under a finance lease, the present value of the lease payments is recognised as receivable. The difference between the gross receivable and the present value of the receivable is recognised as unearned finance lease income.

Lease income is recognised over the term of the lease using the net investment method that reflects a constant periodic rate of return.

When assets are leased out under an operating lease, the asset is presented in the statements of financial position based on grouping of the asset. Lease income is recognised over the term of the lease on a straight-line basis.

Sale and leaseback transactions

The accounting for sale and leaseback transactions depends on whether the transfer of the asset qualifies as a sale. The Company applies the requirements for determining when a performance obligation is satisfied in PSAK 72 to determine whether the transfer of an asset is accounted for as a sale.

Transfer of the asset is a sale

If the transfer of an asset by the Company as the seller - lessee satisfies the requirements of PSAK 72 to be accounted for as a sale, then the Company measures the right-of-use assets arising from the lease back at the proportion of the previous carrying amount of the asset that relates to the right-of-use retained by the

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Dengan demikian Perusahaan mengakui hanya jumlah keuntungan atau kerugian yang terkait dengan hak yang dialihkan ke pembeli - pesewa.

Company. Accordingly, the Company shall recognise only the amount of any gain or loss that relates to the rights transferred to the buyer - lessor.

Jika nilai wajar imbalan untuk penjualan aset tidak sama dengan nilai wajar aset, atau jika pembayaran untuk sewa tidak sama dengan harga pasar, maka Perusahaan melakukan penyesuaian sebagai berikut:

If the fair value of the consideration for the sale of an asset does not equal the fair value of the asset, or if the payments for the lease are not at market rates, the Company make the following adjustments to measure the sale proceeds at fair value:

- Jika di bawah harga pasar, maka dicatat sebagai pembayaran sewa di muka; dan
- Jika di atas harga pasar, maka dicatat sebagai tambahan pembiayaan yang diberikan oleh pembeli - pesewa kepada Perusahaan.

- *Any below-market terms shall be accounted for as a prepayment of lease payments; and*
- *Any above-market terms shall be accounted for as additional financing provided by the buyer - lessor to the Company.*

Perusahaan mengukur kemungkinan penyesuaian yang disyaratkan di atas berdasarkan mana yang lebih dapat ditentukan dari:

The Company measures any potential adjustment required above on the basis of the more readily determinable of:

- Selisih antara nilai wajar imbalan penjualan dan nilai wajar aset; dan
- Selisih antara nilai kini pembayaran kontraktual sewa dan nilai kini pembayaran sewa pada harga pasar.

- *The difference between the fair value of the consideration for the sale and the fair value of the asset; and*
- *The difference between the present value of the contractual payments for the lease and the present value of payments for the lease at market rates.*

aa. Peristiwa setelah periode pelaporan

aa. Events after the reporting period

Peristiwa setelah periode pelaporan menyajikan bukti kondisi yang terjadi pada akhir periode pelaporan (peristiwa penyesuaian) yang dicerminkan di dalam laporan keuangan. Peristiwa setelah periode pelaporan yang bukan merupakan peristiwa penyesuaian, diungkapkan di dalam catatan atas laporan keuangan bila material.

Events after the reporting period presents evidence of conditions that occur at the end of the reporting period (adjusting events) are reflected in the financial statements. Events after the reporting period which are not adjusting events are disclosed in the notes to the financial statements when material.

4. PERTIMBANGAN KRITIS AKUNTANSI DAN SUMBER UTAMA KETIDAKPASTIAN ESTIMASI

4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Dalam penerapan kebijakan akuntansi Perusahaan, yang dijelaskan dalam Catatan 3, direksi diwajibkan untuk membuat pertimbangan, estimasi dan asumsi tentang jumlah tercatat aset dan liabilitas yang tidak tersedia dari sumber lain. Estimasi dan asumsi yang terkait didasarkan pada pengalaman historis dan faktor-faktor lain yang dianggap relevan. Hasil aktualnya mungkin berbeda dari estimasi tersebut.

In the application of the Company's accounting policies, which are described in Note 3, the directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Estimasi dan asumsi yang mendasari ditelaah secara berkelanjutan. Revisi estimasi akuntansi diakui dalam periode dimana estimasi tersebut direvisi jika revisi hanya mempengaruhi periode tersebut, atau pada periode revisi dan periode masa depan jika revisi mempengaruhi periode saat ini dan masa depan.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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Pertimbangan kritis dalam penerapan kebijakan akuntansi

Di bawah ini adalah pertimbangan kritis, selain dari estimasi yang telah diatur, dimana direksi telah membuat suatu proses penerapan kebijakan akuntansi Perusahaan dan memiliki pengaruh paling signifikan terhadap jumlah yang diakui dalam laporan keuangan.

Penerapan suatu pengaturan

Penerapan suatu pengaturan adalah tidak praktis ketika entitas tidak dapat menerapkannya setelah seluruh usaha yang rasional dilakukan. Untuk suatu periode sebelumnya tertentu, tidak praktis untuk menerapkan suatu perubahan kebijakan akuntansi secara retrospektif atau menyajikan atau penyajian kembali retrospektif untuk mengoreksi kesalahan jika:

- Dampak penerapan retrospektif atau penyajian kembali retrospektif tidak dapat ditentukan;
- Penerapan retrospektif atau penyajian kembali retrospektif memerlukan asumsi mengenai maksud manajemen yang ada pada periode sebelumnya tersebut; atau
- Penerapan retrospektif atau penyajian kembali retrospektif memerlukan estimasi signifikan atas jumlah dan tidak mungkin untuk membedakan secara obyektif informasi mengenai estimasi yang:
 1. Menyediakan bukti atas keadaan yang ada pada tanggal disaat jumlah tersebut diakui, diukur atau diungkapkan; dan
 2. Tersedia ketika laporan keuangan periode sebelumnya diselesaikan dengan informasi lain.

Kelangsungan usaha

Manajemen Perusahaan telah melakukan penilaian terhadap kemampuan Perusahaan untuk mempertahankan kelangsungan usaha dan menilai keyakinan bahwa Perusahaan memiliki sumber daya untuk melanjutkan bisnis di masa mendatang. Selain itu, manajemen menilai tidak adanya ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya. Oleh karena itu, laporan keuangan dilanjutkan untuk disusun atas basis kelangsungan usaha. Rincian terkait masalah ini diungkapkan dalam Catatan 44.

Sumber utama ketidakpastian estimasi

Asumsi utama mengenai masa depan dan sumber utama ketidakpastian estimasi lainnya pada akhir tahun pelaporan, yang memiliki risiko signifikan yang mengakibatkan penyesuaian material terhadap

Critical judgments in applying accounting policies

Below are the critical judgments, apart from those involving estimations, that the directors have made in the process of applying the Company's accounting policies and that have the most significant effect on the amounts recognized in financial statements.

The adoption of an arrangement

The adoption of an arrangement is not practical when the entity cannot apply it after the whole rational business done. For a period previously specified, it is not practical to apply a change in accounting policy retrospectively or serves or restatement of the retrospective to correct an error if:

- The impact of application of retrospective or restatement of the retrospective can not be done;
- The application of retrospective or restatement of the retrospective requires an assumption about the intent of management that exist in the previous period; or
- The application of retrospective or restatement of the retrospective requires significant estimates on the amount and it is impossible to distinguish objectively information about the estimation:
 1. Provides evidence of circumstances that existed on the date when such amounts recognized, measured or disclosed; and
 2. Available when the financial statement of the previous period is resolved with other information.

Going concern

The Company's management has made an assessment of the Company's ability to continue as a going concern and is satisfied that the Company has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on the going concern basis. Details related to this matter are disclosed in Note 44.

Key sources of estimation uncertainty

The key assumptions concerning future and other key sources of estimation uncertainty at the end of the reporting year that may have a significant risk of causing a material adjustment to the carrying

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jumlah tercatat aset dan liabilitas dalam tahun pelaporan berikutnya dijelaskan dibawah ini:

amounts of assets and liabilities within the next financial year are discussed below:

Rugi penurunan nilai piutang usaha dan tagihan bruto

Impairment loss on trade receivable and gross amounts

Perusahaan menilai secara individual penurunan nilai piutang usaha dan tagihan bruto pada setiap tanggal pelaporan. Dalam menentukan apakah rugi penurunan nilai harus dicatat dalam laba rugi, manajemen harus mempertimbangkan informasi yang wajar dan terdukung yang tersedia tanpa biaya atau upaya berlebihan pada tanggal pelaporan mengenai peristiwa masa lalu, kondisi kini, dan perkiraan kondisi masa depan. Dalam menentukan ECL, manajemen telah memperhitungkan posisi keuangan pihak berelasi terkait, disesuaikan dengan faktor-faktor spesifik dari pihak berelasi dan kondisi ekonomi umum industri di mana pihak berelasi beroperasi, dalam memperkirakan kemungkinan terjadinya gagal bayar pinjaman serta kerugian saat terjadinya gagal bayar. Nilai tercatat piutang usaha dan tagihan bruto telah diungkapkan masing-masing dalam Catatan 6 dan 9.

The Company assesses individually impairment of its trade receivable and gross amounts at each reporting date. In determining whether an impairment loss should be recorded in profit or loss, management makes a judgment as to whether there is reasonable and supportable information that is available without undue cost or effort about past events, current conditions and forecast of future conditions. In determining the ECL, management has taken into account the financial position of the related parties, adjusted for factors that are specific to the related parties and general economic conditions of the industry in which the related parties operate, in estimating the probability of default of the other trade receivable as well as the loss upon default. The carrying amounts of accounts receivable and gross amounts are disclosed in Notes 6 and 9, respectively.

Taksiran masa manfaat ekonomis aset tetap

Estimated useful lives of property, plant and equipment

Masa manfaat setiap aset tetap Perusahaan ditentukan berdasarkan kegunaan yang diharapkan dari penggunaan aset tersebut. Estimasi ini ditentukan berdasarkan evaluasi teknis internal dan pengalaman atas aset sejenis. Masa manfaat setiap aset ditelaah secara periodik dan disesuaikan apabila perkiraan berbeda dengan estimasi sebelumnya karena kerusakan akibat kecelakaan, keusangan teknis dan komersial, hukum atau keterbatasan lainnya atas pemakaian aset. Namun terdapat kemungkinan bahwa hasil operasi dimasa mendatang dapat dipengaruhi secara signifikan oleh perubahan atas jumlah serta periode pencatatan biaya yang diakibatkan karena perubahan faktor yang disebutkan di atas.

The useful life of each item of the Company's property, plant and equipment, are estimated based on the period over which the asset is expected to be available for use. Such estimation is based on internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above.

Perubahan masa manfaat aset tetap dapat mempengaruhi jumlah biaya penyusutan yang diakui dan penurunan nilai tercatat aset tetap.

A change in the estimated useful life of any item of property, plant and equipment would affect the recorded depreciation expense and the carrying amounts of property, plant and equipment.

Nilai tercatat aset tetap diungkapkan dalam Catatan 12.

The carrying amounts of property, plant and equipment are disclosed in Note 12.

Liabilitas Imbalan pasca kerja

Post-employments benefit liabilities

Penentuan liabilitas imbalan pasca kerja Perusahaan bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. Asumsi tersebut termasuk antara lain, tingkat diskonto, tingkat kenaikan gaji tahunan, tingkat pengunduran diri karyawan tahunan, tingkat kecacatan, umur pensiun dan tingkat kematian. Hasil aktual yang berbeda dari asumsi yang ditetapkan Perusahaan diakui segera pada laporan posisi

The determination of the Company's post-employments benefit liabilities is dependent on its selection of certain assumptions used by the independent actuaries in calculating such amounts. Those assumptions include among others, discount rates, future annual salary increase, annual employee turn-over rate, disability rate, retirement age and mortality rate. Actual results that differ from the Company's assumptions are recognized

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keuangan dengan debit atau kredit ke saldo laba melalui penghasilan komprehensif lainnya dalam periode terjadinya. Sementara Perusahaan berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Perusahaan dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto. Penjelasan lebih rinci diungkapkan dalam Catatan 36.

immediately in the statement of financial position with a corresponding debit or credit to retained earnings through other comprehensive income in the period which they occur. While the Company believes that its assumptions are reasonable and appropriate, significant differences in the Company's actual experiences or significant changes in the Company's assumptions may materially affect its estimated liabilities for pension and employee benefits and net employee benefits expense. The carrying amounts of the employee benefits liabilities are disclosed in Note 36.

Pajak penghasilan

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal. Perusahaan mengakui liabilitas atas pajak penghasilan badan yang diharapkan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Penjelasan lebih rinci diungkapkan dalam Catatan 10.

Income tax

Significant judgment is involved in determining provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Company recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. Further details are disclosed in Note 10.

Estimasi persentase penyelesaian

Perusahaan mempertimbangkan syarat dan ketentuan kontrak termasuk bagaimana kontrak dinegosiasikan dan elemen struktural yang ditentukan oleh pelanggan saat mengidentifikasi proyek sebagai kontrak konstruksi. Persentase penyelesaian diperkirakan dengan mengacu pada tahap proyek dan kontrak berdasarkan laporan kemajuan progres fisik oleh manajemen, pemberi kerja dan konsultan pihak ketiga.

Estimated percentage of completion

The Company considers the terms and conditions of the contract including how the contract was negotiated and the structural elements that the customer specifies when identifying individual projects as construction contracts. The percentage of completion is estimated by reference to the stage of completion of the projects and contracts based on physical progress determined by management, project owners and third party consultant.

Penyisihan penurunan nilai pasar dan keusangan persediaan

Penyisihan penurunan nilai pasar dan keusangan persediaan diestimasi berdasarkan fakta dan situasi yang tersedia, termasuk namun tidak terbatas kepada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Provisi dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang mempengaruhi jumlah yang diestimasi. Penjelasan lebih rinci diungkapkan dalam Catatan 8.

Allowance for decline in market values and obsolescence of inventories

Allowance for decline in market values and obsolescence of inventories is estimated based on the best available facts and circumstances, including but not limited to, the inventories own physical conditions, their market selling prices, estimated costs of completion and estimated costs to be incurred for their sales. The provisions are re-evaluated and adjusted as additional information received affects the amount estimated. The carrying amounts of inventories are disclosed in Note 8.

Penurunan nilai aset non-keuangan

Penurunan nilai muncul saat nilai tercatat aset atau unit penghasil kas melebihi nilai terpulihkannya, yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau

Impairment of non-financial assets

An impairment exists when the carrying value of an asset or cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market

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harga pasar yang dapat diamati dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset. Perhitungan nilai pakai didasarkan pada model arus kas yang didiskontokan. Data arus kas diambil dari anggaran untuk satu tahun yang akan datang dan tidak termasuk aktivitas restrukturisasi yang belum dilakukan oleh Perusahaan atau investasi signifikan dimasa datang yang akan memundahkan kinerja aset dari Unit Penghasil Kas (UPK) yang diuji. Nilai terpulihkan paling dipengaruhi oleh tingkat diskonto yang digunakan dalam model arus kas yang didiskontokan, sebagaimana juga jumlah arus kas masuk di masa datang yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi.

Asumsi utama yang digunakan untuk menentukan jumlah terpulihkan untuk unit penghasil kas yang berbeda, termasuk analisis sensitivitas, dan nilai tercatatnya.

prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the upcoming year and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the cash-generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model, as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

The key assumptions used to determine the recoverable amount for the different cash-generating units, including a sensitivity analysis, and its carrying amounts.

5. KAS DAN SETARA KAS

5. CASH AND CASH EQUIVALENTS

| | 2023 | 2022 | |
|--|-----------------------|------------------------|--|
| Kas | | | Cash |
| Kas | 169.807.232 | 228.123.069 | Cash on hand |
| Sub Jumlah | 169.807.232 | 228.123.069 | Sub Total |
| Bank | | | Banks |
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| Rupiah | | | Rupiah |
| PT Bank Negara Indonesia (Persero) Tbk | 6.723.396.349 | 55.112.452.785 | PT Bank Negara Indonesia (Persero) Tbk |
| PT Bank Tabungan Negara (Persero) Tbk | 4.310.084.602 | 38.996.493.653 | PT Bank Tabungan Negara (Persero) Tbk |
| PT Bank Mandiri (Persero) Tbk | 17.455.282.595 | 38.909.733.518 | PT Bank Mandiri (Persero) Tbk |
| PT Bank Rakyat Indonesia (Persero) Tbk | 1.090.142.572 | 16.976.753.127 | PT Bank Rakyat Indonesia (Persero) Tbk |
| Bank Syariah Indonesia (d/h PT Bank Mandiri Syariah, PT Bank BNI Syariah dan PT Bank BRI Syariah) | 23.929.473 | 21.518.592 | Bank Syariah Indonesia (formerly PT Bank Mandiri Syariah, PT Bank BNI Syariah dan PT Bank BRI Syariah) |
| PT Bank Raya Indonesia | 1.025.000 | 1.325.000 | PT Bank Raya Indonesia |
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| USD | | | USD |
| PT Bank Mandiri (Persero) Tbk (\$25.044,14 pada 31 Desember 2023 dan \$176.963,27 pada 31 Desember 2022) | 387.783.464 | 2.762.320.591 | PT Bank Mandiri (Persero) Tbk (\$25,044.14 as at December 31, 2023 and \$176,963.27 as at December 31, 2022) |
| PT Bank Negara Indonesia (Persero) Tbk (\$22.737,99 pada 31 Desember 2023 dan \$22.740,70 pada 31 Desember 2022) | 352.075.038 | 354.976.090 | PT Bank Negara Indonesia (Persero) Tbk (\$22,737.99 as at December 31, 2023 and \$22,740.70 as at December 31, 2022) |
| Sub Jumlah Bank | 30.343.719.093 | 153.135.573.356 | Sub Total Bank |
| Pihak ketiga | | | Third parties |
| Rupiah | | | Rupiah |
| PT Bank BJB | 69.817.342.488 | 56.436.124.205 | PT Bank BJB |
| PT Bank Artha Graha Internasional | 20.573.923 | 2.494.575.593 | PT Bank Artha Graha Internasional |
| PT Bank BCA Syariah | 53.350.841 | 53.310.388 | PT Bank BCA Syariah |
| PT Bank DKI | 50.824.420 | 51.054.420 | PT Bank DKI |
| PT Bank ICBC Indonesia | 33.439.931 | 32.973.014 | PT Bank ICBC Indonesia |
| PT Bank Central Asia Tbk | 2.962.575 | 3.412.575 | PT Bank Central Asia Tbk |

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| | 2023 | 2022 | |
|--|------------------------|------------------------|---|
| PT Bank CTBC Indonesia | 2.614.964 | 3.145.091 | PT Bank CTBC Indonesia |
| PT Bank Permata Tbk | 1.241.312 | 1.832.423 | PT Bank Permata Tbk |
| PT Bank Pembangunan Daerah Banten Tbk | 1.151.487 | 1.100.219 | PT Bank Pembangunan Daerah Banten Tbk |
| PT Bank Sumitomo Mitsui Indonesia | 667.181 | 777.928 | PT Bank Sumitomo Mitsui Indonesia |
| PT Bank Pembangunan Daerah Kalsel | 585.000 | - | PT Bank Pembangunan Daerah Kalsel |
| PT Bank CIMB Niaga Tbk | - | 1.191.474.013 | PT Bank CIMB Niaga Tbk |
| Sub Jumlah Bank | 69.984.754.122 | 60.269.779.869 | Sub Total Bank |
| Jumlah Bank | 100.328.473.215 | 213.405.353.225 | Total Bank |
| Deposito | | | Deposit |
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| Rupiah | | | Rupiah |
| PT Bank Negara Indonesia (Persero) Tbk dengan tingkat bunga per masing-masing tahun sebesar 4,5% dan 2,5% pada tahun 2023 dan 2022 | 313.380.000 | 25.313.380.000 | PT Bank Negara Indonesia (Persero) Tbk with interest rates per annum at 4.5% and 2.5% in 2023 and 2022, respectively |
| PT Bank Raya Indonesia dengan tingkat bunga per tahun 6% tahun 2023 | 20.000.000.000 | - | PT Bank Raya Indonesia with interest rates per annum at 6% in 2023 |
| Jumlah Deposito | 20.313.380.000 | 25.313.380.000 | Total Deposito |
| Jumlah | 120.811.660.447 | 238.946.856.294 | Total |

6. PIUTANG USAHA – BERSIH

6. TRADE RECEIVABLES – NET

| | 2023 | 2022 | |
|-------------------------------------|------------------------|------------------------|---------------------------------|
| Pihak berelasi (Catatan 37) | 1.775.987.898.689 | 1.776.905.822.875 | Related parties (Note 37) |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (1.058.655.397.361) | (1.155.692.365.565) | Allowance for impairment losses |
| Jumlah pihak berelasi | 717.332.501.328 | 621.213.457.310 | Total related parties |
| Pihak ketiga | 739.745.497.552 | 711.543.122.568 | Third parties |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (647.152.710.225) | (499.490.438.867) | Allowance for impairment losses |
| Jumlah pihak ketiga | 92.592.787.328 | 212.052.683.701 | Total third parties |
| Jumlah | 809.925.288.656 | 833.266.141.011 | Total |

Rincian saldo piutang usaha kepada pihak berelasi adalah sebagai berikut:

The details of trade receivables from related parties are as follows:

| | 2023 | 2022 | |
|--|-----------------|-----------------|--|
| PT Waskita Karya (Persero) Tbk | 512.901.011.124 | 439.958.747.506 | PT Waskita Karya (Persero) Tbk |
| PT Waskita Bumi Wira (WBW) | 484.178.680.915 | 484.178.680.915 | PT Waskita Bumi Wira (WBW) |
| PT Kresna Kusuma Dyandra Marga (KKDM) | 375.779.270.492 | 375.069.878.979 | PT Kresna Kusuma Dyandra Marga (KKDM) |
| PT Cimanggis Cibitung Tollways (CCTW) | 130.932.551.379 | 187.243.533.947 | PT Cimanggis Cibitung Tollways (CCTW) |
| PT Hakaaston | 75.088.280.446 | 69.516.182.011 | PT Hakaaston |
| PT Cibitung Tanjung Priok Tollways | 19.231.943.021 | 35.367.504.982 | PT Cibitung Tanjung Priok Tollways |
| PT Hutama Karya (Persero) | 19.131.699.765 | 31.787.664.601 | PT Hutama Karya (Persero) |
| Adhi-Waskita-Jaya Konstruksi KSO | 19.035.825.315 | - | Adhi-Waskita-Jaya Konstruksi KSO |
| Waskita - Basuki JO | 10.877.943.401 | - | Waskita - Basuki JO |
| PT Adhi Persada Beton | 10.070.413.763 | 10.164.153.763 | PT Adhi Persada Beton |
| Waskita - Nindya - Modern KSO | 9.194.937.888 | - | Waskita - Nindya - Modern KSO |
| KSO Waskita - Wika | 9.017.085.022 | 9.017.085.022 | KSO Waskita - Wika |
| Waskita - HK - BRP KSO | 7.871.712.022 | 6.964.780.500 | Waskita - HK - BRP KSO |
| Waskita - Ricky Kencana KSO | 6.571.292.027 | - | Waskita - Ricky Kencana KSO |
| Waskita Karya - Basuki Rahmanta PU | 6.669.597.940 | - | Waskita Karya - Basuki Rahmanta PU |

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| | 2023 | 2022 | |
|---|--------------------------|--------------------------|---|
| KSO Waskita Agung | 5.720.446.882 | 43.295.218.794 | KSO Waskita Agung |
| PT Pembangunan Perumahan (Persero) Tbk | 5.434.292.375 | 5.947.896.677 | PT Pembangunan Perumahan (Persero) Tbk |
| Lainnya (Dibawah Rp5 Miliar) | 68.280.914.912 | 78.394.495.178,00 | Others (Below Rp5 Billion) |
| Jumlah | 1.775.987.898.689 | 1.776.905.822.875 | Total |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (1.058.655.397.361) | (1.155.692.365.565) | Allowance for impairment losses |
| Jumlah - bersih | 717.332.501.328 | 621.213.457.310 | Total - net |

Rincian saldo piutang usaha kepada pihak ketiga adalah sebagai berikut:

The details of trade receivable from third parties are as follows:

| | 2023 | 2022 | |
|-------------------------------------|------------------------|------------------------|---------------------------------|
| Semut Tama Langgeng PTE LTD | 435.000.000.000 | 435.000.000.000 | Semut Tama Langgeng PTE LTD |
| RDMP Balikpapan JO | 26.839.562.704 | 26.839.562.704 | RDMP Balikpapan JO |
| PT Yasa Patria Perkasa | 11.488.899.600 | - | PT Yasa Patria Perkasa |
| PT Sumber Urip Sejati | 8.882.184.436 | - | PT Sumber Urip Sejati |
| PT Encona Inti Industri | 7.975.378.525 | 7.969.395.515 | PT Encona Inti Industri |
| PT Dharma Subur Satya | 5.716.335.973 | - | PT Dharma Subur Satya |
| PT Kapuk Naga Indah | 5.308.991.013 | 5.005.914.254 | PT Kapuk Naga Indah |
| PT Duta Permata Lestari | 5.096.579.680 | 5.196.579.680 | PT Duta Permata Lestari |
| PT Mandiri Bangun Makmur | 5.028.031.931 | 5.028.031.931 | PT Mandiri Bangun Makmur |
| Lainnya (Dibawah Rp5 Miliar) | 228.409.533.690 | 226.503.638.484 | Others (Below Rp5 Billion) |
| Sub Jumlah | 739.745.497.552 | 711.543.122.568 | Sub Total |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (647.152.710.225) | (499.490.438.867) | Allowance for impairment losses |
| Jumlah - bersih | 92.592.787.328 | 212.052.683.701 | Total - net |

Piutang usaha - bersih berdasarkan umur adalah sebagai berikut:

Aging of trade receivables - net are as follows:

| | 2023 | 2022 | |
|-------------------------------------|--------------------------|--------------------------|---------------------------------|
| Lancar | 87.150.800.772 | 152.860.303.546 | Current |
| Lewat jatuh tempo | | | Past due |
| < 6 bulan | 176.310.245.699 | 277.358.556.273 | < 6 months |
| 6 bulan - < 12 bulan | 218.289.141.943 | 111.360.069.512 | 6 months to < 12 months |
| > 12 bulan | 2.033.983.207.827 | 1.946.870.016.113 | > 12 months |
| Jumlah | 2.515.733.396.241 | 2.488.448.945.443 | Total |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (1.705.808.107.585) | (1.655.182.804.432) | Allowance for impairment losses |
| Jumlah bersih | 809.925.288.656 | 833.266.141.011 | Total - net |

Piutang usaha seluruhnya dalam mata uang Rupiah.

All trade receivables are denominated in Rupiah.

Jangka waktu rata-rata kredit penjualan barang adalah 90 hari. Tidak ada bunga yang dibebankan atas piutang usaha yang telah jatuh tempo.

The average credit period on sale of goods is 90 days. No interest is charged on past due trade receivables.

Mutasi cadangan kerugian penurunan nilai adalah sebagai berikut:

Movements in the allowance for impairment losses are as follows:

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| | 2023 | 2022 | |
|---|--------------------------|--------------------------|---|
| Saldo awal | 1.655.182.804.432 | 1.020.895.530.776 | <i>Beginning balance</i> |
| Penambahan tahun berjalan (Catatan 33) | 193.965.565.358 | 172.293.938.376 | <i>Provision during the period (Note 33)</i> |
| Perubahan parameter risiko kredit (Catatan 33) | - | 475.699.430.960 | <i>Changes in credit risk parameters (Note 33)</i> |
| Perubahan cadangan kerugian karena penyelesaian (Catatan 33) | (143.340.262.204) | (13.706.095.680) | <i>Change in loss allowance due to settlement (Note 33)</i> |
| Saldo akhir | 1.705.808.107.585 | 1.655.182.804.432 | Ending balance |

Terdapat saldo piutang usaha lainnya pihak ketiga yang sudah tidak dapat tertagih sebesar Rp129.316.141.369 dan telah dibuatkan estimasi cadangan kerugian penurunan nilai seluruhnya pada 31 Desember 2021. Sampai dengan tanggal 31 Desember 2023 atas piutang tersebut belum dilakukan penghapusbukuan dikarenakan masih harus melakukan tahapan sesuai dengan anggaran dasar Perusahaan dan Peraturan terkait lainnya.

There is a balance of other uncollectible third party of trade receivables of Rp129,316,141,369 and an estimated reserve for impairment losses has been made in full as of December 31, 2021. As of December 31, 2023, the receivables have not been written off, because they still have to carry out stages in accordance with the Company's articles of association and other related regulations.

Manajemen berpendapat bahwa cadangan penurunan nilai piutang usaha adalah cukup untuk menutupi kerugian yang mungkin timbul dari tidak tertagihnya piutang tersebut.

The management believes that allowance for impairment losses of trade receivable is sufficient to cover possible losses on uncollectible trade receivable.

CCTW, WBW, KKDM, WSKT dan Semut Tama Langgeng PTE LTD merupakan klien terbesar Perusahaan dan saldo piutang Perusahaan dari para pelanggan tersebut memiliki lebih dari 10% dari jumlah saldo piutang usaha.

CCTW, WBW, KKDM, WSKT and Semut Tama Langgeng PTE LTD are the Company's largest customers and the balance of the Company's receivables from these customers represent more than 10% of the total balance of trade receivable.

Piutang usaha Perusahaan dijadikan sebagai jaminan atas fasilitas pinjaman jangka pendek yang diperoleh dari beberapa bank (Catatan 15).

The Company's trade receivable are used as collateral for the short-term loan facilities obtained from several banks (Note 15).

7. PIUTANG LAIN-LAIN

7. OTHER RECEIVABLES

| | 2023 | 2022 | |
|------------------------------------|-----------------------|-----------------------|---------------------------------------|
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| PT Waskita Karya (Persero) Tbk | 1.534.172.142 | 14.127.628.263 | <i>PT Waskita Karya (Persero) Tbk</i> |
| Waskita - Utama KSO | - | 1.344.779.291 | <i>Waskita - Utama KSO</i> |
| Lainnya (Dibawah Rp1 Miliar) | - | 1.578.278.661 | <i>Others (Below Rp1 Billion)</i> |
| Sub Jumlah | 1.534.172.142 | 17.050.686.215 | Sub Total |
| Pihak ketiga | | | Third parties |
| PT Citra Putra Realty | - | 1.147.917.600 | <i>PT Citra Putra Realty</i> |
| PT Yasa Patria Perkasa | - | 1.673.191.800 | <i>PT Yasa Patria Perkasa</i> |
| Gunakarya Nusantara | - | 4.288.762.500 | <i>Gunakarya Nusantara</i> |
| Lainnya (Dibawah Rp1 Miliar) | 90.836.895.906 | 928.335.839 | <i>Others (Below Rp1 Billion)</i> |
| Sub Jumlah | 90.836.895.906 | 8.038.207.739 | Sub Total |
| Jumlah | 92.371.068.048 | 25.088.893.954 | Total |

Piutang lain-lain berdasarkan umur adalah sebagai berikut:

Aging of other receivables are as follows:

| | 2023 | 2022 | |
|----------------------|-----------------------|-----------------------|-----------------------------------|
| < 6 bulan | 90.711.378.709 | 14.070.896.728 | <i>< 6 Months</i> |
| 6 bulan - < 12 bulan | - | 7.891.156.546 | <i>6 Months to < 12 Months</i> |
| > 12 bulan | 1.659.689.339 | 3.126.840.680 | <i>> 12 Months</i> |
| Jumlah | 92.371.068.048 | 25.088.893.954 | Total |

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Piutang lain-lain seluruhnya dalam mata uang Rupiah.

All other receivables are denominated in Rupiah.

Piutang lain-lain kepada PT Waskita Karya (Persero) Tbk merupakan uang pesangon karyawan WSKT yang diperbantukan kepada Perusahaan yang telah dibayarkan oleh Perusahaan atas nama WSKT.

Receivables from PT Waskita Karya (Persero) Tbk represent severance pay of WSKT employees seconded to the Company that has been paid by the Company on behalf of WSKT.

Piutang pihak ketiga lainnya sebesar Rp90.836.895.906 merupakan piutang atas pengembalian kerugian Perusahaan berdasarkan hasil putusan pengadilan negeri Jakarta Pusat No. 57/Pid.Sus-TPK/2023/PN.Jkt.pst. tanggal 25 Oktober 2023 sebesar Rp61.918.761.645 dan No. 25/Pid.Sus-TPK/2023/PN.Jkt.pst tanggal 31 Juli 2023 sebesar Rp28.792.617.064.

Third party of Other trade receivables amounting to Rp90,836,895,906 are receivables for the return of the Company's losses based on the results of the Central Jakarta district court decision No. 57/Pid.Sus-TPK/2023/PN.Jkt.pst. dated October 25, 2023 amounting to Rp61,918,761,645 and No. 25/Pid.Sus-TPK/2023/PN.Jkt.pst dated July 31, 2023 amounting to Rp28,792,617,064.

Tidak diadakan cadangan kerugian penurunan nilai atas piutang lain-lain karena manajemen berkeyakinan seluruh piutang lain-lain tersebut dapat ditagih.

No allowance for impairment losses was provided on other receivables as management believes that all such other receivables are collectible.

8. PERSEDIAAN – BERSIH

8. INVENTORIES – NET

| | 2023 | 2022 | |
|---|------------------------|------------------------|---|
| Bahan baku | 136.575.076.690 | 201.281.454.773 | Raw materials |
| Barang jadi | 143.461.567.852 | 141.300.668.890 | Finished goods |
| Suku cadang | 39.750.362.433 | 42.352.586.010 | Spareparts |
| Barang penolong | 9.044.832.130 | 10.996.355.721 | Supporting materials |
| Jumlah | 328.831.839.105 | 395.931.065.394 | Total |
| Dikurangi: | | | Less: |
| Penyisihan penurunan nilai pasar dan keusangan persediaan | (78.419.009.075) | (49.737.760.986) | Allowance for decline in market value and obsolescence of inventories |
| Jumlah - bersih | 250.412.830.030 | 346.193.304.408 | Total - net |

Beton precast merupakan persediaan produk beton yang digunakan untuk divisi konstruksi dan precast.

Precast concrete represents concrete products inventory used for construction and by precast division.

Persediaan bahan baku merupakan persediaan yang akan digunakan dalam proses produksi, seperti semen, pasir, besi, kawat dan lain-lain.

Raw material inventories are supplies that will be used in the production process, such as cement, sand, iron, wire and others.

Persediaan suku cadang merupakan persediaan yang digunakan untuk mengganti suku cadang yang rusak atas peralatan pabrik dan peralatan transportasi.

Sparepart inventories consist of spareparts used for replacement of damaged spareparts of factory equipment and transportation equipment.

Biaya persediaan yang diakui sebagai beban pokok pendapatan per 31 Desember 2023 dan 2022 masing-masing adalah sebesar Rp1.000.338.058.707 dan Rp1.249.561.241.350.

Inventory costs recognized as cost of revenue as at December 31, 2023 and 2022 are amounted to Rp1,000,338,058,707 and Rp1,249,561,241,350, respectively.

Berdasarkan penelaahan atas kondisi persediaan pada akhir periode pelaporan, manajemen membentuk cadangan untuk penurunan nilai dan keusangan persediaan per 31 Desember 2023 dan 2022 masing-masing adalah sebesar Rp78.419.009.075 dan Rp49.737.760.986.

Based on the review of the condition of inventories at the end of the reporting period, management provided an allowance for decline in value and obsolescence of inventories as at December 31, 2023 and 2022 are amounting to Rp78,419,009,075 and Rp49,737,760,986, respectively.

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Mutasi penyisihan penurunan nilai dan keusangan persediaan adalah sebagai berikut:

Movements in the allowance for decline in value and obsolescence of inventories are as follow:

| | <u>2023</u> | <u>2022</u> | |
|---------------------------|-------------------------|-------------------------|-----------------------|
| Saldo awal | (49.737.760.986) | - | Beginning balance |
| Penambahan (Catatan 33) | (41.022.750.599) | (49.737.760.986) | Provision (Note 33) |
| Pemulihan | 12.341.502.510 | - | Recovery |
| Pada akhir periode | (78.419.009.075) | (49.737.760.986) | Ending balance |

Manajemen berpendapat bahwa provisi penurunan nilai persediaan tersebut memadai untuk menutup kemungkinan kerugian karena keusangan dan penurunan nilai persediaan.

Management believes that the provision for impairment of inventories is adequate to cover possible losses on obsolescence and decline in value of inventories.

Persediaan dengan nilai tercatat masing-masing sebesar Rp175.000.000.000 pada tanggal 31 Desember 2023 dan 2022 dijadikan sebagai jaminan atas fasilitas pinjaman kredit modal kerja yang diperoleh dari PT Bank Syariah Indonesia (Catatan 15).

Inventories with carrying amounts of Rp175,000,000,000 as at December 31, 2023 and 2022, are used as collateral for short-term loan facilities obtained from PT Bank Syariah Indonesia (Note 15).

Perusahaan tidak mengasuransikan persediaan yang dimilikinya karena persediaan digunakan untuk proses produksi, sehingga pergerakannya cepat.

The Company does not insure its inventory because inventory is used for the production process, so the movement is fast.

9. TAGIHAN BRUTO KEPADA PELANGGAN – BERSIH

9. GROSS AMOUNTS DUE FROM CUSTOMERS – NET

| | <u>2023</u> | <u>2022</u> | |
|-------------------------------------|------------------------|------------------------|---------------------------------|
| Pihak berelasi (Catatan 37) | 1.152.533.694.366 | 1.566.291.430.408 | Related parties (Note 37) |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (906.172.682.622) | (1.051.539.738.176) | Allowance for impairment losses |
| Sub Jumlah | 246.361.011.744 | 514.751.692.232 | Sub Total |
| Pihak ketiga | 1.125.343.862.406 | 1.103.665.657.794 | Third parties |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (1.054.163.942.860) | (924.463.062.352) | Allowance for impairment losses |
| Sub Jumlah | 71.179.919.546 | 179.202.595.442 | Sub Total |
| Jumlah | 317.540.931.290 | 693.954.287.674 | Net |

Rincian saldo tagihan bruto kepada pelanggan adalah sebagai berikut:

The details of gross amounts due from customers are as follows:

| | <u>2023</u> | <u>2022</u> | |
|----------------------------------|-----------------|-----------------|----------------------------------|
| Pihak berelasi | | | Related parties |
| PT Waskita Bumi Wira | 781.512.004.330 | 781.512.004.330 | PT Waskita Bumi Wira |
| PT Cimanggis Cibitung Tolways | 170.424.336.608 | 388.172.829.018 | PT Cimanggis Cibitung Tolways |
| PT Kresna Kusuma Dyandra Marga | 96.393.027.068 | 111.004.871.904 | PT Kresna Kusuma Dyandra Marga |
| PT Waskita Karya (Persero) Tbk | 36.194.626.276 | 192.142.773.464 | PT Waskita Karya (Persero) Tbk |
| PT Hakaaston | 20.946.491.083 | 23.698.361.083 | PT Hakaaston |
| Adhi - Waskita - Jaya Konstruksi | - | - | Adhi - Waskita - Jaya Konstruksi |
| KSO | 8.926.676.800 | - | KSO |
| KSO Waskita Bersama Vision First | 6.913.236.523 | 28.687.811.632 | KSO Waskita Bersama Vision First |
| Waskita - Nindya - Modern KSO | 6.669.345.850 | - | Waskita - Nindya - Modern KSO |
| Waskita - Nindya - Permata - KSO | 3.836.405.920 | - | Waskita - Nindya - Permata - KSO |
| PP - NK KSO | 3.167.664.000 | - | PP - NK KSO |

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| | 2023 | 2022 | |
|---------------------------------------|--------------------------|--------------------------|------------------------------------|
| PT Adhi Karya (Persero) Tbk | 2.730.917.938 | 2.884.206.088 | PT Adhi Karya (Persero) Tbk |
| SRBGC-WIKA-ADHI | 2.616.404.000 | - | SRBGC-WIKA-ADHI |
| Waskita - Adhi KSO | 2.311.712.844 | 2.311.712.844 | Waskita - Adhi KSO |
| Waskita - Bersinar KSO | 2.184.972.000 | - | Waskita - Bersinar KSO |
| Waskita - BRP KSO | 1.965.203.000 | 6.456.676.000 | Waskita - BRP KSO |
| Waskita - Utama KSO | 1.767.435.203 | - | Waskita - Utama KSO |
| PP - Selaras KSO | 1.281.430.000 | - | PP - Selaras KSO |
| Wika - Hutama KSO | 1.232.160.000 | - | Wika - Hutama KSO |
| Lain-lain (Dibawah Rp1 Miliar) | 1.459.644.923 | 29.420.184.045 | Others (Below 1 Billion) |
| Jumlah | 1.152.533.694.366 | 1.566.291.430.408 | Total |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (906.172.682.622) | (1.051.539.738.176) | Allowance for impairment losses |
| Jumlah pihak berelasi - bersih | 246.361.011.744 | 514.751.692.232 | Total related parties - net |
| Pihak ketiga | | | Third parties |
| PT Duta Graha Karya | 27.508.934.418 | 16.535.445.783 | PT Duta Graha Karya |
| PT Kapuk Naga Indah | 19.610.404.099 | 26.505.215.783 | PT Kapuk Naga Indah |
| PT Industri Pameran Nusantara | 16.774.184.500 | - | PT Industri Pameran Nusantara |
| PT Kukuh Mandiri Lestari | 7.022.726.646 | 8.265.974.258 | PT Kukuh Mandiri Lestari |
| Fin Centerindo Satu | 3.972.425.570 | 3.972.425.570 | Fin Centerindo Satu |
| Citra Putra Realty | 3.848.321.700 | 3.848.321.700 | Citra Putra Realty |
| Citra Abadi Mandiri | 3.332.068.217 | 3.332.068.217 | Citra Abadi Mandiri |
| Sharindo Matratama | 2.481.880.000 | - | Sharindo Matratama |
| Bangun Kosambi Sukses | 2.187.051.750 | - | Bangun Kosambi Sukses |
| Sumber Urip Sejati | 1.855.600.000 | 125.250.000 | Sumber Urip Sejati |
| Mega Andalan Sukses | 1.727.694.560 | 2.722.471.410 | Mega Andalan Sukses |
| RDMP Balikpapan JO | 1.571.977.100 | 1.571.977.100 | RDMP Balikpapan JO |
| Mandiri Bangun Makmur | 1.347.318.000 | 1.347.318.000 | Mandiri Bangun Makmur |
| Lain-lain (dibawah 1 Miliar) | 1.032.103.275.846 | 1.035.439.189.973 | Others (below 1 Billion) |
| Jumlah | 1.125.343.862.406 | 1.103.665.657.794 | Total |
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (1.054.163.942.860) | (924.463.062.352) | Allowance for impairment losses |
| Jumlah pihak ketiga - bersih | 71.179.919.546 | 179.202.595.442 | Total third parties - net |
| Jumlah | 317.540.931.290 | 693.954.287.674 | Total |

Rincian progres pekerjaan atas tagihan bruto sampai dengan saat ini sebagai berikut:

The details of gross amounts due from customers in terms of progress to date are as follows:

| | 2023 | 2022 | |
|--|--------------------------|--------------------------|--|
| Progres pekerjaan sampai dengan saat ini | 18.789.832.143.116 | 17.324.087.944.782 | Progress to date |
| Penagihan sampai saat ini | (16.511.954.586.345) | (14.654.130.856.580) | Progress billings to date |
| Tagihan bruto kepada pelanggan | 2.277.877.556.771 | 2.669.957.088.202 | Gross amount due from customers |

Tagihan bruto kepada pelanggan berdasarkan umur adalah sebagai berikut:

Aging of gross amounts due from customers is as follows:

| | 2023 | 2022 | |
|----------------------|--------------------------|--------------------------|-------------------------|
| < 1 bulan | 147.882.563.908 | 205.766.892.563 | < 1 Month |
| < 6 bulan | 132.619.763.856 | 254.122.398.238 | < 6 Months |
| 6 bulan - < 12 bulan | 5.688.923.811 | 84.811.932.701 | 6 Months to < 12 Months |
| > 12 bulan | 1.991.686.305.196 | 2.125.255.864.700 | > 12 Months |
| Jumlah | 2.277.877.556.771 | 2.669.957.088.202 | Total |

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| | 2023 | 2022 | |
|--|--------------------------|--------------------------|--|
| Dikurangi: | | | Less: |
| Penyisihan kerugian penurunan nilai | (1.960.336.625.482) | (1.976.002.800.528) | Allowance for impairment losses |
| Jumlah - bersih | 317.540.931.289 | 693.954.287.674 | Total - net |
| Mutasi cadangan kerugian penurunan nilai | | | |
| | 2023 | 2022 | |
| Saldo Awal | 1.976.002.800.528 | 2.177.009.834.976 | Beginning balance |
| Penambahan tahun berjalan (Catatan 33) | 180.677.677.526 | 184.611.878.569 | Provision during the period (Note 33) |
| Perubahan cadangan kerugian karena penyelesaian (Catatan 33) | (196.343.852.572) | (385.618.913.017) | Change in loss allowance due to settlement (Note 33) |
| Tagihan bruto kepada pelanggan | 1.960.336.625.482 | 1.976.002.800.528 | Gross amount due from customers |

Terdapat saldo tagihan bruto lainnya pihak ketiga yang sudah tidak dapat tertagih sebesar Rp1.024.617.293.804 dan telah dibuatkan estimasi cadangan kerugian penurunan nilai seluruhnya pada 31 Desember 2020. Sampai dengan tanggal 31 Desember 2023 atas tagihan bruto tersebut belum dilakukan penghapusbukuan dikarenakan masih harus melakukan tahapan sesuai dengan anggaran dasar Perusahaan dan Peraturan terkait lainnya.

There is another uncollectible third party of gross amount due from customer balance of Rp1,024,617,293,804 and an estimated reserve for impairment loss has been made in full as of December 31, 2020. As of December 31, 2023, the gross amount due from customer has not been written off, because it still has to carry out stages in accordance with the Company's articles of association and other related regulations.

WBW – Proyek Pembangunan Jalan Tol Krian – Legundi – Bunder – Manyar Pekerjaan Pile Slab

WBW – The Development of Krian – Legundi – Bunder – Manyar Toll Road Pile Slab Project

Perusahaan memperoleh kontrak pekerjaan untuk pembangunan Jalan Tol Krian – Legundi – Bunder – Manyar Pekerjaan Pile Slab No. 10/SPPJK/WBW/2016 pada tanggal 9 Desember 2016 dengan nilai kontrak sebesar Rp3.047.328.854.507. Kontrak ini telah beberapa kali mengalami perubahan. Berdasarkan akta addendum kontrak ke 2, No. 04/ADD/SPPJK/WBW/2018 tanggal 26 November 2018 metode pembayaran yang semula turnkey berubah menjadi termin dengan sistem pembayaran *Monthly Certificate* (MC) sesuai progres bulanan. Pada tanggal 24 April 2020 telah diterbitkan laporan Konfirmasi Fisik Pekerjaan Seksi 2, 3, dan 4 yang telah disetujui oleh owner dan diperiksa oleh konsultan supervisi dengan total progress 91,20%. Pada tanggal 30 November 2020 telah dilakukan addendum ke-VI dimana seksi 2 dan 3 diserahkan dengan realisasi progres pekerjaan mencapai 100%. sesuai dengan pernyataan yang tertuang dalam Berita Acara Serah Terima Pertama, Nomor: 03/BA/WBW/DIR/2020, tanggal 30 April 2020.

The Company obtained a work contract for the construction of the Krian – Legundi – Bunder – Manyar Pile Slab Toll Road No. 10/SPPJK/WBW/2016 on December 9, 2016 with a contract value of Rp3,047,328,854,507. This contract has undergone several changes. Based on the 2nd contract addendum deed, No. 04/ADD/SPPJK/WBW/2018 dated November 26, 2018, the payment method which was originally turnkey changed to term with a *Monthly Certificate* (MC) payment system according to monthly progress. On April 24, 2020, the Physical Confirmation Report for Work Sections 2, 3 and 4 was published which was approved by the owner and checked by the supervision consultant with a total progress of 91.20%. On November 30, 2020, the sixth addendum was carried out where sections 2 and 3 were handed over with the realization of work progress reaching 100%. in accordance with the statement contained in the Minutes of First Handover, Number: 03/BA/WBW/DIR/2020, dated April 30, 2020.

CCTW – Proyek Pembangunan Jalan Tol Cimanggis Cibitung

CCTW – Cimanggis Cibitung Toll Road Construction Project

Perusahaan mengadakan kontrak pekerjaan untuk pembangunan Jalan Tol Cimanggis Cibitung Seksi 1A dengan No. 01/KJBP/CCT/2015 dengan nilai kontrak sebesar Rp368.537.696.869 dan telah mengalami beberapa kali perubahan.

The Company entered into a work contract for the construction of the Cimanggis Cibitung Toll Road Section 1A with No. 01/KJBP/CCT/2015 with a contract value of Rp368,537,696,869 and has undergone several changes. Based on final

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Berdasarkan Addendum terakhir No. 11.04/DUCCT/ADD/XV/2020, nilai kontrak menjadi sebesar Rp518.162.721.713, dan jangka waktu pelaksanaan pekerjaan menjadi sampai dengan 31 Desember 2020. Progres dari proyek pekerjaan ini masing-masing per 31 Desember 2023 dan 2022 mencapai 100,00% dan 99,84%.

Addendum No. 11.04/DUCCT/ADD/XV/2020, the contract value is Rp518,162,721,713, and the work implementation period is up to December 31, 2020. The progress of this work project as of December 31, 2023 and 2022 respectively reaches 100.00 % and 99.84%.

Perusahaan mengadakan kontrak pekerjaan untuk pembangunan Jalan Tol Cimanggis Cibitung Seksi 2 No. 02/KJBP/CCT/2016 dengan nilai kontrak sebesar Rp2.230.241.128.634 dan telah mengalami beberapa kali perubahan. Berdasarkan Addendum terakhir XV No. 28.02/DU-CCT/ADD/IV/2023 jangka waktu menjadi sampai dengan 30 Oktober 2023 dan nilai kontrak menjadi Rp2.525.965.112.965. Progres dari proyek pekerjaan ini per 31 Desember 2023 mencapai 89,905%.

The Company entered into a work contract for the construction of the Cimanggis Cibitung Toll Road Section 2 No. 02/KJBP/CCT/2016 with a contract value of Rp2,230,241,128,634 and has undergone several changes. Based on final Addendum XV No. 28.02/DU-CCT/ADD/IV/2023 the term is up to October 30, 2023 and the contract value is Rp2,525,965,112,965. The progress of this work project as of December 31, 2023 reached 89.905%.

PT Kresna Kusuma Dyandra Marga

PT Kresna Kusuma Dyandra Marga

Perusahaan mengadakan kontrak pekerjaan Pembangunan Jalan Tol Bekasi - Cawang - Kampung Melayu (BECAKAYU) No. 92/S.Per/KKDM/III/2019 dengan nilai kontrak Rp63.634.402.530 dan telah mengalami beberapa kali perubahan. Berdasarkan addendum terakhir No. 103/ADD-VIII/S.Per/KKDM/II/2022 waktu diperpanjang sampai dengan 30 Juni 2022 dan nilai kontrak menjadi Rp76.057.857.105. Progres pekerjaan telah mencapai 100.00%.

The Company entered into a work contract for the construction of the Bekasi - Cawang - Kampung Melayu (BECAKAYU) Toll Road No. 92/S.Per/KKDM/III/2019 with a contract value of Rp63,634,402,530 and has undergone several changes. Based on final addendum No. 103/ADD-VIII/S.Per/KKDM/II/2022 the time has been extended to June 30, 2022 and the contract value is Rp76,057,857,105. Work progress has reached 100.00%.

Perusahaan mengadakan kontrak Pekerjaan Proyek Arteri dan Jembatan Akses Jatiwaringin No. 314/S.Per/KKDM/VI/2020 dengan nilai kontrak Rp50.916.423.038 dan telah mengalami beberapa kali perubahan. Berdasarkan addendum terakhir No. 1549/ADD-III/S.Per/KKDM/XII/2021, jangka waktu menjadi sampai dengan 27 April 2022 dan nilai kontrak menjadi Rp57.857.094.362. Berdasarkan addendum 5 dengan No. 314/S.Per/KKDM/VI/2020 tanggal 19 Juni 2020 waktu pelaksanaan diperpanjang dari 22 Juni 2020 hingga 18 Juni 2022. Progres pekerjaan telah mencapai 100%.

The Company entered into a Jatiwaringin Access Arterial and Bridge Project Work Contract No. 314/S.Per/KKDM/VI/2020 with a contract value of Rp50,916,423,038 and has undergone several changes. Based on final addendum No. 1549/ADD-III/S.Per/KKDM/XII/2021, the term is until April 27, 2022 and the contract value is Rp57,857,094,362. Based on addendum 5 with No. 314/S.Per/KKDM/VI/2020 dated June 19, 2020, the implementation time was extended from June 22, 2020 to June 18, 2022. Work progress has reached 100%.

PT Waskita Karya (Persero) Tbk – KAPB

PT Waskita Karya (Persero) Tbk – KAPB

Perusahaan menandatangani kontrak dengan PT Waskita Karya (Persero) Tbk untuk proyek Tol Kayu Agung - Palembang - Betung (KAPB) untuk item sebagai berikut:

The Company signed a contract with PT Waskita Karya (Persero) Tbk for the Kayu Agung - Palembang - Betung (KAPB) toll road project for the following items:

Kontrak pengadaan Spun pile No. 97.7/SPPM/WK/SCM/WAG/2021 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 3 dengan nilai kontrak Rp61.537.845.600 termasuk PPN. Berdasarkan addendum terakhir No. 97.7/ADD.VI/SPPM/WK/SCM/WAG/2022 jangka pengadaan berubah menjadi hingga 31 Agustus 2022. Per 31 Desember 2022 progres sudah mencapai 100%.

Spun pile procurement contract No. 97.7/SPPM/WK/SCM/WAG/2021 for the KAPB Toll Road Project Phase 2 Package II Section 3 with a contract value of Rp61,537,845,600 including VAT. Based on final addendum No. 97.7/ADD.VI/SPPM/WK/SCM/WAG/2022, the procurement period has been changed to August 31, 2022. As of December 31, 2022, progress has reached 100%.

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Kontrak pengadaan Spun pile No. 95.2/SPPM/WK/SCM/WAG/2021 untuk Proyek Tol KAPB Tahap 2 Paket IV Seksi 3B dengan nilai kontrak Rp35.108.304.000 Berdasarkan addendum terakhir No. 95.2/ADD.V/SPPM/WK/SCM/WAG/2022, jangka pengadaan berubah menjadi hingga 31 Juli 2022. Per 31 Desember 2022 progres sudah mencapai 100%.

Spun pile procurement contract No. 95.2/SPPM/WK/SCM/WAG/2021 for the KAPB Toll Road Project Phase 2 Package IV Section 3B with a contract value of Rp35,108,304,000 Based on addendum No. 95.2/ADD.V/SPPM/WK/SCM/WAG/2022, the procurement period has changed to July 31, 2022. As of December 31, 2022, progress has reached 100%.

Kontrak pengadaan Full Slab No. 129.1/SPPM/WK/SCM/WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 3 dengan nilai kontrak Rp129.462.839.035 termasuk PPN. Berdasarkan addendum terakhir No. 129.1/ADD.VI/SPPM/WK/SCM/WAG/2022 jangka pengadaan berubah menjadi hingga 28 Februari 2023. Progres per 28 Februari 2023 mencapai 100%.

Full Slab procurement contract No. 129.1/SPPM/WK/SCM/WAG/2022 for the KAPB Toll Road Project Phase 2 Package II Section 3 with a contract value of Rp129,462,839,035 including VAT. Based on final addendum No. 129.1/ADD.VI/SPPM/WK/SCM/WAG/2022, the procurement period has changed to February 28, 2023. Progress as of February 28, 2023 has reached 100%.

Kontrak pengadaan Full Slab No. 129.2/SPPM/WK/SCM/WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket IV Seksi 3B nilai kontrak Rp53.086.176.407 termasuk PPN. Berdasarkan addendum No. 129.2/ADD.VIII/SPPM/WK/SCM/WAG/2022, jangka pengadaan berubah menjadi hingga 31 Agustus 2023. Progres per 31 Maret 2023 mencapai 100%.

Full Slab procurement contract No. 129.2/SPPM/WK/SCM/WAG/2022 for the KAPB Toll Road Project Phase 2 Package IV Section 3B contract value Rp53,086,176,407 including VAT. Based on addendum No. 129.2/ADD.VIII/SPPM/WK/SCM/WAG/2022, the procurement period has changed to August 31, 2023. Progress as of March 31, 2023 reached 100%.

Kontak Pekerjaan Slab on Pile No. 122/SPPP/WK/SCM/WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 3 dengan jangka waktu dari 5 April 2022 hingga 30 September 2022 dengan nilai kontrak Rp109.524.186.846 termasuk PPN dan PPh. Perjanjian telah diadendum dengan No. 122/ADD.VII/SPPM/WK/SCM/WAG/2022 tanggal 6 Juli 2023 dengan perubahan volume hingga nilai kontrak menjadi Rp45.443.313.461 termasuk PPN dan PPh. Progres per 31 Juli 2023 mencapai 100%.

Slab on Pile Work Contact No. 122/SPPP/WK/SCM/WAG/2022 for KAPB Toll Road Project Phase 2 Package II Section 3 with a period from April 5, 2022 to September 30, 2022 with a contract value of Rp109,524,186,846 including VAT and Income Tax. The agreement has been added to No. 122/ADD.VII/SPPM/WK/SCM/WAG/2022 dated July 6, 2023 with changes to the volume and contract value to Rp45,443,313,461 including VAT and PPh. Progress as of July 31, 2023 reached 100%.

Kontrak Pekerjaan Slab on Pile No. 123/SPPP/WK/SCM/WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket IV Seksi 3B dengan nilai kontrak Rp60.919.656.818 termasuk PPN dan PPh. Berdasarkan addendum final No. 123/ADD.IV/SPPM/WK/SCM/WAG/2022, nilai kontrak menjadi Rp32.695.445.362 termasuk PPN dan PPh. Progres per 28 Februari 2023 mencapai 100%.

Slab on Pile Work Contract No. 123/SPPP/WK/SCM/WAG/2022 for the KAPB Toll Road Project Phase 2 Package IV Section 3B with a contract value of Rp60,919,656,818 including VAT and income tax. Based on final addendum no. 123/ADD.IV/SPPM/WK/SCM/WAG/2022, the contract value is Rp32,695,445,362 including VAT and PPh. Progress as of February 28, 2023 reached 100%.

Kontrak pengadaan Spun pile No. 231/SPPM/WK/SCM/WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 3 dengan nilai kontrak Rp10.241.501.357 termasuk PPN. Berdasarkan addendum terakhir No. 231/ADD.II/SPPM/WK/SCM/WAG/2022, jangka waktu pelaksanaan berubah menjadi hingga 30 November 2022. Progres pekerjaan per 31 Maret 2023 mencapai 100%.

Spun pile procurement contract No. 231/SPPM/WK/SCM/WAG/2022 for the KAPB Toll Road Project Phase 2 Package II Section 3 with a contract value of Rp10,241,501,357 including VAT. Based on final addendum no. 231/ADD.II/SPPM/WK/SCM/WAG/2022, the implementation period has changed to November 30, 2022. Work progress as of March 31, 2023 has reached 100%.

Kontrak pengadaan Spun pile dan Full Slab No. 233.1/SPPM/WK/SCM/ WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 2 dengan nilai kontrak

Spun pile and Full Slab procurement contract No. 233.1/SPPM/WK/SCM/ WAG/2022 for the KAPB Toll Road Project Phase 2 Package II Section 2 with a

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Rp18.734.734.867 termasuk PPN. Berdasarkan addendum terakhir No. 233.1/ADD.01/SPPM/WK/SCM/ WAG/2022, jangka waktu pelaksanaan berubah menjadi hingga 31 Desember 2022. Progres pekerjaan sampai dengan 31 Desember 2022 mencapai 100%.

contract value of Rp18,734,734,867 including VAT. Based on final addendum no. 233.1/ADD.01/SPPM/WK/SCM/WAG/2022, the implementation period has changed to December 31, 2022. Work progress up to December 31, 2022 has reached 100%.

Kontrak Pekerjaan Slab On Pile No 340/SPPP/WK/SCM/WAG/2022 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 2 dengan nilai kontrak Rp6.361.233.288 termasuk PPN dan PPh. Berdasarkan addendum terakhir No. 340/ADD.I/SPPP/WK/ SCM/WAG/2022, nilai kontrak berubah menjadi Rp5.266.284.888 termasuk PPN dan PPh. Progres per 31 Januari 2023 mencapai 100%.

Slab On Pile Work Contract No. 340/SPPP/WK/SCM/WAG/2022 for the KAPB Toll Road Project Phase 2 Package II Section 2 with a contract value of Rp6,361,233,288 including VAT and PPh. Based on final addendum no. 340/ADD.I/SPPP/WK/ SCM/WAG/2022, the contract value changes to Rp5,266,284,888 including VAT and PPh. Progress as of January 31, 2023 reached 100%.

Kontrak pengadaan Spun pile dan Full Slab No. 167/SPPM/WK/ SCM/WAG/2023 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 3 dengan nilai kontrak Rp17.520.006.345 termasuk PPN. Berdasarkan addendum terakhir No. 167/ADD.II/SPPM/WK/SCM/ WAG/2023, jangka waktu pelaksanaan berubah menjadi hingga 30 Agustus 2023 dan nilai kontrak berubah menjadi Rp10.734.266.255 termasuk PPN dan PPh. Progres pekerjaan sampai dengan 31 Desember 2023 mencapai 100%.

Spun pile and Full Slab procurement contract No. 167/SPPM/WK/ SCM/WAG/2023 for the KAPB Toll Road Project Phase 2 Package II Section 3 with a contract value of Rp17,520,006,345 including VAT. Based on final addendum No. 167/ADD.II/SPPM/WK/SCM/WAG/2023, the implementation period changes to August 30, 2023 and the contract value changes to Rp10,734,266,255 including VAT and income tax. Work progress up to December 31, 2023 reached 100%.

Kontrak Pekerjaan Slab On Pile No. 171/SPPP/WK/SCM/WAH/2023 untuk Proyek Tol KAPB Tahap 2 Paket II Seksi 3 dengan nilai kontrak Rp10.646.661.570 termasuk PPN dan PPh. Berdasarkan addendum terakhir No. 171/ADD.II/SPPP/WK/SCM/WAH/2023, nilai kontrak berubah menjadi Rp5.334.924.049 termasuk PPN dan PPh. Progres per 31 Agustus 2023 mencapai 100%.

Slab On Pile Work Contract No. 171/SPPP/WK/SCM/WAH/2023 for the KAPB Toll Road Project Phase 2 Package II Section 3 with a contract value of Rp10,646,661,570 including VAT and PPh. Based on final addendum no. 171/ADD.II/SPPP/WK/SCM/WAH/2023, the contract value changes to Rp5,334,924,049 including VAT and income tax. Progress as of August 31, 2023 reached 100%.

PT Waskita Karya (Persero) Tbk – Pengadaan CCSP untuk Proyek Jalan Tol Krian – Legundi – Bunder – Manyar (KLBM Seksi 2)

PT Waskita Karya (Persero) Tbk – Procurement of CCSP for the Krian – Legundi – Bunder – Manyar Toll Road Project (KLBM Section 2)

Perusahaan mengadakan kontrak pekerjaan pengadaan *Concrete Corrugated Sheet Piles* (CCSP) untuk Proyek Jalan Tol Krian-Legundi-Bunder-Manyar (KLBM Seksi 2) No. 70/SPPM/WK/SCM/WAG/2022 dengan nilai kontrak sebesar Rp6.470.850.000 dan jangka waktu pelaksanaan sampai dengan 30 Juni 2022. Berdasarkan addendum terakhir No. 70/ADD.II/SPPM/WK/SCM/WAG/2022, nilai kontrak berubah menjadi Rp7.783.815.000 dengan jangka pelaksanaan sampai dengan 12 September 2022. Presentasi pekerjaan per 31 Desember 2022 dan 2023 masing-masing 87,93% dan 100%.

The Company entered into a work contract for the procurement of *Concrete Corrugated Sheet Piles* (CCSP) for the Krian-Legundi-Bunder-Manyar Toll Road Project (KLBM Section 2) No. 70/SPPM/WK/SCM/WAG/2022 with a contract value of Rp6,470,850,000 and an implementation period of up to June 30, 2022. Based on final addendum No. 70/ADD.II/SPPM/WK/SCM/WAG/2022, the contract value changes to Rp7,783,815,000 with an implementation period of up to September 12, 2022. Work presentation as of December 31, 2022 and 2023 is 87.93% respectively and 100%.

PT Hakaaston - JTTS Pekanbaru - Dumai Seksi 1 – 6

PT Hakaaston - JTTS Pekanbaru - Dumai Seksi 1 – 6

Perusahaan mengadakan kontrak pekerjaan No. 08/SPPM/WBP/2018 untuk JTTS Pekanbaru - Dumai Seksi 1 sampai 6 pembuatan spun pile dengan nilai

The Company entered into employment contract No. 08/SPPM/WBP/2018 for JTTS Pekanbaru - Dumai Sections 1 to 6 making spun piles with a contract

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kontrak Rp241.607.360.000 dan telah mengalami beberapa kali perubahan. Berdasarkan Addendum terakhir No. Add.01/HKA/BY.317/S.PERJ.49/IX/2019 dengan nilai on site pelabuhan Rp117.615.858.900. Periode kontrak adalah 20 Juni 2019 hingga 31 Oktober 2019. Progres pekerjaan mencapai 100% per 31 Desember 2023 dan 2022.

value of Rp241,607,360,000 and has undergone several changes. Based on final Addendum No. Add.01/HKA/BY.317/S.PERJ.49/IX/2019 with an on site port value of Rp117,615,858,900. The contract period is June 20, 2019 to October 31, 2019. Work progress reaches 100% as of December 31, 2023 and 2022.

PT Duta Graha Karya

PT Duta Graha Karya

Perusahaan mengadakan kontrak pengadaan PCI Girder & Spun Pile untuk Proyek Tol Kataraja Seksi 1 No. DGK/PO/01/22/00002, dengan nilai Rp278.613.401.861. Piutang usaha tercatat sebesar 34,59% dengan progres sebesar 44,46%. Selisih progres dengan piutang usaha merupakan produk onsite PCI GIRDER yang belum terbit invoice yang terjadi karena sistem SAP Perusahaan sudah terprogres 65% harga satuan produk setiap produk terkirim on site, sedangkan yang baru di invoice kan (BAP dari pihak PT Duta Graha Karya) membukukan porsi 50% dari harga satuan produk.

The Company entered into a PCI Girder & Spun Pile procurement contract for the Kataraja Section 1 No. 1 Toll Road Project. DGK/PO/01/22/00002, with a value of Rp278,613,401,861. Trade receivables were recorded at 34.59% with a progress of 44.46%. The difference in progress with trade receivables is for PCI GIRDER onsite products for which invoices have not yet been issued, which occurs because the Company's SAP system has progressed by 65% of the product unit price for each product sent on site, while the new invoices (BAP from PT Duta Graha Karya) recorded a portion. 50% of the product unit price.

KSO Waskita Bersama Vision First

KSO Waskita Bersama Vision First

Perusahaan mengadakan kontrak pekerjaan Pembangunan Jembatan Penyeberangan Multiguna Dukuh Atas dan Revitalisasi Stasiun Sudirman No. 001/SPK/KSO.WBF/X/2021 dengan nilai sebesar Rp183.827.896.345 (termasuk PPN). Berdasarkan addendum terakhir No. 002/AMD/SPPP/KSO.WBVF/2022, masa pelaksanaan berubah menjadi dari 31 Desember 2022 sampai dengan 31 Desember 2023. Nilai kontrak berubah menjadi sebesar Rp74.000.000.000 (Tidak termasuk PPN) sesuai dengan addendum No. 001/AMD/SPPP/KSO.WBVF/2023. Konfirmasi Fisik per 31 Oktober 2023 sebesar 96,61 dan tagihan termin dari bulan November 2021 hingga bulan Oktober 2023 adalah sebesar 87,61%.

The Company entered into a work contract for the construction of the Dukuh Atas Multipurpose Crossing Bridge and the revitalization of Sudirman Station No. 001/SPK/KSO.WBF/X/2021 with a value of Rp183,827,896,345 (including VAT). Based on final addendum No. 002/AMD/SPPP/KSO.WBVF/2022, the implementation period changes to December 31, 2022 to December 31, 2023. The contract value changes to Rp74,000,000,000 (excluding VAT) in accordance with addendum No. 001/AMD/SPPP/KSO.WBVF/2023. Physical confirmation as of October 31, 2023 is 96.61 and the billing term from November 2021 to October 2023 is 87.61%.

PT Kapuk Naga Indah

PT Kapuk Naga Indah

Perusahaan mengadakan kontrak pekerjaan Konstruksi Rumah Pompa (Pumping Station) Pulau 2B PIK, Surat Perintah Kerja No. KNI/PO/06/21/00031 tanggal 15 Juni 2021, dengan nilai kontrak Rp50.700.000.000 belum termasuk PPN. Jangka waktu pekerjaan 15 Juni 2021 sampai dengan 14 Juni 2022. Berdasarkan Addendum terakhir Surat Perintah Kerja No: Add 1-KNI/PO/06/21/00031, dengan perpanjangan waktu Pelaksanaan Pekerjaan 15 Juni 2021 sampai dengan 14 Agustus 2022. Progres Pekerjaan hingga 31 Desember 2023 dan 31 Desember 2022 progresnya masing-masing mencapai 100%.

The Company entered into a work contract for Pump House Construction (Pumping Station) Island 2B PIK, Work Order No. KNI/PO/06/21/00031 dated June 15, 2021, with a contract value of Rp50,700,000,000 excluding VAT. Work period June 15, 2021 to June 14, 2022. Based on the latest Addendum to Work Order No: Add 1-KNI/PO/06/21/00031, with an extension of the work implementation time from June 15, 2021 to August 14, 2022. Work progress up to December 31, 2023 and December 31, 2022 progress will each reach 100%.

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**PT Waskita Karya (Persero) Tbk Divisi
Infrastruktur II - Proyek Peningkatan Jalan
Simpang Siligita-Kempinski Showcase Mangrove
Denpasar Bali**

Perusahaan memperoleh Surat Perintah Mulai Kerja (SPMK) No. 11/SPMK/WK/SCM/WAH/2022 tertanggal 17 Februari 2022, dan memulai pekerjaan berdasarkan kontrak kerja Surat Perjanjian Pemborongan Pekerjaan (SPPP) nomor 11/SPPP/WK/SCM/WAH/2022 tanggal 17 Februari 2022 dengan jangka waktu pelaksanaan selama 65 hari kalender sampai dengan tanggal 23 April 2022 dan nilai pekerjaan Rp19.194.125.000, serta uang muka 20% dari total nilai kontrak dengan jangka waktu pembayaran termin selama 60 hari kalender. Perusahaan memperoleh addendum kedua dengan perubahan nilai kontrak menjadi Rp15.022.750.000 tertanggal 16 Juni 2022 No.11/ADD-II/SPPP/WK/SCM/WAH/2022. Saat ini Perusahaan sedang proses negosiasi addendum ketiga untuk memperoleh termin terakhir atas sisa nilai pekerjaan. Progres sampai dengan 31 Desember 2023 mencapai 89,98%.

**PT Waskita Agung-KSO – Proyek Pemancangan
CCSP & Spun pile Sungai Loji Banger Pekalongan**

Perusahaan memperoleh kontrak pekerjaan untuk Proyek Pemancangan CCSP Sungai Loji Banger Pekalongan No. 36.5/SPPP/WK/SCM/WAG/2022 pada tanggal 7 Februari 2022 dengan nilai kontrak sebesar Rp184.050.000. Kontrak ini telah beberapa kali mengalami perubahan. Berdasarkan pada addendum kontrak terakhir, No. 36.5/ADD-IV/SPPP/WK/SCM/WAG/2023 tanggal 18 Januari 2023 Nilai Kontrak yang semula sebesar Rp184.050.000 berubah menjadi Rp 2.735.910.000 (exclude PPN 11%), dengan jangka waktu pelaksanaan pekerjaan menjadi 28 Februari 2023. Metode pembayaran yang digunakan pada kontrak pekerjaan ini adalah dengan metode termin. Progres Pekerjaan sampai dengan 31 Mei 2023 telah mencapai 100%.

**PT Waskita Agung-KSO – Proyek Pengadaan
CCSP & Spun pile Sungai Loji Banger Pekalongan**

Perusahaan memperoleh kontrak pekerjaan untuk Proyek Pengendalian Banjir dan Rob Sungai Loji dengan pekerjaan pengadaan CCSP dan Spun Pile. Untuk Pekerjaan pengadaan CCSP sendiri dengan kontrak nomor 211/SPPM/WK/SCM/WAG/2021, pada tanggal 31 Desember 2021 dengan nilai kontrak Rp44.754.333.750 (exclude PPN 11%). Kontrak ini beberapa kali mengalami perubahan berdasarkan addendum kontrak terakhir, No. 211/ADDIV/SPPM/WK/SCM/WAG/2023 Tanggal 24 Februari 2023 Untuk Nilai Kontrak Tetap dengan Nilai Rp44.754.333.750 (exclude PPN 11%) sedangkan Jangka waktu pelaksanaan mejadi Mulai 31

**PT Waskita Karya (Persero) Tbk Infrastructure
Division II - Siligita-Kempinski Showcase
Mangrove Showcase Road Improvement Project
Denpasar Bali**

The Company obtained a Work Start Order (SPMK) No. 11/SPMK/WK/SCM/WAH/2022 dated February 17, 2022 and started work based on the work contract Work Contract Agreement Letter (SPPP) number 11/SPPP/WK/SCM/WAH/2022 dated February 17, 2022 with an implementation period of 65 calendar days until April 23, 2022 and work value of Rp19,194,125,000, as well as a down payment of 20% of the total contract value with a payment term of 60 calendar days. The company obtained a second addendum with a change in the contract value to Rp15,022,750,000 dated June 16, 2022 No.11/ADD-II/SPPP/WK/SCM/WAH/2022. Currently the Company is in the process of negotiating a third addendum to obtain a final term for the remaining value of the work. Progress up to December 31, 2023 reached 89.98%.

**PT Waskita Agung-KSO – CCSP & Spun pile
Piling Project Loji Banger Pekalongan River**

The Company secured the contract for the CCSP River Loji Banger Pekalongan Project No. 36.5/SPPP/WK/SCM/WAG/2022 on February 7, 2022, with a contract value of Rp184,050,000. This contract has undergone several changes. Based on the latest contract addendum, No. 36.5/ADD-IV/SPPP/WK/SCM/WAG/2023 dated January 18, 2023, the original contract value of Rp184,050,000 changed to Rp2,735,910,000 (excluding 11% VAT), with the project's execution period extended to February 28, 2023. The payment method used for this contract is the milestone-based method. As of May 31, 2023, the project progress has reached 100%

**PT Waskita Agung-KSO – CCSP & Spun pile
Procurement Project Loji Banger River
Pekalongan**

The Company obtained a work contract for the Sungai Loji Flood Control and Robust Project with the CCSP and Spun Pile procurement work. For the CCSP procurement work itself with contract number 211/SPPM/WK/SCM/WAG/2021, on December 31, 2021 with a contract value of Rp44,754,333,750 (excluding VAT 11%). This contract has undergone several changes based on the latest contract addendum, No. 211/ADD-IV/SPPM/WK/SCM/WAG/2023 dated February 24, 2023 for fixed contract value with a value of Rp44,754,333,750 (exclude 11% VAT) while the implementation period is from December 31, 2021 to June 30, 2023. There are three contracts

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Desember 2021 Sampai dengan 30 Juni 2023. Pekerjaan pengadaan Spun Pile terdapat tiga kontrak, yang pertama Kontrak nomor 146.2/SPPM/WSKT-AGUNG.KSO/INF1/2021, pada tanggal 26 November 2021 dengan Nilai Kontrak Rp2.414.558.000 (exclude PPN 11%), yang kedua Kontrak Nomor 1774.4/SPPM/WK/SCM/WAG/2022 Tanggal 13 Juni 2023 dengan Nilai Kontrak Rp1.688.880.000 (exclude PPN 11%), yang ketiga Kontrak Nomor 398/SPPM/WK/SCM/WAG/2022 Tanggal 8 November 2022 dengan Nilai Kontrak Rp1.309.920.000 (exclude PPN 11%). Metode Pembayaran pekerjaan ini adalah dengan metode termin. Progres Pekerjaan sampai dengan 31 Mei 2023 telah mencapai 100%.

for the Spun Pile procurement work, the first is Contract number 146.2/SPPM/WSKT-AGUNG.KSO/INF1/2021, on November 26, 2021 with a Contract Value of Rp2,414,558,000 (Exclude VAT 11%), the second is Contract Number 1774.4/SPPM/WK/SCM/WAG/2022 dated June 13, 2023 with a contract value of Rp1,688,880,000 (exclude VAT 11%), the third is contract number 398/SPPM/WK/SCM/WAG/2022 dated November 8, 2022 with contract value Rp1,309,920,000 (Exclude VAT 11%). The payment method for this job is by term method. Work progress up to May 31, 2023 has reached 100%.

PT Waskita BRP-KSO – Proyek Pengadaan CCSP, Lining & Sloof Rehabilitasi, Peningkatan dan Modernisasi Jaringan Irigasi Salamdarma

PT Waskita BRP-KSO – CCSP, Lining & Sloof Rehabilitation, Improvement and Modernization Project for Procurement of the Salamdarma Irrigation Network

Perusahaan memperoleh kontrak pekerjaan pengadaan CCSP, Lining & Sloof untuk Proyek Rehabilitasi, Peningkatan dan Modernisasi Jaringan Irigasi Salamdarma. Untuk pekerjaan pengadaan CCSP sendiri dengan kontrak nomor 326/SPPM/WK/SCM/WAG/2022, pada tanggal 26 September 2022 dengan nilai kontak Rp6.334.200.000 (exclude PPN 11%). Kontrak ini sudah beberapa kali mengalami perubahan berdasarkan addendum kontrak terakhir dengan No 326/ADD-II/SPPM/WK/SCM/WAG/2023 pada tanggal 13 Januari 2023 dengan nilai yang sama namun untuk jangka waktu pekerjaan dari tanggal 26 September 2022 sd 9 Februari 2023. Sedangkan untuk pekerjaan pengadaan Lining & Sloof nomor kontrak 405/SPPM/WK/SCM/WAG/2022 pada tanggal 14 November 2022 dengan nilai kontrak Rp5.845.000.000 (exclude PPN 11%). Seiring berjalannya waktu ada beberapa kali perubahan addendum kontrak pekerjaan dengan nomor addendum kontrak terakhir 405/ADD-IV/SPPM/WK/SCM/WAG/2023 tanggal 28 September 2023 dengan nilai kontrak Rp7.515.000.000 (exclude PPN 11%) dengan penambahan produk lining dan sloof dengan jangka waktu pekerjaan menjadi 14 November 2022 sd 30 Desember 2023. Progres pekerjaan sampai dengan 31 Desember 2023 telah mencapai 100%.

The Company obtains an employment contract CCSP, Lining & Sloof procurement for Projects Network Rehabilitation, Upgrade and Modernization Salamdarma Irrigation Network Rehabilitation, Improvement, and Modernization Project. For the CCSP procurement work itself, under contract number 326/SPPM/WK/SCM/WAG/2022, it was awarded on September 26, 2022, with a contract value of Rp6,334,200,000 (excluding 11% VAT). This contract has undergone several changes based on the latest contract addendum with No. 326/ADD-II/SPPM/WK/SCM/WAG/2023 on January 13, 2023, maintaining the same value but extending the work period from September 26, 2022, to February 9, 2023. As for the Lining & Sloof procurement work, the contract number is 405/SPPM/WK/SCM/WAG/2022, awarded on November 14, 2022, with a contract value of Rp5,845,000,000 (excluding 11% VAT). Over time, there have been several changes through contract addendums, and the latest addendum is No. 405/ADD-IV/SPPM/WK/SCM/WAG/2023 on September 28, 2023, with a contract value of Rp7,515,000,000 (excluding 11% VAT). This addendum includes additional Lining and Sloof products, extending the work period from November 14, 2022, to December 30, 2023. The work progress as of December 31, 2023, has reached 100%.

PT Waskita BRP-KSO – Proyek Pemancangan CCSP Rehabilitasi, Peningkatan dan Modernisasi Jaringan Irigasi Salamdarma

PT Waskita BRP-KSO – CCSP Construction Project Rehabilitation, Improvement and Modernization of the Salamdarma Irrigation Network

Perusahaan memperoleh kontrak pekerjaan untuk Pemancangan CCSP Proyek Rehabilitasi, Peningkatan dan Modernisasi Jaringan Irigasi Salamdarma. Kontrak pekerjaan pemancangan CCSP dengan nomor 002/SPPP/WSKT-BRP.KSO/INF1/ISD/2022 pada tanggal 19 Oktober 2022 dengan nominal Rp897.660.000 (exclude PPN

The Company obtained a work contract for the CCSP Construction of the Salamdarma Irrigation Network Rehabilitation, Improvement and Modernization Project. CCSP erection work contract with number 002/SPPP/WSKT-BRP.KSO/INF1/ISD/2022 on October 19, 2022 with a nominal value of Rp897,660,000 (exclude VAT 11%) with a work

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11%) dengan jangka waktu pekerjaan pada tanggal 19 Oktober 2022 sd 31 Desember 2022. Kontrak ini beberapa kali mengalami perubahan addendum kontrak terakhir Nomor 002/ADD-II/SPPP/WSKT-BRP.KSO/INF1/ISD/2023 pada tanggal 14 Februari 2023 dengan nominal yang sama namun jangka waktu pekerjaan menjadi 19 Oktober 2022 sd 15 Maret 2023. Progres pekerjaan sampai dengan 31 Desember 2023 telah mencapai 100%

PT Waskita BRP-KSO – Proyek Pengadaan CCSP, Lining & Sloof Jaringan Irigasi Kamojing Telar Barugbug JOP 70%

Perusahaan memperoleh kontrak pekerjaan pengadaan CCSP, Lining & Sloof untuk Proyek Jaringan Irigasi Kamojing Telar Barugbug JOP 70%. Untuk pekerjaan pengadaan CCSP kontrak awal No.381/SPPM/WK/SCM/WAG/2022 pada tanggal 28 Oktober 2022 dengan nilai kontrak sebesar Rp8.124.138.000 (exclude PPN 11%) jangka waktu pekerjaan sd 31 Desember 2022. Kontrak ini beberapa kali mengalami perubahan berdasarkan addendum kontrak terakhir dengan Nomor 381/ADD-IV/SPPM/WK/SCM/WAG/2023 pada tanggal 15 September 2023 dengan nilai kontrak yang sama namun ada perpanjangan jangka waktu pekerjaan menjadi sampai dengan 30 November 2023. Sedangkan Pekerjaan pengadaan Lining & Sloof kontrak awal dengan Nomor 370/SPPM/WK/SCM/WAG/2022 pada tanggal 24 Oktober 2022 dengan nilai kontrak sebesar Rp12.136.690.000. Tidak jauh beda dengan pengadaan CCSP, kontrak ini juga beberapa kali mengalami perubahan berdasarkan addendum kontrak terakhir dengan Nomor 370/ADD-IV/SPPM/WK/SCM/WAG/2023 pada tanggal 15 September 2023 dengan nilai kontrak yang berubah karena adanya pengurangan pekerjaan pengadaan produk Lining Rp11.630.590.000 (exclude PPN 11%) dengan jangka waktu pekerjaan menjadi sampai dengan 30 November 2023. Progres pekerjaan sampai dengan 31 Desember 2023 telah mencapai 100%.

PT JGC Indonesia

Perusahaan memperoleh kontrak berupa pengadaan produk readymix untuk Proyek Sumbawa LNG Terminal & Regas Facility dari PT JGC Indonesia dengan kontrak No. PO-CONST-002-2023, dengan nilai kontrak Rp85.907.844.200 (Exc PPN 11%). Atas kontrak tersebut, progress proyek telah mencapai nilai sebesar Rp12.958.490.450 (15%) dengan rincian senilai Rp11.334.742.250 telah dicatat sebagai Piutang Usaha dan Rp1.623.748.200 dicatat sebagai Tagihan Bruto per 31 Desember 2023.

Adhi - Waskita - Jaya Konstruksi, KSO

Perusahaan memperoleh kontrak berupa Pengadaan Produk Precast dari Adhi - Waskita - Jaya Konstruksi, KSO dengan kontrak No. 007/KM/ADHI-WASKITA-

period from October 19, 2022 to December 31, 2022. This contract has undergone several changes to the latest contract addendum Number 002/ADD-II/SPPP/WSKT-BRP.KSO/INF1/ISD/2023 on February 14, 2023 with the same nominal value but the work period is October 19, 2022 to March 15, 2023. Work progress up to December 31, 2023 has reached 100%.

PT Waskita BRP-KSO – CCSP, Lining & Sloof Procurement Project for Kamojing Telar Barugbug Irrigation Network JOP 70%

The Company obtained the CCSP, Lining & Sloof procurement work contract for the Kamojing Telar Barugbug Irrigation Network Project JOP 70%. For CCSP procurement work, initial contract No. 381/SPPM/WK/SCM/WAG/2022 on October 28, 2022 with a contract value of Rp8,124,138,000 (exclude 11% VAT) work period until December 31, 2022. This contract has been held several times underwent changes based on the latest contract addendum with Number 381/ADD-IV/SPPM/WK/SCM/WAG/2023 on September 15, 2023 with the same contract value but there was an extension of the work period to November 30, 2023. Meanwhile, the Lining procurement work and Sloof initial contract with Number 370/SPPM/WK/SCM/WAG/2022 on October 24, 2022 with a contract value of Rp12,136,690,000. Not much different from CCSP procurement, this contract has also undergone several changes based on the latest contract addendum Number 370/ADD-IV/SPPM/WK/SCM/WAG/2023 on September 15, 2023 with the contract value changing due to a reduction in procurement work Lining products Rp11,630,590,000 (excludes 11% VAT) and the work period was extended until November 30, 2023. As of December 31, 2023, the work progress has reached 100%.

PT JGC Indonesia

The Company secured a contract for the procurement of readymix products for the Sumbawa LNG Terminal & Regas Facility Project from PT JGC Indonesia, with contract No. PO-CONST-002-2023, with a contract value of Rp85,907,844,200 (excluding 11% VAT). Under this contract, the project progress has reached a value of Rp12,958,490,450 (15%) the breakdown includes Rp11,334,742,250 recorded as Accounts Receivable and Rp1,623,748,200 recorded as Gross Billing as of December 31, 2023.

Adhi - Waskita - Jaya Construction, KSO

The Company has secured a contract for the procurement of Precast Products from Adhi - Waskita - Jaya Konstruksi, Joint Operation (KSO), with

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JKON/KSO/VI/2023 tanggal 23 Juni 2023 dengan nilai kontrak Rp11.481.171.000 (*exclude* PPN 11%) dan di addendum I dengan kontrak 007/AMD-01/KM/ADHI-WASKITA-JKON/KSO/IX/2023 tanggal 20 September 2023 dengan nilai kontrak Rp11.801.755.000 (*exclude* PPN 11%), untuk pengadaan Produk Precast yaitu *Spun Pile* 600 mm untuk Proyek Pembangunan Jalan Tol Bayung Lencir - Tempino Seksi 1 STA (116+000 S/D STA 123+625). Atas kontrak tersebut, progres Pembangunan Jalan Tol Bayung Lencir - Tempino Seksi 1 per 31 Desember 2023 sebesar Rp11.801.755.000 atau 100%. Sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 mencapai Rp11.801.755.000 atau 100%.

Perusahaan juga memperoleh pekerjaan pengadaan *Readymix Concrete* dengan kontrak No. 005/KONTRAK/BALENO/ADHIWASKITA JKON/KSO/VI/2023 pada tanggal 26 Juni 2023 nilai kontraknya Rp92.814.980.044 (*exclude* PPN 11%). Perusahaan memperoleh uang muka sebesar 10% dari total nilai kontrak sebesar Rp9.281.498.000 dengan jangka waktu pembayaran atas termin selama 60 hari kalender. Atas kontrak tersebut, progress pembangunan jalan tol Bayung Lencir - Tempino Seksi 1 Per 31 Desember 2023 sebesar Rp15.915.225.643 atau 17,15% sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 sebesar Rp14.323.703.079 atau 15,43%.

Perusahaan juga memperoleh pekerjaan pengadaan *Spun Pile* dengan kontrak No. 014/ADHI-WASKITA-JKON/KSO/X/2023 pada tanggal 26 September 2023 nilai kontraknya Rp41.785.842.000 (tidak termasuk PPN 11%). Kontrak ini telah beberapa kali mengalami perubahan, Berdasarkan pada addendum kontrak terakhir, No. 014/AMD-03/KM/ADHI-WASKITA-JKON/KSO/XII/2023 tanggal 19 Desember 2023 nilai kontraknya Rp45.960.249.000 (*exclude* PPN 11%). Perusahaan memperoleh uang muka sebesar 10% dari total nilai kontrak sebesar Rp4.178.584.200 dengan jangka waktu pembayaran atas termin selama 60 hari kalender. Atas kontrak tersebut, progress pembangunan jalan tol Bayung Lencir - Tempino Seksi 1 Per 31 Desember 2023 sebesar Rp40.589.664.000 atau 88,31% sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 sebesar Rp30.627.628.560 atau 66,64%.

Perusahaan juga memperoleh pekerjaan pengadaan *Precast Concrete I (PCI) Girder* dengan kontrak No. 012/KM/ADHI-WASKITA-JKON/KSO/IX/2023 pada tanggal 26 September 2023 nilai kontraknya Rp16.056.000.000 (*exclude* PPN 11%) dan di addendum kontrak No. 012/KM/ADHI-WASKITA-

contract No. 007/KM/ADHI-WASKITA-JKON/KSO/VI/2023 dated June 23, 2023, with a contract value of Rp11,481,171,000 (*excluding* 11% VAT). The contract was later amended through Addendum I with contract 007/AMD-01/KM/ADHI-WASKITA-JKON/KSO/IX/2023 dated September 20, 2023, with an amended contract value of Rp11,801,755,000 (*excluding* 11% VAT). For the procurement precast product includes *Spun Pile* 600 mm for the construction of the Bayung Lencir - Tempino Toll Road Project, Section 1, from STA (Station) 116+000 to STA 123+625. As of December 31, 2023, the progress of the construction of the Bayung Lencir - Tempino Toll Road Section 1 amounts to Rp11,801,755,000 or 100%. Simultaneously, the accounts receivable recorded until December 31, 2023, is also Rp11,801,755,000 or 100%.

The Company also secured a contract for the procurement of *Readymix Concrete* with contract No. 005/KONTRAK/BALENO/ADHIWASKITA JKON/KSO/VI/2023 on June 26, 2023, with a contract value of Rp92,814,980,044 (*excluding* 11% VAT). The Company received an advance payment amounting to 10% of the total contract value, which is Rp9,281,498,000, with a payment term for installments over 60 calendar days. Under this contract, the progress of the construction of the Bayung Lencir - Tempino Toll Road Section 1 as of December 31, 2023, amounts to Rp15,915,225,643 or 17.15%. Simultaneously, the accounts receivable recorded until December 31, 2023, is Rp14,323,703,079 or 15.43%.

The Company also secured a contract for the procurement of *Spun Pile* with contract No. 014/ADHI-WASKITA-JKON/KSO/X/2023 on September 26, 2023, with an initial contract value of Rp41,785,842,000 (*excluding* 11% VAT). This contract underwent several changes, and based on the latest contract addendum, No. 014/AMD-03/KM/ADHI-WASKITA-JKON/KSO/XII/2023 dated December 19, 2023, the amended contract value is Rp45,960,249,000 (*excluding* 11% VAT). The Company received an advance payment amounting to 10% of the total contract value, which is Rp4,178,584,200, with a payment term for installments over 60 calendar days. Under this contract, the progress of the construction of the Bayung Lencir - Tempino Toll Road Section 1 as of December 31, 2023, amounts to Rp40,589,664,000 or 88.31%. Simultaneously, the accounts receivable recorded until December 31, 2023, is Rp30,627,628,560 or 66.64%.

The Company also secured a contract for the procurement of *Precast Concrete I (PCI) Girder* with contract No. 012/KM/ADHI-WASKITA-JKON/KSO/IX/2023 on September 26, 2023, with an initial contract value of Rp16,056,000,000 (*excluding* 11% VAT). The contract was amended through addendum

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JKON/KSO/XII/2023.AMD 01 tanggal 15 Desember 2023 nilai kontraknya Rp16.056.000.000 (exclude PPN 11%). Perusahaan memperoleh uang muka sebesar 10% dari total nilai kontrak sebesar Rp1.605.600.000 dengan jangka waktu pembayaran atas termin selama 30 hari kalender. Atas kontrak tersebut, progress pembangunan jalan tol Bayung Lencir Tempino Seksi 1 Per 31 Desember 2023 sebesar Rp11.284.080.000 atau 70,28% sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 sebesar Rp8.588.799.000 atau 53,49%.

Perusahaan juga memperoleh pekerjaan pengadaan *Mini Pile UK. 30 x 30 cm* dengan kontrak No. 011/KM/ADHI-WASKITA-JKON/KSO/IX/2023 pada tanggal 26 September 2023 nilai kontraknya Rp5.606.616.000 (exclude PPN 11%). Perusahaan memperoleh uang muka sebesar 10% dari total nilai kontrak sebesar Rp560.661.600 dengan jangka waktu pembayaran atas termin selama 30 hari kalender. Atas kontrak tersebut, progress pembangunan jalan tol Bayung Lencir Tempino seksi Per 31 Desember 2023 sebesar Rp5.517.532.800 atau 98,41% sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 sebesar Rp4.485.367.440 atau 80,00%.

PP - NK, KSO

Perusahaan memperoleh kontrak berupa Pengadaan Produk *Precast* dari PP - NK, KSO dengan kontrak No. 0007/PP-NK.KSO/SPJB/07/2023 tanggal 24 Juli 2023 dengan nilai kontrak Rp12.257.274.000 (exclude PPN 11%). Kontrak ini telah beberapa kali mengalami perubahan. Berdasarkan pada addendum kontrak terakhir, No. 0007.2/PP-NK.KSO/SPJB/09/2023 tanggal 19 September 2023 dengan nilai kontrak Rp15.218.112.000 (exclude PPN 11%), untuk pengadaan Produk *Precast* yaitu *Girder* dan *Spun Pile* untuk Proyek Pembangunan Jalan Tol Bayung Lencir - Tempino Seksi 2. Atas kontrak tersebut, progres Pembangunan Jalan Tol Bayung Lencir - Tempino Seksi 2 per 31 Desember 2023 sebesar Rp7.457.472.000 atau 49%. Sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 mencapai Rp6.516.304.000 atau 42,82%.

Adhi-Minarta KSO

Perusahaan memperoleh kontrak berupa Pengadaan *Spun pile* dari Adhi Minarta KSO dengan kontrak No. 01/KONTRAK/KSO/ADHI-MINARTA/II/2023 tanggal 1 Februari 2023, dengan nilai kontrak Rp49.798.800.000 (exclude PPN 11%), untuk pengadaan Produk *Precast* yaitu *Spun Pile* Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3. Progres Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 sampai dengan 31 Desember 2023 sebesar

No. 012/KM/ADHI-WASKITA-JKON/KSO/XII/2023. AMD 01 dated December 15, 2023, with the amended contract value of Rp16,056,000,000 (excluding 11% VAT). The Company received an advance payment amounting to 10% of the total contract value, which is Rp1,605,600,000, with a payment term for installments over 30 calendar days. Under this contract, the progress of the construction of the Bayung Lencir - Tempino Toll Road Section 1 as of December 31, 2023, amounts to Rp11,284,080,000 or 70.28%. Simultaneously, the accounts receivable recorded until December 31, 2023, is Rp8,588,799,000 or 53.49%.

The Company also secured a contract for the procurement of *Mini Pile UK. 30 x 30 cm* with contract No. 011/KM/ADHI-WASKITA-JKON/KSO/IX/2023 on September 26, 2023, with a contract value of Rp5,606,616,000 (excluding 11% VAT). The Company received an advance payment amounting to 10% of the total contract value, which is Rp560,661,600, with a payment term for installments over 30 calendar days. Under this contract, the progress of the construction of the Bayung Lencir - Tempino Toll Road Section as of December 31, 2023, amounts to Rp5,517,532,800 or 98.41%. Simultaneously, the accounts receivable recorded until December 31, 2023, is Rp4,485,367,440 or 80.00%.

PP - NK, KSO

The Company obtained a contract in the form of Procurement of *Precast Products* from PP - NK, KSO with contract No. 0007/PP-NK.KSO/SPJB/07/2023 dated July 24, 2023 with a contract value of Rp12,257,274,000 (exclude VAT 11%). This contract has undergone several changes. Based on the latest contract addendum, No. 0007.2/PP-NK.KSO/SPJB/09/2023 dated September 19, 2023 with a contract value of Rp15,218,112,000 (exclude 11% VAT), for the procurement of *Precast Products*, namely *Girder* and *Spun Pile* for the Bayung Lencir - Tempino Toll Road Construction Project Section 2. Based on this contract, the construction progress of the Bayung Lencir - Tempino Toll Road Section 2 as of December 31, 2023 is Rp7,457,472,000 or 49%. Meanwhile, the recording of trade receivables up to December 31, 2023 reached Rp6,516,304,000 or 42.82%.

Adhi-Minarta KSO

The Company obtained a contract in the form of *Spun pile Procurement* from Adhi Minarta KSO with contract No. 01/KONTRAK/KSO/ADHI-MINARTA/II/2023 dated February 1, 2023, with contract value Rp49,798,800,000 (Exc VAT 11%), for the procurement of *Precast Products* namely *Spun Pile* for the Beach Safety Development Project in Jakarta Bay Phase 6 Package 3. Progress of the Beach Safety Development Project in Jakarta Bay Phase 6 Package 3 until December 31, 2023 amounting to

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Rp49.798.800.000 atau 100% Sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 mencapai Rp49.798.800.000 atau 100%.

Rp49,798,800,000 or 100% Meanwhile, the recording of trade receivables up to December 31, 2023 reached Rp49,798,800,000 or 100%.

Lalu Perusahaan memperoleh kontrak lagi berupa Pengadaan *Spun pile* dari Adhi Minarta KSO dengan kontrak No. 04/KONTRAK/KSO/ADHI-MINARTA/IV/2023 tanggal 4 April 2023, dengan nilai kontrak Rp49.798.800.000 (*exclude* PPN 11%), untuk pengadaan Produk *Precast* yaitu *Spun Pile* Proyek Pembangunan Namun pada 28 Juli 2023, Kontrak tersebut mengalami amandemen yaitu 04/AMD-01/KONTRAK/KSO/ADHI-MINARTA/VIII/ 2023 dengan nilai kontrak Rp47.667.600.000 (*exclude* PPN 11%), Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3. Progres Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 pada kontrak ini Sampai dengan 31 Desember 2023 sebesar Rp47.667.600.000 atau 100% Sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 mencapai Rp20.566.800.000 atau 43,15%.

Then the Company obtained another contract in the form of Spun pile Procurement from Adhi Minarta KSO with contract No. 04/KONTRAK/KSO/ADHI-MINARTA/IV/2023 dated April 4, 2023, with contract value Rp49,798,800,000 (Exc VAT 11%), for the procurement of Precast Products, namely Spun Pile Development Projects. However, on July 28, 2023, the Contract underwent an amendment, namely 04/AMD-01/KONTRAK/KSO/ADHI-MINARTA/VIII/ 2023 with contract value Rp47,667,600,000 (Exc VAT 11%), Beach Safety in Jakarta Bay Phase 6 Package 3. Progress of the Beach Safety Development Project in Jakarta Bay Stage 6 Package 3 in this contract Until December 31, 2023 amounting to Rp47,667,600,000 or 100%. Meanwhile, the recording of trade receivables up to December 31, 2023 reached Rp20,566,800,000 or 43.15%.

Wika – HK KSO

Wika – HK KSO

Perusahaan memperoleh kontrak berupa Pengadaan *Spun pile* dan CCSP dari Wika – HK KSO dengan kontrak No. TP.01.03/T6P4/PPB.008/IV/2023 tanggal 13 April 2023, dengan nilai kontrak Rp30.177.230.000 (*exclude* PPN 11%), untuk pengadaan Produk *Precast* yaitu *Spun pile* dan CCSP Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 4. Progres Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 4 sampai dengan 31 Desember 2023 sebesar Rp8.080.800.000 atau 26.78% Sedangkan untuk pencatatan piutang usaha sampai dengan 31 Desember 2023 mencapai Rp3.118.784.760 atau 10.33%.

The Company obtained a contract in the form of Procurement of Spun pile and CCSP from Wika – HK KSO with contract No. TP.01.03/T6P4/PPB.008/IV/ 2023 dated April 13, 2023, with contract value Rp30,177,230,000 (Exc VAT 11%), for the procurement of Precast Products namely Spun pile and CCSP for the Beach Safety Development Project in Jakarta Bay Phase 6 Package 4. Progress of the Beach Safety Development Project in Jakarta Bay Phase 6 Package 4 until December 31, 2023 amounting to Rp8,080,800,000 or 26.78%. Meanwhile, the recording of trade receivables up to December 31, 2023 reached Rp3,118,784,760 or 10.33%.

PT Waskita Karya (Persero) Tbk, Perkuatan struktur (Tie Back) – Pekerjaan Stressing Post Tension

PT Waskita Karya (Persero) Tbk, Structural Strengthening (Tie Back) - Post Tension Stressing Work

Perusahaan memperoleh kontrak berupa Perkuatan struktur (*Tie Back*) – Pekerjaan *Stressing Post Tension* dengan kontrak No. 06/SPPP/WK/INF1/1420036/2021 tanggal 17 Maret 2023, dengan nilai kontrak Rp1.550.000.000 (*exclude* PPN 10%), untuk Perkuatan struktur (*Tie Back*) – Pekerjaan *Stressing Post Tension* Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 4 Paket 2. Progres Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 4 Paket 2 sampai dengan 31 Desember 2023 sebesar Rp1.550.000.000 atau 100% Kontrak ini telah beberapa kali mengalami perubahan. Berdasarkan pada addendum kontrak terakhir, No. 06/Add-III/SPK/WK/INF1/1420036/2022 tanggal 26 September 2022 perubahan jangka waktu pekerjaan dengan nilai kontrak yang sama. Metode pembayaran yang digunakan pada kontrak pekerjaan

The Company obtained a contract in the form of Structural Strengthening (Tie Back) - Post Tension Stressing Work with contract No. 06/SPPP/WK/INF1/1420036/2021 dated March 17, 2023, with a contract value of Rp1,550,000,000 (Exc VAT 10%), for structural strengthening (Tie Back) – Stressing Post Tension Work for Coastal Protection Development Project in Jakarta Bay Stage 4 Package 2. Progress of the Coastal Protection Development Project in Jakarta Bay Stage 4 Package 2 until December 31, 2023 amounting to Rp1,550,000,000 or 100%. This contract has undergone several changes. Based on the latest contract addendum, No. 06/Add-III/SPK/WK/INF1/1420036/2022 dated September 26, 2022 changes to the work period with the same contract value. The payment method used in this work contract is the term method. The progress

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ini adalah dengan metode termin. Progres dari proyek pekerjaan ini per 30 September 2022 mencapai 100%.

of this work project as of September 30, 2022 has reached 100%.

Waskita - Nindya - Permata KSO

Perusahaan memperoleh kontrak berupa Pengadaan dan persiapan pekerjaan dari Waskita - Nindya - Permata KSO dengan kontrak No.015/SPPM/FEEDER/KSO/2023 tanggal 18 Agustus 2023 dengan nilai kontrak Rp98.657.000.000 (exclude PPN 11%) pengadaan produk *readymix* untuk proyek Paket Pembangunan Jalan Feeder (Distrik) Di kawasan IKN. Atas kontrak tersebut, progres atas bruto Proyek Paket Pembangunan Jalan Feeder (Distrik) Di kawasan IKN per 31 Desember 2023 yaitu Rp125.020.300 atau 0.0013%.

Waskita - Nindya – Permata KSO

The Company obtained a contract in the form of procurement and preparation of work from Waskita - Nindya - Permata KSO with contract No.015/SPPM/FEEDER/KSO/2023 dated August 18, 2023 with a contract value of Rp98,657,000,000 (Exc VAT 11%) procurement of *readymix* products for the project Feeder Road Construction Package Project (District) In the IKN Area. For this contract, the gross progres of the Feeder Road Construction Package (District) Project In the IKN Area as of December 31, 2023 is Rp125,020,300 or 0.0013%.

Perusahaan memperoleh kontrak berupa Pengadaan dan persiapan pekerjaan dari Waskita - Nindya - Permata KSO, dengan kontrak no 015/SPPM/FEEDER/KSO/2023 tanggal 18 Agustus 2023 dengan nilai kontrak Rp98.657.000.000 (tidak termasuk PPN 11%) pengadaan produk *readymix* untuk proyek Paket Pembangunan Jalan Feeder (Distrik) Di kawasan IKN. Atas kontrak tersebut, progress atas bruto Proyek Paket Pembangunan Jalan Feeder (Distrik) Di kawasan IKN per 31 Des 2023 yaitu Rp3,152,434,500 atau 3,2%. akan tetapi sudah jadi piutang dagang di Januari 2024.

The Company secured a contract for the procurement and preparation of work from Waskita - Nindya - Permata Joint Operation (KSO), with contract No. 015/SPPM/FEEDER/KSO/2023 dated August 18, 2023, with a contract value of Rp98,657,000,000 (excluding 11% VAT) for the procurement of *readymix* products for the Feeder Road (District) Construction Package in the IKN Area. As of December 31, 2023, the reported progress for the gross Feeder Road (District) Construction Package in the IKN Area is Rp3,152,434,500 or 3.2%. This amount has already become accounts receivable in January 2024.

Waskita – Nindya – Modern KSO - Tempadung Pulau Balang

Perusahaan memperoleh kontrak berupa Pengadaan dan persiapan pekerjaan dari Waskita – Nindya – Modern KSO, dengan kontrak no 293A/SPPM/TOL-IKN/KSO/1322033/2023 tanggal 21 Juli 2023 dengan nilai kontrak Rp22.360.372.700 (exclude PPN 11%) pengadaan produk *readymix* untuk Proyek Tol IKN Segmen SP. Tempadung – Jembatan Pulau Balang. Atas kontrak tersebut, progress atas bruto Proyek Tol IKN Segmen SP. Tempadung – Jembatan Pulau Balang per 31 Desember 2023 yaitu Rp1.829.518.350 atau 9,86%.

Waskita – Nindya Modern KSO – Tempadung Pulau Balang

The Company obtained a contract for the Procurement and Preparation of work from the Waskita-Nindya-Modern KSO, with contract number 293A/SPPM/TOL-IKN/KSO/1322033/2023 dated July 21, 2023, with a contract value of Rp22,360,372,700 (excluding 11% VAT) for the procurement of *readymix* products for the IKN Toll Road Project Segment SP. Tempadung – Pulau Balang Bridge. According to the contract, the progress of the gross IKN Toll Road Project Segment SP. Tempadung – Pulau Balang Bridge as of December 31, 2023, is Rp1,829,518,350 or 9.86%.

10. PERPAJAKAN

a. Pajak dibayar dimuka

| | 2023 |
|---------------------------------|-----------------------|
| Pajak pertambahan nilai | 45.822.766.949 |
| Pajak penghasilan: Pasal 28A | 10.972.087.398 |
| Jumlah | 56.794.854.347 |

10. TAXATION

a. Prepaid taxes

| | 2022 | |
|--------------|-----------------------|----------------------------|
| | 77.920.371.383 | Value added tax |
| | 361.552.777 | Income tax: Article 28A |
| Total | 78.281.924.160 | Total |

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b. Utang pajak

| | 2023 |
|----------------------------|-----------------------|
| Pajak atas jasa konstruksi | 39.978.809.004 |
| Pajak penghasilan: | |
| Pasal 23 | 2.231.377.076 |
| Pasal 21 | 2.313.402.651 |
| Pasal 4 (2) (Final) | 1.831.005.404 |
| Jumlah | 46.354.594.135 |

b. Taxes payable

| | 2022 |
|--------------|-----------------------|
| | 43.343.881.519 |
| | 950.105.785 |
| | 626.009.091 |
| | 962.239.012 |
| Total | 45.882.235.407 |

Construction service tax
Income tax:
Article 23
Article 21
Article 4(2) (Final)
Total

c. Pajak penghasilan badan

Rekonsiliasi antara laba (rugi) sebelum pajak menurut laporan laba rugi dan penghasilan komprehensif lain dengan laba kena pajak adalah sebagai berikut:

| | 2023 |
|---|----------------------------|
| Laba (rugi) sebelum pajak | 6.300.283.809 |
| Perbedaan waktu | |
| Penyisihan kerugian piutang usaha dan tagihan bruto | 34.959.128.113 |
| Persediaan | 28.681.248.089 |
| Aset tetap | 519.660.742.986 |
| Liabilitas imbalan kerja | 15.896.482.272 |
| Jumlah | 599.197.601.460 |
| Perbedaan tetap | |
| Pendapatan konstruksi | 94.056.456.771 |
| Sumbangan | 821.051.686 |
| Beban kantor | 609.613.226 |
| Gaji dan tunjangan | - |
| Beban representasi | - |
| Pendapatan bunga | (1.726.912.001) |
| Pendapatan lain-lain | (1.179.201.583.673) |
| Jumlah | (1.085.441.373.991) |
| Rugi kena pajak | (479.943.488.722) |
| Kompensasi rugi fiskal | |
| 2023 | (479.943.488.722) |
| 2022 | (557.761.630.412) |
| 2021 | (730.194.666.410) |
| 2020 | (856.320.160.345) |
| Akumulasi rugi fiskal | (2.624.219.945.889) |
| Uang muka pajak | |
| Pajak penghasilan pasal 22 | 10.932.466.646 |
| Pajak penghasilan pasal 23 | 39.620.752 |
| Jumlah pajak dibayar dimuka | 10.972.087.398 |
| Pajak penghasilan pasal 28A | 10.972.087.398 |

c. Corporate income tax

Reconciliation between profit (loss) before tax per statements of profit or loss and other comprehensive income and fiscal loss income is as follows:

| | 2022 |
|------------------------|----------------------------|
| | 675.769.677.491 |
| | 433.280.239.208 |
| | 49.737.760.986 |
| | 57.035.602.069 |
| | (2.202.038.150) |
| Total | 537.851.564.113 |
| | 287.574.923.364 |
| | 1.269.880.817 |
| | 5.600.712.819 |
| | 7.285.080.712 |
| | 145.810.464 |
| | (1.505.479.107) |
| | (2.071.753.801.085) |
| Total | (1.771.382.872.016) |
| Rugi kena pajak | (557.761.630.412) |

Profit (loss) before tax
Timing differences
Loss allowance for trade receivables and gross amounts
Inventory
Property, plant and equipment
Employee benefits
Total
Permanent differences
Construction income
Donation
Office expenses
Salary and allowance
Representation expense
Interest income
Other income
Total
Taxable loss
Compensated fiscal loss
2023
2022
2021
2020
Accumulated fiscal loss
Prepaid tax
Income tax article 22
Income tax article 23
Total prepaid tax
Income tax article 28A

Perhitungan pajak penghasilan badan untuk tahun yang berakhir 31 Desember 2023 adalah suatu perhitungan sementara yang dibuat untuk maksud akuntansi dan kemungkinan dapat berubah pada saat Perusahaan melaporkan Surat Pemberitahuan Tahunan (SPT) pajaknya.

Jika terdapat perbedaan antara laba kena pajak yang diakui sebelumnya dengan jumlah yang dilaporkan dalam Surat Pemberitahuan Tahunan (SPT) dicatat sebagai penyesuaian tahun sebelumnya dan diakui pada tahun berjalan saat SPT dilaporkan.

The corporate income tax calculation for the year ended December 31, 2023, is a preliminary estimation made for accounting purpose and subject to revision when the Company submit its Annual Corporate Income Tax Return.

If there is a difference between the previously recognized taxable profit and the amount reported in the Annual Tax Return (SPT) it is recorded as an adjustment for the previous year and is recognized in the current year when the SPT was reported.

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Pajak tangguhan

Perusahaan tidak memperhitungkan manfaat (beban) pajak tangguhan dan aset (liabilitas) pajak tangguhan untuk tahun yang berakhir 31 Desember 2023 dan 2022 dikarenakan belum ada keyakinan memadai akan terpulihkan dimasa yang akan datang.

Deffered tax

The Company and subsidiaries does not take into account the deferred tax benefits (expenses) and deferred tax assets (liabilities) for the year ended December 31, 2023 and 2022 because there is no sufficient assurance that they will be recovered in the future.

d. Administrasi pajak

Surat Ketetapan pajak

Pada tanggal 28 Desember 2023, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) dan Surat Ketetapan Pajak Lebih Bayar (SKPLB) dari Kantor Pelayanan Pajak (KPP) dengan rincian sebagai berikut:

d. Tax administration

Tax assesment letters

On December 28, 2023, the Company received Tax Underpayment Assessment and Tax Overpayment Assessment from Tax Office as follows:

| No. | Jenis Pajak/ Types of Taxes | Masa Pajak/ Tax Period | Nomor SKP/ SKP Number | Tanggal/ Date | Jatuh tempo/ Due date | SKPLB(SKPKB)/ Over (Under) Payment Assessment | Terima (Bayar)/ Cash Receipt (Payment) |
|---------------|-----------------------------------|---------------------------------|--------------------------|------------------|-----------------------------|--|---|
| 1. | PPN | Jan-22 | 00093/207/22/093/23 | 28-Des-23 | 27-Jun-24 | (604.615.034) | Bayar/ Paid |
| 2. | PPN | Mar-22 | 00091/207/22/093/23 | 28-Des-23 | 27-Jun-24 | (431.202.721) | Bayar/ Paid |
| 3. | PPN | Mei 22 | 00092/207/22/093/23 | 28-Des-23 | 27-Jun-24 | (4.690.000) | Bayar/ Paid |
| 4. | PPN | Jan-21 | 00199/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (45.254.125) | Bayar/ Paid |
| 5. | PPN | Mar-21 | 00200/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (101.898.584) | Bayar/ Paid |
| 6. | PPN | Apr-21 | 00201/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (614.550.270) | Bayar/ Paid |
| 7. | PPN | Mei 21 | 00202/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (212.257.260) | Bayar/ Paid |
| 8. | PPN | Jun-21 | 00203/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (213.721.200) | Bayar/ Paid |
| 9. | PPN | Jul-21 | 00204/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (126.758.590) | Bayar/ Paid |
| 10. | PPN | Agu 21 | 00205/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (277.144.000) | Bayar/ Paid |
| 11. | PPN | Sep-21 | 00206/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (73.500.000) | Bayar/ Paid |
| 12. | PPN | Okt 21 | 00207/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (65.563.750) | Bayar/ Paid |
| 13. | PPN | Nov-21 | 00208/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (124.653.494) | Bayar/ Paid |
| 14. | PPN | Des 21 | 00209/207/21/093/23 | 28-Des-23 | 27-Jun-24 | (108.054.376) | Bayar/ Paid |
| 15. | PPh Pasal 23 | Des 21 | 00038/203/21/093/23 | 28-Des-23 | 27-Jun-24 | (135.435.029) | Bayar/ Paid |
| 16. | PPh Pasal 4(2) | Des 21 | 00049/240/21/093/23 | 28-Des-23 | 27-Jun-24 | (109.935.490) | Bayar/ Paid |
| 17. | PPh Pasal 21 | Jan-Des 21 | 00036/201/21/093/23 | 28-Des-23 | 27-Jun-24 | (8.790.5540) | Bayar/ Paid |
| 18. | PPN | Sep 22 | 00027/407/22/093/23 | 31-Des-23 | 27-Jun-24 | 8.558.275.912 | Terimal/ Receipt |
| 19. | PPN | Apr 22 | 00026/407/22/093/23 | 31-Des-23 | 27-Jun-24 | 5.826.481.438 | Terimal/ Receipt |
| Jumlah | | | | | | 11.126.732.873 | |

Pada tanggal 22 Februari 2023, Perusahaan menerima Putusan Pengadilan Pajak atas Pengajuan Banding terhadap hasil pemeriksaan PPN tahun pajak 2018.

On February 22, 2023, the Company received the Tax Court's Decision on Submission of an Appeal against the VAT Audit results for the 2018 fiscal year.

| No. | Masa pajak/ Tax period | Tahun pajak/ Tax year | Jenis pajak/ Type tax | Nomor putusan banding/ Tax assesment appeal number | PPN terutang semula/ VAT payable beginning | PPN terutang putusan banding/ VAT payable appeal decision |
|-----|---------------------------------|-----------------------------|-----------------------------|--|---|--|
| 1. | April/ April | 2018 | PPN/ VAT | PUT-007105.16/2021/PP/M.XB | 2.773.482.602 | 492.753.906 |
| 2. | Mei/ May | 2018 | PPN/ VAT | PUT-007106.16/2021/PP/M.XB | 1.446.882.280 | 461.367.284 |
| 3. | Juni/ June | 2018 | PPN/ VAT | PUT-007107.16/2021/PP/M.XB | 1.429.150.966 | 1.335.294.118 |
| 4. | Juli/ July | 2018 | PPN/ VAT | PUT-007108.16/2021/PP/M.XB | 5.597.983.998 | 4.760.410.998 |
| 5. | Agustus/ August | 2018 | PPN/ VAT | PUT-007109.16/2021/PP/M.XB | 1.082.601.168 | 1.082.601.168 |
| 6. | September/ September | 2018 | PPN/ VAT | PUT-007110.16/2021/PP/M.XB | 1.527.401.162 | 1.527.401.162 |
| 7. | Oktober/ October | 2018 | PPN/ VAT | PUT-007111.16/2021/PP/M.XB | 5.165.633.090 | 5.011.308.610 |
| | | | | | 19.023.135.266 | 14.671.137.246 |

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Pada 13 Mei 2022, Perusahaan menerima surat ketetapan pajak untuk tahun pajak yang berakhir pada tanggal 31 Desember 2020 yang menyatakan lebih bayar pajak penghasilan badan sebesar Rp6.208.543.282 dari Rp24.174.392.710. Perusahaan menyetujui ketetapan ini dan menerima pengembalian bersih sebesar Rp6.208.543.282 dan juga mengakui beban pajak dari pemotongan pajak sebesar Rp17.823.578.456 pada 6 Juni 2022 yang dicatat pada "beban lain-lain".

On May 13, 2022, the Company received tax assessment letters for the fiscal year ended December 31, 2020 confirming overpayment of corporate income tax of Rp6,208,543,282 out of Rp24,174,392,710. The Company agreed with this assessment and received net refund amounting to Rp6,208,543,282 and recognized tax expense from tax penalty amounting to Rp17,823,578,456 on June 6, 2022 which is recorded in "other expenses".

Berikut ini adalah surat ketetapan berdasarkan hasil Pemeriksaan atau Penelitian dari Direktorat Jenderal Pajak terhadap kewajiban perpajakan Perusahaan dalam rangka pengajuan Restitusi Pajak Penghasilan dan Pajak Pertambahan Nilai tahun pajak 2020:

The following is an assessment letter based on the results of the Audit or Research from the Directorate General of Taxation on the Company's tax obligations in the context of filing for Income Tax Restitution and Value Added Tax during 2020:

| No. | Jenis/ Type | No. Surat Ketetapan Pajak/ Tax Assessment No. | Masa Pajak/ Tax Period | Tanggal Penerbitan/ Publication date | Jumlah/ Total |
|-----|---|--|------------------------------|--|----------------------|
| 1. | PPh Badan/ Corporate Income Tax | 00036/406/20/093/22 | Desember/ December 2020 | 13-5-2022 | 24.032.121.738 |
| 2. | PPh Pasal 21/ Tax Article 21 | 00033/201/20/093/22 | Desember/ December 2020 | 13-5-2022 | (783.909.175) |
| 3. | PPh Pasal 23/ Tax Article 23 | 00029/203/20/093/22 | Desember/ December 2020 | 13-5-2022 | (1.383.424.712) |
| 4. | PPh Final Pasal 4 (2)/ Tax Article 4 (2) | 00036/240/20/093/22 | Desember/ December 2020 | 13-5-2022 | (4.126.615.392) |
| 5. | PPN/ VAT | 00207/207/20/093/22 | Januari/ January 2020 | 13-5-2022 | (1.338.450.778) |
| 6. | PPN/ VAT | 00208/207/20/093/22 | Februari/ February 2020 | 13-5-2022 | (1.991.709.414) |
| 7. | PPN/ VAT | 00209/207/20/093/22 | Maret/ March 2020 | 13-5-2022 | (1.581.549.321) |
| 8. | PPN/ VAT | 00210/207/20/093/22 | April/ April 2020 | 13-5-2022 | (637.557.162) |
| 9. | PPN/ VAT | 00211/207/20/093/22 | Mei/ May 2020 | 13-5-2022 | (888.485.288) |
| 10. | PPN/ VAT | 00212/207/20/093/22 | Juni/ June 2020 | 13-5-2022 | (1.099.866.934) |
| 11. | PPN/ VAT | 00213/207/20/093/22 | Juli/ July 2020 | 13-5-2022 | (493.688.200) |
| 12. | PPN/ VAT | 00214/207/20/093/22 | Agustus/ August 2020 | 13-5-2022 | (814.448.360) |
| 13. | PPN/ VAT | 00215/207/20/093/22 | September/ September 2020 | 13-5-2022 | (1.612.644.474) |
| 14. | PPN/ VAT | 00216/207/20/093/22 | Oktober/ October 2020 | 13-5-2022 | (483.394.735) |
| 15. | PPN/ VAT | 00217/207/20/093/22 | November/ November 2020 | 13-5-2022 | (344.546.022) |
| 16. | PPN/ VAT | 00218/207/20/093/22 | Desember/ December 2020 | 13-5-2022 | (243.288.489) |
| | | | | | 6.208.543.282 |

Pengembalian pendahuluan kelebihan pembayaran pajak

Preliminary refund of tax overpayment

Berdasarkan Surat Keputusan Direktorat Jenderal Pajak No. KEP-00006/PPN/KPP.1904/2024 tanggal 10 Januari 2024 tentang Pengembalian Kelebihan Pembayaran Pajak Pertambahan Nilai Masa Pajak September 2022 sebesar Rp8.558.275.912, diputuskan diberikan pengembalian kelebihan pembayaran Pajak Pertambahan Nilai Masa

Based on the Decree of the Directorate General of Taxation No. KEP-00006/PPN/KPP.1904/2024 dated January 10, 2024 concerning Refund of Value Added Tax Overpayment for the September 2022 Tax Period amounting to Rp8,558,275,912, it was decided to give a refund of the overpayment of payment of Value Added Tax for September 2022 amounting to

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September 2022 sebesar Rp5.023.107.435. Kelebihan Pembayaran Pajak dikompensasikan melalui Potongan Surat Perintah Membayar Kelebihan Pajak (SPMKP) sebesar Rp3.535.168.477.

Rp5,023,107,435. Tax Overpayment compensated through Excess Tax Overpayment Refund Order (SPMKP) amounting to Rp3,535,168,477.

Berdasarkan Surat Keputusan Direktorat Jenderal Pajak No. KEP-00012/PPN/KPP.1904/2023 tanggal 16 Januari 2024 tentang Pengembalian Kelebihan Pembayaran Pajak Pertambahan Nilai Masa Pajak April 2022 sebesar Rp5.826.481.438, diputuskan diberikan pengembalian kelebihan pembayaran Pajak Pertambahan Nilai Masa April 2022 sebesar Rp5.826.481.438.

Based on the Decree of the Directorate General of Taxation No. KEP-00012/PPN/KPP.1904/2023 dated January 16, 2024 concerning Refund of Value Added Tax Overpayment for the April 2022 Tax Period amounting to Rp5,826,481,438, it was decided to give a refund of the overpayment of payment of Value Added Tax for April 2022 amounting to Rp5,826,481,438.

Berdasarkan Surat Keputusan Direktorat Jenderal Pajak No. KEP-00110/SKPPKP/KPP.190403/2022 tanggal 24 Oktober 2022 tentang Pengembalian Pendahuluan Kelebihan Pembayaran Pajak Pertambahan Nilai Masa Pajak November 2021 sebesar Rp1.775.116.472, diputuskan diberikan pengembalian kelebihan pembayaran Pajak Pertambahan Nilai Masa November 2021 sebesar Rp1.713.335.904.

Based on the Decree of the Directorate General of Taxation No. KEP-00110/SKPPKP/KPP.190403/2022 dated October 24, 2022 concerning Preliminary Refund of Value Added Tax Overpayment for the November 2021 Tax Period amounting to Rp1,775,116,472, it was decided to give a refund of the overpayment of Value Added Tax for November 2021 amounting to Rp1,713,335,904.

Berdasarkan Surat Keputusan Direktorat Jenderal Pajak No. KEP-00095/SKPPKP/WPJ.19/KP.0403/2022 tanggal 26 September 2022 tentang Pengembalian Pendahuluan Kelebihan Pembayaran Pajak Pertambahan Nilai Masa Pajak Desember 2021 sebesar Rp3.632.483.644, diputuskan diberikan pengembalian kelebihan pembayaran Pajak Pertambahan Nilai Masa Desember 2021 sebesar Rp3.546.465.590.

Based on the Decree of the Directorate General of Taxation No. KEP-00095/SKPPKP/WPJ.19/KP.0403/2022 dated September 26, 2022 concerning Preliminary Refund of Value Added Tax Overpayment for the December 2021 Tax Period of Rp3,632,483,644, it was decided to give a refund of the overpayment of Value Added Tax for the December 2021 amounting to Rp3,546,465,590.

Kontribusi pajak untuk negara

National Tax contribution

| | 31 Desember/ December 31, 2023 | |
|-------------------------|---|-----------------|
| Pajak Penghasilan | 30.595.456.383 | Income tax |
| Pajak pertambahan nilai | 461.367.284 | Value added tax |
| Jumlah | <u>31.056.832.667</u> | Total |

Perubahan tarif pajak badan

Changes in tax rates

Pada bulan Oktober 2021, Pemerintah Indonesia mengesahkan Undang-undang No. 7 Tahun 2021 ("UU No.7/2021") tentang harmonisasi peraturan perpajakan. Beberapa tujuan UU No.7/2021 adalah untuk meningkatkan pertumbuhan perekonomian yang berkelanjutan dan mendukung percepatan pemulihan ekonomi, mewujudkan sistem perpajakan yang lebih berkeadilan dan berkepastian hukum, melaksanakan reformasi administrasi, kebijakan perpajakan yang konsolidatif, dan perluasan basis pajak, serta meningkatkan kepatuhan sukarela Wajib Pajak.

In October 2021, the Government of Indonesia approved the Law No. 7 Year 2021 ("Law No. 7/2021") related to harmonisation of tax regulations. Some purposes of Law No.7/2021 are to increase sustainable economic growth and support the acceleration of economic recovery, realize a tax system that is more just with legal certainty, implement administrative reforms, consolidated taxation policies, and expansion of the tax base, as well as increasing Taxpayer voluntary compliance.

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Sejumlah perubahan peraturan perpajakan yang terjadi dengan penerapan UU No. 7/2021 antara lain adalah sebagai berikut:

- Pemberlakuan tarif pajak penghasilan badan menjadi 22% mulai Tahun Pajak 2022, dan Perusahaan Terbuka dalam negeri yang memenuhi kriteria tertentu dapat memperoleh tarif pajak sebesar 3% lebih rendah dari tarif pajak yang disebutkan di atas;
- Kenaikan tarif PPN dari 10% menjadi 11% yang mulai berlaku 1 April 2022, kemudian menjadi 12% yang mulai berlaku paling lambat pada tanggal 1 Januari 2025;
- Penyederhanaan PPN dengan tarif final untuk barang atau jasa kena pajak tertentu yang juga berlaku mulai 1 April 2022;
- Program pengungkapan sukarela bagi Wajib Pajak badan selama periode 1 Januari - 30 Juni 2022, dengan basis aset atau harta yang diperoleh selama 1 Januari 1985 - 31 Desember 2015 yang belum diungkap pada saat mengikuti program amnesti pajak sebelumnya.

Penerapan UU No. 7/2021 berdampak pada pengukuran aset dan kewajiban pajak kini dan tangguhan pada tanggal 31 Desember 2023, yang diukur menggunakan tarif pajak 22%.

Some changes in tax regulations from the implementation of Law No. 7/2021, among others, are as follows:

- The application of the corporate income tax rate to 22% starting from the 2022 Fiscal Year, and for domestic public listed companies that fulfill certain additional criteria will be eligible for a tax rate which is lower by 3% from the abovementioned tax rate;
- VAT rate increase from 10% to 11% which will take effect on April 1, 2022, then to 12% which will take effect no later than January 1, 2025;
- Simplification of VAT using final rate for certain taxable goods or services which also applies from April 1, 2022;
- Voluntary disclosure program for corporate taxpayers for the period January 1 - June 30, 2022, on the basis of assets acquired during January 1, 1985 - December 31, 2015 which were not disclosed when participating in the previous tax amnesty program.

The implementation of Law No. 7/2021 affect the measurement of deferred tax assets and liabilities as at December 31, 2023 which were measured using the applicable tax rate of 22%.

11. BIAYA DIBAYAR DIMUKA

| | 2023 |
|------------------------|-----------------------|
| Mobilisasi dan operasi | 21.922.452.632 |
| Premi asuransi | 8.133.711.394 |
| Jumlah | 30.056.164.026 |

Mobilisasi dan operasi merupakan beban yang telah dikeluarkan oleh Perusahaan untuk mobilisasi atas pembukaan plant dan diamortisasi selama 1 tahun.

11. PREPAID EXPENSES

| | 2022 | |
|--------------|-----------------------|----------------------------|
| | 16.793.183.852 | Mobilization and operation |
| | 1.385.934.002 | Insurance premium |
| Total | 18.179.117.854 | Total |

Mobilization and operation represent expenses incurred by the Company for mobilization for build new plant and amortization for 1 year.

12. ASET TETAP - BERSIH

| | 31 Desember/ December 31, 2023 | | | | | |
|--------------------------------------|----------------------------------|-------------------------|--|------------------------------------|--------------------------------|---------------------------------|
| | Saldo awal/ Beginning balance | Penambahan/ Addition | Pengurangan (koreksi)/ Deduction (correction) | Reklasifikasi/ Reclassification | Saldo akhir/ Ending balance | |
| Kepemilikan langsung | | | | | | Acquisition cost |
| Tanah | 1.522.918.562.315 | 404.000.000 | - | - | 1.523.322.562.315 | Land |
| Gedung dan pabrik | 1.446.893.920.054 | 740.450.000 | - | 33.007.668.488 | 1.480.642.038.542 | Buildings and plant |
| Perlengkapan kantor | 30.413.970.242 | 1.210.780.000 | - | - | 31.624.750.242 | Office equipment |
| Peralatan | 3.006.300.958.854 | - | - | 79.758.680.000 | 3.086.059.638.854 | Equipment |
| Kendaraan | 432.563.780 | - | - | - | 432.563.780 | Vehicles |
| Sub Jumlah | 6.006.959.975.245 | 2.355.230.000 | - | 112.766.348.488 | 6.122.081.553.733 | Sub Total |
| Aset tetap dalam penyelesaian | | | | | | Construction in progress |
| Gedung dan pabrik | 14.128.279.439 | - | - | (12.601.269.908) | 1.527.009.531 | Buildings and plant |
| Peralatan | 158.071.889.251 | - | - | (100.165.078.580) | 57.906.810.671 | Equipment |
| Sub Jumlah | 172.200.168.690 | - | - | (112.766.348.488) | 59.433.820.202 | Sub Total |

12. PROPERTY, PLANT AND EQUIPMENT - NET

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|--------------------------------------|----------------------------------|-------------------------|--|------------------------------------|--------------------------------|---------------------------------|
| | Saldo awal/ Beginning balance | Penambahan/ Addition | Pengurangan (koreksi)/ Deduction (correction) | Reklasifikasi/ Reclassification | Saldo akhir/ Ending balance | |
| Akumulasi penyusutan | | | | | | Accumulated depreciation |
| Gedung dan pabrik | 341.928.030.942 | 73.440.626.622 | - | - | 415.368.657.564 | Buildings and plant |
| Perengkapan kantor | 28.971.196.233 | 923.183.675 | - | - | 29.894.379.908 | Office equipment |
| Peralatan | 2.069.973.547.071 | 336.954.803.712 | - | - | 2.406.928.350.783 | Equipment |
| Kendaraan | 350.211.227 | 20.588.141 | - | - | 370.799.368 | Vehicles |
| Sub Jumlah | 2.441.222.985.473 | 411.339.202.150 | - | - | 2.852.562.187.623 | Sub Total |
| Akumulasi penurunan nilai | | | | | | Accumulated impairment |
| Kepemilikan langsung | | | | | | Acquisition cost |
| Tanah | - | 223.514.951.076 | - | - | 223.514.951.076 | Land |
| Gedung dan pabrik | 6.962.153.326 | 44.053.977.800 | - | - | 51.016.131.126 | Buildings and plant |
| Peralatan | - | 252.091.814.111 | - | - | 252.091.814.111 | Equipment |
| Aset tetap dalam penyelesaian | | | | | | Construction in progress |
| Gedung dan pabrik | 14.128.279.438 | - | - | - | 14.128.279.438 | Buildings and plant |
| Peralatan | 35.945.169.305 | - | - | - | 35.945.169.305 | Equipment |
| Sub Jumlah | 57.035.602.069 | 519.660.742.987 | - | - | 576.696.345.056 | Sub Total |
| Nilai tercatat | 3.680.901.556.393 | | | | 2.752.256.841.256 | Net carrying value |

| 31 Desember/ December 31, 2022 | | | | | | |
|--------------------------------------|----------------------------------|--------------------------|---|------------------------------------|--------------------------------|---------------------------------|
| | Saldo awal/ Beginning balance | Penambahan/ Additions | Pengurangan (Koreksi)/ Deductions (Correction) | Reklasifikasi/ Reclassification | Saldo akhir/ Ending balance | |
| Kepemilikan langsung | | | | | | Acquisition cost |
| Tanah | 1.010.105.709.999 | - | - | 512.812.852.315 | 1.522.918.562.314 | Land |
| Gedung dan pabrik | 785.675.741.718 | - | - | 661.218.178.336 | 1.446.893.920.054 | Buildings and plant |
| Perengkapan kantor | 26.309.825.354 | 1.597.600.000 | - | 2.506.544.888 | 30.413.970.242 | Office equipment |
| Peralatan | 2.259.228.796.608 | - | - | 747.072.162.247 | 3.006.300.958.855 | Equipment |
| Kendaraan | 432.563.780 | - | - | - | 432.563.780 | Vehicles |
| Sub Jumlah | 4.081.752.637.459 | 1.597.600.000 | - | 1.923.609.737.786 | 6.006.959.975.245 | Sub Total |
| Aset tetap dalam penyelesaian | | | | | | Construction in progress |
| Gedung dan pabrik | 25.580.174.412 | - | (11.451.894.974) | - | 14.128.279.438 | Buildings and plant |
| Peralatan | 17.516.262.205 | - | (5.345.578.095) | 145.901.205.141 | 158.071.889.251 | Equipment |
| Sub Jumlah | 43.096.436.617 | - | (16.797.473.069) | 145.901.205.141 | 172.200.168.690 | Sub Total |
| Akumulasi penyusutan | | | | | | Accumulated depreciation |
| Gedung dan pabrik | 153.185.036.725 | 58.528.059.834 | - | 130.214.934.383 | 341.928.030.942 | Buildings and plant |
| Perengkapan kantor | 25.858.950.451 | 605.700.894 | - | 2.506.544.888 | 28.971.196.233 | Office equipment |
| Peralatan | 1.370.634.306.824 | 281.514.043.782 | - | 417.825.196.465 | 2.069.973.547.071 | Equipment |
| Kendaraan | 322.760.375 | 27.450.851 | - | - | 350.211.226 | Vehicles |
| Sub Jumlah | 1.550.001.054.375 | 340.675.255.361 | - | 550.546.675.736 | 2.441.222.985.472 | Sub Total |
| Akumulasi penurunan nilai | | | | | | Accumulated impairment |
| Kepemilikan langsung | | | | | | Acquisition cost |
| Gedung dan pabrik | - | 6.962.153.326 | - | - | 6.962.153.326 | Buildings and plant |

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| 31 Desember/ December 31, 2022 | | | | |
|--------------------------------------|--------------------------|---|------------------------------------|---------------------------------|
| Saldo awal/ Beginning balance | Penambahan/ Additions | Pengurangan (Koreksi)/ Deductions (Correction) | Reklasifikasi/ Reclassification | Saldo akhir/ Ending balance |
| Aset tetap dalam penyelesaian | | | | Construction in progress |
| Gedung dan pabrik | - 14.128.279.438 | - | - | 14.128.279.438 |
| Peralatan | - 35.945.169.305 | - | - | 35.945.169.305 |
| Sub Jumlah | - 57.035.602.069 | - | - | 57.035.602.069 |
| Nilai tercatat | 2.574.848.019.701 | | | 3.680.901.556.393 |

Beban penyusutan dialokasikan sebagai berikut:

Depreciation expenses was allocated as follows:

| | 2023 | 2022 | |
|--|------------------------|------------------------|--|
| Beban <i>Non-contributing plant</i> | 292.957.966.872 | 245.418.671.781 | <i>Non-contributing plant expense</i> |
| Beban umum dan administrasi (Catatan 30) | 74.384.398.439 | 65.692.452.294 | <i>General and administrative expenses (Note 30)</i> |
| Beban pokok pendapatan | 43.996.836.839 | 29.564.131.286 | <i>Cost of revenues</i> |
| Jumlah | 411.339.202.150 | 340.675.255.361 | Total |

Pada periode berjalan, Perusahaan melakukan revaluasi atas jumlah terpulihkan aset tetap dalam penyelesaian. Revaluasi menunjukkan pengakuan kerugian penurunan nilai sebesar Rp519.660.742.987 yang telah diakui di laba rugi dan disertakan dalam "Pendapatan lain-lain" (Catatan 33).

During the period, the Company carried out a review of the recoverable amount of its construction in progress. The review led to the recognition of an impairment loss of Rp519,660,742,987 that has been recognized in profit or loss and included in "Other income" (Note 33).

Perusahaan telah memperoleh beberapa hak atas tanah atau Hak Guna Bangunan (HGB) seluas 12 hektar di Bojonegara, Cibitung, Kalijati, Sadang dan Subang selama 35 tahun hingga 2046 dari Badan Pertanahan Nasional, yang terdiri dari seluas 6,16 hektar di Bojonegara; 1,66 hektar di Cibitung; 1,19 hektar di Kalijati; 7,01 hektar di Sadang; dan 15,09 hektar di Subang.

The Company has obtained land rights title or building use rights covering an area of 12 hectares in Bojonegara, Cibitung, Kalijati, Sadang and Subang for 35 years until 2046 from the National Land Affairs Agency (Badan Pertanahan Nasional), which consist of over 6.16 hectares in Bojonegara; 1.66 hectares in Cibitung; 1.19 hectares in Kalijati; 7.01 hectares in Sadang; and 15.09 hectares in Subang.

Manajemen berpendapat bahwa tidak akan ada kesulitan dalam proses perpanjangan hak atas tanah karena semua tanah diperoleh secara legal dan didukung oleh dokumen kepemilikan yang memadai.

Management believes that there will be no difficulty in obtaining extension of land rights since all land were acquired legally and supported by sufficient evidence of ownership.

Pada tanggal 31 Desember 2023 dan 2022, aset gedung dan pabrik, serta peralatan diasuransikan dengan nilai pertanggungan sebagai berikut:

On December 31, 2023 and 2022, buildings and plant, and equipment of precast plant are insured with details are as follows:

| Nama Asurandur/ Insurer | Jenis Aset/ Type of Assets | Periode Asuransi/ Insurance Period | Nilai Pertanggungan/ The Sum Insured |
|---------------------------------------|--|---------------------------------------|---|
| 31 Desember/ December 31, 2023 | | | |
| Asuransi Kredit Indonesia | Property All Risk – Plant Sadang | 18 Januari 2023 s.d 18 Januari 2024 | 96.379.000.000 |
| Asuransi Kredit Indonesia | Earthquake Insurance Policy – Plant Sadang | 18 Januari 2023 s.d 18 Januari 2024 | 96.379.000.000 |
| BRI Insurance | Property All Risk – Plant Cibitung | 18 Januari 2023 s.d 18 Januari 2024 | 86.743.000.000 |
| BRI Insurance | Earthquake Insurance Policy – Plant Cibitung | 18 Januari 2023 s.d 18 Januari 2024 | 86.743.000.000 |
| Asuransi Kredit Indonesia | Property All Risk – Plant Bojonegara | 04 Maret 2023 s.d 04 Maret 2024 | 173.860.000.000 |
| Asuransi Kredit Indonesia | Asuransi Gempa Bumi Indonesia – Plant Bojonegara | 04 Maret 2023 s.d 04 Maret 2024 | 173.860.000.000 |
| Asuransi Kredit Indonesia | Property All Risk Policy – Plant Gasing | 01 Februari 2023 s.d 01 Februari 2024 | 220.026.000.000 |
| Asuransi Kredit Indonesia | Earthquake Insurance Policy – Plant Gasing | 01 Februari 2023 s.d 01 Februari 2024 | 220.026.000.000 |
| Total | | | 1.154.016.000.000 |

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| Nama Asurandur/ Insurer | Jenis Aset/ Type of Assets | Periode Asuransi/ Insurance Period | Nilai Pertanggungan/ The Sum Insured |
|---------------------------------------|-------------------------------|---------------------------------------|---|
| 31 Desember/ December 31, 2022 | | | |
| Asuransi Jasindo | Contractor's All Risk | 9 Desember 2016 s.d 9 December 2023 | 4.274.484.619.000 |
| Asuransi Central Asia (ACA) | Contractor's All Risk | 31 Januari 2023 s.d 30 Juni 2023 | 2.525.965.112.965 |
| Asuransi Jasindo | Property All Risk | 18 Januari 2022 s.d 18 Januari 2023 | 96.379.000.000 |
| Asuransi Jasindo | Earthquake Insurance Policy | 18 Januari 2022 s.d 18 Januari 2023 | 96.379.000.000 |
| Asuransi Jasindo | Property All Risk | 18 Januari 2022 s.d 18 Januari 2023 | 86.743.000.000 |
| Asuransi Jasindo | Earthquake Insurance Policy | 18 Januari 2022 s.d 18 Januari 2023 | 86.743.000.000 |
| Asuransi Jasindo | Property All Risk | 04 Maret 2022 s.d 04 Maret 2023 | 173.860.000.000 |
| Asuransi Jasindo | Asuransi Gempa Bumi Indonesia | 04 Maret 2022 s.d 04 Maret 2023 | 173.860.000.000 |
| Asuransi Jasindo | Property All Risk Policy | 1 Februari 2022 s.d 1 Februari 2023 | 220.026.000.000 |
| Asuransi Jasindo | Earthquake Insurance Policy | 1 Februari 2022 s.d 1 Februari 2023 | 220.026.000.000 |
| Total | | | 7.954.465.731.965 |

Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset yang dipertanggungjawabkan.

Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.

Perusahaan menerapkan metode revaluasi untuk aset tanah dan bangunan (Catatan 3k). Pada tanggal 31 Desember 2021, Perusahaan melakukan penilaian terhadap tanah dan bangunan tertentu di beberapa lokasi berdasarkan laporan penilai independen oleh KJPP Toto Suharto dan Rekan. Nilai wajar dari tanah dan bangunan adalah sebesar Rp375.980.715.920. Defisit revaluasi sebesar Rp43.414.133.216 telah diakui sebagai pendapat komprehensif lain dan disajikan pada komponen ekuitas lainnya.

The Company applies revaluation method for land and buildings (Note 3k). On December 31, 2021, the Company assessed certain land and buildings at several locations based on assets revaluation report by KJPP Toto Suharto dan Rekan. The fair value of land and buildings amounted to Rp375,980,715,920. Revaluation deficit amounting to Rp43,414,133,216 was recognized as other comprehensive income and presented under other component of equity.

Nilai wajar tanah ditentukan dengan menggunakan Pendekatan Pasar sedangkan gedung ditentukan dengan menggunakan Pendekatan Pendapatan dan Pendekatan Biaya.

The fair value of land was determined using Market Approach while fair value buildings was determined using the Income Approach and Cost Approach.

Nilai wajar tanah dan bangunan diklasifikasikan masing-masing hirarki nilai wajar level 2 dan 3.

The fair value of land and building is classified as level 2 and 3 within the fair value hierarchy, respectively.

Tidak ada perpindahan antara level 1 dan 2 selama tahun berjalan.

There were no transfers between levels 1 and 2 during the year.

Jika tanah dan bangunan dan peralatan (selain tanah, bangunan dan peralatan yang diklasifikasikan sebagai dimiliki untuk dijual) diukur berdasarkan biaya historis, nilai tercatatnya akan menjadi sebagai berikut:

If the Group's land, buildings and equipment (other than land, buildings and equipment classified as held-for-sale) been measured on historical cost basis, their carrying amounts would have been as follows:

| | 2023 | 2022 | |
|-------------------------------|--------------------------|--------------------------|-------------------------------|
| Tanah | 512.812.852.315 | 512.812.852.315 | Land |
| Bangunan | 496.652.014.331 | 531.003.243.953 | Building |
| Peralatan | 123.027.967.613 | 329.246.965.782 | Equipment |
| Jumlah harga perolehan | 1.132.492.834.259 | 1.373.063.062.050 | Total acquisition cost |

Manajemen percaya bahwa nilai wajar dari aset tetap pada tanggal 31 Desember 2023 telah mendekati nilai tercatatnya.

Management believes that the fair value of property, plant and equipment as at December 31, 2023 approximates its carrying amounts.

Pada tanggal 31 Desember 2023 dan 2022, estimasi persentase penyelesaian aset dalam pembangunan adalah sebagai berikut:

On December 31, 2023 and 2022, the estimated percentages of completion of the Company's construction in progress are as follows:

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| Nama proyek/ Project name | Persentase dalam penyelesaian/ Percentage of completion | Estimasi penyelesaian/ Estimated completion |
|---|--|--|
| 31 Desember/ December 31, 2023 | | |
| Pembangunan Plant Bojonegoro/ Construction of Bojonegoro Plant | 95,26% | Akhir Desember/ End of December 2022 |
| Pembangunan Proyek Penajam/ Construction of Penajam Project | 75,73% | Akhir Desember/ End of December 2022 |
| Pembangunan Plant Cikopo/ Construction of Cikopo Plant | 84,90% | Akhir Desember/ End of December 2022 |
| Nama proyek/ Project name | Persentase dalam penyelesaian/ Percentage of completion | Estimasi penyelesaian/ Estimated completion |
| 31 Desember/ December 31, 2022 | | |
| Pembangunan Plant Bojonegoro/ Construction of Bojonegoro Plant | 95,26% | Akhir Desember/ End of December 2022 |
| Pembangunan Plant Gasing/ Construction of Gasing Plant | 99,53% | Akhir Desember/ End of December 2022 |
| Pembangunan Proyek Penajam/ Construction of Penajam Project | 75,73% | Akhir Desember/ End of December 2022 |
| Pembangunan Plant Cikopo/ Construction of Cikopo Plant | 84,90% | Akhir Desember/ End of December 2022 |
| Proyek Pembangunan Dormitory Karawang/ Construction of Karawang Dormitory Project | 91,92% | Akhir Desember/ End of December 2022 |

Berdasarkan berita acara serah terima pembangunan *workshop* Putar (WS 2) Plant Gasing No. 01/BAST/1739/SPPP/WBP/2018 tanggal 7 Juni 2023 aset dalam pembangunan Plant Gasing telah selesai dan telah direklasifikasi ke dalam aset kepemilikan langsung Perusahaan.

Pada tanggal 31 Desember 2023 dan 2022, aset tetap termasuk aset yang telah habis disusutkan tetapi masih digunakan dengan harga perolehan masing-masing sebesar Rp1.031.142.231.776 dan Rp656.376.503.688.

Berdasarkan Surat Keputusan Pengadilan Negeri No. 57/Pid.Sus-TPK/2023/PN.Jkt.Pst tanggal 25 Oktober 2023, aset tetap Perusahaan berupa Sertifikat Hak Guna Bangunan (SHGB) Nomor: 00112/Margagiri tanggal 31 Mei 2019 seluas 120.000 meter persegi atas tanah reklamasi beserta bangunan di atasnya yang terletak di Desa Margagiri Kecamatan Bojonegara diserahkan kepada Kantor Badan Pertanahan Nasional Kabupaten Serang.

Berdasarkan keputusan tersebut di atas Perusahaan mencatat penurunan nilai atas tanah dan bangunan masing-masing sebesar Rp223.514.951.076 untuk dan Rp44.053.977.800, Sampai dengan tanggal 31 Desember 2023 atas aset tanah dan bangunan tersebut belum dilakukan penghapusbukuan dikarenakan masih harus melakukan tahapan sesuai dengan anggaran dasar Perusahaan dan Peraturan terkait lainnya.

Pada tanggal 20 Oktober 2023, telah dilakukan penilaian oleh Kantor Jasa Penilai Publik (KJPP) Agus, Ali, Firdaus dan Rekan dengan nomor laporan 0024/2.0134-00/PI03/0059/1/X/2023 tanggal 20 Oktober 2023 perihal barang idle dan barang rusak di

Based on the handover minutes for the construction of the Rotary Workshop (WS 2) Plant Gasing No. 01/BAST/1739/SPPP/WBP/2018 dated June 7, 2023, the assets in the construction of the Gasing Plant have been completed and has been reclassified into the Company's direct ownership assets.

On December 31, 2023 and 2022, property, plant and equipment includes assets with acquisition cost that are already depreciated in full but are still in use amounted to Rp1,031,142,231,776 and Rp656,376,503,688, respectively.

Based on District Court Decree No. 57/Pid.Sus-TPK/2023/PN.Jkt.Pst dated October 25, 2023, the Company's property, plant and equipment are in the form of a Building Use Rights Certificate (SHGB) No. 00112/Margagiri dated May 31, 2019 covering an area of 120,000 meters square footage of reclaimed land and the buildings thereon located in Desa Margagiri, Kecamatan Bojonegara, were handed over to the National Land Agency Office of Serang Regency.

Based on the decision above, the Company recorded a decrease in the value of land and buildings amounting to Rp223,514,951,076 and Rp44,053,977,800 respectively. As of December 31, 2023, the land and building assets have not been written off because they still have to carry out the steps in accordance with the Company's articles of association and other related regulations.

On October 20, 2023, an assessment was carried out by the Public Appraisal Services Office (KJPP) Agus, Ali, Firdaus dan Rekan with report number 0024/2.0134-00/PI03/0059/1/X/2023 dated October 20, 2023 regarding idle goods and damaged goods in

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lingkungan Perusahaan, dengan hasil terdapat penurunan nilai sebesar Rp213.413.736.866.

the Company's premises, with the result that there is a decrease in value of Rp213,413,736,866.

Pada tanggal 31 Desember 2023, aset tetap Perusahaan berupa aset tetap dengan nilai tercatat Rp443.356.502.201 dijadikan sebagai jaminan atas utang bank jangka panjang (Catatan 15).

On December 31, 2023, the Company's property, plant and equipment with carrying value of Rp443,356,502,201, are pledged as collateral for long-term bank loans (Note 15).

13. ASET HAK GUNA – BERSIH

13. RIGHT-OF-USE ASSETS – NET

| | 31 Desember/ December 31, 2023 | | | | |
|-----------------------------|----------------------------------|-------------------------|---------------------------|--------------------------------|---------------------------------|
| | Saldo awal/ Beginning balance | Penambahan/ Addition | Pengurangan/ Deduction | Saldo akhir/ Ending balance | |
| Harga perolehan | | | | | Acquisition cost |
| Tanah | 35.258.544.554 | - | (7.806.298.555) | 27.452.245.999 | Land |
| Bangunan | 400.000.000 | - | (400.000.000) | - | Buildings |
| Kendaraan | 27.439.778.355 | 4.164.672.791 | (27.439.778.355) | 4.164.672.791 | Vehicles |
| Sub Jumlah | 63.098.322.909 | 4.164.672.791 | (35.646.076.910) | 31.616.918.790 | Sub Total |
| Akumulasi penyusutan | | | | | Accumulated depreciation |
| Tanah | 23.420.782.461 | 6.647.362.984 | (7.806.298.555) | 22.261.846.890 | Land |
| Bangunan | 360.648.149 | 39.351.851 | (400.000.000) | - | Buildings |
| Kendaraan | 25.658.069.357 | 2.360.135.774 | (27.439.778.355) | 578.426.776 | Vehicles |
| Sub Jumlah | 49.439.499.967 | 9.046.850.610 | (35.646.076.910) | 22.840.273.667 | Sub Total |
| Nilai bersih | 13.658.822.942 | | | 8.776.645.123 | Net carrying value |
| | | | | | |
| | 31 Desember/ December 31, 2022 | | | | |
| | Saldo awal/ Beginning balance | Penambahan/ Addition | Pengurangan/ Deduction | Saldo akhir/ Ending balance | |
| Harga perolehan | | | | | Acquisition cost |
| Tanah | 90.888.180.498 | 690.540.444 | (56.320.176.388) | 35.258.544.554 | Land |
| Bangunan | 7.611.547.554 | - | (7.211.547.554) | 400.000.000 | Buildings |
| Kendaraan | 27.762.080.377 | - | (322.302.022) | 27.439.778.355 | Vehicles |
| Sub Jumlah | 126.261.808.429 | 690.540.444 | (63.854.025.964) | 63.098.322.909 | Sub Total |
| Akumulasi penyusutan | | | | | Accumulated depreciation |
| Tanah | 70.768.141.814 | 8.972.817.035 | (56.320.176.388) | 23.420.782.461 | Land |
| Bangunan | 7.442.566.073 | 129.629.630 | (7.211.547.554) | 360.648.149 | Buildings |
| Kendaraan | 23.251.878.139 | 2.728.493.241 | (322.302.023) | 25.658.069.357 | Vehicles |
| Sub Jumlah | 101.462.586.026 | 11.830.939.906 | (63.854.025.965) | 49.439.499.967 | Sub Total |
| Nilai bersih | 24.799.222.403 | | | 13.658.822.942 | Net carrying value |

Perusahaan menyewa beberapa aset termasuk tanah, bangunan dan kendaraan. Masa sewa rata-rata adalah 2 - 5 tahun.

The Company leases several assets including land, buildings, and vehicles. The average lease term is 2 - 5 years.

Liabilitas sewa Perusahaan ini dijamin dengan aset sewa yang bersangkutan.

The Company's lease liabilities are secured by the lessors' leased assets.

Terdapat sewa aset tetap tertentu yang telah berakhir dan tidak diperpanjang.

There are certain fixed asset leases that have expired and not been renewed.

Beban amortisasi dialokasikan sebagai berikut:

Amortization expenses was allocated as follows:

| | 2023 | 2022 | |
|--|----------------------|-----------------------|---|
| Beban umum dan administrasi (Catatan 30) | 9.046.850.610 | 9.634.384.963 | General and administration expenses (Note 30) |
| Beban pokok pendapatan | - | 2.196.554.943 | Cost of revenues |
| Jumlah beban amortisasi | 9.046.850.610 | 11.830.939.906 | Total amortized cost |

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Jumlah yang diakui ke laba rugi yang timbul dari sewa adalah sebagai berikut:

Amounts recognized in profit or loss arising from leases are as follows:

| | 2023 | 2022 | |
|---|---------------|----------------|--|
| Beban penyusutan aset hak guna | 9.046.850.610 | 11.830.939.906 | Depreciation expense on right-of-use assets |
| Beban bunga atas liabilitas sewa | 349.845.643 | 669.627.163 | Interest expense on lease liabilities |
| Beban yang berkaitan dengan sewa jangka pendek | 4.272.789.648 | 4.166.632.325 | Expense relating to short-term leases |
| Beban yang berkaitan dengan sewa aset bernilai rendah | - | 668.128.354 | Expense relating to leases of low-value assets |

14. ASET LAIN-LAIN - BERSIH

14. OTHER ASSETS - NET

| | 2023 | 2022 | |
|----------------------------------|-----------------------|-----------------------|------------------------------|
| Perangkat lunak – bersih | | | Software – net |
| Harga perolehan | 69.422.902.967 | 69.422.902.967 | Acquisition cost |
| Akumulasi amortisasi | (50.259.129.723) | (37.086.470.367) | Accumulated amortization |
| | 19.163.773.244 | 32.336.432.600 | |
| Beban kontrak ditangguhkan | 8.135.867.957 | 1.595.166.391 | Deferred charges |
| Beban pembangunan ditangguhkan | 4.746.367.589 | 23.018.015 | Deferred development charges |
| Aset diambil alih | 631.591.100 | 631.591.100 | Assets foreclosed |
| Bank yang dibatasi penggunaannya | 1.357.890.389 | 419.400.666 | Restricted cash in banks |
| Jumlah | 34.035.490.279 | 35.005.608.772 | Total |

Beban pembangunan ditangguhkan merupakan beban yang telah dikeluarkan oleh Perusahaan atas pembangunan *batching plant*.

Deferred development charges are expenses paid by the Company for the construction of batching plant.

Beban kontrak ditangguhkan merupakan beban yang telah dikeluarkan oleh Perusahaan atas pekerjaan yang sudah dilaksanakan namun belum memiliki addendum kontrak.

Deferred development charges are expenses paid by the Company for the work that has been carried out but does not yet have a contract addendum.

15. UTANG BANK

15. BANK LOANS

Utang bank jangka pendek

Short-term bank loans

| | 2023 | 2022 | |
|----------------------------|------------------------|------------------------|--------------------------|
| Pihak ketiga | | | Third party |
| PT Bank DKI | 671.127.052.204 | 671.127.052.204 | PT Bank DKI |
| Jumlah pihak ketiga | 671.127.052.204 | 671.127.052.204 | Total third party |
| Jumlah | 671.127.052.204 | 671.127.052.204 | Total |

Pinjaman bank jangka panjang

Long term bank loans

| | 2023 | 2022 | |
|---|--------------------------|--------------------------|--|
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| Kredit modal kerja | | | Working capital loans |
| PT Bank Rakyat Indonesia (Persero) Tbk | 863.227.418.096 | 865.933.755.661 | PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank Negara Indonesia (Persero) Tbk | 536.267.943.238 | 536.476.423.318 | PT Bank Negara Indonesia (Persero) Tbk |
| Bank Syariah Indonesia d/h PT Bank Rakyat Indonesia Syariah Tbk | 698.440.760.706 | 503.134.616.379 | Bank Syariah Indonesia formerly PT Bank Rakyat Indonesia Syariah Tbk |
| PT Bank Mandiri (Persero) Tbk | 305.298.506.454 | - | PT Bank Mandiri (Persero) Tbk |
| Jumlah pihak berelasi | 2.403.234.628.494 | 1.905.544.795.358 | Total related parties |
| Diskonto belum diamortisasi | (1.501.355.710.478) | (1.227.872.445.584) | Unamortized discount |
| Pihak berelasi – nilai tercatat bersih | 901.878.918.016 | 677.672.349.774 | Related Parties - Net carrying amount |

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| | 2023 | 2022 | |
|---|----------------------------|----------------------------|--|
| Pihak ketiga | | | Third parties |
| PT Bank DKI | 118.434.185.683 | 118.434.185.683 | PT Bank DKI |
| PT Bank Tabungan Pensiunan Nasional Tbk | 614.149.511.847 | 614.288.093.575 | PT Bank Tabungan Pensiunan Nasional Tbk |
| PT Bank Permata Tbk | 459.997.319.257 | 452.550.981.778 | PT Bank Permata Tbk |
| PT Bank CTBC Indonesia | 325.656.250.000 | 325.181.250.004 | PT Bank CTBC Indonesia |
| PT BCA Syariah | 111.019.443.140 | 109.870.823.344 | PT BCA Syariah |
| PT Bank ICBC Indonesia | 81.273.937.783 | 81.419.449.907 | PT Bank ICBC Indonesia |
| Jumlah pihak ketiga | 1.710.530.647.710 | 1.701.744.784.291 | Total third parties |
| Diskonto belum diamortisasi | (1.037.893.307.027) | (1.071.141.482.344) | Unamortized discount |
| Pihak ketiga – nilai tercatat bersih | 672.637.340.678 | 630.603.301.947 | Third parties – net carrying amount |
| Jumlah nilai tercatat bersih | 1.574.516.258.699 | 1.308.275.651.721 | Total net carrying amount |

Beban bunga dan bagi hasil yang dibebankan ke laba rugi adalah sebagai berikut:

Interest expense and profit sharing charged to profit or loss were as follows:

| | 2023 | 2022 | |
|--|------------------------|------------------------|---|
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| Kredit modal kerja | | | Working capital loans |
| PT Bank Rakyat Indonesia (Persero) Tbk | 31.150.442.220 | 62.945.182.206 | PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank Negara Indonesia (Persero) Tbk | 20.829.295.574 | 34.228.805.867 | PT Bank Negara Indonesia (Persero) Tbk |
| Bank Syariah Indonesia (d/h PT Bank BRI Syariah Tbk dan PT Bank Mandiri Syariah) | 39.233.149.919 | 32.570.539.191 | Bank Syariah Indonesia (formerly PT Bank BRI Syariah Tbk and PT Bank Mandiri Syariah) |
| PT Bank Mandiri (Persero) Tbk | 49.062.499.095 | - | PT Bank Mandiri (Persero) Tbk |
| Jumlah | 140.275.386.808 | 129.744.527.264 | Total related parties |
| Pihak ketiga | | | Third parties |
| PT Bank Tabungan Pensiunan Nasional Tbk | 23.369.615.762 | 41.162.767.687 | PT Bank Tabungan Pensiunan Nasional Tbk |
| PT Bank Permata Tbk | 24.839.602.693 | 35.338.940.579 | PT Bank Permata Tbk |
| PT Bank CTBC Indonesia | 12.859.836.339 | 23.679.392.389 | PT Bank CTBC Indonesia |
| PT Bank DKI | 7.632.316.450 | 47.491.348.111 | PT Bank DKI |
| PT BCA Syariah | 5.435.011.973 | 7.629.142.731 | PT BCA Syariah |
| PT Bank ICBC Indonesia | 2.990.370.937 | 5.963.504.953 | PT Bank ICBC Indonesia |
| Jumlah | 77.126.754.154 | 161.265.096.450 | Total third parties |
| Jumlah bunga dari pinjaman bank | 217.402.140.962 | 291.009.623.714 | Total interest on bank loans |
| Utang obligasi | 23.752.951.238 | 158.996.972.721 | Bond Payable |
| SCF | 2.347.189.009 | 174.238.056 | SCF |
| Provisi | 1.537.118.154 | 1.094.437.185 | Provision |
| SKBDN | 1.831.871.879 | - | SKBDN |
| Lain-lain | 92.829.163 | - | Others |
| Jumlah beban bunga | 246.964.100.405 | 451.275.271.676 | Total interest on bank loans |

Mulai September 2022, melalui Perjanjian Perdamaian yang ditetapkan dalam Surat Pengadilan Negeri Jakarta Pusat Klas IA Khusus No W10.U1.2868.Ht.03.VI.2022.RIN tanggal 30 Juni 2022 perihal Pemberitahuan dan Penyampaian Salinan Penetapan Perkara Niaga No 497/Pdt.Sus/PKPU/ 2021/PN.Niaga.Jkt.Pst.terkait ketentuan khusus restrukturisasi telah ditetapkan untuk bunga atau bagi hasil (kecuali Bank DKI) sebagai berikut (Catatan 43):

Starting September 2022, through the Reconciliation Agreement stipulated in the Special Class IA Central Jakarta District Court No. W10.U1.2868.Ht.03.VI.2022.RIN dated June 30, 2022 regarding Notification and Submission of Copies of Commercial Case Determination No.497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst. related to special provisions for debt restructuring, the following interest rates or profit sharing (except Bank DKI) have been determined (Note 43):

i. Pada tahun ke 1 sampai 9 setelah tanggal berlaku, sebesar 2% pertahun dari Utang Tranche A Kreditur Finansial;

i. In the 1st to 9th year after the effective date, 2% per annum of the Financial Creditor's Tranche A Payable;

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- ii. Pada tahun ke 10 sampai 13 setelah Tanggal Berlaku, sebesar 3% per-tahun dari Utang Tranche A Kreditur Finansial; dan
- iii. Di atas tahun ke 14 setelah Tanggal Berlaku, sebesar 4% per-tahun dari Utang Tranche A Kreditur Finansial.

Beban bunga dan bagi hasil yang dibebankan ke laba rugi adalah sebagai berikut (Catatan 34):

Kredit Modal Kerja

1. PT Bank Rakyat Indonesia (Persero) Tbk (BRI)

Berdasarkan Surat dari Bank BRI No. R.II.206-OPK/DKD/07/2020 tanggal 17 Juli 2020 mengenai penawaran putusan kredit, telah disetujui fasilitas Kredit Modal Kerja Konstruksi (KMKK) dengan plafond sebesar Rp1.000.000.000.000 dan fasilitas *Supply Chain Financing* sebesar Rp250.000.000.000 bersifat *interchangeable* dengan fasilitas KMKK, dengan suku bunga 9,25% dan jangka waktu 30 Mei 2020 sampai dengan 30 Mei 2021.

Berdasarkan Surat dari Bank BRI No. R.IV.45-CRO/BCO/08/2021 tanggal 20 Agustus 2021 mengenai penawaran putusan kredit, telah disetujui fasilitas Modal Kerja Konstruksi (KMKK) dengan plafond sebesar Rp1.000.000.000.000 dan fasilitas Layanan Urut Dana sebesar Rp250.000.000.000 bersifat *interchangeable* dengan fasilitas KMKK, dengan suku bunga 9,00% p.a. dan jangka waktu 30 Agustus 2021 sampai dengan 30 November 2021.

Fasilitas pinjaman ini dijamin dengan piutang usaha yang diikatkan secara cession minimal meng-cover sebesar 120% dari outstanding pinjaman dan agunan sesuai SHT 209/2017 di Desa Gasing Kecamatan Talang Kelapa, Kabupaten Banyuasin, Provinsi Sumatera Selatan senilai Rp41.651.000.000. Sebagai tambahan informasi, Perusahaan telah menerima surat Review Pengikatan Agunan Fasilitas Pinjaman dari Bank BRI No. B.13a-ITG/CON/01/2022 tanggal 12 Januari 2022 sehubungan dengan pengikatan jaminan aset Perusahaan.

Adapun perubahan atas *negative covenants* yang diatur adalah tanpa terlebih dahulu memperoleh persetujuan tertulis dari BRI, debitur tidak diperkenankan antara lain tetapi tidak terbatas pada menerima pinjaman/ pembiayaan baru dari bank atau lembaga keuangan lainnya yang menyebabkan rasio *Debt to Equity Ratio* Perusahaan melebihi 300%.

Pembatasan terhadap tindakan:

- ii. In the 10th to 13th years after the Effective Date, 3% per annum of the Financial Creditor's Tranche A Payable; and
- iii. Over the 14th year after the Effective Date, 4% per annum of Financial Creditor Tranche A Payable.

Interest expense and profit sharing charged to profit or loss were as follows (Note 34):

Working Capital Loans

1. PT Bank Rakyat Indonesia (Persero) Tbk (BRI)

Based on the Letter from Bank BRI No. R.II.206-OPK/ DKD/07/2020 dated July 17, 2020 regarding credit decision offer, the Construction Working Capital (CWC) Facility has been approved with a maximum credit limit of Rp1,000,000,000,000 and Supply Chain Financing Facility with a maximum credit limit of Rp250,000,000,000 interchangeably with CWC facility, with an interest rate of 9.25% for the period from May 30, 2020 to May 30, 2021.

Based on the Letter from Bank BRI No. R.IV.45-CRO/BCO/08/2021 dated August 20, 2021 regarding credit decision offer, the Construction Working Capital Facility has been approved with a ceiling of Rp1,000,000,000,000 with KMKK facility and the Supply Chain Financing facility of Rp250,000,000,000 is interchangeable with the KMKK facility, with an interest rate of 9% p.a. and the period from August 30, 2021 to November 30, 2021.

The loan facility is collateralized and bounded by cession with minimum cover of 120% of the outstanding loans and collateral according to SHT 209/2017 in Gasing Village, Talang Kelapa District, Banyuasin Regency, South Sumatra Province amounting to Rp41,651,000,000. As additional information, the Company has received a Letter reviewing the Binding of Loan Facility Collateral from Bank BRI No. B.13a-ITG/CON/01/2022 dated January 12, 2022 regarding the binding of the Company's asset collateral.

As for changes to *negative covenants*, without prior written approval from BRI, debtors are not permitted, but not limited to receiving new loans/ financing from banks or other financial institutions, which causes the Company's Debt to Equity Ratio to exceed 300%.

Restriction of covenants:

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1. Mengikatkan diri sebagai penjamin terhadap pihak lain dan/atau menjaminkan kekayaan debitur kepada pihak lain, kecuali yang sudah ada saat ini.
2. Mengajukan permohonan pernyataan pailit kepada Pengadilan Niaga.
3. Menyewakan aset yang dijaminkan di bank atau lembaga keuangan lainnya.
4. Melunasi/membayar utang kepada pemegang saham/utang Perusahaan sebelum utang di bank dilunasi terlebih dahulu.
5. Melakukan tindakan merger, akuisisi, go public dan penjualan aset Perusahaan. Menerima pinjaman/pembayaran baru dari BRI atau lembaga keuangan lainnya.

Berdasarkan hasil putusan PKPU, Pinjaman BRI dengan nilai tercatat sebesar Rp805.291.190.760 dan utang bunga sebesar Rp57.936.227.336 direstrukturisasi sebagai pinjaman bank jangka panjang (Catatan 43). Selisih sebesar Rp539.277.937.424 antara nilai wajar pinjaman baru sebesar Rp323.949.480.672 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain - bersih" dalam laba rugi (Catatan 32).

Pinjaman BRI akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp20.974.036.809 dan Rp4.028.277.353, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

2. PT Bank Syariah Indonesia (d/h PT Bank Mandiri Syariah, PT Bank BNI Syariah dan PT Bank BRI Syariah)

Berdasarkan perjanjian pemberian *line facility* Musyarakah No. 13 tanggal 17 Oktober 2016 dan fasilitas ini telah diperpanjang berdasarkan surat No. B.04/SP3/FSD/01-2021 tanggal 27 Januari 2021, *Line Musyarakah Facility* dengan plafon maksimal Rp470.000.000.000, jatuh tempo sampai dengan 27 Februari 2022 dan nisbah bagi hasil akan ditentukan kemudian saat pencairan dengan indikasi *expense yield* Bank saat ini sebesar 8% efektif per tahun.

Selama masa pembiayaan berlangsung maka Perusahaan tidak diperkenankan melakukan tindakan-tindakan di bawah ini tanpa persetujuan tertulis dari BSI:

1. Cannot act as guarantor for another party and/or pledge the Company's assets to other parties, except those already existing.
2. File for bankruptcy to the Commercial Court.
3. Lease the tangible assets used as collateral to banks or other financial institutions.
4. Settle/repay the loan to shareholders/the Company's debts in advance before the bank loan is repaid.
5. Perform corporate action such as mergers, acquisitions, initial public offering and sell the Company's assets. Obtain new loans/financing from BRI or other financial institutions.

Based on PKPU results, BRI loans with carrying amount of Rp805,291,190,760 and accrued interest of Rp57,936,227,336 were restructured as long-term bank loan (Note 43). The difference of Rp539,277,937,424 between the fair value of the new loan amounting to Rp323,949,480,672 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income - net" in profit or loss (Note 32).

BRI loans will be due on the 17th year from Effective Date.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp20,974,036,809 and Rp4,028,277,353, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

2. PT Bank Syariah Indonesia (formerly PT Bank Mandiri Syariah, PT Bank BNI Syariah dan PT Bank BRI Syariah)

Based on Musyarakah facility agreement No. 13 dated October 17, 2016, which was last extended based on the letter No. B.04/SP3/FSD/01-2021 dated January 27, 2021, the *Line Musyarakah Facility* with a maximum credit limit of Rp470,000,000,000, maturity date up to February 27, 2022 and profit sharing ratio to be determined later when disbursing with an indication that the current bank yield is 8% effective per year.

During the financing period, the Company is not permitted to carry out the following actions without written consent from BSI:

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- a. Mengadakan merger dengan perusahaan lain;
- b. Membayar/melunasi sebagian atau seluruh pinjaman dari pemegang saham;
- c. Mengubah bentuk atau status badan hukum perseroan, merubah anggaran dasar Perusahaan, memindahtangankan penerima atau saham baik antar pemegang saham maupun pihak lain;
- d. Mengagunkan, menyewakan dan mengalihkan aset yang dijaminan kepada kreditur atau pihak lainnya;
- e. Melakukan investasi baru pada bidang usaha yang tidak secara langsung berkaitan dengan bisnis inti nasabah;
- f. Menjual sebagian atau seluruh aset Perusahaan, diluar kegiatan operasional Perusahaan;
- g. Mengajukan pailit atau penundaan pembayaran;
- h. Menarik kembali modal yang telah disetor oleh para pemegang saham;
- i. Merubah pemegang saham mayoritas Perseroan.

Fasilitas pinjaman ini dijaminan dengan:

1. Jumlah tagihan (seluruh hak, wewenang, tagihan serta klaim-klaim) yang dimiliki Perusahaan kepada *bouwheer* atas kontrak-kontrak pekerjaan yang menjadi *underlying* pencairan di BSI.
2. Persediaan berupa barang jadi (Beton *Precast*) dan/atau bahan material berupa pasir, batu, semen, besi/baja, dan lain-lain.

Nilai fidusia atas jaminan berupa tagihan dan persediaan adalah senilai Rp750.000.000.000 (Catatan 6 dan 8).

Perusahaan diwajibkan untuk menjaga *Debt Service Coverage Ratio* (EBITDA dibandingkan total kewajiban Bank) minimal 1,1 kali dan *Leverage* maksimal 5 kali.

Berdasarkan Surat dari BSI nomor 03/026-3/CMG tanggal 24 Maret 2023 perihal Surat penyampaian tagihan kewajiban Perusahaan ke PT Bank Syariah Indonesia Tbk (BSI) atas fasilitas *supplier financing* yang masuk dalam kategori kreditur kongkuren sesuai Putusan Homologasi Nomor 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt.Pst, dengan ini disampaikan hal-hal berikut:

1. Total tagihan kepada BSI sebagai Kreditur Konkuren (Fasilitas SCF) adalah sebesar Rp187.665.894.478.
2. Tunggalan Kewajiban sebelum Putusan Homologasi sebesar Rp9.984.667.552.

- a. Hold a merger with another company;
- b. Pay/pay off part or all of the loan from the shareholders;
- c. Change the form or status of the legal entity of the Company, amending the Company's articles of association, transferring recipients or shares both among shareholders and other parties;
- d. Appoint, lease and transfer assets guaranteed to creditors or other parties;
- e. Make new investments in business fields that are not directly related to the customer's core business;
- f. Sells part or all of the Company's assets, excluding the Company's operational activities;
- g. File a bankruptcy or delay in payment;
- h. Withdrawing capital paid by shareholders;
- i. Change the majority shareholder of the Company.

This loan facility is collateralized by:

1. The amount of the bill (all rights, powers, bills and claims) that the Company has to the *bouwheer* for the work contracts underlying the disbursement in BSI.
2. Inventories in the form of finished goods (*Precast Concrete*) and/or raw materials in the form of sand, stone, cement, iron/steel, and others.

Fiduciary value of receivables and inventories provided as collaterals amounting to Rp750,000,000,000 (Notes 6 and 8).

The Company should maintain net income (after tax deduction) compared to total liabilities (COPAT/Financing Payment) at least 1.1 times and maximum Leverage of 5 times.

Based on the Letter from BSI number 03/026-3/CMG dated March 24, 2023 regarding the Letter of submission of the Company liability bills to PT Bank Syariah Indonesia Tbk (BSI) for supplier financing facilities that fall into the category of congruent creditors according to the Decision Homologation Number 497/Pdt.Sus-PKPU/2021/PN.Niaga.Jkt. Pst, we hereby submit the following:

1. Total claims to BSI as Concurrent Creditors (SCF Facility) amounted to Rp187,665,894,478.
2. Arrears of Liability prior to Homologation Decision of Rp9,984,667,552.

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3. Pembayaran kewajiban Perusahaan ke PT Bank Syariah Indonesia atas fasilitas *Supplier Financing* kami tagihkan sebesar Rp284.119.681.211 (sesuai skedul yang tertera pada surat).
4. Atas pembayaran tagihan ujarah pada bulan Maret 2023 sebesar Rp1.913.420.518 agar dicadangkan oleh Perusahaan ke rekening escrow BSI 7231185636 a.n. Perusahaan.
5. Pendebitan atas ujarah tersebut akan kami dilakukan setelah proses novasi atas fasilitas SCF di BSI terselesaikan.

Berdasarkan hasil putusan PKPU, Pinjaman BSI dengan nilai tercatat sebesar Rp645.166.519.380 dan utang bunga sebesar Rp53.274.241.326 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp436.331.938.664 antara nilai wajar pinjaman baru sebesar Rp262.108.822.042 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Pinjaman BSI akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp16.970.177.171 dan Rp2.340.555.230, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)

Berdasarkan surat No. BIN/2.2/094/R tanggal 10 Juni 2015, Perusahaan memperoleh fasilitas kredit dari PT Bank Negara Indonesia (Persero) Tbk sebagai berikut:

- Kredit modal kerja *Revolving* sebesar Rp50.000.000.000, dengan jangka waktu selama 12 bulan sejak tanggal 23 Juni 2015 sampai dengan tanggal 23 Juni 2016. Kredit modal kerja *Revolving* tersebut telah diakta notarisikan berdasarkan perjanjian kredit No. 150 tanggal 23 Juni 2015. Berdasarkan Persetujuan Perubahan Perjanjian Kredit, jangka waktu perpanjangan sampai dengan 22 Juni 2020 dengan perubahan suku bunga efektif sebesar 9,50%.

Berdasarkan Surat dari BNI No. KPS3/2.2/204.IR tanggal 19 Mei 2021, telah dilakukan perpanjangan jangka waktu sampai dengan 26 Maret 2022, dengan suku bunga menjadi 8%.

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3. *Payment of obligations of the Company to We charge PT Bank Syariah Indonesia for the Supplier Financing facility of Rp284,119,681,211 (according to the schedule stated in the letter).*
4. *For payment of ujarah bills in March 2023 in the amount of Rp1,913,420,518 to be reserved by the Company to the BSI escrow account 7231185636 a.n. the Company.*
5. *The debit for the ujarah will be carried out after the novation process for the SCF facility at BSI is completed.*

Based on PKPU results, BSI loans with carrying amount of Rp645,166,519,380 and accrued interest of Rp53,274,241,326 were restructured as long-term bank loan (Note 43). The difference of Rp436,331,938,664 between the fair value of the new loan amounting to Rp262,108,822,042 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

BSI loans will be due on the 17th year from Effective Date.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp16,970,177,171 and Rp2,340,555,230, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

3. PT Bank Negara Indonesia (Persero) Tbk (BNI)

According to letter No. BIN/2.2/094/R dated June 10, 2015, the Company entered into the credit facilities from PT Bank Negara Indonesia (Persero) Tbk as follows:

- *Revolving working capital loan amounting to Rp50,000,000,000, with a term of 12 months from June 23, 2015 until June 23, 2016. Revolving working capital loan has been notarized based on loan agreement No. 150 dated June 23, 2015. Based on the Approval of Amendment to the Credit Agreement, the period of extension is until June 22, 2020, with change in the effective interest rate to 9.50%.*

Based on a letter from BNI No. KPS3/2.2/204.IR dated May 19, 2021, the term has been extended until March 26, 2022, with an interest rate of 8%.

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- Kredit modal transaksional sebesar Rp300.000.000.000, dengan jangka waktu selama 12 bulan sejak tanggal 23 Juni 2015 sampai dengan tanggal 23 Juni 2016. Kredit modal transaksional tersebut telah diakta notaris berdasarkan perjanjian kredit No. 151 tanggal 23 Juni 2015. Berdasarkan Persetujuan Perubahan Perjanjian Kredit, jangka waktu perpanjangan sampai dengan 22 Juni 2020 dengan perubahan suku bunga efektif sebesar 9,50%.
- Plafon *non-cash loan* sebesar Rp50.000.000.000, jangka waktu pinjaman sampai dengan tanggal 26 Maret 2022.
- Kredit modal kerja *post financing* sebesar Rp214.949.532.620, jangka waktu pinjaman sampai dengan tanggal 31 Desember 2021 dengan perubahan suku bunga efektif sebesar 8,00% p.a.

Berdasarkan surat No. KPS3/4.1/140/R tanggal 23 Juni 2022, Perusahaan memperoleh Perpanjangan Sementara Fasilitas Kredit dari PT Bank Negara Indonesia (Persero) Tbk sebagai berikut:

- Kredit modal kerja *Revolving* Rp50.000.000.000, jangka waktu pinjaman diperpanjang sementara sampai dengan tanggal 26 September 2022 dengan perubahan suku bunga efektif sebesar 8,00% p.a.
- Kredit modal transaksional Rp300.000.000.000, jangka waktu pinjaman diperpanjang sementara sampai dengan tanggal 26 September 2022 dengan perubahan suku bunga efektif sebesar 8,00% p.a.
- Kredit modal kerja *post financing* sebesar Rp214.949.532.620, jangka waktu pinjaman diperpanjang sementara sampai dengan tanggal 31 Desember 2023 dengan perubahan suku bunga efektif sebesar 8,00% p.a.

Fasilitas pinjaman ini dijamin dan diikat dengan:

- Tagihan *term-in* atas proyek yang dibiayai.
- Tanah dan Bangunan yang terletak di Jl. Raya Sadang – Subang No.28 KM 15, Kampung Mekarsari, RT 05 RW 02, Desa Cibatu, Kec.Cibatu, Kab. Purwakarta, Jawa Barat sesuai SHT No.2342/2015 dan SHT No.02440/2021 sebesar Rp168.487.004.000.
- Tanah dan Bangunan yang terletak di Jl. Imam Bonjol No.52, Desa Kalijaya, Kec. Cikarang Barat, (dhi. Cibitung), Kab. Bekasi, Jawa Barat sesuai SHT. 03410/2016 sebesar Rp58.218.498.201.

- *Transactional capital credit of Rp300,000,000,000, with a term for 12 months from June 23, 2016. Credit the transactional capital has been deeded notarized based on credit agreement No. 151 dated June 23, 2015. Based on Approval of Changes to the Credit Agreement, the extension period is up to June 22, 2020 with interest rate changes 9.50%.*
- *Non-cash loan plafond amounted to Rp50,000,000,000, the term of loan is up to March 26, 2022.*
- *Post financing transactional working capital loan amounted to Rp214,949,532,620, the term of loan is up to December 31, 2021 with change in the effective interest rate to 8.00% p.a.*

Based on letter No. KPS3/4.1/140/R date June 23, 2022, the Company obtained a Temporary Extension of the Credit Facility from PT Bank Negara Indonesia (Persero) Tbk as follows:

- *Revolving working capital loan of Rp50,000,000,000, the term of the loan is temporarily extended until September 26, 2022, with change in the effective interest rate to 8.00% p.a.*
- *Transactional capital loan of Rp300,000,000,000, the term of the loan is temporarily extended until September 26, 2022, with change in the effective interest rate to 8.00% p.a.*
- *Post-financing working capital loan amounting to Rp214,949,532,620, the term of the loan is temporarily extended until December 31, 2023 with a change in the effective interest rate to 8.00% p.a.*

The loan facilities are collateralized by:

- *Term-in bills on financed projects.*
- *Land and Buildings located at Jl. Raya Sadang - Subang No.28 KM 15, Kampung Mekarsari, RT 05 RW 02, Cibatu Village, Cibatu Kec.Cibatu, Purwakarta Regency, West Java according to SHT No.2342/2015 and SHT No.02440/2021 amounting to Rp168,487,004,000.*
- *Land and Buildings located at Jl. Imam Bonjol No.52, Kalijaya Village, West Cikarang District, (dhi. Cibitung), Bekasi Regency, West Java according to SHT. 03410/2016 amounting to Rp58,218,498,201.*

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Sebagai tambahan informasi, Perusahaan telah menerima Surat Keputusan Kredit (SKK) No. KPS3/2.2/204 tanggal 19 Mei 2021 sehubungan dengan pengikatan jaminan aset Perusahaan.

As additional information, the Company has received a letter from BNI No. KPS3/2.2/204 dated May 19, 2021 regarding the binding of the Company's asset collateral.

Pembatasan:

Negative covenants:

1. Melakukan perubahan kegiatan usaha sebagaimana tercantum dalam Anggaran Dasar yang dapat mengurangi kemampuan Perusahaan melunasi fasilitas kredit;
2. Menjual atau memindahkan hak atau mengalihkan seluruh atau sebagian kekayaan/ aset dalam satu transaksi atau dalam beberapa transaksi kecuali:
 - Menjual atau mengalihkan aset dengan ketentuan yang bersifat *arm's length* dan dalam rangka menjalankan usaha sehari-hari;
 - Menjual atau dengan cara lain mengalihkan aset sebagai ganti atau digantikan aset lainnya yang sebanding atau lebih baik tipe, sifat dan kualitasnya;
 - Menjual atau mengalihkan aset dalam rangka pelaksanaan reorganisasi oleh Pemerintah Republik Indonesia sepanjang penjualan aset tersebut tidak mempunyai akibat material; dan
 - Menjual atau mengalihkan aset yang sudah tidak berguna atau tidak dipakai lagi dengan ketentuan yang bersifat *arm's length*.
3. Mengubah usaha yang sekarang dijalankan/ diusahakan yang dapat menimbulkan akibat material, kecuali dipersyaratkan oleh perundang-undangan yang berlaku.
4. Melakukan peleburan, penggabungan, pemisahan, pembubaran perseroan maupun rekonstruksi (tindakan korporasi), kecuali:
 - Reorganisasi yang dapat dilakukan oleh Pemerintah Republik Indonesia sepanjang memiliki akibat tidak material;
 - Tindakan korporasi dengan anggota lain dalam Perusahaan dengan ketentuan bahwa tindakan korporasi tersebut dilakukan;
 - Tindakan korporasi yang dipersyaratkan oleh peraturan perundang-undangan yang berlaku; dan
 - Pemisahan dimana Perusahaan menjadi pemegang saham mayoritas.
5. Melakukan perubahan Anggaran Dasar yang dapat menimbulkan akibat material; dan
6. Mengajukan permohonan pailit atau permohonan penundaan kewajiban pembayaran utang kepada instansi yang berwenang.

1. Change the business activities as stated in the Articles of Association that can reduce the Company's ability to pay off the credit facility;
2. Sell or transfer all of the assets of the Company in a single transaction or in multiple transactions, except:
 - Selling or transferring assets under arrangement that are at arm's length and in order to run the daily business activities;
 - Selling or transferring assets as a replacement or to be replaced with another comparable assets or better in type, nature, and quality;
 - Selling or transferring assets for the purpose of Government reorganization of Republic of Indonesia as long as the sale of assets did not have a material result; and
 - Selling or transferring assets that are not useful or not used with the requirements of arm's length.
3. Change the operation of current business that may cause material impact unless required by applicable law.
4. Merger, business combination, separation, liquidation or corporate reorganization (corporate action), except:
 - Reorganization can be done by the Government of Republic Indonesia as long as the impact is not material;
 - The corporate actions with other members in The Company with the provision following the requirements;
 - The Company will be the resurving legal entity and will have the legal status after the corporate action; and
 - Separation in which the Company will be the majority shareholder.
5. Changes in the Articles of Association that can lead to a material impact; and
6. Propose to file bankruptcy or postponement of debt payment to authorized parties.

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7. Memperoleh pinjaman dari bank atau lembaga keuangan lain.

Berdasarkan hasil putusan PKPU, Pinjaman BNI dengan nilai tercatat sebesar Rp500.172.183.961 dan utang bunga sebesar Rp36.095.759.277 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp335.018.865.566 antara nilai wajar pinjaman baru sebesar Rp201.249.077.672 (termasuk utang bunga) dengan nilai tercatat pinjaman (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Pinjaman BNI akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp13.029.826.608 dan Rp2.495.659.526, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

4. PT Bank ICBC Indonesia (ICBC)

Berdasarkan Perjanjian Kredit No. 167/LOD-CBII/IX/2020 tanggal 24 September 2020, Perusahaan mendapatkan kredit modal kerja dari PT Bank ICBC Indonesia dengan jumlah fasilitas sebesar Rp350.000.000.000, jangka waktu pinjaman sampai dengan 17 September 2021 dengan suku bunga sebesar 9,75% per tahun (*floating*). Berdasarkan Perubahan Perjanjian Kredit No. 035/ICBCI-WSM/PTD/XI/2020/P3 tanggal 21 Juni 2022, Perusahaan mendapatkan kredit modal kerja dari PT Bank ICBC Indonesia dengan jumlah fasilitas sebesar Rp73.523.809.678, jangka waktu pinjaman sampai dengan 22 Oktober 2022 dengan suku bunga sebesar 9,75% per tahun.

Fasilitas pinjaman ini dijamin dengan:

1. Piutang usaha Perusahaan yang diikat secara fidusia.
2. Sisa nilai atau omzet kontrak WBP - kontraktor yang berasal dari PT Waskita Karya (Persero) Tbk.

Pembatasan:

Menjaminkan aset kepada pihak lain, kecuali bilamana Perusahaan menjaga *Debt to Equity Ratio (DER)* pada maksimal sebesar 3x selama periode pinjaman.

Berdasarkan hasil putusan PKPU, Pinjaman ICBC dengan nilai tercatat sebesar Rp73.523.809.678 dan utang bunga sebesar

7. Obtain or add a loan from a bank or other financial institution.

Based on PKPU results, BNI loans with carrying amount of Rp500,172,183,961 and accrued interest of Rp36,095,759,277 were restructured as long-term bank loan (Note 43). The difference of Rp335,018,865,566 between the fair value of the new loan amounting to Rp201,249,077,672 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

BNI loans will be due on the 17th year from Effective Date.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp13,029,826,608 and Rp2,495,659,526, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

4. PT Bank ICBC Indonesia (ICBC)

Based on the Credit Agreement No. 167/LOD-CBII/IX/2020 dated September 24, 2020, the Company obtained a working capital loan from PT Bank ICBC Indonesia with total facility amounting to Rp350,000,000,000, with loan period until September 17, 2021 and the interest rate of 9.75% per annum (*floating*). Based on the Credit Agreement No. 035/ICBCI-WSM/PTD/XI/2020/P3 dated June 21, 2022, the Company obtained a working capital loan from PT Bank ICBC Indonesia with total facility amounting to Rp73,523,809,678, with loan period until October 22, 2022, and the interest rate of 9.75% per annum.

This loan facility is collateralized by:

1. Trade receivables of the Company bound under fiduciary.
2. Future receivables value or turnover of WBP-contractor must be PT Waskita Karya (Persero) Tbk.

Negative Covenant:

Assuring assets to other parties, except when the Company maintains *Debt to Equity Ratio (DER)* at a maximum of 3x during the loan period.

Based on PKPU results, ICBC loans with carrying amount of Rp73,523,809,678 and accrued interest of Rp7,750,128,105 were restructured as

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Rp7.750.128.105 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp50.773.690.241 antara nilai wajar pinjaman baru sebesar Rp30.500.247.542 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Pinjaman ICBC akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp1.974.731.718 dan Rp378.758.911, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

5. PT Bank BTPN Tbk

Berdasarkan perubahan Perjanjian Fasilitas No. L/2020/WBG/X/07 tanggal 12 Oktober 2020, Perusahaan memperoleh fasilitas kredit dari PT Bank BTPN Tbk sebagai berikut:

1. Pinjaman untuk tujuan modal kerja sebesar Rp250.000.000.000, dengan jangka waktu sampai dengan tanggal 30 Juni 2021 dengan suku bunga 9% per tahun.
2. *Commercial LC* untuk tujuan impor atau pembelian lokal atas bahan baku atau peralatan untuk kegiatan bisnis Perusahaan melalui penerbitan *LC* dan *LC usance lokal, sight, LC usance, payable at sight (LC UPAS), LC usance payable at usance (LC UPAU)* sebesar Rp850.000.000.000, dengan jangka waktu sampai dengan tanggal 30 Juni 2021.
3. *Acceptance* untuk tujuan akseptasi *LC usance* ataupun *LC lokal* sebesar Rp850.000.000.000, dengan jangka waktu enam (6) bulan.
4. *Loan on note trust receipt* untuk tujuan pembayaran *LC* ataupun *LC lokal* sebesar Rp850.000.000.000, dengan jangka waktu selama tiga (3) bulan sejak tanggal jatuh tempo *LC* atau apabila lebih singkat dapat diperpanjang hingga enam (6) bulan dari tanggal penerbitan *LC* ataupun *LC lokal*, dengan suku bunga 9% per tahun.
5. *Guarantee* untuk tujuan penerbitan bank garansi dalam bentuk *payment bond, bid bond, performance bond, dan maintenance bond*, sehubungan dengan bisnis peminjam, sebesar Rp850.000.000.000, dengan jangka waktu selama 12 bulan namun tidak termasuk periode klaim 30 hari kalender.
6. *Loan on note account payable financing* untuk tujuan pembiayaan terkait dengan pembayaran kepada *supplier* peminjam sebesar Rp850.000.000.000, dengan jangka

long-term bank loan (Note 43). The difference of Rp50,773,690,241 between the fair value of the new loan amounting to Rp30,500,247,542 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

ICBC loans will be due on the 17th year from Effective Date.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp1,974,731,718 and Rp378,758,911, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

5. PT Bank BTPN Tbk

Based on the amendment to Facility Agreement No. L/2020/WBG/X/07 dated October 12, 2020, the Company obtained a credit facility from PT Bank BTPN Tbk as follows:

1. *Loan for working capital purposes amounting to Rp250,000,000,000, with a term until June 30, 2021, with an interest rate of 9% per annum.*
2. *Commercial LC for purposes of importing or local purchasing of raw materials or equipment for the Company's business activities through the issuance of LC and LC local usance, sight, LC usance, payable at sight (LC UPAS), LC usance payable at usance (LC UPAU) amounting to Rp850,000,000,000, with the term until June 30, 2021.*
3. *Acceptance for purposes of LC usance or local LC of Rp850,000,000,000, with a term of six (6) months.*
4. *Loan on note trust receipt for payment of LC or local LC of Rp850,000,000,000, with a term of three (3) months from the LC due date or if shorter and may be extended to six (6) months from the date of issuance of LC or local LC with interest rate of 9% per annum.*
5. *Guarantee for issuance of bank guarantee in the form of payment bond, bid bond, performance bond, and maintenance bond, in connection with the borrower's business amounting to Rp850,000,000,000, with a period of 12 months but excluding the 30-day calendar claim period.*
6. *Loan on note accounts payable financing for financing purposes related to payments to the borrower's suppliers of Rp850,000,000,000, with a maximum period*

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waktu maksimum selama enam (6) bulan dan bersifat *non-rolloverable*, dengan suku bunga 8,8% p.a.

of six (6) months and is nonextendable with interest rate of 8.8% p.a.

7. *Loan on note discounted account payable financing* untuk tujuan pembiayaan terkait dengan pembayaran kepada supplier peminjam sebesar Rp850.000.000.000, dengan jangka waktu maksimum selama enam (6) bulan dan bersifat *non-rolloverable*, dengan suku bunga 8,8% per tahun.
8. *Loan on Note Account Receivable Financing* untuk tujuan pembiayaan terkait piutang-piutang peminjam terhadap pelanggan sebesar Rp500.000.000.000, dengan jangka waktu maksimum selama 4 (empat) bulan dan bersifat *non-rolloverable*, dengan suku bunga 8,8% p.a.

7. *Loan on note discounted accounts payable financing* for financing purposes related to payments to the borrower's suppliers of Rp850,000,000,000, with a maximum period of six (6) months and is nonextendable with interest rate 8.8% per annum.
8. *Loan on Note Accounts Receivable Financing* for financing purposes related to borrower's receivables to customers amounting to Rp500,000,000,000, with a maximum period of 4 (four) months and non-rolloverable, with an interest rate of 8.8% p.a.

Fasilitas pinjaman ini dijamin oleh piutang usaha saat ini atau akan datang dengan nilai penjaminan minimum sebesar Rp1.495.103.746.786 atau 125% dari limit gabungan yang sudah diikat secara fidusia.

These loan facilities are collateralized by all current or future trade receivables with minimum collateral value amounting to Rp1,495,103,746,786 or 125% of the combined limit and which has been tied by fiduciary.

Pembatasan:

Negative covenants:

1. Memasang atau mengizinkan adanya atau dipasangnya Hak Jaminan atas aset-asetnya;
2. Menjual, mengalihkan, atau melepaskan aset-asetnya dengan ketentuan-ketentuan dimana aset-aset tersebut dapat disewakan atau dibeli kembali oleh Peminjam;
3. Menjual, mengalihkan, atau melepaskan piutangnya dengan hak regres;
4. Mengadakan pengaturan apapun dimana uang atau manfaat bank atau rekening lain dapat digunakan untuk pembayaran, dilakukan kompensasi (*set off*) atau dimungkinkannya penggabungan beberapa rekening; atau
5. Mengadakan pengaturan prioritas penerimaan pembayaran yang memiliki dampak yang sama.

1. *Installing or permitting the presence or installation of security rights over its assets;*
2. *Sell, transfer, or otherwise dispose of its assets with the provisions in which these assets can be leased or bought back by the Borrower;*
3. *Sell, transfer, or dispose of its receivables with regress rights;*
4. *Enter into any arrangement where the money or the benefits of a bank or other account may be used for payments, made compensation (set off) or the possibility of combining multiple accounts;*
5. *Hold priority setting receipts have the same effect.*

Berdasarkan hasil putusan PKPU, Pinjaman BTPN dengan nilai tercatat sebesar Rp544.938.306.400 dan utang bunga sebesar Rp69.211.205.447 direstrukturisasi sebagai pinjaman bank jangka panjang (Catatan 43). Selisih sebesar Rp383.673.265.093 antara nilai wajar pinjaman baru sebesar Rp230.476.246.754 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Based on PKPU results, BTPN loans with carrying amount of Rp544,938,306,400 and accrued interest of Rp69,211,205,447 were restructured as long-term bank loan (Note 43). The difference of Rp383,673,265,093 between the fair value of the new loan amounting to Rp230,476,246,754 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

Pinjaman BTPN akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

BTPN loans will be due on the 17th year from Effective Date.

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Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp14.922.133.146 dan Rp2.857.635.240, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp14,922,133,146 and Rp2,857,635,240, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

6. PT Bank CTBC Indonesia (CTBC)

Berdasarkan surat No. MKT/EXT/138/VII/2017 tanggal 12 Juli 2017, Perusahaan memperoleh fasilitas kredit dari CTBC berupa kredit modal kerja sebesar Rp300.000.000.000 dengan jangka waktu selama 12 bulan sejak tanggal 12 Juli 2017 sampai dengan tanggal 12 Juli 2018 dengan suku bunga JIBOR+2,25% p.a. Perjanjian ini telah diperpanjang lagi berdasarkan Perubahan atas Perjanjian Fasilitas Kredit No. 124/AMEND/VIII/2020 tanggal 25 Agustus 2020, sampai dengan tanggal 15 Oktober 2020 dan pinjaman ini sudah diperpanjang.

6. PT Bank CTBC Indonesia (CTBC)

Based on letter No. MKT/EXT/ 138/VII/2017 dated July 12, 2017, the Company obtained credit facility from CTBC in the form of working capital loan amounting to Rp300,000,000,000, with a term of 12 months from July 12, 2017, until July 12, 2018, with an interest rate of JIBOR+2.25% p.a. This facility has recently been extended again based on Amendment to Credit Facility Agreement No. 124/AMEND/VIII/2020 dated August 25, 2020, until October 15, 2020, and this loan has been extended.

Berdasarkan MKT/EXT/063/III/2022 tanggal 30 Maret 2022, Perusahaan memperoleh Perpanjangan fasilitas kredit dari CTBC berupa kredit modal kerja sebesar Rp285.000.000.000 dengan jangka waktu jatuh tempo sampai dengan tanggal 31 Desember 2023 dengan suku bunga JIBOR+4% per tahun atau minimal 10% per tahun.

Based on letter No. MKT/EXT/ 063/III/2022 dated March 30, 2022, the Company obtained extension credit facility from CTBC in the form of working capital loan amounting to Rp285,000,000,000, with due date December 31, 2023, with an interest rate of JIBOR+4% per annum with minimum rate of 10%.

Fasilitas pinjaman ini dijamin oleh piutang usaha PT Waskita Karya (Persero) Tbk untuk proyek Pemerintah minimal 125% dari pinjaman yang beredar saat ini yang sudah diikat secara fidusia.

This loan facility is collateralized by trade receivables from PT Waskita Karya (Persero) Tbk for a Government project for minimum of 125% of current outstanding loan bound under by fiduciary.

Pembatasan terhadap tindakan:

Negative covenants or restrictions:

1. Mengubah kegiatan usaha sebagaimana tercantum dalam anggaran dasar yang dapat mengurangi kemampuan melunasi fasilitas kredit.
2. Menjual atau mengalihkan seluruh aset Perusahaan dalam satu transaksi atau dalam beberapa transaksi, kecuali:
 - Menjual atau mentransfer aset dibawah ketentuan *arm's length* dan dengan tujuan melakukan kegiatan usaha;
 - Menjual atau mentransfer aset sebagai pengganti atau diganti dengan aset lain yang sebanding atau lebih baik menurut jenis, sifat, kualitas;
 - Menjual atau mengalihkan aset untuk keperluan reorganisasi Pemerintah Republik Indonesia selama penjualan aset tidak memiliki hasil material;

1. Changing the business activities as stated in the Company's articles of association that could reduce the ability to pay off the credit facility.
2. Sell or transfer all of assets of the Company in a single transaction or in multiple transactions, except:
 - Selling or transferring assets under arrangement that are at arm's length and in order to run the daily business activities;
 - Selling or transferring assets as a replacement or to be replaced with another comparable assets or better in type, nature, quality;
 - Selling or transferring assets for the purpose of Government reorganization of the Republic of Indonesia as long as the sale of assets did not have a material result;

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- Menjual atau mentransfer aset yang tidak berguna atau tidak digunakan dengan persyaratan *arm's length*; dan
 - Penjualan pengalihan aset per tahun melebihi Rp500.000.000.000.
3. Mengubah operasional bisnis saat ini yang dapat menyebabkan hasil material kecuali diwajibkan oleh hukum yang berlaku;
4. Penggabungan, pemisahan, likuidasi atau restrukturisasi Perusahaan kecuali persyaratan sebagai berikut:
- Reorganisasi dapat dilakukan oleh Pemerintah Republik Indonesia selama tidak memiliki dampak yang material;
 - Tindakan Perusahaan dengan anggota lain dalam kelompok dengan ketentuan mengikuti persyaratan;
 - Perusahaan akan bertahan sebagai badan hukum dan akan memiliki status hukum setelah tindakan korporasi; dan
 - Pemisahan dimana Perusahaan menjadi pemegang saham terbesar.
5. Perubahan Anggaran Dasar yang dapat menimbulkan akibat material;
6. Mengikat dirinya sendiri sebagai jaminan terhadap pihak lain dan/ atau menjamin kekayaan Perusahaan kepada pihak lain, kecuali yang sudah ada;
7. Usulkan berkas kebangkrutan atau penundaan pembayaran utang kepada pihak yang berwenang; dan
8. Melunasi utang kepada pemegang saham/utang Perusahaan terbatas sebelum bank melunasi utangnya terlebih dahulu.

Berdasarkan hasil putusan PKPU, Pinjaman CTBC dengan nilai tercatat sebesar Rp285.000.000.000 dan utang bunga sebesar Rp40.656.250.000 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp203.444.917.443 antara nilai wajar pinjaman baru sebesar Rp122.211.332.557 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Pinjaman CTBC akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp7.912.545.445 dan Rp1.512.725.721, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

- Selling or transferring assets that are not useful or are not used anymore with the requirements of *arm's length*; and
 - Selling or transferring of assets per year exceeding of Rp500,000,000,000.
3. Changing the operation of current business that may cause material impact unless required by applicable law;
4. Merging, business combination, separation, liquidation or corporate reorganization except the following requirements:
- Reorganization can be done by the Government of the Republic of Indonesia as long as the impact is not material;
 - The corporate actions with other members in the Company with the provision following the requirements;
 - The Company will survive as legal entity and will have the legal status after the corporate action; and
 - Separation wherein the Company becomes the major shareholder.
5. Changes in the Articles of Association that can lead to material impact;
6. Bind itself as a collateral against the other party and/ or pledging the Company's assets to other parties, except those that are already existing;
7. Proposing to file bankruptcy or postponement of debt payment to authorized parties; and
8. Repay the debt to shareholders/ limited Company's debt before the bank repays the debt in advance.

Based on PKPU results, CTBC loans with carrying amount of Rp285,000,000,000 and accrued interest of Rp40,656,250,000 were restructured as long-term bank loan (Note 43). The difference of Rp203,444,917,443 between the fair value of the new loan amounting to Rp122,211,332,557 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

CTBC loans will be due on the 17th year from Effective Date.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp7,912,545,445 and Rp1,512,725,721 respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

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7. PT BANK DKI

Berdasarkan Surat No. 936/SPPK/910/VI/2020 tanggal 2 Juni 2020 mengenai Surat Pemberitahuan Persetujuan Kredit (SPPK), telah disetujui penambahan *limit* fasilitas KMK pinjaman Tetap Berjangka menjadi Rp700.000.000.000 dan *Sublimit Non-Cash Loan* sebesar Rp300.000.000.000. Jangka waktu pinjaman sampai dengan 15 Juni 2021. Suku bunga sebesar 9,50% per tahun.

Berdasarkan Akta *Addendum VI* Perjanjian Kredit Modal Kerja *Sublimit Fasilitas Non Cash Loan* Perusahaan No.54 tanggal 31 Maret 2022, Perusahaan mendapatkan fasilitas KMK restrukturisasi I sebesar Rp684.000.000.000 dan KMK restrukturisasi II sebesar Rp14.988.751.911. Jangka waktu pinjaman sampai dengan 31 Oktober 2022. Suku bunga sebesar 9,50% per tahun.

Pembatasan:

1. Mengalihkan agunan yang sudah dijaminkan ke Bank DKI kepada pihak lain.
2. Mengikatkan diri sebagai penjamin hutang atau menjaminkan harta kekayaan Perusahaan yang sudah dijaminkan ke Bank DKI kepada pihak lain.
3. Mengalihkan/menyerahkan kepada pihak lain, sebagian atau seluruhnya atas hak dan kewajiban yang timbul berkaitan dengan fasilitas kredit Debitur di Bank DKI.

Fasilitas pinjaman ini dijamin dengan piutang usaha atas proyek Pemerintah Republik Indonesia dengan nilai sebesar minimal Rp750.000.000.000.

Berdasarkan Memori Kasasi terhadap Putusan Pengesahan Perdamaian (Homologasi) Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat No. 497/PDT.SUS-PKPU/2021/PN.NIAGA/JKT.PST antara PT Bank DKI (Pemohon Kasasi) melawan Perusahaan (dalam PKPU) (Termohon Kasasi) No 177/BDKI-WSBP/DS-WS/VII/2022 tanggal 5 Juli 2022, PT Bank DKI sebagai pemohon kasasi menyampaikan memori kasasi ke Mahkamah Agung RI melalui kepaniteraan Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat yaitu Permohonan Pembatalan Putusan Pengesahan Perdamaian (Homologasi) Perusahaan (dalam PKPU).

Berdasarkan surat dari Pengadilan Negeri Jakarta Pusat Kelas I A Khusus No. W10.U1/81/HT.02/I/2022.03.Hry tanggal 5 Januari 2023 perihal pemberitahuan dan penyampaian salinan putusan Mahkamah Agung RI No. 1445/K/Pdt.Sus-Pailit/2022.Jo.497/

7. PT Bank DKI

Based on Letter No. 936/SPPK/910/VI/2020 dated June 2, 2020, regarding Credit Approval Notification Letter, it has been approved to increase the KMK Fixed Term Loan facility limit to Rp700,000,000,000 and Sublimit Non-Cash Loan amounting to Rp300,000,000,000. The loan period is until June 15, 2021. The interest rate is at 9.50% per annum.

Based on the Deed of Addendum VI of the Working Capital Credit Agreement for the Sublimit of the Non-Cash Loan Facility of the Company No.54 dated March 31, 2022, the Company received a KMK restructuring I facility of Rp684,000,000,000 and a restructuring KMK II of Rp14,988,751,911. The loan period is until October 31, 2022. The interest rate is at 9.50% per annum.

Negative Covenant:

1. Transferring the right to collateral that has been pledged to Bank DKI to another party.
2. Binding themselves as guarantor of debt or pledging the Company's assets that have been pledged to Bank DKI to other parties.
3. Transferring / surrendering to other parties, in part or in whole for rights and obligations arising in connection with Debtor credit facilities at Bank DKI.

This loan facility is colaterallized by trade receivable from Government projects of the Republic of Indonesia with a minimum value of Rp750,000,000,000.

ased on the Memorandum of Cassation against the Commercial Court Ratification of Peace (Homologation) Decision at the Central Jakarta District Court No. 497/PDT.SUS-PKPU/2021/PN.NIAGA/ JKT.PST between PT Bank DKI (the Petitioner for Cassation) and the Company (in PKPU) (Respondent for Cassation) No. 177/BDKI-WSBP/DS-WS/VII/2022 dated July 5, 2022, PT Bank DKI as the applicant for cassation submitted a memorandum of cassation to the Supreme Court of the Republic of Indonesia through the clerk of the Commercial Court at the Central Jakarta District Court, namely the Application for Cancellation Decision on Ratification of Peace (Homologation) of the Company (in PKPU).

Based on a letter from the District Court Central Jakarta Class I A Special No. W10.U1/81/HT.02/I/2022.03.Hry dated January 5, 2023, regarding the notification and submission of a copy of the decision of the Supreme Court of the Republic of

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Pdt.Sus PKPU/2021/PN/ Niaga.Jkt.Pst. Bahwa Mahkamah Agung RI memutuskan menolak permohonan kasasi dari Para Pemohon Kasasi PT Bank DKI.

Indonesia No.1445/K/Pdt.SusPailit/2022.Jo. 497/Pdt.Sus/PKPU/2021/PN Niaga. Jkt. Pst. Where the Supreme Court of the Republic of Indonesia decided to reject the cassation petition from the Cassation Appellant PT Bank DKI.

Berdasarkan surat dari PT Bank DKI No 02/DIR/KKM/I/2023 tanggal 31 Januari 2023 perihal Penyampaian Tenggat Waktu Pelaksanaan Restrukturisasi Kredit Diluar Perjanjian Perdamaian setelah PKPU Berakhir, dimana PT Bank DKI menghormati proses internal yang dilakukan Perusahaan dalam pelaksanaan restrukturisasi kredit diluar Perjanjian Perdamaian, namun demikian sehubungan dengan telah berlarut-larutnya proses ini maka Perusahaan diminta dapat melakukan penandatanganan Adendum Perjanjian Kredit dengan PT Bank DKI selambat-lambatnya tanggal 17 Februari 2023. Apabila sampai dengan tenggat waktu yang telah ditetapkan Perusahaan tidak dapat melakukan penandatanganan adendum Perjanjian Kredit, maka atas fasilitas kredit Perusahaan akan mengalami penurunan kualitas kredit dimana hal tersebut akan berdampak pada fasilitas kredit induk usaha Perusahaan yang ada di Bank DKI sesuai dengan ketentuan perkreditan mengenai *one obligor*.

Based on a letter from PT Bank DKI No 02/DIR/KKM/I/2023 dated January 31, 2023 regarding the Submission of the Deadline for the Implementation of Credit Restructuring Outside the Peace Agreement after the PKPU Ends, where PT Bank DKI respects the internal process carried out by the Company in the implementation of credit restructuring outside the Peace Agreement, however, due to the protracted process, the Company is requested to be able to sign an Addendum to the Credit Agreement with PT Bank DKI no later than February 17, 2023. If up to the deadline set by the Company is unable to sign the Credit Agreement addendum, then the Company's credit facility will experience a decrease in credit quality which will have an impact on the credit facility of the Company's parent company at Bank DKI in accordance with the credit provisions regarding *one obligor*.

Berdasarkan Surat No 196/WBP/DIR/2023 tanggal 8 Februari 2023 perihal tanggapan atas surat PT Bank DKI No 02/DIR/KKM/I/2023 tanggal 31 Januari 2023, secara prinsip Perusahaan berkomitmen untuk menyelesaikan kewajiban kepada PT Bank DKI serta terbuka atas usulan Bank DKI dengan tetap memperhatikan aspek kepatuhan serta risiko-risiko hukum yang dapat timbul kepada Perusahaan sehubungan dengan pelaksanaan usulan Bank DKI, terutama atas potensi risiko gugatan pembatalan Perjanjian Perdamaian yang berdampak merugikan seluruh kreditor termasuk Bank DKI dan Perusahaan. Perusahaan yakin bahwa pertimbangan Perusahaan sejalan dengan Pendapat Hukum Bank DKI. Guna mendapatkan kepastian bahwa pelaksanaan restrukturisasi kredit di kemudian hari tidak menimbulkan risiko sebagaimana disampaikan dalam Pendapat Hukum Bank DKI dan risiko hukum lainnya akibat kelalaian melaksanakan Perjanjian Perdamaian yang telah berkekuatan hukum tetap, maka Perusahaan beranggapan bahwa usulan perubahan Tranche Restrukturisasi Bank DKI yang semula adalah Tranche B dan Tranche C menjadi Tranche A dapat diakomodir Perusahaan dengan terlebih dahulu melakukan permohonan kepada seluruh kreditor atas rencana Bank DKI dengan mengacu kepada pasal 5.7 Perjanjian Perdamaian yaitu "perubahan Perjanjian Perdamaian hanya dapat diubah atau diamandemen berdasarkan usulan atau

Based on Letter No. 196/WBP/DIR/2023 dated February 8, 2023 regarding the response to PT Bank DKI's letter No. 02/DIR/KKM/I/2023 dated January 31, 2023, in principle, the Company is committed to completing obligations to PT Bank DKI and is open to Bank DKI's proposal while still paying attention to compliance aspects and legal risks that may arise to the Company in connection with the implementation of Bank DKI's proposal, especially over the potential risk of a lawsuit for cancellation of the Peace Agreement which has a detrimental impact on all creditors including Bank DKI and the Company. The Company believes that the Company's consideration is in line with Bank DKI's Legal Opinion. In order to obtain assurance that the implementation of credit restructuring in the future does not pose risks as stated in the Legal Opinion of Bank DKI and other legal risks due to failure to implement the Peace Agreement which has permanent legal force, then the Company considers that the proposed amendment of the Bank DKI Restructuring Tranche which was originally Tranche B and Tranche C to Tranche A can be accommodated by the Company by first making a request to all creditors for Bank DKI's plan by referring to article 5.7 of the Peace Agreement, namely "changes to the Peace Agreement can only be changed or amended based on proposals or requests from the Company, with a note that it is approved by 50% of the total bill value of Creditors who submit bills in the PKPU process."

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permintaan dari Perusahaan, dengan catatan disetujui oleh 50% dari total nilai tagihan Kreditur yang mengajukan tagihan dalam proses PKPU.”

Berdasarkan Nota Kesepahaman antara PT Bank DKI dengan Perusahaan, dengan Bank DKI No. 09/MOU/DIR/II/2023 dan Perusahaan dengan No. 001/MOU/WBP/DIR/2023 tanggal 21 Februari 2023, dengan ketentuan sebagai berikut:

1. Tujuan Nota Kesepahaman adalah untuk terwujudnya pelaksanaan restrukturisasi fasilitas kredit modal kerja Perusahaan sesuai Tranche A Perjanjian Perdamaian, setelah dilaksanakannya *Addendum* Perjanjian Perdamaian.
2. Setelah ditandatanganinya Nota Kesepahaman dan dipenuhi Persyaratan *Addendum* Perjanjian Perdamaian, maka Perusahaan akan melanjutkan pembuatan dan penandatanganan *Addendum* Perjanjian Perdamaian.
3. WSBP akan mengirimkan surat pemberitahuan tertulis kepada seluruh kreditur WSBP (Surat Pemberitahuan Tertulis) selambat-lambatnya 14 hari kalender sejak tanggal ditandatanganinya Nota Kesepahaman ini.
4. Setelah diterimanya tanggapan atas Surat Pemberitahuan Tertulis dari para kreditur WSBP (Tanggapan Kreditur), maka Perusahaan wajib menyampaikan tanggapan kreditur kepada bank selambat-lambatnya 5 hari kerja sejak tanggal diterimanya Tanggapan Kreditur.
5. Perusahaan dan/atau Bank akan melakukan upaya terbaiknya untuk pelaksanaan penandatanganan *Addendum* Perjanjian Perdamaian dapat terpenuhi.
6. Nota kesepahaman berlaku dalam kurun waktu 60 hari kalender sejak tanggal ditandatanganinya Nota Kesepahaman ini oleh para pihak dan dapat dilakukan perpanjangan berdasarkan kesepakatan para pihak menjadi Tranche A.
7. Bank DKI dan WSBP sepakat untuk tunduk pada ketentuan Pasal 5.7 Perjanjian Perdamaian yang mengatur bahwa mekanisme *addendum* Perjanjian Perdamaian harus dilakukan dengan mendapatkan persetujuan dari 50% dari total nilai tagihan kreditur WSBP yang mengajukan tagihan dalam proses PKPU.

Pada tanggal 31 Desember 2023 dan 2022, saldo pinjaman bank jangka pendek Perusahaan kepada PT Bank DKI sebesar Rp671.127.052.204 dan Rp671.127.052.204. Sedangkan saldo pinjaman bank jangka panjang per 31 Desember 2023 dan 2022 masing-masing sebesar Rp118.434.185.683.

Based on the Memorandum of Understanding between PT Bank DKI and the Company with Bank DKI No. 09/MOU/DIR/II/2023 and No. WSBP 001/MOU/WBP/DIR/2023 dated February 21, 2023, with the following conditions:

1. *The purpose of the Memorandum of Understanding is to realize the implementation of the restructuring of the Company's working capital credit facility in accordance with Tranche A of the Settlement Agreement, following the implementation of the Addendum to the Settlement Agreement.*
2. *After signing the Memorandum of Understanding and fulfilling the Requirements for the Addendum to the Peace Agreement, the Company will continue to draw up and sign the Addendum to the Peace Agreement.*
3. *WSBP will send a written notification letter to all WSBP creditors (Written Notification Letter) no later than 14 calendar days from the date this Memorandum of Understanding was signed.*
4. *After receiving a response to the Written Notification Letter from the creditors of WSBP (Creditors Response), the Company is required to submit the creditor's response to the bank no later than 5 working days from the date of receipt of the Creditor's Response.*
5. *The Company and/or the Bank will make their best efforts so that the signing of the Addendum to the Peace Agreement can be fulfilled.*
6. *This Memorandum of Understanding is valid within 60 calendar days from the date this Memorandum of Understanding was signed by the parties and can be extended based on the agreement of the parties to be Tranche A.*
7. *Bank DKI and WSBP agree to comply with the provisions of Article 5.7 of the Settlement Agreement which stipulates that the mechanism for the Addendum to the Settlement Agreement must be carried out by obtaining approval from 50% of the total value of the WSBP creditor's bill that submits a bill in the PKPU process.*

As at December 31, 2023 and 2022, the balance of short-term loan of the Company to PT Bank DKI amounted to Rp671,127,052,204 and Rp671,127,052,204. Meanwhile, the balance of long-term bank loans as of December 31, 2023 and 2022 was Rp118,434,185,683 each.

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Berdasarkan hasil PKPU, pinjaman Bank DKI dengan nilai tercatat Rp118.434.185.683 merupakan 15% dari total nilai tercatat utang bank lama sebesar Rp698.988.751.911 ditambah utang bunga sebesar Rp90.572.485.976 yang direstrukturisasi menjadi pinjaman bank jangka panjang (Catatan 43). Sisanya sebesar Rp671.127.052.204 sebagai utang bank jangka pendek. Selisih sebesar Rp43.274.185.555 antara nilai wajar utang bank jangka panjang baru sebesar Rp75.160.000.128 dan nilai tercatat utang bank lama diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp9.439.626.717 dan Rp1.807.310.269, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

8. PT Bank BCA Syariah

Berdasarkan Pemberitahuan Pemberian Fasilitas Pembiayaan No. 056/ADP/2018, tanggal 6 Juni 2018 dengan PT Bank BCA Syariah, Perusahaan memperoleh fasilitas kredit dari PT Bank BCA Syariah berupa PMK Musyarakah (*Revolving*), yang peruntukannya adalah sebagai modal kerja Proyek pembangunan infrastruktur dan tagihan penjualan (piutang usaha) khusus kepada PT Waskita Karya (Persero) Tbk dan entitas anak sebesar Rp100.000.000.000, dengan jangka waktu pinjaman selama 12 bulan. Jangka waktu pinjaman ini telah diperpanjang berdasarkan Pemberitahuan Perpanjangan Fasilitas Pembiayaan No. 184/ADP/2020 menjadi tanggal 6 Juni 2021.

Berdasarkan surat No. 0285/PRBH-BCAS/III/2022 tanggal 23 Maret 2022 terkait Perubahan Akad Pembiayaan Musyarakah, WBP memperoleh fasilitas kredit dari PT Bank BCA Syariah berupa PMK Musyarakah (*Revolving*), sebesar Rp100.000.000.000, dengan jangka waktu pinjaman sampai dengan tanggal 6 Juni 2022. Sampai dengan tanggal pelaporan, pinjaman ini masih dalam proses perpanjangan.

Fasilitas ini dijamin dengan Piutang Usaha senilai Rp120.000.000.000.

Pembatasan:

Perusahaan sebelum atau sesudah pinjaman diberikan oleh bank, juga mempunyai utang kepada pihak ketiga dan hal yang demikian tidak diberitahukan kepada bank.

Based on PKPU results, Bank DKI loans with a carrying amount of Rp118,434,185,683 constitute 15% of the total carrying value of old bank loans of Rp698,988,751,911 plus interest payable of Rp90,572,485,976 which was restructured into long-term bank loans (Note 43). The remaining Rp671,127,052,204 is for short-term bank loans. The difference of Rp43,274,185,555 between the fair value of new long-term bank loans of Rp75,160,000,128 and the carrying value of old bank loans was recognized as a gain on debt modification in "other income – net" in profit or loss (Note 33).

Amortization of discount for the year ended December 31, 2022, and 2022, amounted to Rp9,439,626,717 and Rp1,807,310,269, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

8. PT Bank BCA Syariah

Based on the Notification of Provision of Financing Facilities No. 056/ADP/2018, dated June 6, 2018 with PT Bank BCA Syariah, the Company obtained a credit facility from PT Bank BCA Syariah in the form of Musharaka PMK (*Revolving*), the designation of which was as working capital Infrastructure development projects and special sales receivables (trade receivables) to PT Waskita Karya (Persero) Tbk and subsidiaries amounting to Rp100,000,000,000, with a loan period of 12 months. The term of this loan has been extended based on the Notification of Extension of Financing Facilities No. 184/ADP/2020 to June 6, 2021.

Based on letter No. 0285/PRBH-BCAS/III/2022 dated March 23, 2022, regarding the Amendment to Musyarakah Financing Agreement, WBP obtained a credit facility from PT Bank BCA Syariah in the form of PMK Musyarakah (*Revolving*), amounting to Rp100,000,000,000, with a loan term of up to June 6, 2022. As at the reporting date, this loan is still in the process of being renewed.

This loan facility is secured with trade receivables amounting to Rp120,000,000,000.

Negative Covenant:

The Company before or after the facility was provided by the bank, obtains loan from third parties without informing the bank.

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Berdasarkan hasil putusan PKPU, Pinjaman PT Bank BCA Syariah dengan nilai tercatat sebesar Rp100.000.000.000 dan utang bunga sebesar Rp11.019.443.140 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp69.356.388.659 antara nilai wajar pinjaman baru sebesar Rp41.663.054.481 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Pinjaman PT Bank BCA Syariah akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022, masing-masing sebesar Rp2.697.465.162 dan Rp511.113.173, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

9. PT Bank Permata Tbk

Berdasarkan Perjanjian Pembiayaan Musyarakah Mutanaqisah No. 18 tanggal 26 Juli 2018, Perusahaan memperoleh *Revolving Financing iB* (Baru) sebesar Rp300.000.000.000, dengan jangka waktu 12 bulan sejak ditandatangani, dengan bagi hasil setara 9,25% per tahun. Perjanjian ini telah diperpanjang sesuai dengan Surat No. 215/BP/LOO/CRC-JKT/WB/VII/2020 sampai dengan tanggal 26 Juli 2021.

Pembatasan terhadap tindakan:

1. Bertindak sebagai penjamin terhadap hutang pihak lain, kecuali hutang dagang yang dibuat dalam rangka menjalankan usaha sehari-hari;
2. Mengubah sifat dan kegiatan usaha yang sedang dijalankan atau melakukan kegiatan usaha diluar kegiatan usahanya sehari-hari;
3. Menjaminkan, mengalihkan, menyewakan, menyerahkan kepada pihak lain atas barang jaminan;
4. Memberikan pinjaman maupun fasilitas keuangan lainnya kepada atau dari pihak lain kecuali dalam jangka pendek dan dalam rangka menunjang kegiatan usahanya sehari-hari;
5. Melakukan penyertaan yang berpengaruh terhadap kemampuan membayar;
6. Melakukan tindakan lainnya yang dapat menyebabkan atau terganggunya kewajiban yang terhutang kepada bank;
7. Melakukan pembubaran, penggabungan usaha dan/ atau peleburan dengan Perusahaan lain atau memperoleh sebagian

Based on PKPU results, PT Bank BCA Syariah loans with carrying amount of Rp100,000,000,000 and accrued interest of Rp11,019,443,140 were restructured as long-term bank loan (Note 43). The difference of Rp69,356,388,659 between the fair value of the new loan amounting to Rp41,663,054,481 (including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

PT Bank BCA Syariah loans will be due on the 17th year from Effective Date.

Amortization of discount for the year ended December 31, 2023, and 2022, amounted to Rp2,697,465,162 and Rp511,113,173, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

9. PT Bank Permata Tbk

According to the Agreement of Finance Method of Musyarakah Mutanaqisah No. 18 dated July 26, 2018, the Company obtained *Revolving Finance iB* (New) amounting to Rp300,000,000,000, with loan term of 12 months since signing with the pricing equivalent to 9.25% per annum. This agreement has been extended in accordance with the Letter No. 215/BP/LOO/CRC-JKT/WB/VII/2020 until July 26, 2021.

Restriction of covenant:

1. Binds itself as surety against the other party, except in order to perform daily business activities;
2. Change the business activities or run the new business opening other than an existing business;
3. Mortgaging, transferring, leasing, submitting collateral to the other party;
4. Provide loans or other financial facility to or from the other party except for short-term and in order to drive the daily business activities;
5. Make new investments that could affect to the payment quality;
6. Taking actions that could affect the obligation to the bank;
7. Liquidation of corporate, business combination, and/ or merger with other company or obtain the part of other

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- besar dari aset dari Perusahaan lain atau bentuk perubahan usaha lainnya;
8. Mengubah susunan dan jumlah kepemilikan pemegang saham tertutup dan/ atau pemegang saham pengendali Perusahaan terbuka (kecuali BUMN);
 9. Membayar atau menyatakan dapat dibayar suatu dividen atau pembagian keuntungan berupa apapun juga atas saham yang dikeluarkan;
 10. Membayar kembali tagihan atau piutang berupa apapun juga yang sekarang telah dan/ atau dikemudian hari akan diberikan oleh pemegang saham.

Berdasarkan Perjanjian Pembiayaan No. 451/BP/LOO/CRC-JKT/WB/VIII/2021 pada tanggal 13 Agustus 2021, Perusahaan memperoleh fasilitas pembiayaan Omnibus sebesar Rp400.000.000.000 dengan jangka waktu sampai dengan tanggal 26 Juli 2022, dengan sub limit sebagai berikut:

1. LC/SKBDN/PIF/BG untuk pembelian bahan baku, peralatan-peralatan, dan pembayaran sub-kontraktor yang dibutuhkan sehubungan dengan proyek Nasabah, untuk pembiayaan LC/SKBDN Nasabah yang jatuh tempo, serta untuk memenuhi kebutuhan BG atas proyek yang didapatkan nasabah sebesar Rp400.000.000.000 dengan suku bunga sebesar 9,5% per tahun dan 10% per tahun untuk PIF.
2. *Payable Services* untuk membiayai tagihan atau transaksi Non-LC/non-SKBDN atas perdagangan barang terkait dengan proyek-proyek yang dikerjakan nasabah sebesar Rp400.000.000.000 dengan suku bunga sebesar 10% per tahun.
3. *Musyarakah Mutanaqisah (MMQ)* atau *Revolving Financing iB* merupakan pembiayaan kebutuhan umum modal kerja sehubungan dengan aktivitas usaha nasabah sebesar Rp300.000.000.000 dengan suku bunga sebesar 11% per tahun.
4. *Revolving Loan* untuk pembiayaan kebutuhan umum modal kerja sehubungan dengan aktivitas usaha Nasabah sebesar Rp100.000.000.000 dengan suku bunga sebesar 10,5% per tahun.

Penggunaan *Limit* dan *Sub Limit* secara keseluruhan tidak boleh melebihi Rp400.000.000.000.

Berdasarkan hasil putusan PKPU, Pinjaman PT Bank Permata Tbk dengan nilai tercatat sebesar Rp397.317.104.597 dan utang bunga sebesar Rp62.680.214.660 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43). Selisih sebesar Rp287.370.860.041 antara nilai wajar pinjaman baru sebesar

- company's assets or other business changes;
8. Change the form and quantities of the shareholder (except Stated Owned Enterprise);
 9. Pay or declare of dividends or distribute the gain in any form of shares issued;
 10. Repay the bills or receivables that will be given now and/ or later from shareholders.

Based on the Financing Agreement No. 451/BP/LOO/CRC-JKT/WB/VIII/ 2021 dated August 13, 2021, the Company obtained an Omnibus financing facility of Rp400,000,000,000 with a term of up to July 26, 2022, with the following sub-limits:

1. LC/SKBDN/PIF/BG for the purchase of raw materials, equipment, and sub-contractor payments needed in connection with the Customer's project, for financing the Customer's LC/SKBDN that is due, as well as to meet BG needs for the project obtained by the customer amounting to Rp400,000,000,000 with an interest rate of 9.5% per annum and 10% per annum for PIF.
2. *Payable Services* to finance Non-LC/non-SKBDN invoices or transactions for trade in goods related to projects undertaken by the customer in the amount of Rp400,000,000,000 with an interest rate of 10% per annum.
3. *Musyarakah Mutanaqisah (MMQ)* or *Revolving Financing iB* is financing for general working capital needs in connection with the customer's business activities of Rp300,000,000,000 with an interest rate of 11% per annum.
4. *Revolving Loan* to finance general working capital needs in connection with the Customer's business activities of Rp100,000,000,000 with an interest rate of 10.5% per annum.

The use of *Limit* and *Sub-Limit* as a whole may not exceed Rp400,000,000,000.

Based on PKPU results, PT Bank Permata Tbk loans with carrying amount of Rp397,317,104,597 and accrued interest of Rp62,680,214,660 were restructured as long-term bank loan (Note 43). The difference of Rp287,370,860,041 between the fair value of the new loan amounting to Rp172,626,459,216

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Rp172.626.459.216 (termasuk utang bunga) dengan nilai tercatat pinjaman lama (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

(including accrued interest) and the carrying amount of the old loan (including accrued interest) was recognized as gain on modification of debt under "other income – net" in profit or loss (Note 33).

Pinjaman PT Bank Permata Tbk akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

PT Bank Permata Tbk loans will be due on the 17th year from Effective Date.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp11.176.661.566 dan Rp2.105.242.877, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

Amortization of discount for the year ended December 31, 2023 and 2022 amounted to Rp11,176,661,566 and Rp2,105,242,877, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

10. PT Bank Mandiri (Persero) Tbk

10. PT Bank Mandiri (Persero) Tbk

Berdasarkan Surat dari PT Bank Mandiri (Persero) Tbk No 4.Ar.JPK/SME/SPPK/0076/2023 tanggal 6 Maret 2023 perihal Surat Penawaran Pemberian Kredit, telah ditentukan sebagai berikut:

Based on a Letter from PT Bank Mandiri (Persero) Tbk No 4.Ar.JPK/SME/SPPK/0076/2023 dated March 6, 2023 regarding the Letter of Offer for Credit, it has been determined as follows:

1. Tujuan Penggunaan

1. Purpose of Use

Pengalihan hak tagih dalam rangka pelaksanaan Perjanjian Perdamaian Perusahaan dari 26 *Supplier*/Sub Kontraktor kepada PT Bank Mandiri atas invoice yang telah dibiayai dengan fasilitas *Accepted Invoice Financing*.

Transfer of billing rights in the context of implementing the Company Settlement Agreement from 26 *Suppliers*/Sub-Contractors to PT Bank Mandiri for invoices that have been financed with the *Accepted Invoice Financing* facility.

2. Tujuan Penggunaan

2. Features and Conditions

Fitur dan ketentuan fasilitas kredit WSBP sesuai dengan Skema Tranche A:

Features and conditions of the WSBP credit facility in accordance with the Tranche A Scheme:

1. Jenis Fasilitas

1. Facility Type

KMK *Post Financing*

KMK *Post Financing*

2. Jangka Waktu

2. Time Period

20 September 2022 sd 20 September 2039 (17 Tahun sejak Tanggal Berlaku Perjanjian WSBP)

17 Years from the Effective Date of the WSBP Agreement

3. Pokok

3. Principal

Rp270.691.905.539

Rp270,691,905,539

4. Bunga sebelum Efektif Perjanjian Perdamaian WSBP

4. Interest before the Effectiveness of the WSBP Settlement Agreement

Rp270.691.905.539

Rp270,691,905,539

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| Jenis bunga | <u>Biaya bunga/ Interest expense</u> | Interest type |
|---|--------------------------------------|---|
| Bunga sd jatuh tempo invoice yang dilaporkan kepada pengurus PKPU (10.5% p.a) | 21.316.590.997 | Interest until the due date of the invoice reported to the PKPU management (10.5% p.a) |
| Bunga setelah homologasi sd 19 September 2022 10.5% p.a) | <u>13.290.009.918</u> | Interest after homologation until September 19, 2022 10.5% p.a) |
| Jumlah bunga | 34.606.600.915 | Total interest |
| 5. Mekanisme Pembayaran Bunga sebelum Efektif Perjanjian Perdamaian WSBP | | 5. Mechanism of Interest Payment before the Effectiveness of the WSBP Settlement Agreement |
| Seluruh Bunga Tertunggak baik sebelum maupun pada saat proses PKPU berjalan akan ditangguhkan (deferred) dan akan dibayarkan sesuai mekanisme Tranche A, termasuk bunga sejak putusan pengesahan Perjanjian Perdamaian sapa dengan putusan kasasi. | | All outstanding interest both before and during the PKPU process will be deferred and will be paid according to the Tranche A mechanism, including interest since the decision to ratify the Settlement Agreement until the cassation decision. |
| 6. Bunga setelah efektif Perjanjian Perdamaian WSBP | | 6. Interest after effective WSBP Settlement Agreement |
| Berdasarkan Perjanjian Perdamaian WSBP, tingkat suku bunga yang berlaku sesuai jangka waktu pelaksanaan Perjanjian Perdamaian WSBP dengan debitur atas nama WSBP sebagai berikut: | | Based on the WSBP Settlement Agreement, the interest rate that applies according to the implementation period of the WSBP Settlement Agreement with debtors on behalf of WSBP is as follows: |
| Tahun | % | Year |
| Tahun ke 1 sd ke 9 | 2% pa | 1 st year to 9 th year |
| Tahun ke 10 sd ke 13 | 3% pa | 10 th year to 13 th year |
| Diatas tahun ke 13 | 4% pa | Over 13 th year |
| 7. Mekanisme pembayaran bunga setelah efektif Perjanjian Perdamaian WSBP | | 7. Interest payment mechanism after the WSBP Settlement Agreement becomes effective |
| <ul style="list-style-type: none"> Pembayaran bunga akan dilakukan pada tanggal 25 yang jatuh tempo pada setiap 6 bulan dari tahun berjalan setelah tanggal berlaku diawali sejak bulan Maret 2023. Dalam hal tanggal pembayaran bunga tersebut bertepatan dengan hari libur termasuk hari Sabtu atau hari libur nasional, pembayaran bunga tersebut akan dilakukan pada hari kerja berikutnya. | | <ul style="list-style-type: none"> Interest payments will be made on the 25th which is due every 6 months of the current year after the effective date starting from March 2023. In the event that the interest payment date coincides with a holiday including Saturday or a national holiday, the interest payment will be made on the following business day. |
| 8. Koreksi bunga dan denda sebelum efektif Perjanjian Perdamaian WSBP | | 8. Correction of interest and penalties prior to the effectiveness of the WSBP Settlement Agreement |
| Bunga, denda dan biaya lainnya dari 26 Supplier WSBP dilakukan koreksi dan dicatat disisi WSBP sebagai: | | Interest, fines and other fees from 26 WSBP Suppliers are corrected and recorded on the WSBP side as: |

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- | | |
|---|--|
| <ul style="list-style-type: none"> • Terhadap bunga sebelum tanggal efektif berlaku Perjanjian Perdamaian WSBP dilakukan koreksi. • Seluruh benda dan biaya lainnya yang terdahulu dihapuskan. <p>9. Pembentukan fasilitas baru WSBP dan mekanisme Pengalihan.</p> <ul style="list-style-type: none"> • Fasilitas baru dibentuk atas nama WSBP yang mencakup pokok sebesar Rp270.691.05.539 dan bunga dicatat sesuai ketentuan pada Perjanjian Perdamaian WSBP. • Terhadap biaya buga, denda dan biaya lainnya pada <i>Supplier</i>/Sub Kontraktor akan dikoreksi sesuai Perjanjian Perdamaian WSBP dan dicatat di sisi WSBP. • Mekanisme pengalihan dilakukan secara bertahap sebagai pembentukan fasilitas kredit WSBP sesuai ketentuan yang berlaku di Bank Mandiri dengan total fasilitas senilai Rp270.691.905.539 dalam rangka pelaksanaan Perjanjian Perdamaian. <p>10. Mekanisme Pembayaran Pokok</p> <p>Pembayaran pokok dilakukan secara bullet payment pada tahun ke 17 sejak tanggal berlaku Perjanjian Perdamaian WSBP.</p> <p>11. Pelunasan dipercepat</p> <p>Dimungkinkan percepatan pembayaran (<i>pre payment</i>) pada tahun ke 10 sejak tanggal berlaku apabila hasil pemeriksaan dan evaluasi pada tahun ke 7 sejak tanggal berlaku oleh Agen Pemantau Independen menunjukkan bahwa WSBP memiliki kemampuan keuangan untuk menyelesaikan kewajibannya.</p> | <ul style="list-style-type: none"> • For interest before the effective date of the WSBP Settlement Agreement, corrections are made. • All objects and other costs that were previously written off <p>9. Establishment of a new WSBP facility and transfer mechanism.</p> <ul style="list-style-type: none"> • A new facility was formed on behalf of WBP which includes a principal amounting to Rp270,691,05,539 and interest is recorded in accordance with the provisions of the WSBP Settlement Agreement. • Interest costs, fines and other costs to the Supplier/Sub-Contractor will be corrected according to the WSBP Amicable Agreement and recorded on the WSBP side. • The transfer mechanism is carried out in stages as the establishment of a WSBP credit facility in accordance with the applicable provisions at Bank Mandiri with a total facility of Rp270,691,905,539 in the context of implementing the Settlement Agreement. <p>10. Principal Payment Mechanism</p> <p>Principal payments are made in bullet payments in the 17th year from the effective date of the WSBP Settlement Agreement.</p> <p>11. Expedited payment</p> <p>It is possible to accelerate payment (<i>prepayment</i>) in the 10th year from the effective date if the results of the inspection and evaluation in the 7th year from the effective date by the Independent Monitoring Agent show that the WSBP has the financial capacity to complete its obligations.</p> |
|---|--|

Berdasarkan Surat Keterangan No. 143/III/SK/23 tanggal 24 Maret 2023 dari notaris Siti Rohmah Cahyana, SH telah dibuatkan Akta pada tanggal 24 Maret 2023 sehubungan dengan fasilitas kredit yang diterima oleh Perusahaan dari PT Bank Mandiri (Persero) Tbk berupa Perjanjian Modal Kerja No. RCO.BKS/KMK/2023 senilai Rp270.691.905.539.

Berdasarkan hasil putusan PKPU, Pinjaman Mandiri dengan nilai tercatat sebesar Rp270.691.905.539 dan utang bunga sebesar Rp34.606.600.915 direstrukturisasi sebagai pinjaman bank jangka Panjang (Catatan 43).

Based on Statement Letter No. 143/III/SK/23 dated March 24, 2023, from Notary Siti Rohmah Cahyana, SH, a deed was made on March 24, 2023, in connection with the credit facility received by the Company from PT Bank Mandiri (Persero) Tbk in the form of an Agreement Working capital No. RCO.BKS/KMK/2023 amounting to Rp270,691,905,539.

Based on the results of the PKPU decision, the Mandiri Loans with a carrying amount of Rp270,691,905,539 and interest payable of Rp34,606,600,915 were restructured as long-term bank loans (Note 43). The difference of

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Selisih sebesar Rp190.726.968.824 antara nilai wajar pinjaman baru sebesar Rp114.571.537.630 (termasuk utang bunga) dengan nilai tercatat pinjaman (termasuk utang bunga) diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi (Catatan 33).

Pinjaman Mandiri akan jatuh tempo pada tahun ke 17 sejak Tanggal Efektif.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp7.417.908.627 dan Rp2.105.242.877, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

Penjelasan terkait restrukturisasi tertuang didalam Perjanjian Perdamaian yang ditetapkan dalam Surat Pengadilan Negeri Jakarta Pusat Kelas IA Khusus No. W10.U1.2868.Ht.03.VI.2022.RIN tanggal 30 Juni 2022 perihal Pemberitahuan dan Penyampaian Salinan Penetapan Perkara Niaga No.497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst (Catatan 43).

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Rp190,726,968,824 between the fair value of the new loan amounting to Rp114,571,537,630 (including interest payable) and the carrying value of the loan (including interest payable) is recognized as a gain on debt modification in "other income – net" in profit or loss (Note 33).

Mandiri Loans will mature in the 17th year from the Effective Date.

Discount amortization for the years ended December 31, 2023, and 2022, amounting to Rp7,417,908,627 and Rp2,105,242,877, respectively, which was recognized as part of finance charges in the statements of profit or loss and other comprehensive income.

The explanation regarding the restructuring is contained in the Settlement Agreement which is stipulated in the Special IA Class Central Jakarta District Court Letter No. W10.U1.2868.Ht.03.VI.2022.RIN dated June 30, 2022 regarding Notification and Submission of a Copy of Commercial Case Determination No. 497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst (Note 43).

16. UTANG USAHA

a. Rincian berdasarkan pemasok

| | 2023 |
|------------------------------------|------------------------|
| Pihak berelasi (Catatan 37) | |
| PT Intiniaga Sukses Abadi | 126.482.150.831 |
| PT Sinar Indahjaya Kencana | 85.184.551.012 |
| PT Multi Welindo | 53.672.413.148 |
| PT Wiryia Krenindo Perkasa | 52.588.910.491 |
| PT Sumiden Serasi Wire Product | 36.639.395.745 |
| PT Kingdom Indah | 36.319.126.194 |
| PT Wijaya Karya Beton Tbk | 31.541.213.356 |
| PT Intiroda Makmur | 26.846.834.931 |
| PT Janti Sarana Material Bet | 21.128.514.152 |
| PT Putra Utama | 21.105.472.835 |
| PT Kimia Konstruksi Indonesia | 16.321.501.498 |
| CV Djaso Autotruck | 16.161.432.568 |
| PT Sino Persada Indonesia | 13.060.844.091 |
| PT Bangun Djaja Mandiri | 12.361.607.015 |
| Lain-lain (Dibawah Rp10 Miliar) | 15.471.404.433 |
| Sub Jumlah | 564.885.372.300 |
| Pihak ketiga | |
| PT Jaya Makmur Eka Lestari | 72.535.187.232 |
| PT Jui Shin Indonesia | 57.427.726.454 |
| PT Tiga Sekawan Serasi | 54.081.872.962 |
| The Master Steel MFG | 38.921.963.250 |
| PT Hanil Jaya Steel | 22.918.803.198 |
| PT Multi Indo Trading | 19.049.570.133 |
| PT Intim Putra Perkasa | 14.962.403.739 |
| PT Mortar Nasional Indonesia | 14.958.219.797 |
| PT Bumi Nusaraya Utama | 13.325.825.119 |
| PT Delta Systech Indonesia | 12.501.693.035 |
| PT Nexco Indonesia | 11.556.275.036 |
| PT Batu Sarana Persada | 10.546.806.974 |

16. TRADE PAYABLES

a. Details by suppliers

| | 2022 |
|----------------------------------|--------------------------|
| Related parties (Note 37) | |
| PT Intiniaga Sukses Abadi | 395.565.886.139 |
| PT Sinar Indahjaya Kencana | 139.695.657.354 |
| PT Multi Welindo | 105.766.806.447 |
| PT Wiryia Krenindo Perkasa | 26.761.427.659 |
| PT Sumiden Serasi Wire Product | 127.581.397.218 |
| PT Kingdom Indah | 76.688.526.417 |
| PT Wijaya Karya Beton Tbk | 32.103.016.138 |
| PT Intiroda Makmur | 88.293.365.552 |
| PT Janti Sarana Material Bet | 67.528.897.418 |
| PT Putra Utama | 40.395.918.474 |
| PT Kimia Konstruksi Indonesia | 56.914.158.150 |
| CV Djaso Autotruck | 51.908.948.835 |
| PT Sino Persada Indonesia | 40.330.100.548 |
| PT Bangun Djaja Mandiri | 37.982.640.170 |
| Others (Below Rp10 Billion) | 16.361.672.890 |
| Sub Total | 1.303.878.419.409 |
| Third parties | |
| PT Jaya Makmur Eka Lestari | 84.518.901.603 |
| PT Jui Shin Indonesia | 31.926.955.278 |
| PT Tiga Sekawan Serasi | 79.663.775.558 |
| The Master Steel MFG | 61.137.218.430 |
| PT Hanil Jaya Steel | 18.419.300.000 |
| PT Multi Indo Trading | - |
| PT Intim Putra Perkasa | 36.379.068.668 |
| PT Mortar Nasional Indonesia | 12.160.419.698 |
| PT Bumi Nusaraya Utama | 41.778.464.329 |
| PT Delta Systech Indonesia | 16.156.693.908 |
| PT Nexco Indonesia | 25.573.918.136 |
| PT Batu Sarana Persada | 43.965.146.470 |

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| | <u>2023</u> | <u>2022</u> | |
|-------------------------------|--------------------------|--------------------------|------------------------------|
| PT Hanwa Indonesia | 10.429.070.276 | 10.202.656.244 | PT Hanwa Indonesia |
| PT Solusi Bangun Beton | 10.194.857.713 | 26.221.361.384 | PT Solusi Bangun Beton |
| Lainnya (Dibawah Rp10 Miliar) | 581.489.929.389 | 1.488.390.714.087 | Lainnya (Below Rp10 Billion) |
| Sub Jumlah | 944.900.204.307 | 1.976.494.593.793 | Sub Total |
| Jumlah | 1.509.785.576.607 | 3.280.373.013.202 | Total |

b. Rincian berdasarkan umur adalah sebagai berikut:

b. Aging of trade payables are as follows:

| | <u>2023</u> | <u>2022</u> | |
|------------------|--------------------------|--------------------------|------------------|
| > 30 - 90 hari | 264.021.220.944 | 381.928.597.015 | > 30 - 90 days |
| > 90 - 180 hari | 92.599.922.966 | 150.445.802.004 | > 90 - 180 days |
| > 180 - 360 hari | 112.943.326.666 | 92.391.835.203 | > 180 - 360 days |
| > 360 hari | 1.040.221.106.028 | 2.655.606.778.980 | > 360 days |
| Jumlah | 1.509.785.576.604 | 3.280.373.013.202 | Total |

Semua utang usaha dalam mata uang Rupiah.

All trade payables are denominated in Rupiah.

Jangka waktu kredit dari pembelian bahan baku utama berkisar 30 hari.

Purchases of raw materials have credit terms of 30 days.

Tidak ada bunga yang dibebankan pada utang usaha yang telah jatuh tempo.

No interest is charged for overdue trade payables.

17. UTANG LAIN-LAIN

17. OTHER PAYABLES

| | <u>2023</u> | <u>2022</u> | |
|------------------------------------|-----------------------|-----------------------|----------------------------------|
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| Lain-lain | 25.154.378.568 | 17.951.130.090 | Others |
| Sub Jumlah | 25.154.378.568 | 17.951.130.090 | Sub Total |
| Pihak ketiga | | | Third parties |
| Jamsostek | 2.364.488.295 | 768.792.351 | Jamsostek |
| Dana Pensiun Lembaga Keuangan | 424.024.981 | 226.682.359 | Dana Pensiun Lembaga Keuangan |
| Lain-lain | 55.895.000 | 55.895.000 | Others |
| Sub Jumlah | 2.844.408.276 | 1.051.369.710 | Sub Total |
| Jumlah | 27.998.786.844 | 19.002.499.800 | Total |

18. BEBAN AKRUAL

18. ACCRUED EXPENSES

| | <u>2023</u> | <u>2022</u> | |
|------------------|------------------------|------------------------|---------------------------------------|
| Beban produksi | 138.045.389.927 | 133.667.842.610 | Production expenses |
| Beban aset tetap | 43.128.760.765 | 143.293.839.345 | Property plant and equipment expenses |
| Beban konstruksi | 33.874.202.482 | 137.293.465.234 | Construction expenses |
| Beban bunga | 21.244.978.678 | 17.461.021.011 | Interest expenses |
| Beban pegawai | 11.454.420.586 | 30.909.276.753 | Employee expenses |
| Beban ekspedisi | 8.736.158.067 | 10.254.925.668 | Expedition expenses |
| Beban kantor | 5.427.553.176 | 41.464.375.197 | Office expenses |
| Tantiem | - | 4.707.367.624 | Tantiem |
| Beban umum | - | 2.863.056.490 | General expenses |
| Jasa produksi | - | 26.390.176.539 | Production benefit |
| Lain-lain | 32.821.114.825 | 30.456.180.981 | Others |
| Jumlah | 294.732.578.506 | 578.761.527.452 | Total |

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Aset tetap

Merupakan akrual atas aset tetap yang masih dalam proses *commissioning* dan belum dilakukan penagihan dari pihak ketiga.

Akrual beban konstruksi

Beban konstruksi merupakan akrual atas *progres* konstruksi yang belum ditagihkan oleh pihak ketiga.

Akrual produksi

Merupakan akrual atas pelaksanaan pekerjaan yang belum ditagihkan oleh pihak ketiga maupun tenaga kerja.

Property, plant and equipment

Represent accrual for property, plant and equipment that are still in the commissioning process and have not yet been billed from third parties.

Construction expenses

Construction expense represents accrual for construction progress that has not been billed by third parties.

Production accrual

Represents accruals for the execution of work that has not been billed by third parties or labor.

19. UANG MUKA DARI PELANGGAN

| | 2023 |
|------------------------------------|-----------------------|
| Pihak berelasi (Catatan 37) | |
| Waskita - Nindya - Permata KSO | 13.151.956.455 |
| Waskita - Nindya - Modern KSO | 10.532.464.487 |
| PT Waskita Karya (Persero) Tbk | 9.953.103.649 |
| Adhi - Waskita - Jaya Konstruksi | 8.530.598.812 |
| Waskita - Bersinar KSO | 5.497.570.870 |
| PT Kresna Kusuma Dyandra Marga | 4.934.146.243 |
| Lainnya (Dibawah Rp1 Miliar) | 1.457.244.233 |
| Sub Jumlah | 54.057.084.749 |
| Pihak ketiga | |
| PT Duta Graha Karya | 18.651.794.759 |
| JGC Indonesia | 7.452.990.195 |
| PT Dadi Develop Indonesia | 1.609.200.000 |
| PT Inti Karya Persada Tehnik | 1.364.934.150 |
| Lainnya (Dibawah Rp1 Miliar) | 8.567.322.413 |
| Sub Jumlah | 37.646.241.517 |
| Jumlah | 91.703.326.266 |

19. ADVANCES FROM CUSTOMERS

| | 2022 |
|----------------------------------|-----------------------|
| Related parties (Note 37) | |
| Waskita - Nindya - Permata KSO | - |
| Waskita - Nindya - Modern KSO | - |
| PT Waskita Karya (Persero) Tbk | 21.217.368.434 |
| Adhi - Waskita - Jaya Konstruksi | - |
| Waskita - Bersinar KSO | - |
| PT Kresna Kusuma Dyandra Marga | 6.395.330.727 |
| Others (Bellow Rp1 Billion) | 4.823.365.553 |
| Sub Total | 32.436.064.714 |
| Third parties | |
| PT Duta Graha Karya | 21.819.053.868 |
| JGC Indonesia | - |
| PT Dadi Develop Indonesia | 2.353.500.000 |
| PT Inti Karya Persada Tehnik | 1.364.934.150 |
| Others (Below Rp1 Billion) | 15.628.356.600 |
| Sub Total | 41.165.844.618 |
| Total | 73.601.909.332 |

20. UTANG OBLIGASI

| | 2023 |
|--------------------------------------|------------------------|
| Utang obligasi jangka pendek | |
| Obligasi tahap 1 tahun 2019 | - |
| Obligasi tahap 2 tahun 2019 | - |
| Jumlah | - |
| Utang obligasi jangka panjang | |
| Obligasi tahap 1 tahun 2019 | 80.755.540.000 |
| Obligasi tahap 2 tahun 2019 | 245.850.916.667 |
| Jumlah | 326.606.456.667 |
| Diskonto yang belum diamortisasi | (97.639.695.185) |
| Nilai tercatat bersih | 228.966.761.482 |

20. BONDS PAYABLE

| | 2022 |
|---------------------------------|--------------------------|
| Short-term bonds payable | |
| Bond 1 year 2019 | 457.614.726.664 |
| Bond 2 year 2019 | 1.393.155.194.447 |
| Total | 1.850.769.921.111 |
| Long-term bonds payable | |
| Bond 1 year 2019 | 80.755.540.000 |
| Bond 2 year 2019 | 245.850.916.667 |
| Total | 326.606.456.667 |
| Unamortized discount | (114.860.517.297) |
| Net carrying amount | 211.745.939.370 |

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Berdasarkan hasil PKPU No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022, utang obligasi dengan nilai tercatat Rp326.606.456.667 merupakan 15% dari total nilai tercatat utang obligasi lama sebesar Rp2.000.000.000.000 ditambah *akrua* bunga sebesar Rp177.376.377.781 yang direstrukturisasi menjadi utang obligasi jangka panjang dan sisanya sebesar Rp1.850.769.921.111 sebagai utang obligasi jangka pendek. Selisih sebesar Rp106.480.555.199 antara nilai wajar utang obligasi baru sebesar Rp220.125.901.468 dan nilai tercatat utang obligasi lama diakui sebagai keuntungan atas modifikasi utang pada "pendapatan lain-lain – bersih" dalam laba rugi pada tahun 2022.

Amortisasi diskonto untuk tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp13.891.843.090 dan Rp4.077.840.438, yang diakui sebagai bagian dari beban keuangan pada laporan laba rugi dan penghasilan komprehensif lain.

Utang obligasi jangka panjang akan jatuh tempo pada tahun ke 6 sejak Tanggal Efektif dengan tingkat bunga 2% per tahun (Catatan 1d dan 44)

Berdasarkan Akta Notaris No 37 tanggal 29 November 2023 dari Notaris Dewantari Handayani, SH, MPA, mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023, telah ditetapkan menjadi OWK dengan syarat-syarat sebagai berikut:

1. Nama OWK: Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023.
2. Utang pokok OWK: Seluruh nilai Pokok OWK berjumlah Rp457.614.726.667 yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Emiten, dengan satuan pemindahbukuan OWK adalah senilai Rp1.00
3. Jatuh Tempo:
 - a. Tanggal Konversi OWK menjadi Saham Hasil Konversi yaitu pada tahun ke 10 sejak tanggal Penerbitan OWK, yaitu pada tanggal 12 Desember 2033.
 - b. Jumlah OWK yang akan dikonversi oleh Emiten pada tanggal Konversi adalah dengan harga yang sama dengan jumlah Pokok OWK yang tertulis pada Konfirmasi Tertulis yang dimiliki oleh Pemegang OWK pada tanggal Konversi.
 - c. Nilai nominal dari Saham Hasil Konversi pada saat Emiten hendak melaksanakan konversi atas OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, nilai nominal dari Saham Hasil Konversi dihitung berdasarkan *Volume-Weighted Average Price (VWAP)* selama 45 (empat puluh lima)

Based on PKPU results No. 497/Pdt.Sus-PKPU/2021/PN.NIAGA.JKT.PST tanggal 28 Juni 2022, bonds payable with carrying amount of Rp326,606,456,667, which is equivalent to 15% of the total carrying amount of the old bonds payable amounting to Rp2,000,000,000,000 plus accrued interest of Rp177,376,377,781, were restructured as long-term bonds payable and the remaining balance amounting to Rp1,850,769,921,111 as short-term bonds payable. The difference of Rp106,480,555,199 between the fair value of the new bonds payable amounting to Rp220,125,901,468 and the carrying amount of the new bonds payable was recognized as gain on modification of debt under "other income – net" in profit or loss in 2022.

Amortization of discount for the year ended December 31, 2023 and 2022 amounted to Rp13,891,843,090 and Rp4,077,840,438, respectively, which is recognized as part of finance charges in the statement of profit or loss and other comprehensive income.

Long term bonds payable will be due on the 6th year from Effective Date with interest rate of 2% per annum (Note 1d and 44)

Based on Notarial Deed No. 37 dated November 29, 2023 from Notary Dewantari Handayani, SH, MPA, regarding Amendment II of the Trustee Agreement for Compulsory Convertible Bonds of Waskita Beton Precast I Year 2023, it has been determined to become OWK with the following conditions:

1. OWK Name: Waskita Beton Precast Mandatory Convertible Bonds I Year 2023.
2. OWK principal debt: The entire principal value of OWK amounts to Rp457,614,726,667 which has a conversion option into new shares issued by the Issuer, with an OWK transfer unit of Rp1,00
3. Due Date:
 - a. The date of conversion of OWK into Converted Shares is the 10th year from the date of Issuance of OWK, namely December 12, 2033
 - b. The amount of OWK that will be converted by the Issuer on the Conversion date is at the same price as the Principal amount of OWK written on the Written Confirmation owned by the OWK Holder on the Conversion date.
 - c. The nominal value of the Converted Shares when the Issuer wishes to carry out the conversion of OWK into Convertible Shares on the Conversion Date, the nominal value of the Converted Shares is calculated based on the Volume-Weighted Average Price (VWAP) for 45 (forty five) days before the

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| <p>hari sebelum utang Tranche C telah secara efektif dikonversi menjadi OWK.</p> <p>d. Pelaksanaan Konversi OWK menjadi Saham Hasil Konversi.</p> <p>4. OWK Merupakan Bukti Hutang</p> <ul style="list-style-type: none"> • Berdasarkan pernyataan Emiten sekarang tetapi berlaku sejak Tanggal Penerbitan OWK, OWK merupakan bukti bahwa Emiten secara sah dan mengikat berhutang kepada Pemegang OWK sejumlah Pokok OWK yang disebut dalam Sertifikat Jumbo OWK ditambah dengan Denda (jika ada) yang wajib dibayar oleh Emiten dengan cara dikonversi menjadi Saham Hasil Konversi pada Tanggal Konversi, berdasarkan Perjanjian Perwaliamanatan OWK dan Perjanjian Agen Konversi. OWK tersebut merupakan bagian penting dan tidak dapat dipisahkan dari Perjanjian Perwaliamanatan OWK. • Bukti kepemilikan OWK bagi Pemegang OWK adalah Konfirmasi Tertulis yang diterbitkan oleh Pemegang Rekening dan diadministrasikan oleh KSEI berdasarkan 43 Perjanjian Pembukaan Rekening Efek yang ditandatangani Pemegang OWK dan Pemegang Rekening. <p>5. Pendaftaran OWK di KSEI</p> <ul style="list-style-type: none"> • OWK didaftarkan pada KSEI berdasarkan Perjanjian Pendaftaran OWK di KSEI yang dibuat di bawah tangan bermeterai cukup, dengan memperhatikan ketentuan di bidang Pasar Modal dan ketentuan KSEI yang berlaku. • OWK diterbitkan tanpa warkat kecuali Sertifikat Jumbo OWK yang diterbitkan untuk didaftarkan atas nama KSEI sebagai bukti hutang untuk kepentingan Pemegang OWK melalui Pemegang Rekening. <p>6. Penarikan OWK</p> <p>Penarikan OWK dari Rekening Efek hanya dapat dilakukan dengan pemindahbukuan dari satu Rekening Efek ke Rekening Efek lainnya.</p> <p>7. Pengalihan OWK</p> <p>Hak kepemilikan OWK beralih dengan pemindahbukuan OWK dari satu Rekening Efek ke Rekening Efek lainnya. Emiten, Wali Amanat dan KSEI memberlakukan Pemegang Rekening selaku Pemegang OWK yang sah dalam hubungannya untuk menerima hak-hak yang berhubungan dengan OWK.</p> | <p>Tranche C debt has effectively converted to OWK</p> <p>d. Implementation of OWK Conversion into Converted Shares.</p> <p>4. OWK is Proof of Debt</p> <ul style="list-style-type: none"> • Based on the Issuer's current statement but valid from the OWK Issuance Date, the OWK is proof that the Issuer legally and bindingly owes the OWK Holder the amount of OWK Principal stated in the OWK Jumbo Certificate plus the Fines (if any) which must be paid by the Issuer by converting it into Convertible Shares on the Conversion Date, based on the OWK Trustee Agreement and Conversion Agent Agreement. The OWK is an important part and cannot be separated from the OWK Trusteeship Agreement. • Proof of OWK ownership for OWK Holders is Written Confirmation issued by the Account Holder and administered by KSEI based on 43 Securities Account Opening Agreements signed by the OWK Holder and the Account Holder. <p>5. OWK registration at KSEI</p> <ul style="list-style-type: none"> • OWK is registered with KSEI based on an Agreement Registration of OWK at KSEI which is made under the hand of sufficient stamp duty, taking into account provisions in the Capital Market sector and applicable KSEI provisions. • OWK is issued without script except for the Jumbo OWK Certificate which is issued to be registered in the name of KSEI as proof of debt for the benefit of the OWK Holder through the Account Holder. <p>6. Withdrawal of OWK</p> <p>Withdrawing OWK from a Securities Account can only be done by transferring it from one Securities Account to another Securities Account.</p> <p>7. OWK redirection</p> <p>OWK ownership rights are transferred by transferring OWK from one Securities Account to another Securities Account. The Issuer, Trustee and KSEI treat the Account Holder as the legal OWK Holder in relation to receiving rights related to the OWK.</p> |
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| <p>8. Pembelian Kembali</p> <p>Emiten dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas OWK, baik sebagian maupun seluruhnya.</p> <p>9. Minimum Kepemilikan OWK dan/atau Satuan Perdagangan OWK</p> <ul style="list-style-type: none"> • Minimum kepemilikan OWK adalah sebesar Rp1 atau kelipatannya. • Sesuai keputusan Rapat Umum Pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap I Tahun 2019 tertanggal 15-02-2023, Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp5.000.000 dan/atau kelipatannya dan/atau dengan nilai sebesar Rp1 dan/atau kelipatannya, atau dengan nilai sebagaimana ditentukan dalam peraturan Bursa Efek dan/atau perjanjian tersendiri yang ditandatangani oleh Emiten dan Bursa Efek. • Sesuai peraturan / ketentuan Bursa Efek yang berlaku pada saat Perjanjian Perwaliananatan OWK ini ditandatangani, yaitu sesuai Surat Edaran Bursa Efek Indonesia Nomor SE-0016/BEI/07-2021 tanggal 12-07-2021 perihal Parameter Perdagangan Efek Bersifat Utang dan Sukuk di Sistem Penyelenggara Pasar Alternatif (SPPA), diatur antara lain parameter satuan perdagangan di papan retail corporate bonds (retail corps) sebesar Rp1.000.000, maka Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp1.000.000 dan/atau kelipatannya. <p>10. Jaminan dan Hak Senioritas Atas Utang</p> <p>OWK tidak dijamin dengan jaminan khusus.</p> <p>11. Sanksi</p> <p>Apabila Emiten tidak memenuhi kewajiban dalam Perjanjian Perwaliananatan OWK, maka Emiten dapat dikenakan sanksi sesuai dengan Perjanjian Perwaliananatan OWK antara lain apabila Emiten tidak melakukan konversi OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, maka Emiten wajib membayar Denda.</p> <p>12. Lain-lain</p> <ul style="list-style-type: none"> • Kewajiban Emiten berdasarkan OWK pada setiap waktu merupakan kewajiban Emiten yang sah dan yang tidak bersyarat serta bersifat mutlak. • Konversi Pokok OWK menjadi Saham Hasil Konversi dan pembayaran Denda (jika ada) merupakan hak dari para Pemegang OWK. • Bank Kustodian atau Perusahaan Efek yang merupakan Pemegang Rekening dapat | <p>8. Buyback</p> <p>The issuer and/or a third party can repurchase OWK, either in part or in whole.</p> <p>9. Minimum OWK Ownership and/or OWK Trading Unit</p> <ul style="list-style-type: none"> • Minimum OWK ownership is Rp1 or multiples thereof. • In accordance with the decision of the General Meeting of Sustainable Bondholders I Waskita Beton Precast Phase I 2019 dated 15-02-2023, OWK Trading Units on the Stock Exchange were carried out with a value of Rp5,000,000 and/or multiples thereof and/or with a value of Rp1 and/or multiples thereof, or with a value as determined in the Stock Exchange regulations and/or a separate agreement signed by the Issuer and the Stock Exchange. • In accordance with the Stock Exchange rules/conditions in effect at the time this OWK Trustee Agreement was signed, namely in accordance with the Indonesian Stock Exchange Circular Letter Number SE-0016/BEI/07-2021 dated 07-12-2021 regarding Trading Parameters for Debt Securities and Sukuk in the Alternative Market Organizer System (SPPA), regulated among other things, trading unit parameters on the retail corporate bonds (retail corps) board at Rp1,000,000, then the OWK Trading Unit on the Stock Exchange is carried out at a value of Rp1,000,000 and/or multiples thereof. <p>10. Collateral and Seniority Rights on Debt</p> <p>OWK is not guaranteed by any special guarantee</p> <p>11. Punishment</p> <p>If the Issuer does not fulfill the obligations in the OWK Trusteeship Agreement, the Issuer may be subject to sanctions in accordance with the OWK Trusteeship Agreement, including if the Issuer does not convert the OWK into Convertible Shares on the Conversion Date, then the Issuer is obliged to pay a Fine.</p> <p>12. Others</p> <ul style="list-style-type: none"> • The Issuer's obligations under the OWK at all times constitute the Issuer's legal obligations and are unconditional and absolute. • Conversion of OWK Principal into Conversion Shares and payment of Fines (if any) are the rights of OWK Holders. • Custodian Banks or Securities Companies which are Account Holders can act for |
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bertindak untuk dirinya sendiri atau berdasarkan surat kuasa bertindak untuk dan atas nama nasabahnya sebagai Pemegang OWK.

- Bagi Pemegang OWK berlaku ketentuan perpajakan sesuai dengan peraturan perundang-undangan yang berlaku di Negara Republik Indonesia dan apabila Emiten diwajibkan oleh peraturan perundang-undangan yang berlaku di Negara Republik Indonesia untuk memotong pajak atas setiap pembayaran yang dilakukan oleh Emiten kepada Pemegang OWK, Emiten melalui Agen Pembayaran harus memotong pajak tersebut dan membayarkannya kepada instansi yang ditunjuk untuk menerima pembayaran pajak serta melalui Agen Pembayaran akan memberikan bukti pemotongan pajak kepada Pemegang OWK.
- Pembayaran manfaat lain atas OWK (jika ada) akan dilakukan melalui KSEI berdasarkan instruksi Emiten dengan tetap memperhatikan hasil keputusan RUPO dan ketentuan dalam Perjanjian Perwaliamanatan ini.

Berdasarkan Akta Notaris No. 40 tanggal 29 November 2023 dari Notaris Dewantari Handayani, S.H., MPA, mengenai Perubahan II Perjanjian Perwaliamanatan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023, telah ditetapkan menjadi OWK dengan syarat-syarat sebagai berikut:

1. Nama OWK: Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023.
2. Utang Pokok OWK:
 - Seluruh nilai Pokok OWK berjumlah Rp1.393.155.194.444 yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Emiten. Emiten berhak untuk mengkonversi OWK menjadi saham baru yang diterbitkan oleh Emiten dalam jangka waktu 10 tahun sejak Emiten mendapatkan seluruh persetujuan korporasi yang dibutuhkan atau sejak Tanggal Penerbitan OWK.
 - Satuan pemindahbukuan OWK adalah senilai Rp1 atau kelipatannya.
3. Jatuh Tempo OWK:
 - a. Tanggal Konversi OWK menjadi Saham Hasil Konversi yaitu pada tahun ke 10 sejak Tanggal Penerbitan OWK, yaitu pada tanggal 12 Desember 2033, dengan memperhatikan ketentuan dalam Perjanjian Perwaliamanatan OWK. Hal tersebut dengan mengindahkan ketentuan lainnya dalam Perjanjian Perwaliamanatan OWK, khususnya ketentuan Perjanjian Perwaliamanatan OWK.

themselves or based on a power of attorney to act for and on behalf of their customers as OWK Holders.

- For OWK Holders, tax provisions apply in accordance with the laws and regulations in force in the Republic of Indonesia and if the Issuer is required by the laws and regulations in force in the Republic of Indonesia to withhold tax on every payment made by the Issuer to OWK Holders, the Issuer through The Payment Agent must withhold the tax and pay it to the agency appointed to receive tax payments and through the Payment Agent will provide proof of tax withholding to the OWK Holder.
- Payment of other benefits for OWK (if any) will be made through KSEI based on the Issuer's instructions while still taking into account the results of the RUPO decision and the provisions in this Trustee Agreement.

Based on Notarial Deed No. 40 dated November 29th, 2023 from Notary Dewantari Handayani, S.H., MPA, regarding Amendment II to the Waskita Beton Precast 2023 Mandatory Convertible Bond Trustee Agreement II 2023, several OWK conditions have been stipulated as follows:

1. OWK name: Waskita Beton Precast II Mandatory Convertible Bonds for 2023
2. OWK Principal Debt:
 - The entire principal value of OWK is Rp1,393,155,194,444 which has a conversion option into new shares issued by the Issuer. The issuer has the right to convert OWK into new shares issued by the Issuer within a period of 10 years from the time the Issuer obtains all required corporate approvals or from the OWK Issuance Date.
 - The OWK transfer unit is Rp1 or multiples thereof.
3. OWK Due Date:
 - a. The date of conversion of OWK into Converted Shares is the 10th year from the OWK Issuance Date, namely December 12, 2033, taking into account the provisions in the OWK Trustee Agreement. This is by taking into account other provisions in the OWK Trusteeship Agreement, especially the provisions of the OWK Trusteeship Agreement.

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- b. Jumlah OWK yang akan dikonversi oleh Emiten pada tanggal Konversi adalah dengan harga yang sama dengan jumlah Pokok OWK yang tertulis pada Konfirmasi Tertulis yang dimiliki oleh Pemegang OWK pada Tanggal Konversi.
- c. Nilai nominal dari Saham Hasil Konversi pada saat Emiten hendak melaksanakan konversi atas OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, nilai nominal dari Saham Hasil Konversi dihitung berdasarkan *Volume Weighted Average Price (VWAP)* selama 45 hari sebelum utang Tranche C telah secara efektif dikonversi menjadi OWK. Yang dimaksud dengan VWAP adalah tolak ukur untuk menentukan harga rata-rata pada saham perusahaan terbuka yang diperdagangkan di Bursa Efek. Berdasarkan metode perhitungan *Volume-Weighted Average Price (VWAP)* selama 45 hari yang dilakukan oleh Emiten pada tanggal 11-04-2023 sampai dengan tanggal 23-6-2023, Emiten telah mendapatkan harga *Volume-Weighted Average Price (VWAP)* sebesar Rp50,81.

Sehubungan dengan proses persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dan pendaftaran dalam Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia atas perubahan anggaran dasar Emiten, Emiten akan melakukan pembulatan nilai nominal saham yang akan tercatat dalam anggaran dasar Emiten sehingga nilai nominal dari Saham Hasil Konversi adalah sebesar Rp50.

- d. Pelaksanaan Konversi OWK menjadi Saham Hasil Konversi
- (i) Emiten berhak untuk mengkonversi OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, dengan tetap mempertimbangkan kondisi dari Emiten.
- (ii) Dalam hal terdapat selisih antara nilai hasil perhitungan *Volume-Weighted Average Price (VWAP)* dengan nilai nominal Saham Hasil Konversi akibat dari pembulatan ke bawah atas nilai nominal dari Saham Hasil Konversi, maka Emiten akan mencatatkan selisih nilai tersebut sebagai agio saham. Sedangkan, dalam hal terdapat selisih antara nilai Utang Pokok OWK yang tidak habis dibagi dengan nilai nominal *Volume-Weighted Average Price (VWAP)* dimaksud akan diselesaikan Emiten kepada Pemegang OWK pada Tanggal Konversi OWK dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku.

- b. *The amount of OWK that will be converted by the Issuer on the Conversion Date is at the same price as the Principal amount of OWK written on the Written Confirmation owned by the OWK Holder on the Conversion Date.*
- c. *The nominal value of the Converted Shares when the Issuer wishes to carry out the conversion of OWK into Convertible Shares on the Conversion Date, the nominal value of the Converted Shares is calculated based on the Volume Weighted Average Price (VWAP) for 45 days before the Tranche C debt has been effectively converted become an OWK. What is meant by VWAP is a benchmark for determining the average price of shares of public companies traded on the Stock Exchange. Based on the Volume-Weighted Average Price (VWAP) calculation method for 45 days carried out by the Issuer from 04-11-2023 to 6-23-2023, the Issuer has obtained a Volume-Weighted Average Price (VWAP) of Rp50.81.*

In connection with the approval process from the Minister of Law and Human Rights of the Republic of Indonesia and registration in the Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia for changes to the Issuer's articles of association, the Issuer will round off the nominal value of shares that will be recorded in the Issuer's articles of association so that the value The nominal value of the Converted Shares is Rp50.

- d. *Implementation of OWK Conversion into Converted Shares*
- (i) *The Issuer has the right to convert OWK into Convertible Shares on the Conversion Date, while still considering the conditions of the Issuer.*
- (ii) *In the event that there is a difference between the calculated value of the Volume-Weighted Average Price (VWAP) and the nominal value of the Convertible Shares as a result of rounding down the nominal value of the Converted Shares, the Issuer will record the difference in value as share premium. Meanwhile, in the event that there is a difference between the value of the OWK Principal Debt which is not divisible by the nominal value of the Volume-Weighted Average Price (VWAP) in question, the Issuer will settle it to the OWK Holder on the OWK Conversion Date by taking into account the provisions of the applicable laws and regulations.*

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- (iii) Pelaksanaan konversi OWK menjadi Saham Hasil Konversi dilakukan oleh Agen Konversi yang bertindak atas nama Emiten, dengan memperhatikan syarat-syarat dan ketentuan-ketentuan yang diatur dalam Perjanjian Agen Konversi.
- (iv) Pelaksanaan konversi OWK menjadi Saham Hasil Konversi yang dilakukan oleh Agen Konversi dianggap sebagai pelunasan/pembayaran jumlah Pokok OWK oleh Emiten kepada Pemegang OWK. Setelah Saham Hasil Konversi diterima oleh para Pemegang OWK yang terdaftar sebagai Pemegang OWK pada Tanggal Konversi, Emiten dibebaskan dari kewajiban untuk melakukan pembayaran atas jumlah Pokok OWK tersebut.
- (v) Pemegang OWK dengan ini menyatakan menerima setiap hasil pelaksanaan konversi OWK menjadi Saham Hasil Konversi yang dilakukan oleh Agen Konversi dan - membebaskan Wali Amanat dari setiap klaim, tuntutan, dan/atau gugatan perdata maupun pidana dari pihak manapun termasuk namun tidak terbatas sehubungan dengan Pasal 5 ini.

4. OWK Merupakan Bukti Hutang

- Berdasarkan pernyataan Emiten sekarang tetapi berlaku sejak Tanggal Emisi, OWK merupakan bukti bahwa Emiten secara sah dan mengikat berhutang kepada Pemegang OWK sejumlah Pokok OWK yang disebut dalam Sertifikat Jumbo OWK ditambah dengan Denda (jika ada) yang wajib dibayar oleh Emiten dengan cara dikonversi menjadi Saham Hasil Konversi pada Tanggal Konversi, berdasarkan Perjanjian Perwaliananatan OWK dan Perjanjian Agen Konversi. OWK tersebut merupakan bagian penting dan tidak dapat dipisahkan dari Perjanjian Perwaliananatan OWK.
- Bukti kepemilikan OWK bagi Pemegang OWK adalah Konfirmasi Tertulis yang diterbitkan oleh Pemegang Rekening dan diadministrasikan oleh KSEI berdasarkan Perjanjian Pembukaan Rekening Efek yang ditandatangani Pemegang OWK dan Pemegang Rekening. Konfirmasi Tertulis tersebut tidak dapat dialihkan atau diperdagangkan.

5. Pendaftaran OWK di KSEI

- OWK didaftarkan pada KSEI berdasarkan Perjanjian Pendaftaran OWK di KSEI yang dibuat di bawah tangan bermaterai cukup,

- (iii) Implementation of the conversion of OWK into Resulting Shares The conversion is carried out by the Conversion Agent acting on behalf of the Issuer, taking into account the terms and conditions stipulated in the Conversion Agent Agreement.
- (iv) The conversion of OWK into Converted Shares carried out by the Conversion Agent is considered as repayment/payment of the Principal amount of OWK by the Issuer to the OWK Holder. After the Converted Shares are received by the OWK Holders who are registered as OWK Holders on the Conversion Date, the Issuer is released from the obligation to make payment of the Principal amount of the OWK.
- (v) The OWK Holder hereby declares that it has received every result of the conversion of OWK into Convertible Shares carried out by the Conversion Agent and - releases the Trustee from any claims, demands and/or civil or criminal suits from any party including but not limited to in connection with Article 5 of this.

4. OWK is proof of debt

- Based on the Issuer's current statement but valid from the Issuance Date, OWK is proof that the Issuer legally and bindingly owes the OWK Holder the amount of OWK Principal stated in the Jumbo OWK Certificate plus the Fines (if any) which must be paid by the Issuer by converting it into Shares Conversion Results on the Conversion Date, based on the OWK Trustee Agreement and Conversion Agent Agreement. The OWK is an important part and cannot be separated from the OWK Trusteeship Agreement.
- Proof of OWK ownership for OWK Holders is Written Confirmation issued by the Account Holder and administered by KSEI based on the Securities Account Opening Agreement signed by the OWK Holder and the Account Holder. Written Confirmation These cannot be transferred or traded.

5. OWK registration at KSEI

- OWK is registered with KSEI based on the OWK Registration Agreement at KSEI which is made under the hand of sufficient stamp

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| <p>dengan memperhatikan ketentuan di bidang Pasar Modal dan ketentuan KSEI yang berlaku.</p> <ul style="list-style-type: none"> • OWK diterbitkan tanpa warkat kecuali Sertifikat Jumbo OWK yang diterbitkan untuk didaftarkan atas nama KSEI sebagai bukti hutang untuk kepentingan Pemegang OWK melalui Pemegang Rekening. <p>6. Pendaftaran OWK di KSEI</p> <p>Penarikan OWK dari Rekening Efek hanya dapat dilakukan dengan pemindahbukuan dari satu Rekening Efek ke Rekening Efek lainnya. Penarikan OWK keluar dari Rekening Efek untuk dikonversikan menjadi sertifikat OWK tidak dapat dilakukan, kecuali apabila terjadi pembatalan pendaftaran OWK di KSEI atas permintaan Emiten atau Wali Amanat dengan memperhatikan peraturan perundang-undangan yang berlaku di Pasar Modal dan keputusan RUPO.</p> <p>7. Pengalihan OWK</p> <p>Hak kepemilikan OWK beralih dengan pemindahbukuan OWK dari satu Rekening Efek ke Rekening Efek lainnya. Emiten, Wali Amanat dan KSEI memberlakukan Pemegang Rekening selaku Pemegang OWK yang sah dalam hubungannya untuk menerima hak-hak yang berhubungan dengan OWK.</p> <p>8. Pembelian Kembali</p> <p>Emiten dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas OWK, baik sebagian maupun seluruhnya.</p> <p>9. Minimum Kepemilikan OWK dan/atau Satuan Perdagangan OWK</p> <p>Minimum OWK Ownership and/or OWK Trading Unit.</p> <p>Sesuai keputusan Rapat Umum Pemegang Obligasi Berkelanjutan I Waskita Beton Precast Tahap II Tahun 2019 tertanggal 15-02-2023, Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp5.000.000 dan/atau kelipatannya dan/atau dengan nilai sebesar Rp1 dan/atau kelipatannya, atau dengan nilai sebagaimana ditentukan dalam peraturan Bursa Efek dan/atau perjanjian tersendiri yang ditandatangani oleh Emiten dan Bursa Efek.</p> <p>Sesuai peraturan/ ketentuan Bursa Efek yang berlaku pada saat Perjanjian Perwaliamanatan OWK ini ditandatangani, yaitu sesuai Surat Edaran Bursa Efek Indonesia Nomor SE-00016/BEI/07-2021 tanggal 12-07-2021 perihal Parameter Perdagangan Efek Bersifat Utang dan Sukuk di Sistem Penyelenggara Pasar Alternatif</p> | <p>duty, taking into account provisions in the Capital Market sector and applicable KSEI provisions.</p> <ul style="list-style-type: none"> • OWK is issued without script except for the Jumbo OWK Certificate which is issued to be registered in the name of KSEI as proof of debt for the benefit of the OWK Holder through the Account Holder. <p>6. OWK registration at KSEI</p> <p>Withdrawing OWK from a Securities Account can only be done by transferring it from one Securities Account to another Securities Account. Withdrawal of OWK from the Securities Account to be converted into an OWK certificate cannot be carried out, unless there is cancellation of the OWK registration at KSEI at the request of the Issuer or Trustee, taking into account the applicable laws and regulations in the Capital Market and the decision of the RUPO.</p> <p>7. OWK redirection</p> <p>OWK ownership rights are transferred by transferring OWK from one Securities Account to another Securities Account. The Issuer, Trustee and KSEI treat the Account Holder as the legal OWK Holder in relation to receiving rights related to the OWK.</p> <p>8. Buyback</p> <p>The issuer and/or a third party can repurchase OWK, either in part or in whole.</p> <p>9. Minimum OWK Ownership and/or OWK Trading Unit</p> <p>Minimum OWK ownership is Rp1 and/or multiples thereof.</p> <p>In accordance with the decision of the General Meeting of Sustainable Bondholders I Waskita Beton Precast Phase II 2019 dated 15-02-2023, the OWK Trading Unit on the Stock Exchange is carried out with a value of Rp5,000,000 and/or multiples thereof and/or with a value of Rp1 and/or multiples thereof, or with a value as determined in the Stock Exchange regulations and/or a separate agreement signed by the Issuer and the Stock Exchange.</p> <p>In accordance with the Stock Exchange regulations/stipulations in effect at the time this OWK Trusteeship Agreement was signed, namely in accordance with the Indonesian Stock Exchange Circular Letter Number SE-00016/BEI/07-2021 dated 07-12-2021 regarding Trading Parameters for Debt Securities and</p> |
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(SPPA), diatur antara lain parameter satuan perdagangan di papan retail *corporate bonds* (*retail corps*) sebesar Rp1.000.000, maka Satuan Perdagangan OWK di Bursa Efek dilakukan dengan nilai sebesar Rp1.000.000 dan/atau kelipatannya.

Sukuk in the Organizer's System Alternative Market (SPPA), regulated among other things, trading unit parameters on the retail corporate bonds (retail corps) board at Rp1,000,000, then the OWK Trading Unit on the Stock Exchange is carried out with a value of Rp1,000,000 and/or multiples thereof.

Apabila ketentuan mengenai satuan perdagangan di bursa efek ditentukan lain oleh peraturan perundang-undangan dibidang pasar modal, maka peraturan perundang-undangan dibidang pasar modal tersebut yang berlaku. Perdagangan OWK dilakukan di Bursa Efek dengan syarat-syarat dan ketentuan sebagaimana ditentukan dalam peraturan Bursa Efek

If the provisions regarding trading units on the stock exchange are determined differently by statutory regulations in the capital market sector, then the statutory regulations in the capital market sector shall apply. OWK trading is carried out on the Stock Exchange with the terms and conditions as specified in the Stock Exchange regulations

10. Jaminan dan Hak Senioritas Atas Utang

OWK tidak dijamin dengan jaminan khusus, sebagaimana dimaksud dalam Perjanjian Perwaliananatan OWK. Pemegang OWK tidak mempunyai hak untuk didahulukan dan hak Pemegang OWK adalah paripassu tanpa hak preferen dengan hak-hak kreditur Emiten lainnya, baik yang ada sekarang maupun yang akan ada di kemudian hari, kecuali hak-hak kreditur Emiten yang dijamin secara khusus dengan kekayaan Emiten baik yang telah ada maupun yang akan ada sebagaimana ditentukan dalam Perjanjian Perwaliananatan OWK.

10. Collateral and Seniority Rights on Debt

OWK is not guaranteed by special guarantees, as intended in the OWK Trustee Agreement. OWK Holders do not have the right to take precedence and the rights of OWK Holders are paripassu without preferential rights with the rights of other Issuer creditors, both those existing now and those that will exist in the future, except for the rights of the Issuer's creditors which are specifically guaranteed by the Issuer's assets either existing or future ones as determined in the OWK Trusteeship Agreement.

11. Sanksi

Apabila Emiten tidak memenuhi kewajiban dalam Perjanjian Perwaliananatan OWK maka Emiten dapat dikenakan sanksi sesuai dengan Perjanjian Perwaliananatan OWK antara lain apabila Emiten tidak melakukan konversi OWK menjadi Saham Hasil Konversi pada Tanggal Konversi, maka Emiten wajib membayar Denda. Denda yang dibayar oleh Emiten merupakan hak Pemegang OWK, yang akan diberikan kepada Pemegang OWK secara proporsional berdasarkan besarnya OWK yang dimilikinya.

11. Punishment

If the Issuer does not fulfill the obligations in the OWK Trustee Agreement, especially the OWK Trustee Agreement, the Issuer may be subject to sanctions in accordance with the OWK Trustee Agreement, including if the Issuer does not convert the OWK into Converted Shares on the Conversion Date, then the Issuer is obliged to pay a Fine. Fines paid by the Issuer are the rights of the OWK Holder, which will be given to the OWK Holder proportionally based on the size of the OWK they own.

Lain-lain

- a. Kewajiban Emiten berdasarkan OWK pada setiap waktu merupakan kewajiban Emiten yang sah dan yang tidak bersyarat serta bersifat mutlak.
- b. Konversi Pokok OWK menjadi Saham Hasil Konversi dan pembayaran Denda (jika ada) merupakan hak dari para Pemegang OWK.
- c. Bank Kustodian atau Perusahaan Efek yang merupakan Pemegang Rekening dapat bertindak untuk dirinya sendiri atau berdasarkan surat kuasa bertindak untuk dan atas nama nasabahnya sebagai Pemegang OWK.

Others

- a. The Issuer's obligations under the OWK at any time constitute the Issuer's legal obligations and are unconditional and absolute.
- b. Conversion of OWK Principal into Conversion Shares and payment of Fines (if any) are the rights of OWK Holders.
- c. Custodian Banks or Securities Companies which are Account Holders can act for themselves or based on a power of attorney to act for and on behalf of their customers as OWK Holders.

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- d. Bank Kustodian atau Perusahaan Efek yang merupakan Pemegang Rekening dapat bertindak untuk dirinya sendiri atau berdasarkan surat kuasa bertindak untuk dan atas nama nasabahnya sebagai Pemegang OWK. Bagi Pemegang OWK berlaku ketentuan perpajakan sesuai dengan peraturan perundang-undangan yang berlaku di Negara Republik Indonesia dan apabila Emiten diwajibkan oleh peraturan perundang-undangan yang berlaku di Negara Republik Indonesia untuk memotong pajak atas setiap pembayaran yang dilakukan oleh Emiten kepada Pemegang OWK, Emiten melalui Agen Pembayaran harus memotong pajak tersebut dan membayarkannya kepada instansi yang ditunjuk untuk menerima pembayaran pajak serta melalui Agen Pembayaran akan memberikan bukti pemotongan pajak kepada Pemegang OWK.
- d. A Custodian Bank or Securities Company which is an Account Holder can act for itself or based on a power of attorney to act for and on behalf of its customers as an OWK Holder. For OWK Holders, tax provisions apply in accordance with the laws and regulations in force in the Republic of Indonesia and if the Issuer is required by the laws and regulations in force in the Republic of Indonesia to withhold tax on every payment made by the Issuer to OWK Holders, the Issuer through the Agent Payments must withhold the tax and pay it to the agency appointed to receive tax payments and through the Payment Agent will provide proof of tax withholding to the OWK Holder.

Berdasarkan surat dari PT Pefindo dengan nomor surat RC-794/PEF-DIR/IX/2023 tanggal 11 September 2023 perihal Sertifikat Pemeringkat atas Obligasi dan Obligasi Wajib Konversi Perusahaan menyatakan bahwa tetap Pemeringkat atas Obligasi Waskita Beton Precast I Tahun 2022, Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 serta, Obligasi Waskita Beton Precast II Tahun 2022 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 telah diputuskan peringkatnya menjadi B (Single B).

Based on a letter from PT Pefindo with letter number RC-794/PEF-DIR/IX/2023 dated September 11, 2023 regarding the Rating Certificate on Bonds and Mandatory Convertible Bonds, the Company states that the rating remains on Waskita Beton Precast I Year 2022 Bonds, Waskita Beton Precast I Year 2023 Convertible Bonds and, Waskita Beton Precast II Year 2022 Bonds and Waskita Beton Precast II Year 2023 Mandatory Conversion Bonds have been decided to B (Single B).

21. LIABILITAS SEWA

21. LEASE LIABILITIES

| | <u>2023</u> | <u>2022</u> | |
|--|----------------------|----------------------|--------------------------------------|
| Tanah | 4.977.254.485 | 3.880.564.720 | Land |
| Kendaraan | 4.622.397.439 | 6.073.995.042 | Vehicles |
| Jumlah | 9.599.651.924 | 9.954.559.762 | Total |
| Bagian yang jatuh tempo dalam waktu satu tahun | (4.347.202.066) | (2.971.809.989) | Current maturity |
| Liabilitas sewa jangka panjang | 5.252.449.858 | 6.982.749.773 | Non-current lease liabilities |

Rincian liabilitas sewa berdasarkan nama penyewa:

Details of lease liabilities by lessor:

| | <u>2023</u> | <u>2022</u> | |
|----------------------|----------------------|----------------------|----------------------|
| Burhanuddin Nasution | 4.647.825.000 | 4.647.825.000 | Burhanuddin Nasution |
| Koperasi jasa WSBP | 4.164.672.791 | - | Koperasi jasa WSBP |
| Koperasi Waskita | 457.724.652 | 4.843.971.943 | Koperasi Waskita |
| Lain-lain | 329.429.485 | 462.762.819 | Others |
| Jumlah | 9.599.651.928 | 9.954.559.762 | Total |

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22. OBLIGASI WAJIB KONVERSI

22. MANDATORY CONVERTIBLE BOND

| | 2023 | 2022 | |
|----------------------------------|--------------------------|----------|---------------------------|
| Obligasi Tahap 1 Tahun 2023 | 457.614.726.667 | - | Bond 1 Year 2023 |
| Obligasi Tahap 2 Tahun 2023 | 1.393.155.194.444 | - | Bond 2 Year 2023 |
| Jumlah | 1.850.769.921.111 | - | Total |
| Diskonto yang belum diamortisasi | (1.198.957.481.113) | - | Unamortized discount |
| Nilai tercatat bersih | 651.812.439.998 | - | Net carrying value |

Berdasarkan Pengumuman dari IDX Nomor Peng-P-01325/BEI.PP3/12/2023 tanggal 12 Desember 2023 perihal Pencatatan Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 PT Waskita Beton Precast Tbk. (WSBP), maka dilakukan pencatatan atas Obligasi Wajib Konversi Waskita Beton Precast I Tahun 2023 (WSBP01CB) dan Obligasi Wajib Konversi Waskita Beton Precast II Tahun 2023 (WSBP02CB), yang akan dicatatkan di Bursa tanggal 13 Desember 2023, sebagai berikut:

Based on the Announcement from IDX Number Peng-P-01325/BEI.PP3/12/2023 dated December 12, 2023 regarding the Recording of Waskita Beton Precast Mandatory Convertible Bonds I of 2023 and Waskita Beton Precast Mandatory Convertible Bonds II of 2023 PT Waskita Beton Precast Tbk. (WSBP), the Waskita Beton Precast Mandatory Convertible Bonds I of 2023 (WSBP01CB) and Waskita Beton Precast Mandatory Convertible Bonds II of 2023 (WSBP02CB), which will be listed on the Stock Exchange on December 13, 2023, as follows:

| Nama obligasi | Obligasi wajib konversi waskita karya beton precast I tahun 2023/ Waskita Beton Precast I Mandatory Convertible Bonds in 2023 | Obligation's code |
|----------------------------------|---|----------------------------------|
| Kode obligasi | WSBP01CB | Obligation code |
| Kode ISIN | IDC000013904 | ISIN Code |
| Nilai emisi | Rp457.614.726.667 | Emission value |
| Tingkat bunga | 0,00% (Zero Coupon) | Interest rate |
| Tingkat jatuh tempo | 12 Desember 2023/ December 12, 2023 | Due date |
| Tanggal konversi saham tambahan | 12 Desember 2023 (10 tahun sejak tanggal penerbitan) | Additional share conversion date |
| Nama obligasi | Obligasi wajib konversi waskita karya beton precast II tahun 2023/ Waskita Beton Precast II Mandatory Convertible Bonds in 2023 | Obligation's code |
| Kode obligasi | WSBP02CB | Obligation code |
| Kode ISIN | IDC0000140001 | ISIN Code |
| Nilai emisi | Rp1.393.155.194.444 | Emission value |
| Tingkat bunga | 0,00% (Zero Coupon) | Interest rate |
| Tingkat jatuh tempo | 12 Desember 2023/ December 12, 2023 | Due date |
| Tanggal konversi saham tambahan | 12 Desember 2023 (10 tahun sejak tanggal penerbitan) | Additional share conversion date |
| Wali Amanat | PT Bank Mega Tbk | Trustee |
| Tanggal penerbitan | 12 Desember 2023/ December 12, 2023 | Publication date |
| Tanggal pencatatan | 13 Desember 2023/ December 13, 2023 | Recording date |
| Tanggal pembayaran bunga pertama | Tidak ada bunga yang dibayarkan/ No interest paid | First interest payment date |
| Periode pembayaran bunga | Tidak ada/ There isn't any | Interest payment period |
| Lembaga peringkat | PT Pemeringkat Efek Indonesia (Pefindo) | Rating agency |
| Hasil peringkat | Id B/ (Single B) | Ranking results |

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23. MODAL SAHAM DAN TAMBAHAN MODAL
DISETOR

a. Modal saham

Berdasarkan Akta Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) No. 23 tanggal 8 Juni 2016, pemegang saham menyetujui peningkatan modal dasar Perusahaan dari Rp2.470.288.000.000 yang terdiri dari 2.470.288 lembar saham dengan nilai nominal per lembar saham Rp1.000.000, menjadi Rp6.326.677.813.600 yang terdiri dari 63.266.778.136 lembar saham dengan nilai nominal per lembar Rp100.

Berdasarkan Akta keputusan sirkuler sebagai pengganti RUPS No. 07 tanggal 10 Februari 2016 yang dibuat di hadapan Notaris Yusdim Fahim, S.H, pemegang saham setuju untuk meningkatkan modal ditempatkan dan disetor Perusahaan dari Rp835.056.000.000 atau menjadi Rp1.135.056.000.000 atau 1.135.056 lembar saham.

Berdasarkan Akta RUPSLB No. 55 tanggal 21 Desember 2016, pemegang saham Perusahaan meningkatkan dan melakukan pemecahan saham untuk modal ditempatkan dan disetor penuh dari semula 1.135.056 saham dengan nilai nominal per lembar saham sebesar Rp1.000.000 (jumlah nilai nominal sebesar Rp1.135.056.000.000) menjadi 26.361.157.534 saham dengan nilai nominal Rp100 dengan (jumlah nilai nominal sebesar Rp2.636.115.753.400). Akta ini telah mendapat pengesahan dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan berdasar surat No. AHU AH.01.03-0110448 tanggal 21 Desember 2016.

Sehingga susunan komposisi pemegang saham Perusahaan per 31 Desember 2022 adalah sebagai berikut:

| | 2022 | | Jumlah modal disetor/ Total paid-up capital |
|------------------------------|-------------------------------|--|--|
| | Jumlah saham/ Total shares | Persentase kepemilikan/ Percentage of ownership % | |
| PT Waskita Karya (Persero) | | | PT Waskita Karya (Persero) |
| Tbk | 15.816.680.599 | 60,00% | 1.581.668.059.900 |
| Koperasi Waskita | 13.935 | 0,00% | 1.393.500 |
| PT Waskita Beton Precast Tbk | 1.845.281.000 | 7,00% | 184.528.100.000 |
| Masyarakat | 8.699.182.000 | 33,00% | 869.918.200.000 |
| Jumlah | 26.361.157.534 | 100% | 2.636.115.753.400 |

Berdasarkan Akta Notaris No. 39 tanggal 14 Juli 2023 oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta, Para Pemegang Saham menyetujui peningkatan modal dasar Perusahaan dari semula sebesar Rp6.326.677.813.600 menjadi sebesar Rp10.526.677.813.600 Akta tersebut

23. SHARE CAPITAL AND ADDITIONAL PAID-IN
CAPITAL

a. Share capital

Based on Deed of Extraordinary General Meeting of Shareholders (EGMS) No. 23 dated June 8, 2016, the shareholders approved to increase the Company's authorized capital from Rp2,470,288,000,000 consisting of 2,470,288 shares with par value per share of Rp1,000,000 to become Rp6,326,677,813,600 consisting of 63,266,778,136 shares with par value of Rp100 per share.

Based on Deed of Circular Resolution of the Shareholders in lieu of GMS No. 07 dated February 10, 2016 as notarized by Notary Yusdim Fahim, S.H, the shareholders of the Company agreed to increase the Company's subscribed and paid-up capital from Rp835,056,000,000 to Rp1,135,056,000,000 or 1,135,056 shares.

Based on Deed of EGMS No. 55 dated December 21, 2016, the shareholders increased and performed stock split of the subscribed and paid-in capital from 1,135,056 shares with par value per share of Rp1,000,000 (nominal value of Rp1,135,056,000,000) to 26,361,157,534 shares with par value per share of Rp100 (nominal value of Rp2,636,115,753,400). This deed was approved by the Ministry of Law and Human Rights of the Republic of Indonesia based on letter No. AHU-AH.01.03-0110448 dated December 21, 2016.

Therefore, the composition of the Company's shareholders as at December 31, 2022 as follows:

| | 2022 | | Jumlah modal disetor/ Total paid-up capital |
|------------------------------|-------------------------------|--|--|
| | Jumlah saham/ Total shares | Persentase kepemilikan/ Percentage of ownership % | |
| PT Waskita Karya (Persero) | | | PT Waskita Karya (Persero) |
| Tbk | 15.816.680.599 | 60,00% | 1.581.668.059.900 |
| Koperasi Waskita | 13.935 | 0,00% | 1.393.500 |
| PT Waskita Beton Precast Tbk | 1.845.281.000 | 7,00% | 184.528.100.000 |
| Masyarakat | 8.699.182.000 | 33,00% | 869.918.200.000 |
| Total | 26.361.157.534 | 100% | 2.636.115.753.400 |

Based on Notarial Deed No. 39, dated July 14, 2023, by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, the shareholders approved an increase in the authorized capital of the Company from the original Rp6,326,677,813,600 to Rp10,526,677,813,600. The deed has received a

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telah mendapat surat persetujuan dari Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat Keputusan No. AHU-0043401.AH.01.02.TAHUN 2023 Tanggal 27 Juli 2023.

letter of approval from the Minister of Justice and Human Rights of the Republic of Indonesia with Decree No. AHU-0043401.AH.01.02.TAHUN 2023, dated July 27, 2023.

Berdasarkan Akta Notaris No. 16 tanggal 10 Agustus 2023 oleh Ashoya Ratam, S.H., M.Kn., Notaris di Jakarta, Para Pemegang Saham menyetujui peningkatan modal dasar Perusahaan dari semula sebesar Rp6.326.677.813.600 menjadi sebesar Rp10.526.677.813.600 dan peningkatan modal ditempatkan dan disetor dari semula sebesar Rp2.636.115.753.400 menjadi sebesar Rp4.316.120.742.050 yang terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 28.194.563.791 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham. Akta tersebut telah disampaikan kepada Menteri Kehakiman dan Hak Asasi Manusia Republik Indonesia dengan surat pemberitahuan No. AHU-AH.01.03-0109371 tanggal 22 Agustus 2023.

Based on Notarial Deed No. 16 dated August 10, 2023 by Ashoya Ratam, S.H., M.Kn., a Notary in Jakarta, the shareholders approved an increase in the Company's authorized capital from Rp6,326,677,813,600 to Rp10,526,677,813,600. There is also an increase in the capital subscribed and paid up from the original amount of Rp2,636,115,753,400 to Rp4,316,120,742,050 which consist of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 28,194,563,791 series C shares with a nominal value of Rp50 per share. The deed has been submitted to the Minister of Justice and Human Rights of the Republic of Indonesia with notification letter No. AHU-AH.01.03-0109371 dated August 22, 2023.

Sehingga susunan komposisi pemegang saham Perusahaan per 31 Desember 2023 adalah sebagai berikut:

Therefore, the composition of the Company's shareholders as at December 31, 2023 are as follows:

| | | 2023 | | | |
|--------------------------------|--|--|--------------------------|--------------------------------|--|
| Jumlah saham/ Total shares | Persentase kepemilikan/ Percentage of ownership % | Jumlah modal disetor/ Total paid-up capital | | | |
| PT Waskita Karya (Persero) Tbk | 16.017.557.697 | 29,36% | 1.591.711.914.800 | PT Waskita Karya (Persero) Tbk | |
| Koperasi Waskita | 13.935 | 0,00% | 1.393.500 | Koperasi Waskita | |
| PT Waskita Beton Precast Tbk | 1.845.281.000 | 3,38% | 184.528.100.000 | PT Waskita Beton Precast Tbk | |
| Masyarakat | 36.692.868.693 | 67,26% | 2.269.602.534.650 | Public | |
| Jumlah | 54.555.721.325 | 100% | 4.045.843.942.950 | Total | |

Berdasarkan Pernyataan Keputusan Rapat Umum Luar Biasa Perusahaan No. 16 tanggal 10 Agustus 2023, dalam rapat telah diagendakan persetujuan konversi utang Perseroan menjadi Ekuitas kepada kreditur tertentu, Persetujuan peningkatan Modal Dasar dan Disetor Perseroan Tanpa Melalui Hak Memesan Efek Terlebih Dahulu melalui penerbitan seri saham baru dalam rangka implementasi atas ketentuan dalam Perjanjian Perdamaian, dan Persetujuan Perubahan Anggaran Dasar Perseroan.

Based on the Statement of Resolutions of the Extraordinary General Meeting of the Company No. 16 dated August 10, 2023, the meeting has been scheduled for approval of the conversion of the Company's debt into Equity for certain creditors, Approval of increasing the Authorized and Paid-up Capital of the Company without going through Pre-emptive Rights through serial issuance new shares in order to implement the provisions in the Peace Agreement, and Approval of Amendments to the Company's Articles of Association.

Atas Perubahan Anggaran Dasar telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia Direktorat Jenderal Administrasi Hukum Umum No. AHU-AH.01.03-0109371 tanggal 22 Agustus 2023.

The Amendments to the Articles of Association have been ratified by the Ministry of Law and Human Rights Republik Indonesia, Directorate General of General Legal Administration No. AHU-AH.01.03-0109371 dated August 22, 2023

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Ringkasan setoran modal yang dilakukan adalah sebagai berikut:

A summary of capital contributions made are as follows:

| | 2023 | 2022 | |
|---|--------------------------|--------------------------|---|
| Modal Saham | | | Authorized Capital |
| Modal Dasar – 147.266.778.136 saham terdiri dari 1 lembar saham seri A dengan nilai nominal sebesar Rp100 per lembar saham, 26.361.157.533 lembar saham seri B dengan nilai nominal sebesar Rp100 per lembar saham dan 28.194.563.791 lembar saham seri C dengan nilai nominal sebesar Rp50 per lembar saham pada 31 Desember 2023 dan 63.266.778.136 saham nilai nominal Rp100 per saham pada 31 Desember 2022 | 10.526.677.813.600 | 6.326.677.813.600 | Authorized Capital – 147,266,778,136 shares, consisting of 1 series A share with a nominal value of Rp100 per share, 26,361,157,533 series B shares with a nominal value of Rp100 per share, and 28,194,563,791 series C shares with a nominal value of Rp50 per share as of December 31, 2023 and 63,266,778,136 shares with a nominal value of Rp100 per share as at December 31, 2022. |
| Penyertaan Modal | | | Paid-up Capital |
| PT Waskita Karya (Persero) Tbk Modal Disetor dan Ditempatkan | 1.260.457.453.403 | 1.260.457.453.403 | PT Waskita Karya (Persero) Tbk Paid-up Capital |
| Inbreng Aset Tetap dan Persediaan Tahap I: | | | Inbreng Property, Plant and Equipment and Inventories |
| Persediaan | 30.702.000.000 | 30.702.000.000 | Phase I: Inventories |
| Aset Tetap: | | | Property, Plant and Equipment: |
| Tanah | 46.074.000.000 | 46.074.000.000 | Land |
| Bangunan dan Gedung | 9.227.000.000 | 9.227.000.000 | Building |
| Peralatan Proyek Golongan I dan II | 152.724.000.000 | 152.724.000.000 | Project Equipment I and II |
| Jumlah | 1.499.184.453.403 | 1.499.184.453.403 | Total |
| Inbreng Aset Tetap dan Persediaan Tahap I: | | | Inbreng Property, Plant and Equipment and Inventories |
| Tanah | 33.670.000.000 | 33.670.000.000 | Phase I: Land |
| Bangunan dan Gedung | 37.021.000.000 | 37.021.000.000 | Building |
| Peralatan Proyek Golongan I dan II | 11.793.000.000 | 11.793.000.000 | Project Equipment I and II |
| Jumlah | 82.484.000.000 | 82.484.000.000 | Total |
| Jumlah pernyataan modal | | | Total paid-up capital of |
| PT Waskita Karya (Persero) Tbk | 1.591.711.914.800 | 1.581.668.059.900 | PT Waskita Karya (Persero) Tbk |
| Koperasi Waskita | 1.393.500 | 1.393.500 | Koperasi Waskita |
| PT Waskita Beton Precast Tbk Masyarakat (<5%) | 2.269.602.534.650 | 869.918.200.000 | PT Waskita Beton Precast Tbk Public (<5%) |
| Jumlah | 4.045.843.942.950 | 2.636.115.753.400 | Total |

b. Tambahan Modal Disetor

b. Additional Paid-in Capital

| | 2023 | 2022 | |
|---|--------------------------|--------------------------|--|
| Jumlah Saham yang Dikeluarkan | 10.544.463.000 | 10.544.463.000 | Number of shares issued |
| Nilai Jual Perdana per Saham | 490 | 490 | Initial sale value per share |
| Nilai Nominal per Saham | 100 | 100 | Par value |
| Agio per Saham | 390 | 390 | Agio per shares |
| Jumlah Saham yang Dikeluarkan | 28.194.563.791 | - | Number of shares issued |
| Nilai Nominal per Saham | 50 | - | Par value |
| Agio per Saham | 0,81 | - | Agio per shares |
| Jumlah Agio Saham | 4.135.178.166.671 | 4.112.340.570.000 | Total Paid in Capital |
| Biaya Emisi Saham Bersih | (94.256.955.187) | (94.256.955.187) | Share issuance costs |
| | 4.040.921.211.484 | 4.018.083.614.813 | Net |
| Penyesuaian atas transaksi restrukturisasi entitas pengendali | (73.554.205.952) | (73.554.205.952) | Adjustment from restructuring transaction of entities under common Control |
| Jumlah | 3.967.367.005.532 | 3.944.529.408.861 | Total |

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Biaya emisi saham merupakan biaya yang berkaitan dengan penerbitan efek ekuitas Perusahaan atau perusahaan publik. Biaya ini mencakup *fee* dan komisi yang dibayarkan kepada penjamin emisi, lembaga dan profesi penunjang pasar modal, dan biaya pencetakan dokumen pernyataan pendaftaran, biaya pencatatan efek ekuitas dibursa efek, serta biaya promosi sesuai dengan Keputusan Ketua Badan Pasar Modal No. Kep-347/BL/2012 tanggal 25 Juni 2012, peraturan No. VIII.G.7 tentang pedoman penyajian laporan keuangan. Biaya emisi efek ekuitas berasal dari penawaran perdana tahun 2016.

Pada tahun 2014 dan 2015, Perusahaan menerima setoran modal non-kas (inbreng) dari entitas induk (WSKT). Transaksi ini merupakan kombinasi bisnis entitas sepengendali. Perusahaan mencatat selisih antara nilai wajar aset tetap dan persediaan yang dialihkan dengan nilai tercatatnya pada pos tambahan modal disetor dengan rincian sebagai berikut:

| | Nilai tercatat/ Carrying amount Rp | Nilai wajar/ Fair value Rp | Selisih/ Difference Rp | |
|---------------|--|----------------------------------|------------------------------|--------------|
| Tanah | 18.336.222.851 | 79.744.000.000 | (61.407.777.149) | Land |
| Gedung | 45.827.683.787 | 46.248.000.000 | (420.316.213) | Building |
| Peralatan | 154.409.555.664 | 164.404.000.000 | (9.994.444.336) | Equipment |
| Kendaraan | 9.654.688 | 113.000.000 | (103.345.312) | Vehicle |
| Persediaan | 29.073.677.058 | 30.702.000.000 | (1.628.322.942) | Inventories |
| Jumlah | 247.656.794.048 | 321.211.000.000 | (73.554.205.952) | Total |

Share issuance costs are costs related to the issuance of equity securities. These costs include fees and commissions paid to the underwriter, supporting institutions and professionals in capital markets, and the registration document printing costs, cost of equity securities listing on the stock exchange, as well as promotional cost in accordance with the Decision of the Chairman of the Capital Market Board No. Kep-347/BL/2012 dated June 25, 2012, regulation No. VIII.G.7 on guidelines for the preparation of financial statements. Share issuance costs originated from the initial public offering in 2016.

In 2014 and 2015, the non-cash assets of a division of the Company's Parent Company (WSKT) was transferred to the Company. These transactions constitute a business combination involving entities under common control. The Company recorded the difference between the fair value of assets of the division transferred and their carrying amount as part of additional paid-in capital with details as follows:

24. SAHAM DIPEROLEH KEMBALI

Berdasarkan Akta (RUPSLB) No. 59 tanggal 26 Juli 2017, Undang-undang Nomor 40 Tahun 2007 tentang Perusahaan Terbatas Pasal 37 ("UU No. 40 Tahun 2007") dan lampiran Keputusan Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan No. KEP-105/BL/2010 Peraturan XI.B.2: Pembelian Kembali Saham Yang Dikeluarkan Oleh Perusahaan atau Perusahaan Publik, Perusahaan memutuskan untuk melaksanakan pembelian kembali saham (*buyback*) maksimum sebesar 7% dari seluruh saham yang telah dikeluarkan dan disetor penuh atau sebesar 1.845.281.000 saham dengan periode *buyback* selama 18 bulan sejak tanggal 27 Juli 2017 sampai dengan tanggal 27 Januari 2019. Sesuai POJK No. 30/POJK.04/2017 tanggal 21 Juni 2017, Pasal 15, Pengalihan saham dilakukan jangka waktu paling lama 3 tahun sejak selesainya *buyback*, dan wajib melakukan pengalihan saham hasil *buyback* dalam waktu 2 tahun. Pada pasal 16, apabila pengalihan tersebut belum dapat diselesaikan maka akan mendapatkan penambahan waktu lagi 1 tahun, sehingga total waktu menjadi 6 tahun, akan berakhir pada tanggal 8 Januari 2024.

24. TREASURY STOCKS

Based on Deed of EGMS No. 59 dated July 26, 2017, Law Number 40 Year 2007 Article 37 regarding Limited Liability Company ("Law No. 40 Year 2007") and Attachment of Decree of Chairman of Capital Market Supervisory Agency and Financial Institution No. KEP-105/BL/2010 of Regulation XI.B.2: Repurchase of Shares Issued by Issuers or Public Companies, the Company decided to conduct shares buyback up to a maximum of 7% of subscribed and paid-up shares or 1,845,281,000 shares with a buyback period of 18 months from July 27, 2017 until January 27, 2019. Based on POJK No. 30/POJK.04/2017 dated June 21, 2017, Article 15, the transfer of shares takes a maximum period of 3 years from the completion of the buyback, and is obliged to transfer shares from the buyback within 2 years. Under Article 16, if the transfer cannot be completed then it will get an additional time of 1 year, so that the total time becomes 6 years, and will expire on January 8, 2024.

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Saham yang diperoleh kembali tersebut dicatat pada biaya perolehan dan disajikan sebagai pengurang akun modal sebagai berikut:

Reacquired shares are recorded at cost and are presented as deduction from equity with the following details:

| Uraian | Jumlah saham/ Number of share | Nilai perolehan kembali/ Buyback value | Description |
|---|-------------------------------------|--|--|
| Periode buyback saham Perusahaan terhitung sejak tanggal 27 Juli 2017 sampai dengan tanggal 31 Desember 2023 dan 2022 | 1.845.281.000 | 775.953.722.340 | The Company's buyback period from July 27, 2017 until December 31, 2023 and 2022 |

25. SALDO LABA

25. RETAINED EARNINGS

| | 2023 | 2022 | |
|--|----------------------------|----------------------------|---|
| Telah ditentukan Penggunaannya | | | Appropriated |
| Saldo awal | 272.173.444.924 | 272.173.444.924 | Beginning balance |
| Penambahan dana cadangan | - | - | Addition on reserved fund |
| | 272.173.444.924 | 272.173.444.924 | |
| Belum ditentukan Penggunaannya | | | Unappropriated |
| Saldo awal | (8.462.237.614.484) | (9.137.558.180.060) | Beginning balance |
| Laba (rugi) bersih periode berjalan | 6.300.283.809 | 675.769.677.491 | Profit (loss) for the period |
| Pengukuran kembali kewajiban imbalan kerja | (151.662.160) | (449.111.915) | Remeasurement of defined benefit obligation |
| Saldo akhir | (8.456.088.992.835) | (8.462.237.614.484) | Ending balance |

26. KOMPONEN EKUITAS LAINNYA

26. OTHER COMPONENTS OF EQUITY

Merupakan pendapatan komprehensif lainnya berupa selisih lebih revaluasi aset tetap per 31 Desember 2023 dan 2022. Tidak terdapat indikasi peningkatan atau penurunan nilai aset tanah dan bangunan per 31 Desember 2023.

Represents other comprehensive income in the form of excess revaluation of land and building fixed assets as at December 31, 2023 and 2022. There is no indication of an increase or decrease in the value of land and building assets as at December 31, 2023.

27. PENDAPATAN USAHA

27. REVENUES

| | 2023 | 2022 | |
|--|--------------------------|--------------------------|--|
| Berdasarkan produk | | | By product |
| Readymix dan quarry | 579.837.084.736 | 410.796.238.805 | Readymix and quarry |
| Precast | 540.399.884.595 | 830.931.030.513 | Precast |
| Jasa konstruksi | 367.350.899.851 | 820.443.787.342 | Construction service |
| Jumlah | 1.487.587.869.182 | 2.062.171.056.660 | Total |
| | 2023 | 2022 | |
| Berdasarkan pelanggan | | | By customers |
| Pihak berelasi (Catatan 37) | | | Related parties (Note 37) |
| PT Waskita Karya (Persero) Tbk | 503.224.738.006 | 1.177.571.732.310 | PT Waskita Karya (Persero) Tbk |
| PT Cimanggis Cibitung Tollways | 282.729.598.451 | 215.134.133.702 | PT Cimanggis Cibitung Tollways |
| Adhi-Minarta KSO | 97.466.400.000 | - | Adhi-Minarta KSO |
| Adhi-Waskita-Jaya Konstruksi KSO | 85.201.207.443 | - | Adhi-Waskita-Jaya Konstruksi KSO |
| Waskita - Nindya - Modern KSO | 54.441.243.850 | - | Waskita - Nindya - Modern KSO |
| PT Hutama Karya (Persero) | 23.770.249.685 | 48.229.812.072 | PT Hutama Karya (Persero) |
| Wika - Hutama KSO | 20.186.910.000 | - | Wika - Hutama KSO |
| PP - NK KSO | 20.013.666.000 | - | PP - NK KSO |
| Waskita Karya - Ricky Kencana Sukses KSO | 17.360.165.000 | 8.520.955.000 | Waskita Karya - Ricky Kencana Sukses KSO |
| Waskita - Basuki JO | 15.375.932.000 | - | Waskita - Basuki JO |
| Waskita - Nindya - Permata KSO | 11.814.256.300 | - | Waskita - Nindya - Permata KSO |

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| | 2023 | 2022 | |
|---|--------------------------|--------------------------|---|
| KSO Waskita Bersama Vision First | 10.308.223.928 | 58.016.789.648 | KSO Waskita Bersama Vision First |
| Waskita - Nindya KSO | 9.967.710.650 | - | Waskita - Nindya KSO |
| PT Utama Karya Infrastruktur | 8.961.400.000 | - | PT Utama Karya Infrastruktur |
| Waskita Karya - Basuki | | | Waskita Karya - Basuki |
| Rahmanta PU | 8.415.580.000 | 4.463.996.000 | Rahmanta PU |
| Waskita - Utama KSO | 6.812.916.200 | - | Waskita - Utama KSO |
| PT Pembangunan Perumahan (Persero) Tbk | 6.796.184.600 | 19.203.957.800 | PT Pembangunan Perumahan (Persero) Tbk |
| PT Sino Road and Bridge Group CO (SRBGC) -Wika-Adhi (JO) | 6.640.879.000 | - | PT Sino Road and Bridge Group CO (SRBGC) -Wika-Adhi (JO) |
| Waskita - Bersinar KSO | 5.863.627.000 | - | Waskita - Bersinar KSO |
| Waskita - Guntur KSO | 5.105.382.751 | - | Waskita - Guntur KSO |
| PT PP Urban | 4.774.074.000 | - | PT PP Urban |
| PP - Selaras KSO | 4.636.410.000 | - | PP - Selaras KSO |
| PP - Markinah KSO | 3.743.583.500 | - | PP - Markinah KSO |
| PP - Utama KSO | 2.781.407.500 | 1.725.762.005 | PP - Utama KSO |
| PT Brantas Abipraya (Persero) | 2.276.524.500 | - | PT Brantas Abipraya (Persero) |
| PT Hakaaston | 2.255.238.500 | 31.409.451.610 | PT Hakaaston |
| PT Adhi Karya (Persero) Tbk | 2.180.654.610 | 5.574.528.738 | PT Adhi Karya (Persero) Tbk |
| PT Wijaya Karya (Persero) Tbk | 1.958.269.000 | - | PT Wijaya Karya (Persero) Tbk |
| Shimizu - Adhi Karya | 1.510.909.197 | 1.132.560.000 | Shimizu - Adhi Karya |
| PT Wijaya Karya Beton | 1.258.500.000 | - | PT Wijaya Karya Beton |
| Waskita - SMJ - Utama KSO | 1.239.983.000 | - | Waskita - SMJ - Utama KSO |
| Nindya Beton | 1.220.023.404 | - | Nindya Beton |
| Lain-lain (Dibawah Rp1 Miliar) | 7.015.092.032 | 154.723.339.291 | Others (Below Rp1 Billion) |
| Sub Jumlah | 1.237.306.940.107 | 1.725.707.018.176 | Sub Total |
| Pihak ketiga | | | Third parties |
| PT Duta Graha Karya | 42.646.079.727 | 77.150.546.476 | PT Duta Graha Karya |
| Industri Pameran Nusantara | 40.166.501.500 | - | Industri Pameran Nusantara |
| PT Dharma Subur Satya | 18.086.683.055 | - | PT Dharma Subur Satya |
| PT JGC Indonesia | 13.026.170.450 | 1.676.400.000 | PT JGC Indonesia |
| Yasa Patria Perkasa | 12.019.300.000 | 3.485.660.753 | Yasa Patria Perkasa |
| PT Gunakarya Nusantara | 7.425.425.000 | - | PT Gunakarya Nusantara |
| PT Hijau Lestari Raya Fibreboard | 6.022.822.000 | - | PT Hijau Lestari Raya Fibreboard |
| Basuki Rahmanta Putra | 5.873.500.000 | - | Basuki Rahmanta Putra |
| Sharindo Matratama | 5.550.640.000 | - | Sharindo Matratama |
| PT Sumber Urip Sejati | 5.338.250.000 | 4.147.326.600 | PT Sumber Urip Sejati |
| PT Multi Welindo | 4.916.418.000 | - | PT Multi Welindo |
| PT Hans Enjiniring Dan Konstruksi | 4.609.000.000 | - | PT Hans Enjiniring Dan Konstruksi |
| PT Rama Mutiara Hafidz | 3.727.666.667 | 2.471.880.000 | PT Rama Mutiara Hafidz |
| PT Mandaya Sehat Utama | 3.532.939.000 | - | PT Mandaya Sehat Utama |
| PT Bangun Kosambi Sukses | 3.328.159.000 | - | PT Bangun Kosambi Sukses |
| CV Rejeki Ultra | 3.282.500.000 | - | CV Rejeki Ultra |
| PT Padi Hijau Buana | 3.137.621.900 | - | PT Padi Hijau Buana |
| PT Satria Buana Pamula Sakti | 3.036.974.100 | - | PT Satria Buana Pamula Sakti |
| CV Praja Perkasa Bersatu | 2.865.567.240 | - | CV Praja Perkasa Bersatu |
| Sumber Sinar KSO | 2.548.802.500 | - | Sumber Sinar KSO |
| PT Maju Jaya Makmur Sejahtera | 2.103.480.000 | - | PT Maju Jaya Makmur Sejahtera |
| PT Manyar Perkasa Mandiri | 2.058.875.000 | - | PT Manyar Perkasa Mandiri |
| PT Riau Andalan Pulp & Paper | 2.043.360.000 | - | PT Riau Andalan Pulp & Paper |
| PT New Asia International | 1.922.604.000 | - | PT New Asia International |
| PT Adira Makmur Abadi | 1.773.964.812 | - | PT Adira Makmur Abadi |
| PT Sasmito | 1.758.330.000 | - | PT Sasmito |
| PT Riau Andalan Paperboard International | 1.671.840.000 | - | PT Riau Andalan Paperboard International |
| PT Kapuk Naga Indah | 1.632.593.198 | 35.791.249.570 | PT Kapuk Naga Indah |
| Bintang Beton Selatan | 1.510.600.000 | - | Bintang Beton Selatan |
| Tirta Dhea Addonnics Pratama | 1.496.280.000 | - | Tirta Dhea Addonnics Pratama |
| PT Matrix Primatama | 1.495.390.000 | - | PT Matrix Primatama |
| PT Joko Mas Pancang | 1.448.172.000 | - | PT Joko Mas Pancang |
| PT Indo Bharat Rayon | 1.336.680.000 | - | PT Indo Bharat Rayon |
| PT Banyuasin Industri Lestari | 1.295.757.000 | - | PT Banyuasin Industri Lestari |
| Citra Lautan Teduh | 1.244.764.000 | - | Citra Lautan Teduh |
| PT Sedulur Berkah Makmur | 1.170.450.000 | - | PT Sedulur Berkah Makmur |
| Kencana Cakra Buana | 1.146.150.000 | - | Kencana Cakra Buana |
| PT Mega Andalan Sukses | 1.135.399.150 | 4.878.535.300 | PT Mega Andalan Sukses |
| PT Sinar Mekar Jaya | 1.103.011.161 | - | PT Sinar Mekar Jaya |

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| | 2023 | 2022 | |
|-------------------------------|--------------------------|--------------------------|----------------------------|
| PT Peteka karya Jala | 1.024.505.378 | 3.799.693.327 | PT Peteka karya Jala |
| PT Energi Perkasa Abadi | 1.014.335.000 | - | PT Energi Perkasa Abadi |
| Lainnya (Dibawah Rp 1 Miliar) | 27.753.368.237 | 203.062.746.458 | Others (Below Rp1 Billion) |
| Sub Jumlah | 250.280.929.075 | 336.464.038.484 | Sub Total |
| Jumlah | 1.487.587.869.182 | 2.062.171.056.660 | Total |

Rincian pemberi kerja dengan nilai kontribusi pendapatan melebihi 10% dari total pendapatan usaha Perusahaan untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 sebagai berikut:

Details of revenues from project owners which represents more than 10% of the total revenues for the years ended December 31, 2023, and 2022 are as follows:

| | 2023 | 2022 | |
|--------------------------------|------------------------|--------------------------|--------------------------------|
| PT Waskita Karya (Persero) Tbk | 503.224.738.006 | 1.177.571.732.310 | PT Waskita Karya (Persero) Tbk |
| PT Cimanggis Cibitung Tollways | 282.729.598.451 | 215.134.133.702 | PT Cimanggis Cibitung Tollways |
| Jumlah | 785.954.336.457 | 1.392.705.866.012 | Total |

28. BEBAN POKOK PENDAPATAN

28. COST OF REVENUES

| | 2023 | 2022 | |
|--|--------------------------|--------------------------|--|
| Persediaan Barang Jadi Awal | 141.300.668.890 | 252.634.588.132 | Beginning Balance of Finished Goods |
| Beban Pokok Produksi | 921.391.703.637 | 878.687.137.929 | Cost of Goods Manufactured |
| Persediaan Barang Jadi Akhir (Catatan 8) | (143.461.567.926) | (141.300.668.890) | Ending Balance of Finished Goods (Notes 8) |
| Beban Pokok Penjualan | 919.230.804.601 | 990.021.057.171 | Cost of Goods Sold |
| Beban Bahan Baku | 804.823.073.184 | 869.692.822.299 | Raw Material Costs |
| Beban Tenaga Kerja | 29.388.855.721 | 32.606.494.600 | Labour Costs |
| Beban Overhead | 85.018.875.696 | 87.721.740.272 | Overhead Costs |
| Beban Pokok Penjualan | 919.230.804.601 | 990.021.057.171 | Cost of Goods Sold |
| Beban Jasa Konstruksi | 339.355.914.098 | 767.925.244.752 | Cost of Construction Services |
| Beban Pokok Pendapatan | 1.258.586.718.699 | 1.757.946.301.923 | Cost of Revenues |

Tidak terdapat pembelian bahan baku dari vendor yang melebihi 10% dari total beban pokok pendapatan Perusahaan untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022.

There are no purchases of raw materials from vendors which represents more than 10% of the total cost of revenues for the years ended December 31, 2023 and 2022.

29. BEBAN PENJUALAN

29. SALES EXPENSES

| | 2023 | 2022 | |
|------------------------|-----------------------|------------------------|-------------------------|
| Beban penjualan | | | Selling expenses |
| Beban pemasaran | 91.586.667.648 | 115.512.404.080 | Marketing expense |
| Beban iklan | 1.998.399.660 | 1.536.350.630 | Advertising expense |
| Beban tender | 242.117.744 | 116.489.393 | Tender expense |
| Jumlah | 93.827.185.052 | 117.165.244.103 | Total |

30. BEBAN UMUM DAN ADMINISTRASI

30. GENERAL AND ADMINISTRATION EXPENSES

| | 2023 | 2022 | |
|---------------------------------|-----------------|-----------------|---------------------------------|
| Beban produksi tidak teralokasi | 192.882.683.057 | 219.782.850.353 | Unallocated production expenses |
| Beban pegawai | 136.289.540.109 | 107.121.000.894 | Employee expense |
| Beban penyusutan (Catatan 12) | 74.384.398.435 | 65.692.452.294 | Depreciation expense (Notes 12) |
| Beban umum | 49.047.157.333 | 66.134.418.398 | General expense |

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| | | | |
|--|------------------------|------------------------|--|
| Beban amortisasi aset lainnya (Catatan 14) | 13.172.659.356 | 12.793.388.473 | Amortization of other asset expenses (Note 14) |
| Beban gedung | 12.796.538.522 | 12.304.263.325 | Building expense |
| Beban kantor | 12.061.216.221 | 11.412.229.370 | Office expense |
| Beban amortisasi sewa guna usaha (Catatan 13) | 9.046.850.610 | 9.634.384.963 | Amortization of right of use asset expenses (Note 13) |
| Beban perjalanan/kendaraan | 6.649.359.153 | 13.817.508.379 | Travel/vehicle expense |
| Beban jasa produksi | - | 24.825.061.912 | Production service expense |
| Jumlah | 506.330.402.796 | 543.517.558.361 | Total |

Beban produksi tidak teralokasi merupakan beban umum dan administrasi unit bisnis yang tidak berdampak secara langsung terhadap proses produksi.

Unallocated production expenses represent general and administrative expenses of a business unit that does not have a direct impact on the production process.

31. BEBAN NON-CONTRIBUTING PLANT

Beban *non-contributing plant* merupakan evaluasi atas jumlah normal atau tidak normal atas pemborosan biaya produksi, yang meliputi jumlah yang tidak normal atas pemborosan bahan, tenaga kerja atau biaya produk lainnya, biaya penyimpanan kecuali biaya tersebut diperlukan dalam proses produksi sebelum dilanjutkan pada tahap produksi selanjutnya, biaya administrasi dan umum yang tidak memberikan kontribusi untuk membuat persediaan berada dalam kondisi dan lokasi saat ini. Jumlah beban untuk tahun-tahun yang berakhir pada 31 Desember 2023 dan 2022 masing-masing sebesar Rp352.828.958.951 dan Rp428.526.709.516.

31. NON-CONTRIBUTING PLANT EXPENSES

Non-contributing plant expenses represent abnormal amounts of wasted materials, labor or other product costs, storage costs unless these costs are required in the production process before proceeding to the next production stage, and general and administrative costs, which do not contribute to making the inventory in its current condition and location. Total expenses for the years ended December 31, 2023 and 2022 amounted to Rp352,828,958,951 and Rp428,526,709,516, respectively.

32. PENDAPATAN BUNGA

| | 2023 |
|--------------------|----------------------|
| Jasa giro | 2.063.104.589 |
| Deposito berjangka | 67.957.844 |
| Jumlah | 2.131.062.433 |

32. INTEREST INCOME

| | 2022 | |
|---------------|----------------------|------------------|
| | 1.830.899.880 | Current accounts |
| | 17.123.288 | Time deposits |
| Jumlah | 1.848.023.168 | Total |

33. PENDAPATAN LAIN-LAIN – BERSIH

| | 2023 |
|--|------------------------|
| Keuntungan atas modifikasi utang (Catatan 15, 20) | 1.527.670.405.364 |
| Lain-lain – bersih | (551.212.945.859) |
| Jumlah | 976.457.459.505 |

33. OTHER INCOME – NET

| | 2022 | |
|---------------|--------------------------|--|
| | 2.435.989.563.963 | Gain on modification of debt (Notes 15, 20) |
| | (521.636.976.963) | Others – net |
| Jumlah | 1.914.352.587.000 | Total |

34. BEBAN KEUANGAN

| | 2023 |
|--|------------------------|
| Beban bunga dari: | |
| Utang bank | |
| Biaya pinjaman | 129.173.922.985 |
| Amortisasi biaya transaksi (Catatan 15) | 88.228.217.977 |
| Utang obligasi | |
| Biaya pinjaman | 6.532.129.125 |
| Amortisasi biaya transaksi (Catatan 20) | 17.220.822.113 |
| Lainnya | 5.809.008.204 |
| Jumlah | 246.964.100.404 |

34. FINANCE COSTS

| | 2022 | |
|---------------|------------------------|--|
| | 272.972.345.415 | Interest expense on: Bank loans |
| | 18.037.278.299 | Borrowing costs |
| | 154.919.132.283 | Amortization of transaction costs (Note 15) |
| | 4.077.840.438 | Bonds payable |
| | 1.268.675.241 | Borrowing costs |
| | - | Amortization of transaction costs (Note 20) |
| | - | Others |
| Jumlah | 451.275.271.676 | Total |

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35. LABA (RUGI) PER SAHAM

| | 2023 |
|--|----------------|
| Labanya bersih tahun berjalan | 6.148.621.649 |
| Rata-rata tertimbang jumlah saham biasa yang beredar yang digunakan dalam perhitungan laba (rugi) per saham dasar dan dilusian | 37.970.683.801 |
| Labanya (rugi) per saham dasar dan dilusian | 0,16 |

35. EARNINGS (LOSS) PER SHARE

| | 2022 |
|---|-----------------|
| Net profit (loss) for the year | 675.320.565.576 |
| Weighted average number of outstanding common share for purpose of basic and diluted earning (loss) per share | 24.515.876.534 |
| Basic and diluted earnings (loss) per share | 27,55 |

36. LIABILITAS IMBALAN PASCA KERJA

Perusahaan mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Perppu No. 2/2022 tentang Cipta Kerja pada tahun 2022 dan Undang-undang No.11/2020 tentang Cipta Kerja pada tahun 2021.

Program pensiun imbalan pasti memberikan eksposur Perusahaan terhadap risiko aktuarial seperti risiko tingkat bunga, risiko harapan hidup dan risiko gaji.

Risiko tingkat bunga

Penurunan suku bunga obligasi akan meningkatkan liabilitas program.

Risiko harapan hidup

Nilai kini kewajiban imbalan pasti dihitung dengan mengacu pada estimasi terbaik dari mortalitas peserta program baik selama dan setelah kontrak kerja. Peningkatan harapan hidup peserta program akan meningkatkan liabilitas program.

Risiko gaji

Nilai kini kewajiban imbalan pasti dihitung dengan mengacu pada gaji masa depan peserta program. Dengan demikian, kenaikan gaji peserta program akan meningkatkan liabilitas program itu.

Penilaian aktuaris atas estimasi manfaat karyawan pasca kerja dan imbalan jangka panjang lainnya per 31 Desember 2023 dan 2022, dilakukan oleh kantor konsultan aktuarial Nandi dan Utama dan PT Praptasentosa Gunajasa. Asumsi aktuarial pada tanggal 31 Desember 2023 dan 2022 sebagai berikut:

| | 2023 |
|--|-----------------|
| Tingkat kematian | TMI IV 2019 |
| Tingkat kenaikan gaji – per tahun | 5% |
| Tingkat diskonto | 6,80% & 6,25% |
| Umur pensiun normal (tahun) | 56 |
| | 5,00% of TMI IV |
| Tingkat cacat per tahun | 2019 |
| Tingkat pengunduran diri | 2019 |
| 20 tahun dan menurun secara linier sampai dengan usia 50 tahun | 2% |

36. POST-EMPLOYMENTS BENEFIT LIABILITIES

The Company recognized unfunded employee benefits liability in accordance with Government Regulation No. 35 Year 2021 (PP 35/2021) that implement the provisions of Perppu No. 2/2022 on Job Creation in 2022 and Law No. 11/2020 on Job Creation in 2021.

The defined benefit pension plan typically exposes the Company to actuarial risks such as interest rate risk, longevity risk and salary risk.

Interest risk

A decrease in the bond interest rate will increase the plan liability.

Longevity risk

The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.

Salary risk

The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

Actuarial valuations of post-employment and other long-term benefits as at December 31, 2023 and 2022 are conducted by the actuarial consulting firm Nandi and Utama and PT Praptasentosa Gunajasa. Actuarial assumptions as at December 31, 2023, and 2022, are as follows:

| | 2022 |
|---|-----------------|
| Mortality rate | TMI IV 2019 |
| Salary increment per annum | 5% |
| Discount rate | 7.40% |
| Normal pension age (years) | 56 |
| | 5,00% of TMI IV |
| Disability rate per annum | 2019 |
| Future pension increment rate | 2019 |
| 20 year and declining linearly until age 50 years | 2% |

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Beban imbalan pasca kerja yang diakui pada laporan laba rugi dan penghasilan komprehensif lain adalah sebagai berikut:

Amounts recognized in the statements of profit or loss and other comprehensive income in respect of these employee benefits are as follows:

| | 2023 | | | |
|--|----------------------------------|--|------------------------|--|
| | Imbalan pensiun/ Pension plan | Imbalan pasti lainnya/ Other long-term benefits | Jumlah/ Total | |
| Biaya jasa kini | 3.282.192.990 | 569.096.141 | 3.851.289.131 | Current service cost |
| Biaya jasa lalu dan (keuntungan) kerugian atas kurtailment dan penyelesaian | (85.181.323) | - | (85.181.323) | Past service cost and (gain) loss from curtailment and settlement |
| (Keuntungan) kerugian aktuarial atas OLTEB | - | 603.378.411 | 603.378.411 | Actuarial (gains) losses from OLTEB |
| Beban bunga | 1.090.543.080 | 194.995.423 | 1.285.538.503 | Interest expense |
| Biaya jasa lalu yang telah diakui | - | 10.241.457.550 | 10.241.457.550 | |
| Komponen dari biaya imbalan pasti yang diakui dalam laba rugi | 4.287.554.747 | 11.608.927.525 | 15.896.482.272 | Components of defined benefits cost recognized in profit or loss |
| Pengukuran kembali liabilitas imbalan pasti - neto | | | | Remeasurement on the net defined benefit liability |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi demografik | (3.802.405) | - | (3.802.405) | Actuarial (gains) losses arising from changes in demographic assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan | 728.691.931 | - | 728.691.931 | Actuarial (gains) losses arising from changes in financial assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari penyesuaian atas pengalaman | (573.227.366) | - | (573.227.366) | Actuarial (gains) losses arising from changes in experience adjustment |
| Komponen dari biaya imbalan pasti yang diakui dalam komprehensif lain | 151.662.160 | - | 151.662.160 | Components of defined benefits cost recognized other comprehensive income |
| Jumlah | 4.439.216.907 | 11.608.927.525 | 16.048.144.432 | Total |
| | 2022 | | | |
| | Imbalan pensiun/ Pension plan | Imbalan pasti lainnya/ Other long-term benefits | Jumlah/ Total | |
| Biaya jasa kini | 2.844.446.697 | 450.297.054 | 3.294.743.751 | Current service cost |
| Biaya jasa lalu dan (keuntungan) kerugian atas kurtailment dan penyelesaian | (1.557.505.660) | - | (1.557.505.660) | Past service cost and (gain) loss from curtailment and settlement |
| (Keuntungan) kerugian aktuarial atas OLTEB | - | (697.468.208) | (697.468.208) | Actuarial (gains) losses from OLTEB |
| Beban bunga | 904.401.736 | 202.831.555 | 1.107.233.291 | Interest expense |
| Penyesuaian atas perubahan metode atribus | (5.168.349.444) | - | (5.168.349.444) | Adjustment due to changes in attribution method |
| Komponen dari biaya imbalan pasti yang diakui dalam laba rugi | (2.977.006.671) | (44.339.599) | (3.021.346.270) | Components of defined benefits cost recognized in profit or loss |
| Pengukuran kembali liabilitas imbalan pasti - neto | | | | Remeasurement on the net defined benefit liability |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi demografik | 165.572.059 | - | 165.572.059 | Actuarial (gains) losses arising from changes in demographic assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan | 284.081.033 | - | 284.081.033 | Actuarial (gains) losses arising from changes in financial assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari penyesuaian atas pengalaman | (541.177) | - | (541.177) | Actuarial (gains) losses arising from changes in experience adjustment |
| Komponen dari biaya imbalan pasti yang diakui dalam komprehensif lain | 449.111.915 | - | 449.111.915 | Components of defined benefits cost recognized other comprehensive income |
| Jumlah | (2.527.894.756) | (44.339.599) | (2.572.234.355) | Total |

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Mutasi nilai kini kewajiban imbalan pasti adalah sebagai berikut:

Movements in the present value of the defined benefit obligation are as follows:

| | 2023 | | | |
|---|----------------------------------|--|-----------------------|--|
| | Imbalan pensiun/ Pension plan | Imbalan pasti lainnya/ Other long-term benefits | Jumlah/ Total | |
| Kewajiban imbalan pasti – awal | 14.737.068.654 | 2.635.073.287 | 17.372.141.941 | Opening defined benefit obligation |
| Biaya jasa lalu dan (keuntungan) kerugian atas kurtailment dan penyelesaian | 3.282.192.990 | 569.096.141 | 3.851.289.131 | Current service cost |
| (Keuntungan) kerugian aktuarial atas OLTEB | (85.181.323) | - | (85.181.323) | Past service cost and (gain) loss from curtailment and settlement |
| Beban bunga | 1.090.543.080 | 603.378.411 | 603.378.411 | Actuarial (gains) losses from OLTEB |
| Pembayaran manfaat | (1.110.373.775) | 194.995.423 | 1.285.538.503 | Interest expense |
| Biaya Jasa Lalu yang Telah Diakui | - | (1.267.127.202) | (2.377.500.977) | Benefit payments |
| Penyesuaian atas perubahan metode atribusi (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi demografik | (3.802.405) | 10.241.457.550 | 10.241.457.550 | Past service cost recognized Adjustment due to changes in attribution method |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan | 728.691.931 | - | 728.691.931 | Actuarial (gains) losses arising from changes in demographic assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan | 728.691.931 | - | 728.691.931 | Actuarial (gains) losses arising from changes in financial assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari penyesuaian atas pengalaman | (573.227.366) | - | (573.227.366) | Actuarial (gains) losses arising from changes in experience adjustment |
| Kewajiban imbalan pasti - akhir | 18.065.911.786 | 12.976.873.610 | 31.042.785.396 | Closing defined benefit obligation |
| | 2022 | | | |
| | Imbalan pensiun/ Pension plan | Imbalan pasti lainnya/ Other long-term benefits | Jumlah/ Total | |
| Kewajiban imbalan pasti – awal | 17.264.963.410 | 2.679.412.886 | 19.944.376.296 | Opening defined benefit obligation |
| Biaya jasa lalu dan (keuntungan) kerugian atas kurtailment dan penyelesaian | 2.844.446.697 | 450.297.054 | 3.294.743.751 | Current service cost |
| (Keuntungan) kerugian aktuarial atas OLTEB | (1.557.505.660) | - | (1.557.505.660) | Past service cost and (gain) loss from curtailment and settlement |
| Beban bunga | 904.401.736 | (697.468.208) | (697.468.208) | Actuarial (gains) losses from OLTEB |
| Penyesuaian atas perubahan metode atribusi | 5.168.349.444 | 202.831.555 | 1.107.233.291 | Interest expense |
| timbul dari perubahan asumsi demografik | (5.168.349.444) | - | (5.168.349.444) | Adjustment due to changes in attribution method |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan | 165.572.059 | - | 165.572.059 | changes in financial assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari perubahan asumsi keuangan | 284.081.033 | - | 284.081.033 | Actuarial (gains) losses arising from changes in financial assumptions |
| (Keuntungan) kerugian aktuarial yang timbul dari penyesuaian atas pengalaman | (541.177) | - | (541.177) | Actuarial (gains) losses arising from changes in experience adjustment |
| Kewajiban imbalan pasti - akhir | 14.737.068.654 | 2.635.073.287 | 17.372.141.941 | Closing defined benefit obligation |

Asumsi aktuarial yang signifikan untuk penentuan kewajiban imbalan pasti adalah tingkat diskonto, kenaikan gaji yang diharapkan dan mortalitas. Sensitivitas analisis di bawah ini ditentukan berdasarkan masing-masing perubahan asumsi yang mungkin terjadi pada akhir periode pelaporan, dengan semua asumsi lain konstan.

Significant actuarial assumptions for the determination of the defined obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

- Jika tingkat diskonto lebih tinggi (lebih rendah) 100% basis poin, kewajiban imbalan pasti akan berkurang sebesar Rp1.574.384.281 (meningkat sebesar) Rp1.808.525.477 untuk 31 Desember 2023.
- If the discount rate is 100% basis points higher (lower), the defined benefit obligation would decrease by Rp1,574,384,281 (increase by Rp1,808,525,477) for December 31, 2023.

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- Jika pertumbuhan gaji yang diharapkan naik (turun) sebesar 100% basis poin, kewajiban imbalan pasti akan naik sebesar Rp1.764.097.830 (turun sebesar Rp1.565.445.575) untuk 31 Desember 2023.
- Jika harapan hidup meningkat (turun) dalam satu tahun untuk pria dan wanita, kewajiban imbalan pasti akan meningkat Rp13.297.340 (turun sebesar Rp13.580.399) untuk 31 Desember 2023.

Analisis sensitivitas yang disajikan di atas mungkin tidak mewakili perubahan yang sebenarnya dalam kewajiban imbalan pasti mengingat bahwa perubahan asumsi terjadinya tidak terisolasi satu sama lain karena beberapa asumsi tersebut mungkin berkorelasi.

Selanjutnya, dalam menyajikan analisis sensitivitas di atas, nilai kini kewajiban imbalan pasti dihitung dengan menggunakan metode *Projected Unit Credit* pada akhir periode pelaporan, yang sama dengan yang diterapkan dalam menghitung kewajiban imbalan pasti yang diakui dalam laporan posisi keuangan.

Tidak ada perubahan dalam metode dan asumsi yang digunakan dalam penyusunan analisis sensitivitas dari tahun sebelumnya.

Durasi rata-rata dari kewajiban imbalan pada tanggal 31 Desember 2023 dan 2022 masing-masing adalah 22,18 dan 20,50 tahun.

37. SIFAT DAN TRANSAKSI PIHAK-PIHAK BERELASI

Sifat hubungan:

- a. Pemerintah Republik Indonesia adalah pengendali utama Perusahaan.
- b. WSKT adalah entitas induk dan pemegang saham mayoritas Perusahaan.
- c. Pihak yang pengendali utamanya sama dengan Perusahaan adalah BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya, WBW, KSO Waskita Bersama Vision First, PT PP (Persero) Tbk, Hutama Waskita KSO, PT Hakaaston, Waskita Agung KSO, Waskita - Adhi KSO, KSO Waskita Acset, Adhi Persada Beton, KSO Waskita - Wika, Waskita - HK - BRP KSO, JO MCC - WIKA - Nindya - Waskita, PT Perusahaan Pengelola Aset, PP Presisi, PP DIU KSO dan Waskita - HK - BRP
- d. Manajemen kunci meliputi anggota Dewan Komisaris dan Direksi Perusahaan.

- If the expected salary growth increases (decreases) by 100% basis points, the defined benefit obligation would increase by Rp1,764,097,830 (decrease by Rp1,565,445,575) for December 31, 2023.
- If the life expectancy increases (decreases) by one year for both men and women, the defined benefit obligation would increase by Rp13,297,340 (decrease by Rp13,580,399) for December 31, 2023.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefits obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefits obligation has been calculated using the *Projected Unit Credit* method at the end of the reporting period, which is the same as that applied in calculating the defined benefits obligation recognized in the statement of financial position.

There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

The average duration of the benefit obligation as at December 31, 2023 and 2022 each 22,18 and 20.50 years.

37. NATURE AND TRANSACTIONS WITH RELATED PARTIES

Nature of relationship:

- a. The Government of Indonesia is the ultimate controlling party of the Company.
- b. WSKT is the parent and majority shareholder of the Company.
- c. Parties which have the same ultimate controlling party as the Company are BTN, BRI, BNI, Bank Mandiri, BSI, Bank Raya, WBW, KSO Waskita Bersama Vision First, PT PP (Persero) Tbk, Hutama Waskita KSO, PT Hakaaston, Waskita Agung KSO, Waskita - Adhi KSO, KSO Waskita Acset, Adhi Persada Beton, KSO Waskita - Wika, Waskita - HK - BRP KSO, JO MCC - WIKA - Nindya - Waskita, PT Perusahaan Pengelola Aset, PP Presisi, PP DIU KSO and Waskita - HK - BRP
- d. Key management personnel includes Commissioners and Directors of the Company.

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Transaksi pihak-pihak berelasi

Dalam kegiatan usahanya, Perusahaan melakukan transaksi tertentu dengan pihak berelasi, yang meliputi antara lain:

- a. Perusahaan menyediakan manfaat pada Komisaris dan Direktur Perusahaan.

Jumlah remunerasi yang diterima oleh Dewan Komisaris untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 masing-masing sebesar Rp10.836.224.812 dan Rp6.359.400.146.

Jumlah remunerasi yang diterima oleh Direksi untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 masing-masing sebesar Rp17.167.393.639 dan Rp10.526.325.152.

- b. Jumlah pendapatan usaha kepada pihak berelasi sebesar 83% dari jumlah pendapatan masing-masing untuk tahun-tahun yang berakhir 31 Desember 2023 dan 2022 merupakan penjualan kepada pihak berelasi (Catatan 37). Pada tanggal pelaporan, piutang atas pendapatan tersebut dicatat sebagai bagian dari piutang usaha dan tagihan bruto, yang masing-masing meliputi 17% dan 14% untuk piutang usaha dan 7% dan 12% untuk tagihan bruto dari jumlah aset masing-masing pada tanggal 31 Desember 2023 dan 2022 (Catatan 6 dan 9).
- c. Perusahaan menandatangani perjanjian fasilitas kredit modal kerja dengan BRI, BSI, Bank Mandiri dan BNI (Catatan 15).
- d. Rincian saldo pihak-pihak berelasi adalah sebagai berikut:

| | 2023 | | 2022 | | |
|--------------------------------|--------------------------|--|--------------------------|--|--|
| | Rp | % terhadap jumlah aset/ % to total assets | Rp | % terhadap jumlah aset/ % to total assets | |
| Aset | | | | | Assets |
| Kas dan setara kas (Catatan 5) | 50.657.099.093 | 1,13% | 178.448.953.356 | 2,98% | Cash and cash equivalents (Note 5) |
| Piutang usaha (Catatan 6) | 717.332.501.328 | 16,04% | 621.213.457.310 | 10,38% | Trade receivable - net (Note 6) |
| Piutang lain-lain (Catatan 7) | - | 0,00% | 17.050.686.215 | 0,28% | Other receivables (Note 7) |
| Tagihan bruto (Catatan 9) | 246.361.011.744 | 5,51% | 514.751.692.232 | 8,60% | Gross amount due from customers (Note 9) |
| Jumlah | 1.014.350.612.165 | 22,7% | 1.331.464.789.113 | 22,2% | Total |

| | 2023 | | 2022 | | |
|---------------------------------------|-----------------|--|-------------------|--|-----------------------------------|
| | Rp | % terhadap jumlah aset/ % to total assets | Rp | % terhadap jumlah aset/ % to total assets | |
| Liabilitas | | | | | Liabilities |
| Utang usaha (Catatan 16) | 564.885.372.300 | 11,00% | 1.303.878.419.409 | 21,86% | Trade payables (Note 16) |
| Utang lain-lain (Catatan 17) | 25.154.378.568 | 0,49% | 17.951.130.090 | 0,30% | Other payables (Note 17) |
| Uang muka dari pelanggan (Catatan 19) | 54.057.084.749 | 0,41% | 32.436.064.714 | 0,54% | Advances from customers (Note 19) |

Transactions with related parties

In the normal course of business, the Company entered into certain transactions with related parties, including the following:

- a. The Company provides benefits to the Commissioners and Directors of the Company.

The total remuneration received by the Commissioners for the years ended December 31, 2023 and 2022 amounted to Rp10,836,224,812 and Rp6,359,400,146, respectively.

The total remuneration received by the Directors for the years ended December 31, 2023 and 2022 amounted to Rp17,167,393,639 and Rp10,526,325,152, respectively.

- b. Total revenues to related parties constituted 83%, respectively of the total net revenues for years ended December 31, 2023 and 2022, respectively (Note 37). At reporting date, the receivables from these revenues were presented as trade receivable and gross amounts due from customers, which constituted 17% and 14% for trade receivables and 7% and 12% for gross amount due from customer, of the total assets as at December 31, 2023 and 2022, respectively (Notes 6 and 9).
- c. The Company entered into working capital loan agreements with BRI, BSI, Bank Mandiri and BNI (Note 15).
- d. Details of outstanding account balances with related parties are as follows:

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| | 2023 | | 2022 | | |
|---|--------------------------|--|--------------------------|--|-----------------------------------|
| | Rp | % terhadap jumlah aset/ % to total assets | Rp | % terhadap jumlah aset/ % to total assets | |
| Utang bank jangka panjang (Catatan 15) | 901.878.918.016 | 17,55% | 677.672.349.774 | 11,36% | Long-term bank loans (Note 15) |
| Jumlah | 1.545.975.753.633 | 29,45% | 2.031.937.963.987 | 34,06% | Total |

| | 2023 | 2022 | |
|-------------------------------|-------------------|-------------------|--------------------|
| Pendapatan usaha | | | Revenues |
| Pendapatan usaha (Catatan 27) | 1.237.306.940.107 | 1.725.707.018.176 | Revenues (Note 27) |

38. SEGMENT OPERASI

Perusahaan melaporkan segmen-segmen berdasarkan divisi-divisi operasi berikut:

1. Precast
2. Readymix
3. Jasa konstruksi

Segmen *precast*, *readymix* dan jasa konstruksi dianggap sebagai segmen operasi terpisah oleh pengambil keputusan operasional.

- a. Informasi berdasarkan produksi dan jasa

38. OPERATING SEGMENT

The Company reports segments based on the following operating divisions:

1. Precast
2. Readymix
3. Construction services

The manufacturing of precast and readymix, and construction service are considered as separate operating segment by the chief operating decision maker.

- a. Information by product and services

| | 2023 | | | | |
|--|---------------------|-----------------------|-----------------------------|---------------------|--|
| | Precast/ Precast | Readymix/ Readymix | Konstruksi/ Construction | Jumlah/ Total | |
| Pendapatan usaha | 540.399.884.595 | 579.837.084.736 | 367.350.899.851 | 1.487.587.869.182 | Revenues |
| Beban pokok pendapatan | (412.380.693.565) | (506.850.111.036) | (339.355.914.098) | (1.258.586.718.699) | Cost of revenues |
| Laba bruto | 128.019.191.030 | 72.986.973.700 | 27.994.985.753 | 229.001.150.483 | Gross profit (loss) |
| Beban penjualan, umum dan administrasi | - | - | - | (600.157.587.848) | Selling, general and administrative expenses |
| Beban non contributing plant | - | - | - | (352.828.958.951) | Non-contributing plant expenses |
| Beban pajak penghasilan final | - | - | - | (1.275.123.574) | Final income tax expense |
| Penghasilan lain-lain bersih | - | - | - | 978.524.904.103 | Other income - net |
| Rugi sebelum pajak dan beban keuangan | - | - | - | 253.264.384.213 | Loss before finance charges and tax |
| Beban keuangan | - | - | - | (246.964.100.404) | Finance charges |
| Rugi sebelum pajak penghasilan | - | - | - | 6.300.283.809 | Loss before tax |
| Rugi bersih periode berjalan | - | - | - | 6.300.283.809 | Income tax Loss for the period |

| | 2023 | | | | |
|---------------------|---------------------|-----------------------|-----------------------------|-------------------|---------------------------------------|
| | Precast/ Precast | Readymix/ Readymix | Konstruksi/ Construction | Jumlah/ Total | |
| Aset | | | | | Assets |
| Piutang usaha | | | | | Trade receivable - net |
| Pihak berelasi | 391.660.501.781 | 263.445.389.718 | 62.226.609.829 | 717.332.501.328 | Related parties |
| Pihak ketiga | 61.879.819.500 | 26.473.599.760 | 4.239.368.068 | 92.592.787.328 | Third parties |
| Tagihan bruto | | | | | Gross Amount due from customers - net |
| Pihak berelasi | 33.412.712.105 | 25.034.780.439 | 187.913.519.200 | 246.361.011.744 | Related parties |
| Pihak ketiga | 64.238.274.994 | 6.941.644.552 | - | 71.179.919.546 | Third parties |
| Persediaan | 144.286.871.932 | 87.724.583.425 | 18.401.374.673 | 250.412.830.030 | Inventories |
| Aset tetap - bersih | 2.176.039.020.915 | 544.264.577.448 | 31.953.242.895 | 2.752.256.841.256 | Property plant and |

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| | 2023 | | | Jumlah/ Total | |
|--|---------------------|-----------------------|-----------------------------|--------------------------|--|
| | Precast/ Precast | Readymix/ Readymix | Konstruksi/ Construction | | |
| Aset yang tidak dapat dialokasikan | - | - | - | 343.009.829.270 | equipment - net Unallocated assets |
| Jumlah Aset | | | | 4.473.145.720.502 | Total Assets |
| Liabilitas | | | | | Liabilities |
| Liabilitas yang tidak dapat dialokasikan | - | - | - | 5.137.639.812.056 | Unallocated liabilities |
| Jumlah liabilitas | | | | 5.137.639.812.056 | Loss for the period |
| | 2022 | | | | |
| | Precast/ Precast | Readymix/ Readymix | Konstruksi/ Construction | Jumlah/ Total | |
| Pendapatan usaha | 830.931.030.513 | 410.796.238.805 | 820.443.787.342 | 2.062.171.056.660 | Revenues |
| Beban pokok pendapatan | (616.922.520.680) | (373.098.536.491) | (767.925.244.752) | (1.757.946.301.923) | Cost of revenues |
| Laba bruto | 214.008.509.833 | 447.345.250.851 | (357.129.005.947) | 304.224.754.737 | Gross profit (loss) |
| Beban penjualan, umum dan administrasi | - | - | - | (660.682.802.466) | Selling, general and administrative expenses |
| Beban <i>contributing plant</i> | - | - | - | (428.526.709.516) | Non-contributing plant expenses |
| Beban pajak penghasilan final | - | - | - | (4.465.123.541) | Final income tax expense |
| Penghasilan lain-lain bersih | - | - | - | 1.916.494.829.953 | Other income - net |
| Laba sebelum pajak dan beban keuangan | - | - | - | 1.127.044.949.167 | Loss before finance charges and tax |
| Beban keuangan | - | - | - | (451.275.271.676) | Finance charges |
| Laba sebelum pajak penghasilan | - | - | - | 675.769.677.491 | Loss before tax |
| Beban pajak penghasilan | - | - | - | - | Income tax |
| Laba bersih periode berjalan | | | | 675.769.677.491 | Profit for the period |
| | 2022 | | | | |
| | Precast/ Precast | Readymix/ Readymix | Konstruksi/ Construction | Jumlah/ Total | |
| Aset | | | | | Assets |
| Piutang usaha | | | | | Trade receivable - net |
| Pihak berelasi | 216.101.740.302 | 115.087.222.893 | 290.024.494.115 | 621.213.457.310 | Related parties |
| Pihak ketiga | 117.532.121.296 | 89.366.259.317 | 5.154.303.088 | 212.052.683.701 | Third parties |
| Tagihan bruto | | | | | Gross amount due from customers - net |
| Pihak berelasi | 69.221.230.578 | 44.220.898.636 | 401.309.563.018 | 514.751.692.232 | Related parties |
| Pihak ketiga | 106.981.680.093 | 66.483.848.916 | 5.737.066.433 | 179.202.595.442 | Third parties |
| Persediaan | 196.397.288.283 | 128.004.379.727 | 21.791.636.398 | 346.193.304.408 | Inventories |
| Aset tetap - bersih | 2.796.537.674.478 | 762.728.957.938 | 121.634.923.977 | 3.680.901.556.393 | Property, plant and equipment - net |
| Aset yang tidak dapat dialokasikan | - | - | - | 409.342.662.392 | Unallocated assets |
| Jumlah Aset | | | | 5.963.657.951.878 | Total Assets |
| Liabilitas | | | | | Liabilities |
| Liabilitas yang tidak dapat dialokasikan | - | - | - | 8.066.866.451.302 | Unallocated liabilities |
| Jumlah liabilitas | | | | 8.066.866.451.302 | Loss for the period |

b. Informasi berdasarkan wilayah geografis

b. Information by geographical location

| | 2023 | 2022 | |
|-----------------|--------------------------|--------------------------|---------------------|
| Aset | | | Assets |
| Pulau Jawa | 3.236.469.447.391 | 4.049.266.405.990 | Java Island |
| Luar Pulau Jawa | 1.236.676.273.111 | 1.914.391.545.888 | Outside Java Island |
| Jumlah | 4.473.145.720.502 | 5.963.657.951.878 | Total |

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| | 2023 | 2022 | |
|-------------------------|--------------------------|--------------------------|---------------------|
| Liabilitas | | | Liabilities |
| Pulau Jawa | 4.447.289.853.909 | 6.954.187.661.699 | Java Island |
| Luar Pulau Jawa | 690.349.958.147 | 1.112.678.789.603 | Outside Java Island |
| Jumlah | 5.137.639.812.056 | 8.066.866.451.302 | Total |
| | 2023 | 2022 | |
| Pendapatan Usaha | | | Revenues |
| Pulau Jawa | 881.148.795.457 | 1.203.657.650.861 | Java Island |
| Luar Pulau Jawa | 606.439.073.725 | 858.513.405.799 | Outside Java Island |
| Jumlah | 1.487.587.869.182 | 2.062.171.056.660 | Total |

39. BANK GARANSI

Pada tanggal 31 Desember 2023 dan 2022, Perusahaan menggunakan bank garansi sebagai berikut:

39. BANK GUARANTEE

As at December 31, 2023 and 2022, the Company has given bank guarantees as follows:

| | 2023 | 2022 | |
|---------------------------------------|-----------------|----------------|---------------------------------------|
| PT Asuransi Jasaraharja Putera | 140.131.762.907 | - | PT Asuransi Jasaraharja Putera |
| PT Bosowa Insurance | 33.795.968.186 | 10.140.000.000 | PT Bosowa Insurance |
| PT Bank Mandiri (Persero) Tbk | 816.300.000 | 567.889.100 | PT Bank Mandiri (Persero) Tbk |
| PT AIA Indonesia | - | 27.861.340.186 | PT AIA Indonesia |
| PT Bank Tabungan Negara (Persero) Tbk | - | 2.718.334.370 | PT Bank Tabungan Negara (Persero) Tbk |

40. PERIKATAN

40. COMMITMENTS

| No. | Proyek/ Project | Pemilik Proyek/ Project Owners | Nilai Kontrak/ Contract Value | Periode Perjanjian/ Period of Agreement |
|-----|--|---|----------------------------------|--|
| 1. | Tol Inderapura - Kisanan (ADD-7)p | PT HAKAASTON | 38.560.539.500 | 28 February 2023 s.d./ until 30 May 2023 |
| 2. | Kayu Agung - Palembang - Betung II Seksi 2 (ADD-VII) | PT Waskita Karya (Infrastructure 3 Division) | 50.901.108.200 | 10 April 2023 s.d./ until 31 August 2023 |
| 3. | Kayu Agung - Palembang - Betung IV Seksi 3B (ADD-IX) | PT Waskita Karya (Infrastructure 3 Division) | 15.365.630.700 | 20 February 2023 s.d./ until 31 August 2023 |
| 4. | Kayu Agung - Palembang - Betung IV Seksi 2A (ADD-IV) | PT Waskita Karya (Infrastructure 3 Division) | 92.598.533.700 | 03 July 2023 s.d./ until 31 August 2023 |
| 5. | Proyek Jalan Tol Kataraja Seksi I Zona 1 (ADD-II) | PT Waskita Karya (Infrastructure 3 Division) | 4.215.499.299 | 15 December 2022 s.d./ until 27 December 2023 |
| 6. | Proyek Jalan Tol Kataraja Seksi I Zona 2 (ADD-II) | PT Waskita Karya (Infrastructure 3 Division) | 3.016.488.238 | 16 December 2022 s.d./ until 27 December 2023 |
| 7. | Proyek Jalan Tol Kataraja Seksi I Zona 3 (ADD-II) | PT Waskita Karya (Infrastructure 3 Division) | 1.887.069.001 | 16 December 2022 s.d./ until 27 December 2023 |
| 8. | Proyek Kayu Agung - Palembang - Betung II Seksi 2 (ADD-III) | PT Waskita Karya (Infrastructure 3 Division) | 36.241.502.240 | 22 June 2023 s.d./ until 31 August 2023 |
| 9. | Kayu Agung - Palembang - Betung II Seksi 2 (ADD-V) | PT Waskita Karya (Infrastructure 3 Division) | 52.771.450.400 | 31 May 2023 s.d./ until 31 August 2023 |
| 10. | Kayu Agung - Palembang - Betung II Seksi 3 (ADD-VII) | PT Waskita Karya (Infrastructure 3 Division) | 70.423.527.970 | 24 August 2023 s.d./ until 30 December 2023 |
| 11. | Kayu Agung - Palembang - Betung IV Seksi 3B (ADD-V) | PT Waskita Karya (Infrastructure 3 Division) | 26.638.425.750 | 31 August 2023 s.d./ until 30 December 2023 |
| 12. | Kayu Agung - Palembang - Betung IV Seksi 3B (ADD-II) | PT Waskita Karya (Infrastructure 3 Division) | 19.563.823.150 | 31 August 2023 s.d./ until 30 December 2023 |
| 13. | Jalan Tol Bayung Lencir - Tempino Seksi 1 | Adhi - Waskita - Jakon KSO | 92.814.980.000 | 23 June 2023 s.d./ until 30 June 2024 |
| 14. | Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 3 (ADD-I) | Adhi - Minarta KSO | 47.667.600.000 | 01 February 2023 s.d./ until 30 September 2023 |
| 15. | Proyek Design & Build Pembangunan Bangunan Gedung Sekretariat Presiden dan Bangunan Pendukung pada Kawasan Istana Kepresidenan di Ibukota Negara (ADD-III) | PT Waskita Karya (Building Division) | 19.028.184.410 | 09 January 2023 s.d./ until 30 December 2023 |
| 16. | RSUD Tigaraksa (ADD-I) | PT Waskita Karya (Building Division) | 6.090.280.800 | 13 March 2023 s.d./ until 31 May 2023 |
| 17. | Proyek Kantor Kementerian Koordinator 4 (ADD-III) | PT Waskita Karya (Building Division) | 25.695.163.100 | 06 March 2023 s.d./ until 22 October 2024 |
| 18. | Proyek Gedung Perkuliahan UIN Bandung | PT Waskita Karya (Building Division) | 6.640.200.000 | 31 March 2023 s.d./ until 16 June 2023 |
| 19. | Pembangunan Tanggul NCICD Aliran Timur Provinsi DKI Jakarta (ADD-II) | Dinas Tata Air DKI Jakarta, Bidang Sungai dan Pantai Sistem Alliran Timur | 97.444.519.091 | 31 May 2023 s.d./ until 30 December 2023 |
| 20. | Pembangunan Jalan Tol Trans Sumatera Ruas Binjai - Pangkalan Brandan | Hutama Karya Infrastruktur | 10.342.780.000 | 31 May 2023 s.d./ until 30 December 2023 |
| 21. | Jembatan Musi (ADD-IV) | PT Waskita Karya (Infrastructure 1 Division) | 57.210.871.400 | 26 May 2023 s.d./ until 31 August 2023 |
| 22. | Rentang Irrigation Modernization Project Paket LMS-03 | PT Waskita Karya (Infrastructure 1 Division) | 9.243.568.833 | 24 November 2022 s.d./ until 30 December 2023 |

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| No. | Proyek/ Project | Pemilik Proyek/ Project Owners | Nilai Kontrak/ Contract Value | Periode Perjanjian/ Period of Agreement |
|-----|--|--|----------------------------------|---|
| 23. | ICB Package LMS-03 Upgrading Barat Main Canal For Rentang Irrigation Modernization (ADD-VIII) | PT Waskita Karya (Infrastructure 1 Division) | 19.852.642.500 | 24 November 2022 s.d./ until 30 December 2023 |
| 24. | Kayu Agung - Palembang - Betung II Seksi 2 (ADD-IV) | PT Waskita Karya (Infrastructure 1 Division) | 2.786.355.000 | 05 September 2022 s.d./ until 31 August 2023 |
| 25. | Proyek Pembangunan Lot-6B P. Sine -Bts (Road & Bridge) (ADD-III) | PT Waskita Karya (Infrastructure 2 Division) | 1.356.850.000 | 22 May 2023 s.d./ until 30 September 2023 |
| 26. | Proyek Jalan Tol Ciawi - Sukabumi Seksi 2 (ADD-I) | PT Waskita Karya (Infrastructure 2 Division) | 4.478.240.845 | 19 June 2023 s.d./ until 28 July 2023 |
| 27. | Proyek Jalan Tol Kayu Agung - Palembang - Betung IV Seksi 2A (ADD-IV) | PT Waskita Karya (Infrastructure 2 Division) | 92.598.533.700 | 07 March 2023 s.d./ until 31 August 2023 |
| 28. | Proyek Jalan Tol Kayu Agung - Palembang - Betung II Seksi 3 (ADD-IX) | PT Waskita Karya (Infrastructure 2 Division) | 70.423.527.970 | 20 December 2022 s.d./ until 30 December 2023 |
| 29. | Proyek Jalan Tol Paspro Seksi 4 (ADD-VI) | PT Waskita Karya (Infrastructure 2 Division) | 70.709.886.980 | 23 December 2022 s.d./ until 31 August 2023 |
| 30. | Proyek Jalan Tol Jakarta - Cikampek II Selatan Paket 3 (ADD-III) | PT Waskita Karya (Infrastructure 2 Division) | 161.401.249.975 | 27 October 2022 s.d./ until 30 September 2023 |
| 31. | Proyek Jalan Tol Jakarta - Cikampek II Selatan Paket 3 | PT Waskita Karya (Infrastructure 2 Division) | 23.240.000.000 | 26 June 2023 s.d./ until 30 September 2023 |
| 32. | Quarry Talun-1 Pekalongan | Lia Puspita Ariyantje | 3.501.000.000 | 16 July 2018 s.d./ until Sesuai schedule proyek |
| 33. | Jalan Tol Bayung Lencir - Tempino Seksi 2 | PP - NK KSO | 12.257.274.000 | 24 July 2023 s.d./ until 22 September 2023 |
| 34. | Proyek Pembangunan Pabrik Kelapa Sawit PT Banyuasin Industri Lestari | PT Banyuasin Industri Lestari | 1.295.757.000 | 16 February 2023 s.d./ until 17 May 2023 |
| 35. | Proyek Pembangunan Pengaman Pantai di Teluk Jakarta Tahap 6 Paket 5 | PT Basuki Rahmanta Putra | 5.872.500.000 | 19 May 2023 s.d./ until 16 September 2023 |
| 36. | Proyek Jalan Tol Kataraja Tahap 1 | PT Duta Graha Karya | 278.613.401.861 | 07 February 2022 s.d./ until 30 June 2023 |
| 37. | Proyek Penanganan Muara Sungai Ciujung (ADD-II) | PT Gunakarya Nusantara | 1.997.910.000 | 24 October 2022 s.d./ until 30 April 2023 |
| 38. | Proyek Penanganan Muara Sungai Cidurian (ADD-I) | PT Gunakarya Nusantara | 5.354.455.000 | 24 October 2022 s.d./ until 31 March 2023 |
| 39. | Proyek Selatop Biopharma Jababeka (ADD-I) | PT Hans Enjiniring dan Konstruksi | 4.609.000.000 | 06 March 2023 s.d./ until 31 May 2023 |
| 40. | Proyek PT Cirebon Electric Power | PT Hans Jaya Utama | 4.528.040.000 | 17 February 2023 s.d./ until 31 March 2023 |
| 41. | Proyek PT Hijau Lestari Raya Fibreboard (ADD-1) | PT Hijau Lestari Raya Fibreboard | 6.010.134.000 | 13 August 2023 s.d./ until 13 August 2023 |
| 42. | Proyek Tol Tebing Tinggi Serbelawan - Pematang Siantar (ADD-I) | PT Utama Karya | 4.261.327.600 | 16 December 2022 s.d./ until 15 June 2023 |
| 43. | Proyek Tol Tebing Tinggi Parapat - Tahap 1 Ruas Serbelawan - Siantar (Seksi 4) (ADD-V) | PT Utama Karya | 12.643.074.692 | 28 December 2022 s.d./ until 31 August 2023 |
| 44. | Jalan Tol Indrapura - Kuala Tanjung (ADD-II) | PT Utama Karya | 25.243.894.000 | 06 December 2022 s.d./ until 15 May 2023 |
| 45. | Proyek Tol Tebing Tinggi - Serbelawan (Seksi 3) (ADD-III) | PT Utama Karya | 31.682.361.900 | 06 December 2022 s.d./ until 03 January 2023 |
| 46. | Proyek Tebing Tinggi - Serbelawan (Seksi 3) (ADD-I) | PT Utama Karya | 20.220.940.000 | 10 November 2022 s.d./ until 15 September 2023 |
| 47. | Proyek Pembangunan Terminal Batubara Kramasan Sumsel | PT Multi Welindo | 1.784.460.000 | 22 June 2023 s.d./ until 22 August 2023 |
| 48. | Proyek Pembangunan Terminal Batubara dan Pembangunan di Area Gasing (ADD-I) | PT Multi Welindo | 75.424.900.000 | 22 June 2023 s.d./ until 19 March 2024 |
| 49. | Proyek Revitalisasi Pelabuhan Pulau Pari | PT Tirta Dhea Addonnics Pratama | 1.066.230.000 | 01 August 2023 s.d./ until 30 August 2023 |
| 50. | Proyek Jalan Tol Kataraja Seksi I Zona 1 | PT Waskita Karya (EPC Division) | 990.428.131 | 04 July 2022 s.d./ until 27 December 2023 |
| 51. | Proyek Jalan Tol Kataraja Seksi I Zona 2 | PT Waskita Karya (EPC Division) | 722.499.038 | 04 July 2022 s.d./ until 27 December 2023 |
| 52. | Proyek Jalan Tol Kataraja Seksi I Zona 3 | PT Waskita Karya (EPC Division) | 756.828.571 | 04 July 2022 s.d./ until 27 December 2023 |
| 53. | Pengadaan Readymix Proyek Wilayah Tangerang (ADD-I) | PT Waskita Karya (SCM Division) | 126.803.057.785 | 30 June 2022 s.d./ until 27 December 2023 |
| 54. | Pengadaan Beton Readymix Wilayah Sumatera Selatan (ADD-VII) | PT Waskita Karya (SCM Division) | 311.110.650.400 | 01 December 2022 s.d./ until 30 December 2023 |
| 55. | Proyek Pembangunan Jalan Kerja Logistik IKN Paket Pembangunan Jalan Lingkar Sepaku Segmen 4 (ADD-II) | Waskita - Guntur KSO | 6.365.896.875 | 12 October 2022 s.d./ until 30 September 2023 |
| 56. | Flyover Sekip Ujung (ADD-III) | Waskita - Kencana KSO | 12.783.620.000 | 10 November 2022 s.d./ until 21 December 2023 |
| 57. | Proyek Pembangunan Flyover Sekip Ujung | Waskita - Kencana KSO | 13.440.000.000 | 01 February 2023 s.d./ until 18 December 2023 |
| 58. | Proyek Tol IKN SP. Tempadung - Jembatan Pulau Balang (ADD-II) | Waskita - Nindya - Modern KSO | 76.511.189.700 | 01 February 2023 s.d./ until 22 June 2024 |
| 59. | Proyek Tol IKN SP. Tempadung - Jembatan Pulau Balang (ADD-I) | Waskita - Nindya - Modern KSO | 14.856.000.000 | 20 December 2022 s.d./ until 31 July 2023 |
| 60. | Paket Pembangunan Jalan Feeder (Distrik) di Kawasan IKN | Waskita - Nindya - Permata KSO | 98.657.000.000 | 18 August 2023 s.d./ until 28 June 2024 |
| 61. | Proyek Kantor Kementerian Koordinator 3 (ADD-I) | Waskita - Nindya KSO | 18.506.129.490 | 06 March 2023 s.d./ until 31 December 2023 |
| 62. | Pembangunan Fasilitas Perkeretaapian untuk Manggarai sd Jatinegara (Paket A) (Tahap II) (ADD-III) | Waskita - Utama KSO | 9.457.872.500 | 22 December 2022 s.d./ until 23 December 2023 |
| 63. | Proyek Pembangunan Pengaman Pantai di Pesisir Teluk Jakarta Tahap 6 Paket 4 | Wika - HK KSO | 30.177.230.000 | 13 April 2023 s.d./ until 31 December 2023 |

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41. REKONSILIASI LIABILITAS YANG TIMBUL DARI AKTIVITAS PENDANAAN

41. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

Tabel di bawah ini menjelaskan perubahan dalam liabilitas yang timbul dari aktivitas pendanaan, termasuk perubahan yang timbul dari arus kas dan perubahan nonkas. Liabilitas yang timbul dari aktivitas pendanaan adalah liabilitas yang arus kas, atau arus kas masa depannya, diklasifikasikan dalam laporan arus kas sebagai arus kas dari aktivitas pendanaan.

The table below details changes in the Company's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities.

| | Perubahan transaksi non-kas/ Non-cash changes | | | | | | 31 Desember/ December 31, 2023 | |
|-----------------|--|--|---|--|--|----------------------------|--------------------------------------|-------------------|
| | 1 Januari/ January 1, 2023 Rp | Arus kas dari aktivitas pendanaan/ Financing cash flows Rp | Penyesuaian nilai wajar/ Fair value adjustment Rp | Amortisasi atas beban penerbitan obligasi/ Amortization of bond issuance cost Rp | Amortisasi atas nilai wajar/ Amortization of fair value Rp | Lain-lain/ Others Rp | | |
| Utang bank | 1.979.402.703.925 | - | (2.638.754.057.799) | - | 47.289.614.784 | 2.857.705.049.988 | 2.245.643.310.898 | Bank loans |
| Utang obligasi | 2.062.515.860.484 | - | (117.504.317.182) | - | 9.589.721.428 | (1.725.634.503.248) | 228.966.761.482 | Bonds payable |
| Liabilitas sewa | 9.954.559.762 | - | - | - | - | (354.907.838) | 9.599.651.924 | Lease liabilities |
| Jumlah | 4.051.873.124.171 | - | (2.756.258.374.981) | - | 56.879.336.212 | 1.131.715.638.902 | 2.484.209.724.304 | Total |

| | Perubahan transaksi non-kas/ Non-cash changes | | | | | | 31 Desember/ December 31, 2022 | |
|-----------------|--|--|---|--|--|----------------------------|--------------------------------------|-------------------|
| | 1 Januari/ January 1, 2022 Rp | Arus kas dari aktivitas pendanaan/ Financing cash flows Rp | Penyesuaian nilai wajar/ Fair value adjustment Rp | Amortisasi atas beban penerbitan obligasi/ Amortization of bond issuance cost Rp | Amortisasi atas nilai wajar/ Amortization of fair value Rp | Lain-lain/ Others Rp | | |
| Utang bank | 3.865.231.347.315 | - | (2.317.051.206.228) | - | 18.035.456.901 | 413.187.105.937 | 1.979.402.703.925 | Bank loans |
| Utang obligasi | 1.997.171.930.923 | - | (118.938.357.735) | 2.828.069.077 | 4.077.840.437 | 177.376.377.782 | 2.062.515.860.484 | Bonds payable |
| Liabilitas sewa | 17.118.044.665 | (5.359.613.880) | - | - | - | (1.803.871.023) | 9.954.559.762 | Lease liabilities |
| Jumlah | 5.879.521.322.903 | (5.359.613.880) | (2.435.989.563.963) | 2.828.069.077 | 22.113.297.338 | 588.759.612.696 | 4.051.873.124.171 | Total |

Untuk tahun yang berakhir 31 Desember 2023 dan 2022, Perusahaan mempunyai transaksi investasi dan pendanaan yang tidak mempengaruhi kas dan setara kas dan tidak termasuk dalam laporan arus kas dengan rincian sebagai berikut:

During the years ended December 31, 2023 and 2022, the Company has investing and financing activities that did not affect cash and cash equivalents, hence, were not included in the statements of cash flows with details as follows:

| | 2023 | 2022 | |
|--|---------------------|---------------------|---|
| Peningkatan utang bank dan utang obligasi dari restrukturisasi beban akrual atas bunga | 2.955.603.392.115 | 590.563.483.719 | Increase in bank loans and bonds payable from restructuring of accrued interest |
| Amortisasi atas penyesuaian nilai wajar atas restrukturisasi utang bank dan utang obligasi | 56.879.336.212 | 22.113.297.338 | Amortization of fair value adjustments on the restructuring of bank loans and bonds payable |
| Amortisasi atas biaya penerbitan obligasi | - | 2.828.069.077 | Amortization of bond issuance cost |
| Penyesuaian nilai wajar atas restrukturisasi utang bank dan utang obligasi | (2.756.258.374.981) | (2.435.989.563.963) | Fair value adjustment due to restructuring of bank loans and bonds payable |

42. INSTRUMEN KEUANGAN, MANAJEMEN RISIKO KEUANGAN DAN MODAL

42. FINANCIAL INSTRUMENTS, FINANCIAL RISK AND CAPITAL MANAGEMENT

a. Kategori dan kelas instrumen keuangan

a. Categories and classes of financial instruments

| | 2023 | 2022 | |
|---|-----------------|-----------------|--|
| Aset keuangan diukur pada biaya perolehan diamortisasi | | | Financial assets measured at amortized cost |
| Kas dan setara kas | 120.811.660.447 | 238.946.856.294 | Cash and cash equivalents |
| Piutang usaha - Bersih Pihak berelasi | 717.332.501.328 | 621.213.457.310 | Trade receivables – Net Related parties |

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| | 2023 | 2022 | |
|---|--------------------------|--------------------------|--|
| Pihak ketiga | 92.592.787.328 | 212.052.683.701 | Third parties |
| Piutang lain-lain | | | Others receivable |
| Pihak berelasi | 1.534.172.142 | 17.050.686.215 | Related parties |
| Pihak ketiga | 90.836.895.906 | 8.038.207.739 | Third parties |
| | | | Gross amount due from customers |
| Tagihan bruto – Bersih | | | - Net |
| Pihak berelasi | 246.361.011.744 | 514.751.692.232 | Related parties |
| Pihak ketiga | 71.179.919.546 | 179.202.595.442 | Third parties |
| Aset lain-lain – Bersih | 631.591.100 | 631.591.100 | Other assets - Net |
| Jumlah | 1.341.280.539.541 | 1.791.887.770.033 | Total |
| | 2023 | 2022 | |
| Liabilitas pada biaya perolehan diamortisasi | | | Financial assets measured at amortized cost |
| Utang bank | | | Bank loans |
| Pihak berelasi | 901.878.918.016 | 677.672.349.774 | Related parties |
| Pihak ketiga | 1.343.764.392.882 | 1.301.730.354.151 | Third parties |
| Utang usaha | | | Trade payables |
| Pihak berelasi | 564.885.372.300 | 1.303.878.419.409 | Related parties |
| Pihak ketiga | 944.900.204.307 | 1.976.494.593.793 | Third parties |
| Utang lain-lain | | | Others payables |
| Pihak berelasi | 25.154.378.568 | 17.951.130.090 | Related parties |
| Pihak ketiga | 2.844.408.276 | 1.051.369.710 | Third parties |
| Beban akrual | 294.732.578.506 | 578.761.527.452 | Accrued expense |
| Utang obligasi | 228.966.761.482 | 2.062.515.860.484 | Bonds payable |
| Liabilitas sewa | 9.599.651.927 | 9.954.559.762 | Lease Liabilities |
| Jumlah | 4.316.726.666.264 | 7.930.010.164.625 | Total |

b. Tujuan dan kebijakan manajemen risiko keuangan

Tujuan dan kebijakan manajemen risiko keuangan Perusahaan adalah untuk memastikan bahwa sumber daya keuangan yang memadai tersedia untuk operasi dan pengembangan bisnis, serta untuk mengelola risiko mata uang asing, tingkat bunga, risiko kredit dan risiko likuiditas. Tujuan dan kebijakan manajemen risiko keuangan Perusahaan adalah sebagai berikut:

i. Manajemen risiko mata uang asing

Perusahaan tidak terekspos secara signifikan terhadap pengaruh fluktuasi nilai tukar mata uang asing dikarenakan hampir semua transaksi dilakukan dalam mata uang Rupiah.

ii. Manajemen risiko tingkat suku bunga

Risiko suku bunga merujuk kepada risiko dimana nilai wajar atau aliran kas mendatang dari suatu instrumen keuangan akan berfluktuasi karena perubahan suku bunga pasar. Risiko suku bunga timbul dari instrumen keuangan yang menghasilkan bunga yang diakui pada laporan perubahan posisi keuangan (contohnya: instrumen utang yang diperoleh atau diterbitkan), dan beberapa instrumen keuangan yang tidak

b. Financial risk management objectives and policies

The Company's overall financial risk management and policies seek to ensure that adequate financial resources are available for the operation and development of its business, while managing its exposure to foreign exchange risk, interest rate risk, credit risk and liquidity risk. The following are the Company's financial risk management objectives and policies:

i. Foreign exchange risk management

The Company is not significantly exposed to the effect of foreign exchange rate fluctuations because most of its transactions are denominated in Rupiah.

ii. Interest rate risk management

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate. Interest rate risk arises on interest-bearing financial instruments that are recognized in the statements of financial position (e.g. debt instruments acquired or issued), and some financial instruments that are not recognized

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diakui dalam laporan posisi keuangan (contohnya: beberapa perjanjian pinjaman).

in the statements of financial position (e.g. some loan commitments).

Kebijakan Perusahaan adalah untuk memperoleh tingkat bunga yang paling menguntungkan yang tersedia di pasar. Manajemen berpendapat bahwa risiko terhadap nilai wajar dapat dikelola dengan baik.

The Company's policy is to obtain the most favourable interest rates available in the market. Management believes that the interest rate risk pertaining to fair value is manageable.

Perusahaan tidak menyiapkan analisis sensitivitas dikarenakan tidak terdapat dampak yang material terhadap laba rugi Perusahaan yang timbul dari dampak perubahan yang secara wajar terhadap suku bunga instrumen keuangan yang berbunga tetap dan dinilai pada biaya diamortisasi pada akhir periode pelaporan.

No sensitivity analysis is prepared as the Company does not expect any material effect on the Company's profit or loss arising from the effects of reasonably possible changes to interest rate on interest-bearing financial instruments at the end of the reporting period as its interest-bearing instrument carry fixed interest and are measured at amortized cost.

iii. Manajemen risiko kredit

iii. Credit risk management

Risiko kredit mengacu pada risiko rekanan gagal dalam memenuhi kewajiban kontraktualnya yang mengakibatkan kerugian bagi Perusahaan.

Credit risk refers to the risk that counterparty will default on its contractual obligation resulting in a loss to the Company.

Risiko kredit Perusahaan terutama melekat pada rekening bank, piutang usaha, piutang lain-lain dan tagihan bruto. Perusahaan menempatkan saldo Bank pada institusi keuangan yang layak serta terpercaya. Piutang usaha dan piutang lain – lain dilakukan dengan pihak ketiga yang terpercaya dan pihak berelasi. Eksposur Perusahaan dan *counterparties* dimonitor secara terus menerus dan nilai agregat transaksi terkait tersebar di antara *counterparties* yang telah disetujui.

The Company's credit risk is primarily attributable to its cash in banks, trade receivables, other receivables and gross amount due from customers. The Company places its bank balances with credit worthy financial institutions. Trade receivable and other receivable are entered with respected and credit worthy third parties and related parties. The Company's exposures and its counterparties are continuously monitored and the aggregate value of transactions concluded is spread among approved counterparties.

Nilai tercatat aset keuangan pada laporan keuangan setelah dikurangi dengan penyisihan untuk kerugian penurunan nilai mencerminkan eksposur Perusahaan terhadap risiko kredit.

The carrying amount of financial assets recorded in the financial statements, net of any allowance for impairment losses represents the Company's maximum exposure to credit risk.

Piutang usaha merupakan pendapatan penjualan dari *precast* dan *readymix* kepada WSKT (entitas induk) dan pendapatan usaha *precast* dan jasa konstruksi kepada CCTW (Catatan 6 dan 27). Evaluasi kredit berjalan dilakukan terhadap kondisi keuangan Perusahaan dan bila memungkinkan, penjualan atau pendapatan kredit harus dijamin dengan asuransi penjaminan atau dengan *letter credit* dan bank garansi serta dengan meminta pembayaran uang muka dari pelanggan (Catatan 19).

Trade receivable includes revenues from sale of precast and readymix from WSKT (the parent of the Company) and revenues sale of precast and construction services from CCTW (Notes 6 and 27). Ongoing credit evaluation is performed on the financial condition of the counterparties, where appropriate, sales on credit should be covered by guarantee insurance or by letter credit and bank guarantee and also require payment of advances from customers (Note 19).

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Meskipun WSKT, CCTW dan KKDM merupakan pelanggan utama perusahaan (Catatan 27), Perusahaan masih dapat mengelola eksposur atas konsentrasi risiko kreditnya karena Perusahaan akan dapat dengan mudah untuk mencari pelanggan baru atau melakukan penjualan ke pihak berelasi antara lain perusahaan lain dalam WTR Perusahaan dan perusahaan konstruksi BUMN lainnya serta perusahaan konstruksi pihak ketiga lainnya. Meskipun konsentrasi risiko kredit terkait dengan piutang usaha dari WSKT, CCTW dan KKDM yang melebihi 10% dari jumlah piutang usaha, risiko ini masih dapat dikelola karena piutang usaha ini terkait dengan proyek – proyek infrastruktur Pemerintah.

Although WSKT, CCTW and KKDM are the main customers of the Company (Note 27), the Company is able to manage the concentration of credit risk, since the Company is able to get new customers or generate new sales to related parties such as other companies under WTR Company and also other state-owned construction companies and also from other third party construction companies. Although concentration of credit risk from trade receivables from WSKT, CCTW dan KKDM which accounts to more than 10% of its total trade receivables, the risk is still manageable since its related to infrastructure project with the Government.

iv. Manajemen risiko likuiditas

Tanggung jawab utama manajemen risiko likuiditas terletak pada Dewan Direksi, yang telah membangun kerangka manajemen risiko likuiditas yang sesuai untuk persyaratan manajemen likuiditas dan pendanaan jangka pendek, menengah dan jangka panjang Perusahaan. Perusahaan mengelola risiko likuiditas dengan menjaga kecukupan simpanan, fasilitas bank dan fasilitas simpan pinjam dengan terus menerus memonitor perkiraan dan arus kas aktual dan mencocokkan profil jatuh tempo aset dan liabilitas keuangan.

iv. Liquidity risk management

The ultimate responsibility for liquidity risk management rests with the Board of Directors, which has built an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and matching the maturity profiles of financial assets and liabilities.

Perusahaan memelihara kecukupan dana untuk membiayai kebutuhan modal kerja yang berkelanjutan.

The Company maintains sufficient funds to finance its ongoing working capital requirements.

Tabel risiko likuiditas dan suku bunga

Tabel berikut merinci sisa jatuh tempo kontraktual untuk liabilitas keuangan nonderivatif dengan periode pembayaran yang disepakati Perusahaan. Tabel telah disusun berdasarkan arus kas yang tak terdiskonto dari liabilitas keuangan berdasarkan tanggal terawal di mana Perusahaan dapat diminta untuk membayar. Tabel mencakup arus kas bunga dan pokok. Untuk arus bunga tingkat mengambang jumlah tidak didiskontokan berasal dari kurva suku bunga pada akhir periode pelaporan. Jatuh tempo kontraktual didasarkan pada tanggal terawal di mana Perusahaan dapat diminta untuk membayar.

Liquidity and interest risk tables

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows. To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the Company may be required to pay.

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| | Tingkat bunga rata-rata tertimbang efektif/ Weighted average effective interest rate | Kurang dari satu tahun/ Less than 1 year | 1-5 tahun/ 1-5 years | Diatas 5 tahun/ 5+ year | Jumlah/ Total | |
|----------------------------|---|---|-------------------------|----------------------------|--------------------------|---------------------------------|
| | | | | | | |
| 31 Desember 2023 | | | | | | December 31, 2023 |
| Tanpa bunga | | | | | | Non-interest bearing |
| Utang usaha | | | | | | Other payables |
| Pihak berelasi | - | 564.885.372.300 | - | - | 564.885.372.300 | Related parties |
| Pihak ketiga | - | 944.900.204.307 | - | - | 944.900.204.307 | Third parties |
| Utang lain-lain | | | | | | Other payables |
| Pihak berelasi | - | 25.154.378.568 | - | - | 25.154.378.568 | Related parties |
| Pihak ketiga | - | 2.844.408.276 | - | - | 2.844.408.276 | Third parties |
| Beban akrual | - | 294.732.578.506 | - | - | 294.732.578.506 | Accrued expenses |
| Instrumen suku bunga tetap | | | | | | Fixed interest rate instruments |
| Utang bank | 2%-4% | 671.127.052.204 | - | 1.574.516.258.694 | 2.245.643.310.898 | Bank loans |
| Utang obligasi | 2% | - | - | 228.966.761.482 | 228.966.761.482 | Bonds payable |
| Liabilitas sewa | 7% | 4.347.202.066 | 5.252.449.858 | - | 9.599.651.924 | Lease liabilities |
| Jumlah | | 2.507.991.196.227 | 5.252.449.858 | 1.803.483.020.176 | 4.316.726.666.261 | Total |
| | | | | | | |
| | Tingkat bunga rata-rata tertimbang efektif/ Weighted average effective interest rate | Kurang dari satu tahun/ Less than 1 year | 1-5 tahun/ 1-5 years | Diatas 5 tahun/ 5+ year | Jumlah/ Total | |
| | % | Rp | Rp | Rp | Rp | |
| 31 Desember 2022 | | | | | | December 31, 2022 |
| Tanpa bunga | | | | | | Non-interest bearing |
| Utang usaha | | | | | | Other payables |
| Pihak berelasi | - | 1.303.878.419.409 | - | - | 1.303.878.419.409 | Related parties |
| Pihak ketiga | - | 1.976.494.593.793 | - | - | 1.976.494.593.793 | Third parties |
| Utang lain-lain | | | | | | Other payables |
| Pihak berelasi | - | 17.951.130.090 | - | - | 17.951.130.090 | Related parties |
| Pihak ketiga | - | 1.051.369.710 | - | - | 1.051.369.710 | Third parties |
| Beban akrual | - | 578.761.527.452 | - | - | 578.761.527.452 | Accrued expenses |
| Instrumen suku bunga tetap | | | | | | Fixed interest rate instruments |
| Utang bank | 2%-4% | 671.127.052.204 | - | 1.308.275.651.721 | 1.979.402.703.925 | Bank loans |
| Utang obligasi | 2% | 1.850.769.921.111 | - | 211.745.939.370 | 2.062.515.860.481 | Bonds payable |
| Liabilitas sewa | 7% | - | 2.971.809.989 | 6.982.749.773 | 9.954.559.762 | Lease liabilities |
| Jumlah | | 6.400.034.013.769 | 2.971.809.989 | 1.527.004.340.864 | 7.930.010.164.622 | Total |

c. Manajemen risiko modal

Perusahaan mengelola risiko modal untuk memastikan bahwa mereka akan mampu untuk melanjutkan keberlangsungan hidup, selain memaksimalkan keuntungan para pemegang saham melalui optimalisasi saldo utang dan ekuitas. Struktur modal Perusahaan terdiri dari utang bank (Catatan 15), utang obligasi (Catatan 20) dan liabilitas sewa (Catatan 21) diimbangi dengan kas dan setara kas (Catatan 5), dan ekuitas yang terdiri dari modal yang ditempatkan dan disetor (Catatan 23), tambahan modal disetor (Catatan 23), saldo laba (Catatan 24) dan komponen ekuitas lainnya.

Dewan Direksi Perusahaan secara berkala melakukan telaah struktur permodalan Perusahaan. Sebagai bagian dari telaah ini, Dewan Direksi mempertimbangkan biaya permodalan dan risiko yang berhubungan.

Gearing ratio pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:

c. Capital risk management

The Company manages capital risk to ensure that it will be able to continue as going concern, in addition to maximizing the profits of the shareholders through the optimization of the balance of debt and equity. The Company's capital structure consisted of bank loans (Note 15), bonds payable (Note 20) and lease liabilities (Note 21) offset by cash and cash equivalents (Note 5), equity consisting of paid-up share capital stock (Note 23), additional paid-in capital (Note 23), retained earnings or deficit (Note 24), and other component of equity.

The Directors of the Company periodically review the Company's capital structure. As part of this review, the Directors consider the cost of capital and related risk.

The gearing ratio as at December 31, 2023 and 2022 are as follows:

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| | 2023 | 2022 | |
|---|-------------------|---------------------|---------------------------------|
| Total liabilitas | 5.137.639.812.225 | 8.066.866.451.302 | Total liabilities |
| Total ekuitas | (664.494.091.552) | (2.103.208.499.424) | Total equity |
| Rasio pinjaman bersih terhadap modal | (7,73) | (3.84) | Net debt to equity ratio |

d. Risiko legal

Risiko legal berupa tuntutan pidana maupun gugatan perdata dapat terjadi apabila terdapat (atau terpenuhinya) unsur perbuatan melawan hukum. Perbuatan melawan hukum adalah tindakan yang dilakukan oleh Perusahaan dalam menjalankan kegiatan operasi dan/ atau aksi korporasi yang bertentangan dengan regulasi yang berlaku.

Upaya mitigasi yang telah dan akan tetap dilakukan oleh Perusahaan untuk menghindari terjadinya perbuatan melawan hukum adalah melakukan review atas setiap kegiatan operasi dan/atau aksi korporasi berdasarkan regulasi yang berlaku sebelum memutuskan menjalankan transaksi. Untuk memastikan kerangka risiko legal yang terkendali dan tetap menjaga keberlangsungan usaha, Perusahaan melakukan:

- Analisis risiko atas suatu transaksi yang akan dilakukan, dan
- Review atas perjanjian yang akan ditandatangani.

Kegiatan review tersebut dapat dilakukan secara *in-house* atau dengan melibatkan konsultan hukum eksternal.

e. Pengukuran nilai wajar

Manajemen berpendapat bahwa nilai tercatat aset dan liabilitas keuangan yang dicatat sebesar biaya perolehan diamortisasi dalam laporan keuangan mendekati nilai wajarnya karena jatuh tempo dalam jangka pendek, menggunakan suku bunga pasar, atau dampak diskonto tidak material.

d. Legal risk

Legal risks in the form of criminal charges or civil suits can occur if there is (or is fulfilled) an element of illegal acts. Actions against the law are actions taken by the Company in carrying out operational activities and/ or corporate actions that are contrary to applicable regulations.

Mitigation efforts that have been and will continue to be carried out by the Company to avoid illegal acts are to review every operational activity and/ or corporate action based on applicable regulations before deciding to carry out a transaction. To ensure a controlled legal risk framework and maintain business continuity, the Company carries out:

- Risk analysis of a transaction to be carried out, and
- Review of the agreement to be signed.

The review activity can be carried out *in-house* or by involving an external legal consultant.

e. Fair value measurements

Management considers the carrying amounts of financial assets and financial liabilities recorded at amortized cost in the financial statements approximate their fair values either because of their short-term maturities, they carry market rates of interest, or impact of discounting is not material.

43. HAL PENTING LAINNYA

Berdasarkan Penetapan Sementara PKPU tanggal 25 Januari 2022, Pengadilan memutuskan Perusahaan berstatus Penundaan Kewajiban Pembayaran Utang (PKPU) Sementara selama jangka waktu 45 (empat puluh lima) hari sejak tanggal putusan dan telah diangkat beberapa orang oleh pengadilan sebagai pengurus WBP. Meskipun Perusahaan telah berstatus PKPU, Perusahaan tetap dapat beroperasi dibawah pengawasan pengurus yang ditunjuk pengadilan tersebut. Perusahaan akan melakukan upaya homologasi, sehingga dapat

43. OTHER SIGNIFICANT MATTER

Based on Temporary Decision PKPU dated January 25, 2022, the Court granted the Company a Temporary Suspension of Debt Payment Obligations (PKPU) for 45 (forty-five) days effective from the decision date and has appointed several individuals as its administrators. Notwithstanding the PKPU, the Company will still be able to continue its operation under the supervision of the appointed administrators. The Company will continue its effort to reach an agreement to provide room for negotiation for both the Company and the vendors to ensure that

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memberi ruang kepada Perusahaan dan para vendor untuk melakukan negosiasi kepada kreditur untuk memastikan kelangsungan usaha Perusahaan.

the Company will be able to continue as a going concern.

Pada tanggal 10 Maret 2022, Hakim Pengawas mengabulkan permohonan perpanjangan masa PKPU Tetap selama 75 (tujuh puluh lima) hari sejak 10 Maret 2022 sampai dengan 24 Mei 2022.

On March 10, 2022, Supervising Judge granted a permanent extension of the PKPU period for 75 (seventy-five) days from March 10, 2022 until May 24, 2022.

Pada tanggal 24 Mei 2022, Hakim Pengawas mengabulkan permohonan perpanjangan masa PKPU Tetap selama 30 (tiga puluh) hari sejak 24 Mei 2022 sampai dengan 24 Juni 2022.

On May 24, 2022, Supervising Judge granted a permanent extension of the PKPU for 30 (thirty) days from May 24, 2022 until June 24, 2022.

Berdasarkan Surat Putusan dari Pengadilan Negeri Jakarta Pusat Kelas IA Khusus No. W10.U1.2868.Ht.03.VI.2022.RIN tanggal 30 Juni 2022 perihal Pemberitahuan dan Penyampaian Salinan Penetapan Niaga No. 497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst Pengadilan telah menyatakan bahwa keadaan Penundaan Kewajiban Pembayaran Utang (PKPU) Perusahaan telah berakhir dengan restrukturisasi utang Perusahaan.

Based on Decision Letter from the Special Class IA District Court of Central Jakarta with decision letter No. W10.U1.2868.Ht.03.VI.2022.RIN dated June 30, 2022, regarding Notification and Submission of Copies of Commercial Case Determinations No. 497/Pdt.Sus/PKPU/2021/PN.Niaga.Jkt.Pst, the Court has decided that the Company's state of Postponement of Debt Payment Obligations (PKPU) has ended through the restructuring of the Company's debts.

Berikut ini merupakan ketentuan dan kondisi untuk atas utang restrukturisasi Perusahaan berdasarkan surat keputusan diatas:

The following are the terms and conditions for the restructuring of the Company's debts based on above decision letter:

Sumber pelunasan utang dan skema penyelesaian kepada Kreditur terdiri dari setiap kas yang tersedia pada Rekening Penampungan akan dibagikan kepada seluruh Kreditur (CFADS) sesuai dengan prinsip cash waterfall berdasarkan urutan yang diatur dalam Perjanjian Perdamaian; Penjualan aset-aset Perseroan; Konversi utang Kreditur menjadi *Other equity*; Konversi utang Kreditur menjadi ekuitas atau kepemilikan saham di Perseroan selambat-lambatnya dalam jangka waktu 6 bulan sejak Tanggal Berlaku.

Sources of debt settlement and settlement schemes to creditors consist of any available cash in the Escrow Account to be distributed to all creditors (CFADS) in accordance with the cash waterfall principle in the order stipulated in the conciliation agreement; sales of the Company's assets; conversion of creditors' debts into Other equities; conversion of creditor's debt into equity or share ownership in the Company no later than 6 months from the Effective Date.

Tranche A

Tranche A

Skema penyelesaian:

Settlement scheme:

Penyelesaian atas Kreditur dalam golongan *Tranche A* akan dilakukan melalui skema *Long-Term Loan*.

Settlement of Creditors in the Tranche A class will be carried out through the Long-Term Loan scheme.

Golongan *Tranche A* terdiri dari Kreditur Finansial yang hadir dan menyetujui Perjanjian Perdamaian dengan skema penyelesaian sebagai berikut:

Tranche A group consists of Financial Creditors who are present and agree to the Peace Agreement with the following settlement scheme:

1. Total utang Kreditur Finansial dalam golongan *Tranche A* ("Utang *Tranche A* Kreditur Finansial") akan direstrukturisasi dan diselesaikan oleh Perseroan melalui skema *Long Term Loan* dengan pembayaran secara "*bullet payment*" pada tahun ke-17 sejak Tanggal Berlaku ("Jangka Waktu Penyelesaian Utang *Tranche A* Kreditur Finansial").

1. *The total debt of Financial Creditors in the Tranche A class ("Tranche A Financial Creditors") will be restructured and settled by the Company through the Long Term Loan scheme with a "bullet payment" payment in the 17th year from the Effective Date ("Tranche Debt Settlement Period" A Financial Creditor).*

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Perseroan akan mencatatkan Utang Tranche A Kreditur Finansial sebesar nilai wajar sesuai dengan nilai tahun berjalan. Nilai pencatatan Perseroan ini akan dikonfirmasi dengan pencatatan yang dilakukan oleh masing-masing Kreditur Finansial sesuai dengan standar akuntansi yang berlaku.

The Company will record the Financial Creditor's Tranche A Payable at fair value in accordance with the current year's value. The Company's recording value will be confirmed by recording carried out by each Financial Creditor in accordance with applicable accounting standards.

Agen Pemantau bersama-sama dengan Perseroan dan Kreditur Finansial akan melakukan pemeriksaan dan evaluasi atas kemampuan keuangan Perseroan pada tahun ke-7 sejak Tanggal Berlaku guna mengetahui kemampuan Perseroan untuk melaksanakan pembayaran Utang Tranche A Kreditur Finansial.

The Monitoring Agent together with the Company and the Financial Creditors will conduct an examination and evaluation of the Company's financial capability in the 7th year from the Effective Date in order to determine the Company's ability to pay the Tranche A Payables of the Financial Creditors.

Perseroan memiliki opsi percepatan pembayaran (*pre-payment*) pada tahun ke-10 sejak Tanggal Berlaku apabila hasil pemeriksaan dan evaluasi pada tahun ke-7 sejak Tanggal Berlaku menunjukkan bahwa Perseroan memiliki kemampuan keuangan untuk menyelesaikan kewajibannya terhadap Utang Tranche A Kreditur Finansial secara menyeluruh.

*The Company has the option of accelerating payments (*pre-payment*) in the 10th year from the Effective Date if the results of the examination and evaluation in the 7th year from the Effective Date show that the Company has the financial capacity to fully settle its obligations to Financial Creditors' Tranche A Payables.*

2. Seluruh bunga tertunggak baik sebelum maupun pada saat proses PKPU berjalan akan ditangguhkan (*deferred*) dan akan dibayarkan pada Jangka Waktu Penyelesaian Utang Tranche A Kreditur Finansial.
 3. Seluruh denda tertagih terdahulu kepada Kreditur Finansial akan dihapuskan.
 4. Setiap jaminan yang dimiliki oleh Kreditur Finansial sesuai dengan fasilitas pinjaman sebelumnya masih tetap berlaku dan menjadi satu kesatuan dari Perjanjian Perdamaian ini.
 5. Perseroan akan melakukan peningkatan atas jaminan fidusia hak tagih (piutang) yang mengalami penurunan pada sampai Perseroan dinyatakan dalam PKPU untuk menjaga nilai terjamin dari Kreditur Finansial pada keadaan semula sesuai dengan ketentuan yang diatur di akta jaminan fidusia yang relevan setelah Tanggal Berlaku.
 6. Kreditur Finansial akan diberikan bunga (atau istilah lain yang mana berlaku untuk Kreditur Finansial yang menjalankan kegiatan usahanya berdasarkan prinsip syariah) yang berlaku selama pelaksanaan Perjanjian Perdamaian ini yang akan dibayarkan sesuai dengan CFADS dengan ketentuan sebagai berikut: i. Pada tahun ke 1 sampai 9 setelah Tanggal Berlaku, sebesar 2% per tahun dari Utang Tranche A Kreditur Finansial; ii. Pada tahun ke 10 sampai 13 setelah Tanggal Berlaku, sebesar 3% per tahun dari Utang Tranche A Kreditur Finansial; dan iii. Di atas tahun ke 14 setelah Tanggal Berlaku, sebesar 4% per tahun dari Utang Tranche A Kreditur Finansial. Pembayaran bunga di atas
2. *All interest in arrears both before and during the PKPU process will be deferred and will be paid during the Financial Creditor's Tranche A Debt Settlement Period.*
 3. *All fines previously billed to Financial Creditors will be written off.*
 4. *Any collateral held by the Financial Creditors in accordance with the previous loan facility is still valid and becomes an integral part of this Reconciliation Agreement.*
 5. *The Company will increase the fiduciary guarantee of claim rights (receivables) which experience a decrease until the Company is declared in the PKPU to maintain the guaranteed value of Financial Creditors in its original state in accordance with the provisions stipulated in the relevant fiduciary guarantee deed after the Effective Date.*
 6. *Financial Creditors will be given interest (or other terms which apply to Financial Creditors who carry out their business activities based on sharia principles) which are valid during the implementation of this Reconciliation Agreement which will be paid in accordance with CFADS with the following conditions: i. In the 1st to 9th year after the Effective Date, 2% per annum of the Financial Creditor's Tranche A Payable; ii. In the 10th to 13th years after the Effective Date, 3% per annum of the Financial Creditor's Tranche A Payable; and iii. Over the 14th year after the Effective Date, 4% per annum of Financial Creditor Tranche A Payable. The above interest payments will be made on the 25th*

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akan dilakukan pada tanggal 25 yang jatuh pada setiap 6 bulan dari tahun berjalan setelah Tanggal Berlaku dengan tunduk pada ketersediaan CFADS yang dimiliki oleh Perseroan. Dalam hal tanggal pembayaran bunga tersebut bertepatan dengan hari libur termasuk hari Sabtu atau hari libur nasional, pembayaran bunga tersebut akan dilakukan pada hari kerja berikutnya.

- i. Pada tahun ke 1 sampai 9 setelah Tanggal Berlaku, sebesar 2% per tahun dari Utang Tranche A Kreditur Finansial
- ii. Pada tahun ke 10 sampai 13 setelah Tanggal Berlaku, sebesar 3% per tahun dari Utang Tranche A Kreditur Finansial; dan
- iii. Di atas tahun ke 14 setelah Tanggal Berlaku, sebesar 4% per tahun dari Utang Tranche A Kreditur Finansial.

Pembayaran bunga di atas akan dilakukan pada tanggal 25 yang jatuh pada setiap 6 bulan dari tahun berjalan setelah Tanggal Berlaku dengan tunduk pada ketersediaan CFADS yang dimiliki oleh Perseroan. Dalam hal tanggal pembayaran bunga tersebut bertepatan dengan hari libur termasuk hari Sabtu atau hari libur nasional, pembayaran bunga tersebut akan dilakukan pada hari kerja berikutnya.

Tranche B

Skema penyelesaian:

Penyelesaian atas Kreditur dalam golongan Tranche B akan dibayarkan secara tunai dengan pembayaran yang bersumber dari CFADS.

Golongan Tranche B terdiri dari sebagai berikut:

- i. Kreditur Pemegang Obligasi yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perseroan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat;
- ii. Kreditur Dagang Aktif;
- iii. Kreditur Dagang Terdahulu; dan
- iv. Kreditur Finansial yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perseroan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat ("Kreditur Finansial Lain"), yang akan diselesaikan dengan skema penyelesaian sebagai berikut:

Kreditur Pemegang Obligasi

1. Total utang Kreditur Pemegang Obligasi yang akan dibayarkan melalui golongan Tranche B adalah sebesar 15% dari total porsi utang Kreditur Pemegang Obligasi ("Utang Tranche B Kreditur Pemegang Obligasi").

which falls on every 6 months of the current year after the Effective Date subject to the availability of CFADS owned by the Company. In the event that the interest payment date coincides with a holiday including Saturday or a national holiday, the interest payment will be made on the next working day.

- i. In the 1st to 9th year after the Effective Date, 2% per annum of the Financial Creditor's Tranche A Payable
- ii. In the 10th to 13th years after the Effective Date, 3% per annum of the Financial Creditor's Tranche A Payable; and
- iii. Over the 14th year after the Effective Date, 4% per annum of Financial Creditor Tranche A Payable.

The above interest payments will be made on the 25th which falls on every 6 months of the current year after the Effective Date subject to the availability of CFADS owned by the Company. In the event that the interest payment date coincides with a holiday including Saturday or a national holiday, the interest payment will be made on the next working day.

Tranche B

Settlement scheme:

Settlement of Creditors in the Tranche B class will be paid in cash with payments sourced from CFADS.

The Tranche B group consists of the following:

- i. Bond Holder Creditors who do not approve this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the Central Jakarta District Court;
- ii. Active Trade Creditors;
- iii. Former Trade Creditors; and
- iv. Financial Creditors who do not agree to this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the Central Jakarta District Court ("Other Financial Creditors"), which will be resolved using the following settlement scheme:

Bondholder Creditors

1. The total debt of the Bondholders Creditors to be paid through the Tranche B class is 15% of the total portion of the debts of the Bondholders Creditors ("Tranche B Debts of the Bondholders Creditors").

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2. Kewajiban dari Perseroan atas penyelesaian atas Utang Tranche B Kreditur Pemegang Obligasi akan dilakukan pada tahun ke-5 sejak Tanggal Berlaku dan akan diselesaikan oleh Perseroan pada tahun ke 6 sejak Tanggal Berlaku yang akan bersumber dari CFADS.
3. Atas Utang Tranche B Kreditur Pemegang Obligasi akan diberikan bunga sebesar 2% per-tahun selama pelaksanaan Perjanjian Perdamaian ini yang akan dibayarkan sesuai dengan CFADS.
4. Sisa total Utang Tranche B Kreditur Pemegang Obligasi akan diselesaikan melalui Tranche C di bawah.

Kreditur Dagang Aktif

1. Total utang Kreditur Dagang Aktif yang akan dibayarkan melalui golongan Tranche B adalah sebesar maksimum 35% dari total porsi masing-masing utang Kreditur Dagang Aktif ("Utang Tranche B Kreditur Dagang Aktif").
2. Kewajiban dari Perseroan atas penyelesaian atas Utang Tranche B Kreditur Dagang Aktif akan diselesaikan oleh Perseroan dalam jangka waktu 5 tahun sejak Tanggal Berlaku yang akan bersumber dari CFADS.
3. Sisa total porsi utang dari Kreditur Dagang Aktif akan diselesaikan melalui Tranche D dibawah.

Kreditur Dagang Terdahulu

1. Total utang Kreditur Dagang Terdahulu yang akan dibayarkan melalui golongan Tranche B adalah sebesar 5% dari total porsi utang Kreditur Dagang Terdahulu ("Utang Tranche B Kreditur Dagang Terdahulu").
2. Kewajiban dari Perseroan atas penyelesaian atas Utang Tranche B Kreditur Dagang Terdahulu akan diselesaikan oleh Perseroan dalam jangka waktu 5 tahun sejak Tanggal Berlaku yang akan bersumber dari CFADS.
3. Sisa total porsi utang dari Kreditur Dagang Terdahulu akan diselesaikan melalui Tranche D di bawah.

Kreditur Finansial Lain

1. Total utang Kreditur Finansial Lain yang akan dibayarkan melalui golongan Tranche B adalah sebesar 15% dari total porsi utang Kreditur Finansial Lain ("Utang Tranche B Kreditur Finansial Lain").
2. Kewajiban dari Perseroan atas penyelesaian atas Utang Tranche B Kreditur Finansial Lain akan dilakukan pada tahun ke-5 sejak Tanggal Berlaku dan akan diselesaikan oleh Perseroan dalam jangka waktu 6 tahun sejak Tanggal Berlaku yang akan bersumber dari CFADS.

2. *The obligation of the Company for settlement of the Tranche B Debt of the Bondholder Creditors will be carried out in the 5th year from the Effective Date and will be settled by the Company in the 6th year from the Effective Date which will be sourced from CFADS.*
3. *On Tranche B Loans, Bondholders will be given an interest of 2% per annum during the implementation of this Reconciliation Agreement which will be paid in accordance with CFADS.*
4. *The remaining total Loans of Tranche B Creditors of Bondholders will be settled through Tranche C below.*

Active Trade Creditors

1. *The total debt of Active Trade Creditors that will be paid through the Tranche B group is a maximum of 35% of the total portion of each Active Trade Creditor's debt ("Active Trade Creditor Tranche B Debt").*
2. *The Company's obligations for settlement of Tranche B Debt of Active Trade Creditors will be settled by the Company within a period of 5 years from the Effective Date which will be sourced from CFADS.*
3. *The remaining total portion of debt from Active Trade Creditors will be settled through Tranche D below*

Former Trade Creditors

1. *The total debt of the Past Trade Creditors to be paid through the Tranche B class is 5% of the total portion of the debts of the Previous Trade Creditors ("Tranche B Payables of Previous Trade Creditors").*
2. *The Company's obligations for settlement of the Tranche B Payables of Previous Trade Creditors will be settled by the Company within 5 years from the Effective Date which will be sourced from CFADS.*
3. *The remaining total debt portion of the Former Trade Creditors will be settled through Tranche D below.*

Other Financial Creditors

1. *The total debt of Other Financial Creditors to be paid through the Tranche B class is 15% of the total portion of the debt to Other Financial Creditors ("Tranche B Payables to Other Financial Creditors").*
2. *The obligation of the Company for settlement of the Tranche B Debt of Other Financial Creditors will be carried out in the 5th year from the Effective Date and will be settled by the Company within 6 years from the Effective Date which will be sourced from CFADS.*

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3. Sisa total Utang Tranche B Kreditur Finansial Lain akan diselesaikan melalui Tranche C di bawah.

3. The remaining total Debt of Tranche B Other Financial Creditors will be settled through Tranche C below.

Tranche C

Tranche C

Skema penyelesaian:

Settlement scheme:

Penyelesaian atas Kreditur dalam golongan *Tranche C* dilakukan melalui konversi utang menjadi MCB.

Tranche C Settlement of Creditors in the Tranche C class is carried out through the conversion of debt into MCB.

Golongan *Tranche C* terdiri dari sebagai berikut:

Tranche C group consists of the following:

1. Kreditur Pemegang Obligasi yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perseroan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Selatan; dan
2. Kreditur Finansial Lain yang tidak menyetujui Perjanjian Perdamaian ini dan/atau tidak hadir dalam Rapat Pemungutan Suara atas Rencana Perdamaian Perseroan di Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat.

1. *Bondholder Creditors who do not approve this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the South Jakarta District Court; and*
2. *Other Financial Creditors who do not agree to this Peace Agreement and/or are not present at the Voting Meeting on the Company's Peace Plan at the Commercial Court at the Central Jakarta District Court.*

yang akan diselesaikan dengan skema penyelesaian sebagai berikut:

which will be solved by the following settlement scheme:

Kreditur Pemegang Obligasi

Bondholder Creditors

1. Total utang Kreditur Pemegang Obligasi yang akan dibayarkan melalui golongan *Tranche C* adalah sebesar 85% dari total porsi utang Kreditur Pemegang Obligasi ("Utang *Tranche C* Kreditur Pemegang Obligasi").
2. Perseroan akan merubah total jumlah utang tertunggak dari Utang *Tranche C* Kreditur Pemegang Obligasi menjadi instrumen MCB yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Perseroan ("MCB *Tranche C* Kreditur Pemegang Obligasi"). Perseroan berhak untuk mengkonversi MCB *Tranche C* Kreditur Pemegang Obligasi menjadi saham baru yang diterbitkan oleh Perseroan dalam jangka waktu 10 tahun sejak Perseroan mendapatkan seluruh persetujuan korporasi yang dibutuhkan ("Jangka Waktu MCB *Tranche C* Kreditur Pemegang Obligasi") ("Saham Hasil Konversi Kreditur Pemegang Obligasi").
3. Perseroan dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas MCB *Tranche C* Kreditur Pemegang Obligasi, baik sebagian maupun seluruhnya.
4. Pada saat Perseroan hendak melaksanakan konversi atas MCB *Tranche C* Kreditur Pemegang Obligasi menjadi Saham Hasil Konversi Kreditur Pemegang Obligasi, nilai nominal dari Saham Hasil Konversi Kreditur Pemegang Obligasi pada Jangka Waktu MCB *Tranche C* Kreditur Pemegang Obligasi akan dihitung berdasarkan *Volume Weighted Average*

1. *The total debt of the Bondholders Creditors to be paid through the Tranche C class is 85% of the total portion of the debts of the Bondholders Creditors ("Tranche C Debts of the Bondholders Creditors").*
2. *The Company will change the total amount of debt in arrears from Tranche C Debt to Bondholders' Creditors into MCB instruments which have the option of conversion into new shares issued by the Company ("MCB Tranche C Bondholders' Creditors"). The Company has the right to convert MCB Tranche C Bondholders Creditors into new shares issued by the Company within a period of 10 years from the time the Company obtains all required corporate approvals ("Term of MCB Tranche C Bondholders Creditors") ("Shares Converted by Creditors to Bondholders").*
3. *The Company and/or a third party may repurchase MCB Tranche C Bondholders, either partially or wholly.*
4. *When the Company wishes to convert MCB Tranche C from Bondholders into Shares from the Converted Creditors to Bondholders, the nominal value of the Converted Shares from Bondholders Creditors during the MCB Tranche C Period of Bondholders will be calculated based on the Volume Weighted Average Price (VWAP) for 45 days before the Tranche C Loans of the*

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price (VWAP) selama 45 hari sebelum Utang Tranche C Kreditur Pemegang Obligasi telah secara efektif dikonversi menjadi MCB Tranche C Kreditur Pemegang Obligasi.

5. Dengan tetap mempertimbangkan kondisi dari Perseroan, pada tahun ke-10 sejak instrumen MCB Tranche C Kreditur Pemegang Obligasi diterbitkan, Perseroan berhak untuk mengkonversi MCB Tranche C Kreditur Pemegang Obligasi menjadi Saham Hasil Konversi Kreditur Pemegang Obligasi.
6. Kreditur Pemegang Obligasi dapat mengalihkan MCB Tranche C Kreditur Pemegang Obligasi kepada pihak ketiga selama Jangka Waktu MCB Tranche C Kreditur Pemegang Obligasi baik sebagian maupun seluruhnya.

Kreditur Finansial Lain

1. Total utang Kreditur Finansial Lain yang akan dibayarkan melalui golongan Tranche C adalah sebesar 85% dari total porsi utang Kreditur Finansial Lain ("Utang Tranche C Kreditur Finansial Lain").
2. Perseroan akan merubah total jumlah utang tertunggak dari Utang Tranche C Kreditur Finansial Lain menjadi instrumen MCB yang memiliki opsi konversi menjadi saham baru yang diterbitkan oleh Perseroan ("MCB Tranche C Kreditur Finansial Lain"). Perseroan berhak untuk mengkonversi MCB Tranche C Kreditur Finansial Lain menjadi saham baru yang diterbitkan oleh Perseroan dalam jangka waktu 10 tahun sejak Perseroan mendapatkan seluruh persetujuan korporasi yang dibutuhkan ("Jangka Waktu MCB Tranche C Kreditur Finansial Lain") ("Saham Hasil Konversi Kreditur Finansial Lain").
3. Perseroan dan/atau suatu pihak ketiga dapat melakukan pembelian kembali atas MCB Tranche C Kreditur Finansial Lain, baik sebagian maupun seluruhnya.
4. Pada saat Perseroan hendak melaksanakan konversi atas MCB Tranche C Kreditur Finansial Lain menjadi Saham Hasil Konversi Kreditur Finansial Lain, nilai nominal dari Saham Hasil Konversi Kreditur Finansial Lain pada Jangka Waktu MCB Tranche C Kreditur Finansial Lain akan dihitung berdasarkan *Volume-Weighted Average Price* (VWAP) selama 45 hari sebelum Utang Tranche C Kreditur Finansial Lain telah secara efektif dikonversi menjadi MCB Tranche C Kreditur Finansial Lain.
5. Dengan tetap mempertimbangkan kondisi dari Perseroan, pada tahun ke-10 sejak instrumen MCB Tranche C Kreditur Finansial Lain diterbitkan, Perseroan berhak untuk mengkonversi MCB Tranche C Kreditur Finansial Lain menjadi Saham Hasil Konversi Kreditur Finansial Lain.
6. Kreditur Finansial Lain dapat mengalihkan MCB Tranche C Kreditur Finansial Lain kepada pihak

Bondholders Creditors have been effectively converted into MCB Tranche C of the *Bondholders' Creditors*.

5. *By taking into account the conditions of the Company, in the 10th year since the issuance of the Bondholder Creditor MCB Tranche C instrument, the Company has the right to convert the Bondholder Creditor's MCB Tranche C into Convertible Shares from the Bondholder Creditor.*
6. *The Bondholder Creditors may transfer the Bondholder Creditor MCB Tranche C to a third party during the MCB Tranche C Bondholder Creditor period, either partially or completely.*

Other Financial Creditors

1. *The total debt of Other Financial Creditors to be paid through the Tranche C class is 85% of the total portion of the debt of Other Financial Creditors ("Tranche C Payables of Other Financial Creditors").*
2. *The Company will change the total amount of outstanding debt from Tranche C Payables to Other Financial Creditors into MCB instruments which have the option of conversion into new shares issued by the Company ("MCB Tranche C Other Financial Creditors"). The Company has the right to convert MCB Tranche C Other Financial Creditors into new shares issued by the Company within a period of 10 years from the time the Company obtains all required corporate approvals ("Term of MCB Tranche C Other Financial Creditors") ("Shares Conversion of Other Financial Creditors").*
3. *The Company and/or a third party may repurchase MCB Tranche C Other Financial Creditors, either partially or wholly.*
4. *When the Company wishes to carry out the conversion of MCB Tranche C of Other Financial Creditors into Shares Resulting from the Conversion of Other Financial Creditors, the nominal value of the Shares Resulting from the Conversion of Other Financial Creditors for the MCB Tranche C Period of Other Financial Creditors will be calculated based on the Volume-Weighted Average Price (VWAP) for 45 days before Tranche C Debt of Other Financial Creditors has been effectively converted into MCB Tranche C of Other Financial Creditors.*
5. *Taking into account the condition of the Company, in the 10th year since the issuance of the MCB Tranche C Other Financial Creditor instrument, the Company has the right to convert the MCB Tranche C Other Financial Creditor into Shares from the Conversion of Other Financial Creditors.*
6. *Other Financial Creditors may transfer MCB Tranche C Other Financial Creditors to third*

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ketiga selama Jangka Waktu MCB Tranche C Kreditur Finansial Lain baik sebagian maupun seluruhnya.

parties during the Term of MCB Tranche C Other Financial Creditors either partially or completely.

Tranche D

Tranche D

Skema penyelesaian:

Settlement scheme:

Penyelesaian atas Kreditur dalam golongan Tranche D dilakukan melalui Konversi Ekuitas.

Tranche D Settlement of Creditors in the Tranche D class is carried out through Equity Conversion.

Golongan Tranche D terdiri dari sebagai berikut:

Tranche D group consists of the following:

- 1) Kreditur Dagang Aktif; dan
- 2) Kreditur Dagang Terdahulu,

- 1) *Active Trade Creditors; and*
- 2) *Former Trade Creditors,*

yang akan diselesaikan dengan skema penyelesaian sebagai berikut:

which will be solved by the following settlement scheme:

Kreditur Dagang Aktif

Active Trade Creditors

1. Total utang Kreditur Dagang Aktif yang akan dibayarkan melalui golongan Tranche D adalah sebesar 65% dari total porsi utang Kreditur Dagang Aktif ("Utang Tranche D Kreditur Dagang Aktif").
2. Perseroan akan merubah jumlah utang tertunggak dari Utang Tranche D Kreditur Dagang Aktif melalui Konversi Ekuitas segera setelah Perseroan mendapatkan seluruh persetujuan korporasi yang dibutuhkan.
3. Kreditur Dagang Aktif memiliki opsi untuk meningkatkan porsi penyelesaian Konversi Ekuitas menjadi di atas 65% dari Utang Tranche D Kreditur Dagang Aktif. Apabila kreditur Dagang Aktif hendak untuk meningkatkan porsi penyelesaian Utang Tranche D Kreditur Dagang Aktif melalui Konversi Ekuitas sebagaimana disebutkan di atas, Kreditur Dagang Aktif tersebut wajib mengirimkan suatu surat permintaan tertulis kepada Perseroan dalam jangka waktu paling lambat 60 hari setelah Tanggal Berlaku.
4. Harga saham per-lembarannya sehubungan dengan Konversi Ekuitas dari Utang Tranche D Kreditur Dagang Aktif akan dihitung berdasarkan *Volume-Weighted Average Price (VWAP)* selama 45 hari sebelum tanggal Konversi Ekuitas berlaku efektif.

1. *The total debt of Active Trade Creditors to be paid through the Tranche D class is 65% of the total portion of the debts of Active Trade Creditors ("Tranche D of Active Trade Creditors").*
2. *The Company will change the amount of debt in arrears from Tranche D Loans of Active Trade Creditors through Equity Conversion as soon as the Company obtains all required corporate approvals.*
3. *Active Trade Creditors have the option to increase the Equity Conversion settlement portion to above 65% of Active Trade Creditors' Tranche D Debt. If an Active Trade Creditor wishes to increase the Active Trade Creditor's Tranche D Debt settlement portion through Equity Conversion as mentioned above, the Active Trade Creditor is required to send a written request letter to the Company no later than 60 days after the Effective Date.*
4. *The share price per share in connection with the Equity Conversion of Tranche D Debt of Active Trading Creditors will be calculated based on the Volume-Weighted Average Price (VWAP) for 45 days before the effective date of the Equity Conversion.*

Kreditur Dagang Terdahulu

Former Trade Creditors

1. Total utang Kreditur Dagang Terdahulu yang akan dibayarkan melalui golongan Tranche D adalah sebesar 95% dari total porsi utang Kreditur Dagang Terdahulu ("Utang Tranche D Kreditur Dagang Terdahulu").
2. Perseroan akan merubah jumlah utang tertunggak dari Utang Tranche D Kreditur Dagang Terdahulu melalui Konversi Ekuitas segera setelah Perseroan mendapatkan seluruh persetujuan korporasi yang dibutuhkan

1. *The total debt of the Past Trade Creditors to be paid through the Tranche D class is 95% of the total portion of the debts of the Previous Trade Creditors ("Tranche D of Previous Trade Creditors").*
2. *The Company will change the amount of outstanding debt from the Tranche D Payable of the Former Trade Creditors through Equity Conversion as soon as the Company obtains all required corporate approvals.*

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3. Harga saham per-lembarannya sehubungan dengan Konversi Ekuitas dari Utang Tranche D Kreditur Dagang Terdahulu akan dihitung berdasarkan *Volume-Weighted Average Price (VWAP)* selama 45 hari sebelum tanggal Konversi Ekuitas berlaku efektif.

3. *The share price per share in connection with the Equity Conversion of Tranche D Debt of Previous Trade Creditors will be calculated based on the Volume-Weighted Average Price (VWAP) for 45 days prior to the effective date of the Equity Conversion.*

Tranche E

Tranche E

Skema penyelesaian:

Settlement scheme:

Penyelesaian atas Kreditur dalam golongan Tranche E akan direstrukturisasi menjadi obligasi jangka panjang.

Tranche E Settlement of Creditors in the Tranche E class will be restructured into long-term bonds.

Golongan Tranche E terdiri dari Kreditur Pemegang Obligasi yang mendukung Perjanjian Perdamaian ini akan diselesaikan dengan skema penyelesaian sebagai berikut:

The Tranche E group consists of Bondholder Creditors who support this Settlement Agreement which will be settled with the following settlement scheme:

1. Total utang Kreditur Pemegang Obligasi dalam golongan Tranche E ("Utang Tranche E Kreditur Pemegang Obligasi") akan direstrukturisasi menjadi obligasi jangka panjang dan diselesaikan oleh Perseroan dengan pembayaran secara "*bullet payment*" pada tahun ke-17 sejak Tanggal Berlaku ("Jangka Waktu Utang Tranche E Kreditur Pemegang Obligasi").
2. Agen Pemantau bersama-sama dengan Perseroan dan Kreditur Pemegang Obligasi akan melakukan pemeriksaan dan evaluasi atas kemampuan keuangan Perseroan pada tahun ke-7 sejak Tanggal Berlaku guna mengetahui kemampuan Perseroan untuk melaksanakan pembayaran Utang Tranche E Kreditur Pemegang Obligasi. Perseroan memiliki opsi percepatan pembayaran (*pre-payment*) pada tahun ke-10 sejak Tanggal Berlaku apabila hasil pemeriksaan dan evaluasi pada tahun ke-7 sejak Tanggal Berlaku menunjukkan bahwa Perseroan memiliki kemampuan keuangan untuk menyelesaikan kewajibannya terhadap Utang Tranche E Kreditur Pemegang Obligasi baik sebagian maupun seluruhnya.
3. Kreditur Pemegang Obligasi dalam golongan Tranche E akan diberikan bunga sebesar 1% per tahun dari Utang Tranche E Kreditur Pemegang Obligasi selama pelaksanaan Perjanjian Perdamaian ini yang akan dibayarkan sesuai dengan CFADS.

1. *The total debt of the Bondholder Creditors in the Tranche E class ("Tranche E Loans to the Bondholder Creditors") will be restructured into long-term bonds and settled by the Company with a "bullet payment" in the 17th year from the Effective Date ("Term of Debt Tranche E Bondholders Creditors").*
2. *The Monitoring Agent together with the Company and the Bondholders' Creditors will conduct an examination and evaluation of the Company's financial capability in the 7th year from the Effective Date in order to determine the Company's ability to pay the Tranche E Debts of the Bondholders' Creditors. The Company has the option of accelerating payments (pre-payment) in the 10th year from the Effective Date if the results of the examination and evaluation in the 7th year from the Effective Date show that the Company has the financial capacity to settle its obligations to the Tranche E Debt of the Bondholders, either partially or entirely.*
3. *The Bondholder Creditors in the Tranche E class will be given an interest of 1% per year from the Tranche E Loans of the Bondholder Creditors during the implementation of this Reconciliation Agreement which will be paid in accordance with CFADS.*

44. KELANGSUNGAN USAHA DAN RENCANA MANAJEMEN

44. GOING CONCERN AND MANAGEMENT'S PLAN

Perusahaan telah defisiensi modal sebesar Rp664.494.091.554 pada tanggal 31 Desember 2023. Kondisi ini timbul akibat dari beberapa proyek bermasalah yang memerlukan pendanaan dari utang, sehingga diperlukan restrukturisasi pinjaman, dan memasuki masa *standstill* dan pengaturan *cash waterfall* oleh Perusahaan.

The Company resulting to a capital deficiency amounting to Rp664,494,091,554 as at December 31, 2023. These conditions arose due to several problematic projects that required funding from debt, which necessitated the restructuring of loans and entering into a standstill period and cash waterfall arrangements by the Company.

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Kondisi tersebut, antara lain, mengindikasikan adanya ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan Perusahaan untuk melanjutkan kelangsungan usahanya dan, oleh karena itu, Perusahaan mungkin tidak dapat merealisasikan aset dan melunasi kewajibannya dalam kegiatan usaha normal. Laporan keuangan tidak mencakup penyesuaian yang mungkin timbul sebagai akibat dari ketidakpastian tersebut.

Manajemen Perusahaan secara aktif memantau situasi di atas dan mengeksplorasi dan menjalankan strategi-strategi berikut sebagai upaya dalam mengatasi potensi dampak buruk pada kinerja keuangan dan keberlangsungan usaha Perusahaan, antara lain sebagai berikut:

- Melakukan efisiensi biaya dan optimalisasi belanja modal (*capital expenditure*);
- Memaksimalkan penyelesaian sisa nilai kontrak tahun 2022 yang belum dikerjakan Perusahaan sebesar Rp1,1 triliun di tahun 2023;
- Perusahaan menetapkan target untuk mendapatkan Nilai Kontrak Baru tahun 2023 sebesar Rp3,8 triliun. Pada TW 1 2023 perusahaan telah mendapatkan nilai kontrak baru sebesar Rp411 miliar telah mencapai target dari TW I sebesar Rp371 miliar. Komposisi segmen proyek baru dan nilai kontrak dikelola Perusahaan tahun 2023 terdiri dari proyek eksternal dan internal. Proyek internal adalah proyek yang dikerjakan oleh Perusahaan, dimana pemberi kerja berasal dari PT Waskita Karya (Persero) Tbk. Sedangkan proyek eksternal adalah proyek yang dikerjakan oleh Perusahaan, dimana pemberi kerja proyek bukan berasal dari PT Waskita Karya (Persero) Tbk seperti pihak Swasta, Kementerian Pekerjaan Umum dan Perumahan Rakyat (KPUKPR), Kementerian Badan Usaha Milik Negara (BUMN) dan Badan Usaha Milik Daerah (BUMD);
- Menggarap Pasar Eksternal dengan menangkap peluang dari Swasta, BUMN dan anak Perusahaannya serta meningkatkan partisipasi di proyek Pemerintah;
- Menjual kompetitivitas dengan pasar potensial khususnya dengan skema kerja sama dengan anak perusahaan BUMN, potensi pengembangan mobile plant pada project-based plant serta memiliki unit produksi dengan pabrik yang *Cost Of Good Material (COGM)* murah pada Program Integrasi Plant Jawa Barat dan biaya distribusinya murah pada Program Dermaga Bojonegara;
- Meningkatkan agilitas dan daya saing dengan meningkatkan digitalisasi di proses bisnis (SAP), melakukan desentralisasi dan divestasi plant dan batching plant;

These conditions, among others, indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern and, therefore, it may be unable to realize its assets and discharge its liabilities in the normal course of business. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Management is actively monitoring the Company's financial condition and performance while continually exploring and implementing strategies in an effort to overcome potential adverse impacts on the Company's financial performance and business continuity, including the following:

- *Carry out cost efficiency measures and optimize capital expenditures;*
- *Maximizing the completion of the remaining contract value in 2022 that has not been executed by the Company amounting to Rp1.1 trillion in 2023;*
- *Pursuing a target of new contract value in 2023 of Rp3.8 trillion. During the first quarter (Q1) of 2023, the Company has obtained new contract value amounting to Rp411 billion, achieving the Q1 target of Rp371 billion. The composition of the new project segment and the value of contracts that will be managed by the Company in 2023 consists of external and internal projects. Internal projects are projects carried out by the Company, wherein the project owner is PT Waskita Karya (Persero) Tbk or any entities within its group. Meanwhile, external projects are projects undertaken by the Company, wherein the project owner is not PT Waskita Karya (Persero) Tbk or any entities within its group, such as the private sector, the Ministry for Public Works and Human Settlements (KPUKPR), the Ministry of Ministry of State-owned Enterprises (BUMN) and Regional Owned Enterprises (BUMD);*
- *Working on the external market by seizing opportunities from the private sector, BUMN and its subsidiaries and increasing participation in government projects;*
- *Selling competitiveness with potential markets, especially with cooperation schemes with BUMN subsidiaries, the potential for developing mobile plants on project-based plant and having production units with a factory that has low-cost Cost of Good Material (COGM) at West Java Plant Integration Program and lower distribution costs at Bojonegara Pier Program;*
- *Increase agility and competitiveness by increasing digitalization in business processes (SAP), decentralizing and divesting plants and batching plants;*

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- Perusahaan akan mengembangkan produk baru yang market-fit secara nasional (bangunan modular, RC Pipe Sewerage), meningkatkan keunggulan melalui produk yang unik secara lokal (Box Culvert, U-ditch), dan memasarkan produk baru (SPRIG-WBP, BJR, Tiang Listrik);
- Perusahaan melakukan kolaborasi dengan meningkatkan pengelolaan *shared resources* dengan eksternal dan meningkatkan sinergi lintas divisi;
- Menjaga arus kas operasional positif;
- Melakukan konversi utang usaha dan utang obligasi ke ekuitas sesuai amanat putusan homologasi untuk memperbaiki ekuitas.

Kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya dan menghadapi tantangan eksternal bergantung pada kemampuan Perusahaan untuk menghasilkan arus kas yang cukup untuk memenuhi kewajibannya secara tepat waktu, serta kemampuan Perusahaan untuk memiliki kegiatan operasi yang menguntungkan di masa depan dan memperbaiki posisi keuangannya.

Laporan keuangan disusun berdasarkan basis akuntansi kelangsungan usaha yang mengasumsikan bahwa Perusahaan akan dapat merealisasikan asetnya dan melunasi kewajibannya dalam kegiatan usaha normal di masa mendatang. Asumsi kelangsungan usaha tergantung pada risiko dan ketidakpastian yang dijelaskan di atas, sehingga terdapat kemungkinan bahwa perubahan keadaan yang merugikan dapat berdampak pada kelangsungan usaha Perusahaan. Jika terjadi perubahan keadaan tersebut, asumsi kelangsungan usaha Perusahaan dapat berubah.

45. REKLASIFIKASI

Reklasifikasi tertentu telah dilakukan terhadap laporan posisi keuangan per 31 Desember 2022 dan laporan laba rugi dan penghasilan komparatif lain untuk tahun yang berakhir 31 Desember 2022 untuk meningkatkan keterbandingan dan agar sesuai dengan periode saat ini

45. RECLASSIFICATION

Certain reclassifications have been made to the statement of financial position as at December 31, 2022 and the statement of profit or loss and other comprehensive income for the year then ended December 31, 2022 to enhance comparability and to conform to current period's presentation.

| | 2022 | | | |
|---|---|------------------------------------|--|--|
| | Sebelum reklasifikasi/ Before reclassification | Reklasifikasi/ Reclassification | Setelah reklasifikasi/ After reclassification | |
| Laporan posisi keuangan | | | | Statement of financial position |
| Utang usaha pihak berelasi | 48.464.689.028 | 1.255.413.730.381 | 1.303.878.419.409 | Trade payable – related parties |
| Utang usaha pihak ketiga | 3.231.908.324.174 | (1.255.413.730.381) | 1.976.494.593.793 | Trade payable – third parties |
| Laporan laba rugi dan penghasilan komprehensif lain | | | | Statement of profit or loss and other comprehensive income |
| Beban umum dan administrasi | (1.034.634.245.038) | 491.116.686.675 | (543.517.558.361) | General and administrative expenses |
| Pendapatan lainnya – bersih | 2.405.469.273.677 | (491.116.686.675) | 1.914.352.587.002 | Others income (expenses) |

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46. PERISTIWA SETELAH PERIODE PELAPORAN

46. EVENTS AFTER REPORTING PERIOD

Pengurus Perusahaan

Management of the Company

Berdasarkan Keputusan Direksi No. 39/SK/WBP/PEN/2024 tanggal 29 Februari 2024 tentang revisi perubahan struktur organisasi *corporate office* dan *business units* di Lingkungan Perusahaan selama 2024 adalah sebagai berikut:

Based on the Decree of the Board of Directors No. 39/SK/WBP/PEN/2024 dated February 29, 2024, the revisions in the organizational structure of corporate office during 2024 are as follows:

| Unit Kerja/ Work Unit | Bagian/ Section | Kedudukan/ Location |
|--|---|---------------------|
| Sekretariat Perusahaan/ Corporate Secretary | Sekretariat dan Departemen Umum/ Secretariat & General Affairs Department | Jakarta |
| | Departemen Komunikasi Perusahaan/ Corporate Communication Department | Jakarta |
| | Departemen Hubungan Investor/ Investor Relations Department | Jakarta |
| | Departemen Hubungan Kelembagaan Pengembangan Masyarakat/ Community Development Institutional Relations Department | Jakarta |
| Divisi Internal Audit/ Internal Audit Division | Auditor | Jakarta |
| Divisi Human Capital (HC) Management/ Human Capital (HC) Management Division | Departemen Strategi & Pengembangan HC/ HC Strategy & Development Department | Jakarta |
| | Departemen Layanan & Penggajian HC/ HC Service & Payroll Department | Jakarta |
| | Departemen Kinerja, Penghargaan, & Budaya HC/ HC Performance, Reward & Culture Department | Jakarta |
| Divisi Teknologi Informasi (TI)/ Information Technology (IT) Division | Departemen Infrastruktur dan Operasi TI/ IT Infrastructure & Operations Department | Jakarta |
| | Departemen Solusi Bisnis TI/ IT Business Solutions Department | Jakarta |
| Divisi Hukum/ Legal Division | Departemen Hukum Perusahaan/ Corporate Legal Department | Jakarta |
| | Departemen Litigasi Hukum/ Legal Litigation Department | Jakarta |
| Divisi Keuangan Perusahaan & Akuntansi/ Corporate Finance & Accounting Division | Departemen Piutang & Utang Usaha/ Accounts Receivable & Accounts Payable Department | Jakarta |
| | Departemen Treasury & Aset Manajemen/ Treasury & Asset Management Department | Jakarta |
| | Departemen Perencanaan Keuangan & Pendanaan/ Financial Planning & Fund Department | Jakarta |
| | Departemen Akuntansi/ Accounting Department | Jakarta |
| Departemen Pajak/ Tax Department | | Jakarta |
| | | Jakarta |
| Divisi Manajemen Risiko & Strategi Perusahaan/ Corporate Strategy & Risk Management Division | Departemen Perencanaan Perusahaan/ Corporate Planning Department | Jakarta |
| | Departemen Keunggulan Sistem, & Proses/ Process & System Excellence Department | Jakarta |
| | Departemen Manajemen Risiko/ Enterprise Risk Management Department | Jakarta |
| Departemen Manajemen Risiko Operasional/ Operational Risk Management Department | | Jakarta |
| | | Jakarta |
| Divisi Pengendalian Internal/ Internal Control Division | Departemen Pengendalian Operasi/ Operation Control Department | Jakarta |
| | Departemen Pengendalian Manufaktur/ Manufacturing Control Department | Jakarta |
| | Departemen Administrasi Kontrak/ Contract Administration Department | Jakarta |
| Divisi Pengembangan Bisnis & Pemasaran/ Business Development & Marketing Division | Departemen Pengembangan Bisnis/ Business Development Department | Jakarta |
| | Departemen Pengembangan dan pemasaran/ Marketing Strategy and Development Department | Jakarta |
| | Departemen Pengembangan Produk/ Product Development Department | Jakarta |
| Divisi Supply Chain Management (SCM)/ Supply Chain Management (SCM) Division | Departemen SCM Strategik/ Strategic SCM Department | Jakarta |
| | Departemen Operasi SCM 1/ Operational SCM 1 Department | Jakarta |
| | Departemen Operasi SCM 2/ Operational SCM 2 Department | Jakarta |
| Divisi Quality, Health, Safety, Environment System (QHSE)/ QHSE Division | Departemen Quality Assurance/ Quality Assurance Department | Jakarta |
| | Departemen Manajemen HSE/ HSE Management Department | Jakarta |
| Divisi Peralatan/ Equipment Division | Departemen Strategi & Perencanaan Peralatan/ Equipment Strategy & Planning Department | Jakarta |
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |
| | Departemen Manajemen Peralatan QHSE/ Equipment Management & QHSE Department | Jakarta |
| | Departemen Perencanaan Produk & Pengendalian Persediaan/ PPIC Departemen | Jakarta |
| | Departemen Penunjang Bisnis/ Business Support Department | Jakarta |
| Divisi Penjualan/ Sales Division | Departemen Perencanaan Penjualan & Pengendalian/ Sales Planning & Control Department | Jakarta |
| | Departemen Administrasi Penjualan/ Sales Administration Department | Jakarta |
| | Departemen Keuangan & Akuntansi/ Finance & Accounting Department | Jakarta |

PT WASKITA BETON PRECAST TBK
CATATAN ATAS LAPORAN KEUANGAN
31 DESEMBER 2023
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT WASKITA BETON PRECAST TBK
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023
AND FOR THE YEAR
THEN ENDED
(Expressed in Rupiah, unless otherwise stated)

(Lanjutan/ Continued)

| Unit Kerja/ Work Unit | Bagian/ Section | Kedudukan/ Location |
|---|--|----------------------------|
| Divisi Konstruksi & Instalasi/ Construction & Installation Division | Departemen Pengendalian Proyek/ <i>Project Control Department</i> | Jakarta |
| | Departemen Survei Kualitas/ <i>Quality Survey Department</i> | Jakarta |
| | Departemen Keuangan & Akuntansi/ <i>Finance & Accounting Department</i> | Jakarta |
| | Departemen QHSE/ <i>QHSE Department</i> | Jakarta |
| Divisi Precast & Post Tension/ Precast & Post Tension Division | Departemen Inovasi & Enjinering/ <i>Engineering & Innovation Department</i> | Jakarta |
| | Departemen <i>Production Planning and Inventory Control & Manajemen Risiko/</i> <i>Production Planning and Inventory Control & Risk Management Department</i> | Jakarta |
| | Departemen Produksi/ <i>Production Department</i> | Jakarta |
| | Departemen Keuangan & Akuntansi/ <i>Finance & Accounting Department</i> | Jakarta |
| Divisi Readymix & Quarry/ Readymix & Quarry Division | Departemen QHSE/ <i>QHSE Department</i> | Jakarta |
| | Departemen <i>Production Planning and Inventory Control & Manajemen Risiko/</i> <i>Production Planning and Inventory Control & Risk Management Department</i> | Jakarta |
| | Departemen Produksi/ <i>Production Department</i> | Jakarta |
| | Departemen Keuangan & Akuntansi/ <i>Finance & Accounting Department</i> | Jakarta |
| | Departemen QHSE/ <i>QHSE Department</i> | Jakarta |
| | Departemen Inovasi & Enjinering/ <i>Engineering & Innovation Department</i> | Jakarta |

47. TANGGUNG JAWAB MANAJEMEN DAN PERSETUJUAN ATAS LAPORAN KEUANGAN

Penyusunan dan penyajian wajar laporan keuangan dari halaman 1 sampai 148 merupakan tanggung jawab manajemen, dan telah disetujui oleh Direktur untuk diterbitkan pada tanggal 27 Maret 2024.

47. MANAGEMENT RESPONSIBILITY AND APPROVAL OF THE FINANCIAL STATEMENTS

The preparation and fair presentation of the financial statements on pages 1 to 148 are the responsibilities of the management, and had been approved by the Directors and authorized for issued on March 27, 2024.

REFERENSI SILANG SEOJK NO. 16 /SEOJK.04/2021: BENTUK DAN ISI LAPORAN TAHUNAN EMITEN ATAU PERUSAHAAN PUBLIK

CROSS-REFERENCE NO. 16/SEOJK.04/2021: FORMAT AND COMPLETING THE ANNUAL REPORT OF ISSUERS OR PUBLIC COMPANIES

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
|--|-----------------|
| I. Ketentuan Umum General Terms | |
| 2. 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. The Annual Report is a report on the board of directors and board of commissioners accountability in managing and supervising issuers or public companies within a period of 1 (one) fiscal year to the general meeting of shareholders prepared based on the provisions of the Financial Services Authority Regulation concerning the Annual Report of issuers or public companies. | ✓ |
| b. Emiten adalah pihak yang melakukan penawaran umum. 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. A 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 Rp3,000,000,000.00 (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 A Public Company is an Issuer that has made a public offering of equity securities or a Publically-listed 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. 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: Board of Directors: | ✓ |
| i) 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 for an Issuer or a Public Company in the form of a limited liability company, it is 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 | ✓ |
| ii) bagi Emiten atau Perusahaan Publik berbentuk badan hukum selain perseroan terbatas adalah organ yang melaksanakan pengurusan badan hukum tersebut sebagaimana dimaksud dalam peraturan perundangundangan mengenai badan hukum tersebut. for an Issuer or a Public Company in the form of a legal entity other than a limited liability company, it is the body that carries out the management of the legal entity as referred to in the laws and regulations concerning the legal entity. | ✓ |
| g. Dewan Komisaris: Board of Commissioners: | ✓ |
| i) 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 for an Issuer or a Public Company in the form of a limited liability company, the Board of Commissioners 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 | ✓ |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
|---|-----------------|
| ii) bagi Emiten atau Perusahaan Publik berbentuk badan hukum selain perseroan terbatas adalah organ yang melakukan pengawasan badan hukum tersebut sebagaimana dimaksud dalam peraturan perundang-undangan mengenai badan hukum tersebut. for the Issuer or Public Company in the form of a legal entity other than a limited liability company, it is the body 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: General Meeting of Shareholders hereinafter abbreviated as GMS: | ✓ |
| i) 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 for an Issuer or a Public Company in the form of a limited liability company, it is the GMS as referred to in the Financial Services Authority Regulation concerning the Planning and Organizing of the General Meeting of Shareholders of a Public Company; and | ✓ |
| ii) 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. for an Issuer or Public Company in the form of a legal entity other than a limited liability company, it is the body that has authority that is not given to any other body that carries out management and supervisory functions, within the limits specified in the legislation and/or articles of association governing the legal entity. . | ✓ |
| 3. 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. The Annual Report of Issuers or Public Companies is an important source of information for investors or shareholders as one of the basic considerations in making investment decisions and a means of supervision of Issuers or Public Companies. | ✓ |
| 4. 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. Along with the development of the capital market and the increasing need for information disclosure by investors or shareholders, the Board of Directors and the Board of Commissioners are required to present quality, accurate, and accountable information through the Annual Reports of Issuers or Public Companies. | ✓ |
| 5. Laporan Tahunan yang disusun secara teratur dan informatif dapat memberikan kemudahan bagi investor atau pemegang saham dan pemangku kepentingan dalam memperoleh informasi yang dibutuhkan. Annual Reports that are prepared regularly and informatively can provide convenience for investors or shareholders and stakeholders in obtaining the required information. | ✓ |
| 6. Surat Edaran Otoritas Jasa Keuangan ini merupakan pedoman bagi Emiten atau Perusahaan Publik yang wajib diterapkan dalam menyusun Laporan Tahunan dan Laporan Keberlanjutan. This Financial Services Authority Circular is a guideline for Issuers or Public Companies that must be applied in preparing Annual Reports and Sustainability Reports. | ✓ |
| II. Bentuk Laporan Report Format | |
| 1. Laporan Tahunan disajikan dalam bentuk dokumen cetak dan dokumen elektronik. The Annual Report is presented in the form of printed and electronic documents. | ✓ |
| 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. The Annual Report is presented in the form of a printed document, printed on light colored paper, of good quality, A4 size, bound, and can be reproduced with good quality. | ✓ |
| 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. The Annual Report may present information in the form of pictures, graphs, tables, and/or diagrams by including clear titles and/or descriptions, so that they are easy to read and understand. | ✓ |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
|--|-----------------|
| 4. Laporan Tahunan yang disajikan dalam bentuk dokumen elektronik merupakan Laporan Tahunan yang dikonversi dalam portable document format (PDF). The Annual Report presented in the form of an electronic document is the Annual Report converted into a portable document format (PDF). | ✓ |
| II. Isi Laporan Tahunan Annual Report Contents | |
| 1. Laporan Tahunan paling sedikit memuat: The Annual Report shall at least contain: | |
| a. ikhtisar data keuangan penting; overview of important financial data; | 4-16 |
| b. informasi saham (jika ada); stock information (if any); | 22-26 |
| c. laporan Direksi; report of the Board of Directors; | 74-95 |
| d. laporan Dewan Komisaris; report of the Board of Commissioners; | 38-73 |
| e. profil Emiten atau Perusahaan Publik; profile of the Issuer or Public Company; | 98-233 |
| f. analisis dan pembahasan manajemen; management analysis and discussion; | 235-331 |
| g. tata kelola Emiten atau Perusahaan Publik; governance of Issuers or Public Companies; | |
| h. tanggung jawab sosial dan lingkungan Emiten atau Perusahaan Publik; social and environmental responsibility of the Issuer or Public Company; | 737-758 |
| i. laporan keuangan tahunan yang telah diaudit; dan audited annual financial report; and | 762-954 |
| j. surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan. statement letter of members of the Board of Directors and members of the Board of Commissioners regarding their responsibility for the Annual Report. | 96-97 |
| 2. Uraian Isi Laporan Tahunan Description of Annual Report Contents | |
| 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: Summary of Important Financial Data Summary of important financial data containing financial information that is presented in the form of a comparison for 3 (three) fiscal years or since starting its business if the Issuer or Public Company has carried out its business activities for less than 3 (three) years, at least containing: | 4-16 |
| i) pendapatan/penjualan; income/sales; | 4 |
| ii) laba bruto; gross profit; | 4 |
| iii) laba (rugi); profit (loss); | 5 |
| iv) jumlah laba (rugi) yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali; the amount of profit (loss) attributable to owners of the parent entity and non-controlling interests; | 4-5 |
| v) total laba (rugi) komprehensif; total comprehensive profit (loss); | 4-5 |
| vi) jumlah laba (rugi) komprehensif yang dapat diatribusikan kepada pemilik entitas induk dan kepentingan non pengendali; total comprehensive profit (loss) attributable to owners of the parent entity and non-controlling interests; | 5 |

| KETERANGAN DESCRIPTION | | HALAMAN PAGE |
|---------------------------|--|-----------------|
| vii) | laba (rugi) per saham; earning (loss) per share; | 5 |
| viii) | jumlah aset; total assets; | 8 |
| ix) | jumlah liabilitas; total liabilities; | 9-11 |
| x) | jumlah ekuitas; total equity; | 11 |
| xi) | rasio laba (rugi) terhadap jumlah aset; ratio of profit (loss) to total assets; | 14 |
| xii) | rasio laba (rugi) terhadap ekuitas; ratio of profit (loss) to equity; | 14 |
| xiii) | rasio laba (rugi) terhadap pendapatan/penjualan; ratio of profit (loss) to revenue/sales; | 14 |
| xiv) | rasio lancar; current ratio; | 15 |
| xv) | rasio liabilitas terhadap ekuitas; ratio of liabilities to equity; | 14 |
| xvi) | rasio liabilitas terhadap jumlah aset; dan ratio of liabilities to total assets; and | 14 |
| xvii) | informasi dan rasio keuangan lainnya yang relevan dengan Emiten atau Perusahaan Publik dan jenis industrinya. other information and financial ratios relevant to the Issuer or Public Company and the type of industry. | 14 |
| b. | Informasi Saham Informasi saham bagi Perusahaan Terbuka paling sedikit memuat: Stock Information Stock information for a Public Company shall at least contain: | 22 |
| i) | saham yang telah diterbitkan untuk setiap masa triwulan yang disajikan dalam bentuk perbandingan selama 2 (dua) tahun buku terakhir, paling sedikit memuat: shares that have been issued for each quarterly period presented in the form of a comparison for the last 2 (two) fiscal years, at least containing: | 22 |
| | • jumlah saham yang beredar; number of shares outstanding; | 22 |
| | • kapitalisasi pasar berdasarkan harga pada bursa efek tempat saham dicatatkan; market capitalization based on the price on the stock exchange where the shares are listed; | 22 |
| | • harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada bursa efek tempat saham dicatatkan; dan the highest, lowest, and closing share prices based on prices on the stock exchange where the shares are listed; and | 22 |
| | • volume perdagangan pada bursa efek tempat saham dicatatkan. trading volume on the stock exchange where the shares are listed. | 22 |
| | Informasi dalam huruf b), huruf c) dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek; Information in letter b), letter c) and letter d) is only disclosed if the shares are listed on a stock exchange; | 22-26 |
| ii) | 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: in the event of a corporate actions that causes changes in shares, such as stock splits, reverse stock, stock dividends, bonus shares, changes in the nominal value of shares, issuance of conversion securities, as well as capital additions and deductions, stock information as referred to in number 1) shall be added with at least an explanation regarding: | 25 |
| | • tanggal pelaksanaan aksi korporasi; the date of implementation of the corporate action; | 25 |

| KETERANGAN | | HALAMAN |
|--|-------|----------------|
| DESCRIPTION | | PAGE |
| <ul style="list-style-type: none"> • rasio pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, jumlah efek konversi yang diterbitkan, dan perubahan nilai nominal saham; the ratio of stock splits, reverse stock, stock dividends, bonus shares, the number of convertible securities issued, and changes in the nominal value of shares; | 26 | |
| <ul style="list-style-type: none"> • jumlah saham beredar sebelum dan sesudah aksi korporasi; the number of outstanding shares before and after the corporate action; | 26 | |
| <ul style="list-style-type: none"> • jumlah efek konversi yang dilaksanakan (jika ada); dan the number of convertible securities exercised (if any); and | 26 | |
| <ul style="list-style-type: none"> • harga saham sebelum dan sesudah aksi korporasi; the share price before and after the corporate action; | 26 | |
| iii) 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 in the event of a temporary suspension of share trading (suspension) and/or delisting of shares in the fiscal year, the reasons for the suspension and/or delisting of shares shall be explained; and | 26 | |
| iv) 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. in the event that the temporary suspension of share trading as referred to in number 3) and/or the delisting process is still ongoing until the end of the Annual Report period, it explains the actions taken to resolve the temporary suspension of share trading and/or cancellation of the share listing (delisting). | 26 | |
| c. Laporan Direksi Board of Directors' Report | 74-95 | |
| Laporan Direksi paling sedikit memuat uraian singkat mengenai: The Board of Directors' report shall at least contain a brief description of: | | |
| 1. kinerja Emiten atau Perusahaan Publik, paling sedikit memuat: performance of the Issuer or Public Company, at least containing: | 77-80 | |
| a. strategi dan kebijakan strategis Emiten atau Perusahaan Publik; strategy and strategic policies of the Issuer or Public Company; | 77-78 | |
| b. peranan Direksi dalam perumusan strategi dan kebijakan strategis Emiten atau Perusahaan Publik; role of the Board of Directors in formulating strategies and strategic policies of Issuers or Public Companies; | 80-81 | |
| c. proses yang dilakukan Direksi untuk memastikan implementasi strategi Emiten atau Perusahaan Publik; process carried out by the Board of Directors to ensure the implementation of the Issuer's or Public Company's strategy; | 81-82 | |
| d. perbandingan antara hasil yang dicapai dengan yang ditargetkan Emiten atau Perusahaan Publik; dan comparison between the results achieved and those targeted by the Issuer or Public Company; and | 289 | |
| e. kendala yang dihadapi Emiten atau Perusahaan Publik; obstacles faced by Issuers or Public Companies; | 83-84 | |
| 2. gambaran tentang prospek usaha Emiten atau Perusahaan Publik; dan description of the business prospects of the Issuer or Public Company; and | 86 | |
| 3. penerapan tata kelola Emiten atau Perusahaan Publik. implementation of the governance of Issuers or Public Companies. | 88-90 | |
| d. Laporan Dewan Komisaris Board of Commissioners' Report | 38-73 | |
| Laporan Dewan Komisaris paling sedikit memuat uraian singkat mengenai: The Board of Commissioners' report shall at least contain a brief description of: | | |
| 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; including the supervision of the Board of Commissioners in the formulation and implementation of strategies for Issuers or Public Companies carried out by the Board of Directors; | 41-42 | |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
|--|-----------------|
| 2. pandangan atas prospek usaha Emiten atau Perusahaan Publik yang disusun oleh Direksi; dan views on the business prospects of the Issuer or Public Company prepared by the Board of Directors; and | 68-69 |
| 3. pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik. views on the implementation of governance of the Issuer or Public Company. | 63-64 |
| a. Profil Emiten atau Perusahaan Publik Issuer or Public Company Profile | 98-233 |
| Profil Emiten atau Perusahaan Publik paling sedikit memuat informasi: The profile of the Issuer or Public Company contains at least the following information: | ✓ |
| 1. nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku; name of the Issuer or Public Company, including if there is a change in name, the reason for the change, and the effective date of the name change in the fiscal year; | 100,105 |
| 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: access to Issuers or Public Companies including branch offices or representative offices that enable the public to obtain information about Issuers or Public Companies, including: | 102 |
| a. alamat; address; | 102 |
| b. nomor telepon; telephone number; | 102 |
| c. alamat surat elektronik; dan e-mail address; and | 102 |
| d. alamat situs web; website address; | 102 |
| 3. riwayat singkat Emiten atau Perusahaan Publik; brief history of the Issuer or Public Company; | 103-104 |
| 4. visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan (corporate culture) atau nilai-nilai perusahaan; vision and mission of the Issuer or Public Company as well as the corporate culture or corporate values; | 109-115 |
| 5. kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan; business activities according to the latest articles of association, business activities carried out in the fiscal year, as well as types of goods and/or services produced; | 116-149 |
| 6. wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan. operational area of the Issuer or Public Company; operational area is the area or area for the implementation of operational activities or the range of the company's operational activities. | 150-151 |
| 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; organizational structure of the Issuer or Public Company in the form of a chart, at least up to the structure of 1 (one) level below the Board of Directors including committees under the Board of Directors (if any) and committees under the Board of Commissioners, accompanied by names and positions; | 152-153 |
| 8. daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan; list of industry association memberships both on a national and international scale related to the implementation of sustainable finance; | 155 |
| 9. profil Direksi, paling sedikit memuat: Directors' profile, at least containing: | 168-172 |
| a. nama dan jabatan yang sesuai dengan tugas dan tanggung jawab; name and position in accordance with the duties and responsibilities; | 168-172 |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
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| b. foto terbaru; recent photograph; | 168-172 |
| c. usia; age; | 168-172 |
| d. kewarganegaraan; nationality; | 168-172 |
| e. riwayat pendidikan dan/atau sertifikasi; education history and/or certification; | 168-172 |
| f. riwayat jabatan, meliputi informasi: position history, including information on: | 168-172 |
| i) dasar hukum pengangkatan sebagai anggota Direksi pada Emiten atau Perusahaan Publik yang bersangkutan; the legal basis for appointment as a member of the Board of Directors of the Issuer or Public Company concerned; | 168-172 |
| ii) 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 concurrent positions, either as a member of the Board of Directors, member of the Board of Commissioners, and/or committee member as well as 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 | 168-172 |
| iii) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 168-172 |
| iv) 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 affiliation with other members of the Board of Directors, members of the Board of Commissioners, majority and controlling shareholders, either directly or indirectly to individual owners, including 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 | 168-172 |
| v) perubahan komposisi anggota Direksi dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Direksi, maka diungkapkan mengenai hal tersebut; changes in the composition of the members of the Board of Directors and the reasons for the changes. In the event that there is no change in the composition of the members of the Board of Directors, this matter shall be disclosed; | 173 |
| 10. profil Dewan Komisaris, paling sedikit memuat: profile of the Board of Commissioners, at least containing: | 156-165 |
| a. nama dan jabatan; name and position; | 156-165 |
| b. foto terbaru; recent photograph; | 156-165 |
| c. usia; age; | 156-165 |
| d. kewarganegaraan; nationality; | 156-165 |
| e. riwayat pendidikan dan/atau sertifikasi; education history and/or certification; | 156-165 |
| f. riwayat jabatan, meliputi informasi: position history, including information on: | 156-165 |
| i) dasar hukum pengangkatan sebagai anggota Dewan Komisaris; legal basis for appointment as member of the Board of Commissioners; | 156-165 |
| ii) dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen pada Emiten atau Perusahaan Publik yang bersangkutan; legal basis for the first appointment as a member of the Board of Commissioners who is an independent commissioner of the Issuer or Public Company concerned; | 156-165 |

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| iii) 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 concurrent positions, either as a member of the Board of Commissioners, member of the Board of Directors, and/ or committee member as well as other positions both inside and outside the Issuer or Public Company. In the event that a member of the Board of Commissioners does not have concurrent positions, then this is disclosed; and | 156-165 |
| iv) pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 156-165 |
| 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; affiliation with other members of the Board of Commissioners, major shareholders, and controllers either directly or indirectly to individual owners, including names of affiliated parties; In the event that a member of the Board of Commissioners has no affiliation, the Issuer or Public Company shall disclose this matter; | 156-165 |
| h. pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 (dua) periode; dan statement of independence of the independent commissioner in the event that the independent commissioner has served more than 2 (two) terms; and | 157, 162, 164, 525 |
| i. perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya. Dalam hal tidak terdapat perubahan komposisi anggota Dewan Komisaris, maka diungkapkan mengenai hal tersebut; changes in the composition of the members 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; | 166-167 |
| 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; in the event that there is a change in the composition of the members of the Board of Directors and/or members of the Board of Commissioners that occurs after the fiscal year ends up to the deadline for submitting the Annual Report, the composition included in the Annual Report is the last and previous composition of the members of the Board of Directors and/or members of the Board of Commissioners; | 174 |
| 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. number of employees by gender, position, age, education level, and employment status (permanent/contracted) in the fiscal year; Disclosure of information can be presented in tabular form. | 197-201 |
| 13. nama pemegang saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai: names of shareholders and percentage of ownership at the beginning and end of the fiscal year, which consists of information regarding: | 202 |
| a. pemegang saham yang memiliki 5% (lima persen) atau lebih saham Emiten atau Perusahaan Publik; shareholders who own 5% (five percent) or more shares of the Issuer or Public Company; | 202 |
| 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 members of the Board of Directors and members of the Board of Commissioners who own shares of the Issuer or Public Company. In the event that all members of the Board of Directors and/or all members of the Board of Commissioners do not own shares, then this matter is disclosed; and | 168-172, 156-165, 203 |
| c. kelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5% (lima persen) saham Emiten atau Perusahaan Publik; community shareholder group, namely the group of shareholders who each own less than 5% (five percent) of the shares of the Issuer or Public Company; | 202 |
| Informasi di atas dapat disajikan dalam bentuk tabel. The above information can be presented in tabular form. | ✓ |
| 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; 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 fiscal 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; | 203 |

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| 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. 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. | 2023 |
| 15. jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: number of shareholders and percentage of ownership at the end of the fiscal year based on classification: | 204-205 |
| a. kepemilikan institusi lokal; ownership in local institutions; | 204-205 |
| b. kepemilikan institusi asing; ownership in foreign institutions; | |
| c. kepemilikan individu lokal; dan local individual ownership; and | 204-205 |
| d. kepemilikan individu asing; foreign individual ownership; | 204-205 |
| 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; information regarding the majority and controlling shareholders of the Issuer or Public Company, either directly or indirectly, up to the individual owner, which is presented in the form of a schematic or chart; | 208-210 |
| 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. the name of the subsidiary, associate, joint venture company where the Issuer or Public Company has joint control of the entity (if any), along with the percentage of share ownership, line of business, total assets, and operating status of the subsidiary, associated company, joint venture company; For a subsidiary, information about the address of the subsidiary is added. | 210 |
| 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 dicatitkan, 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); chronology of share listing, number of shares, nominal value, and offering price from the beginning of listing to the end of the fiscal year as well as the name of the stock exchange where the shares of the Issuer or Public Company are listed, including stock splits, reverse stock, dividends shares, bonus shares, and changes in the nominal value of shares, implementation of conversion effects, implementation of capital additions and subtractions (if any); | 212-215 |
| 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/imbai hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada); other securities listing information other than the securities as referred to in number 18), which have not yet matured in the fiscal year, at least contain the name of the securities, year of issue, interest rate/yield, maturity date, offering value, and securities rating (if any); | 216-220 |
| 20. informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/asosiasi/aliansinya meliputi: information on the use of a public accountant (AP) and a public accounting firm (KAP) services and their networks/associations/alliances include: | 221 |
| a. nama dan alamat; name and address; | 221 |
| b. periode penugasan; assignment period; | 221 |
| c. informasi jasa audit dan/atau non audit yang diberikan; information on audit and/or non-audit services provided; | 221 |
| d. biaya jasa (fee) audit dan/atau non audit untuk masing-masing penugasan yang diberikan selama tahun buku; dan audit and/or non-audit fees for each assignment given during the fiscal year; and | 221 |
| e. dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut; dan 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 | 221-224 |

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| Pengungkapan informasi penggunaan jasa AP dan KAP beserta jaringan/asosiasi/aliansinya dapat disajikan dalam bentuk tabel. Disclosure of information on the use of AP and KAP services and their networks/associations/alliances can be presented in tabular form. | 221-224 |
| 21. nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP name and address of capital market supporting institutions and/or professionals other than AP and KAP | 221-224 |
| a. Analisis dan Pembahasan Manajemen Management Analysis and Discussion 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: Management analysis and discussion contains analysis and discussion of financial statements and other important information with an emphasis on material changes that occurred in the fiscal year, which at least contains: | 235-311 |
| 1. tinjauan operasi per segmen usaha sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai: a review of operations per business segment according to the type of industry of the Issuer or Public Company, at least regarding: | 244-265 |
| a. produksi, yang meliputi proses, kapasitas, dan perkembangannya; production, which includes the process, capacity, and development; | 244-265 |
| b. pendapatan/penjualan; dan income/sales; and | 239 |
| c. profitabilitas; profitability; | 244-265 |
| 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: comprehensive financial performance which includes a comparison of financial performance in the last 2 (two) fiscal years, an explanation of the causes of the changes and the impact of these changes, at least regarding: | 266-275 |
| a. aset lancar, aset tidak lancar, dan total aset; current assets, non-current assets, and total assets; | 267-270 |
| b. liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas; current liabilities, long term liabilities, and total liabilities; | 271-275 |
| c. ekuitas; equity; | 275 |
| d. pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; dan income/sales, expenses, profit (loss), other comprehensive income, and total comprehensive profit (loss); and | 275-279 |
| e. arus kas; cash flows; | 279-282 |
| 3. kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan; ability to pay debts or obligations by presenting the relevant ratio calculations; | 283-285 |
| 4. tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan; collectibility level of the Issuer's or Public Company's receivables by presenting the relevant ratio calculations; | 284 |
| 5. struktur modal (capital structure) dan kebijakan manajemen atas struktur modal (capital structure) tersebut disertai dasar penentuan kebijakan dimaksud; capital structure and management policies on the capital structure with the basis for determining the said policy; | 286 |
| 6. bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit memuat: discussion of material ties for capital goods investment with an explanation that at least contains: | 287-288 |
| a. tujuan dari ikatan tersebut; the purpose of the bond; | 287 |
| b. sumber dana yang diharapkan untuk memenuhi ikatan tersebut; the expected source of funds to fulfill the commitment; | 287 |
| c. mata uang yang menjadi denominasi; dan the currency in which it is denominated; and | 287 |

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| d. langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait; steps that are planned by the Issuer or Public Company to protect the risk from the related foreign currency position; | 287 |
| 7. bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit memuat: discussion of capital goods investments realized in the last fiscal year, at least contains: | 287 |
| a. jenis investasi barang modal; type of capital goods investment; | 287 |
| b. tujuan investasi barang modal; dan the purpose of capital goods investment; and | 287 |
| c. nilai investasi barang modal yang dikeluarkan; the total of capital goods investments; | 287 |
| 8. informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada); information and material facts occurring after the date of the accountant's report (if any); | 301-303 |
| 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; the business prospects of the Issuer or Public Company are related to the conditions of the industry, the general economy and the international market accompanied by quantitative supporting data from reliable data sources; | 328-330 |
| 10. perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai: comparison between the target/projection at the beginning of the fiscal year with the results achieved (realization), regarding: | 289-293 |
| a. pendapatan/penjualan; income/sales; | 291 |
| b. laba (rugi); profit (loss); | 291 |
| c. struktur modal (capital structure); atau capital structure; or | 291 |
| d. hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik; other matters deemed important to the Issuer or Public Company; | 291-292 |
| 11. target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 (satu) tahun mendatang, mengenai: targets/projections to be achieved by the Issuer or Public Company for the next 1 (one) year, regarding: | 297-300 |
| a. pendapatan/penjualan; income/sales; | 297-298 |
| b. laba (rugi); profit (loss); | 297-298 |
| c. struktur modal (capital structure); capital structure; | 297-298 |
| d. kebijakan dividen; atau dividend policy; or | 297-298 |
| e. hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik; other matters deemed important to the Issuer or Public Company; | 297-298 |
| 12. aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar; marketing aspects of the goods and/or services of the Issuer or Public Company, at least regarding the marketing strategy and market share; | 243-244 |
| 13. uraian mengenai dividen selama 2 (dua) tahun buku terakhir, paling sedikit: description of dividends for the last 2 (two) fiscal years, at least: | 307 |
| a. kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih; dividend policy, which includes information on the percentage of dividends distributed to net income; | 307 |
| b. tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas; date of payment of cash dividends and/or date of distribution of non-cash dividends; | 307 |

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| c. jumlah dividen per saham (kas dan/atau non kas); dan the amount of dividends per share (cash and/or non-cash); and | 307 |
| d. jumlah dividen per tahun yang dibayar; the amount of dividends paid annually; | 307 |
| e. 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. Disclosure of information can be presented in tabular 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. | 309 |
| 14. realisasi penggunaan dana hasil penawaran umum, dengan ketentuan: realization of the use of proceeds from the public offering, provided that: | 309 |
| 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 in the event that during the fiscal year, the Issuer has an obligation to submit a report on the realization of the use of funds, then the realization of the cumulative use of the proceeds from the public offering shall be disclosed until the end of the fiscal year; and | 309 |
| 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; in the event that there is a change in the use of funds as regulated in the Financial Services Authority Regulation regarding the report on the realization of the use of the proceeds from the public offering, the Issuer shall explain the change; | 309 |
| 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: material information (if any), regarding investment, expansion, divestment, business merger/consolidation, acquisition, debt/capital restructuring, material transactions, affiliated transactions, and conflict of interest transactions, which occurred during the fiscal year, at least containing : | 316-320 |
| a. tanggal, nilai, dan objek transaksi; date, value, and object of the transaction; | 316-320 |
| b. nama pihak yang melakukan transaksi; name of the party conducting the transaction; | 316-320 |
| c. sifat hubungan afiliasi (jika ada); nature of the affiliation relationship (if any); | 317 |
| d. penjelasan mengenai kewajaran transaksi; explanation of the fairness of the transaction; | 319 |
| e. pemenuhan ketentuan terkait; dan compliance with related provisions; and | 319 |
| 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: in the event that there is an affiliation relationship, apart from disclosing the information as referred to in letter a) to letter e), the Issuer or Public Company also discloses information: | 316-320 |
| i) 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 (armslength principle); dan a statement from the Board of Directors that the affiliate transaction has gone through adequate procedures to ensure that the affiliate transaction is carried out in accordance with generally accepted business practices, by complying with the arms-length principle; and | ✓ |
| ii) 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 (armslength principle); the role of the Board of Commissioners and the audit committee in carrying out adequate procedures to ensure that affiliated transactions are carried out in accordance with generally accepted business practices, by complying with the arms-length principle; | ✓ |

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| 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; for affiliated transactions or material transactions which are business activities carried out to generate business income and are carried out regularly, repeatedly, and/or continuously, an explanation is added that the affiliated transactions or material transactions are business activities carried out to generate operating income. and run regularly, repeatedly, and/or continuously; | 319 |
| Dalam hal transaksi afiliasi atau transaksi material dimaksud telah diungkapkan dalam laporan keuangan tahunan, ditambahkan informasi mengenai rujukan pengungkapan dalam laporan keuangan tahunan tersebut. 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. | 320 |
| 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; for disclosure of affiliated transactions and/or conflict of interest transactions resulting from the implementation of affiliated 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; | 320 |
| i. dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut; in the event that there is no affiliated transaction and/or conflict of interest transaction, then this shall be disclosed; | 316-320 |
| 16. perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada); dan changes in the provisions of laws and regulations that have a significant effect on Issuers or Public Companies and their impact on financial statements (if any); and | 322 |
| 17. perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada). changes in accounting policies, reasons and impact on financial statements (if any). | 323 |
| a. Tata Kelola Emiten atau Perusahaan Publik Issuer or Public Company Governance | 359-735 |
| Tata kelola Emiten atau Perusahaan Publik paling sedikit memuat uraian singkat mengenai: The governance of the Issuer or Public Company shall at least contain a brief description of: | 410-426 |
| 1. RUPS, paling sedikit memuat: GMS, at least contains: | 443-476 |
| a. Informasi mengenai keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku meliputi: Information regarding the resolutions of the GMS in the fiscal year and 1 (one) year prior to the fiscal year include: | |
| i) keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan resolutions of the GMS in the fiscal year and 1 (one) year before the fiscal year realized in the fiscal year; and | 443-476 |
| ii) keputusan RUPS pada tahun buku dan 1 (satu) tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan; resolutions of the GMS in the fiscal year and 1 (one) year before the fiscal year that have not been realized and the reasons for not realizing them; | 443-476 |
| <ul style="list-style-type: none"> • dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut; in the event that the Issuer or Public Company uses an independent party in the conduct of the GMS to calculate the votes, then this matter shall be disclosed; | 446, 455, 468, 475 |
| 2. Direksi, paling sedikit memuat: The Board of Directors, at least contains: | 524-551 |
| a. tugas dan tanggung jawab masing-masing anggota Direksi; Informasi mengenai tugas dan tanggung jawab masing-masing anggota Direksi diuraikan dan dapat disajikan dalam bentuk tabel. duties and responsibilities of each member of the Board of Directors; Information regarding the duties and responsibilities of each member of the Board of Directors is described and can be presented in tabular form. | 535-536 |

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| b. pernyataan bahwa Direksi memiliki pedoman atau piagam (charter) Direksi; statement that the Board of Directors has guidelines or charter for the Board of Directors; | 528-529 |
| c. kebijakan dan pelaksanaan frekuensi rapat Direksi, rapat Direksi bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS; Informasi tingkat kehadiran anggota Direksi dalam rapat Direksi, rapat Direksi bersama Dewan Komisaris, atau RUPS dapat disajikan dalam bentuk tabel. policies and implementation of the frequency of meetings of the Board of Directors, meetings of the Board of Directors with the Board of Commissioners, and the level of attendance of members of the Board of Directors in the meeting including attendance at the GMS; | 541-549 |
| d. pelatihan dan/atau peningkatan kompetensi anggota Direksi; training and/or competency development of members of the Board of Directors: | 540-541 |
| i) kebijakan pelatihan dan/atau peningkatan kompetensi anggota Direksi, termasuk program orientasi bagi anggota Direksi yang baru diangkat (jika ada); dan policies for training and/or improving the competence of members of the Board of Directors, including an orientation program for newly appointed members of the Board of Directors (if any); and | 494 |
| ii) pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Direksi dalam tahun buku (jika ada); training and/or competency improvement attended by members of the Board of Directors in the fiscal year (if any); | 494-496 |
| e. penilaian Direksi terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi pada tahun buku paling sedikit memuat: the Board of Directors' assessment of the performance of the committees that support the implementation of the Board of Directors' duties for the fiscal year shall at least contain: | 550 |
| f. prosedur penilaian kinerja; dan performance appraisal procedures; and | 550 |
| g. kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan the criteria used are performance achievements during the fiscal year, are competence and attendance at meetings; and | 550 |
| h. dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut. 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, this matter shall be disclosed. | 628 |
| 3. Dewan Komisaris, paling sedikit memuat: The Board of Commissioners, at least contains: | 477-523 |
| a. tugas dan tanggung jawab Dewan Komisaris; duties and responsibilities of the Board of Commissioners; | 482-486 |
| b. pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (charter) Dewan Komisaris; a statement that the Board of Commissioners has guidelines or charter for the Board of Commissioners; | 481-482 |
| 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; policies and implementation of the frequency of meetings of the Board of Commissioners, meetings of the Board of Commissioners with the Board of Directors and the level of attendance of members of the Board of Commissioners in these meetings including attendance at the GMS; | 497-511 |
| 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 level of 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 tabular form. | ✓ |
| d. pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris; training and/or competency improvement of members of the Board of Commissioners: | 494-496 |
| i) kebijakan pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris, termasuk program orientasi bagi anggota Dewan Komisaris yang baru diangkat (jika ada); dan policy on competency training and/or development of members of the Board of Commissioners, including orientation programs for newly appointed members of the Board of Commissioners (if any); and | 494-496 |
| ii) pelatihan dan/atau peningkatan kompetensi yang diikuti anggota Dewan Komisaris dalam tahun buku (jika ada); competency training and/or development attended by members of the Board of Commissioners in the fiscal year (if any); | 559-562 |

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| e. | penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris, paling sedikit memuat: 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 containing: | ✓ |
| i) | prosedur pelaksanaan penilaian kinerja; procedures for implementing performance appraisals; | ✓ |
| ii) | kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; dan criteria used are performance achievements during the fiscal year, competency and attendance at meetings; and | ✓ |
| iii) | pihak yang melakukan penilaian; dan party conducting the assessment; and | ✓ |
| f. | penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku meliputi: Board of Commissioners' assessment of the performance of the Committees that support the implementation of the duties of the Board of Commissioners in the fiscal year includes: | 519-520 |
| i) | prosedur penilaian kinerja; dan performance appraisal procedures; and | ✓ |
| ii) | kriteria yang digunakan seperti capaian kinerja selama tahun buku, kompetensi dan kehadiran dalam rapat; the criteria used are performance achievements during the fiscal year, competency and attendance at meetings; | ✓ |
| iii) | Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat: The nomination and remuneration of the Board of Directors and the Board of Commissioners shall at least contain: | 552-558 |
| | <ul style="list-style-type: none"> • prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan 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 | 552 |
| | <ul style="list-style-type: none"> • prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris, antara lain: the procedures and implementation of remuneration for the Board of Directors and the Board of Commissioners, among others: | 553-558 |
| | <ul style="list-style-type: none"> » prosedur penetapan remunerasi Direksi dan Dewan Komisaris; procedures for determining remuneration for the Board of Directors and the Board of Commissioners; | ✓ |
| | <ul style="list-style-type: none"> » struktur remunerasi Direksi dan Dewan Komisaris seperti, gaji, tunjangan, tantiem/bonus dan lainnya; dan the remuneration structure of the Board of Directors and the Board of Commissioners such as salary, allowances, tantiem/bonus and others; and | ✓ |
| | <ul style="list-style-type: none"> » besarnya remunerasi masing-masing anggota Direksi dan anggota Dewan Komisaris; Pengungkapan informasi dapat disajikan dalam bentuk tabel. 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 tabular form. | ✓ |
| | <ul style="list-style-type: none"> • Dewan pengawas syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar, paling sedikit memuat: The sharia supervisory board, for Issuers or Public Companies that carry out business activities based on sharia principles as stated in the articles of association, shall at least contain: | N/A |
| | <ul style="list-style-type: none"> » nama; name; | |
| | <ul style="list-style-type: none"> » dasar hukum pengangkatan dewan pengawas syariah; legal basis for the appointment of the sharia supervisory board; | |
| | <ul style="list-style-type: none"> » periode penugasan dewan pengawas syariah; period of assignment of the sharia supervisory board; | |
| | <ul style="list-style-type: none"> » tugas dan tanggung jawab dewan pengawas syariah; dan duties and responsibilities of the sharia supervisory board; and | |
| | <ul style="list-style-type: none"> » frekuensi dan cara pemberian nasihat dan saran serta pengawasan pemenuhan prinsip syariah di pasar modal terhadap Emiten atau Perusahaan Publik; frequency and method of providing advice and suggestions as well as supervising the fulfillment of sharia principles in the capital market to Issuers or Public Companies; | |
| | <ul style="list-style-type: none"> • Komite audit, paling sedikit memuat: The audit committee, at least contains: | 569-591 |

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| » nama dan jabatannya dalam keanggotaan komite; name and position in committee membership; | 570-572 |
| » usia; age; | 570-572 |
| » kewarganegaraan; nationality; | 570-572 |
| » riwayat pendidikan; educational history; | 570-572 |
| » riwayat jabatan, meliputi informasi: position history, including information on: | 570-572 |
| » dasar hukum penunjukan sebagai anggota komite; legal basis for appointment as committee member; | 570-572 |
| » rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan concurrent positions, either as a member of the Board of Commissioners, member of the Board of Directors, and/or member of the committee as well as other positions (if any); and | 570-572 |
| » pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 570-572 |
| » periode dan masa jabatan anggota komite audit; period and term of office of the audit committee members; | 570 |
| » pernyataan independensi komite audit; statement of independence of the audit committee; | 575-576 |
| » pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); training and/or competency improvement that have been followed in the fiscal year (if any); | 577 |
| » kebijakan dan pelaksanaan frekuensi rapat komite audit dan tingkat kehadiran anggota komite audit dalam rapat tersebut; dan policies and implementation of the frequency of audit committee meetings and the level of attendance of audit committee members in those meetings; and | 577-585 |
| » pelaksanaan kegiatan komite audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (charter) komite audit; the implementation of the audit committee's activities for the fiscal year in accordance with the guidelines or charter of the audit committee; | 585-591 |
| • komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat: the nomination and remuneration committee or function of the Issuer or Public Company, at least containing: | 591-605 |
| » nama dan jabatannya dalam keanggotaan komite; name and position in committee membership; | 592-593 |
| » usia; age; | 592-593 |
| » kewarganegaraan; nationality; | 592-593 |
| » riwayat pendidikan; educational history; | 592-593 |
| » riwayat jabatan, meliputi informasi: position history, including information on: | 592-593 |
| » dasar hukum penunjukan sebagai anggota komite; legal basis for appointment as committee member; | 592-593 |
| » rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan concurrent positions, either as a member of the Board of Commissioners, member of the Board of Directors, and/or committee member and other positions (if any); and | 592-593 |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
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| » pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 592-593 |
| » periode dan masa jabatan anggota komite; period and term of office of the committee members; | 592 |
| » pernyataan independensi komite; statement of committee independence; | 598-599 |
| » pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); training and/or competency improvement that have been followed in the fiscal year (if any); | 599 |
| » uraian tugas dan tanggung jawab; description of duties and responsibilities; | 594-598 |
| » pernyataan bahwa telah memiliki pedoman atau piagam (charter); a statement that it has a guideline or charter; | 594 |
| » kebijakan dan pelaksanaan frekuensi rapat dan tingkat kehadiran anggota dalam rapat tersebut; policies and implementation of the frequency of meetings and the level of attendance of members at the meeting; | 600-602 |
| » uraian singkat pelaksanaan kegiatan pada tahun buku; dan brief description of the implementation of activities in the fiscal year; and | 602-604 |
| » 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: in the event that no nomination and remuneration committee is 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 reasons for not forming the committee; and | - |
| 2. pihak yang melaksanakan fungsi nominasi dan remunerasi; the party carrying out the nomination and remuneration function; | - |
| • 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: other committees owned by Issuers or Public Companies 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 containing: | 605-628 |
| » nama dan jabatannya dalam keanggotaan komite; name and position in committee membership; | 607-608 |
| » usia; age; | 607-608 |
| » kewarganegaraan; nationality; | 607-608 |
| » riwayat pendidikan; educational history; | 607-608 |
| » riwayat jabatan, meliputi informasi: position history, including information on: | 607-608 |
| » dasar hukum penunjukan sebagai anggota komite; legal basis for appointment as committee member; | 607-608 |
| » rangkap jabatan, baik sebagai anggota Dewan Komisaris, anggota Direksi, dan/atau anggota komite serta jabatan lainnya (jika ada); dan concurrent positions, either as a member of the Board of Commissioners, member of the Board of Directors, and/or committee member and other positions (if any); and | 607-608 |
| » pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 607-608 |

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| » periode dan masa jabatan anggota komite; period and term of office of the committee members; | 607 |
| » pernyataan independensi komite; statement of committee independence; | 611-612 |
| » pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada); dan training and/or competency improvement that have been followed in the fiscal year (if any); and | 612 |
| » uraian tugas dan tanggung jawab; description of duties and responsibilities; | 609-601 |
| » pernyataan bahwa telah memiliki pedoman atau piagam (charter) komite; a statement that the committee has had guidelines or charters; | 609 |
| » kebijakan dan pelaksanaan frekuensi rapat komite dan tingkat kehadiran anggota komite dalam rapat tersebut; dan policies and implementation of the frequency of committee meetings and the level of attendance of committee members at the meeting; and | 613-621 |
| » uraian singkat pelaksanaan kegiatan komite pada tahun buku; a brief description of the committee's activities for the fiscal year; | 621-626 |
| • Sekretaris perusahaan, paling sedikit memuat: Corporate secretary, at least contains: | 629-638 |
| » nama; name; | 629-630 |
| » domisili; domicile; | 629-630 |
| » riwayat jabatan, meliputi: position history, including: | 629-630 |
| » dasar hukum penunjukan sebagai sekretaris perusahaan; dan legal basis for appointment as company secretary; and | 629-630 |
| » pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 629-630 |
| » riwayat pendidikan; educational history; | 629-630 |
| » pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; dan training and/or competency improvement followed during the fiscal year; and | 633 |
| » uraian singkat pelaksanaan tugas sekretaris perusahaan pada tahun buku; a brief description of the implementation of the duties of the corporate secretary for the fiscal year; | 633-638 |
| • Unit audit internal, paling sedikit memuat: Internal audit unit, at least contains: | 638-657 |
| » nama kepala unit audit internal; name of the head of the internal audit unit; | 629-630 |
| » riwayat jabatan, meliputi: position history, including: | 629-630 |
| » dasar hukum penunjukan sebagai kepala unit audit internal; dan legal basis for the appointment as head of the internal audit unit; and | 629-630 |
| » pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik; work experience and period of time both inside and outside the Issuer or Public Company; | 629-630 |
| » kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada); qualification or certification as an internal audit profession (if any); | 629-630 |
| » pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; training and/or competency improvement to be followed during the fiscal year; | 648-653 |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
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| » struktur dan kedudukan unit audit internal; structure and position of the internal audit unit; | 644 |
| » uraian tugas dan tanggung jawab; description of duties and responsibilities; | 644-648 |
| » pernyataan bahwa telah memiliki pedoman atau piagam (charter) unit audit internal; dan a statement that the internal audit unit has had guidelines or charters; and | 641-642 |
| » uraian singkat pelaksanaan tugas unit audit internal pada tahun buku termasuk kebijakan dan pelaksanaan frekuensi rapat dengan Direksi, Dewan Komisaris, dan/atau komite audit; a brief description of the implementation of the internal audit unit's duties for the fiscal year including the policy and implementation of the frequency of meetings with the Board of Directors, Board of Commissioners, and/or audit committee; | 654-655 |
| • uraian mengenai sistem pengendalian internal (internal control) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat: a description of the internal control system implemented by the Issuer or Public Company, at least containing: | 661-666 |
| » pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya; financial and operational control, as well as compliance with other laws and regulations; | 661 |
| » tinjauan atas efektivitas sistem pengendalian internal; dan review of the effectiveness of the internal control system; and | 664-665 |
| » pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal; statement of the Board of Directors and/or Board of Commissioners on the adequacy of the internal control system; | 666 |
| • sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat: the risk management system implemented by the Issuer or Public Company, at least contains: | 667-688 |
| » gambaran umum mengenai sistem manajemen risiko Emiten atau Perusahaan Publik; general description of the risk management system of the Issuer or Public Company; | 667 |
| » jenis risiko dan cara pengelolaannya; types of risks and how to manage them; | 686-688 |
| » tinjauan atas efektivitas sistem manajemen risiko Emiten atau Perusahaan Publik; dan review of the effectiveness of the Issuer's or Public Company's risk management system; and | 688 |
| » pernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko; statement of the Board of Directors and/or the Board of Commissioners or the audit committee on the adequacy of the risk management system; | 688 |
| • 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: 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: | 689-690 |
| » pokok perkara/gugatan; subject matter/claim; | 689 |
| » status penyelesaian perkara/gugatan; dan status of settlement of cases/claims; and | 689 |
| » pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik; effect on the condition of the Issuer or Public Company; | 689-690 |
| • 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); information on administrative sanctions/sanctions imposed on Issuers or Public Companies, members of the Board of Commissioners and members of the Board of Directors, by the Financial Services Authority and other authorities for the fiscal year (if any); | 690 |
| • informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi: information regarding the code of ethics of the Issuer or Public Company includes: | 710-714 |

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| » pokok-pokok kode etik; main points of the code of ethics; | 710 |
| » bentuk sosialisasi kode etik dan upaya penegakannya; dan form of socialization of the code of ethics and its enforcement efforts; and | 711 |
| » pernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan Emiten atau Perusahaan Publik; a statement that the code of ethics applies to members of the Board of Directors, members of the Board of Commissioners, and employees of Issuers or Public Companies; | 711 |
| • 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); a brief description of the policy of 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 (MSOP) and/or program employee stock ownership (ESOP); | 715 |
| 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: In terms of providing compensation in the form of a management stock ownership program (MSOP) and/or an employee stock ownership program (ESOP), the information disclosed must at least contain: | 715 |
| » jumlah saham dan/atau opsi; number of shares and/or options; | 715 |
| » jangka waktu pelaksanaan; implementation period; | 715 |
| » persyaratan karyawan dan/atau manajemen yang berhak; dan requirements for eligible employees and/or management; and | 715 |
| » harga pelaksanaan atau penentuan harga pelaksanaan; exercise price or determination of exercise price; | 715 |
| • uraian singkat mengenai kebijakan pengungkapan informasi mengenai: a brief description of the information disclosure policy regarding: | ✓ |
| » 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 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 | 716 |
| » pelaksanaan atas kebijakan dimaksud; implementation of the policy; | 716 |
| • uraian mengenai sistem pelaporan pelanggaran (whistleblowing system) di Emiten atau Perusahaan Publik, paling sedikit memuat: a description of the whistleblowing system at the Issuer or Public Company, at least containing: | 717-720 |
| » cara penyampaian laporan pelanggaran; method of submitting a violation report; | 717-718 |
| » perlindungan bagi pelapor; protection for whistleblowers; | 718 |
| » penanganan pengaduan; complaint handling; | 718-719 |
| » pihak yang mengelola pengaduan; dan party managing the complaint; and | 719 |
| » hasil dari penanganan pengaduan, paling sedikit: result of complaint handling, at least: | 720 |
| » jumlah pengaduan yang masuk dan diproses dalam tahun buku; dan number of complaints received and processed in the fiscal year; and | 720 |

| KETERANGAN DESCRIPTION | HALAMAN PAGE |
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| » tindak lanjut pengaduan; follow-up on complaints; | 720 |
| 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, this matter is disclosed. | 720 |
| • uraian mengenai kebijakan anti korupsi Emiten atau Perusahaan Publik, paling sedikit memuat: a description of the anti-corruption policy of the Issuer or Public Company, at least containing: | 721 |
| • program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (kickbacks), fraud, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; dan a description of the anti-corruption policy of the Issuer or Public Company, at least containing: | 721-722 |
| » pelatihan/sosialisasi anti korupsi kepada karyawan Emiten atau Perusahaan Publik; programs and procedures implemented in overcoming corrupt practices, kickbacks, fraud, bribery and/or gratification in Issuers or Public Companies; and | 722 |
| » Dalam hal Emiten atau Perusahaan Publik tidak memiliki kebijakan anti korupsi, maka dijelaskan alasan tidak dimilikinya kebijakan dimaksud. anti-corruption training/socialization to employees of Issuers or Public Companies; | |
| • penerapan atas pedoman tata kelola Perusahaan Terbuka bagi Emiten yang menerbitkan efek bersifat ekuitas atau Perusahaan Publik, meliputi: 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. | 410-426 |
| » pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau implementation of the Public Company governance guidelines for Issuers issuing equity securities or Public Companies, including: | ✓ |
| » penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada). a statement regarding the recommendations that have been implemented; and/or | ✓ |
| viii) Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik Social and Environmental Responsibility of Issuers or Public Companies | 737-758 |
| 1. Informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, paling sedikit memuat: The information disclosed in the social and environmental responsibility section is a Sustainability Report as referred to in the Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies, at least includes: | ✓ |
| a. penjelasan strategi keberlanjutan; explanation of the sustainability strategy; | ✓ |
| b. ikhtisar aspek keberlanjutan (ekonomi, sosial, dan lingkungan hidup); overview of sustainability aspects (economic, social, and environmental); | ✓ |
| c. profil singkat Emiten atau Perusahaan Publik; brief profile of the Issuer or Public Company; | ✓ |
| d. penjelasan Direksi; explanation of the Board of Directors; | ✓ |
| e. tata kelola keberlanjutan; sustainability governance; | ✓ |
| f. kinerja keberlanjutan; sustainability performance; | ✓ |
| g. verifikasi tertulis dari pihak independen, jika ada; written verification from an independent party, if any; | |
| h. lembar umpan balik (feedback) untuk pembaca, jika ada; dan feedback sheet for readers, if any; and | ✓ |

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| i. tanggapan Emiten atau Perusahaan Publik terhadap umpan balik laporan tahun sebelumnya; the response of the Issuer or Public Company to the previous year's report feedback; | ✓ |
| 2. Laporan Keberlanjutan sebagaimana dimaksud pada angka 1), harus disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini; The Sustainability Report as referred to in number 1) must be prepared in accordance with the Technical Guidelines for the Preparation of a Sustainability Report for Issuers and Public Companies as contained in Appendix II which is an integral part of this Financial Services Authority Circular Letter; | ✓ |
| 3. informasi Laporan Keberlanjutan (Sustainability Report) pada angka 1) dapat: information on the Sustainability Report in number 1) can: | ✓ |
| a. diungkapkan pada bagian lain yang relevan di luar bagian tanggung jawab sosial dan lingkungan, seperti penjelasan Direksi terkait Laporan Keberlanjutan diungkapkan dalam bagian terkait Laporan Direksi; dan/atau disclosed in other relevant sections outside the social and environmental responsibility section, such as the Directors' explanation regarding the Sustainability Report disclosed in the section related to the Directors' Report; and/or | ✓ |
| b. merujuk pada bagian lain di luar bagian tanggung jawab sosial dan lingkungan dengan tetap mengacu pada Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini, seperti profil Emiten atau Perusahaan Publik; refers to other sections outside the social and environmental responsibility section by still referring to the Technical Guidelines for the Preparation of Sustainability Reports for Issuers and Public Companies as listed in Appendix II which is an integral part of this Financial Services Authority Circular Letter, such as the profile of the Issuer or Public Company; | ✓ |
| 4. Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud pada angka 1) merupakan bagian yang tidak terpisahkan dari Laporan Tahunan namun dapat disajikan secara terpisah dengan Laporan Tahunan; The Sustainability Report as referred to in number 1) is an inseparable part of the Annual Report but can be presented separately from the Annual Report; | ✓ |
| 5. Dalam hal Laporan Keberlanjutan disajikan secara terpisah dengan Laporan Tahunan, informasi yang diungkapkan dalam Laporan Keberlanjutan dimaksud harus: In the event that the Sustainability Report is presented separately from the Annual Report, the information disclosed in the Sustainability Report must: | ✓ |
| a. memuat seluruh informasi sebagaimana dimaksud pada angka 1); dan contains all the information as referred to in number 1); and | ✓ |
| b. disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini; prepared in accordance with the Technical Guidelines for the Preparation of a Sustainability Report for Issuers and Public Companies as listed in Appendix II which is an integral part of this Financial Services Authority Circular Letter; | ✓ |
| 6. Dalam hal Laporan Keberlanjutan disajikan secara terpisah dengan Laporan Tahunan, maka dalam bagian tanggung jawab sosial dan lingkungan memuat informasi bahwa informasi mengenai tanggung jawab sosial dan lingkungan telah diungkapkan dalam Laporan Keberlanjutan yang disajikan secara terpisah dari Laporan Tahunan; dan In the event that the Sustainability Report is presented separately from the Annual Report, then the social and environmental responsibility section contains information that information on social and environmental responsibility has been disclosed in the Sustainability Report which is presented separately from the Annual Report; and | ✓ |
| 7. Penyampaian Laporan Keberlanjutan (Sustainability Report) yang disajikan secara terpisah dengan Laporan Tahunan harus disampaikan bersamaan dengan penyampaian Laporan Tahunan. Submission of the Sustainability Report which is presented separately from the Annual Report must be submitted together with the Annual Report. | ✓ |
| 8. Laporan Keuangan Tahunan yang Telah Diaudit Audited Annual Financial Report | |

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| <p>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.</p> <p>The annual financial reports 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.</p> | 762-954 |
| <p>Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan 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.</p> <p>Statement Letters of Members of the Board of Directors and Members of the Board of Commissioners regarding Responsibilities for the Annual Report Statements of members of the Board of Directors and members of the Board of Commissioners regarding the responsibilities of the Annual Report are prepared in accordance with the format of Statement Letters of Members of the Board of Directors and Members of the Board of Commissioners regarding Responsibilities for the Annual Report as contained in the Appendix I which is an integral part of this Financial Services Authority Circular Letter.</p> | 96-97 |

20 Annual Report
23 Laporan Tahunan

Strength in Unity

Kekuatan
dalam Persatuan



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