injourney
AVIATION SERVICES

A UNIFIED JOURNEY TO REACH NEW HEIGHTS

Laporan Tahunan 2024
Annual Report 2024

#ELEVATE AVIATION JOURNEY

Sanggahan dan Batasan

Disclaimers and Limitations

Laporan Tahunan ini dapat berisi beberapa pernyataan yang merupakan proyeksi dan pandangan masa depan yang menggambarkan cara pandang Perusahaan terhadap kejadian-kejadian dan kinerja keuangan di masa depan, serta kondisi keuangan, hasil operasi dan hasil usaha, kondisi ekonomi, kondisi sektor, serta rencana dan tujuan terkait.

This Annual Report may contain certain statements that are projections and forward-looking statements that describe the Company's views regarding future events and financial performance, as well as financial conditions, operating results and business results, economic conditions, sector conditions, as well as related plans and objectives.

Kinerja historis yang menggambarkan risiko, peluang, dan prospek Perusahaan di masa depan didasarkan pada beberapa estimasi dan asumsi saat ini yang dapat berubah, seiring dengan ketidakpastian, maupun berbagai risiko bisnis, ekonomi dan kompetisi. Dengan demikian, situasi tersebut dapat menyebabkan hasil, kinerja dan kejadian sebenarnya berbeda secara material dari yang telah diprediksi atau diproyeksi dan hal ini berada di luar kendali Perusahaan dan Direksi Perusahaan.

Historical performance that describes the Company's risks, opportunities, and prospects for the future is based on current estimates and assumptions that are subject to change, as well as uncertainties and various business, economic, and competitive risks. As a result, actual results, performance, and events may differ materially from those predicted or projected, as this is beyond the control of the Company and its Board of Directors.

Pernyataan-pernyataan tersebut tidak terkait, baik secara langsung maupun secara eksklusif dengan fakta-fakta historis dan tidak mencerminkan niat, rencana, ekspektasi, asumsi dan keyakinan Perusahaan mengenai kejadian-kejadian di masa datang. Tidak ada jaminan bahwa kejadian di masa datang akan sesuai, proyeksi akan tercapai, atau asumsi Perusahaan benar. Karena itu, pernyataan-pernyataan tersebut tidak dapat dianggap sebagai representasi atas kinerja Perusahaan di masa datang.

These statements are not related, either directly or exclusively, to historical facts and do not reflect the Company's intentions, plans, expectations, assumptions, or beliefs regarding future events. There is no guarantee that future events will occur, projections will be achieved, or the Company's assumptions will prove correct. Therefore, these statements should not be considered as representations of the Company's future performance.

Penjelasan Tema

Theme Explanation

A UNIFIED JOURNEY TO REACH NEW HEIGHTS

InJourney Aviation Services terlahir sebagai entitas usaha yang mulai beroperasi sejak awal tahun 2024. Entitas ini merupakan penggabungan dari 9 (sembilan) anak perusahaan di bawah PT Angkasa Pura 1, PT Angkasa Pura 2, dan PT Garuda Indonesia Tbk.

Perusahaan akan terus tumbuh lebih besar melalui penggabungan usaha yang telah dilakukan itu. Integrasi juga akan membuka peluang terjadinya peningkatan daya saing destinasi dan industri pariwisata di Tanah Air. Ikhtiar ini didukung oleh penguatan rantai pasok dan ekosistem pariwisata.

Kehadiran Perusahaan dalam ekosistem bisnis pariwisata ini sangat penting, terutama dalam mendukung pencapaian agenda nasional yang tertuang dalam Rencana pembangunan Jangka Menengah Nasional 2020-2045. Dalam rencana tersebut, sektor pariwisata menjadi salah satu prioritas untuk dikembangkan.

Seiring dengan komitmen tersebut, Perusahaan telah menetapkan visi yang tegas, yakni menjadi penyedia layanan aviasi terintegrasi kelas dunia di Indonesia dan mancanegara. Hal ini didorong oleh pengelompokan bisnis pariwisata yang memastikan bahwa setiap klaster memiliki fokus bisnis yang jelas, sekaligus saling melengkapi.

InJourney Aviation Services was established as a business entity that began operations in early 2024. This entity is a merger of nine subsidiaries under PT Angkasa Pura 1, PT Angkasa Pura 2, and PT Garuda Indonesia Tbk.

The Company will continue to grow through the business integration that has been carried out. Integration will also open up opportunities for increasing the competitiveness of destinations and the tourism industry in Indonesia. This effort is supported by the strengthening of the supply chain and tourism ecosystem.

The Company's presence in the tourism business ecosystem is crucial, particularly in supporting the achievement of national priorities outlined in the National Medium-Term Development Plan 2020-2045. In this plan, the tourism sector is identified as one of the key areas for development.

In line with this commitment, the Company has established a clear vision: to become the leading tourism ecosystem in Southeast Asia. This is driven by the grouping of tourism businesses, ensuring that each cluster has a clear business focus while complementing one another.

Highlight Kinerja
Performance Highlights

6.207.895 **Aset**
Assets

(Rp Juta) | (Rp Million)

Pada tahun 2024, total aset Perusahaan naik 14,48% dibandingkan tahun 2023 yang sebesar Rp5.442.590 juta.

In 2024, the Company's total assets increased by 14.48% compared to 2023, which amounted to Rp5,422,590 million.

3.014.781 **Total Ekuitas**
Total Equity

(Rp Juta) | (Rp Million)

Total ekuitas Perusahaan tahun 2024 lebih tinggi 21,48% dibandingkan tahun 2023, yakni Rp2.481.768 juta.

The Company's total equity in 2024 was 21.48% higher than in 2023, amounting to Rp2,481,768 million.

7.483.887 **Pendapatan Usaha**
Operating Revenues

(Rp Juta) | (Rp Million)

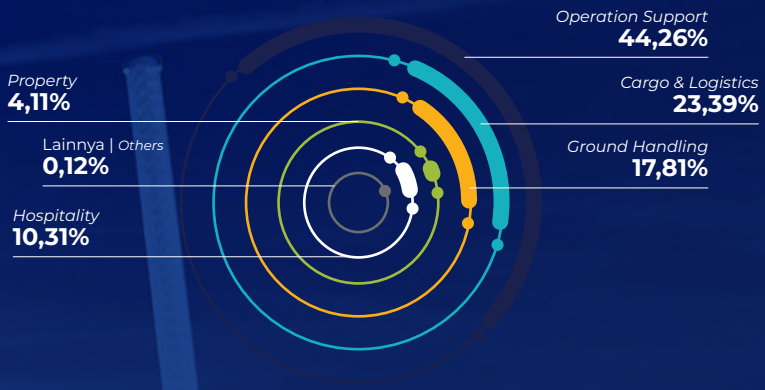
Pendapatan usaha tahun 2024 tumbuh 22,00% dibandingkan kinerja tahun 2023 yang sebesar Rp6.134.166 juta.

Operating revenues in 2024 grew by 22.00% compared to the performance in 2023, which was Rp6,134,166 million.

Komposisi Pendapatan Berdasarkan Segmen Usaha Tahun 2024
Revenue Composition by Business Segment in 2024

Segmen Usaha Business Segment	**Porsi terhadap Total Pendapatan Usaha 2024 (%)** Share of Total Operating Revenues in 2024 (%)
Ground Handling	**17,81**
Cargo & Logistics	**23,39**
Hospitality	**10,31**
Operation Support	**44,26**
Property	**4,11**
Lainnya *Others*	**0,12**

Komposisi Pendapatan Berdasarkan Segmen Usaha Tahun 2024
Revenue Composition by Business Segment in 2024



485.183

Laba Usaha
Operating Profit

(Rp Juta) | (Rp Million)

Laba usaha Perusahaan tahun 2024 lebih tinggi 97,56% dibandingkan tahun 2023 yang sebesar Rp245.582 juta.

The Company's operating profit for 2024 was 97.56% higher than in 2023, which amounted to Rp245,582 million.

149,35%

Laba Komprehensif Tahun Berjalan
Comprehensive Income for the Year

Perusahaan membukukan laba komprehensif tahun berjalan 2024 mencapai Rp271.000 juta, jauh melampaui tahun 2023 yang sebesar Rp108.684 juta.

The company booked comprehensive income for the year 2024 of Rp271,000 million, far exceeding the year 2023 of Rp108,684 million.

Realisasi Anggaran Tanggung Jawab Sosial dan Lingkungan Tahun 2024
Realization of Social and Environmental Responsibility Budget in 2024

No.	Program Program	Biaya Kegiatan (Rp) Activity Expense (Rp)
1	InJourney Green	**136.660.000**
2	IAS Terampil	**278.964.584**
3	IAS Merdeka	**333.215.650**
4	IAS Anak Indonesia	**303.388.660**
Jumlah Biaya Total Expense		**1.052.228.894**

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AVIATION SERVICES

01 Ikhtisar Keuangan

Financial Highlights

#ELEVATE AVIATION JOURNEY

Ikhtisar Keuangan 2024

2024 Financial Highlights

Berikut Ikhtisar Laporan Keuangan Konsolidasian PT Integrasi Aviasi Solusi tahun Buku 2024 dan Penyajian Kembali (*Restatement*) Laporan Keuangan Tahunan yang Berakhir 31 Desember 2023.

The following is a summary of the Consolidated Financial Statements of PT Integrasi Aviasi Solusi for the year ended on December 31, 2024, and the restatement of the Annual Financial Statements for the year ended on December 31, 2023.

Posisi Keuangan Konsolidasian
Consolidated Financial Position

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Kas Dan Setara Kas Cash and Cash Equivalent	**1.277.215**	1.142.847	989.970
Investasi Jangka Pendek Short-Term Investment	**35.000**	47.715	67.717
Piutang Usaha - Neto Trade Receivables – Net	**1.161.024**	929.750	1.053.174
Piutang Lain-Lain - Neto Other Receivables – Net	**171.893**	10.005	29.265
Persediaan Inventories	**31.301**	26.875	28.584
Pajak Dibayar di Muka dan Uang Muka Prepaid Taxes and Advances	**52.789**	28.997	32.918
Biaya Dibayar di Muka dan Uang Muka Prepaid Expenses and Advances	**295.028**	171.576	135.145
Aset Kontrak Contract Assets	**918.712**	781.228	728.277
Estimasi Tagihan Pajak Estimated Tax Receivable	**9.154**	-	31.312

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Aset Lancar Lainnya Other Current Assets	**3.616**	3.092	-
Piutang Usaha Jangka Panjang Long-Term Trade Receivables	**128.046**	122.775	108.874
Estimasi Tagihan Pajak Estimated Claims for Refundable Tax	**132.834**	167.715	126.716
Properti Investasi Investment Properties	**160.224**	32.927	34.343
Aset Tetap – Neto Fixed Assets – Net	**1.222.700**	1.327.275	1.515.580
Aset Hak Guna – Neto Right-of-Use Assets	**128.912**	111.744	52.264
Aset Tidak Berwujud – Neto Intangible Assets - Net	**11.764**	11.829	8.359
Aset Pajak Tangguhan Deferred Tax Assets	**397.495**	443.949	414.575
Aset Tidak Lancar Lainnya Other Non-Current Assets	**70.118**	62.291	31.056
Total Aset **Total Assets**	**6.207.895**	**5.422.590**	**5.388.129**
Utang Usaha Trade Payables	**597.589**	971.206	843.963
Utang Lain-lain Other Payables	**281.672**	265.767	189.824
Beban Akrual Accrued Expenses	**893.062**	722.758	719.700
Utang Pajak Tax Payables	**128.838**	91.387	82.055
Liabilitas Kontrak Contract Liabilities	**113.518**	93.601	114.271
Liabilitas Imbalan Kerja Karyawan Jangka Pendek Short-Term Employee Benefits Liabilities	**72.190**	56.494	42.131
Utang Bank Jangka Pendek Short-Term Bank Loan	**173.046**	95.551	107.286
Liabilitas Jangka Panjang yang Jatuh Tempo dalam Waktu Satu Tahun: **Current Maturities of Long-Term Liabilities:**			
Liabilitas Sewa Lease Liabilities	**17.795**	42.113	64.909
Utang Bank Jangka Panjang Long-Term Bank Loans	**39.244**	29.458	24.535
Utang Usaha Jangka Panjang Non-Current Trade Payables	**237.982**	171	419
Liabilitas Jangka Panjang setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun: **Long-Term Liabilities – Net of Current Maturities:**			
Liabilitas Sewa Lease Liabilities	**95.554**	67.602	6.388
Utang Bank Jangka Panjang Long-Term Bank Loans	**29.685**	110.448	145.214
Liabilitas Kontrak Contract Liabilities	**96.564**	-	-

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Liabilitas Imbalan Kerja Karyawan Jangka Panjang Long-Term Employee Benefits Liabilities	**350.130**	351.607	307.038
Liabilitas Jangka Panjang Lainnya Other Non-Current Liabilities	**66.245**	42.659	49.313
Jumlah Liabilitas **Total Liabilities**	**3.193.114**	**2.940.822**	**2.697.046**
Ekuitas yang dapat diatribusikan kepada pemilik Entitas Induk **Equity Attributable to The Owner of The Parent Entity**			
Modal Ditempatkan dan Disetor Penuh Issued and Fully Paid Capital	**1.752.861**	200.000	200.000
Tambaham Modal disetor Additional Paid-In Capital	**751.811**	-	-
Selisih Transaksi dengan Pihak Non Pengendali Difference in Transactions with Non-Controlling Interest	**(9.116)**	-	-
Ekuitas *Merging Entity* Merging Entity Equity	**-**	2.248.061	2.331.155
Saldo Laba Retained Earnings			
Dicadangkan Appropriated	**59.519**	-	-
Belum Dicadangkan Unappropriated	**262.577**	34.245	158.887
Penghasilan (Rugi) Komprehensif Lain Other Comprehensive Income (Loss)	**(2.821)**	(538)	1.041
Ekuitas yang dapat Diatribusikan Kepada Pemilik Entitas Induk **Equity Attributable to The Owner of The Parent Entity**	**2.814.831**	**2.481.768**	**2.691.083**
Kepentingan non pengendali Non-Controlling Interests	**199.950**	-	-
Jumlah Ekuitas **Total Equity**	**3.014.781**	**2.481.768**	**2.728.838**
Total Liabilitas dan Ekuitas **Total Liabilities and Equity**	**6.207.895**	**5.422.590**	**5.388.129**

*) Penyajian kembali laporan keuangan konsolidasian dengan kombinasi bisnis entitas sepengendali.
*) Restatement of consolidated financial statements with the business combination of entities under common control.

Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian
Consolidated Profit or Loss and Other Comprehensive Income

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Pendapatan Usaha Operating Revenues	**7.483.887**	6.134.166	-
Beban Operasional Operational Expenses	**(5.528.269)**	(4.637.986)	-
Beban Pegawai Employees Expenses	**(642.128)**	(431.647)	-
Beban Umum dan Administrasi General and Administrative Expenses	**(872.845)**	(833.742)	-

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Beban Pemasaran Marketing Expenses	**(20.963)**	(25.939)	-
Pendapatan Lain-lain Intangible Assets - Net	**106.555**	54.580	-
Beban Lain-lain Other Expenses	**(41.054)**	(13.850)	-
Laba (Rugi) Usaha **Operating Profit (Loss)**	**485.183**	**245.582**	-
Pendapatan Keuangan Financial Income	**35.941**	22.318	-
Beban Keuangan Financial Costs	**(43.594)**	(38.393)	-
Total Laba (Rugi) Entitas Anak, Entitas Asosiasi, dan Ventura Bersama Total Profit (Loss) of Subsidiaries, Associates, and Joint Ventures	**3.685**	1.898	-
Laba (Rugi) Sebelum Pajak Final dan Pajak Penghasilan Badan **Profit (Loss) Before Final Tax and Corporate Income Tax**	**481.215**	**231.405**	-
Pajak Final Final Tax	**(40.675)**	(29.253)	-
Laba (Rugi) Sebelum Pajak Penghasilan Badan **Profit (Loss) Before Final Tax and Corporate Income Tax**	**440.540**	**202.152**	-
Manfaat (Beban) Pajak Penghasilan Badan, neto Corporate Income Tax Benefits (Costs) - Net	**(170.755)**	(83.393)	-
Laba (Rugi) Tahun Berjalan setelah Efek Penyesuaian Laba *Merging Entity* **Profit (Loss) for the Year after Effect of Merging Entity Profit Adjustment**	**269.785**	**118.759**	-
Pos-pos yang Tidak akan Direklasifikasi ke Laba Rugi: Items That Will Not Be Reclassified to Profit or Loss:			
Pengukuran Kembali Program Imbalan Pasti Remeasurement of Defined Benefit Plans	**1.215**	(10.075)	-
Penghasilan Komprehensif Lain Other Comprehensive Income	**-**	-	-
Efek Beban Pajak Penghasilan Income Tax Expense Effect	**-**	-	-
Penghasilan Komprehensif Lain Tahun Berjalan **Other Comprehensive Income for the Year**	**1.215**	**(10.075)**	-
Total Laba Komprehensif Tahun Berjalan Setelah Efek Penyesuaian Laba Merging Entity **Total Comprehensive Income for the Year after Effect of Merging Entity's Income**	**271.000**	**108.684**	-
Laba Tahun Berjalan Setelah Efek Penyesuaian Laba Merging Entity yang diatribusikan Kepada: Income for the Year after Effect of Merging Entity's Income Adjustment Attributable to:			
• Pemilik Entitas Induk • Owner of the Parent Entity	**153.021**	63.404	-
• Kepentingan Non Pengendali • Non-Controlling Interests	**116.764**	55.355	-
	269.785	**118.759**	

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Penyesuaian atas laba *Merging entity*: **Adjustment to profit of Merging entity:**			
• Pemilik Entitas Induk • Owner of the Parent Entity	**45.893**	73.046	-
• Kepentingan Non Pengendali • Non-Controlling Interests	**4**	55.355	-
	45.897	**128.401**	**-**
Laba (Rugi) Tahun Berjalan Sebelum Efek Penyesuaian Laba *Merging Entity* yang dapat diatribusikan kepada: **Profit (Loss) for the Year Before Adjustment Effect of Merging Entity Profit attributable to:**			
• Pemilik Entitas Induk • Owner of the Parent Entity	**107.128**	(9.642)	-
• Kepentingan Non Pengendali • Non-Controlling Interests	**116.760**	-	-
	223.888	**(9.642)**	**-**
Laba (Rugi) Komprehensif Tahun Berjalan Sebelum Efek Penyesuaian Laba *Merging Entity* yang dapat diatribusikan kepada: **Comprehensive Income (Loss) for the Year Before the Effect of Merging Entity Profit Adjustment attributable to:**			
• Pemilik Entitas Induk • Owner of the Parent Entity	**154.319**	55.835	-
• Kepentingan Non Pengendali • Non-Controlling Interests	**116.681**	52.849	-
	271.000	**108.684**	**-**
Penyesuaian Komprehensif Lainnya atas *Merging Entity* yang dapat diatribusikan kepada: **Other Comprehensive Adjustment of Merging Entity attributable to:**			
• Pemilik Entitas Induk • Owner of the Parent Entity	**45.151**	67.057	-
• Kepentingan Non Pengendali • Non-Controlling Interests	**4**	52.849	-
	45.155	**119.906**	**-**
Total Laba (Rugi) Komprehensif Lainnya Tahun Berjalan sebelum Efek Penyesuaian Laba Komprehensif Lain *Merging Entity* yang dapat diatribusikan kepada: **Total Other Comprehensive Income (Loss) for the Year before the Effect of Adjustment of Other Comprehensive Income of Merging Entity attributable to:**			
• Pemilik Entitas Induk • Owner of the Parent Entity	**109.168**	(11.222)	-
• Kepentingan Non Pengendali • Non-Controlling Interests	**116.677**	-	-
	225.845	**(11.222)**	**-**
Laba Bersih Per Saham (dalam Rupiah Penuh) Net Income Per Share (in Full Rupiah)	**153.911,68**	67.751,00	-

*) Penyajian kembali laporan keuangan konsolidasian dengan kombinasi bisnis entitas sepengendali.
*) Restatement of consolidated financial statements with the business combination of entities under common control.

Rasio Keuangan
Financial Ratio

%

Uraian Description	2024	2023	2022*
Laba (Rugi) Usaha terhadap Pendapatan Operating Profit (Loss) Margin	**6,47%**	4,00%	-
Laba (Rugi) Usaha terhadap Jumlah Aset Return on Assets	**7,80%**	4,53%	-
Laba (Rugi) Usaha terhadap Ekuitas Return on Equity	**16,25%**	9,90%	-
Rasio Lancar Current Ratio	**168%**	133%	-
Rasio Liabilitas terhadap Ekuitas Debt to Equity Ratio	**109 %**	118%	-
Rasio Liabilitas terhadap Aset Debt to Assets Ratio	**52 %**	54%	-

*) Penyajian kembali laporan keuangan konsolidasian dengan kombinasi bisnis entitas sepengendali.
*) Restatement of consolidated financial statements with the business combination of entities under common control.

Arus Kas
Cash Flow

(Rp Juta) | (Rp Million)

Uraian Description	2024	2023	2022*
Arus Kas Aktivitas Operasi Cash Flows from Operating Activities	**369.689**	334.187	-
Arus Kas Aktivitas Investasi Cash Flows from Investing Activities	**(169.517)**	(40.066)	-
Arus Kas Aktivitas Pendanaan Cash Flows from Financing Activities	**(65.070)**	(142.737)	-
Kas & Setara Kas Awal Tahun Cash and Cash Equivalents at Beginning of Year	**1.142.847**	989.970	-
Kas & Setara Kas Akhir Tahun Cash and Cash Equivalents at End of Year	**1.277.215**	1.142.847	-

*) Penyajian kembali laporan keuangan konsolidasian dengan kombinasi bisnis entitas sepengendali.
*) Restatement of consolidated financial statements with the business combination of entities under common control.

Ikhtisar Saham

Share Highlight

Hingga laporan tahunan ini diterbitkan, PT Integrasi Aviasi Solusi belum menjadi perusahaan publik dan/atau memperdagangkan sahamnya di bursa efek mana pun. Dengan demikian, informasi terkait kinerja saham tidak dapat ditampilkan.

On the date of this annual report, PT Integrasi Aviasi Solusi is not a public company and/or does not trade its shares on any stock exchange. Therefore, information related to share performance cannot be presented.

AKSI KORPORASI

PT Integrasi Aviasi Solusi tidak melakukan aksi korporasi pada tahun buku 2024, termasuk yang menyebabkan terjadinya perubahan pada saham Perusahaan.

Dalam rangka pelaksanaan restrukturisasi grup di berbagai lini bisnis, beberapa entitas dalam grup telah menyelesaikan aksi korporasi yang tunduk pada ketentuan peraturan perundang-undangan, khususnya ketentuan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana terakhir kali diubah dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang ("UUPT"). Adapun aksi korporasi dimaksud meliputi:

1. **Pembentukan Layanan Pendukung (*Support*)**
   Pada tanggal 1 Oktober 2024, telah dilaksanakan penggabungan (merger) antara PT Angkasa Pura Propertindo ("AP Propertindo"), dan PT Angkasa Pura Solusi ("AP Solusi") beserta anak perusahaannya, yaitu PT Angkasa Pura Solusi Integra ("APSI") dan PT Angkasa Pura Sarana Digital ("APSD").
   - Dalam penggabungan tersebut, AP Solusi bertindak sebagai entitas penerima (*surviving entity*), dan turut dilakukan pembelian saham minoritas APSI dan APSD oleh AP Solusi.

2. **Pembentukan Layanan *Hospitality***
   Pada tanggal 16 Mei 2024, PT Angkasa Pura Retail ("APR") secara resmi telah melakukan perubahan anggaran dasar, termasuk perubahan nama perusahaan menjadi PT IAS Hospitality Indonesia ("IASH").

CORPORATE ACTIONS

PT Integrasi Aviasi Solusi did not conduct any corporate actions in the 2024 fiscal year, including those that resulted in changes to the Company's stocks.

As part of the implementation of group restructuring across various business lines, certain entities within the group have completed corporate actions in compliance with applicable laws and regulations, particularly the provisions of Law No. 40 of 2007 on Limited Liability Companies, last amended by Law No. 6 of 2023 on the Enactment of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation into Law (UUPT). The corporate actions in question include:

1. **Establishment of Support Services (Support)**
   On October 1, 2024, a merger was carried out between PT Angkasa Pura Propertindo (AP Propertindo) and PT Angkasa Pura Solusi (AP Solusi) along with its subsidiaries, namely PT Angkasa Pura Solusi Integra (APSI) and PT Angkasa Pura Sarana Digital (APSD).
   - In the merger, AP Solusi acted as the surviving entity, and AP Solusi also purchased minority shares in APSI and APSD.

2. **Establishment of Hospitality Services**
   On May 16, 2024, PT Angkasa Pura Retail (APR) officially amended its articles of association, including changing its company name to PT IAS Hospitality Indonesia (IASH).

Dalam rangka mendukung peran sebagai anak usaha di bidang *hospitality*, perubahan nama tersebut telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia (Menkumham), sesuai dengan ketentuan Pasal 21 UUPT dan dituangkan dalam akta notaris.

To support its role as a subsidiary in the hospitality sector, the name change has been approved by the Minister of Law and Human Rights (Menkumham), per the provisions of Article 21 of the UUPT and outlined in a notarial deed.

3. Pembentukan Layanan Kargo dan Logistik

Pada tanggal 1 Desember 2024, PT Integrasi Aviasi Solusi ("IAS") yang bertindak sebagai subholding pada lini bisnis kargo dan logistik. telah melaksanakan aksi korporasi berupa pembelian saham minoritas PT Angkasa Pura Logistik (APL), dalam rangka pembentukan subholding pada lini bisnis kargo dan logistik. aksi ini telah menyebabkan perubahan susunan pemegang saham dan tunduk pada persetujuan Rapat Umum Pemegang Saham (RUPS) APL.

3. Establishment of Cargo and Logistics Services

On December 1, 2024, PT Integrasi Aviasi Solusi (IAS), acting as a sub-holding company in the cargo and logistics business line, carried out a corporate action in the form of purchasing a minority stake in PT Angkasa Pura Logistik (APL), to establish a sub-holding company in the cargo and logistics business line. This action has resulted in changes to the shareholder structure and is subject to the approval of the General Meeting of Shareholders (GMS) of APL.

4. Pembentukan Layanan Manajemen Aset

Pada tanggal 28 November 2024, PT Angkasa Pura Hotel (APH) dan PT Angkasa Pura Properti (APP) menjadi bagian dari entitas anak usaha dari PT Integrasi Aviasi Solusi (IAS) sebagai bagian dari langkah strategis dalam pengelolaan portofolio dan penguatan layanan manajemen aset.

4. Establishment of Asset Management Services

On November 28, 2024, PT Angkasa Pura Hotel (APH) and PT Angkasa Pura Properti (APP) became subsidiaries of PT Integrasi Aviasi Solusi (IAS) as part of strategic steps in portfolio management and strengthening asset management services.

Seluruh aksi tersebut tunduk pada ketentuan yang diatur dalam UUPT.

All actions are subject to the provisions of the UUPT.

INFORMASI PENGHENTIAN SAHAM SEMENTARA

Mengingat saham PT Integrasi Aviasi Solusi belum diperdagangkan di bursa mana pun, tidak ada informasi terkait dengan penghentian saham sementara.

INFORMATION ON TEMPORARY SUSPENSION OF SHARES

Considering that PT Integrasi Aviasi Solusi shares are not traded on any exchange, there is no information related to the temporary suspension of shares.

Ikhtisar Obligasi, Sukuk, atau Lainnya

Summary of Bonds, Sharia Bonds, or Others

Hingga laporan tahunan ini diterbitkan, PT Integrasi Aviasi Solusi tidak menerbitkan surat berharga yang diperdagangkan, baik dalam bentuk obligasi, sukuk, atau lainnya. Karena itu, rincian informasi tidak dapat disampaikan.

Per the date of this annual report, PT Integrasi Aviasi Solusi has not issued any tradable securities, whether in the form of bonds, sharia bonds, or otherwise. Therefore, detailed information cannot be provided.

Penghargaan dan Sertifikasi

Awards and Certifications

PENGHARGAAN
Awards

Penghargaan "*Best Corporate in Accelerating Business Expansion*" dalam Anugerah BUMN Award Ke-13th 2024

Award for "Best Company in Accelerating Business Expansion" at the 13th 2024 BUMN Award

Penyelenggara | Organizer
BUMN Track

IAS Meraih *Double Winner "The Most Promising Company in Strategic Marketing"* dan *"CMO of The Year"* dalam ajang BUMN Entrepreneurial Marketing Awards 2024

IAS won two prestigious awards: "Most Promising Company in Strategic Marketing" and "CMO of the Year" at the 2024 BUMN Entrepreneurial Marketing Awards

Penyelenggara | Organizer
MCorp

IAS Meraih Penghargaan "*The Best Performer for Integrated Air Cargo and Logistics Services of the Year*" di Ajang Indonesia Logistics Award (ILA) 2024

IAS Wins Award for "The Best Performer for Integrated Air Cargo and Logistics Services of the Year" at the 2024 Indonesia Logistics Award (ILA)

Penyelenggara | Organizer
Supply Chain Indonesia

SERTIFIKASI
Certifications

ISO 45001:2018

Pemberi/Lembaga Sertifikasi
Certification Body/Institution
TUV Rheinland

Tanggal Perolehan | Date Obtained
11 Desember 2024
December 11, 2024

Masa Berlaku | Validity Period
25 Oktober 2027
October 25, 2027

ISO 9001:2015

Pemberi/Lembaga Sertifikasi
Certification Body/Institution
TUV Rheinland

Tanggal Perolehan | Date Obtained
11 Desember 2024
December 11, 2024

Masa Berlaku | Validity Period
23 Oktober 2027
October 23, 2027

Penilaian Mutu "Sangat Puas"
"Very Satisfied" Quality Rating

Pemberi/Lembaga Sertifikasi Certification Body/Institution
PT Sigma Research Indonesia

Tanggal Perolehan | Date Obtained
13 Desember 2024
December 13, 2024

Masa Berlaku | Validity Period
-

Ikhtisar Peristiwa Penting

Important Event Highlights

JAN JAN

4 Januari 2024
March 13, 2024

Pembentukan InJourney Aviation Services
Establishment of InJourney Aviation Services

FEB FEB

20 Februari 2024
February 20, 2024

***Kick Off Townhall Meeting* Taman Mini Indonesia Indah (TMII) Jakarta**
Kick-Off Townhall Meeting at Taman Mini Indonesia Indah (TMII) Jakarta

29 Februari 2024
February 29, 2024

Partisipasi *Event Water Sport Internasional* "F1 Powerboat World Championship Lake Toba"
Participation in the International Water Sports Event "F1 Powerboat World Championship Lake Toba"

12-14 Maret 2024
March 12-14, 2024

InJourney Aviation Services *Join Event* IATA World Cargo Symposium 2024 di Hong Kong SAR, China
InJourney Aviation Services Joins Event IATA World Cargo Symposium 2024 in Hong Kong SAR, China

MAR MAR

6 Maret 2024
March 6, 2024

***Townhall Meeting* IAS Group di Medan**
IAS Group Townhall Meeting in Medan

13 Maret 2024
March 13, 2024

Penerimaan Penghargaan Anugerah BUMN Awards ke-13
Receipt of the 13th Anugerah BUMN Awards

APR APR

25 Maret 2024
March 25, 2024

Penyematan Pin "Berkelas" di Bandara Internasional Soekarno-Hatta
Pinning of the "Classy" Pin at Soekarno-Hatta International Airport

27 Maret 2024
March 27, 2024

Media Gathering Layanan & Posko Lebaran Tahun 2024 InJourney Group
InJourney Group Media Gathering Services & Eid Post of 2024

1 April 2024
April 1, 2024

Pembukaan Posko Gabungan Nasional (Posgabnas) Persiapan Mudik Lebaran 2024
Opening of the National Joint Command Post (Posgabnas) for the 2024 Eid al-Fitr Homecoming Preparation

7 April 2024
April 7, 2024

Seremonial Penyerahan Paket Lebaran Tenaga Alih Daya (TAD) IAS Tahun 2024 di Komplek Gedung 528 Terminal Kargo BSH
Ceremony for the Handover of Eid al-Fitr Packages for IAS Contract Workers (TAD) 2024 at Building 528 Cargo Terminal BSH

25 April 2024
April 25, 2024

Townhall Meeting IAS *Group* di Makassar
IAS Group Town Hall Meeting in Makassar

MEI MAY

4 Mei 2024
May 4, 2024

Employee Gathering IAS *Group* 2024
IAS Group 2024 Employee Gathering

JUN JUN

15 Mei 2024
May 15, 2024

IAS Meraih *Double Winner* dalam Ajang BUMN Entrepreneurial Marketing Awards 2024
IAS Wins Double Winner at the 2024 SOE Entrepreneurial Marketing Awards

1 Juni 2024
June 1, 2024

Penandatanganan MoU dengan Plaza Premium Group
MoU Signing with Plaza Premium Group

3 Juni 2024
June 3, 2024

Penandatanganan MoU dengan OMNI Global Ventures Pte LTD
MoU Signing with OMNI Global Ventures Pte LTD

AGS AUG

19 Juni 2024
June 19, 2024

Forum Komisaris & Direksi IAS Group di The Meru Sanur, Bali
IAS Group Board of Commissioners & Board of Directors Forum at The Meru Sanur, Bali

20 Juni 2024
June 20, 2024

Townhall Meeting IAS Group di The Meru, Sanur, Bali
IAS Group Townhall Meeting at The Meru, Sanur, Bali

9 Agustus 2024
August 9, 2024

Penandatanganan MoU dengan Celebi Aviation
MoU Signing with Celebi Aviation

12-17 Agustus 2024
August 12-17, 2024

Upacara dan Perayaan HUT Kemerdekaan RI ke-79
Ceremony and Celebration of the 79th Anniversary of Indonesian Independence

19 Agustus 2024
August 19, 2024

Penandatanganan Nota Kesepahaman antara InJourney dan Thai Airways
MoU Signing between InJourney and Thai Airways

SEP SEP

4 September 2024
September 4, 2024

Hari Pelanggan Nasional 2024
National Customer Day 2024

9 September 2024
September 9, 2024

Penandatanganan MoU dengan PT Super Cargo Group Indonesia (SCGI)
MoU Signing with PT Super Cargo Group Indonesia (SCGI)

17 September 2024
September 17, 2024

Penandatanganan MoU dengan Weihai Guangtai Airport Equipment
MoU Signing with Weihai Guangtai Airport Equipment

19 September 2024
September 19, 2024

Perjanjian Kerjasama IAS dengan ITDC
Cooperation Agreement between IAS and ITDC

OKT OCT

2-29 September 2024
September 2-29, 2024

IAS Dukung *Event* Pertamina Grand Prix of Indonesia (MotoGP) 2024
IAS Supports Pertamina Grand Prix of Indonesia (MotoGP) 2024

14 Oktober 2024
October 14, 2024

IAS Meraih Penghargaan "*The Best Performer for Integrated Air Cargo and Logistics Services of the Year*" di Ajang Indonesia Logistics Award (ILA) 2024
IAS Wins "The Best Performer for Integrated Air Cargo and Logistics Services of the Year" Award at the Indonesia Logistics Award (ILA) 2024

14 Oktober 2024
October 14, 2024

Kick Off TJSL IAS Merdeka
IAS Merdeka TJSL Kick Off

NOV NOV

18 Oktober 2024
October 18, 2024

Penandatanganan MoU dengan Bali International Hospital (BIH)
MoU Signing with Bali International Hospital (BIH)

5-7 November 2024
November 5-7, 2024

Acara D-Futuro Futurist Summit 2024 di The Kasablanka, Mall Kota Kasablanka, Jakarta
D-Futuro Futurist Summit 2024 Event at The Kasablanka, Mall Kota Kasablanka, Jakarta

4-20 November 2024
November 4-20, 2024

TJSL IAS Anak Indonesia
IAS Anak Indonesia TJSL

DES DEC

13-17 November 2024
November 13-17, 2024

Partisipasi *Event* Aquabike Jetski World Championship 2024

Participation in the Aquabike Jetski World Championship 2024

21 November 2024
November 21, 2024

Penandatanganan Akta Perubahan Pemegang Saham PT Angkasa Pura Properti

Signing of the Deed of Amendment to the Shareholders of PT Angkasa Pura Properti

12 Desember 2024
December 12, 2024

IAS Meraih Sertifikat ISO terkait Standar Operasional Layanan

IAS Receives ISO Certification for Service Operational Standards

12 Desember 2024
December 12, 2024

IAS Menjalin Kerja Sama dengan Jaksa Agung Muda Bidang Perdata & Tata Usaha Negara (Jamdatun)

IAS Establishes Cooperation with the Deputy Attorney General for Civil and Administrative Affairs (Jamdatun)

13 Desember 2024
December 13, 2024

Pembukaan Posko Gabungan Nasional (Posgabnas) Nataru IAS Group

Opening of the National Joint Command Post (Posgabnas) Nataru IAS Group

18 Desember 2024
December 18, 2024

Rapat Koordinasi IAS Group "*Synergy in Action, Excellence in Results*" sekaligus Peresmian IAS One "*Synergized Solution*"

IAS Group Coordination Meeting "Synergy in Action, Excellence in Results" and the Inauguration of IAS One "Synergized Solution"

injourney
AVIATION SERVICES

02 Laporan Manajemen

Management Report

#ELEVATE AVIATION JOURNEY

Laporan Dewan Komisaris

Report of the Board of Commissioners

Manajemen telah berhasil menuntaskan program merger & acquisition serta penataan struktur organisasi entitas anak, sehingga kinerja Perusahaan semakin solid.

Management successfully completed the merger and acquisition program and restructured the subsidiaries' organizational structure, thereby strengthening the Company's performance.

Danang Parikesit

Komisaris Utama/ Komisaris Independen
President Commissioner/ Independent Commissioner

Pemegang Saham dan Pemangku Kepentingan yang kami hormati,
Esteemed Shareholders and Stakeholders,

Puji syukur kita panjatkan kepada Tuhan Yang maha Esa atas nikmat-Nya bagi kita semua, sehingga PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "IAS", "Perusahaan") mampu merealisasikan beragam program strategis, terutama beroperasinya IAS sebagai entitas bisnis baru di awal tahun 2024. Bahkan Perusahaan juga tetap berhasil membukukan kinerja operasional dan keuangan yang tetap baik.

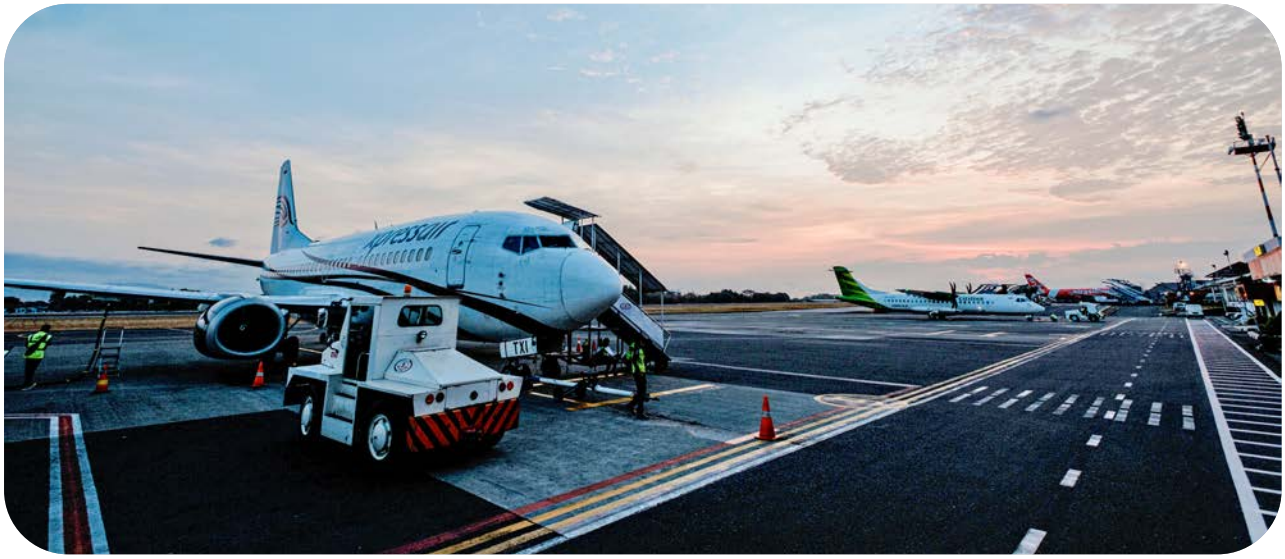
We give thanks to God Almighty for His blessings upon us all, enabling PT Integrasi Aviasi Solusi (InJourney Aviation Services, IAS, or the Company) to realize various strategic programs, particularly the operation of IAS as a new business entity in early 2024. The Company also managed to maintain its good operational and financial performance.

Dewan Komisaris menyadari bahwa di tahun buku tersebut, kondisi eksternal masih penuh tantangan. Kondisi perekonomian global masih penuh gejolak yang menimbulkan ketidakpastian bagi dunia bisnis. Sementara di dalam negeri terjadi proses pergantian pemerintahan, sehingga kebijakan pemerintah belum sepenuhnya bisa mengantisipasi tantangan global tersebut.

The Board of Commissioners is aware that external conditions remained challenging during the fiscal year. The global economy was still volatile, causing uncertainty for the business world. Meanwhile, the domestic scene was undergoing a change of government, and government policies were not yet fully able to anticipate these global challenges.

Walaupun situasi yang dihadapi tersebut tidak mudah, namun Dewan Komisaris memandang bahwa Direksi IAS sudah mempertimbangkan semua faktor tersebut dalam mengelola Perusahaan. Respons tersebut juga diterapkan dalam perencanaan aksi korporasi, target usaha dan lama yang cukup realistis.

Although the situation was not easy, the Board of Commissioners believes that the Board of Directors of IAS has considered all these factors in managing the Company. This response was also applied to corporate action planning, business targets, and realistic timeframes.



PENILAIAN DEWAN KOMISARIS TERHADAP KINERJA DIREKSI TERKAIT PENGELOLAAN PERUSAHAAN

Dalam mengevaluasi kinerja Direksi, Dewan komisaris mempertimbangkan 2 (dua) aspek, yang merupakan bagian penting dari kebijakan yang ditetapkan oleh Kementerian Badan Usaha Milik Negara (BUMN), yaitu:

1. Kinerja, yakni menyangkut hasil kerja atau *result* dan penilaian kesesuaian perilaku kerja dengan prinsip AKHLAK;
2. Kapasitas, yakni menyangkut kompetensi aktual dan *learning agility*.

Dalam pandangan Dewan Komisaris, setelah melakukan evaluasi secara kolegial, Direksi telah menjalankan tugas dan tanggung jawabnya dengan baik. Hal itu, terutama terlihat dari kinerja Direksi yang telah berhasil menjalankan perumusan dan implementasi strategi tahun 2024 secara efektif, meskipun masih perlu optimalisasi untuk mencapai kinerja yang telah ditetapkan sesuai Rencana Kerja dan Anggaran Perusahaan (RKAP).

Kondisi tersebut terjadi karena tahun buku tersebut merupakan tahun dengan tantangan yang sangat kompleks, terutama terkait dengan penataan organisasi dan pemenuhan Sumber Daya Manusia (SDM). Dewan Komisaris juga menilai Direksi telah menyelesaikan program *Merger & Acquisition* (M&A).

ASSESSMENT OF THE BOARD OF COMMISSIONERS ON THE PERFORMANCE OF THE BOARD OF DIRECTORS CONCERNING COMPANY MANAGEMENT

In evaluating the performance of the Board of Directors, the Board of Commissioners considers two aspects, which are an important part of the policy established by the Ministry of State-Owned Enterprises (SOE), namely:

1. Performance, which concerns work results or results and the assessment of the conformity of work behavior with AKHLAK principles;
2. Capacity, which concerns actual competence and learning agility.

In the observation of the Board of Commissioners, the Board of Directors has carried out its duties and responsibilities well after conducting a collegial evaluation. This is particularly evident from the Board of Directors' successful formulation and implementation of the 2024 strategy, although optimization is still needed to achieve the performance targets set in the Work Plan and Budget (RKAP).

This situation occurred because the fiscal year was a year with very complex challenges, particularly related to organizational restructuring and human resource (HR) fulfillment. The Board of Commissioners also assessed that the Board of Directors had completed the Merger & Acquisition (M&A) program.

Sedangkan dari sisi kinerja berupa hasil, Dewan Komisaris menilai pencapaian Perusahaan sangat baik. Berdasarkan *Key Performance Indicator* (KPI), hasil kinerja IAS >80% (kategori baik). Khusus untuk revenue telah mencapai target, namun untuk laba setelah pajak atau *Earning After Tax* (EAT) belum mencapai, akibat adanya beban operasional dan *overhead* yang ditanggung selama transformasi cukup besar, khususnya beban konsultan yang belum masuk dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) 2024.

Pengawasan Dewan Komisaris dalam Perumusan dan Implementasi Strategi Perusahaan yang Dilakukan Direksi

Sebagaimana diatur dalam Peraturan Menteri BUMN No. PER-3/MBU/03/2023, Dewan Komisaris adalah organ Persero dan/atau Anak Perusahaan yang bertugas melakukan pengawasan dan memberikan nasihat kepada Direksi dalam menjalankan kegiatan pengurusan Persero dan/atau Anak Perusahaan.

Pelaksanaan fungsi pengawasan dan pemberian nasihat Dewan Komisaris kepada Direksi PT Integrasi Aviasi Solusi juga diatur lebih lanjut pada anggaran dasar Perusahaan yang tertuang dalam:

1. Pasal 15 ayat (2) huruf b angka 1 yang menyatakan bahwa Dewan Komisaris berkewajiban untuk memberikan nasihat kepada Direksi dalam melaksanakan pengurusan perseroan;
2. Pasal 15 ayat (2) huruf a angka 3 juga disebutkan bahwa Dewan Komisaris berkewenangan untuk meminta penjelasan dari Direksi/Pejabat perseroan mengenai segala persoalan yang menyangkut pengelolaan Perseroan, mengetahui segala kebijakan dan tindakan yang telah dijalankan oleh Direksi, serta menghadiri rapat Dewan Komisaris.

Sebagai implementasi anggaran dasar tersebut, Dewan Komisaris melakukan pengawasan dan memberikan nasihat kepada Direksi. Sepanjang tahun buku 2024, Dewan Komisaris telah melakukan rapat secara rutin bulanan baik internal maupun bersama dengan Direksi. Secara triwulanan, semesteran dan tahunan, Dewan Komisaris juga melakukan evaluasi secara khusus atas capaian-capaian kinerja di setiap periode tersebut.

Regarding performance outcomes, the Board of Commissioners assessed the Company's achievements as excellent. Based on the Key Performance Indicator (KPI), the performance results of IAS exceeded 80% (good category). Specifically, revenue has reached the target, but earnings after tax (EAT) has not been achieved due to significant operational and overhead costs incurred during the transformation, particularly consultant fees not included in the 2024 Work Plan and Budget (RKAP).

Supervision of the Board of Commissioners in the Formulation and Implementation of Company Strategy by the Board of Directors

As stipulated in the Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023, the Board of Commissioners is an organ of the Company and/or Subsidiary responsible for supervising and providing advice to the Board of Directors in managing the Company and/or Subsidiary.

The implementation of the supervisory and advisory functions of the Board of Commissioners to the Board of Directors of PT Integrasi Aviasi Solusi is also further regulated in the Company's articles of association as stipulated in:

1. Article 15 paragraph (2) letter b number 1, which states that the Board of Commissioners is obliged to provide advice to the Board of Directors in carrying out the management of the company;
2. Article 15(2) paragraph (a) letter (3) also states that the Board of Commissioners has the authority to request explanations from the Board of Directors/officers of the Company regarding all matters related to the management of the Company to be informed of all policies and actions taken by the Board of Directors, and to attend meetings of the Board of Commissioners.

As an implementation of the Articles of Association, the Board of Commissioners conducts supervision and provides advice to the Board of Directors. Throughout the 2024 fiscal year, the Board of Commissioners has held monthly meetings internally and jointly with the Board of Directors. On a quarterly, semi-annual, and annual basis, the Board of Commissioners also conducts special evaluations of performance achievements in each period.

PANDANGAN ATAS PROSPEK USAHA YANG DISUSUN OLEH DIREKSI

Sesuai dengan Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara Pasal 95, Dewan Komisaris memberikan persetujuan terhadap RKAP, kemudian menyampaikannya kepada Rapat Umum Pemegang Saham. Selain itu, regulasi tersebut juga menegaskan bahwa Dewan Komisaris melakukan pengawasan terhadap pelaksanaan RKAP dilakukan oleh Direksi dan organisasi di bawahnya.

Untuk RKAP 2025, yang merupakan gambaran dari prospek usaha Perusahaan, Dewan Komisaris menilai sudah sangat baik. Di dalamnya, rancangan terkait dengan aksi korporasi, target usaha dan laba perusahaan serta target lainnya cukup realistis. Bahkan dalam penyusunannya, seluruh kondisi perekonomian global dan domestik telah dijadikan bahan pertimbangan.

Karena itu, Dewan Komisaris akan memberikan dukungan terhadap target pencapaian dari prospek usaha, seperti tergambar dalam RKAP, yang telah disusun tersebut sesuai dengan tugas dan fungsi yang melekat pada Dewan Komisaris.

PENILAIAN ATAS PELAKSANAAN TATA KELOLA PERUSAHAAN YANG BAIK

Dewan Komisaris senantiasa mendorong seluruh pemangku kepentingan di lingkungan IAS Group untuk menerapkan prinsip-prinsip tata kelola perusahaan yang baik (*Good Corporate Governance*/ GCG) secara konsisten dan berkelanjutan. Komitmen ini merupakan bagian integral dari upaya untuk menciptakan perusahaan yang transparan, akuntabel, dan berorientasi pada keberlanjutan.

Namun demikian, Dewan Komisaris mencermati bahwa penerapan GCG di lingkungan IAS Group masih menghadapi sejumlah tantangan yang perlu mendapat perhatian lebih lanjut. Beberapa area yang masih memerlukan perbaikan antara lain:

Beberapa area yang menjadi fokus perbaikan meliputi:

1. **Penguatan Tata Kelola Internal**
   Diperlukan peningkatan efektivitas struktur, sistem, dan proses tata kelola internal guna mendukung pencapaian visi dan misi perusahaan secara optimal.

OUTLOOK ON BUSINESS PROSPECTS PREPARED BY THE BOARD OF DIRECTORS

Following the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 on Guidelines for Corporate Governance and Significant Corporate Activities of State-Owned Enterprises, Article 95, the Board of Commissioners approves the RKAP and submits it to the General Meeting of Shareholders. Additionally, the regulation stipulates that the Board of Commissioners oversees the implementation of the RKAP by the Board of Directors and its subordinate organizations.

The Board of Commissioners considers the 2025 RKAP, which outlines the Company's business prospects, to be excellent. The draft includes plans related to corporate actions, business targets, company profits, and other realistic targets. Even in its preparation, all global and domestic economic conditions were taken into consideration.

Therefore, the Board of Commissioners will provide support for achieving the business prospects, as outlined in the prepared RKAP, per the duties and functions of the Board of Commissioners.

ASSESSMENT OF THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE

The Board of Commissioners encourages all stakeholders within the IAS Group to consistently and sustainably implement the principles of good corporate governance (GCG) principles. This commitment is an integral part of efforts to create a transparent, accountable, and sustainability-oriented company.

However, the Board of Commissioners notes that the implementation of GCG within the IAS Group still faces several challenges that require further attention. Several areas that still need improvement include:

Several areas that are the focus of improvement include:

1. **Strengthening Internal Governance**
   The effectiveness of the internal governance structure, systems, and processes needs to be improved to support the optimal achievement of the Company's vision and mission.

2. **Peningkatan Manajemen Risiko**
   Pengelolaan risiko, khususnya yang terkait dengan pencapaian target kinerja, pengendalian piutang, dan potensi risiko operasional lainnya, perlu ditingkatkan agar lebih terintegrasi, adaptif, dan proaktif.
3. **Pengawasan dan Kepatuhan**
   Masih diperlukan penguatan mekanisme pengawasan serta penerapan prinsip kepatuhan dan integritas di seluruh unit kerja, guna memastikan kesesuaian pelaksanaan operasional dengan regulasi dan nilai-nilai Perusahaan.
4. **Penerapan Business Analysis Berbasis GRC (*Governance, Risk, and Compliance*)**
   Diperlukan pendekatan analisis bisnis yang mengintegrasikan aspek tata kelola, manajemen risiko, dan kepatuhan secara sistematis sebagai dasar pengambilan keputusan strategis.
5. **Transformasi Tata Kelola Keuangan dan Risiko**
   Dalam rangka mendukung proses transformasi organisasi, khususnya yang berkaitan dengan merger dan akuisisi, perlu dilakukan percepatan dalam membenahi tata kelola keuangan serta sistem manajemen risiko yang andal dan modern.
6. **Penyusunan Pedoman Tata Kelola Terintegrasi**
   Perusahaan perlu menyusun pedoman tata kelola terintegrasi yang memuat proses, pengukuran, dan evaluasi GCG secara menyeluruh, serta diselaraskan dengan ketentuan dan regulasi yang berlaku.
7. **Penyusunan Kode Etik (*Code of Conduct*)**
   Perlu disusun kode etik perusahaan yang relevan dengan dinamika perkembangan teknologi informasi dan sesuai dengan ketentuan peraturan perundang-undangan serta regulasi Kementerian BUMN.
8. **Pengembangan *Framework* Manajemen Risiko Terintegrasi**
   IAS Group perlu memiliki kerangka kerja manajemen risiko yang menyeluruh, mencakup identifikasi, mitigasi, pemantauan, serta evaluasi risiko secara berkala.
9. **Pembentukan Struktur Tata Kelola Risiko**
   Untuk meningkatkan efektivitas implementasi dan pengawasan, diperlukan pembentukan struktur tata kelola risiko yang jelas, dengan fungsi dan tanggung jawab yang terdefinisi secara tegas.

2. **Improving Risk Management**
   Risk management, particularly concerning the achievement of performance targets, control of receivables, and other potential operational risks, needs to be improved to be more integrated, adaptive, and proactive.
3. **Supervision and Compliance**
   It is still necessary to strengthen the supervisory mechanisms and implement compliance and integrity principles in all work units to ensure that operations follow regulations and the Company's values.
4. **Implementation of GRC-Based Business Analysis (Governance, Risk, and Compliance)**
   A business analysis approach that systematically integrates governance, risk management, and compliance aspects is needed for strategic decision-making.
5. **Transformation of Financial and Risk Governance**
   To support the organizational transformation process, particularly concerning mergers and acquisitions, it is necessary to accelerate the improvement of financial governance and a reliable and modern risk management system.
6. **Preparation of Integrated Governance Guidelines**
   The Company needs to prepare integrated governance guidelines that comprehensively cover GCG processes, measurements, and evaluations, as well as are aligned with applicable laws and regulations.
7. **Development of a Code of Conduct**
   It is necessary to develop a code of conduct that is relevant to the dynamics of information technology development and follow the provisions of laws and regulations and the regulations of the Ministry of SOE.
8. **Development of an Integrated Risk Management Framework**
   The IAS Group needs to have a comprehensive risk management framework that includes the identification, mitigation, monitoring, and periodic evaluation of risks.
9. **Establishment of a Risk Management Structure**
   To improve the effectiveness of implementation and supervision, it is necessary to establish a clear risk management structure with clearly defined functions and responsibilities.

10. **Penyusunan Pedoman Manajemen Risiko Sesuai Regulasi**
    Perlu disusun pedoman manajemen risiko yang selaras dengan ketentuan dalam Peraturan Menteri BUMN, guna memastikan keselarasan antara kebijakan internal dan regulasi eksternal.

Secara ringkas, pandangan Dewan Komisaris ini menyoroti adanya ruang pengembangan dalam berbagai aspek tata kelola manajemen di IAS Group. Dewan Komisaris berharap penerapan prinsip GCG di lingkungan Perusahaan akan terus berkembang dengan baik.

PENILAIAN DEWAN KOMISARIS TERHADAP KOMITE DI BAWAHNYA

Berdasarkan Pasal 158 Permen BUMN No. PER-3/MBU/03/2023, diatur bahwa evaluasi terhadap kinerja komite dilakukan secara berkala sebagai bagian dari laporan berkala Dewan Komisaris/Dewan Pengawas BUMN dengan menggunakan metode yang ditetapkan Dewan Komisaris/Dewan Pengawas BUMN.

Adapun Komite di bawah Dewan Komisaris IAS terdiri dari:
1. Komite Audit sebagaimana ditetapkan melalui Surat Keputusan Dewan Komisaris IAS No. IAS.03/DKM/I/2024/010 tanggal 17 Januari 2024;
2. Komite Manajemen Risiko sebagaimana ditetapkan melalui Surat Keputusan Dewan Komisaris IAS No. IAS.03/DKM/I/2024/011 tanggal 17 Januari 2024;
3. Komite Nominasi dan Remunerasi sebagaimana ditetapkan melalui Surat Keputusan Dewan Komisaris IAS No. IAS.03/DKM/VII/2024/103 tanggal 04 Juli 2024.

Pada tahun 2024, Dewan Komisaris telah melakukan evaluasi terhadap kinerja Komite yang berada di bawah Dewan Komisaris dengan mengacu pada tiga aspek utama, yaitu:
1. Aspek Kinerja dan Capaian Program Kerja Komite, yang mencakup pelaksanaan tugas, efektivitas rekomendasi yang diberikan, serta kontribusi terhadap pencapaian tujuan pengawasan;
2. Aspek Perilaku, yang mencerminkan integritas, profesionalisme, serta penerapan nilai-nilai AKHLAK (Amanah, Kompeten, Harmonis, Loyal, Adaptif, dan Kolaboratif) dalam pelaksanaan tugas;

10. **Preparation of Risk Management Guidelines following Regulations**
    Risk management guidelines need to be developed in line with the provisions of the Minister of SOE Regulation to ensure alignment between internal policies and external regulations.

In summary, the Board of Commissioners' views highlight areas for improvement in management governance at IAS Group. The Board of Commissioners hopes that the implementation of GCG principles within the Company will continue to develop well.

ASSESSMENT OF THE BOARD OF COMMISSIONERS ON THE COMMITTEES BELOW IT

Based on Article 158 of Minister of SOE Regulation No. PER-3/MBU/03/2023, it is stipulated that the evaluation of the performance of the committee shall be conducted periodically as part of the periodic report of the Board of Commissioners/Supervisory Board of SOEs using the method determined by the Board of Commissioners/Supervisory Board of SOEs.

The committees under the IAS Board of Commissioners consist of:
1. The Audit Committee, established through the IAS Board of Commissioners' Decree No. IAS.03/DKM/I/2024/010 dated January 17, 2024;
2. The Risk Management Committee, established through IAS Board of Commissioners Decree No. IAS.03/DKM/I/2024/011 dated January 17, 2024;
3. The Nomination and Remuneration Committee, established through IAS Board of Commissioners Decree No. IAS.03/DKM/VII/2024/103 dated July 4, 2024.

In 2024, the Board of Commissioners evaluated the performance of the Committees under the Board of Commissioners concerning three main aspects, namely:
1. Performance and Achievement of the Committee's Work Program, which includes the implementation of tasks, the effectiveness of recommendations made, and contributions to the achievement of supervisory objectives;
2. Behavioral Aspects, reflecting integrity, professionalism, and the application of AKHLAK values (Trustworthy, Competent, Harmonious, Loyal, Adaptive, and Collaborative) in the performance of duties;

3. Aspek Kehadiran dan Keaktifan, baik dalam rapat Komite maupun rapat bersama Dewan Komisaris, yang menunjukkan tingkat partisipasi dan keterlibatan dalam proses pengambilan keputusan strategis.

Berdasarkan penilaian terhadap ketiga aspek tersebut, Dewan Komisaris menyimpulkan bahwa seluruh Komite telah menjalankan tugas dan fungsinya secara baik dan bertanggung jawab. Komite juga dinilai telah memberikan dukungan yang efektif terhadap pelaksanaan fungsi pengawasan Dewan Komisaris, khususnya dalam menindaklanjuti berbagai penugasan strategis yang diberikan.

PERUBAHAN KOMPOSISI DEWAN KOMISARIS DAN ALASAN PERUBAHAN

Pengangkatan Dewan Komisaris sebagaimana tercantum pada Anggaran Dasar pada pasal 14 ayat 4 menyatakan bahwa "Yang dapat diangkat sebagai anggota Dewan Komisaris adalah orang perseorangan yang cakap melakukan perbuatan hukum" selain ayat (4) di atas, disebutkan juga pada ayat (7) yaitu "Pengangkatan Dewan Komisaris dilakukan dengan mempertimbangkan Integritas, Dedikasi, Memahami masalah-masalah manajemen perusahaan yang berkaitan dengan salah satu fungsi manajemen, memiliki pengetahuan yang memadai di bidang usaha Perseroan, dan dapat menyediakan Waktu yang cukup untuk melaksanakan tugas serta persyaratan lain berdasarkan peraturan perundang-undangan".

Pada tahun 2024 terdapat 3 (tiga) perubahan komposisi Dewan Komisaris, yaitu:

1. Pemberhentian Tubagus Fiki Chikara Satari sebagai Komisaris Independen dan Pengangkatan Ricky Silaen sebagai Komisaris Independen pada tanggal 22 Februari 2024;
2. Pemberhentian Elen Setiadi sebagai Komisaris dan Pengangkatan Hidayat Amir sebagai Komisaris pada tanggal 12 Juni 2024;
3. Pengangkatan Jacobus Eko Kurniawan sebagai Komisaris pada tanggal 28 November 2024.

Adapun alasan perubahan komposisi Dewan Komisaris, dalam rangka peningkatan fungsi pengawasan Dewan Komisaris.

3. Attendance and Activity Aspects, both in Committee and joint meetings with the Board of Commissioners, demonstrate participation and involvement in strategic decision-making processes.

Based on the assessment of these three aspects, the Board of Commissioners concluded that all Committees have performed their duties and functions properly and responsibly. The Committees were also assessed to have provided effective support to the Board of Commissioners in performing its supervisory function, particularly in following up on various strategic assignments.

CHANGES IN THE COMPOSITION OF THE BOARD OF COMMISSIONERS AND REASONS FOR THE CHANGES

The appointment of the Board of Commissioners, as stated in the Articles of Association in Article 14 paragraph 4, states, “Those who can be appointed as members of the Board of Commissioners are individuals who are capable of performing legal acts.” In addition to paragraph (4) above, paragraph (7) states that “The appointment of the Board of Commissioners shall be made by considering Integrity, Dedication, understanding of corporate management issues related to one of the management functions, having adequate knowledge in the Company’s business field, and being able to provide sufficient time to carry out their duties and other requirements in following the laws and regulations.”

In 2024, there were three changes in the composition of the Board of Commissioners, namely:

1. The removal of Tubagus Fiki Chikara Satari as Independent Commissioner and the appointment of Ricky Silaen as Independent Commissioner on February 22, 2024;
2. The removal of Elen Setiadi as Commissioner and the appointment of Hidayat Amir as Commissioner on June 12, 2024;
3. The appointment of Jacobus Eko Kurniawan as Commissioner on November 28, 2024.

The reason for the changes in the composition of the Board of Commissioners is to improve the supervisory function of the Board of Commissioners.

Hingga laporan tahunan tahun buku 2024 ini terbit, komposisi Dewan Komisaris Perusahaan adalah sebagai berikut:

Until the publication of the annual report for the 2024 fiscal year, the composition of the Company's Board of Commissioners is as follows:

Komisaris Utama President Commissioner	:	**Danang Parikesit**
Komisaris Independen Independent Commissioner	:	**Agus Santoso**
Komisaris Independen Independent Commissioner	:	**Pardiman**
Komisaris Independen Independent Commissioner	:	**Ricky Silaen**
Komisaris Commissioner	:	**Hidayat Amir**
Komisaris Commissioner	:	**Jacobus Eko Kurniawan**

APRESIASI

Kepada Direksi, dengan beragam pencapaian yang terjadi pada tahun 2024, Dewan Komisaris memberikan apresiasi, terutama atas kerja sama yang terjalin baik selama ini. Dewan Komisaris juga menyampaikan terima kasih kepada Pemegang Saham yang telah memberikan kesempatan untuk menjadi bagian dari perjalanan Perusahaan.

Dewan Komisaris juga menyampaikan apresiasi kepada semua karyawan atas dedikasi dan kerja keras selama ini untuk mendukung kinerja Perusahaan. Dewan Komisaris mengucapkan terima kasih kepada seluruh pemangku kepentingan yang telah memberikan kepercayaan, dukungan dan kontribusi yang baik selama ini kepada Perusahaan. Kami berharap hubungan kerja sama di masa datang akan terjalin lebih baik.

APPRECIATION

The Board of Commissioners would like to express its appreciation to the Board of Directors for its various achievements in 2024, especially for the good cooperation established so far. The Board would also like to thank the Shareholders for giving them the opportunity to be part of the Company's journey.

The Board of Commissioners would also like to thank all employees for their dedication and hard work in supporting the Company's performance. The Board would like to thank all stakeholders for their trust, support, and contributions to the Company. We hope that our cooperation will continue to improve in the future.

Jakarta, 11 Juni 2025 | Jakarta, June 11, 2025

Atas Nama Dewan Komisaris PT Integrasi Aviasi Solusi
On behalf of the Board of Commissioners of PT Integrasi Aviasi Solusi

Danang Parikesit
Komisaris Utama/Komisaris Independen
President Commissioner/Independent Commissioner

Laporan Direksi

Report of the Board of Directors

Realisasi kinerja Perusahaan pada umumnya berada di atas target yang telah ditetapkan, selaras dengan fokus strategi yang diterapkan, yakni menciptakan nilai tambah.

The Company's overall performance was above target, in line with the focus of its strategy, which is to create added value.

Dendi Tegar Danianto

Direktur Utama
President Director

Pemegang Saham dan Pemangku Kepentingan yang kami hormati,
Esteemed Shareholders and Stakeholders,

Puji syukur kami panjatkan kepada Tuhan yang Maha Kuasa karena atas berkat dan rahmat-Nya, PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "IAS", "Perusahaan") yang baru mulai beroperasi pada awal tahun 2024 telah berhasil menjalankan aktivitas usaha dengan baik. Tentu tak mudah, mengingat InJourney Aviation Services merupakan penggabungan dari 9 (sembilan) anak perusahaan di bawah PT Angkasa Pura 1, PT Angkasa Pura 2, dan PT Garuda Indonesia Tbk.

We give praise and thanks to God Almighty for His blessings and grace, as PT Integrasi Aviasi Solusi (InJourney Aviation Services, IAS, or the Company), which began its operations in early 2024, has successfully carried out its business activities. This was certainly not easy, considering that InJourney Aviation Services is a merger of nine subsidiaries under PT Angkasa Pura 1, PT Angkasa Pura 2, and PT Garuda Indonesia Tbk.

Selain itu, pada tahun 2024 kondisi eksternal juga penuh dengan tantangan. Perekonomian nasional tumbuh 5,03%, melambat dibandingkan tahun sebelumnya yang 5,05%. Meskipun demikian, pertumbuhan tetap terjaga di tengah dinamika ekonomi global dan tantangan domestik.

In addition, 2024 was a year full of external challenges. The national economy grew by 5.03%, slowing down compared to the previous year's 5.05%. Nevertheless, growth remained stable amid global economic dynamics and domestic challenges.

Dari sisi produksi, sektor usaha yang mengalami pertumbuhan tertinggi adalah lapangan usaha jasa lainnya, yakni mencapai 9,80%, sebagai cerminan peningkatan aktivitas sektor informal dan penunjang. Selanjutnya, transportasi dan Pergudangan dengan pertumbuhan 8,69%, didorong oleh pemulihan mobilitas dan distribusi logistik. Lapangan usaha ketiga dengan pertumbuhan tertinggi, yaitu penyediaan akomodasi dan makan minum yang tumbuh 8,56%, menunjukkan pemulihan sektor pariwisata dan konsumsi masyarakat.

Regarding production, the business sector that experienced the highest growth was other services, which reached 9.80%, reflecting increased activity in the informal and supporting sectors. Next was transportation and warehousing, with a growth of 8.69%, driven by the recovery of mobility and logistics distribution. The third highest growth was in the accommodation and food services sector, which grew by 8.56%, indicating a recovery in the tourism sector and consumer spending.

Sementara untuk statistik transportasi udara tahun 2024, terjadi pergerakan penerbangan internasional sebanyak 222.755 *flight* dan domestik 939.494 *flight*. Jumlah penumpang yang menggunakan transportasi udara untuk penerbangan internasional mencapai 37,90 juta orang dan domestik 118,03 juta penumpang.

Volume kargo yang diangkut penerbangan domestik ada sekitar 1,06 juta ton dan penerbangan internasional 379,2 ribu ton. Sedangkan volume pos yang terangkut rute internasional 953,1 ton dan 606,1 ton rute domestik. Sedangkan bagasi yang diangkut pesawat tujuan internasional sekitar 506,6 juta ton dan 912,6 juta ton tujuan domestik.

Data tersebut menunjukkan tren pemulihan yang konsisten di sektor transportasi udara, baik dari sisi pergerakan penumpang maupun pengangkutan kargo. Perkembangan tersebut turut memberikan kontribusi positif terhadap pertumbuhan sektor transportasi secara keseluruhan.

PENJELASAN TENTANG PERUSAHAAN

InJourney Aviation Services baru beroperasi tahun 2024. Meningkatkan & mengintegrasikan produk, layanan, serta penawaran dalam lima portofolio besar *Ground Handling*, *Cargo & Logistics*, *Operation Support*, *Hospitality*, dan *Property*." Sebagai bagian dari upaya untuk mencapai cita-cita tersebut, Perusahaan menata portofolio kelompok usaha agar tercipta ekosistem pariwisata terintegrasi yang salah satunya melalui pembentukan Aviation Services and Cargo (ASC).

Meanwhile, 2024 air transportation statistics showed 222,755 international flights and 939,494 domestic flights. The number of passengers using air transportation for international flights reached 37.90 million and 118.03 million for domestic flights.

The cargo volume transported by domestic flights was approximately 1.06 million tons, while international flights carried 379,200 tons. The volume of mail transported on international routes was 953,100 tons and 606,100 tons on domestic routes. The volume of baggage transported on international flights was approximately 506,600 tons and 912,600 tons on domestic flights.

These data show a consistent recovery trend in the air transportation sector regarding passenger movement and cargo transportation. This development has also contributed positively to the overall growth of the transportation sector.

COMPANY DESCRIPTION

InJourney Aviation Services began operations in 2024. Enhancing and integrating products, services, and offerings across five major portfolios: Ground Handling, Cargo & Logistics, Operation Support, Hospitality, and Property. As part of its efforts to achieve this vision, the Company is restructuring its business portfolio to create an integrated tourism ecosystem, one of which is through the establishment of Aviation Services and Cargo (ASC).

Rencana implementasi pembentukan ASC juga telah tercantum pada "Buku Putih InJourney" yang didirikan pada tahun 2020. Rencana ini bertujuan untuk meningkatkan efisiensi dan kualitas layanan di bandara dan kargo & logistik seperti telah tertuang dalam Rencana Jangka Panjang perusahaan tahun 2022-2026.

Penataan klaster aviasi & kargo merupakan inisiatif strategis InJourney, induk perusahaan yang berperan sebagai *tourism orchestrator* dan *strategic holding* dalam ekosistem pariwisata dan penggerak percepatan pertumbuhan industri pariwisata. Klaster ini diharapkan memperkuat peran Perusahaan, terutama terkait dengan:

1. Penentuan arahan strategis, memimpin inisiatif sinergi lintas sektor, memimpin usaha penggalangan dana signifikan, pengembangan kapabilitas, dan definisi identitas baru;
2. Tata Kelola terintegrasi; dan
3. Manajemen Risiko sesuai dengan Pasal 51 Peraturan BUMN No. 2 Tahun 2023.

Untuk mencapai tujuan InJourney tersebut, 6 BUMN telah dibina di bawah *Holding* InJourney untuk bersinergi dalam mengembangkan ekosistem pariwisata di Indonesia dengan visi menjadi penyedia layanan aviasi terintegrasi kelas dunia di Indonesia dan mancanegara. Hal ini didorong oleh pengelompokan bisnis pariwisata yang memastikan bahwa setiap klaster memiliki fokus bisnis yang jelas.

Pembentukan InJourney Aviation Services selaku *subholding* ASC menjadi salah satu bagian dari tujuan ini, dengan menghilangkan tumpang tindih bisnis di bidang yang sama untuk mendukung bisnis penerbangan. Selain itu, dengan adanya sinergi ekosistem dari klaster ASC dan InJourney, dapat mendukung pengembangan IAS untuk berkompetisi secara global.

Kehadiran IAS dalam ekosistem bisnis pariwisata sangat penting, terutama dalam mendukung pencapaian agenda nasional yang tertuang dalam Rencana pembangunan Jangka Menengah Nasional 2020-2045. Dalam rencana tersebut, sektor pariwisata menjadi salah satu prioritas untuk dikembangkan, sehingga IAS dapat dapat membantu meningkatkan daya saing destinasi dan industri pariwisata yang didukung penguatan rantai pasok dan ekosistem pariwisata.

The implementation plan for ASC has been outlined in the "InJourney White Paper," established in 2020. This plan aims to improve efficiency and service quality at airports and cargo & logistics, as outlined in the Company's 2022-2026 Long-Term Plan.

Restructuring the aviation and cargo cluster is a strategic initiative of InJourney, the parent company. It acts as a tourism orchestrator and strategic holding company within the tourism ecosystem and a driver of accelerated growth in the tourism industry. This cluster is expected to strengthen the Company's role, particularly about:

1. Setting strategic direction, leading cross-sector synergy initiatives, spearheading significant fund-raising efforts, developing capabilities, and defining a new identity;
2. Integrated governance; and
3. Risk management per Article 51 of SOE Regulation No. 2 of 2023.

To achieve InJourney's objectives, six SOEs have been established under the InJourney Holding Company to synergize in developing a tourism ecosystem in Indonesia with a vision of to be a world class and seamless Aviation Services provider in Indonesia and beyond. This is driven by the grouping of tourism businesses to ensure that each cluster has a clear business focus.

The establishment of InJourney Aviation Services as a sub-holding of ASC is part of this objective, eliminating business overlaps in the same field to support the aviation business. Additionally, the ecosystem synergy between the ASC and InJourney clusters can support the development of IAS to compete globally.

The presence of IAS in the tourism business ecosystem is crucial, especially in supporting the achievement of national priorities outlined in the National Medium-Term Development Plan 2020-2045. In this plan, the tourism sector is identified as a priority for development, enabling IAS to enhance the competitiveness of tourism destinations and the industry through strengthened supply chains and tourism ecosystems.

Potensi pariwisata Indonesia sangat besar, didukung oleh destinasi yang beragam serta sumber daya manusia yang memadai. Pada tahun 2019, sektor pariwisata Indonesia berkontribusi sebesar US$52,5 miliar setara dengan 4,7% terhadap Produk Domestik Bruto (PDB). Angka ini diprediksi tumbuh hingga mencapai US$61,5 miliar pada tahun 2024.

Selain itu, sumber daya manusia pada sektor pariwisata mencapai 13 juta orang dan akan terus tumbuh dengan prediksi mencapai 15 juta pada tahun 2024. Mengingat begitu besarnya dampak ekonomi dan sosial dari sektor pariwisata, para pemangku kepentingan berfokus kepada sektor *aviation support*.

KINERJA TAHUN 2024

Tantangan/Kendala yang Dihadapi

Pada tahun 2024, Perusahaan masih menghadapi sejumlah tantangan dalam menjalankan kegiatan usaha. Pada bisnis logistik misalnya, proyek terkait minyak dan gas masih belum berjalan. Selain itu, ada penurunan frekuensi pengangkutan jasa kargo udara di Wamena.

Untuk jasa *lounge*, yang berada di terminal kedatangan Denpasar berhenti beroperasi sejak Maret 2024. Kemudian, belum terealisasinya kenaikan tarif lounge di beberapa bandara karena terkendala di vovasi kontrak dengan mitra.

Sementara pada jasa makanan, untuk menambah pelanggan baru masih ada kendala kapasitas dapur. Selain itu, program kerja pengoperasian *intown catering* belum berjalan.

Strategi dan Kebijakan Strategis

Fokus Perusahaan pada tahun 2024 adalah menciptakan nilai tambah (*value creation*), yang terdiri atas:

1. **Kualitatif**
   a. Ekspansi skala bisnis, dan mengembangkan lini bisnis sesuai dengan strategi yang telah disusun, misalnya perluasan area bisnis yang dituju dan penambahan layanan atau tipe bisnis;
   b. *Streamlined portfolio* melalui identifikasi dan pendefinisian setiap produk dan servis yang dilakukan agar dapat memiliki *grouping* yang lebih *robust*;

Indonesia's tourism potential is enormous, supported by diverse destinations and adequate human resources. In 2019, the Indonesian tourism sector contributed US$52.5 billion, equivalent to 4.7% of the Gross Domestic Product (GDP). This figure is projected to grow to US$61.5 billion by 2024.

In addition, the tourism sector employs 13 million people and is expected to grow to 15 million by 2024. Given the tourism sector's significant economic and social impact, stakeholders are focusing on the aviation support sector.

2024 PERFORMANCE

Challenges/Constraints

In 2024, the Company still faced several challenges in conducting its business activities. For example, oil and gas-related projects were still not running in the logistics business. In addition, there was a decline in the frequency of air cargo transportation in Wamena.

The lounge service at the Denpasar arrival terminal has been suspended since March 2024. Furthermore, the increase in lounge tariffs at several airports has not been realized due to contract negotiations with partners.

Meanwhile, in the food service segment, there are still capacity constraints in the kitchen to acquire new customers. In addition, the in-town catering operation program has not yet been implemented.

Strategies and Strategic Policies

The Company's focus in 2024 is to create value, which consists of:

1. **Qualitative**
   a. Business scale expansion and development of business lines following the established strategy, such as expanding the target business area and adding services or business types;
   b. Streamlined portfolio through the identification and definition of each product and service to create a more robust grouping;

c. Realokasi sekitar 9.000 pegawai yang memiliki risiko *culture clash* dan gangguan terhadap performa, dikarenakan saat ini para pegawai memiliki budaya kinerja yang sesuai dengan divisi/alokasi masing-masing, sehingga memerlukan waktu dan *effort* untuk menyelaraskan menjadi satu.

2. Kuantitatif

a. Penciptaan nilai tambah EBITDA sebesar 17% di tahun 2028;
b. Penambahan pendapatan senilai Rp13,1 triliun, yang diperkirakan diperoleh dalam waktu 6 (enam) tahun ke depan.

Sementara strategi dan kebijakan strategis yang diterapkan oleh Perusahaan untuk mendukung pencapaian usaha, mencakup:

Optimasi Model Bisnis dan Portofolio

1. *Re-branding ground support equipment*, *booth baggage service solution*, dan *lounge*;
2. Implementasi sistem manajemen *ground support equipment*;
3. Implementasi sistem rekonsiliasi bagasi;
4. Implementasi *dashboard* sistem tampilan pengiriman kargo;
5. Implementasi standar baru terminal kargo di Cengkareng dan Denpasar;
6. Standardisasi hospitalitas.

Operasional dan Komersial Unggul

1. Pengoperasian terminal kargo baru;
2. Penanganan event Mandalika;
3. Mengembangkan produk solusi logistik *end-to-end* (E2E);
4. Kemitraan dengan *courier express parcel* untuk layanan pengiriman dari bandara ke lokasi tujuan akhir (*port to door delivery services*);
5. Iklan TV digital di *lounge*.

Sinergi Ekosistem

1. Pelaksanaan sentralisasi investasi *seat management* atas kebutuhan seluruh ekosistem InJourney;
2. Implementasi portal pelanggan untuk pelacakan *airway bill* (surat muatan udara);
3. Optimalisasi utilisasi sumber daya manusia porter kargo untuk *ground handling*.

Kemitraan dan Ekspansi

1. Kemitraan dengan *courier express parcel* untuk layanan pengiriman dari bandara ke lokasi tujuan akhir (*port to door delivery services*);

c. Reallocation of approximately 9,000 employees who are at risk of culture clash and performance disruption, as current employees have a performance culture that is in line with their respective divisions/allocations, requiring time and effort to align them into one.

2. Quantitative

a. Creation of 17% EBITDA value added in 2028;
b. Additional revenue of Rp13.1 trillion, which is expected to be achieved within the next six years.

Meanwhile, the strategies and policies implemented by the Company to support the achievement of its business objectives include:

Business Model and Portfolio Optimization

1. Re-branding ground support equipment, booth baggage service solution, and lounge;
2. Implementation of a ground support equipment management system;
3. Implementation of a baggage reconciliation system;
4. Implementation of a dashboard cargo delivery display system;
5. Implementation of new cargo terminal standards in Cengkareng and Denpasar;
6. Standardization of hospitality.

Operational and Commercial Excellence

1. Operation of new cargo terminals;
2. Handling of Mandalika events;
3. Development of end-to-end (E2E) logistics solution products;
4. Partnership with express parcel couriers for delivery services from the airport to the final destination (port-to-door delivery services);
5. Digital TV advertising in lounges.

Ecosystem Synergy

1. Centralization of seat management investment for the needs of the entire InJourney ecosystem;
2. Implementation of a customer portal for airway bill tracking;
3. Optimization of cargo porter human resource utilization for ground handling.

Partnerships and Expansion

1. Partnership with courier express parcel services for delivery from the airport to the final destination (port-to-door delivery services);

2. Kerja sama *ground handling* dengan pelanggan baru.

Peran Direksi dalam Perumusan Strategi dan Kebijakan Strategis serta Memastikan Implementasinya

Berkenaan dengan perumusan strategi dan kebijakan strategis, Direksi berperan memberikan arahan strategi Perusahaan yang dituangkan ke dalam Rencana Jangka Panjang Perusahaan (RJPP) 5 (lima) tahun serta diterjemahkan ke dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) setiap tahun. Direksi harus memastikan strategi tersebut diimplementasikan secara baik dengan menetapkan kontrak manajemen melalui *Key Performance Indicator* (KPI) kepada jajaran di bawahnya.

Selain itu, Direksi melakukan *monitoring* rutin terhadap pencapaian dari target-target di KPI. Hal ini dilakukan melalui forum rapat Direksi, rapat koordinasi, dan forum-forum lain yang menjadi bagian dari proses *monitoring* terhadap implementasi dari strategi yang sudah ditetapkan.

Pencapaian Kinerja dan Realisasi Target

Pencapaian Perusahaan pada tahun buku 2024, terutama tergambar melalui kinerja keuangan, yang antara lain mencakup:

Kinerja keuangan InJourney Aviation Services secara konsolidasi positif, meskipun dihadapkan pada berbagai tantangan selama masa transisi sebagai *subholding*.

- Pendapatan konsolidasi IAS tercatat sebesar Rp7.484 miliar, atau 0,29% di atas target RKAP 2024 yang sebesar Rp7.462 miliar, serta menunjukkan pertumbuhan sebesar 22% dibandingkan dengan realisasi tahun 2023 yang mencapai Rp6.134 miliar. Pencapaian ini mencerminkan kontribusi positif dari seluruh lini bisnis yang dikelola IAS.
- Laba bersih konsolidasi mengalami peningkatan signifikan sebesar 735% atau sebesar Rp484 miliar dibandingkan periode yang sama tahun sebelumnya sebesar Rp58 miliar. Namun demikian, pencapaian tersebut masih 13% di bawah target RKAP 2024, yaitu Rp554 miliar.

2. Collaboration with new customers for ground handling services.

The Role of the Board of Directors in Formulating Strategic Strategies and Policies and Ensuring Their Implementation

With regard to the formulation of strategic strategies and policies, the Board of Directors is responsible for providing strategic direction for the Company, which is outlined in the Company's five-year Long-Term Plan (RJPP) and translated into the Company's Annual Work Plan and Budget (RKAP) each year. The Board of Directors must ensure these strategies are properly implemented by establishing management contracts for their subordinates through Key Performance Indicators (KPIs).

In addition, the Board of Directors regularly monitors the achievement of targets in the KPIs. This is done through Board of Directors meetings, coordination meetings, and other forums that are part of the monitoring process for implementing the established strategies.

Performance Achievement and Target Realization

The Company's achievements in the 2024 fiscal year are mainly reflected in its financial performance, which includes:

InJourney Aviation Services' consolidated financial performance was positive despite facing various challenges during its transition as a subholding.

- Consolidated revenue under IAS amounted to Rp7,484 billion, or 0.29% above the 2024 RKAP target of Rp7,462 billion, and showed a growth of 22% compared to the realization in 2023, which reached Rp6,134 billion. This achievement reflects the positive contribution from all business lines managed by IAS.
- Consolidated net profit increased significantly by 735% or Rp484 billion compared to last year's Rp58 billion. However, this achievement is still 13% below the 2024 RKAP target of Rp554 billion.

- Perbedaan antara realisasi dan target laba bersih tersebut disebabkan oleh tingginya biaya *set-up* yang timbul pada tahun pertama masa transisi IAS sebagai *subholding*, yang meliputi antara lain biaya konsultan, sewa gedung, serta penyelesaian kompensasi karyawan pasca-merger. Hal ini menyebabkan peningkatan signifikan pada biaya operasional dan *overhead*.

- The difference between the realized and targeted net profit was due to high set-up costs incurred in the first year of IAS's transition as a sub-holding company, which included consulting fees, building rentals, and post-merger employee compensation settlements. This led to a significant increase in operating and overhead costs.

Prospek Usaha

Mengacu pada Kerangka Ekonomi Makro dan Pokok-Pokok Kebijakan Fiskal (KEM PPKF) tahun 2025, pemerintah menetapkan sejumlah asumsi dasar makro, yang terdiri dari:

1. Proyeksi pertumbuhan ekonomi nasional 2025 sebesar 5,1-5,5%;
2. Proyeksi tingkat inflasi nasional sebesar 1,5-3,5%;
3. Perkiraan nilai tukar rupiah terhadap dolar Amerika Serikat sebesar Rp15.300-16.000;
4. Proyeksi suku bunga sebesar 6,9-7,3%; dan
5. Proyeksi harga minyak mentah Indonesia (Indonesia Crude Price/ICP) sebesar US$75-85 per barel.

Sedangkan untuk industri, pada tahun 2025, proyeksi lalu lintas untuk bandara yang dikelola oleh Angkasa Pura I dan II akan meningkat signifikan. Pergerakan penumpang di Angkasa Pura I diperkirakan sebesar 96 juta pax, Angkasa Pura II sebesar 102 juta pax, dan secara total sekitar 199 juta pax.

Mengacu pada asumsi eksternal tersebut, InJourney Aviation Services telah menyusun inisiatif strategis tahun 2025, yang mencakup:

Optimasi Model Bisnis dan Portofolio
1. Transformasi budaya layanan;
2. Pemenuhan *ground support equipment* melalui managed service PT IAS Support Indonesia;
3. Implementasi jaringan infrastruktur kargo udara;
4. Implementasi *signature* baru di *lounge* dan layanan makanan;
5. Standardisasi layanan berbasis keluaran/hasil untuk manajemen fasilitas di bandara.

Operasional dan Komersial Unggul
1. Aktivasi "IAS One Synergized Solution";
2. Pengembangan layanan *concierge end-to-end passenger service*;

Business Outlook

Referring to the 2025 Macroeconomic Framework and Fiscal Policy Priorities (KEM PPKF), the government has set several basic macroeconomic assumptions, consisting of:

1. National economic growth projection for 2025 of 5.1-5.5%;
2. National inflation rate projection of 1.5-3.5%;
3. Estimated exchange rate of the rupiah against the US dollar at Rp15,300-16,000;
4. Projected interest rate of 6.9-7.3%; and
5. Projected price of Indonesian crude oil (Indonesia Crude Price/ICP) at US$75-85 per barrel.

As for the industry, in 2025, traffic projections for airports managed by Angkasa Pura I and II will increase significantly. Passenger movements at Angkasa Pura I are estimated at 96 million passengers, Angkasa Pura II at 102 million passengers, and around 199 million passengers.

Referring to these external assumptions, InJourney Aviation Services has developed a strategic initiative for 2025, which includes:

Business Model and Portfolio Optimization
1. Service culture transformation;
2. Fulfillment of ground support equipment through managed service by PT IAS Support Indonesia;
3. Implementation of air cargo infrastructure network;
4. Implementation of a new signature in lounges and food services;
5. Standardization of output/result-based services for facility management at airports.

Operational and Commercial Excellence
1. Activation of "IAS One Synergized Solution";
2. Development of end-to-end passenger service concierge services;

3. Pengoperasian terminal kargo baru;
4. Penetrasi solusi layanan bagasi ke bandara PT Angkasa Pura Indonesia dan Unit Penyelenggara Bandar Udara (Kementerian Perhubungan);
5. Penetrasi layanan *inflight catering* ke maskapai penerbangan asing.

Sinergi Ekosistem

1. Aktivasi IAS Aviation Academy untuk memperkuat kompetensi dan kapabilitas SDM;
2. Optimalisasi, integrasi dan digitalisasi teknologi untuk seluruh lini bisnis;
3. Mendukung pelaksanaan *event* di ekosistem pariwisata;
4. Penyusunan *master plan* dan *marketing plan* untuk seluruh lahan *idle* bandara.

Kemitraan dan Ekspansi

1. Monetisasi kemitraan:
   a. *Lounge*: Plaza Premium Group
   b. *Ground Handling & Cargo*: Menzies, Celebi
   c. *Ground Support Equipment*: Weihai Guangtai, CIMC
   d. *Maintenance, Repair & Overhaul* (MRO): Grandhi Mallikarjuna Rao (GMR) Group

IMPLEMENTASI TATA KELOLA PERUSAHAAN

Dalam penerapan prinsip Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG), InJourney Aviation Services berpegang kepada 5 (lima) prinsip GCG yaitu TARIF; *Transparency*, *Accountability*, *Responsibility*, *Independency* dan Fairness, dengan jangkauan dan ruang lingkup mencakup ke setiap operasional bisnis dan seluruh elemen organisasi.

Perusahaan juga menerapkan 4 (empat) pilar governansi korporat, sebagaimana yang tercantum dalam Pedoman Umum Governansi Korporat Indonesia (PUGKI) yang dikembangkan oleh Komite Nasional Kebijakan Governance (KNKG). Keempat pilar tersebut, mencakup perilaku beretika, akuntabilitas, transparansi, dan keberlanjutan.

Perusahaan berkomitmen untuk senantiasa menerapkan prinsip-prinsip GCG secara konsisten pada setiap kegiatan usaha. Perusahaan menyadari, penerapan GCG akan mendukung kinerja usaha Perusahaan secara berkesinambungan sekaligus menjadi fondasi yang strategis untuk pencapaian keunggulan daya saing Perusahaan.

3. Operation of a new cargo terminal;
4. Penetration of baggage service solutions to PT Angkasa Pura Indonesia airports and Airport Operating Units (Ministry of Transportation);
5. Penetration of inflight catering services to foreign airlines.

Ecosystem Synergy

1. Activation of IAS Aviation Academy to strengthen human resource competencies and capabilities;
2. Optimization, integration, and digitization of technology for all business lines;
3. Support for the implementation of events in the tourism ecosystem;
4. Prepare master and marketing plans for all idle airport land.

Partnerships and Expansion

1. Monetization of partnerships:
   a. Lounge: Plaza Premium Group
   b. Ground Handling & Cargo: Menzies, Celebi
   c. Ground Support Equipment: Weihai Guangtai, CIMC
   d. Maintenance, Repair & Overhaul (MRO): Grandhi Mallikarjuna Rao (GMR) Group

IMPLEMENTATION OF CORPORATE GOVERNANCE

In implementing the principles of Good Corporate Governance (GCG), InJourney Aviation Services adheres to the five principles of GCG, namely TARIF (Transparency, Accountability, Responsibility, Independence, and Fairness), with a scope and coverage that encompasses every business operation and all elements of the organization.

The Company also implements four pillars of corporate governance, as outlined in the Indonesian Corporate Governance Guidelines (PUGKI) developed by the National Governance Policy Committee (KNKG). These four pillars encompass ethical behavior, accountability, transparency, and sustainability.

The Company is committed to consistently applying GCG principles in its business activities. It recognizes that the implementation of GCG will support its business performance sustainably while also serving as a strategic foundation for achieving the its competitive advantage.

PERUBAHAN KOMPOSISI DIREKSI DAN ALASANNYA

Pada tahun 2024, terjadi perubahan komposisi Direksi, mengingat Muhammad Putra Pariadi, Direktur Komersial, mengundurkan diri pada Oktober 2024. Dengan demikian, komposisi Direksi adalah:

CHANGES IN THE COMPOSITION OF THE BOARD OF DIRECTORS AND THE REASONS

In 2024, there was a change in the composition of the Board of Directors, as Muhammad Putra Pariadi, the Director of Commercial, resigned in October 2024. As a result, the composition of the Board of Directors is as follows

Direktur Utama (merangkap Plt Direktur Komersial) President Director (concurrently as the Director of Commercial)	:	**Dendi Tegar Danianto**
Direktur Integrasi dan Portofolio Director of Integration and Portfolio	:	**Danny P. Thaharsyah**
Direktur Human Capital Director of Human Capital	:	**Israwadi**
Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	:	**Ajar Setiadi**

APRESIASI

Direksi menyampaikan terima kasih atas kepercayaan dukungan yang diberikan oleh Pemegang Saham dan Dewan Komisaris, sehingga dapat melalui tahun buku 2024 dengan baik. Apresiasi juga disampaikan kepada regulator atas bimbingannya.

Selain itu, manajemen juga meyakini bahwa faktor penting dari keberlanjutan Perusahaan terletak pada sumber daya manusia. Direksi melihat seluruh unit kerja di Perusahaan telah melakukan kinerjanya secara baik dan optimal, di tengah berbagai tantangan dan kendala operasional lainnya.

Maka dari itu, Direksi menyampaikan rasa terima kasih kepada seluruh karyawan yang telah bekerja keras dan memberikan dedikasinya, meskipun banyaknya tantangan yang dihadapi Perusahaan selama tahun 2024.

APPRECIATION

The Board of Directors would like to express gratitude for the trust and support given by the Shareholders and the Board of Commissioners, which has enabled the Company to successfully navigate through the 2024 fiscal year. Appreciation is also extended to the regulators for their guidance.

Furthermore, management firmly believes that the key factor in the Company's sustainability lies in its human resources. The Board observes that all departments within the Company have performed their duties effectively and efficiently despite various operational challenges and constraints.

Therefore, the Board would like to express its gratitude to all employees who have worked hard and shown dedication despite the many challenges faced by the Company during 2024.

Jakarta, 11 Juni 2025 | Jakarta, June 11, 2025

Atas Nama Direksi PT Integrasi Aviasi Solusi,
On behalf of the Board of Directors of PT Integrasi Aviasi Solusi,

Dendi Tegar Danianto
Direktur Utama
President Director

Surat Pernyataan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan 2024 PT Integrasi Aviasi Solusi

Statement of Responsibility by the Board of Commissioners for the 2024 Annual Report of PT Integrasi Aviasi Solusi

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan PT Integrasi Aviasi Solusi tahun buku 2024 telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perseroan.

We, the undersigned, hereby declare that all information contained in the 2024 Annual Report of PT Integrasi Aviasi Solusi has been fully disclosed, and we assume sole responsibility for the accuracy of its contents.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement is made truthfully.

Jakarta, 11 Juni 2025 | Jakarta, June 11, 2025

DEWAN KOMISARIS
Board of Commissioners

Danang Parikesit
Komisaris Utama
President Commissioner

Agus Santoso
Komisaris Independen
Independent Commissioner

Pardiman
Komisaris Independen
Independent Commissioner

Ricky Silaen
Komisaris Independen
Independent Commissioner

Hidayat Amir
Komisaris
Commissioner

Jacobus Eko Kurniawan
Komisaris
Commissioner

Surat Pernyataan Anggota Direksi tentang Tanggung Jawab atas Laporan Tahunan 2024 PT Integrasi Aviasi Solusi

Statement of Responsibility by the Board of Directors for the 2024 Annual Report of PT Integrasi Aviasi Solusi

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Demikian pernyataan ini dibuat dengan sebenarnya.

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Jakarta, 11 Juni 2025 | Jakarta, June 11, 2025

DIREKSI
Board of Directors

Dendi Tegar Danianto
Direktur Utama (merangkap Plt Direktur Komersial)
President Director (concurrently as the Director of Commercial)

Danny P. Thaharsyah
Direktur Integrasi dan Portofolio
Director of Integration and Portfolio

Israwadi
Direktur Human Capital
Director of Human Capital

Ajar Setiadi
Direktur Keuangan dan Manajemen Risiko
Director of Finance and Risk Management

G29
46034
IAS
GROUND HANDLING
injourney
AVIATION SERVICES
BTT 004

injourney
AVIATION SERVICES

03 Profil Perusahaan

Company Profile

#ELEVATE AVIATION JOURNEY

Identitas Perusahaan

Company Identity

Nama Perusahaan
Company Name

PT Integrasi Aviasi Solusi (d.h PT Angkasa Pura Kargo)
PT Integrasi Aviasi Solusi (formerly PT Angkasa Pura Kargo)

Tanggal Pendirian
Date of Establishment

20 April 2016
April 20, 2016

Modal Dasar
Authorized Capital

Rp5.000.000.000.000,-

Modal Ditempatkan dan Disetor Penuh
Issued and Fully-Paid Capital

Rp1.752.861.000.000,-

Bidang Usaha
Line of Business

Berdasarkan ketentuan Akta Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar, InJourney Aviation Services berusaha dalam bidang:

Ground Handling;

Cargo & Logistics;

Hospitality;

Operation Support;

Property.

Based on the provisions of the Deed of Declaration of Shareholders' Resolution on Amendments to the Articles of Association, InJourney Aviation Services is engaged in the following fields:
- Ground Handling;
- Cargo & Logistics;
- Hospitality;
- Operation Support;
- Property.

Media Sosial
Social Media

injourneyaviationservices
InJourney Aviation Services
@injourney_ias
@InJourneyAviationServices

Situs Web
Website

https://www.ias.id

Dasar Hukum Pendirian
Legal Basis of Incorporation

Keputusan Menteri Hukum dan Hak Asasi Manusia (saat ini Menteri Hukum) No. AHU-0020686-AH.01.01.TAHUN 2016 tentang Pengesahan Pendirian Badan Hukum Perseroan Terbatas PT Integrasi Aviasi Solusi (d.h PT Angkasa Pura Kargo) pada 22 April 2016.

Decree of the Minister of Law and Human Rights (currently the Minister of Law) No. AHU-0020686-AH.01.01.TAHUN 2016 on the Approval of the Establishment of the Legal Entity of the Limited Liability Company PT Integrasi Aviasi Solusi (formerly PT Angkasa Pura Kargo) on April 22, 2016.

Jumlah Karyawan
Total Employees

1.901 Karyawan (*Overhead*)
Personnel (Overhead)

36.772 Karyawan (COGS)
Personnel (COGS)

Alamat Kantor Pusat
Head Office Address

Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Kelurahan Pajang, Kecamatan Benda, Kota Tangerang, Banten, Indonesia

Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120, Pajang Village, Benda District, Tangerang, Banten, Indonesia

021 - 2921 5821
Email: corsec@ias.id

Riwayat Singkat
Brief History

PT Integrasi Aviasi Solusi dahulu bernama PT Angkasa Pura Kargo didirikan pada 20 April 2016. Bahwa PT Angkasa Pura Kargo melakukan aksi korporasi perubahan nama Perusahaan menjadi PT Integrasi Aviasi Solusi sebagaimana tercantum pada Akta No. 280 tanggal 28 Desember 2023, Kegiatan operasional menggunakan nama PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "IAS", "Perusahaan") diresmikan pada tanggal 4 Januari 2024 oleh Menteri Perhubungan Budi Karya Sumadi, Wakil Menteri BUMN Kartika Wirjoatmodjo, dan Direktur Utama InJourney Dony Oskaria. InJourney Aviation Services mendapat persetujuan melalui Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0000569.AH.01.02.TAHUN 2024 Tahun 2024 tentang Persetujuan Perubahan Anggaran Dasar Perseroan Terbatas PT Integrasi Aviasi Solusi pada 4 Januari 2024.

PT Integrasi Aviasi Solusi, formerly PT Angkasa Pura Kargo, was established on April 20, 2016. PT Angkasa Pura Kargo carried out a corporate action to change the Company name to PT Integrasi Aviasi Solusi as stated in Deed No. 280 dated December 28, 2023. Operational activities under the name PT Integrasi Aviasi Solusi (InJourney Aviation Services, IAS, or the Company) were officially launched on January 4, 2024, by the Minister of Transportation Budi Karya Sumadi, the Deputy Minister of SOE Kartika Wirjoatmodjo, and the CEO of InJourney Dony Oskaria. InJourney Aviation Services obtained approval through the Decree of the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0000569. AH.01.02.TAHUN 2024 dated January 4, 2024, on the Approval of the Amendment to the Articles of Association of PT Integrasi Aviasi Solusi.

InJourney Aviation Services merupakan hasil transformasi dari 9 (sembilan) anak perusahaan di bawah PT Angkasa Pura 1, PT Angkasa Pura 2, dan PT Garuda Indonesia Tbk. Perusahaan bergerak di bidang penyediaan layanan terlengkap di sektor penerbangan, menawarkan pelayanan jasa *Ground Handling & Cargo Terminal Operator, Logistics, Hospitality, Property* serta *Operations Support*, sehingga terbentuk ekosistem layanan berkualitas dengan keramahtamahan Indonesia yang efisien dan berbasis teknologi di seluruh bandara.

Keunggulan Perusahaan terletak pada efisiensi operasional yang tinggi, pelayanan pelanggan berkualitas, dan inovasi teknologi. Dengan fokus pada kolaborasi bisnis jangka panjang, Perusahaan membangun kemitraan strategis dengan maskapai dan perusahaan kargo untuk meningkatkan volume bisnis dan memberikan layanan yang sesuai dengan kebutuhan pelanggan.

InJourney Aviation Services juga memiliki komitmen terhadap penerapan prinsip keberlanjutan. Hal itu tercermin dalam praktik-praktik ramah lingkungan dan sosial, termasuk manajemen fasilitas yang berkelanjutan dan pemanfaatan teknologi untuk mengurangi dampak lingkungan.

Sebagai mitra yang dapat diandalkan, InJourney Aviation Services berdedikasi untuk memberikan pengalaman penerbangan yang aman, nyaman, dan berkesan bagi pelanggan.

INFORMASI PERUBAHAN NAMA

PT Angkasa Pura Kargo telah mengalami perubahan nama menjadi PT Integrasi Aviasi Solusi ("IAS") melalui perubahan anggaran dasar yang tertuang dalam Akta No. 280 Tanggal 28 Desember 2023 tentang Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi dan telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia melalui Surat Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0000569.AH.01.02. TAHUN 2024 Tanggal 04 Januari 2024.

InJourney Aviation Services is the result of transforming nine subsidiaries under PT Angkasa Pura 1, PT Angkasa Pura 2, and PT Garuda Indonesia Tbk. The Company provides comprehensive services in the aviation sector, offering Ground Handling & Cargo Terminal Operator, Logistics, Hospitality, Property, and Operations Support services, thereby forming a quality service ecosystem with efficient and technology-based Indonesian hospitality at all airports.

The Company's strengths lie in its high operational efficiency, quality customer service, and technological innovation. With a focus on long-term business collaboration, the Company builds strategic partnerships with airlines and cargo companies to increase business volume and provide services that meet customer needs.

InJourney Aviation Services is also committed to implementing sustainability principles. This is reflected in its environmentally and socially friendly practices, including sustainable facility management and the use of technology to reduce environmental impact.

As a reliable partner, InJourney Aviation Services is dedicated to providing its customers a safe, comfortable, and memorable flight experience.

NAME CHANGE INFORMATION

PT Angkasa Pura Kargo has changed its name to PT Integrasi Aviasi Solusi (IAS) through an amendment to its articles of association as set forth in Deed No. 280 dated December 28, 2023, on the Statement of Shareholders' Resolution on the Amendment of the Articles of Association and the Name Change from PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi, and has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Ministerial Decree No. AHU-0000569.AH.01.02.YEAR 2024 dated January 4, 2024.

Jejak Langkah
History

20 April 2016
PT Angkasa Pura Kargo ("Perusahaan") didirikan.

April 20, 2016
PT Angkasa Pura Kargo (the Company) was established.

28 Desember 2023
Perusahaan melakukan aksi korporasi perubahan nama Perusahaan menjadi PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "IAS", "Perusahaan").

December 28, 2023
The Company carried out a corporate action to change the Company's name to PT Integrasi Aviasi Solusi (InJourney Aviation Services, IAS, or the Company).

4 Januari 2024
PT Integrasi Aviasi Solusi diresmikan oleh Menteri Perhubungan Budi Karya Sumadi, Wakil Menteri BUMN Kartika Wirjoatmodjo, dan Direktur Utama InJourney Dony Oskaria. InJourney Aviation Services (IAS) merupakan hasil transformasi dari 9 anak perusahaan di bawah Angkasa Pura 1, Angkasa Pura 2, dan Garuda Indonesia.

January 4, 2024
PT Integrasi Aviasi Solusi was officially launched by Minister of Transportation Budi Karya Sumadi, Deputy Minister of SOE Kartika Wirjoatmodjo, and InJourney CEO Dony Oskaria. InJourney Aviation Services (IAS) is the result of transforming nine subsidiaries under Angkasa Pura 1, Angkasa Pura 2, and Garuda Indonesia.

4 Januari 2024
Pemindahan hak atas saham anak perusahaan PT Angkasa Pura I yang terdiri dari, PT Angkasa Pura Suport, PT Gapura Angkasa, dan PT Angkasa Pura Logistik, dari PT Angkasa Pura I ke PT Integrasi Aviasi Solusi (IAS).

January 4, 2024
Transfer of share ownership in PT Angkasa Pura I's subsidiaries, consisting of PT Angkasa Pura Suport, PT Gapura Angkasa, and PT Angkasa Pura Logistik, from PT Angkasa Pura I to PT Integrasi Aviasi Solusi (IAS).

4 Januari 2024
Pemindahan hak atas saham anak perusahaan PT Angkasa Pura II yang terdiri dari, PT Gapura Angkasa, PT Angkasa Pura Propertindo dan PT Angkasa Pura Solusi, dari PT Angkasa Pura II ke PT Integrasi Aviasi Solusi (IAS).

January 4, 2024
Transfer of share ownership in PT Angkasa Pura II's subsidiaries, consisting of PT Gapura Angkasa, PT Angkasa Pura Propertindo, and PT Angkasa Pura Solusi, from PT Angkasa Pura II to PT Integrasi Aviasi Solusi (IAS).

29 Januari 2024
Pemindahan hak atas saham anak perusahaan PT Angkasa Pura I, yaitu PT Angkasa Pura Retail, dari PT Angkasa Pura I ke PT Integrasi Aviasi Solusi (IAS) dan pada tanggal 16 Mei 2024 berubah Menjadi PT IAS Hospitality.

January 29, 2024
Transfer of share ownership in PT Angkasa Pura I's subsidiary, PT Angkasa Pura Retail, from PT Angkasa Pura I to PT Integrasi Aviasi Solusi (IAS), and on May 16, 2024, changed to PT IAS Hospitality.

1 Oktober 2024
Penggabungan (merger) antara PT Angkasa Pura Propertindo ("AP Propertindo"), dan PT Angkasa Pura Solusi ("AP Solusi") beserta anak perusahaannya, yaitu PT Angkasa Pura Solusi Integra ("APSI") dan PT Angkasa Pura Sarana Digital ("APSD").

October 1, 2024
Merger between PT Angkasa Pura Propertindo (AP Propertindo) and PT Angkasa Pura Solusi (AP Solusi) along with its subsidiaries: PT Angkasa Pura Solusi Integra (APSI) and PT Angkasa Pura Sarana Digital (APSD).

21 November 2024
Inbreng seluruh saham PT Angkasa Pura Properti dan PT Angkasa Pura Hotel kepada PT Integrasi Aviasi Solusi oleh PT Angkasa Pura Indonesia yang mengakibatkan pemindahan hak atas saham PT Angkasa Pura Properti dan PT Angkasa Pura Hotel dari PT Angkasa Pura Indonesia ke PT Integrasi Aviasi Solusi.

November 21, 2024
Contribution of all shares of PT Angkasa Pura Properti and PT Angkasa Pura Hotel to PT Integrasi Aviasi Solusi by PT Angkasa Pura Indonesia, resulting in the transfer of share ownership in PT Angkasa Pura Properti and PT Angkasa Pura Hotel from PT Angkasa Pura Indonesia to PT Integrasi Aviasi Solusi.

1 Desember 2024
Penggabungan (merger) antara PT Angkasa Pura Logistik dengan PT Integrasi Aviasi Solusi (IAS) dimana PT Integrasi Aviasi Solusi merupakan perusahaan penerus (suriviving entity) dan sebagai Sub Holding InJourney.

December 1, 2024
The merger between PT Angkasa Pura Logistik and PT Integrasi Aviasi Solusi (IAS), whereby PT Integrasi Aviasi Solusi is the surviving entity and a sub-holding company of InJourney.

Visi, Misi dan Nilai-Nilai Perusahaan

Vision, Mission, and Company Values

Menjadi penyedia layanan aviasi terintegrasi kelas dunia di Indonesia dan mancanegara.

To be a world class and seamless Aviation Services provider in Indonesia and beyond.

Meningkatkan & mengintegrasikan produk, layanan, serta penawaran dalam lima portofolio besar *Ground Handling*, *Cargo & Logistics*, *Operation Support*, *Hospitality*, dan *Property*.

Elevate & integrate product, service and offering in five major portfolio of Ground Handling, Cargo & Logistics, Operation Support, Hospitality, and Property.

Pernyataan Visi untuk Semua Portofolio
Vision Statements for All Portfolio

GROUND HANDLING

Untuk menyediakan solusi *ground handling* yang canggih dan operator yang sangat terampil, memungkinkan maskapai Indonesia dan Global untuk beroperasi secara efektif dan efisien

To provide cuttingedge ground service solutions and highly skilled operators, enabling Indonesian and global airlines to operate effectively and efficiently

CARGO & LOGISTICS

Untuk meningkatkan efisiensi dan throughput di seluruh value chain Logistics Indonesia sebagai Operator Terminal Kargo melalui jaringan strategis di seluruh bandara utama

To enhance efficiency and throughput across Indonesia's logistics value chain as a Cargo Terminal Operator via a strategic network across key airports

SUPPORT

Untuk memberikan solusi manajemen fasilitas dan tenaga kerja yang berorientasi pada layanan, dengan fokus pada pengembangan talenta kelas dunia untuk Indonesia dan sekitarnya

To deliver servicedriven manpower and facility management solutions, with a focus on developing world-class talent for Indonesia and beyond

HOSPITALITY

Untuk meningkatkan pengalaman customer experience jaringan Lounge dan katering dalam pesawat sekaligus mempromosikan kekayaan kuliner dan warisan budaya Indonesia

To elevate customer experience via lounge network and inflight catering whilst promoting Indonesia's rich culinary and cultural heritage

PROPERTIES

Untuk mengoptimalkan nilai aset industri penerbangan dan pariwisata melalui manajemen properti dan solusi infrastruktur yang terintegrasi

To optimize asset value of aviation and tourism industry through integrated property management and infrastructure solutions

Budaya/Nilai-Nilai Perusahaan

Corporate Culture/Values

Sesuai Keputusan Menteri Badan Usaha Milik Negara Republik Indonesia No. SK-115/MBU/05/2022 tanggal 10 Mei 2022 tentang Pedoman Implementasi AKHLAK, dijelaskan bahwa Sumber Daya Manusia Badan Usaha Milik Negara wajib menerapkan AKHLAK untuk menjadi landasan berpikir dan bertingkah laku bagi seluruh SDM BUMN. Sejalan dengan hal tersebut, InJourney Aviation Services menjadikan AKHLAK sebagai salah satu bagian dari program transformasi budaya dan perilaku.

Under the Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia No. SK-115/MBU/05/2022, dated May 10, 2022, on Guidelines for the Implementation of AKHLAK, it is stated that Human Resources of State-Owned Enterprises are required to apply AKHLAK as the foundation for thinking and behavior for all SOE personnel. In line with this, InJourney Aviation Services has incorporated AKHLAK into its cultural and behavioral transformation program.

A — **Amanah**
Trustworthy

Memegang teguh kepercayaan yang diberikan
Uphold the trust given

K — **Kompeten**
Competent

Terus belajar dan mengembangkan kapabilitas
Continue to learn and develop capabilities

H — **Harmonis**
Harmonious

Saling peduli dan menghargai perbedaan
Mutual care and respect for differences

L — **Loyal**
Loyal

Berdedikasi dan mengutamakan kepentingan bangsa dan negara
Dedicated and prioritizing the interests of the nation and the state

A — **Adaptif**
Adaptive

Terus berinovasi dan antusias dalam mengerjakan ataupun menghadapi perubahan
Continue to innovate and be enthusiastic in driving or facing change

K — **Kolaboratif**
Collaborative

Membangun kerja sama yang sinergis
Build synergic cooperation

18 Panduan Perilaku AKHLAK

1. Memenuhi janji dan komitmen;
2. Bertanggung jawab atas tugas, keputusan, dan tindakan yang dilakukan;
3. Berpegang teguh kepada nilai moral dan etika;
4. Meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubah;
5. Membantu orang lain belajar;
6. Menyelesaikan tugas dengan kualitas terbaik;
7. Menghargai setiap orang apa pun latar belakangnya;
8. Suka menolong orang lain;
9. Membangun lingkungan kerja yang kondusif;
10. Menjaga nama baik sesama karyawan, pimpinan, BUMN dan Negara;
11. Rela berkorban untuk mencapai tujuan yang lebih besar;
12. Patuh kepada pimpinan sepanjang tidak bertentangan dengan hukum dan etika;
13. Cepat menyesuaikan diri untuk menjadi lebih baik;
14. Terus-menerus melakukan perbaikan mengikuti perkembangan teknologi;
15. Bertindak proaktif;
16. Memberi kesempatan kepada berbagai pihak untuk berkontribusi;
17. Terbuka dalam bekerja sama untuk menghasilkan nilai tambah; dan
18. Menggerakkan pemanfaatan berbagai sumber daya untuk tujuan bersama.

18 AKHLAK Behavioral Guidelines

1. Fulfill promises and commitments;
2. Responsibility for the duties, decisions, and actions taken;
3. Uphold moral and ethical values;
4. Improve self -competence in facing dynamic challenges;
5. Help others learn;
6. Complete tasks with the best quality;
7. Appreciate anybody regardless of their background;
8. Keen on helping others;
9. Establish a productive working environment;
10. Maintain the good name of fellow employees, Leaders, SOEs, and State;
11. Willingness to sacrifice for the greater good;
12. Obedient to the leaders as long as it doesn't contradict the law and ethics;
13. Adaptive to be better;
14. Continuously adapt following technological development;
15. Act proactively;
16. Offer opportunities to various parties to contribute;
17. Be open to cooperation in creating added value
18. Encourage the use of various resources for the common goals

Kegiatan Usaha

Business Activities

BERDASARKAN ANGGARAN DASAR

Berdasarkan ketentuan Akta No. 280 juncto 147, InJourney Aviation Services berusaha dalam bidang:

1. Operator, Pergudangan/Kargo dan Pos;
2. Pelayanan Kargo dan Pos;
3. Pengembangan Prasarana dan Sarana Pergudangan/Kargo dan Pos; dan
4. Aktivitas *Holding*.

KEGIATAN USAHA DIJALANKAN PADA TAHUN BUKU

Kegiatan usaha yang dijalankan pada tahun buku 2024 telah sesuai dengan yang tercantum dalam Anggaran Dasar Perusahaan.

BASED ON THE ARTICLES OF ASSOCIATION

Based on the provisions of Deed No. 280 in conjunction with 147, InJourney Aviation Services is engaged in the following fields:

1. Operator, Warehousing/Cargo and Postal Services;
2. Cargo and Postal Services;
3. Development of Infrastructure and Facilities for Warehousing/Cargo and Postal Services; and
4. Holding Activities.

BUSINESS ACTIVITIES CONDUCTED IN THE FISCAL YEAR

The business activities conducted in the fiscal year 2024 are under those stated in the Company's Articles of Association.

Produk dan Jasa

Products and Services

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
1.	Pergudangan dan Penyimpanan (52101) Warehousing and Storage (52101)	Kelompok ini mencakup usaha yang melakukan kegiatan penyimpanan barang sementara sebelum barang tersebut dikirim ke tujuan akhir, dengan tujuan komersial. This group includes businesses that temporarily store goods before they are shipped to their final destination for commercial purposes.
2.	Aktivitas Penunjang Angkutan Lainnya YTDL (52299) Other Transportation Support Activities YTDL (52299)	Kelompok ini mencakup usaha pengiriman dan/atau pengepakan barang dalam volume besar lainnya, selain yang tercakup dalam kelompok 52291 s.d. 52298, seperti jasa pengiriman dan/atau pengepakan benda berharga asal muatan kapal yang tenggelam dan benda budaya lainnya. Jasa pengepakan atas dasar balas jasa (*fee*) atau kontrak yang tidak ada hubungannya dengan kegiatan pengangkutan dimasukkan dalam Jasa Pengepakan (82920) This group includes businesses engaged in the shipment and/or packaging of other large volumes of goods, other than those covered in groups 52291 to 52298, such as the shipping and/or packing of valuable items from sunken ships and other cultural items. Packing services on a fee or contract basis unrelated to transportation activities are included in Packing Services (82920).
3.	Jasa Pengurusan Transportasi (JPT) (52291) Transportation Management Services (JPT) (52291)	Kelompok ini mencakup usaha pengiriman dan atau pengepakan barang 11 dalam volume besar, melalui angkutan kereta api, angkutan darat, angkutan laut maupun angkutan udara. This group includes businesses engaged in the shipment and/or packaging of goods 11 in large volumes, by rail, road, sea, or air transport.
4.	Penanganan Kargo (Bongkar Muat Barang) (52240) Cargo Handling (Loading and Unloading of Goods) (52240)	Kelompok ini mencakup usaha penanganan bongkar muat barang kargo dari angkutan darat, angkutan jalan, angkutan air dan angkutan atas dasar balas jasa (*fee*) atau kontrak. Kegiatannya mencakup kegiatan memuat dan membongkar kargo terlepas dari jenis angkutan yang digunakan, Kegiatan terminal kargo berikut fasilitas pendukungnya, kegiatan bongkar muat kapal dan kegiatan bongkar muat kendaraan dengan kereta gerbong barang. This group includes businesses engaged in the handling of cargo loading and unloading from road, rail, water, and air transport on a fee or contract basis. Its activities include loading and unloading cargo regardless of the type of transport used, cargo terminal activities and supporting facilities, ship loading and unloading activities, and loading and unloading of vehicles with freight cars.
5.	Aktivitas Bounded Warehousing atau Wilayah Kawasan Berikat (52103) Bounded Warehousing or Bonded Zone Activities (52103)	Kelompok ini mencakup usaha atau kegiatan yang merupakan bagian dari wilayah pabean yang dengan peraturan pemerintah diberikan perlakuan khusus seperti berada di luar wilayah pabean dan dikelola oleh suatu badan berbentuk perusahaan yang melakukan kegiatan pergudangan, seperti Daerah Industri Pulau Batam. This group includes businesses or activities that are part of a customs zone where, by government regulation, special treatment is granted, such as being located outside the customs zone and managed by a company-shaped entity engaged in warehousing activities, such as the Batam Island Industrial Zone.
6.	Pergudangan dan Penyimpanan lainnya (52109) Warehousing and other Storage (52109)	Kelompok ini mencakup usaha 12 pergudangan dan penyimpanan lainnya yang belum tercakup dalam kelompok 52101 s.d. 52108. Termasuk kegiatan depo peti kemas yang melakukan penyimpanan dan/atau penumpukan peti kemas, dan dapat dilengkapi dengan fasilitas lain. This group includes 12 warehousing and storage businesses not covered in groups 52101 to 52108. This includes container depots that store and/or stack containers and may be equipped with other facilities.

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
7.	Aktivitas Kurir (53201) Courier Activities (53201)	Kelompok ini mencakup usaha jasa pelayanan pengiriman barang yang dilakukan secara komersial selain kegiatan pengiriman pos universal. Kegiatannya mencakup pengumpulan/pengambilan, penyortiran/pemrosesan, pengangkutan dan pengantaran surat, dokumen, parsel, barang, dan paket baik domestik maupun internasional melalui perusahaan dengan menggunakan satu atau lebih jenis angkutan dan kegiatannya dapat menggunakan angkutan pribadi atau angkutan umum. Aktivitas ini meliputi seluruh kegiatan penyelenggaraan pos yang jenis dan tarif layanannya ditetapkan oleh penyelenggara pos hitungan berbasis biaya sebagaimana ditetapkan oleh pemerintah. This group includes commercial freight forwarding services, excluding universal postal services. Activities include the collection/pickup, sorting/processing, transportation, and delivery of letters, documents, parcels, goods, and packages, both domestic and international, through a company using one or more modes of transport, and activities may involve using private or public transport. These activities encompass all postal services whose types and tariffs are set by the postal service provider based on costs determined by the government.
8.	Aktivitas Ekspedisi Muatan Pesawat Udara (EMPU) (52294) Air Freight Forwarding Activities (EMPU) (52294)	Kelompok ini 13 mencakup usaha pengiriman dan atau pengepakan barang dalam volume besar, yang diangkut melalui alat angkutan udara. This group includes businesses engaged in the shipment and/or packaging of goods in large volumes transported by air.
9.	Angkutan Multimoda (52295) Multimodal Transport (52295)	Kelompok ini mencakup angkutan barang dengan menggunakan paling sedikit 2 (dua) moda angkutan yang berbeda atas dasar 1 (satu) kontrak sebagai dokumen angkutan multimoda dari satu tempat diterimanya barang oleh badan usaha angkutan multimoda ke suatu tempat yang ditentukan untuk penyerahan barang kepada penerima barang angkutan multimoda. Badan usaha angkutan multimoda tidak semata-mata memberikan layanan angkutan barang dari tempat asal sampai ke tujuan, tetapi juga memberikan jasa tambahan berupa jasa pengurusan transportasi (*freight forwarding*), jasa pergudangan, jasa konsolidasi muatan, penyediaan ruang muatan, serta pengurusan kepabeanan untuk angkutan multimoda ke luar negeri dan ke dalam negeri. This group includes the transportation of goods using at least two different modes of transportation based on a single contract as a multimodal transport document from the place where the multimodal transport operator receives the goods to a specified place for delivery to the multimodal transport consignee. Multimodal transport operators do not merely provide freight transport services from the place of origin to the destination, but also provide additional services such as freight forwarding, warehousing, cargo consolidation, provision of cargo space, and customs clearance for multimodal transport to and from foreign countries.
10.	Penerbitan Piranti Lunak (software) (58200) Software Publishing (58200)	Kelompok ini mencakup kegiatan usaha penerbitan perangkat lunak yang siap pakai (bukan atas dasar pesanan), 14 seperti sistem operasi, aplikasi bisnis dan lainnya dan video game untuk semua platform sistem operasi. This group includes the business activities of publishing ready-to-use software (not made to order), such as operating systems, business applications, and video games for all operating system platforms.

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
11.	Aktivitas Telekomunikasi Dengan Kabel (61100) Wired Telecommunications Activities (61100)	Kelompok ini mencakup kegiatan pengoperasian, pemeliharaan atau penyediaan akses pada fasilitas untuk pengiriman suara, data, teks, bunyi dan video dengan menggunakan infrastruktur kabel telekomunikasi, seperti pengoperasian dan perawatan fasilitas pengubahan dan pengiriman untuk menyediakan komunikasi titik ke titik melalui saluran darat, gelombang mikro atau perhubungan saluran data dan satelit, pengoperasian sistem pendistribusian kabel (yaitu untuk pendistribusian data dan sinyal televisi) dan perlengkapan telegraf dan komunikasi non vokal lainnya yang menggunakan fasilitas sendiri. Di mana fasilitas transmisi yang melakukan kegiatan ini, bisa berdasarkan teknologi tunggal atau kombinasi dari berbagai teknologi. Termasuk pembelian akses dan jaringan kapasitas dari pemilik dan operator dari jaringan dan menyediakan jasa telekomunikasi yang menggunakan kapasitas ini untuk usaha dan rumah tangga dan penyediaan akses internet melalui operator infrastruktur dengan kabel. Kegiatan penyelenggaraan jaringan untuk telekomunikasi tetap yang dimaksudkan bagi terselenggaranya telekomunikasi publik dan sirkuit sewa. Termasuk kegiatan sambungan komunikasi data yang pengirimannya dilakukan secara paket, melalui suatu sentral atau melalui jaringan lain, seperti *Public Switched Telephone Network* (PSTN). Termasuk juga kegiatan penyelenggaraan jaringan terestrial yang melayani pelanggan bergerak tertentu antara lain jasa radio trunking dan jasa radio panggil untuk umum. This group includes the operation, maintenance, or provision of access to facilities for the transmission of voice, data, text, sound, and video using telecommunications cable infrastructure, such as the operation and maintenance of conversion and transmission facilities to provide point-to-point communication via landlines, microwave or data channel and satellite communications, the operation of cable distribution systems (i.e., for the distribution of data and television signals) and telegraph and other non-vocal communication equipment using its own facilities. Where transmission facilities carry out these activities, they may be based on a single technology or a combination of various technologies. Includes the purchase of access and network capacity from network owners and operators, the provision of telecommunications services using this capacity for business and residential purposes, and the provision of internet access through infrastructure operators via cable. The operation of fixed telecommunications networks intended to provide public telecommunications and leased circuits. This includes data communication connection activities where transmission is carried out in packets, through a central office or another network, such as the Public Switched Telephone Network (PSTN). It also includes the operation of terrestrial networks serving specific mobile customers, including radio trunking services and public radio call services.
12.	Aktivitas Telekomunikasi Tanpa Kabel (61200) Wireless Telecommunications Activities (61200)	Kelompok ini mencakup kegiatan penyelenggaraan jaringan yang melayani telekomunikasi bergerak dengan teknologi seluler di permukaan bumi. Kegiatannya mencakup pengoperasian, pemeliharaan atau penyediaan akses pada fasilitas untuk mentransmisikan suara, data, teks, bunyi dan video menggunakan infrastruktur komunikasi tanpa kabel dan pemeliharaan dan pengoperasian nomor panggil (paging), seperti halnya jaringan telekomunikasi seluler dan telekomunikasi tanpa kabel lainnya. Fasilitas transmisi menyediakan transmisi *omni-directional* melalui gelombang udara yang dapat berdasarkan teknologi tunggal atau kombinasi beberapa teknologi. Termasuk pembelian akses dan kapasitas jaringan dari pemilik dan operator jaringan serta menyediakan jasa jaringan tanpa kabel (kecuali satelit) untuk kegiatan bisnis dan rumah tangga dan penyediaan akses internet melalui operator infrastruktur jaringan tanpa kabel. This group covers activities related to the operation of networks that provide mobile telecommunications using cellular technology on the Earth's surface. Its activities include the operation, maintenance, or provision of access to facilities for transmitting voice, data, text, sound, and video using wireless communication infrastructure, as well as the maintenance and operation of paging services, such as mobile telecommunications networks and other wireless telecommunications networks. Transmission facilities provide omnidirectional airwaves via a single technology or a combination of technologies. This includes the purchase of network access and capacity from network owners and operators, as well as the provision of wireless network services (excluding satellite) for business and residential activities, and the provision of internet access through wireless network infrastructure operators.

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
13.	Aktivitas Cold Storage (52102) Cold Storage Activities (52102)	Kelompok ini mencakup usaha penyimpanan barang yang memerlukan pendinginan dalam jangka waktu pengawetan tertentu atas dasar balas jasa (*fee*) atau kontrak, sebelum barang tersebut dikirim ke tujuan akhir. Termasuk juga di kelompok ini gudang pembekuan cepat (*blast freezing*). This group includes businesses that store goods requiring refrigeration for a certain period on a fee or contract basis before the goods are shipped to their final destination. This group also includes blast-freezing warehouses.
14.	Aktivitas Jasa Sistem Keamanan (80200) Security System Services Activities (80200)	Kelompok ini mencakup kegiatan jasa sistem keamanan, seperti pengawasan sistem tanda bahaya keamanan elektronik, seperti tanda bahaya kebakaran dan pencurian, termasuk pemeliharaannya; pemasangan, perbaikan, pembangunan kembali dan pengaturan perlengkapan kunci mekanik atau elektronik, ruangan besi dan peti besi. Kegiatan penjualan, pemasangan dan perbaikan dari sistem keamanan, perlengkapan kunci mekanik atau elektronik, ruangan besi dan peti besi, jika menjadi satu kesatuan dengan pengoperasiannya tercakup pada kelompok ini. Jika tidak dimasukkan pada klasifikasi yang bersesuaian. Termasuk jasa sistem keamanan yang menggunakan pemindaian bagasi dengan sumber radiasi pengion. This group includes security system services, such as monitoring electronic security alarm systems, such as fire and theft alarms, including their maintenance, installation, repair, reconstruction, and adjustment of mechanical or electronic locks, safes, and vaults. The sale, installation, and repair of security systems, mechanical or electronic locks, iron rooms, and safes, if these activities are part of their operation, are included in this group. If not included in the appropriate classification. This includes security system services using baggage scanning with ionizing radiation sources.
15	Aktivitas Penyediaan Tenaga Kerja Waktu Tertentu (78200) Temporary Employment Activities (78200)	Kelompok ini mencakup kegiatan penyediaan tenaga kerja untuk pemberi kerja pada jangka waktu tertentu dalam rangka penambahan tenaga kerja, di mana penyediaan tenaga kerja adalah pegawai tidak tetap atau sementara yang membantu suatu unit. Kegiatan yang diklasifikasikan di sini tidak menyediakan pengawas langsung untuk pekerja yang ditempatkan pada pemberi kerja. Kegiatannya seperti jasa penyediaan tenaga penjaga stand pameran. This group includes activities related to providing workers to employers for a specific period to supplement their workforce, where the workers provided are temporary or casual employees who assist a unit. The activities classified here do not provide direct supervision of the workers placed with the employer. Examples of such activities include providing security guards for exhibition stands.
16.	Konstruksi Gedung Perkantoran (41012) Office Building Construction (41012)	Kelompok ini mencakup usaha pembangunan, pemeliharaan, dan/atau pembangunan kembali bangunan yang dipakai untuk gedung perkantoran, seperti kantor dan rumah kantor (rukan). Termasuk pembangunan gedung untuk perkantoran yang dikerjakan oleh perusahaan real estat dengan tujuan untuk dijual dan kegiatan perubahan dan renovasi gedung perkantoran. This group includes construction, maintenance, and/or reconstruction of buildings used for office buildings, such as offices and office houses (rukan). This includes the construction of office buildings by real estate companies for sale and activities related to the alteration and renovation of office buildings.
17.	Konstruksi Gedung Lainnya (41019) Other Building Construction (41019)	Kelompok ini mencakup usaha pembangunan, pemeliharaan, dan/atau pembangunan kembali bangunan yang dipakai penggunaan selain dalam kelompok 41011 s.d. 41018, seperti tempat ibadah (masjid, gereja katolik, gereja kristen, pura, wihara, kelenteng), gedung terminal/stasiun, balai yasa (kereta api), bangunan monumental, gedung negara dan pemerintah pusat/daerah, bangunan bandara, gedung hangar pesawat, gedung PKPPK (Pemadam Kebakaran di Bandar Udara), gedung bersejarah, gedung penjara, gedung balai pertemuan, gudang, gedung genset, rumah pompa, depo, gedung *power house*, gedung gardu 19 listrik, gedung gardu sinyal, gedung tower, gedung penyimpanan termasuk penyimpanan bahan peledak dan lainnya. Termasuk kegiatan perubahan dan renovasi gedung lainnya. This group includes businesses engaged in the construction, maintenance, and/or reconstruction of buildings used for purposes other than those in groups 41011 to 41018, such as places of worship (mosques, Catholic churches, Protestant churches, Hindu temples, Buddhist temples, Chinese temples), terminal/station buildings, railway stations, monumental buildings, government buildings at the central and local levels, airport buildings, aircraft hangars, airport fire stations (PKPPK), historic buildings, prisons, meeting halls, warehouses, generator buildings, pump houses, depots, power house buildings, electrical substations, signal substations, towers, storage buildings including explosive storage, and others. This includes activities related to the alteration and renovation of other buildings.

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
18.	Penyiapan Lahan (43120) Land Preparation (43120)	Kelompok ini mencakup usaha penyiapan lahan untuk kegiatan konstruksi yang berikutnya, seperti pelaksanaan pembersihan dan pematangan lahan konstruksi, pembersihan semak belukar; pembukaan lahan/stabilisasi tanah (penggalian, membuat kemiringan, pengurukan, perataan lahan konstruksi, penggalian parit, pemindahan, penghancuran atau peledakan batu dan sebagainya); pelaksanaan pekerjaan tanah dan/atau tanah berbatu, penggalian, membuat kemiringan, perataan tanah dengan galian dan timbunan untuk konstruksi jalan (raya, sedang, dan kecil), jalan bebas hambatan, jalan rel kereta api, dan jalan landasan terbang (pacu, taksi, dan parkir), pabrik, pembangkit, transmisi, gardu induk, dan distribusi tenaga listrik, fasilitas produksi, serta bangunan gedung dan bangunan sipil lainnya; pemasangan, pemindahan, dan perlindungan utilitas, tes/uji 20 dengan sondir dan bor, pemboran, ekstraksi material, dan penyelidikan lapangan/pengambilan contoh untuk keperluan konstruksi, geofisika, geologi atau keperluan sejenis; dan penyiapan lahan untuk fasilitas ketenaganukliran. Kegiatan penunjang penyiapan lahan seperti pemasangan fasilitas alat bantu konstruksi (pemasangan *sheet pile*, papan nama proyek, dan gorong-gorong untuk pemasangan kabel, pekerjaan pembuatan kantor, basecamp, direksi kit, gudang, bengkel proyek), pengukuran kembali, pembuatan/pengalihan jalan sementara, perbaikan dan pemeliharaan jalan umum, *dewatering*/pengeringan, mobilisasi dan demobilisasi, dan pekerjaan sejenis lainnya. This group includes land preparation activities for subsequent construction activities, such as clearing and preparing construction sites, clearing brush and undergrowth; land clearing/soil stabilization (excavation, grading, filling, leveling construction sites, trenching, moving, demolishing or blasting rocks, etc.); earthwork and/or rock excavation, sloping, leveling with excavation and filling for the construction of roads (highways, medium and small), expressways, railways, and airfield runways (runways, taxiways, and parking areas), factories, power plants, transmission, substations, and distribution of electricity, production facilities, and other buildings and civil structures; installation, relocation, and protection of utilities, testing/inspection with sounding and drilling, drilling, material extraction, and field investigation/sampling for construction, geophysical, geological, or similar purposes; and land preparation for nuclear power facilities. Supporting activities for land preparation such as installation of construction support facilities (installation of sheet piles, project signboards, and culverts for cable installation, construction of offices, base camps, director kits, warehouses, project workshops), re-measurement, construction/transfer of temporary roads, repair and maintenance of public roads, dewatering/drying, mobilization and demobilization, and other similar work.
19.	Perdagangan Besar Atas Dasar Balas Jasa (Fee) atau Kontrak (46100) Wholesale Trade on a Fee or Contract Basis (46100)	Kelompok ini mencakup usaha agen yang menerima komisi, perantara (makelar), pelelangan, dan pedagang besar lainnya yang memperdagangkan barang-barang di dalam negeri, luar negeri atas nama pihak lain. Kegiatannya antara lain agen komisi, broker barang dan seluruh perdagangan besar lainnya yang menjual atas nama dan tanggungan pihak lain; kegiatan yang terlibat dalam penjualan dan pembelian bersama atau melakukan transaksi atas nama perusahaan, termasuk melalui internet; dan agen yang terlibat dalam perdagangan seperti bahan baku pertanian, binatang hidup; bahan baku tekstil dan barang setengah jadi; bahan bakar, bijih-bijihan, logam dan industri kimia, termasuk pupuk; makanan, minuman dan tembakau; tekstil, pakaian, bulu, alas kaki dan barang dari kulit; kayu-kayuan dan bahan bangunan; mesin, termasuk mesin kantor dan komputer, perlengkapan industri,kapal, pesawat; furnitur, barang keperluan rumah tangga dan perangkat keras; kegiatan perdagangan besar rumah pelelangan; agen komisi zat radioaktif dan pembangkit radiasi pengion. Termasuk penyelenggara pasar lelang komoditas. Tidak termasuk kegiatan perdagangan besar mobil dan sepeda motor, dimasukkan dalam golongan 451 s.d. 454. This group includes commission agents, brokers, auctioneers, and other wholesalers who trade goods domestically and internationally for different parties. Their activities include commission agents, commodity brokers, and all other wholesale trade that sells on behalf of and at the risk of others; activities involved in joint sales and purchases or transactions on behalf of companies, including through the internet; and agents involved in the trade of agricultural raw materials, live animals; textile raw materials and semi-finished goods; fuels, ores, metals, and chemical products, including fertilizers; food, beverages and tobacco; textiles, clothing, fur, footwear, and leather goods; wood and building materials; machinery, including office machinery and computers, industrial equipment, ships, and aircraft; furniture, household goods, and hardware; wholesale trade activities of auction houses; commission agents for radioactive substances and ionizing radiation generators. Includes commodity auction market operators. Excludes wholesale trade in motor vehicles and motorcycles, which are included in groups 451 to 454.

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
20.	Aktivitas Perparkiran Di Luar Badan Jalan (Off Street Parking) (52215) Off-Street Parking Activities (52215)	Kelompok ini mencakup kegiatan usaha penyelenggaraan parkir diluar badan 22 jalan,seperti gedung parkir, lapangan parkir yang terdapat di gedung perkantoran, pusat perbelanjaan, rumah sakit dan jasa perparkiran di luar badan jalan lainnya. This group includes business activities related to parking outside public roads, such as parking buildings, parking lots in office buildings, shopping centers, hospitals, and parking services outside other public roads.
21.	Aktivitas Kebandarudaraan (52231) Airport Activities (52231)	Kelompok ini mencakup kegiatan atau usaha jasa pelayanan pesawat udara dan penumpang yang terdiri atas penyediaan dan/atau pengembangan fasilitas untuk kegiatan pelayanan pendaratan, lepas landas, manuver, parkir dan penyimpanan pesawat udara (PJP4U) termasuk semua fasilitas yang terdapat di landas pacu (*runway*), taxiway, apron serta penanganan kecelakaan pesawat udara dan pemadam kebakaran, fasilitas terminal untuk pelayanan angkutan penumpang (PJP2U) termasuk pelayanan pemakaian garbarata (*aviobridge*) dan pelayanan pemakaian tempat pelaporan keberangkatan (*check-in counter*), dan kegiatan atau usaha jasa terkait untuk menunjang kegiatan pelayanan operasi pesawat udara di bandar udara termasuk penyediaan hanggar pesawat udara, perbengkelan pesawat udara, pelayanan teknis penanganan pesawat udara di darat (*ground handling*), pelayanan penumpang dan bagasi, pemeriksaan barang muatan dalam kargo dan/atau peti kemas dengan menggunakan sumber radiasi pengion (zat radioaktif dan pembangkit radiasi pengion), dan depo pengisian bahan bakar pesawat udara (DPPU). This group includes activities or businesses providing services for aircraft and passengers, consisting of the provision and/or development of facilities for landing, takeoff, maneuvering, parking, and storage of aircraft (PJP4U), including all facilities located on the runway, taxiway, apron, as well as aircraft accident handling and firefighting, terminal facilities for passenger transportation services (PJP2U), including the provision of aviobridges and check-in counters, and related activities or services to support aircraft operations at airports, including the provision of aircraft hangars, aircraft maintenance, ground handling services, passenger and baggage services, cargo and/or container inspection using ionizing radiation sources (radioactive substances and ionizing radiation generators), and aircraft refueling depots (DPPU).
22.	Jasa Penunjang Angkutan Udara (52296) Air Transport Support Services (52296)	Kelompok ini mencakup usaha yang secara langsung berhubungan dengan kegiatan angkutan udara niaga antara lain sistem reservasi melalui komputer (*computerized reservation system*), pemasaran dan penjualan tiket pesawat atau agen penjualan umum (*ticket marketing and selling*), pelayanan di darat untuk penumpang dan kargo (*ground handling*), penyewaan pesawat udara (*aircraft leasing*), organisasi perawatan pesawat udara (*aircraft maintenance organization*), agen pengurus persetujuan terbang (*flight approval*), *regulated agent/known consignor*. This group includes businesses directly related to commercial air transportation, including computerized reservation systems, air ticket marketing and selling, ground handling for passengers and cargo, aircraft leasing, aircraft maintenance organizations, flight approval agents, and regulated agents/known consignors.
23.	Aktivitas Holding (64200) Holding Activities (64200)	Kelompok ini mencakup kegiatan dari perusahaan *holding (holding companies),* yaitu perusahaan yang menguasai aset dari sekelompok perusahaan subsidiari dan kegiatan utamanya adalah kepemilikan kelompok tersebut. *"Holding Companies"* tidak terlibat dalam kegiatan usaha perusahaan *subsidiary* nya. Kegiatannya mencakup jasa yang diberikan penasihat *(counsellors)* dan perunding *(negotiators)* dalam merancang merger dan akuisisi perusahaan. This group includes activities of holding companies, which are companies that control the assets of a group of subsidiary companies and whose main activity is group ownership. Holding companies are not involved in the business activities of their subsidiaries. Their activities include services provided by counselors and negotiators in designing mergers and acquisitions of companies.
24.	Aktivitas Agen Kurir (53202) Courier Agency Activities (53202)	Kelompok ini mencakup usaha jasa swasta sebagai mitra usaha penyelenggara pos yang menyelenggarakan kegiatan pengumpulan dan pemrosesan barang baik domestik maupun internasional. Kelompok ini tidak mencakup pengangkutan, dan pengantaran. This group includes private service businesses as business partners of postal service providers that carry out the collection and processing of goods domestically and internationally. This group does not include transportation and delivery.

No.	Produk dan Jasa Product and Service	Uraian/Penjelasan Description/Explanation
25.	Angkutan Bermotor untuk Barang Khusus (49432) Motor Transport of Special Goods (49432)	Kelompok ini mencakup operasional angkutan barang dengan kendaraan bermotor untuk barang yang secara khusus mengangkut satu jenis barang, seperti angkutan bahan bakar minyak, minyak bumi, hasil olahan, LPG, LNG dan CNG, angkutan barang berbahaya, limbah bahan berbahaya dan beracun, angkutan barang alat-alat berat, angkutan peti kemas, angkutan tumbuhan hidup, angkutan hewan hidup dan pengangkutan kendaraan bermotor. This group includes the operation of motor vehicle transportation for goods that specifically transport one type of goods, such as the transportation of petroleum products, crude oil, processed products, LPG, LNG, and CNG, the transportation of hazardous goods, hazardous and toxic waste, the transportation of heavy equipment, container transport, transport of live plants, transport of live animals, and transport of motor vehicles.
26.	Aktivitas Agen Perjalanan Lainnya 25 (79119) Other Travel Agency Activities 25 (79119)	Kelompok ini mencakup usaha yang kegiatannya tidak termasuk dalam kelompok 79111 dan 79112, melakukan pemesanan dan penjualan tiket angkutan udara, laut dan darat, baik untuk tujuan dalam negeri maupun luar negeri. This group includes businesses whose activities are not included in groups 79111 and 79112, which handle the booking and sale of air, sea, and land transport tickets for domestic and international purposes.
27.	Aktivitas Penyewaan dan Sewa Guna Usaha tanpa Hak Opsi Mobil, Bus, Truk, dan Sejenisnya (77100) Rental and Leasing Activities without Option to Purchase of Cars, Buses, Trucks, and Similar Vehicles (77100)	Kelompok ini mencakup kegiatan penyewaan dan sewa guna usaha tanpa hak opsi *(operational leasing)* semua jenis alat transportasi darat tanpa operatornya seperti mobil, truk dan mobil derek. Penyewaan atau sewa guna usaha tanpa hak opsi alat transportasi darat dengan operatornya dicakup dalam golongan 492 dan 494. Penyewaan sepeda dicakup dalam kelompok 77210. This group includes renting and leasing all types of land transportation equipment without operators, such as cars, trucks, and tow trucks, without the right to purchase (operational leasing). The rental or leasing of land transportation equipment with operators is included in groups 492 and 494. Bicycle rental is included in group 77210.
28.	Angkutan Laut Dalam Negeri untuk Barang Umum (50131) Domestic Sea Transport of General Cargo (50131)	Kelompok ini mencakup usaha pengangkutan barang umum melalui laut dengan menggunakan kapal laut antar pelabuhan dalam negeri dengan melayari trayek secara tetap dan teratur (*liner*) dengan berjadwal, atau trayek tidak tetap dan tidak teratur (*tramper*). Termasuk usaha persewaan angkutan laut berikut operatornya. This group includes the transportation of general cargo by sea using domestic vessels operating on regular and scheduled routes (liner) or irregular and unscheduled routes (tramper). This includes the rental of sea transport with operators.
29.	Angkutan Laut Dalam Negeri untuk Barang Khusus (50133) Domestic Sea Transport of Special Cargo (50133)	Kelompok ini mencakup usaha pengangkutan barang dengan menggunakan kapal laut yang dirancang secara khusus untuk mengangkut suatu jenis barang tertentu, seperti angkutan barang berbahaya, limbah bahan berbahaya dan beracun, bahan bakar minyak, minyak bumi, hasil olahan, LPG, LNG dan CNG, ikan dan sejenisnya. Termasuk usaha persewaan angkutan laut berikut operatornya. This group includes businesses engaged in transporting goods using sea vessels specifically designed to transport a particular type of goods, such as dangerous goods, hazardous and toxic waste, petroleum products, crude oil, processed products, LPG, LNG, CNG, fish, and similar items. This includes businesses engaged in the rental of sea transportation services, including their operators.
30.	Aktivitas Pengepakan (82920) Packing Activities (82920)	Kelompok ini mencakup usaha jasa- pengepakan/pengemasan atas dasar balas jasa (*fee*) atau kontrak, baik menggunakan atau tidak suatu proses otomatis. Termasuk pembotolan minuman dan makanan, pengemasan benda padat (*blister packaging*, pembungkusan dengan alumunium foil dan lain-lain), pengemasan obat dan bahan obat-obatan, pelabelan, pembubuhan perangko dan pemberian cap, pengemasan parsel atau bingkisan dan pembungkusan hadiah. Termasuk pengalengan dan sejenisnya. Jasa pengepakan untuk kegiatan 52291 s.d. 52299 yang bersesuaian. This group includes businesses providing packaging/packing services on a fee or contract basis, whether or not using an automated process. Includes bottling of beverages and food, packaging of solid items (blister packaging, wrapping with aluminum foil, and others), packaging of medicines and pharmaceutical materials, labeling, affixing stamps and seals, packaging of parcels or packages, and gift wrapping. Including canning and similar processes. Packaging services for activities 52291 to 52299 as applicable.

Wilayah Operasional dan Jaringan

Operational Area and Network

Hingga 31 Desember 2024, InJourney Aviation Services memiliki 46 kantor cabang yang tersebar di beragam provinsi.

Until December 31, 2024, InJourney Aviation Services has 46 branch offices spread across various provinces.

Alamat Kantor Cabang
Branch Office Addresses

No.	Nama Kantor Cabang Branch Office Name	Alamat Address
1.	**Banda Aceh**	Jl. Blang Bintang Lama, Lampuja, Kec. Darussalam, Kabupaten Aceh Besar, Aceh 24411
2.	**Batam**	Jl. Bandara Hang Nadim, Batu Besar, Kecamatan Nongsa, Kota Batam, Kepulauan Riau, 29466 Jl. Bandara Hang Nadim, Batu Besar, Nongsa District, Batam, Riau Islands, 29466
3.	**Gunung Sitoli**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120
4	**Medan**	Pasar Enam Kuala Namu, Beringin, Kabupaten Deli Serdang, Sumatera Utara, 20552 Pasar Enam Kuala Namu, Beringin, Deli Serdang Regency, North Sumatra, 20552
5	**Silangit**	Jalan Silangit, Silando Muara, Silando, Kec. Siborongborong, Kabupaten Tapanuli Utara, Sumatera Utara, 22476 Jalan Silangit, Silando Muara, Silando, Siborongborong District, North Tapanuli Regency, North Sumatra, 22476
6	**Pekanbaru**	Perhentian Marpoyan, Marpoyan Damai, Kota Pekanbaru, Riau, 28288 Perhentian Marpoyan, Marpoyan Damai, Pekanbaru City, Riau, 28288
7	**Pinangsori**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120
8	**Tanjung Pinang**	Pinang Kencana, Tanjungpinang Timur, Kota Tanjung Pinang, Kep. Riau, 29125 Pinang Kencana, Tanjungpinang Timur, Tanjung Pinang, Riau Islands, 29125
9	**Bangka Belitung**	Buluh Tumbang, Tanjung Pandan, Kabupaten Belitung, Kepulauan Bangka Belitung, 33411 Buluh Tumbang, Tanjung Pandan, Belitung Regency, Bangka Belitung Islands, 33411
10	**Bengkulu**	Jl. Raya Padang kemiling, Pekan Sabtu, Kec. Selebar, Kota Bengkulu, Bengkulu, 38877 Jl. Raya Padang Kemiling, Pekan Sabtu, Selebar District, Bengkulu City, Bengkulu, 38877
11	**Jambi**	Paal Merah, Jambi Selatan, Jambi City, Jambi, 36126 Paal Merah, South Jambi, Jambi City, Jambi, 36126

No.	Nama Kantor Cabang Branch Office Name	Alamat Address
12	**Lampung**	Jl. Branti Raya No.758, Brantiraya, Kec. Natar, Kabupaten Lampung Selatan, Lampung, 35362 Jl. Branti Raya No. 758, Brantiraya, Natar District, South Lampung Regency, Lampung, 35362
13	**Padang**	Katapiang, Batang Anai, Kabupaten Padang Pariaman, Sumatera Barat, 25586 Katapiang, Batang Anai, Padang Pariaman Regency, West Sumatra, 25586
14	**Palembang**	Jl. Kargo Area, Talang Betutu, Kec. Sukarami, Kota Palembang, Sumatera Selatan,30961 Jl. Kargo Area, Talang Betutu, Sukarami District, Palembang City, South Sumatra, 30961
15	**Pangkalpinang**	Beluluk, Pangkalan Baru, Kabupaten Bangka Tengah, Kepulauan Bangka Belitung, 33684 Beluluk, Pangkalan Baru, Central Bangka Regency, Bangka Belitung Islands, 33684
16	**Bandung**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120
17	**Jakarta**	Bandara Internasional Soekarno-Hatta, RT.001/RW.010, Pajang, Benda, Kota Tangerang, Banten, 15126 Soekarno-Hatta International Airport, RT.001/RW.010, Pajang, Benda, Tangerang City, Banten, 15126
18	**Majalengka**	Kertajati, Kabupaten Majalengka, Jawa Barat, 45457 Kertajati, Majalengka Regency, West Java, 45457
19	**Marunda**	**Marunda 1:** Komplek Kawasan Marunda Center Blok E No. 59 Sagara Makmur, Tarumajaya, Kab. Bekasi, Jawa Barat, 17211 Marunda Center Complex Block E No. 59 Sagara Makmur, Tarumajaya, Bekasi Regency, West Java, 17211 **Marunda 2:** Komplek Kawasan Marunda Center Blok E No. 7 Chamber L & M, Sagara Makmur, Tarumajaya Kab. Bekasi, Jawa Barat, 17211 Marunda Center Complex Block E No. 7 Chamber L & M, Sagara Makmur, Tarumajaya Bekasi Regency, West Java, 17211
20	**Tangerang**	Soekarno–Hatta International Airport, RT.001/RW.010, Pajang, Benda, Tangerang City, Banten, 15126 Soekarno-Hatta International Airport, RT.001/RW.010, Pajang, Benda, Tangerang City, Banten, 15126
21	**Balikpapan**	Kompleks Bandara Sepinggan, No.3,, Jalan Marsma Iswahyudi, Sepinggan, Balikpapan Selatan, Sepinggan, Balikpapan, Kota Balikpapan, Kalimantan Timur, 76115 Sepinggan Airport Complex, No. 3, Jl. Marsma Iswahyudi, Sepinggan, South Balikpapan, Sepinggan, Balikpapan, Balikpapan City, East Kalimantan, 76115
22	**Banjarmasin**	Syamsudin Noor, Landasan Ulin, Kota Banjarbaru, Kalimantan Selatan, 70721 Syamsudin Noor, Landasan Ulin, Banjarbaru City, South Kalimantan, 70721
23	**Palangka Raya**	Jl. Adonis Samad, Panarung, Kec. Pahandut, Kota Palangka Raya, Kalimantan Tengah, 73111 Jl. Adonis Samad, Panarung, Pahandut District, Palangka Raya, Central Kalimantan, 73111
24	**Pontianak**	Jl. Arteri Supadio No.Km.17, Limbung, Kec. Sungai Raya, Kabupaten Kubu Raya, Kalimantan Barat, 78381 Jl. Arteri Supadio No.Km.17, Limbung, Sungai Raya District, Kubu Raya Regency, West Kalimantan, 78381
25	**Banyuwangi**	M8PP+JVV, Jalan Pantai, Dusun Krajan, Blimbingsari, Rogojampi, Kabupaten Banyuwangi, Jawa Timur, 68462 M8PP+JVV, Jalan Pantai, Krajan Hamlet, Blimbingsari, Rogojampi, Banyuwangi Regency, East Java, 68462
26	**Kediri**	Sawah, Bulusari, Kec. Tarokan, Kabupaten Kediri, Jawa Timur Sawah, Bulusari, Tarokan District, Kediri Regency, East Java
27	**Kulon Progo**	Selong, Palihan, Kec. Temon, Kabupaten Kulon Progo, Daerah Istimewa Yogyakarta, 55654 Selong, Palihan, Temon District, Kulon Progo Regency, Special Region of Yogyakarta, 55654
28	**Pasuruan**	**Pusat Pergudangan PIER | PIER Warehouse Center** Jl. Kraton Industri II (Belakang HAIDA) No. 6 (Gudang 4, 5, 6), Sawah, Curahdukuh, Kec. Kraton, Pasuruan, Jawa Timur, 67151 Jl. Kraton Industri II (Behind HAIDA) No. 6 (Warehouses 4, 5, 6), Sawah, Curahdukuh, Kraton District, Pasuruan, East Java, 67151

No.	Nama Kantor Cabang Branch Office Name	Alamat Address
29	**Semarang**	Tambakharjo, Semarang Barat, Kota Semarang, Jawa Tengah, 50149 Tambakharjo, West Semarang, Semarang City, Central Java, 50149
30	**Solo**	Jalan Bandara Adi Sumarmo, Kec. Ngemplak, Kabupaten Boyolali, Jawa Tengah, 57108 Adi Sumarmo Airport Road, Ngemplak District, Boyolali Regency, Central Java, 57108
31	**Surabaya**	Terminal Cargo T2 Bandara Juanda, Sudimoro, Betro, Kec. Sedati, Kabupaten Sidoarjo, Jawa Timur, 61253 Juanda Airport T2 Cargo Terminal, Sudimoro, Betro, Sedati District, Sidoarjo Regency, East Java, 61253
32	**Yogyakarta**	Selong, Palihan, Kec. Temon, Kabupaten Kulon Progo, Daerah Istimewa Yogyakarta, 55654 Selong, Palihan, Temon District, Kulon Progo Regency, Special Region of Yogyakarta, 55654
33	**Denpasar**	Jl. Airport Ngurah Rai, Tuban, Kec. Kuta, Kabupaten Badung, Bali, 80361 Ngurah Rai Airport Road, Tuban, Kuta District, Badung Regency, Bali, 80361
34	**Kupang**	Penfui, Maulafa, Kota Kupang, Nusa Tenggara Timur Penfui, Maulafa, Kupang City, East Nusa Tenggara
35	**Labuan Bajo**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120
36	**Lombok**	Tanak Awu, Kec. Pujut, Kabupaten Lombok Tengah, Nusa Tenggara Barat, 83572 Tanak Awu, Pujut District, Central Lombok Regency, West Nusa Tenggara, 83572
37	**Ambon**	Jl. Dr. Leimena, Laha, Kec. Tlk. Ambon, Kota Ambon, Maluku, 97236 Dr. Leimena Street, Laha, Tlk. Ambon District, Ambon City, Maluku, 97236
38	**Gorontalo**	Tolotio, Tibawa, Kabupaten Gorontalo, Gorontalo, Gorontalo, 96251 Tolotio, Tibawa, Gorontalo Regency, Gorontalo, Gorontalo, 96251
39	**Kendari**	Ambaipua, Ranomeeto, Kabupaten Konawe Selatan, Sulawesi Tenggara, 93871 Ambaipua, Ranomeeto, South Konawe Regency, Southeast Sulawesi, 93871
40	**Makassar**	Baji Mangngai, Mandai, Kabupaten Maros, Sulawesi Selatan, 90552 Baji Mangngai, Mandai, Maros Regency, South Sulawesi, 90552
41	**Manado**	Jl. Bandara Sam Ratulangi, Lapangan, Kec. Mapanget, Kota Manado, Sulawesi Utara Jl. Bandara Sam Ratulangi, Lapangan, Mapanget District, Manado City, North Sulawesi
42	**Biak**	Mandala, Biak Kota, Biak Numfor Regency, Papua, 98118 Mandala, Biak Kota, Biak Numfor Regency, Papua, 98118
43	**Jayapura**	Sentani Kota, Sentani, Sentani Kota, Kec. Sentani, Kabupaten Jayapura, Papua, 99359 Sentani Kota, Sentani, Sentani Kota, Sentani District, Jayapura Regency, Papua, 99359
44	**Manokwari**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120
45	**Merauke**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120
46	**Nabire**	Komplek Gedung 528 Terminal Kargo, Bandara Soekarno Hatta, Tangerang Banten, 19120 Cargo Terminal Building Complex 528, Soekarno Hatta Airport, Tangerang Banten, 19120

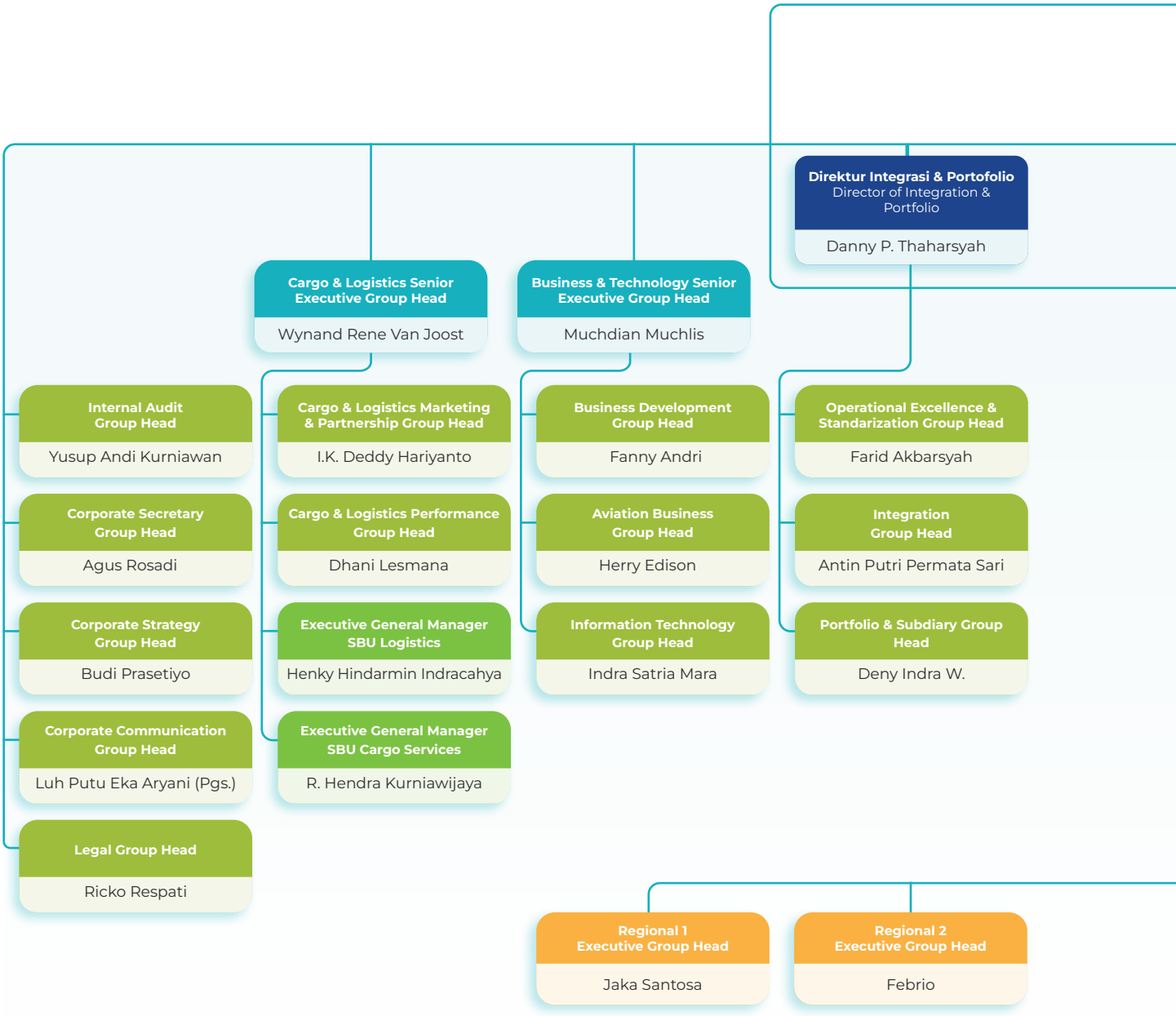
Keanggotaan pada Asosiasi

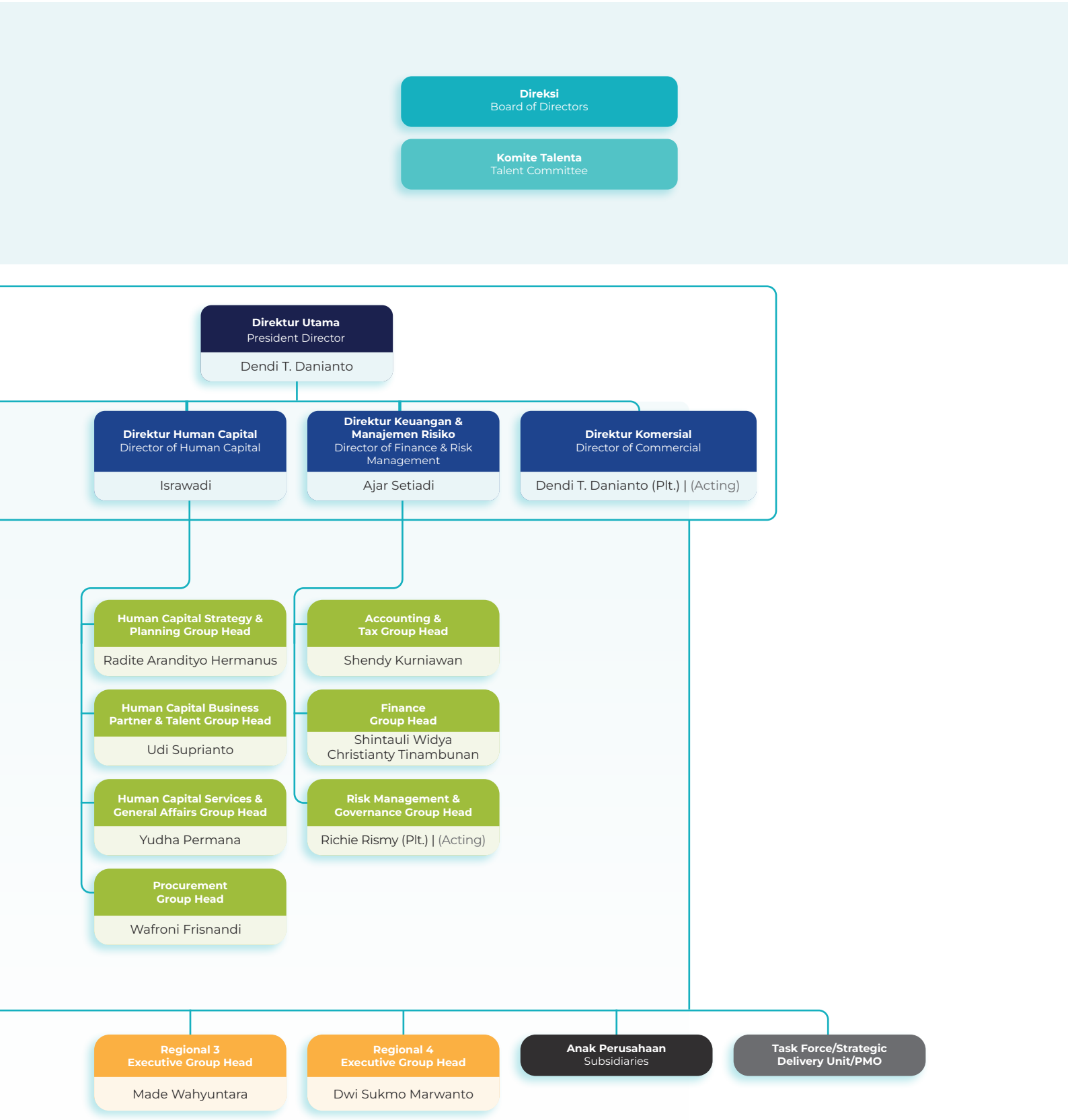
Memberships in Associations

No.	Nama Asosiasi Association Name	Status Status
1.	Asosiasi Logistik dan Forwarder Indonesia Indonesian Logistics Freight Forwarding Association	Anggota Member
2.	Combined Logistic Network	Anggota Member
3.	International Air Transport Association	Anggota Member
4.	Freight Network Corporation	Anggota Member

Struktur Organisasi

Organizational Structure




Direksi
Board of Directors
Komite Talenta
Talent Committee
Direktur Utama
President Director
Dendi T. Danianto
Direktur Human Capital
Director of Human Capital
Israwadi
Direktur Keuangan & Manajemen Risiko
Director of Finance & Risk Management
Ajar Setiadi
Direktur Komersial
Director of Commercial
Dendi T. Danianto (Plt.) | (Acting)
Human Capital Strategy & Planning Group Head
Radite Aranditya Hermanus
Human Capital Business Partner & Talent Group Head
Udi Suprianto
Human Capital Services & General Affairs Group Head
Yudha Permana
Procurement Group Head
Wafroni Frisnandi
Accounting & Tax Group Head
Shendy Kurniawan
Finance Group Head
Shintauli Widya
Christianty Tinambunan
Risk Management & Governance Group Head
Richie Rismy (Plt.) | (Acting)
Regional 3 Executive Group Head
Made Wahyuntara
Regional 4 Executive Group Head
Dwi Sukmo Marwanto
Anak Perusahaan
Subsidiaries
Task Force/Strategic Delivery Unit/PMO

Profil Dewan Komisaris dan Direksi

Profile of the Board of Commissioners and Board of Directors

01 Danny P. Thaharsyah
Direktur Integrasi & Portofolio
Director of Integration & Portfolio

02 Jacobus Eko Kurniawan
Komisaris
Commissioner

03 Pardiman
Komisaris Independen
Indepdendent Commissioner

04 Ajar Setiadi
Direktur Keuangan dan Manajemen Risiko
Director of Finance and Risk Management

05 Muhammad Putra Pariadi
Direktur Komersial
Director of Commercial

06 Danang Parikesit
Komisaris Utama
President Commissioner

07 Dendi Tegar Danianto
Direktur Utama
President Director

08 Israwadi
Direktur Human Capital
Director of Human Capital

09 Ricky Silaen
Komisaris Independen
Indepdendent Commissioner

10 Agus Santoso
Komisaris Independen
Indepdendent Commissioner

11 Hidayat Amir
Komisaris
Commissioner

PROFIL DEWAN KOMISARIS
PROFILE OF THE BOARD OF COMMISSIONERS

Danang Parikesit

Komisaris Utama
President Commissioner

Warga Negara | Nationality
Indonesia

Usia | Age
59 tahun pada tahun buku 2024
59 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Yogyakarta, 3 Juni 1965
Yogyakarta, June 3, 1965

Domisili | Domicile
Daerah Istimewa Yogyakarta
Special Region of Yogyakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Diangkat sebagai Komisaris Utama sesuai dengan Akta Notaris No. 280 Tanggal 28 Desember 2024 yang dibuat oleh Nabila Mazaya Putri, S.H., M.KN., sebagai Pengganti dari Notaris Jose Dima Satria, S.H., M.KN., berkedudukan di Jakarta Selatan, yang telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia (Saat ini menjadi Menteri Hukum), tanggal 4 Januari 2024.	Appointed as President Commissioner per Notarial Deed No. 280 dated December 28, 2024, drawn up by Nabila Mazaya Putri, S.H., M.KN., as the successor to Notary Jose Dima Satria, S.H., M.KN., in South Jakarta, which was approved by the Ministry of Law and Human Rights (now the Ministry of Law), on January 4, 2024.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Doktor Ilmu Teknik (Dr. Techn) dari Vienna University of Technology, Austria (summa cum laude, 1996) • Magister Sains (Msc.(Eng)) dari University of Leeds, Inggris (1990) • Sarjana Teknik Sipil (Ir) dari Universitas Gadjah Mada, Yogyakarta (1988) **Sertifikasi:** • Infrastructure in the Market Ekonomi (IME) dari Harvard Kennedy School of Goverment (2011) • Insinyur Profesional Utama (IPU) dari Persatuan Insinyur Indonesia (2014) • Asean Engineer (ASEAN.Eng) dari ASEAN Federation of Engineering Organization (2020) • APEC Engineer (APEC.Eng) dari International Engineering Alliance (2023) • Kompetensi Profesional Tata Kelola Risiko (QRGP) dari Badan Nasional Sertifikasi Profesi (2024)	• Doctor of Engineering (Dr. Techn) from Vienna University of Technology, Austria (summa cum laude, 1996) • Master of Science (MSc. (Eng)) from the University of Leeds, United Kingdom (1990) • Bachelor of Civil Engineering (Ir) from Gadjah Mada University, Yogyakarta (1988) **Certifications:** • Infrastructure in the Market Economy (IME) from Harvard Kennedy School of Government (2011) • Senior Professional Engineer (IPU) from the Indonesian Engineers Association (2014) • ASEAN Engineer (ASEAN.Eng) from the ASEAN Federation of Engineering Organizations (2020) • APEC Engineer (APEC.Eng) from the International Engineering Alliance (2023) • Qualified Risk Governance Professional (QRGP) from the National Profession Standardization Agency (2024)
Riwayat Pekerjaan Work Experience	• Guru Besar Kebijakan Transportasi, Universitas Gadjah Mada (2006-sekarang) • Dosen, Fakultas Teknik Universitas Gadjah Mada (1988-sekarang) • Kepala Badan Pengatur Jalan Tol, Kementerian PUPR (2019-2023) • Komisaris PT Angkasa Pura I (2020-2023) • Komisaris Independen PT Pelni (Persero) (2018-2020) • Komisaris Independen PT Transportasi Jakarta (2018-2019) • Komisaris Independen PT Kereta Api Indonesia (Persero) (2016-2018) • Ahli Transportasi dan ke-PU-an, Tim Percepatan Pembangunan Proyek Prioritas Provinsi Daerah Istimewa Yogyakarta (2017-2019) • Komite Investasi pada Mizuho Asia Infra - Venture Capital (2015-2016) • Ketua/Wakil Ketua Komite Transportasi Dewan Riset Nasional (2016-2020) • Wakil Ketua/Anggota Tim Oversight Committee proyek LRT Jabodebek dan LRT Palembang (2015-2017) • Staf Khusus Menteri Pekerjaan Umum (2010-2015) • Ketua Umum, Masyarakat Transportasi Indonesia (MTI) (2010-2016) • Anggota Board dari The Indonesia Infrastructure Initiative (IndII), Kemenko Perekonomian/ Bappenas/AusAID (2009-2017)	• Professor of Transportation Policy, Gadjah Mada University (2006-present) • Lecturer, Faculty of Engineering, Gadjah Mada University (1988-present) • Head of the Toll Road Regulatory Agency, Ministry of PUPR (2019-2023) • Commissioner of PT Angkasa Pura I (2020-2023) • Independent Commissioner of PT Pelni (Persero) (2018–2020) • Independent Commissioner of PT Transportasi Jakarta (2018–2019) • Independent Commissioner of PT Kereta Api Indonesia (Persero) (2016–2018) • Transportation and Public Works Expert, Acceleration Team for Priority Projects in the Special Region of Yogyakarta (2017–2019) • Investment Committee Member at Mizuho Asia Infra – Venture Capital (2015–2016) • Chair/Vice Chair of the Transportation Committee, National Research Council (2016–2020) • Vice Chair/Member of the Oversight Committee for the Jabodebek and Palembang Light Rail Transit (LRT) projects (2015-2017) • Special Staff to the Minister of Public Works (2010-2015) • Chairman, Indonesian Transportation Society (MTI) (2010-2016) • Board Member of the Indonesia Infrastructure Initiative (IndII), Coordinating Ministry for Economic Affairs/National Development Planning Agency/AusAID (2009-2017)
Rangkap Jabatan Concurrent Positions	• Dosen, Fakultas Teknik Universitas Gadjah Mada (1988-sekarang) • Guru Besar Kebijakan Transportasi, Universitas Gadjah Mada (2006-sekarang)	• Lecturer, Faculty of Engineering, Gadjah Mada University (1988-present) • Professor of Transportation Policy, Gadjah Mada University (2006-present)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Agus Santoso

Komisaris Independen
Indepdendent Commissioner

Warga Negara | Nationality
Indonesia

Usia | **Age**
66 tahun pada tahun buku 2024
66 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Solo, 4 Agustus 1958
Solo, August 4, 1958

Domisili | **Domicile**
Jakarta, DKI Jakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Diangkat sebagai Komisaris Independen sesuai dengan Akta Notaris No. 280 Tanggal 28 Desember 2024 yang dibuat oleh Nabila Mazaya Putri, S.H., M.KN., sebagai Pengganti dari Notaris Jose Dima Satria, S.H., M.KN., berkedudukan di Jakarta Selatan, yang telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia (Saat ini menjadi Menteri Hukum), tanggal 4 Januari 2024.	Appointed as Independent Commissioner per Notarial Deed No. 280 dated December 28, 2024, drawn up by Nabila Mazaya Putri, S.H., M.KN., as the successor to Notary Jose Dima Satria, S.H., M.KN., in South Jakarta, which was approved by the Ministry of Law and Human Rights (now the Ministry of Law), on January 4, 2024.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	· Doktor Manajemen dari Universitas Negeri Jakarta (2011) · Pasca Sarjana Teknik Penerbangan dari ENSICA, Perancis (1996) · Pasca Sarjana Teknik Penerbangan dari ENAC, Perancis (1995) · Magister Traffic Engineering dari ITB-Leeds University, Inggris (1991) · Sarjana Teknik Sipil dari Institut Teknologi Bandung, Bandung (1986) **Sertifikasi:** · Kompetensi Profesional Tata Kelola Risiko (QRGP) dari Badan Nasional Sertifikasi Profesi (2024)	· Doctor of Management from the Jakarta National University (2011) · Master of Aeronautical Engineering from ENSICA, France (1996) · Master of Aeronautical Engineering from ENAC, France (1995) · Master of Traffic Engineering from ITB-Leeds University, United Kingdom (1991) · Bachelor of Civil Engineering from Bandung Institute of Technology, Bandung (1986) **Certifications:** · Qualified Risk Governance Professional (QRGP) from the National Profession Standardization Agency (2024)
Riwayat Pekerjaan Work Experience	· Widyaiswara Ahli Utama Kementerian Perhubungan RI (2023) · Komisaris Utama/Komisaris Independen PT Angkasa Pura II (2020-2023) · Komisaris Utama PT Garuda Indonesia Tbk (2018-2020) · Ketua Dewan Pengawas Perum Air Navigation Indonesia (2018) · Direktur Jenderal Perhubungan Udara Kementerian Perhubungan RI (2017) · Kepala Badan Penelitian dan Pengembangan Kementerian Perhubungan RI (2016) · Komisaris PT Angkasa Pura I (2015-2017) · Direktur Bandar Udara Kementerian Perhubungan (2015) · Kepala PusLitBang Udara (2014)	· Senior Expert at the Ministry of Transportation of the Republic of Indonesia (2023) · President Commissioner/Independent Commissioner of PT Angkasa Pura II (2020-2023) · President Commissioner of PT Garuda Indonesia Tbk (2018-2020) · Chairman of the Supervisory Board of Perum Air Navigation Indonesia (2018) · Director General of Air Transportation, Ministry of Transportation of the Republic of Indonesia (2017) · Head of the Research and Development Agency, Ministry of Transportation of the Republic of Indonesia (2016) · Commissioner of PT Angkasa Pura I (2015–2017) · Director of Airports, Ministry of Transportation (2015) · Head of the Air Transportation Research and Development Center (2014)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap Jabatan	No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Pardiman

Komisaris Independen
Indepdendent Commissioner

Warga Negara | Nationality
Indonesia

Usia | **Age**
64 tahun pada tahun buku 2024
64 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Boyolali, 14 Februari 1960
Boyolali, February 14, 1960

Domisili | **Domicile**
Jakarta, DKI Jakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Diangkat sebagai Komisaris Independen sesuai dengan Akta Notaris No. 280 Tanggal 28 Desember 2024 yang dibuat oleh Nabila Mazaya Putri, S.H., M.KN., sebagai Pengganti dari Notaris Jose Dima Satria, S.H., M.KN., berkedudukan di Jakarta Selatan, yang telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia (Saat ini menjadi Menteri Hukum), tanggal 4 Januari 2024	Appointed as Independent Commissioner per Notarial Deed No. 280 dated December 28, 2024, drawn up by Nabila Mazaya Putri, S.H., M.KN., as the successor to Notary Jose Dima Satria, S.H., M.KN., in South Jakarta, which was approved by the Ministry of Law and Human Rights (now the Ministry of Law), on January 4, 2024.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	· Magister Manajemen dari Universitas Diponegoro (2002) · Sarjana Ekonomi Manajemen dari Universitas Diponegoro (1987) **Sertifikasi:** · Kompetensi Profesional Tata Kelola Risiko (QRGP) dari Badan Nasional Sertifikasi Profesi (2024) · Kompetensi Praktik Komite Audit dari Ikatan Komite Audit Indonesia (2024)	· Master of Management from Diponegoro University (2002) · Bachelor of Economics and Management from Diponegoro University (1987) **Certifications:** · Qualified Risk Governance Professional (QRGP) from the National Profession Standardization Agency (2024) · Audit Committee Practice Competency from the Indonesian Institute of Audit Committee (2024)
Riwayat Pekerjaan Work Experience	· Komisaris PT Dok dan Perkapalan Surabaya (Persero) (2023-sekarang) · Direktur Keuangan PT Kimia Farma Tbk (2019-2021) · Direktur Keuangan PT Biofarma (Persero) (2018-2019) · Direktur Keuangan Perum Bulog (2017-2018) · Direktur Keuangan PT Petrokimia Gresik (2016-2017) · Direktur Mikro dan Dana PT BRI Syariah (2015-2016) · Pemimpin Wilayah/RECO Bank BRI Bandung (2012-2015) · Pemimpin Wilayah/RECO Bank BRI Palembang (2011-2012)	· Commissioner of PT Dok dan Perkapalan Surabaya (Persero) (2023-present) · Director of Finance of PT Kimia Farma Tbk (2019-2021) · Director of Finance of PT Biofarma (Persero) (2018-2019) · Director of Finance of Perum Bulog (2017-2018) · Director of Finance of PT Petrokimia Gresik (2016-2017) · Director of Micro and Fund PT BRI Syariah (2015-2016) · Regional Head/RECO Bank BRI Bandung (2012-2015) · Regional Head/RECO Bank BRI Palembang (2011-2012)
Rangkap Jabatan Concurrent Positions	Komisaris PT Dok dan Perkapalan Surabaya (Persero) (2023-sekarang)	Commissioner of PT Dok dan Perkapalan Surabaya (Persero) (2023-present)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Ricky Silaen

Komisaris Independen
Indepdendent Commissioner

Warga Negara | Nationality
Indonesia

Usia | **Age**
43 tahun pada tahun buku 2024
43 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Jakarta, 20 Agustus 1981
Jakarta, August 20, 1981

Domisili | **Domicile**
Jakarta, DKI Jakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: InJourney : KEP.INJ.01.01/23/02/2024/A.0018 tanggal 22 Februari 2024 Angkasa Pura I : SKEP.DU.049/KP.04.01/2024 tanggal 20 Februari 2024 Angkasa Pura II : KEP.08.03.01/00/02/2024/0085 tanggal 20 Februari 2024	Decrees of the President Director of PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, and President Director of PT Angkasa Pura II as Shareholders with Numbers: InJourney : KEP.INJ.01.01/23/02/2024/A.0018 dated February 22, 2024 Angkasa Pura I : SKEP.DU.049/KP.04.01/2024 dated February 20, 2024 Angkasa Pura II : KEP.08.03.01/00/02/2024/0085 dated February 20, 2024
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Sarjana Animasi Digital dari University of Hertfordshire, Inggris (2008) • Sarjana Animasi Karakter dari Academy of Art University, Amerika Serikat (2006) • Ahli Madya Multimedia dari Swinburne University of Technology, Melbourne (2002) **Sertifikasi:** • Kompetensi Profesional Tata Kelola Risiko (QRGP) dari Badan Nasional Sertifikasi Profesi (2024)	• Bachelor of Digital Animation from the University of Hertfordshire, England (2008) • Bachelor of Character Animation from the Academy of Art University, United States (2006) • Associate Degree in Multimedia from Swinburne University of Technology, Melbourne (2002) **Certifications:** • Qualified Risk Governance Professional (QRGP) from the National Profession Standardization Agency (2024)
Riwayat Pekerjaan Work Experience	• Komisaris PT Nawasena Strategi Indonesia (2024-sekarang) • Komisaris PT Suar Penerang Laju (2019-sekarang) • Chief Executive Officer PT Indozone Media Indonesia (2021-2024) • Chief Executive Officer PT Nawasena Strategi Indonesia (2023-2024) • Tenaga Ahli Menteri Kementerian Pariwisata & Ekonomi Kreatif (2019-2022) • Deputy Vice President of Programming PT Net Mediatama Televisi (2019) • Deputy Vice President of Innovation PT Net Mediatama Televisi (2017-2019) • Assistant Vice President of New Media PT Net Mediatama Televisi (2014-2016)	• Commissioner of PT Nawasena Strategi Indonesia (2024-present) • Commissioner of PT Suar Penerang Laju (2019-present) • Chief Executive Officer of PT Indozone Media Indonesia (2021-2024) • Chief Executive Officer of PT Nawasena Strategi Indonesia (2023–2024) • Expert Advisor to the Minister of Tourism and Creative Economy (2019–2022) • Deputy Vice President of Programming at PT Net Mediatama Televisi (2019) • Deputy Vice President of Innovation at PT Net Mediatama Televisi (2017–2019) • Assistant Vice President of New Media at PT Net Mediatama Televisi (2014–2016)
Rangkap Jabatan Concurrent Positions	• Komisaris PT Suar Penerang Laju (2019-sekarang) • Komisaris PT Nawasena Strategi Indonesia (2024-sekarang)	• Commissioner of PT Suar Penerang Laju (2019-present) • Commissioner of PT Nawasena Strategi Indonesia (2024-present)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/Controlling Shareholders

Hidayat Amir

Komisaris
Commissioner

Warga Negara | Nationality
Indonesia

Usia | Age
50 tahun pada tahun buku 2024
50 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Purworejo, 4 Agustus 1974
Purworejo, August 4, 1974

Domisili | Domicile
Bekasi, Jawa Barat
Bekasi, West Java

Dasar Hukum Penunjukan Legal Basis of Appointment	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: InJourney : KEP.INJ.08.03.01/23/06/2024/A.016 tanggal 12 Juni 2024 Angkasa Pura I : SKEP.DU.264/KP.01/2024 tanggal 10 Juni 2024 Angkasa Pura II : KEP.08.03.01/00/06/2024/0224 tanggal 10 Juni 2024	Decrees of the President Director of PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, and President Director of PT Angkasa Pura II as Shareholders with Numbers: InJourney : KEP.INJ.08.03.01/23/06/2024/A.016 dated June 12, 2024 Angkasa Pura I : SKEP.DU.264/KP.01/2024 dated June 10, 2024 Angkasa Pura II : KEP.08.03.01/00/06/2024/0224 dated June 10, 2024
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Doktor Ekonomi (Ph.D.) dari University of Queensland, Australia (2012) • Magister Sains (MSc) Ekonomi Regional dari Universitas Indonesia (2004) • Sarjana Akuntansi dari Universitas Indonesia (2000) • Diploma Akuntansi dari Sekolah Tinggi Akuntansi Negara (STAN) (1996)	• Doctor of Economics (Ph.D.) from the University of Queensland, Australia (2012) • Master of Science (MSc) in Regional Economics from the University of Indonesia (2004) • Bachelor of Accounting from the University of Indonesia (2000) • Diploma in Accounting from the State Accounting College (STAN) (1996)
Riwayat Pekerjaan Work Experience	• Kepala Pusat Analisis & Harmonisasi Kebijakan Kementerian Keuangan (2021-sekarang) • Komisaris PT Angkasa Pura I (2022-2023) • Direktur Pusat Kebijakan Ekonomi Makro, Badan Kebijakan Fiskal (2019-2021) • Direktur Pusat Kebijakan APBN, Badan Kebijakan Fiskal (2017-2019) • Komite Manajemen Risiko, PT Asuransi Jasindo (2017-2018) • Koordinator Penelitian Pusat Kebijakan APBN (2015-2017) • Peneliti Pusat Pengelolaan Risiko Fiskal (2006-2015) • Peneliti Muda Pusat Pengkajian Ekonomi dan Keuangan (2004- 2006) • Staf Pusat Pendidikan dan Pelatihan Perpajakan (1996-2004)	• Head of the Center for Policy Analysis and Harmonization, Ministry of Finance (2021–present) • Commissioner of PT Angkasa Pura I (2022–2023) • Director of the Center for Macroeconomic Policy, Fiscal Policy Agency (2019–2021) • Director of the Center for State Budget Policy, Fiscal Policy Agency (2017–2019) • Risk Management Committee, PT Asuransi Jasindo (2017–2018) • Research Coordinator, APBN Policy Center (2015–2017) • Researcher, Fiscal Risk Management Center (2006–2015) • Junior Researcher, Center for Economic and Financial Studies (2004–2006) • Staff at the Tax Education and Training Center (1996–2004)
Rangkap Jabatan Concurrent Positions	Kepala Pusat Analisis & Harmonisasi Kebijakan Kementerian Keuangan (2021-sekarang)	Head of the Center for Policy Analysis and Harmonization, Ministry of Finance (2021–present)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/Controlling Shareholders

Jacobus Eko Kurniawan

Komisaris
Commissioner

Warga Negara | Nationality
Indonesia

Usia | Age
53 tahun pada tahun buku 2024
53 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Jakarta, 11 November 1971
Jakarta, November 11, 1971

Domisili | Domicile
Jakarta, DKI Jakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: InJourney : KEP.INJ.DU.13/08.03.01/28/11/2024 tanggal 28 November 2024 Angkasa Pura Indonesia : KEP.DU.1103/XI/2024 tanggal 28 November 2024	Decrees of the President Director of PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, and President Director of PT Angkasa Pura II as Shareholders with Numbers: InJourney : KEP.INJ.DU.13/08.03.01/28/11/2024 dated November 28, 2024 Angkasa Pura Indonesia : KEP.DU.1103/XI/2024 dated November 28, 2024
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Program Ekstension Fakultas Hukum Universitas Indonesia (2000) • Fakultas Sastra, Jurusan Sejarah, Universitas Indonesia (1992) • Fakultas Sastra, Jurusan Perpustakaan, Universitas Indonesia (1990)	• Extension Program, Faculty of Law, University of Indonesia (2000) • Faculty of Humanities, Department of History, University of Indonesia (1992) • Faculty of Humanities, Department of Library Science, University of Indonesia (1990)
Riwayat Pekerjaan Work Experience	• Komisaris PT Global Oceanea Sejahtera, Food Services Company Jakarta (2022-sekarang) • Komisaris PT Barakumala, Coal Company Samarinda, Kalimantan Timur (2012-2019) • Komisaris PT Prima Distribusi Elektrika, Mechanical Electrical Company Jakarta (2013-2017) • Komisaris PT Nusapati Pratama, Lubricant Company Jakarta (2009-2016) • Anggota Gugus Tugas Pengamanan Objek Vital Nasional (PamObvitnas) Departemen Energi dan Sumber Daya Mineral Republik Indonesia, Jakarta (2007-2009) • Asisten Khusus Ketua Badan Pengatur Hilir Minyak & Gas, Khusus untuk Media dan Hubungan Antar Lembaga, BPH Migas Jakarta (2006-2008) • Manajer Operasional HD Asia Advisory, Business Consultant Jakarta (2005-2006) • Staf Marketing PT IRSAN, Chemical Trading Company Jakarta (2002-2004)	• Commissioner of PT Global Oceanea Sejahtera, Food Services Company Jakarta (2022-present) • Commissioner of PT Barakumala, Coal Company Samarinda, East Kalimantan (2012-2019) • Commissioner of PT Prima Distribusi Elektrika, Mechanical Electrical Company Jakarta (2013-2017) • Commissioner of PT Nusapati Pratama, Lubricant Company Jakarta (2009–2016) • Member of the National Vital Object Security Task Force (PamObvitnas), Department of Energy and Mineral Resources of the Republic of Indonesia, Jakarta (2007–2009) • Special Assistant to the Chairman of the Downstream Oil and Gas Regulatory Agency, specifically for Media and Inter-Institutional Relations, BPH Migas Jakarta (2006-2008) • Operations Manager at HD Asia Advisory, Business Consultant Jakarta (2005-2006) • Marketing Staff at PT IRSAN, Chemical Trading Company Jakarta (2002-2004)
Rangkap Jabatan Concurrent Positions	• Komisaris PT Global Oceanea Sejahtera, Food Services Company Jakarta (2022-sekarang)	• Commissioner of PT Global Oceanea Sejahtera, Food Services Company Jakarta (2022-present)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

PROFIL DIREKSI
PROFILE OF THE BOARD OF DIRECTORS

Dendi Tegar Danianto

Direktur Utama
President Director

Warga Negara | Nationality
Indonesia

Usia | Age
52 tahun pada tahun buku 2024
52 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Bogor, 5 Februari 1972
Bogor, February 5, 1972

Domisili | Domicile
Tangerang Selatan, Banten
South Tangerang, Banten

Dasar Hukum Penunjukan Legal Basis of Appointment	Pertama kali menjabat sebagai Direktur Utama pada PT Integrasi Aviasi Solusi, yang ditetapkan berdasarkan Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar tanggal 28 Desember 2023.	First appointed as President Director of PT Integrasi Aviasi Solusi, based on the Shareholders' Resolution on Amendments to the Articles of Association dated December 28, 2023.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	· Sarjana Administrasi Bisnis dari Philipine School of Business Administration (1994) **Sertifikasi** · Sertifikasi Manajemen Risiko dengan Kualifikasi/Kompetensi: Pengawasan Tata Kelola Risiko - Qualified Risk Governance Professional (QRGP) dari Badan Nasional Sertifikasi Profesi (2024) · IMA - Certified Professional Marketers (ASIA)	· Bachelor of Business Administration from the Philippine School of Business Administration (1994) **Certifications** · Risk Management Certification with Qualifications/Competencies: Risk Governance Oversight – Qualified Risk Governance Professional (QRGP) from the National Profession Standardization Agency (2024) · IMA - Certified Professional Marketers (ASIA
Riwayat Pekerjaan Work Experience	· Chief Marketing Officer PT Angkasa Pura I (2022-2023) · Presiden Komisaris PT Angkasa Pura Property (2020-2023) · Direktur Pengembangan Bisnis PT Angkasa Pura I (2020-2022) · Chief Executive Officer PT Jendela Teknologi Indonesia (2019-2020)	· Chief Marketing Officer at PT Angkasa Pura I (2022-2023) · President Commissioner of PT Angkasa Pura Property (2020–2023) · Director of Business Development at PT Angkasa Pura I (2020–2022) · Chief Executive Officer of PT Jendela Teknologi Indonesia (2019–2020)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan	No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Danny P. Thaharsyah

Direktur Integrasi & Portofolio
Director of Integration & Portfolio

Warga Negara | Nationality
Indonesia

Usia | **Age**
52 tahun pada tahun buku 2024
52 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Jakarta, 1 September 1972
Jakarta, September 1, 1972

Domisili | **Domicile**
Jakarta Selatan, DKI Jakarta
South Jakarta, DKI Jakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Pertama kali menjabat sebagai Direktur Integrasi & Portofolio pada PT Integrasi Aviasi Solusi, yang ditetapkan berdasarkan Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar tanggal 28 Desember 2023.	First appointed Director of Integration & Portfolio at PT Integrasi Aviasi Solusi, as determined by the Shareholders' Resolution on the Amendment to the Articles of Association dated December 28, 2023.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Magister Ekonomi Bidang Perencanaan & Kebijakan Publik dari Universitas Indonesia (2010) • Sarjana Ekonomi, Program Ekstensi Manajemen dari Universitas Indonesia (1997) • Sarjana Teknik Mesin, Program Studi Teknik Industri dari Universitas Indonesia (1995) **Sertifikasi** • Sertifikasi Manajemen Risiko - Qualified Risk Governance Professional (QRGP) dari LSP MKS (2024)	• Master of Economics in Planning & Public Policy from the University of Indonesia (2010) • Bachelor of Economics, Management Extension Program from the University of Indonesia (1997) • Bachelor of Mechanical Engineering, Industrial Engineering Program from the University of Indonesia (1995) **Certifications** • Risk Management Certification – Qualified Risk Governance Professional (QRGP) from LSP MKS (2024)
Riwayat Pekerjaan Work Experience	• Direktur Utama PT Angkasa Pura Logistik (2019-2023) • Direktur Utama PT Angkasa Pura Hotel (2013-2018) • Komisaris PT Angkasa Pura Retail (2013-2018) • Direktur Desain, Operasi & Marketing PT Angkasa Pura Hotel (2012-2013) • Direktur Utama PT Cakra Perkasa Kresna (2001-2010)	• President Director of PT Angkasa Pura Logistik (2019-2023) • President Director of PT Angkasa Pura Hotel (2013-2018) • Commissioner of PT Angkasa Pura Retail (2013-2018) • Director of Design, Operation & Marketing of PT Angkasa Pura Hotel (2012-2013) • President Director of PT Cakra Perkasa Kresna (2001-2010)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan	No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Israwadi

Direktur Human Capital
Director of Human Capital

Warga Negara | Nationality
Indonesia

Usia | Age
53 tahun pada tahun buku 2024
53 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Medan, 23 Agustus 1971
Medan, August 23, 1971

Domisili | Domicile
Jakarta Selatan, DKI Jakarta
South Jakarta, DKI Jakarta

Dasar Hukum Penunjukan Legal Basis of Appointment	Pertama kali menjabat sebagai Direktur pada PT Integrasi Aviasi Solusi, yang ditetapkan berdasarkan Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar tanggal 28 Desember 2023.	First appointed Director at PT Integrasi Aviasi Solusi, as determined by the Shareholders' Resolution on the Amendment to the Articles of Association dated December 28, 2023.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	· Magister Manajemen dari Universitas Trisakti (2009) · Sarjana Teknik Industri dari Institut Teknologi Bandung (1995) **Sertifikasi** · Sertifikasi Kompetensi Skema Direktur Sumber Daya Manusia (SDM) dari Lembaga Sertifikasi Profesi Human Capital Management Indonesia (LSP HCMI) (2024) · Sertifikasi Manajemen Risiko - Qualified Risk Governance Professional (QRGP) dari LSP MKS (2024)	· Master of Management from Trisakti University (2009) · Bachelor of Industrial Engineering from Bandung Institute of Technology (1995) **Certifications** · Human Resource Director Competency Certification from the Indonesian Human Capital Management Professional Certification Agency (LSP HCMI) (2024) · Risk Management Certification – Qualified Risk Governance Professional (QRGP) from LSP MKS (2024)
Riwayat Pekerjaan Work Experience	· Komisaris Utama PT Angkasa Pura Aviasi (2022-23 Juli 2024) · Plt. Komisaris PT Angkasa Pura Aviasi (2021-2022) · Direktur Human Capital PT Angkasa Pura I (2022-2023) · Direktur Kepatuhan, Aset & Pengadaan PT Angkasa Pura I (2020-2022) · Vice President of Internal Audit PT Angkasa Pura I (2018-2020) · Head of Corporate Secretary PT Angkasa Pura I (2016-2018)	· President Commissioner PT Angkasa Pura Aviasi (2022-July 23, 2024) · Acting Commissioner PT Angkasa Pura Aviasi (2021-2022) · Director of Human Capital at PT Angkasa Pura I (2022-2023) · Director of Compliance, Assets & Procurement at PT Angkasa Pura I (2020-2022) · Vice President of Internal Audit at PT Angkasa Pura I (2018–2020) · Head of Corporate Secretary at PT Angkasa Pura I (2016–2018)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan	No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Ajar Setiadi

Direktur Keuangan dan Manajemen Risiko
Director of Finance and Risk Management

Warga Negara | Nationality
Indonesia

Usia | **Age**
57 tahun pada tahun buku 2024
57 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Yogyakarta, 25 November 1967
Yogyakarta, November 25, 1967

Domisili | **Domicile**
Bogor, Jawa Barat
Bogor, West Java

Dasar Hukum Penunjukan Legal Basis of Appointment	Pertama kali menjabat sebagai Direktur pada PT Integrasi Aviasi Solusi, yang ditetapkan berdasarkan Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar tanggal 28 Desember 2023.	First appointed Director at PT Integrasi Aviasi Solusi, as determined by the Shareholders' Resolution on the Amendment to the Articles of Association dated December 28, 2023.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	· Magister Manajemen dari PPM Manajemen (2020) · Magister Ekonomi Pembangunan dari Universitas Gadjah Mada (2013) · Sarjana Fisika Nuklir dari Universitas Gajah Mada (1992) **Sertifikasi** · Sertifikasi Manajemen Risiko - Ahli Tata Kelola Risiko Terintegrasi - Integrated Risk Governance Specialist (CRGP) dari Badan Nasional Sertifikasi Profesi (2024)	· Master of Management from PPM Management (2020) · Master of Development Economics from Gadjah Mada University (2013) · Bachelor of Nuclear Physics from Gadjah Mada University (1992) **Certifications** · Risk Management Certification – Integrated Risk Governance Specialist (CRGP) from the National Profession Standardization Agency (2024)
Riwayat Pekerjaan Work Experience	· Komisaris Utama PT Angkasa Pura Aviasi (2022-23 Juli 2024) · Ketua Dewan Pengawas Dana Pensiun Angkasa Pura II (2020-2024) · Plt. Komisaris PT Angkasa Pura Aviasi (2021-2022) · Direktur Human Capital PT Angkasa Pura II (Persero) (2019-2023) · Direktur Keuangan & Support PT Perusahaan pengelola Aset (2014-2019) · General Manager of Human Capital & General Affairs PT Perusahaan Pengelola Aset (2004-2014) · Head of General Affairs BPPN (1999-2004) · HRD & GA Senior Manager PT KIA Timor Motor (1998-1999)	· President Commissioner PT Angkasa Pura Aviasi (2022-July 23, 2024) · Chairman of the Supervisory Board of Angkasa Pura II Pension Fund (2020-2024) · Acting Commissioner PT Angkasa Pura Aviasi (2021-2022) · Director of Human Capital at PT Angkasa Pura II (Persero) (2019-2023) · Director of Finance & Support at PT Perusahaan Pengelola Aset (2014-2019) · General Manager of Human Capital & General Affairs at PT Perusahaan Pengelola Aset (2004–2014) · Head of General Affairs at BPPN (1999–2004) · HRD & GA Senior Manager at PT KIA Timor Motor (1998–1999)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan	No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

Muhammad Putra Pariadi

Direktur Komersial
Director of Commercial

Warga Negara | Nationality
Indonesia

Usia | Age
57 tahun pada tahun buku 2024
57 years old per 2024 fiscal year

Kelahiran | Place and Date of Birth
Mataram, 2 November 1967
Mataram, November 2, 1967

Domisili | Domicile
Tangerang, Banten

Dasar Hukum Penunjukan Legal Basis of Appointment	Pertama kali menjabat sebagai Direktur pada PT Integrasi Aviasi Solusi, yang ditetapkan berdasarkan Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar tanggal 28 Desember 2023.	First appointed Director at PT Integrasi Aviasi Solusi, as determined by the Shareholders' Resolution on the Amendment to the Articles of Association dated December 28, 2023.
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	· Magister Manajemen dari Universitas Riau (2014) · Sarjana Teknik Industri dari Institute Sain & Teknologi (2012)	· Master of Management from Riau University (2014) · Bachelor of Industrial Engineering from the Institute of Science & Technology (2012)
Riwayat Pekerjaan Work Experience	· Direktur Utama PT Angkasa Pura Solusi (2023-2024) · Direktur Operasi PT Angkasa Pura Solusi (2019-2023) · VP of Corporate Planning & Performance (2018) · VP of Airports Quality Assurance (2017	· President Director of PT Angkasa Pura Solusi (2023-2024) · Director of Operations PT Angkasa Pura Solusi (2019-2023) · VP of Corporate Planning & Performance (2018) · VP of Airports Quality Assurance (2017)
Rangkap Jabatan Concurrent Positions	Direktur Utama PT IAS Support Indonesia (sejak 2024)	President Director of PT IAS Support Indonesia (since 2024)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, maupun Pemegang Saham Utama/Pengendali	Not affiliated with members of the Board of Commissioners, Board of Directors, and Main/ Controlling Shareholders

*** Menjabat hingga Oktober 2024**
* In office until October 2024

Perubahan Komposisi Dewan Komisaris dan Direksi

Changes in the Composition of the Board of Commissioners and Board of Directors

KOMPOSISI DEWAN KOMISARIS

Sepanjang tahun buku 2024 hingga terbitnya laporan tahunan, terjadi perubahan komposisi Dewan Komisaris InJourney Aviation Services. Rinciannya disampaikan dalam tabel di bawah ini.

COMPOSITION OF THE BOARD OF COMMISSIONERS

Throughout the 2024 fiscal year until the publication of this annual report, there were changes in the composition of the Board of Commissioners of InJourney Aviation Services. Details are presented in the table below.

Sebelum Perubahan Before Change	**Setelah Perubahan** After Change	**Dasar Perubahan** Basis for Change	**Alasan Perubahan** Reason for Change
Danang Parikesit (Komisaris Utama) (President Commissioner)	**Danang Parikesit (Komisaris Utama)** (President Commissioner)	-	-
Agus Santoso (Komisaris Independen) (Independent Commissioner)	**Agus Santoso (Komisaris Independen)** (Independent Commissioner)	-	-
Pardiman (Komisaris Independen) (Independent Commissioner)	**Pardiman (Komisaris Independen)** Pardiman (Independent Commissioner)	-	-
Tubagus Fiki Chikara Satari (Komisaris Independen) (Independent Commissioner)	**Ricky Silaen (Komisaris Independen)** (Independent Commissioner)	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, dan Direktur Utama PT Angkasa Pura II tanggal 20 Februari 2024 tentang Pemberhentian dan Pengangkatan Anggota Dewan Komisaris PT Integrasi Aviasi Solusi dengan nomor: • InJourney: KEP.INJ.01.01/23/02/24/0.0018. • AP I: SKEP.DU.049/KP.04.01/2024. • AP II: KEP.08.03.01/00/02/2024/0085. Decrees of the President Director of PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, and President Director of PT Angkasa Pura II dated February 29, 2024, on the Dismissal and Appointment of Members of the Board of Commissioners of PT Integrasi Aviasi Solusi with numbers: • InJourney: KEP.INJ.01.01/23/02/24/0.0018. • AP I: SKEP.DU.049/KP.04.01/2024. • AP II: KEP.08.03.01/00/02/2024/0085.	Ditunjuk sebagai Komisaris PT Aviasi Pariwisata Indonesia (Persero) Appointed as Commissioner of PT Aviasi Pariwisata Indonesia (Persero)

Sebelum Perubahan Before Change	**Setelah Perubahan** After Change	**Dasar Perubahan** Basis for Change	**Alasan Perubahan** Reason for Change
Elen Setiadi (Komisaris) (Commissioner)	**Hidayat Amir (Komisaris)** (Commissioner)	**Pemberhentian Elen Setiadi:** Keputusan Direktur Utama Perusahaan Perseroan (Persero) PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, PT Angkasa Pura II Tanggal 15 Mei 2024 tentang Pemberhentian Anggota Dewan Komisaris dengan nomor: · InJourney: KEP.INJ.08.03.01/23/05/2024/A.0043. · AP I: SKEP.DU.185/KP.07/2024. · AP II: KEP.08.03.01/00/05/2024/0170. **Pengangkatan Hidayat Amir:** Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, dan Direktur Utama PT Angkasa Pura II tanggal 12 Juni 2024 tentang Pengangkatan Anggota Dewan Komisaris PT Integrasi Aviasi Solusi nomor: · InJourney: KEP.INJ.08.03/23/06/24/A.0116. · AP I: SKEP.DU.264/KP. 01/2024. · AP II: KEP.08.03.01/00/06/2024. **Termination of Elen Setiadi:** Decrees of the President Director of the State-Owned Company (Persero) PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, PT Angkasa Pura II dated May 15, 2024, on the Termination of a Board of Commissioners Member with numbers: · InJourney: KEP.INJ.08.03.01/23/05/2024/A.0043. · AP I: SKEP.DU.185/KP.07/2024. · AP II: KEP.08.03.01/00/05/2024/0170. **Appointment of Hidayat Amir:** Decrees of the President Director of PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, and President Director of PT Angkasa Pura II dated June 12, 2024, on the Appointment of Members of the Board of Commissioners of PT Integrasi Aviasi Solusi numbers: · InJourney: KEP.INJ.08.03/23/06/24/A.0116. · AP I: SKEP.DU.264/KP. 01/2024. · AP II: KEP.08.03.01/00/06/2024.	Ditunjuk selaku Komisaris PT KAI Appointed as Commissioner of PT KAI
-	**Jacobus Eko Kurniawan (Komisaris)** (Commissioner)	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: · InJourney: KEP.INJ.DU.13/08.03.01/28/11/2024. · Angkasa Pura Indonesia: KEP.DU.1103/XI/2024. Decrees of the President Director of PT Aviasi Pariwisata Indonesia, the President Director of PT Angkasa Pura I, and the President Director of PT Angkasa Pura II as Shareholders with numbers: · InJourney: KEP.INJ.DU.13/08.03.01/28/11/2024. · Angkasa Pura I: KEP.DU.1103/XI/2024	Masih menjabat Still in office

KOMPOSISI DIREKSI

Sepanjang tahun buku 2024 hingga terbitnya laporan tahunan, terjadi pengunduran diri Muhammad Putra Pariadi. Sehingga rinciannya disampaikan dalam tabel di bawah ini.

COMPOSITION OF THE BOARD OF COMMISSIONERS

Throughout the 2024 fiscal year until the publication of this annual report, Muhammad Putra Pariadi resigned. The details are presented in the table below.

Sebelum Perubahan Before Change	**Setelah Perubahan** After Change	**Dasar Perubahan** Basis for Change	**Alasan Perubahan** Reason for Change
Dendi Tegar Danianto (Direktur Utama) (President Director)	**Dendi Tegar Danianto (Direktur Utama dan Plt. Direktur Komersial)** (President Director and Acting Director of Commercial)	Surat Keputusan Dewan Komisaris IAS No. IAS.03/DKM/X/2024/0165 Tanggal 24 Oktober 2024 Decree of the Board of Commissioners of IAS No. IAS.03/DKM/X/2024/0165 dated October 24, 2024	-
Danny P. Thaharsyah (Direktur Integrasi dan Portofolio) (Director of Integration and Portofolio)	**Danny P. Thaharsyah (Direktur Integrasi dan Portofolio)** (Director of Integration and Portofolio)	-	-
Muhammad Putra Pariadi (Direktur Komersial) (Director of Commercial)	-	Surat Pengunduran Diri Muhammad Putra Pariadi beserta Pernyataan Keputusan Pemegang Saham PT IAS Support Indonesia No. 134 Tanggal 25 Oktober 2024 Resignation Letter of Muhammad Putra Pariadi along with the Shareholders' Resolution of PT IAS Support Indonesia No. 134 dated October 25, 2024	Menjabat sebagai Direktur Utama di PT IAS Support Indonesia Serving as the President Director of PT IAS Support Indonesia
Israwadi (Direktur Human Capital) (Director of Human Capital)	**Israwadi (Direktur Human Capital)** (Director of Human Capital)	-	-
Ajar Setiadi (Direktur Keuangan dan Manajemen Risiko) (Director of Finance and Risk Management)	**Ajar Setiadi (Direktur Keuangan dan Manajemen Risiko)** (Director of Finance and Risk Management)	-	-

Demografi Karyawan
Employee Demographics

InJourney Aviation Services resmi beroperasi pada tahun 2024. Dengan demikian, jumlah karyawan yang ditampilkan hanya pada 1 (satu) tahun buku.

InJourney Aviation Services officially began operations in 2024. Therefore, the number of employees shown is only for one fiscal year.

Komposisi Karyawan Berdasarkan Status Kepegawaian
Employee Composition by Employment Status

Status	2024	
	Overhead	COGS
Karyawan Tetap /Karyawan PKWTT Permanent Employee/PKWTT Employee	**1.245**	2.049
Karyawan Kontrak/Karyawan PKWT Contract Employee/PKWT Employee	**392**	26.191
Outsourcing	**205**	8.530
Talent Mobility	**59**	2
Total	**1.901**	**36.772**

Komposisi Karyawan Berdasarkan Jenjang Pendidikan
Employee Composition by Education Level

Pendidikan Education	2024	
	Overhead	COGS
≥ Strata 2 ≥ Master's Degree (S2)	**130**	32
Strata 1 Bachelor's Degree (S1)	**1.321**	5.271
Diploma (D3) Diploma (D3)	**133**	1.015
≤ SMU dan Sederajat ≤ High School and Equivalent	**317**	30.454
Total	**1.901**	**36.772**

Komposisi Karyawan Berdasarkan Level Jabatan
Employee Composition by Job Level

Level Jabatan Job Level	2024	
	Overhead	COGS
Komisaris | Commissioner	**27**	-
Top Management	**119**	14
Middle Management	**245**	61
Firstline Management	**315**	169
Staf | Staff	**1.222**	36.528
Total	**1.901**	**36.772**

Komposisi Karyawan Berdasarkan Jenjang Usia
Employee Composition by Age Group

Jenjang Usia Age Group	2024	
	Overhead	COGS
≤ 25Tahun ≤ 25 Years Old	**176**	9.497
26 - 42 Tahun 26 - 42 Years Old	**1.306**	22.258
43 - 55 Tahun 43 - 55 Years Old	**404**	4.816
> 55 Tahun > 55 Years Old	**15**	201
Total	**1.901**	**36.772**

Komposisi Karyawan Berdasarkan Jenis Kelamin
Employee Composition by Gender

Jenis Kelamin Gender	2024	
	Overhead	COGS
Pria Male	**1.226**	29.418
Wanita Female	**675**	7.354
Total	**1.901**	**36.772**

Pelatihan dan Pengembangan Kompetensi Karyawan

Employee Training and Competency Development

No.	Topik Pelatihan Training Topic	Penyelenggara Organizer	Jumlah Karyawan Peserta Total Participating Employee	Jumlah Jam Pelatihan Total Training Hours
1	Ahli K3 Umum *Online* General OHS Expert Online	Phitagoras	**28**	252
2	Air Cargo *Handling*	GITC	**11**	99
3	Air Cargo *Management*	GITC	**20**	180
4	*Asset Management*	Eksternal External	**1**	7
5	Awareness Training Enterprise Architecture 2024	Eksternal External	**10**	80
6	*Basic Cargo for Agent*	Eksternal External	**9**	81

No.	Topik Pelatihan Training Topic	Penyelenggara Organizer	Jumlah Karyawan Peserta Total Participating Employee	Jumlah Jam Pelatihan Total Training Hours
7	Bimbingan Teknis & Sertifikasi BNSP Technical Guidance & BNSP Certification	Eksternal External	**1**	9
8	Bimtek Pelatihan Sosialisasi *Online Single Submission Risk Based Approach* (OSS-RBA) Serta Praktik Simulasi Pengisian Sistem OSS-RBA Technical Guidance Training on Online Single Submission Risk-Based Approach (OSS-RBA) and Simulation Practice of Filling the OSS-RBA System	Eksternal External	**8**	68
9	Brevet Pajak C Tax Brevet C	Eksternal External	**1**	3
10	*Building Employee Experience*	Eksternal External	**1**	9
11	*Business & Investment*	Eksternal External	**10**	90
12	*Certification in Audit Committee Practices*	IKAI	**2**	16
13	*Certification in Audit Committee Practices* (CACP)	Eksternal External	**1**	7
14	*Certified Awareness Health Safety & Environment*	Eksternal External	**1**	8
15	*Certified Contract Management Specialist*	Eksternal External	**1**	3
16	*Certified Human Capital General Manager*	Sahabat Karir Indonesia	**3**	27
17	*Certified Human Capital Manager* (CHCM)	Sahabat Karir Indonesia	**1**	3
18	*Certified Human Capital Manager* (CHCM)	Sahabat Karir Indonesia	**4**	8
19	*Certified Manpower Planner*	Eksternal External	**1**	8
20	*Certified Master Training* (CMT)	Sahabat Karir Indonesia	**4**	36
21	*Certified Organization Development Professional*	Eksternal External	**2**	6
22	*Certified Procurement Officer* (CPOF) BNSP	PPM	**2**	18
23	*Certified Risk Governance Professional*	Eksternal External	**1**	3
24	*Certified Risk Management Professional* (CRMP)	Eksternal External	**1**	9
25	*Cobit 2019 Foundation*	Eksternal External	**4**	32
26	*Corporate Secretary*	Eksternal External	**2**	18
27	*Culture Specialist Training & Certification* BNSP	Eksternal External	**2**	16
28	Customer Experience Management	Eksternal External	**3**	27

No.	Topik Pelatihan Training Topic	Penyelenggara Organizer	Jumlah Karyawan Peserta Total Participating Employee	Jumlah Jam Pelatihan Total Training Hours
29	*Dangerous Goods Initial*	Eksternal External	**26**	234
30	*Dangerous Goods Recurrent*	Eksternal External	**2**	18
31	*Dangerous Goods Regulations for Accepting Dangerous Goods Consignments Iata*	Eksternal External	**2**	16
32	*Enterprise Risk Management*	Eksternal External	**100**	900
33	*Environmental, Social and Governance* (ESG) *Fundamental*	Eksternal External	**3**	27
34	*Environmental, Social and Governance* (ESG) *Reporting*	Eksternal External	**3**	27
35	*Financial Modelling*	Eksternal External	**2**	16
36	HC *Series Change Management*	Internal	**63**	195
37	HC *Series Change Management* 2	Internal	**29**	87
38	HC *Series Organization System Strategy*	Internal	**29**	87
39	Hiperkes dan KK bagi Unsur Manajemen Hyperkes and KK for Management Elements	Eksternal External	**1**	8
40	Hiperkes dan KK bagi Unsur Pengurus P2K3 Hiperkes and KK for P2K3 Management Elements	Eksternal External	**1**	8
41	*Hospitality* CGK CGK Hospitality	InJourney	**51**	408
42	HR Supervisor BNSP BNSP HR Supervisor	SKI	**1**	9
43	Implementasi Kepnaker 76th 2024 Tentang Hubungan Industrial Implementation of 76th Kepnaker 2024 on Industrial Relations	Eksternal External	**1**	7
44	Initial Forklift	Eksternal External	**3**	27
45	Initial Inspektur Keamanan Penerbangan Initial Aviation Security Inspector	Biru Training Center	**2**	12
46	Inspektur Keamanan Penerbangan Aviation Security Inspector	Biru Training Center	**1**	9
47	ITIL V4 *Divisi Information Technology* ITIL V4 Information Technology Division	Eksternal External	**3**	24
48	Live Animal Regulations	GITC	**11**	99
49	Manajemen Keamanan Penerbangan Aviation Security Management	Biru Training Center	**2**	18
50	Merger & Akuisisi Mergers & Acquisitions	Adinata Prestasi Indonesia	**1**	7

No.	Topik Pelatihan Training Topic	Penyelenggara Organizer	Jumlah Karyawan Peserta Total Participating Employee	Jumlah Jam Pelatihan Total Training Hours
51	Pasca Integrasi Pasca Merger Post-Merger Integration	Adinata Prestasi Indonesia	**41**	369
52	Pelatihan Ahli K3 Umum General OHS Expert Training	Eksternal External	**1**	9
53	Pelatihan AK3U AK3U Training	Eksternal External	**1**	8
54	Pelatihan Aplikasi Harmonie Modul Risk *Batch* 1 Harmonie Risk Module App Training Batch 1	Eksternal External	**53**	159
55	Pelatihan Aplikasi Harmonie Modul Risk *Batch* 2 Harmonie Risk Module App Training Batch 2	Eksternal External	**17**	51
56	Pelatihan Aplikasi Harmonie Modul Risk *Batch* 3 Harmonie Risk Module App Training Batch 3	Eksternal External	**35**	105
57	Pelatihan dan Sertifikasi *Business Continuity Management Certification Professional* (BCMCP) Business Continuity Management Certification Professional (BCMCP) Training and Certification	Eksternal External	**2**	18
58	Pelatihan Kesamaptaan & Bina Mental Kopassus Kopassus Physical Fitness & Mental Training	Kopassus	**80**	1440
59	Pelatihan Manajemen Keamanan Penerbangan Aviation Security Management Training	Biru Training Center	**1**	6
60	Pelatihan *tax* audit 2024 Tax audit training 2024	Eksternal External	**2**	18
61	Perhitungan PPH 21 Calculation of Income Tax Article 21	Eksternal External	**1**	7
62	Perhitungan PPh Pasal 21 dengan Tarif Efektif Rata-rata (sesuai PP 58/2023) Calculation of Income Tax Article 21 with Average Effective Rate (per PP 58/2023)	Barnam Tax	**2**	18
63	*Recurrent Basic Avsec*	Pradana	**1**	9
64	*Recurrent Cargo Security Supervisor/Senior*	Eksternal External	**9**	45
65	*Recurrent Dangerous Goods*	Artaya Training Center	**37**	293
66	*Recurrent Forklift*	Eksternal External	**4**	36
67	*Recurrent Junior Avsec*	Pradana	**19**	171
68	*Recurrent Senior Avsec*	Pradana	**2**	18
69	*Refresher Avsec*	Internal	**112**	560
70	*Refresher Cargo Security Supervisor*	Internal	**16**	128
71	*Refreshment Training Hcis*	Data On	**12**	96

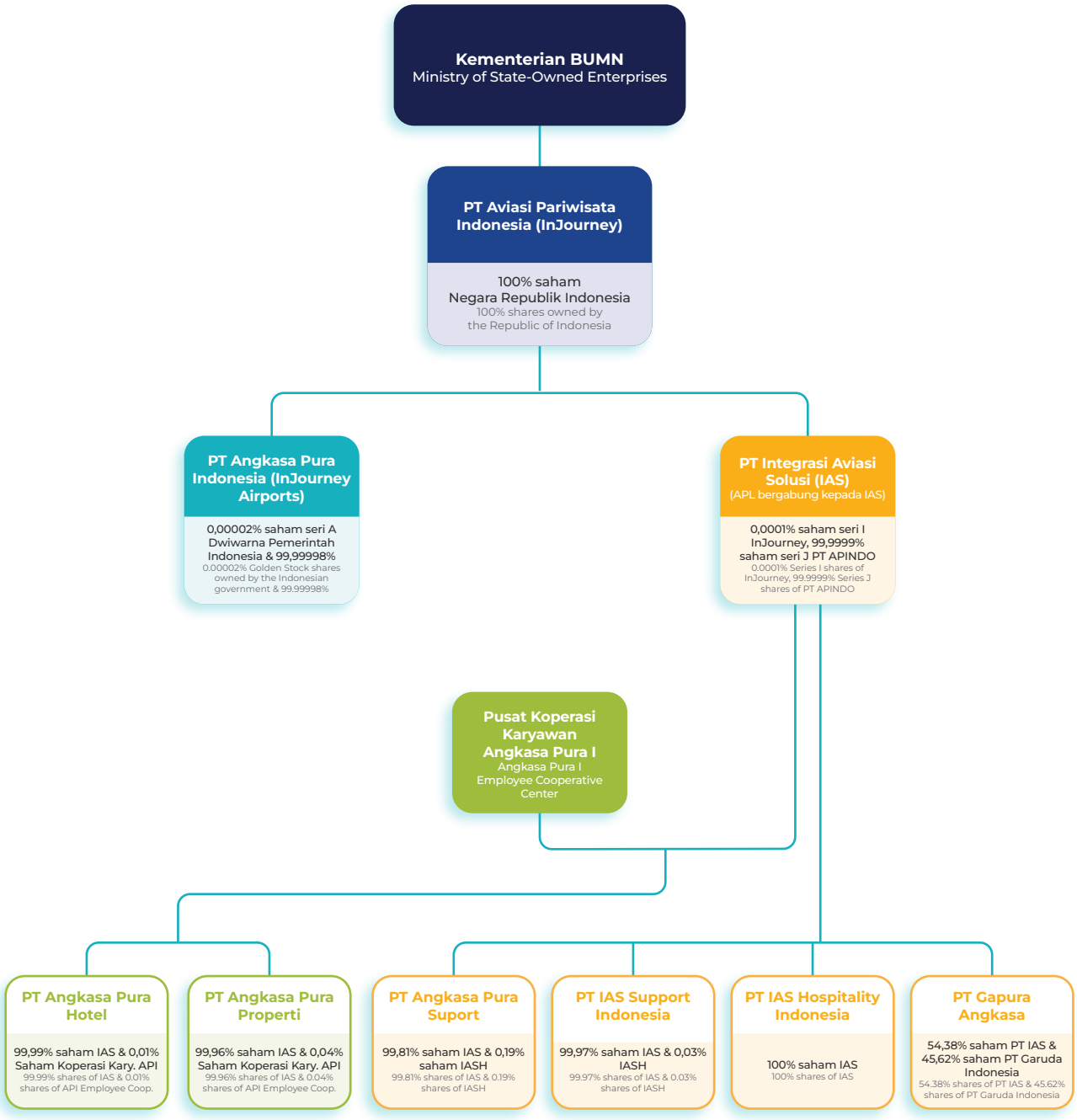
No.	Topik Pelatihan Training Topic	Penyelenggara Organizer	Jumlah Karyawan Peserta Total Participating Employee	Jumlah Jam Pelatihan Total Training Hours
72	*Risk Based Planning & Risk Modeling* Kementerian BUMN 2024 Risk-Based Planning & Risk Modeling Ministry of SOE 2024	Eksternal External	**2**	16
73	Sertifikasi ISO 45001:2018 Lead Auditor ISO 45001:2018 Lead Auditor Certification	Eksternal External	**1**	8
74	Sertifikasi Program Professional Financial Modeler (PFM) Professional Financial Modeler (PFM) Program Certification	Eksternal External	**1**	9
75	Sertifikasi *Qualified Risk Management Officer* Qualified Risk Management Officer Certification	Eksternal External	**1**	9
76	*Standard & Code Ethics for Professional*	Eksternal External	**1**	9
77	*Traine The Trainer* (TTT) Train the Trainer (TTT)	InJourney	**19**	171
78	*Traine The Trainers Batch* 2 Train the Trainer Batch 2	InJourney	**20**	180
79	*Workshop* & Seminar Implementasi GRC & ESG Mendukung *Business Judgement Rule* UU BUMN & UU PT Workshop & Seminar on GRC & ESG Implementation Supporting the Business Judgment Rule of the SOE & the Limited Liability Companies Law	Eksternal External	**4**	36
80	Program Peningkatan Penggunaan Produk dalam Negeri (P3DN) Program for Increasing the Use of Domestic Products (P3DN)	Sucofindo	**26**	234
81	*Qualified Risk Governance Professional* (QRGP)	RAP	**8**	72
82	*Qualified Risk Management Officer* (QRMO)	RAP	**12**	108
Grand Total			**1.015**	**7.782**

Pemegang Saham Utama dan Pengendali

Main and Controlling Shareholders

InJourney Aviation Services merupakan entitas anak yang dimiliki dan dikendalikan oleh PT Aviasi Pariwisata Indonesia (Persero), sebuah Badan Usaha Milik Negara di sektor pariwisata dan aviasi.

InJourney Aviation Services is a subsidiary owned and controlled by PT Aviasi Pariwisata Indonesia (Persero), a state-owned enterprise in the tourism and aviation sector.



Informasi Pemegang Saham

Shareholder Information

Komposisi Pemegang Saham dengan Kepemilikan 5% atau Lebih per 31 Desember 2024
Composition of Shareholders with 5% or More Ownership Until December 31, 2024

Pemegang Saham Shareholder	Klasifikasi Saham Share Classification	Jumlah Saham Total Share	Nilai (Rp) Value (Rp)	Persentase Kepemilikan Ownership Percentage
PT Aviasi Pariwisata Indonesia (Persero)	Seri I Series I	1	1.000.000	**0,0001%**
PT Angkasa Pura Indonesia	Seri J Series J	1.752.860	1.752.860.000.000	**99,9999%**
Total		**1.752.861**	**1. 752.861.000.000**	**100%**

KOMPOSISI PEMEGANG SAHAM DENGAN KEPEMILIKAN DI BAWAH 5%

Hingga akhir tahun buku 2024, pemegan saham denan kepemilikan di bawah 5% hanya ada 1 (satu), yakni: PT Aviasi Pariwisata Indonesia (Persero) dengan kepemilikan 1 (satu) lembar saham atau 0,0001%.

SHAREHOLDER COMPOSITION WITH OWNERSHIP BELOW 5%

Until the end of the 2024 fiscal year, there was only one shareholder with ownership below 5%, namely PT Aviasi Pariwisata Indonesia (Persero) with one share or 0.0001%.

Komposisi Pemegang Saham Berdasarkan Status Kepemilikan
Shareholder Composition by Ownership Status

Pemegang Saham Shareholder	Jumlah Saham Total Shares	Persentase Kepemilikan Ownership Percentage
Institusi Lokal Local Institutions	1.752.861	**100%**
Institusi Asing Foreign Institutions	-	**-**
Individu Lokal Local Individuals	-	**-**
Individu Asing Foreign Individuals	-	**-**
Total	**1.752.861**	**100%**

Kepemilikan Saham Dewan Komisaris dan Direksi
Share Ownership by the Board of Commissioners and Board of Directors

Secara Langsung
Direct

Nama Name	**Jabatan** Position	**Kepemilikan Langsung** Direct Ownership		**Kepemilikan Tidak Langsung** Indirect Ownership	
		Jumlah Saham Total Shres	**Persentase Kepemilikan** Ownership Percentage	**Jumlah Saham** Total Shres	**Persentase Kepemilikan** Ownership Percentage
Dewan Komisaris Board of Commissioners					
Danang Parikesit	Komisaris Utama President Commissioner	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Agus Santoso	Komisaris Independen Independent Commissioner	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Pardiman	Komisaris Commissioner	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Ricky Silaen	Komisaris Commissioner	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Hidayat Amir	Komisaris Commissioner	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Jacobus Eko Kurniawan	Komisaris Commissioner	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Direksi Board of Directors					
Dendi Tegar Danianto	Direktur Utama President Director	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Danny P. Thaharsyah	Direktur Integrasi & Portfolio Director of Integration & Portfolio	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Israwadi	Direktur Human Capital Director of Human Capital	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Ajar Setiadi	Direktur Keuangan & Manajemen Risiko Director of Finance & Risk Management	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil
Muhammad Putra Pariadi*	Direktur Commercial Director of Commercial	**Nihil** Nil	**Nihil** Nil	Nihil Nil	Nihil Nil

*** Menjabat hingga 25 Oktober 2024**
* In office until October 25, 2024.

Entitas Anak dan Asosiasi

Subsidiaries and Associates

Hingga akhir tahun buku 2024, Perusahaan tidak memiliki entitas asosiasi. Sedangkan untuk entitas anak, rinciannya disampaikan melalui tabel di bawah ini.

Until the end of the 2024 fiscal year, the Company does not have any associates. Details of subsidiaries are presented in the table below.

Nama Perusahaan Company Name	**Bidang Usaha** Line of Business	**Tahun Pendirian** Year of Establishment	**Total Aset 2024 (Rp Juta)** Total Assets in 2024 (Rp Million)	**Persentase Kepemilikan** Ownership Percentage	**Status Operasi** Operational Status	**Alamat** Address
Entitas Anak Subsidiary						
PT Angkasa Pura Logistik (APL)	Logistik Logistics	**2012**	-	-	Beroperasi Operating	Graha Angkasa Pura I, Jalan Kota Baru Bandar Kemayoran Blok B 12 Kav. 2, Kelurahan Gunung Sahari Selatan, Kecamatan Kemayoran Graha Angkasa Pura I, Jl. Kota Baru Bandar Kemayoran Blok B 12 Kav. 2, Gunung Sahari Selatan Village, Kemayoran District
PT IAS Hospitality Indonesia (IASH)	Penunjang Bandara Airport Support	**2014**	424.765	100,00%	Beroperasi Operating	Gedung Grha Angkasa Pura I, Jl. Merpati 3 No.10, RT.2/RW.10, Gn. Sahari Sel., Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610 Grha Angkasa Pura I Building, Jl. Merpati 3 No.10, RT.2/RW.10, Gn. Sahari Sel., Kemayoran District, Central Jakarta City, Jakarta Special Capital Region 10610
PT IAS Support Indonesia (IASS)	Penunjang Bandara Airport Support	**2011**	969.013	100,00%	Beroperasi Operating	Gedung Perkantoran, Bandara International Soekarno-Hatta Terminal 3 Domestik, Lantai 4, Pajang, Kota Tangerang, Banten 19120 Office Building, Soekarno-Hatta International Airport Domestic Terminal 3, 4th Floor, Pajang, Tangerang City, Banten 19120
PT Angkasa Pura Propertindo (APP2)	Kontraktor dan Penunjang Operasi Contractor and Operational Support	**2016**	230.680	99,9588%	Beroperasi Operating	Sainath Tower Lt. 10, Jl. Selangit No. 10, RW. 10, Gn. Sahari Sel., Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610 Sainath Tower, 10th Floor, Jl. Selangit No. 10, RW. 10, Gn. Sahari Sel., Kemayoran District, Central Jakarta City, Jakarta Special Capital Region 10610

Nama Perusahaan Company Name	**Bidang Usaha** Line of Business	**Tahun Pendirian** Year of Establishment	**Total Aset 2024 (Rp Juta)** Total Assets in 2024 (Rp Million)	**Persentase Kepemilikan** Ownership Percentage	**Status Operasi** Operational Status	**Alamat** Address
PT Gapura Angkasa (Gapura)	Penunjang Bandara Airport Support	**1998**	1.466.957	54,36%	Beroperasi Operating	BLOK. B, Gedung Gapura Angkasa, Jl. Merpati 3 Jl. Kota Baru Bandar Kemayoran No. 12 Kav. 7, Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610 BLOCK B, Gapura Angkasa Building, Jl. Merpati 3 Jl, Kota Baru Bandar Kemayoran, No. 12, Kav. 7, Central Jakarta, Jakarta Special Capital Region 10610
PT Angkasa Pura Suport (APS)	Penunjang Bandara Airport Support	**2012**	1.132.349	100,00%	Beroperasi Operating	Sainath Tower Lt. 11, Jl. Selangit No. 10, RW. 10, Gn. Sahari Sel., Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610 Sainath Tower, 11th Floor, Jl. Selangit No. 10, RW. 10, Gn. Sahari Sel., Kemayoran District, Central Jakarta City, Jakarta Special Capital Region 10610
PT IAS Property Indonesia (IASP)	Kontraktor dan Penunjang Operasi Contractor and Operational Support	**2012**	627.956	99,96%	Beroperasi Operating	Sainath Tower Lt. 10, Jl. Selangit No. 10, RW. 10, Gn. Sahari Sel., Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610 Sainath Tower, 10th Floor, Jl. Selangit No. 10, RW. 10, Gn. Sahari Sel., Kemayoran District, Central Jakarta City, Jakarta Special Capital Region 10610
PT Angkasa Pura Hotel (APH)	Hotel	**2012**	943.857	99,99%	Beroperasi Operating	JL Bungur Besar 86-C dan 86-A, RT.1/RW.7, Gn. Sahari Sel., Kec. Kemayoran, Kota Jakarta Pusat, Daerah Khusus Ibukota Jakarta 10610 Jl. Bungur Besar 86-C and 86-A, RT.1/RW.7, Gn. Sahari Sel., Kemayoran District, Central Jakarta City, Jakarta Special Capital Region 10610

Kronologi Pencatatan Saham

Chronology of Share Listing

Hingga akhir tahun buku 2024, InJourney Aviation Services tidak melakukan penawaran umum saham kepada publik melalui bursa efek mana pun. Dengan demikian, tidak terdapat informasi pencatatan saham.

Until the end of the 2024 fiscal year, InJourney Aviation Services did not offer its shares to the public through any stock exchange. Therefore, there is no information on the share listing.

Kronologi Pencatatan Efek Lainnya

Chronology of Other Securities Listing

Hingga akhir tahun buku 2024 InJourney Aviation Services tidak menerbitkan obligasi maupun efek lainnya, sehingga tidak terdapat informasi mengenai pencatatan efek lainnya.

Until the end of the 2024 fiscal year, InJourney Aviation Services has not issued any bonds or other securities; therefore, there is no information regarding the registration of other securities.

Kantor Akuntan Publik

Public Accountant Firm

Nama Kantor Akuntan Publik (KAP) Name of Public Accountant Firm (KAP)	KAP Purwantono, Sungkoro & Surja
Alamat Address	Indonesia Stock Exchange Building Tower 2, 7th Floor Jl. Jend. Sudirman Kav. 52-53 Jakarta 12190, Indonesia
Nama Akuntan Publik (AP) Name of Public Accountant (AP)	Purwantono , Sungkoro & Surja
Periode Penugasan KAP & AP Assignment Period for KAP & AP	2024
Nomor Telfon Phone Number	021 52895000
Jasa Audit Audit Services	Audit Umum atas Laporan Keuangan General Audit of Financial Statements
Jasa Non-Audit Non-Audit Services	Tidak Ada None
Biaya Jasa Audit Audit Service Fees	• Audit Merger APINDO: Rp3.795.000.000 • Audit Merger Angkasa Pura Logistik ke dalam Integrasi Aviasi Solusi: Rp3.180.000.000 • Audit Akhir Tahun: Rp1.040.000.000 **Total: Rp8.015.000.000** • Merger Audit of APINDO: Rp3,795,000,000 • Merger Audit of Angkasa Pura Logistik into Aviasi Solusi Integration: Rp3,180,000,000 • Year-End Audit: Rp1,040,000,000 **Total: Rp8.015.000.000**
Biaya Jasa Non-Audit Non-Audit Service Fees	-

Lembaga Profesi Penunjang Pasar Modal

Capital Market Supporting Professional Institutions

Sebagai perusahaan yang tidak mencatatkan diri di Bursa Efek Indonesia, InJourney Aviation Services tidak memiliki keterkaitan dengan lembaga profesi penunjang pasar modal, Sehingga tidak dapat menyampaikan Informasi terkait hal tersebut.

As a company not listed on the Indonesia Stock Exchange, InJourney Aviation Services has no affiliation with any capital market supporting professional institutions and therefore cannot provide any information in this regard.

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AVIATION SERVICES

04 Analisis dan Pembahasan Manajemen

Management Analysis and Discussion

#ELEVATE AVIATION JOURNEY

Tinjauan Ekonomi dan Industri

Economic and Industrial Review

Sepanjang tahun 2024, kondisi perekonomian global masih menunjukkan ketidakstabilan. Tekanan eksternal masih kuat, tercermin dari kebijakan suku bunga tinggi yang dipertahankan oleh sejumlah bank sentral negara maju. Sentimen *high-for-longer* masih membayangi, seiring dengan ketidakpastian arah normalisasi kebijakan moneter global.

Throughout 2024, global economic conditions remained unstable. External pressures remained strong, reflected in the high interest rates of central banks in developed countries. The "high-for-longer" sentiment continued to loom, along with uncertainty over the direction of global monetary policy normalization.

Federal Reserve Amerika Serikat sempat mempertahankan suku bunga acuan pada level 5,25–5,50% hingga pertengahan 2024, sebelum akhirnya mulai menurunkannya secara bertahap sejak September 2024. Kebijakan ini menjadi refleksi dari pendekatan hati-hati dalam menjaga keseimbangan antara pertumbuhan dan stabilitas harga.

The US Federal Reserve maintained its benchmark interest rate at 5.25–5.50% until mid-2024 before gradually lowering it since September 2024. This policy reflects a cautious approach to balancing growth and price stability.

Sejalan dengan itu, Dana Moneter Internasional (IMF) dalam World Economic Outlook edisi Oktober 2024 memproyeksikan pertumbuhan ekonomi global sebesar 3,2%, sedikit lebih rendah dibandingkan tahun sebelumnya. Risiko global seperti ketegangan geopolitik, fragmentasi perdagangan, dan biaya pembiayaan yang tinggi masih menjadi tantangan utama.

In line with this, the International Monetary Fund (IMF), in its October 2024 World Economic Outlook, projected global economic growth of 3.2%, slightly lower than the previous year. Global risks such as geopolitical tensions, trade fragmentation, and high financing costs remain key challenges.

Di tengah dinamika global tersebut, perekonomian Indonesia tetap menunjukkan resiliensi. Badan Pusat Statistik (BPS) mencatat pertumbuhan ekonomi Indonesia sebesar 5,03% pada tahun 2024, relatif stabil dibandingkan 2023 yang sebesar 5,05%. Konsumsi rumah tangga tetap menjadi pendorong utama pertumbuhan, dengan kontribusi sebesar 54,04% terhadap Produk Domestik Bruto (PDB) dan pertumbuhan sebesar 4,94%.

Amid these global dynamics, the Indonesian economy continues to demonstrate resilience. Statistics Indonesia (BPS) recorded Indonesia's economic growth at 5.03% in 2024, which is relatively stable compared to 5.05% in 2023. Household consumption remains the main growth driver, contributing 54.04% to the Gross Domestic Product (GDP) with a growth rate of 4.94%.

Dari sisi sektoral, industri pengolahan masih menjadi kontributor terbesar terhadap PDB, yaitu sebesar 18,98%, dengan pertumbuhan sebesar 4,43%. Sementara itu, sektor transportasi dan pergudangan mencatat pertumbuhan tertinggi sebesar 8,69%, serta kontribusi sebesar 6,13% terhadap perekonomian nasional menunjukkan pemulihan yang solid pada sektor logistik dan mobilitas.

From a sectoral perspective, the manufacturing industry remains the most significant contributor to GDP, accounting for 18.98%, with a growth rate of 4.43%. Meanwhile, the transportation and warehousing sector recorded the highest growth rate of 8.69%, contributing 6.13% to the national economy, indicating a solid recovery in the logistics and mobility sectors.

Kondisi ini mencerminkan ketahanan ekonomi nasional yang tetap terjaga di tengah tantangan eksternal, dengan fundamental yang kuat dan dukungan dari konsumsi domestik serta sektor-sektor strategis.

This condition reflects the resilience of the national economy amid external challenges, with strong fundamentals and support from domestic consumption and strategic sectors.

Tinjauan Operasional Per Segmen Usaha

Operational Review by Business Segment

PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "IAS", "Perusahaan") membagi segmen usahanya menjadi 5 (lima), yaitu *ground handling*, *cargo & logistics*, *hospitality,* dan *operation support*. Kinerja masing-masing segmen usaha tersebut diuraikan di bawah ini.

PT Integrasi Aviasi Solusi (InJourney Aviation Services, IAS, or the Company) divides its business segments into five: ground handling, cargo & logistics, hospitality, and operation support. The performance of each business segment is described below.

SEGMEN USAHA *GROUND HANDLING*

GROUND HANDLING BUSINESS SEGMENT

Segmen usaha *ground handling* merupakan sektor jasa yang dilakukan InJourney Aviation Services sejak tahun 1998. Perusahaan mengkhususkan diri dalam penanganan pesawat, penumpang, bagasi, dan kargo di 40 bandara domestik. Dengan sejarah terpercaya dalam melayani maskapai penerbangan domestik dan internasional, Perusahaan mengelola lebih dari 180 ribu penerbangan dan menampung ± 46 juta penumpang setiap tahun, dengan tetap mempertahankan sertifikasi ISAGO.

Terminal kargo InJourney Aviation Services telah beroperasi sejak tahun 1998 di lebih dari 36 bandara besar di seluruh Indonesia dan melayani lebih dari 50 pelanggan maskapai penerbangan. Bersertifikasi ISO sejak 2017, layanan Perusahaan telah menangani lebih dari 900 ribu ton kargo setiap tahun.

The ground handling business segment is a service sector in which InJourney Aviation Services has been engaged since 1998. The Company specializes in aircraft, passenger, baggage, and cargo handling at 40 domestic airports. With a proven track record of serving domestic and international airlines, the Company manages over 180,000 flights and accommodates approximately 46 million passengers annually while maintaining ISAGO certification.

InJourney Aviation Services' cargo terminals have been operational since 1998 at over 36 major airports across Indonesia, serving over 50 airline customers. Certified ISO since 2017, the Company's services handle over 900,000 tons of cargo annually.

Layanan Utama

Hingga tahun 2024, layanan yang diberikan oleh InJourney Aviation Services sebagai berikut:

1. ***Aircraft Ground Handling***
   Sejak tahun 1998, InJourney Aviation Services telah menyediakan layanan penanganan pesawat di 40 bandara, meliputi *ramp*, kargo & pergudangan, penanganan penumpang, dan bagasi, operasi penerbangan dan servis pesawat. Setiap bulan, Perusahaan mengelola 15.529 penerbangan berbadan sempit dan 1.483 penerbangan berbadan lebar, dengan menggunakan 970 unit peralatan bermotor dan 4.214 unit peralatan tidak bermotor, 30 apron bus, dan 114 garbarata.

   Setiap tahun, Perusahaan secara efisien menangani lebih dari 180 ribu penerbangan, melayani sekitar 46 juta penumpang. Kegiatan Perusahaan didukung oleh 41 sertifikasi operasional, yang menunjukkan komitmen terhadap keunggulan.

2. ***Cargo Terminal Operator***
   Terminal Kargo Perusahaan yang beroperasi sejak tahun 1998 di lebih dari 36 bandara besar di seluruh Indonesia, melayani lebih dari 50 pelanggan maskapai penerbangan. Bersertifikasi ISO (9001 & 14001) sejak 2017, Perusahaan menangani lebih dari 917.000 ton kargo setiap tahunnya.

   Operator terminal kargo IAS dilengkapi dengan fasilitas canggih termasuk CCTV, *rush handling, cold storage, strong room*, DG *handling*, AVI *handling*, mesin *multi view* x-ray, bea cukai, dan asuransi kargo laut.

Strategi Usaha

Pada tahun 2024, strategi usaha yang dilakukan pada segmen bisnis *Ground Handling* adalah sebagai berikut:

Manajemen Keuangan
1. Rasio kolektabilitas kas; dan
2. Sistem manajemen kas.

Fokus Pelanggan
1. Program *bundling* layanan;
2. Kepuasan pelanggan;
3. Sertifikasi ISAGO;
4. Kemitraan dengan *low cost carrier*; dan
5. Penambahan pendapatan dari pelanggan baru.

Main Services

By 2024, the services provided by InJourney Aviation Services include:

1. **Aircraft Ground Handling**
   Since 1998, InJourney Aviation Services has provided aircraft handling services at 40 airports, including ramp, cargo & warehousing, passenger handling and baggage services, flight operations, and aircraft maintenance. The Company manages 15,529 narrow-body flights and 1,483 wide-body flights every month, utilizing 970 motorized units and 4,214 non-motorized units, 30 apron buses, and 114 jet bridges.

   Every year, the Company efficiently handles more than 180,000 flights, serving around 46 million passengers. The Company's activities are supported by 41 operational certifications, demonstrating its commitment to excellence.

2. **Cargo Terminal Operator**
   The Company's Cargo Terminal, which has been operating since 1998 at more than 36 major airports across Indonesia, serves over 50 airline customers. Certified ISO (9001 & 14001) since 2017, the Company handles over 917,000 tons of cargo annually.

   IAS cargo terminal operators are equipped with advanced facilities, including CCTV, rush handling, cold storage, strong room, DG handling, AVI handling, multi-view x-ray machines, customs, and marine cargo insurance.

Business Strategy

In 2024, the business strategy for the Ground Handling business segment is as follows:

Financial Management
1. Cash collectability ratio; and
2. Cash management system.

Customer Focus
1. Service bundling program;
2. Customer satisfaction;
3. ISAGO certification;
4. Partnership with low-cost carriers; and
5. Additional revenue from new customers.

Proses Bisnis dan Optimasi

1. Digitalisasi *ramp check list*, digitalisasi layanan tambahan, dan sistem manajemen tugas;
2. Sistem manajemen *ground support equipment*;
3. Peningkatan proses penanganan bagasi;
4. Integrasi sistem manajemen vendor; dan
5. Kerja sama bisnis dalam ekosistem pariwisata.

Business Process and Optimization

1. Digitization of ramp checklists, digitization of additional services, and task management system;
2. Ground support equipment management system;
3. Improvement of baggage handling processes;
4. Integration of vendor management systems; and
5. Business cooperation within the tourism ecosystem.

Pengembangan Sumber Daya

1. Rekondisi GSE *motorized*;
2. Pengadaan alat kerja operasional;
3. Talenta muda utama masuk dalam nominasi talenta;
4. Rasio perempuan dalam talenta nominasi; dan
5. Satu sistem sumber daya manusia.

Resource Development

1. Reconditioning of motorized GSE;
2. Procurement of operational equipment;
3. Key young talent nominated for talent awards;
4. Female representation in talent nominations; and
5. A unified human resources system.

No.	*Strategic* Satuan Program Strategic Program Unit	Initiative Program Initiative Programs	Satuan Unit	Target Target	Realisasi Realization
1	Manajemen Keuangan Financial Management	Rasio Kolektabilitas Kas Cash Collectability Ratio	%	92,5	**99,5**
		Sistem Manajemen Kas Cash Management System	Aplikasi App	1	**1**
2	Fokus Pelanggan Customer Focus	Program *Bundling* Layanan Service Bundling Program	Program Program	1	**1**
		Customer Satisfaction	Skala Likert Likert Scale	4	**4,63**
		Sertifikasi ISAGO ISAGO Certification	Cabang Branch	2	**3**
		Kemitraan dengan *Low Cost Carrier* Partnership with Low-Cost Carriers	Kontrak Contract	1	**1**
		Penambahan Pendapatan dari Pelanggan Baru Additional Revenue from New Customers	Rp Miliar Rp Billion	5,51	**260**
3	Proses Bisnis dan Optimasi Business Process and Optimization	Digitalisasi *Ramp Check List*, Digitalisasi Layanan Tambahan, dan Sistem Manajemen Tugas Digitization of Ramp Checklists, Digitization of Additional Services, and Task Management System	Cabang Branch	38	**39**
		Sistem Manajemen *Ground Support Equipment* Ground Support Equipment Management System	Cabang Branch	2	**1**

No.	*Strategic* Satuan Program Strategic Program Unit	Initiative Program Initiative Programs	Satuan Unit	Target Target	Realisasi Realization
		Peningkatan Proses Penanganan Bagasi Improvement of Baggage Handling Processes	Cabang Branch	1	**1**
		Integrasi Sistem Manajemen Vendor Integration of Vendor Management Systems	%	100	**100**
		Kerja Sama Bisnis dalam Ekosistem Pariwisata Business Cooperation within the Tourism Ecosystem	Program Program	2	**4**
4	Pengembangan Sumber Daya Resource Development	Rekondisi GSE *Motorized* Reconditioning of Motorized GSE	Unit Unit	25	**20**
		Pengadaan Alat Kerja Operasional Procurement of Operational Equipment	Unit Unit	74	**20**
		Talenta Muda Utama Masuk dalam Nominasi Talenta Key Young Talent Nominated for Talent Awards	%	10	**31**
		Rasio Perempuan Dalam Talenta Nominasi Female Representation in Talent Nominations	%	5	**8**
		Satu Sistem Sumber Daya Manusia A Unified Human Resources System	Kebijakan Policy	1	**1**

KINERJA OPERASIONAL

Pada tahun 2024, kinerja segmen usaha *ground handling* berada di atas target yang telah ditetapkan. Rincian uraiannya disampaikan melalui tabel di bawah ini.

OPERATIONAL PERFORMANCE

In 2024, the performance of the ground handling business segment was above the set target. Details are presented in the table below.

Tabel Kinerja *Ground Handling* 2024
Table of Ground Handling Performance in 2024

Uraian Description	Satuan Unit	Realisasi Realization	RKAP	Pencapaian Achievement
Produksi/Operasional Production/Operations	*Flight*	**432.219**	432.094	100%
Pendapatan Revenue	Rp Juta Rp Million	**1.332.722**	1.314.640	101%

SEGMEN USAHA *CARGO & LOGISTICS*

CARGO & LOGISTICS BUSINESS SEGMENT

Segmen usaha *cargo* & *logistics* melayani jasa pengiriman kargo udara InJourney Aviation Services dikelola bersama maskapai mitra, didukung oleh hampir 100 armada darat yang terdiri dari truk kontainer, *truck box*, *wing box*, *courier delivery & express* dan *customer due diligence*. Selain itu, Perusahaan menawarkan solusi multimoda dengan memanfaatkan pesawat kargo dan kapal laut. Dengan gudang digital yang berlokasi strategis di kota-kota besar seperti Jakarta, Bali, dan Jawa Timur, Perusahaan melayani impor-ekspor, distribusi, dan logistik kontrak.

Keahlian IAS telah terbukti, yang mencakup penanganan proyek internasional, termasuk operasi kargo untuk ajang bergengsi. Di antaranya, Mandalika MotoGP, World Superbike (WSBK), Motocross Grand Prix (MXGP), dan F1 PowerBoat World Championship.

The cargo & logistics business segment provides air cargo delivery services through InJourney Aviation Services, which is managed jointly with partner airlines and supported by a fleet of nearly 100 land vehicles consisting of container trucks, box trucks, wing box trucks, courier delivery & express trucks, and customer due diligence vehicles. Additionally, the Company offers multimodal solutions utilizing cargo aircraft and ships. With strategically located digital warehouses in major cities such as Jakarta, Bali, and East Java, the Company provides import-export, distribution, and contract logistics services.

IAS's expertise has been proven, covering international project handling, including cargo operations for prestigious events. Among them are Mandalika MotoGP, World Superbike (WSBK), Motocross Grand Prix (MXGP), and F1 PowerBoat World Championship.

Layanan Utama

1. ***Logistics***
   Sejak tahun 2012, IAS telah menyediakan berbagai layanan logistik, di antaranya logistik proyek besar, bea cukai, transportasi multimoda, logistik kontrak, penyimpanan khusus, dan distribusi bernilai tambah, yang memenuhi standar ISO 9001 dan ISO 45001. Dalam logistik udara, Perusahaan memastikan pengiriman cepat dengan layanan pengiriman reguler dan *same-day*, dengan keahlian dalam ekspedisi angkutan udara, layanan *air waybill*, dan penerbangan *charter*.

Main Services

1. **Logistics**
   Since 2012, IAS has provided a wide range of logistics services, including large-scale project logistics, customs clearance, multimodal transportation, contract logistics, specialized storage, and value-added distribution, all compliant with ISO 9001 and ISO 45001 standards. In air logistics, the Company ensures fast delivery with regular and same-day shipping services, with expertise in air freight forwarding, air waybill services, and charter flights.

Sebagai operator jarak menengah terkemuka, yang berfungsi sebagai operator terminal kargo di 36 bandara domestik utama, IAS melayani lebih dari 100 pelanggan setia. Dengan beragam moda transportasi darat dan kemampuan pergudangan digital di Jakarta, Denpasar, dan Jawa Timur, kami mendistribusikan 1.500.000 ton setiap bulan melalui 160 perjalanan, memperkuat posisi Perusahaan sebagai mitra logistik strategis.

As a leading medium-haul operator, serving as a cargo terminal operator at 36 major domestic airports, IAS serves over 100 loyal customers. With a diverse range of land transportation modes and digital warehousing capabilities in Jakarta, Denpasar, and East Java, we distribute 1.5 million tons monthly via 160 trips, reinforcing the Company's position as a strategic logistics partner.

2. ***Retail Baggage Service***
Retail baggage service IAS memiliki spesialisasi dalam memastikan keamanan kargo penumpang pesawat di 16 bandara domestik utama, setara dengan 1,6% dari total penumpang setiap tahun.

Layanan komprehensif Perusahaan meliputi: pembungkusan, pengupasan, pengiriman bagasi, dan penyimpanan, yang menjamin keamanan bagasi. Dengan hampir 2 juta pelayanan yang disediakan setiap tahun, IAS menyumbang 14% dari bagasi penumpang internasional, yang menegaskan komitmen kami terhadap keamanan dan efisiensi.

2. **Retail Baggage Service**
IAS's retail baggage service ensures airline passenger baggage safety at 16 major domestic airports, equivalent to 1.6% of total passengers annually.

The Company's comprehensive services include packaging, unpacking, baggage delivery, and storage, ensuring baggage safety. With nearly 2 million services provided annually, IAS contributes 14% of international passenger baggage, reaffirming our commitment to safety and efficiency.

Pada tahun 2024, strategi usaha yang dilakukan pada segmen bisnis *Cargo & Logistics* adalah sebagai berikut:

In 2024, the business strategy for the Cargo & Logistics segment is as follows:

Optimasi model Bisnis dan Portofolio
1. *Business Process Re engineering (Cargo Terminal, Regulated Agent, RBS, Air Express)*;
2. Pengembangan bisnis *air freight* rute Papua dan internasional;
3. Pengoperasian terminal kargo baru di Kediri, Batam dan Tarakan;
4. *Product bundling* antar-*Line of Business* (LoB) PT Angkasa Pura Logistik; dan
5. Implementasi standarisasi terminal kargo di Denpasar.

Komersial dan Operasional Unggul
1. *Review* dan pemenuhan pedoman/prosedur/instruksi kerja;
2. Peningkatan *Service Level Agreement* (SLA) dan *Level of Service* (LoS);
3. Peningkatan layanan EMPU (Surabaya dan Batam);
4. Implementasi *service value for frontliner Baggage Service Solution*; dan
5. Implementasi Kaizen 2.0 (Ringkas, Rapih, Resik, Rawat, Rajin).

Optimization of Business Model and Portfolio
1. Business Process Re-engineering (Cargo Terminal, Regulated Agent, RBS, Air Express);
2. Development of air freight business in Papua and international routes;
3. Operation of new cargo terminals in Kediri, Batam and Tarakan;
4. Product bundling between the Line of Business (LoB) of PT Angkasa Pura Logistik; and
5. Implementation of cargo terminal standardization in Denpasar.

Commercial and Operational Excellence
1. Review and compliance with guidelines/procedures/work instructions;
2. Improvement of Service Level Agreement (SLA) and Level of Service (LoS);
3. Improvement of EMPU services (Surabaya and Batam);
4. Implementation of service value for Baggage Service Solution front liners; and
5. Implementation of Kaizen 2.0 (Concise, Neat, Safe, Maintain, Diligent).

Sinergi Ekosistem
1. Kerja sama strategis di lingkungan bandara (*loading bay* dan *Standard Ground Handling Agreement* dengan *Airline*); dan
2. Penanganan *event* InJourney *Group*, seperti MotoGP, World Superbike (WSBK), dan Aquabike.

Kemitraan dan Ekspansi
1. Kolaborasi peningkatan melalui unit bisnis strategis, kantor regional, serta kantor cabang;
2. Pembukaan 3 (tiga) *booth* RBS (Kualanamu, Pekanbaru, dan Pontianak); dan
3. Kerja sama dengan IAS Group.

Ecosystem Synergy
1. Strategic cooperation within the airport environment (loading bay and Standard Ground Handling Agreement with Airline); and
2. Handling of InJourney Group events, such as MotoGP, World Superbike (WSBK), and Aquabike.

Partnerships and Expansion
1. Collaboration for improvement through strategic business units, regional offices, and branch offices;
2. Opening of three RBS booths (Kualanamu, Pekanbaru, and Pontianak); and
3. Cooperation with IAS Group.

Kinerja Operasional

Pada tahun 2024, kinerja operasional segmen usaha cargo & logistik tidak seluruhnya mencapai target, kecuali untuk bisnis *cargo terminal operator & regulated agent* yang mencapai 104% dari target yang ditetapkan. Sedangkan dari sisi pendapatan pencapaian lini bisnis tersebut sekitar 99% dari target.

Secara total, pendapatan dari segmen usaha *cargo* & logistik adalah 80% dari target. Rinciannya diuraikan melalui tabel di bawah ini.

Operational Performance

In 2024, the operational performance of the cargo & logistics business segment did not fully achieve its targets, except for the cargo terminal operator & regulated agent business, which achieved 104% of the set target. In terms of revenue, the business line achieved around 99% of the target.

Overall, revenue from the cargo & logistics business segment was 80% of the target. The details are outlined in the table below.

Tabel Kinerja *Cargo & Logistics* 2024
Table of Cargo & Logistics Performance in 2024

Produksi/Operasional
Production/Operations

Uraian Description	Satuan Unit	Realisasi Realization	RKAP	Pencapaian Achievement
CTO & RA	Ton	**3.338.351**	3.217.809	104%
Logistic	Ton	**93.434**	154.525	60%
BSS	Pax	**15.689.589**	23.757.689	66%

Pendapatan
Revenue

Uraian Description	Satuan Unit	Realisasi Realization	RKAP	Pencapaian Achievement
CTO & RA	Rp Juta Rp Million	**1.212.591**	1.222.767	99%
Logistic	Rp Juta Rp Million	**402.093**	793.784	51%
BSS	Rp Juta Rp Million	**121.739**	159.177	76%

SEGMEN USAHA *HOSPITALITY*

Sejak tahun 2012, InJourney Aviation Services telah menawarkan layanan perhotelan bandara tingkat atas di bandara-bandara domestik utama. Layanan *airport lounge* Perusahaan tersedia dalam kelas *platinum*, *gold*, *silver*, dan umrah. Ketersediaan layanan yang berada di lokasi strategis di seluruh negeri, menyediakan berbagai fasilitas termasuk *lounge bays, boarding access*, serta *food & beverage* (F&B).

Sebagai penyedia katering dalam penerbangan sejak tahun 2013 yang beroperasi di 17 bandara, Perusahaan melayani maskapai penerbangan seperti Virgin Australia, Vistara, Singapore Airlines, dan Qatar Airways. Jasa Perusahaan juga memastikan tersertifikasi HALAL MUI dan ISO 22000:2018. Selain itu, Layanan *pax premium* Perusahaan memprioritaskan bantuan penumpang dan penanganan bagasi, meningkatkan kemudahan, dan kenyamanan bagi wisatawan.

Layanan Utama Kami

1. ***Lounge***
   Sejak tahun 2012, IAS telah memberikan layanan perhotelan bandara eksklusif di seluruh bandara strategis di Indonesia. Kami menyediakan layanan dalam empat kelas bergengsi: *Platinum, Gold, Silver*, dan Umrah *Lounge* dengan berbagai fasilitas eksklusif, termasuk akses *boarding* prioritas, sajian nikmat & berkelas, serta banyak kejutan menyenangkan yang menunggu untuk ditemukan.

HOSPITALITY BUSINESS SEGMENT

Since 2012, InJourney Aviation Services has offered high-end airport hospitality services at major domestic airports. The Company's airport lounge services are available in platinum, gold, silver, and Umrah classes. Strategically located throughout the country, these services provide a range of facilities, including lounge bays, boarding access, and food & beverage (F&B).

As an in-flight catering provider since 2013 operating at 17 airports, the Company serves airlines such as Virgin Australia, Vistara, Singapore Airlines, and Qatar Airways. The Company's services are certified MUI HALAL and ISO 22000:2018. Additionally, the Company's pax premium services prioritize passenger assistance and baggage handling, enhancing convenience and comfort for travelers.

Our Main Services

1. **Lounge**
   Since 2012, IAS has provided exclusive airport hospitality services at strategic airports across Indonesia. We offer services in four prestigious classes: Platinum, Gold, Silver, and Umrah Lounge, with exclusive facilities, including priority boarding access, delicious and classy meals, and many pleasant surprises waiting to be discovered.

Rentang layanan kami di industri, di antaranya mengelola 26 lounge terkemuka yang beroperasi dengan bandara pemenang penghargaan dan 40 titik layanan pramutamu di seluruh bandara terbaik di Indonesia dengan menciptakan kenyamanan bagi wisatawan di seluruh negeri. Layanan ini dirancang untuk menjadikan setiap perjalanan di bandara sebagai pengalaman dengan keramahtamahan khas Indonesia yang tak terlupakan.

2. ***Food Service***
Sebagai penyedia layanan katering dalam penerbangan sejak tahun 2013, kami menawarkan katering dalam kota, makanan siap saji, layanan pertemuan perhotelan, konsultasi makanan, dan standardisasi perusahaan untuk layanan makanan (acara, *lounge*, dan lainnya).

Dengan kapasitas harian sekitar 7.000 porsi, kami beroperasi di 17 bandara dan melayani maskapai *reguler* dan *charter*, termasuk Virgin Australia, Vistara, Singapore Airlines, dan Qatar Airways. Pelayanan kami bersertifikat HALAL MUI dan ISO 22000:2018, serta kami memegang sertifikat Peralatan Keselamatan Penerbangan.

3. **Premium *Pax Service***
InJourney Aviation Services menawarkan Layanan *pax premium*, yang menyediakan bantuan penumpang dan penanganan bagasi pada saat keberangkatan dan kedatangan di bandara. Layanan tersebut bertujuan untuk menawarkan kemudahan, kenyamanan, dan eksklusivitas kepada pengguna jasa.

Strategi Usaha

Pada tahun 2024, strategi usaha yang dilakukan pada segmen bisnis *Hospitality* adalah sebagai berikut:

Sinergi Ekosistem
1. Layanan *service handling airline* untuk *inflight catering* dengan Gapura; dan
2. Sistem pemesanan *online*.

Optimasi model Bisnis dan Portofolio
1. ISO 9001:2015 *Quality Management System;*
2. ISO 22000:2018 *Food Safety Management System*;
3. Peningkatan layanan;
4. Standarisasi Layanan & SOP; dan
5. *Gourmet wheels*, layanan oshibori, menu prasmanan tambahan.

Our range of services in the industry includes managing 26 leading lounges operating with award-winning airports and 40 concierge service points across the best airports in Indonesia, creating comfort for travelers across the country. These services are designed to make every airport journey an unforgettable experience with Indonesia's signature hospitality.

2. **Food Service**
As an in-flight catering service provider since 2013, we offer in-city catering, ready-to-eat meals, hospitality meeting services, food consulting, and corporate standardization for food services (events, lounges, and more).

With a daily capacity of approximately 7,000 portions, we operate at 17 airports and serve both regular and charter airlines, including Virgin Australia, Vistara, Singapore Airlines, and Qatar Airways. Our services are MUI HALAL and ISO 22000:2018 certified, and we hold an Aviation Safety Equipment Certificate.

3. **Premium Pax Service**
InJourney Aviation Services offers pax premium services, which provide passenger assistance and baggage handling upon departure and arrival at the airport. These services aim to offer convenience, comfort, and exclusivity to service users.

Business Strategy

In 2024, the business strategy for the Hospitality business segment is as follows:

Ecosystem Synergy
1. Airline service handling for inflight catering with Gapura; and
2. Online booking system.

Business Model and Portfolio Optimization
1. ISO 9001:2015 Quality Management System;
2. ISO 22000:2018 Food Safety Management System;
3. Service improvement;
4. Standardization of services & SOP; and
5. Gourmet wheels, oshibori service, additional buffet menu.

Kemitraan dan Ekspansi
1. Mengembangkan dapur katering pusat, fasilitas penyimpanan, dan penanganan;
2. Solusi katering (industri, layanan dalam kota, rumah sakit, ritel, dan lain-lain); dan
3. Mengeksekusi "*Indonesia Spice Up The World*".

Komersial dan Operasional Unggul
1. Digitalisasi sistem katering dalam penerbangan;
2. Mempercantik *lounge* Denpasar internasional dan domestik;
3. Pelatihan untuk menjadi pelatih perhotelan bagi manajer dan pemimpin operasional;
4. Penerapan program serta optimalisasi pelayanan pengendalian inventaris, pengadaan dan rantai pasok;
5. Iklan TV digital;
6. Sponsor merek;
7. Program keanggotaan *lounge* dan layanan penumpang;
8. Layanan VVIP;
9. Penyesuaian tarif *lounge*;
10. Pameran di area komersial;
11. Penambahan layanan *concierge* ekspres dan sistem belanja di *lounge*;
12. Wisata haji dan umrah; dan
13. *Branding* ulang seluruh *lounge*.

Partnerships and Expansion
1. Developing a central catering kitchen, storage facilities, and handling;
2. Catering solutions (industry, in-town services, hospitals, retail, etc.); and
3. Executing "Indonesia Spice Up The World".

Commercial and Operational Excellence
1. Digitizing the in-flight catering system;
2. Beautifying the international and domestic lounges in Denpasar;
3. Training managers and operational leaders to become hospitality trainers;
4. Implementation of programs and optimization of inventory control, procurement, and supply chain services;
5. Digital TV advertising;
6. Brand sponsorship;
7. Lounge membership programs and passenger services;
8. VVIP services;
9. Adjustment of lounge tariffs;
10. Exhibitions in commercial areas;
11. Addition of express concierge services and shopping systems in the lounge;
12. Hajj and Umrah tours; and
13. Rebranding of all lounges.

Kinerja Operasional

Rata-rata pendapatan operasional segmen usaha *hospitality* pada tahun 2024 berada di atas target. Pencapaian tertinggi adalah *property development* yang mencapai 149% dari target. Rincian kinerja segmen *hospitality* diuraikan melalui tabel di bawah.

Operational Performance

The average operating revenues of the hospitality business segment in 2024 is above target. The highest achievement is property development, which reached 149% of the target. The performance details of the hospitality segment are outlined in the table below.

Tabel Kinerja *Hospitality* 2024
Table of Hospitality Performance in 2024

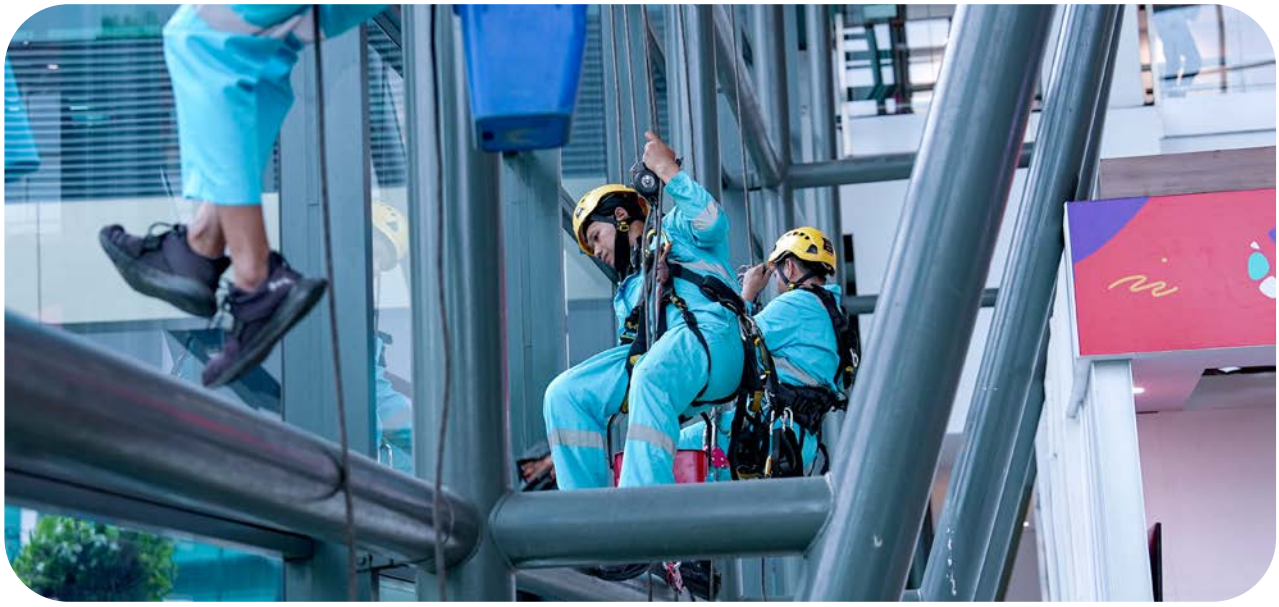
Produksi/Operasional Production/Operations				
Uraian Description	**Satuan** Unit	**Realisasi** Realization	**RKAP**	**Pencapaian** Achievement
Lounge	*Pax*	**2.925.834**	3.166.870	92%
Passenger Services	*Pax*	**320.372**	460.202	70%
Catering	*Pax*	**1.322.279**	1.702.930	78%
Travel Management Corporate	*Pax*	**33.093.085**	-	-
Property Development	*Contract*	**7.043.908.987**	-	-
Aviation Infrastructure Development	*Contract*	**-**	-	-
Hotel	*Pax*	**291.937**	-	-
	Room	**182.765**	-	-
Others	Rupiah/1000	**245.491.880**	173.608.219	141%

Pendapatan
Revenue

Uraian Description	Satuan Unit	Realisasi Realization	RKAP	Pencapaian Achievement
Lounge	Rp Juta Rp Million	**382.601**	402.206	95%
Passenger Services	Rp Juta Rp Million	**41.808**	53.479	78%
Catering	Rp Juta Rp Million	**83.305**	102.176	82%
Travel Management Corporate	Rp Juta Rp Million	**34.735**	25.200	138%
Hospitality	Rp Juta Rp Million	**542.449**	583.061	93%
Property Development	Rp Juta Rp Million	**63.855**	42.769	149%
Aviation Infrastructure Development	Rp Juta Rp Million	**455.068**	360.124	126%
Property	Rp Juta Rp Million	**518.923**	402.893	129%
Hotel	Rp Juta Rp Million	**187.579**	144.300	130%
Other	Rp Juta Rp Million	**362.954**	282.988	128%

SEGMEN USAHA *OPERATIONS SUPPORT*

OPERATIONS SUPPORT BUSINESS SEGMENT



InJourney Aviation Services merupakan penyedia solusi operasional terkemuka di industri penerbangan, dengan fokus pada *facility management, manpower services, equipment supply* & *maintenance*, dan ICT *solution*. Layanan IAS bertujuan meningkatkan keberlanjutan

InJourney Aviation Services is a leading provider of operational solutions in the aviation industry, focusing on facility management, manpower services, equipment supply & maintenance, and ICT solutions. IAS services aim to improve airports' sustainability and operational efficiency, creating

dan efisiensi operasional bandara, menciptakan lingkungan yang menarik, nyaman, bersih, dan berkualitas internasional.

Keunggulan Perusahaan terletak pada perekrutan tenaga kerja berkualitas, pemeliharaan peralatan terjadwal, integrasi sistem teknologi informasi canggih, serta komitmen terhadap keamanan dan lingkungan. Sebagai mitra operasional yang andal, IAS berkomitmen memberikan nilai tambah berkelanjutan bagi pelanggan dan menyumbang positif pada komunitas serta lingkungan sekitar.

Layanan Utama

1. ***Facility Management***
   IAS ahli dalam *facility management* bandara, menyediakan layanan *operations supports* lengkap untuk pengalaman penerbangan optimal. Layanan pembersihan, keamanan, dan pemeliharaan standar tertinggi. Pengelolaan limbah dan transportasi yang efisien mencerminkan komitmen keberlanjutan lingkungan.

   Layanan pelanggan Perusahaan fokus pada kepuasan penumpang melalui pengalaman ramah. Kolaborasi erat dengan pelanggan memastikan keberlanjutan jangka panjang, dengan perhatian pada kepentingan sosial dan lingkungan untuk nilai tambah berkelanjutan.

2. ***Licensed Manpower Services***
   IAS adalah penyedia *licensed manpower services* di bandara, fokus pada *ground handling, security, customs, immigration,* dan *catering services*. Perusahaan menonjolkan keandalan operasional, kepatuhan regulasi, dan inovasi teknologi.

   Keunggulan IAS ialah kerja sama dengan pihak berwenang, teknologi canggih, dan kualitas produk. Prioritas Perusahaan adalah kepentingan jangka panjang pelanggan, dengan komitmen pada hubungan kolaboratif. Perusahaan juga mendukung keberlanjutan sosial dan lingkungan, bertujuan menciptakan industri penerbangan yang aman dan berkelanjutan.

3. ***Manpower Services***
   IAS adalah penyedia *manpower services* terkemuka di bandara, fokus pada rekrutmen dan pelatihan tenaga kerja berkualitas tinggi untuk industri penerbangan. Keunggulan Perusahaan terletak pada kemitraan strategis

an attractive, comfortable, clean, and international-quality environment.

The Company's strengths lie in recruiting qualified personnel, maintaining scheduled equipment, integrating advanced information technology systems, and committing to safety and the environment. As a reliable operational partner, IAS is committed to providing sustainable value to its customers and contributing positively to the community and the environment.

Main Services

1. **Facility Management**
   IAS is an expert in airport facility management, providing comprehensive operations support services for an optimal flight experience. Cleaning, security, and maintenance services are of the highest standard. Efficient waste management and transportation reflect a commitment to environmental sustainability.

   The Company's customer service focuses on passenger satisfaction through a friendly experience. Close collaboration with customers ensures long-term sustainability, with attention to social and environmental interests for sustainable added value.

2. **Licensed Manpower Services**
   IAS provides licensed manpower services at airports, focusing on ground handling, security, customs, immigration, and catering services. The Company emphasizes operational reliability, regulatory compliance, and technological innovation.

   IAS's strengths include cooperation with authorities, advanced technology, and product quality. The Company's priority is the long-term interests of its customers, with a commitment to collaborative relationships. The Company also supports social and environmental sustainability, aiming to create a safe and sustainable aviation industry.

3. **Manpower Services**
   IAS is a leading provider of manpower services at airports, focusing on recruiting and training high-quality personnel for the aviation industry. The Company's strengths lie in its strategic partnerships with airlines and

dengan maskapai penerbangan dan otoritas bandara. Kami menawarkan solusi tenaga kerja andal, patuh terhadap regulasi keamanan, dan berkomitmen pada keberlanjutan sosial dan lingkungan melalui inovasi teknologi dan manajemen efisien.

4. ***Equipment Supply & Maintenance***
IAS adalah mitra terkemuka dalam mendukung operasional bandara melalui penyediaan peralatan dan layanan pemeliharaan berkualitas tinggi. Keunggulan Perusahaan terletak pada pemahaman industri, kemitraan yang solid, dan adaptasi terhadap teknologi terbaru.

   Dalam memberikan layanan, fokus Perusahaan adalah meningkatkan keamanan dan efisiensi, sambil memprioritaskan keberlanjutan lingkungan dan sosial. Tujuan Perusahaan, yakni menjadi mitra jangka panjang yang menyediakan solusi inovatif untuk pertumbuhan bersama dalam era penerbangan modern.

5. ***ICT Solution***
IAS adalah mitra solusi ICT terkemuka yang fokus pada mendukung operasional bandara melalui layanan *operations support* yang komprehensif. Keunggulan Perusahaan terletak pada jaringan yang andal, keamanan data tingkat tinggi, dukungan pelanggan responsif, dan aplikasi perangkat lunak terkini.

   Perusahaan juga berkomitmen pada kolaborasi bisnis jangka panjang dan tanggung jawab sosial dan lingkungan. Dengan solusi terbaik, inovasi berkelanjutan, efisiensi energi, dan kepatuhan terhadap regulasi, Perusahaan membentuk kemitraan kokoh untuk memberikan dampak positif bagi masyarakat.

Strategi Usaha

Pada tahun 2024, strategi usaha yang dilakukan pada segmen bisnis *Operational Support* adalah sebagai berikut:

1. Secara konsisten melakukan pemasaran manajemen fasilitas bisnis, solusi teknologi informasi, jasa tenaga kerja, dan penyediaan peralatan serta pemeliharaan di luar bandara;
2. Mengintensifkan pemasaran *Business to Business* (B2B) dan melakukan kampanye pemasaran ke publik untuk memperkuat tingkat keterkenalan merek produk/layanan bisnis kasa brand awareness produk/layanan penumpang;

airport authorities. We offer reliable manpower solutions that comply with security regulations and are committed to social and environmental sustainability through technological innovation and efficient management.

4. **Equipment Supply & Maintenance**
IAS is a leading partner in supporting airport operations by providing high-quality equipment and maintenance services. The Company's strengths lie in its industry knowledge, solid partnerships, and adaptation to the latest technologies.

   In providing its services, the Company focuses on improving safety and efficiency while prioritizing environmental and social sustainability. The Company aims to become a long-term partner providing innovative solutions for mutual growth in modern aviation.

5. **ICT Solution**
IAS is a leading ICT solution partner that supports airport operations through comprehensive operations support services. The Company's strengths lie in its reliable network, high data security, responsive customer support, and state-of-the-art software applications.

   The Company is also committed to long-term business collaboration and social and environmental responsibility. With the best solutions, continuous innovation, energy efficiency, and regulatory compliance, the Company forms strong partnerships to impact society positively.

Business Strategy

In 2024, the business strategy for the Operational Support business segment is as follows:

1. Consistently marketing business facility management, information technology solutions, labor services, and the provision of equipment and maintenance outside the airport;
2. Intensifying Business to Business (B2B) marketing and conducting public marketing campaigns to strengthen brand awareness of business products/services and passenger products/services;

3. Menangkap peluang-peluang baru yang sesuai dengan portofolio Perusahaan dengan cara duplikasi atau replikasi proyek di bandara dan luar bandara;
4. Berkolaborasi dengan Airport Co dalam mengoptimalkan aset-aset yang dimiliki induk untuk didayagunakan secara komersial; dan
5. Mendorong Anak Usaha (APSI & APSD) untuk memperkuat portofolio & fokus bisnisnya, sehingga dapat memaksimalkan pendapatan.

3. Capturing new opportunities aligned with the Company's portfolio through project duplication or replication at airports and non-airport locations;
4. Collaborating with Airport Co to optimize the commercial utilization of assets owned by the parent company; and
5. Encouraging subsidiaries (APSI & APSD) to strengthen their portfolios and business focus to maximize revenue.

Kinerja Operasional

Rata-rata pendapatan operasional lini bisnis pada segmen usaha *operation support* bervariasi. Pencapaian tertinggi ada di bisnis *facility management*, yakni 103% dari target yang ditetapkan. Untuk pendapatan dari lini bisnis tersebut mencapai 106%. Rincian kinerja segmen *operation support* diuraikan melalui tabel di bawah.

Operational Performance

The average operational revenues of the business line in the operation support segment varies. The highest achievement was in the facility management business, at 103% of the set target. Revenue from this business line reached 106%. The performance details of the operation support segment are outlined in the table below.

Tabel Kinerja *Operation Support* 2024
Table of Operation Support Performance in 2024

Produksi/Operasional
Production/Operations

Uraian Description	Satuan Unit	Realisasi Realization	RKAP	Pencapaian Achievement
ICT Solution	*Contract*	**1.741**	2.241	78%
Facility Management	*Package*	**80.106**	78.095	103%
Manpower Services	Personel Personnel	**224.276**	249.085	90%
Licensed Manpower Services	Personel Personnel	**-**	-	-
Equipment Supply & Maintenance	*Contract*	**594.297**	723.480	82%

Pendapatan
Revenue

Uraian Description	Satuan Unit	Realisasi Realization	RKAP	Pencapaian Achievement
ICT Solution	Rp Juta Rp Million	**389.449**	452.545	86%
Facility Management	Rp Juta Rp Million	**909.047**	859.045	106%
Manpower Services	Rp Juta Rp Million	**1.154.774**	1.245.427	93%
Equipment Supply & Maintenance	Rp Juta Rp Million	**564.571**	683.465	83%
Ops. Support	Rp Juta Rp Million	**3.017.840**	3.240.482	93%

PROFITABILITAS PER SEGMEN USAHA

Sejalan dengan berakhirnya pandemi COVID-19 membuat aktivitas bisnis berjalan normal kembali yang mengakibatkan peningkatan pendapatan Perusahaan. segmen usaha properti mengalami peningkatan yang cukup signifikan menjadi Rp844,34 miliar atau meningkat 109% dibandingkan tahun 2023 sebesar Rp404,8 miliar. Selain itu, segmen usaha *operation support* dan *ground handling* juga mengalami pertumbuhan yang stabil.

PROFITABILITY BY BUSINESS SEGMENT

In line with the end of the COVID-19 pandemic, business activities returned to normal, resulting in an increase in the Company's revenue. The property business segment experienced a significant increase to Rp844.34 billion, up 109% compared to 2023 at Rp404.8 billion. In addition, the operation support and ground handling business segments also experienced stable growth.

Tabel Profitabilitas 2024
Table of Profitability in 2024

(Rp Juta)
(Rp Million)

Segmen Usaha Business Segment	2024			2023		
	Pendapatan Usaha Operating Revenues	**Beban Pokok Pendapatan** Cost of Revenues	**Laba Kotor** Gross Profit	**Pendapatan Usaha** Operating Revenues	**Beban Pokok Pendapatan** Cost of Revenues	**Laba Kotor** Gross Profit
Ground Handling	**1.332.722**	**(1.217.006)**	**140.229**	1.075.315	(1.012.022)	79.142
Cargo & Logistics	**1.750.546**	**(1.083.552)**	**680.734**	1.739.136	(1.141.749)	662.389
Hospitality	**771.333**	**(545.498)**	**272.815**	584.903	(313.613)	298.554
Operation Support	**3.312.308**	**(2.309.938)**	**603.949**	2.434.380	(1.867.043)	451.837
Property	**307.832**	**(627.826)**	**216.517**	293.957	(272.068)	132.747

Tinjauan Kinerja Keuangan

Financial Performance Review

PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "IAS", "Perusahaan") mulai beroperasi secara resmi pada tahun 2024. Uraian mengenai kinerja keuangan ini disusun berdasarkan Laporan Keuangan yang berakhir pada tanggal 31 Desember 2024 dan telah diaudit oleh Kantor Akuntan Publik (KAP) Purwantono, Sungkoro & Surja dengan opini wajar dalam semua hal yang material. Sedangkan kinerja keuangan tahun 2023, merupakan laporan keuangan yang disajikan kembali sehubungan dengan kombinasi bisnis entitas sepengendali.

PT Integrasi Aviasi Solusi (InJourney Aviation Services, IAS, or the Company) commenced operations on December 31, 2024. This financial performance overview is based on the Financial Statements on December 31, 2024, which have been audited by the Public Accounting Firm (KAP) Purwantono, Sungkoro & Surja with a fair opinion in all material respects. On the other hand, the financial performance for the year 2023 represents restated financial statements in connection with the business combination of the parent entity.

KINERJA ASET

Total Aset IAS per 31 Desember 2024 tercatat sebesar Rp6,21 triliun, meningkat 14% dari tahun sebelumnya yang sebesar Rp5,42 triliun. Komposisi aset IAS tahun 2024, terutama berupa aset lancar yang mencapai 64% dari total aset Perusahaan.

ASSET PERFORMANCE

IAS Total Assets on December 31, 2024, were recorded at Rp6.21 trillion, an increase of 14% from the previous year's Rp5.42 trillion. The composition of IAS assets in 2024 mainly consisted of current assets, which accounted for 64% of the Company's total assets.

Rincian Aset
Asset Details

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Kas dan Setara Kas Cash and Cash Equivalent	**1.277.215**	1.142.847	134.368	12
Investasi Jangka Pendek Short-Term Investment	**35.000**	47.715	(12.715)	(27)
Piutang Usaha – Neto Trade Receivables – Net	**1.161.024**	929.750	231.273	25
Piutang Lain-Lain – Neto Other Receivables – Net	**171.893**	10.005	161.888	1.618
Persediaan Inventories	**31.301**	26.875	4.426	16
Biaya Dibayar di Muka dan Uang Muka Prepaid Expenses and Advances	**295.028**	171.576	123.452	72
Pendapatan yang Masih Harus Diterima – Neto Accrued Income Account – Net	**918.712**	781.228	137.483	18
Pajak Dibayar di Muka dan Uang Muka Prepaid Taxes and Advances	**52.789**	28.997	23.792	82
Aset Lancar Lainnya Other Current Assets	**12.770**	3.092	9.678	313
Total Aset Lancar Total Current Assets	**3.955.732**	3.142.085	813.647	26

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Aset Tetap – Neto Fixed Assets – Net	**1.222.700**	1.327.275	(104.575)	(8)
Aset Hak Guna – Neto Right-of-Use Assets	**128.912**	111.744	17.169	15
Aset Pajak Tangguhan Deferred Tax Assets	**397.495**	443.949	(46.454)	(10)
Aset Tidak Lancar Lainnya Other Non-Current Assets	**503.056**	397.537	105.519	27
Total Aset Tidak Lancar Total Non-Current Assets	**2.252.164**	2.280.505	(28.341)	(1)
Total Aset Total Assets	**6.207.895**	**5.422.590**	**785.305**	**14**

Aset Lancar

Jumlah aset lancar IAS pada akhir tahun 2024 tercatat sebesar Rp3,95 triliun, meningkat 26% dari tahun sebelumnya yang sebesar Rp3,14 triliun. Hal ini disebabkan oleh peningkatan kas dan setara kas sebesar Rp134,37 miliar dan total piutang sebesar Rp393,16 miliar.

Aset Tidak Lancar

Jumlah aset tidak lancar pada akhir tahun 2024 tercatat senilai Rp2,25 triliun, menurun 1% dari tahun 2023 yang sebesar Rp2,28 triliun. Penurunan ini disebabkan berkurangnya nilai aset tetap yang mencapai Rp104,57 miliar dan aset pajak tangguhan sebesar Rp46,45 miliar.

Current Assets

IAS's current assets at the end of 2024 were recorded at Rp3.95 trillion, an increase of 26% from the previous year's Rp3.14 trillion. This was due to an increase in cash and cash equivalents of Rp134.37 billion and total receivables of Rp393.16 billion.

Non-Current Assets

The total non-current assets on December 31, 2024, amounted to Rp2.25 trillion, a 1% decrease from Rp2.28 trillion in 2023. This decrease was primarily due to a reduced value of fixed assets by Rp104.57 billion and deferred tax assets by Rp46.45 billion.

LIABILITAS

Hingga berakhirnya tahun buku 2024, total liabilitas InJourney Aviation Services sebesar Rp3,19 triliun. Komposisi terbesar dari liabilitas Perusahaan adalah liabilitas jangka pendek yang sebesar Rp2,32 triliun atau 73% dari total liabilitas.

LIABILITIES

At the end of the 2024 fiscal year, InJourney Aviation Services' total liabilities amounted to Rp3.19 trillion. The most significant component of the Company's liabilities was short-term liabilities, which amounted to Rp2.32 trillion or 73% of total liabilities.

Rincian Liabilitas
Liabilities Details

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Utang Usaha Trade Payables	**597.589**	971.206	(373.618)	(38)
Utang Lain-lain Other Payables	**281.672**	265.767	15.905	6

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Liabilitas Imbalan Kerja Jangka Pendek Short-Term Employee Benefits Liabilities	**72.190**	56.494	15.697	28
Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Waktu Satu Tahun: Liabilitas Sewa Current Maturities of Long-Term Liabilities: Lease Liabilities	**17.795**	42.113	(24.318)	(58)
Beban Akrual Accrued Expenses	**893.062**	722.758	170.304	24
Utang Pajak Tax Payables	**128.838**	91.387	37.451	41
Pendapatan Diterima di Muka Unearned Revenues	**113.518**	93.601	19.917	21
Liabilitas Jangka Pendek Lainnya Other Current Liabilities	**212.291**	125.010	87.281	70
Total Liabilitas Jangka Pendek Total Current Liabilities	**3.316.954**	**2.368.335**	**(51.381)**	**(2)**
Utang Usaha Jangka Panjang Long-Term Trade Payables	**237.982**	171	237.811	139.811
Liabilitas Imbalan Kerja Jangka Panjang Long-Term Employee Benefits Liabilities	**350.130**	351.607	(1.477)	0
Liabilitas Jangka Panjang Setelah Dikurangi Bagian yang Jatuh Tempo dalam Waktu Satu Tahun: Liabilitas Sewa Long-Term Liabilities – Net of Current Maturities: Lease Liabilities	**29.685**	110.448	(80.763)	(73)
Liabilitas Jangka Panjang Lainnya Other Non-Current Liabilities	**66.245**	42.659	23.586	55
Total Liabilitas Jangka Panjang Total Non-Current Liabilities	**876.160**	572.487	303.673	53
Jumlah Liabilitas Total Liabilities	**3.193.114**	**2.940.822**	**289.671**	**10**

Liabilitas Jangka Pendek

Total liabilitas jangka pendek pada akhir tahun 2024 tercatat senilai Rp2,32 triliun, turun 2% dari tahun 2023 sebesar Rp2,37 triliun. Perubahan ini terutama disebabkan oleh menurunnya utang usaha dari Rp971,21 miliar menjadi Rp597,59 miliar.

Liabilitas Jangka Panjang

Total liabilitas jangka panjang pada akhir tahun 2024 tercatat senilai Rp876,16 miliar, naik 53% dari tahun 2023 yang sebesar Rp572,49 miliar. Perubahan ini, antara lain disebabkan oleh meningkatnya utang usaha jangka panjang dari Rp171 juta menjadi Rp237,98 miliar.

Current Liabilities

At the end of 2024, total current liabilities were recorded at Rp2.32 trillion, down 2% from Rp2.37 trillion in 2023. This change was mainly due to decreased trade payables from Rp971.21 billion to Rp597.59 billion.

Non-Current Liabilities

Total long-term liabilities at the end of 2024 were recorded at Rp876.16 billion, a 53% increase from Rp572.49 billion in 2023. This change was mainly due to an increase in long-term accounts payable from Rp171 million to Rp237.98 billion.

EKUITAS

Hingga berakhirnya tahun buku 2024, total ekuitas Perusahaan sebesar Rp3,01 triliun, naik 21% dari tahun 2023 yaitu sebesar Rp2,48 triliun. Perubahan ini berkorelasi dengan realisasi laba (rugi) Perusahaan di tahun 2024 yang lebih tinggi dibandingkan tahun 2023.

EQUITY

By the end of the 2024 fiscal year, the Company's total equity amounted to Rp3.01 trillion, a 21% increase from Rp2.48 trillion in 2023. This change correlates with the Company's higher profit (loss) realization in 2024 compared to 2023.

Rincian Ekuitas
Equity Details

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023
Ekuitas yang dapat Diatribusikan Kepada Pemilik Entitas Induk Modal Saham - Nilai Nominal Rp1.000.000 (Nilai Penuh) Per Saham Masing-Masing untuk Saham Seri I dan Saham Seri J • Modal Dasar - 5.000.000 Saham, Terdiri dari 1 Saham Seri I dan 4.999.999 Saham Seri J (2023 dan 2022:800.000 Saham) • Modal Ditempatkan dan Disetor Penuh - 1.752.861 Saham, Terdiri dari 1 Saham Seri I dan 1.752.860 Saham Seri J (2023 dan 2022: 200.000 Saham) **Equity Attributable to Owners of The Parent Entity** Share Capital - Nominal Value of Rp1,000,000 (Full Value) Per Share for Each of The Series I and Series J Shares • Authorized Capital - 5,000,000 Shares, Consisting of 1 Series I Share and 4,999,999 Series J Shares (2023 and 2022: 800,000 Shares) • Paid-In Capital - 1,752,861 Shares, Consisting of 1 Series I Share and 1,752,860 Series J Shares (2023 and 2022: 200,000 Shares)	**1.752.861**	200.000
Tambahan Modal Disetor Additional Paid-In Capital	**751.811**	-
Selisih Transaksi dengan Pihak Nonpengendali Difference From Transactions with Non-Controlling Parties	**(9.116)**	-
Ekuitas *Merging Entity* Merging Entity's Equity		2.248.061
Saldo Laba Retained Earnings		
Dicadangkan Reserved	**59.519**	-
Belum Dicadangkan Unreserved	**262.577**	34.245
Penghasilan Komprehensif Lain Other Comprehensive Income	**(2.821)**	(538)
Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk Equity Attributable to The Parent Entity's Owners	**2.814.831**	2.481.768
Kepentingan Nonpengendali Non-Controlling Interests	**199.950**	-
Total Ekuitas Total Equity	**3.014.781**	**2.481.768**

KINERJA LABA-RUGI
PROFIT-LOSS PERFORMANCE

Perkembangan Laba Rugi
Profit Loss Development

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Pendapatan Usaha Operating Revenues	**7.483.887**	6.134.166	1.349.721	22
Beban Operasional Operational Expenses	**(5.528.269)**	(4.637.986)	(890.283)	19
Beban Pegawai Employees Expenses	**(642.128)**	(431.647)	(210.481	49
Beban Umum dan Administrasi General and Administrative Expenses	**(872.845)**	(833.742)	(40.349)	5
Beban Pemasaran Marketing Expenses	**(20.963)**	(25.939)	4.976	(19)
Pendapatan (Beban) Lain-lain Other Income (Expenses)	**65.502**	40.730	24.772	61
Laba (Rugi) Usaha Operating Profit (Loss)	**485.183**	**245.582**	**239.601**	**98**
Pendapatan Keuangan Financial Income	**35.941**	22.318	13.623	61
Beban Keuangan Financial Costs	**(43.594)**	(38.393)	(5.201)	14
Total Laba (Rugi) Entitas Anak, Entitas Asosiasi, dan Ventura Bersama Total Profit (Loss) of Subsidiaries, Associates, and Joint Ventures	**3.685**	1.898	1.787	94
Laba (Rugi) Sebelum Pajak Final dan Pajak Penghasilan Badan Profit Before Final Tax and Corporate Income Tax	**481.215**	**231.405**	**249.810**	**108**
Pajak Final Final Tax	**(40.675)**	(29.253)	(11.422)	39
Laba (Rugi) Sebelum Pajak Penghasilan Badan Profit (Loss) Before Corporate Income Tax	**440.540**	202.152	238.388	118
Manfaat (Beban) Pajak Penghasilan Badan Corporate Income Tax Benefits (Costs)	**(170.755)**	(83.393)	(87.362)	105
Laba (Rugi) Tahun Berjalan Profit (Loss) for the Year	**269.785**	118.759	151.026	127
• Diatribusikan Kepada Pemilik Entitas Induk Attributable to Owner of the Parent Entity	**153.021**	63.404	89.617	141
• Diatribusikan Kepada Kepentingan Non Pengendali Attributable to Non-Controlling Interests	**116.764**	55.355	61.409	111
Penghasilan Komprehensif Lain Other Comprehensive Income	**-**	-	-	-
Pengukuran Kembali Program Imbalan Pasti Remeasurement of Defined Benefit Plans	**1.215**	(10.075)	11.290	(112)

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Laba (Rugi) Komprehensif Tahun Berjalan Comprehensive Income for the Year	**271.000**	**108.684**	**162.316**	**149**
• Diatribusikan Kepada Pemilik Entitas Induk Attributable to Owner of the Parent Entity	**154.319**	55.835	98.484	176
• Diatribusikan Kepada Kepentingan Non Pengendali Attributable to Non-Controlling Interests	**116.681**	52.849	63.832	121

Pendapatan Usaha

Pendapatan usaha IAS pada tahun 2024 tercatat sebesar Rp7,48 triliun, naik 22 % dari tahun 2023 senilai Rp6,13 triliun. Pendapatan tertinggi utamanya berasal dari pendapatan *Operation Support* Rp2,91 triliun, naik 26%, dari tahun sebelumnya tercatat sebesar Rp2,32 triliun. Hal ini berkorelasi dengan pemulihan *traffic* bandara, serta peningkatan pendapatan dari sektor luar bandara.

Operating Revenues

IAS operating revenues in 2024 was recorded at Rp7.48 trillion, up 22% from Rp6.13 trillion in 2023. The highest revenue primarily came from Operation Support revenue of Rp2.91 trillion, up 26% from the previous year's Rp2.32 trillion. This correlates with the recovery of airport traffic and increased revenue from the non-airport sector.

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Ground Handling	**1.332.722**	1.075.315	257.407	24
Cargo & Logistics	**1.750.546**	1.739.136	11.410	1
Hospitality	**771.333**	584.903	186.430	32
Operation Support	**3.312.308**	2.434.380	877.928	36
Property	**307.832**	293.957	13.875	5
Lainnya	**9.146**	6.475	2.671	41

Beban Usaha

Beban usaha pendapatan IAS pada tahun 2024 tercatat sebesar Rp6,99 triliun, naik 19% dari tahun 2023 senilai Rp5,8 triliun. Peningkatan beban pokok pendapatan tersebut berasal dari *set-up cost* pembentukan sub holding IAS seperti biaya konsultan, sewa gedung, serta penyelesaian kompensasi karyawan dampak merger.

Operating Expenses

IAS's operating expenses in 2024 are recorded at Rp6.99 trillion, up 19% from Rp5.8 trillion in 2023. The increased cost of revenues came from the set-up costs for establishing IAS sub-holdings, such as consulting fees, building rentals, and the settlement of employee compensation due to the merger.

(Rp Juta, kecuali dinyatakan lain)
(Rp Million, unless stated otherwise)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Beban Pokok Pendapatan Cost of Revenues	**(5.528.269)**	(4.637.986)	(890.283)	19
Beban Pegawai Employees Expenses	**(642.128)**	(431.647)	(210.481)	49
Beban Umum dan Administrasi General and Administrative Expenses	**(872.845)**	(833.742)	(40.349)	5
Beban Pemasaran Marketing Expenses	**(20.963)**	(25.939)	4.976	(19)
Pendapatan (Beban) Lain-lain Other Income (Expenses)	**65.502**	40.730	24.772	61
Total Beban Usaha Total Operating Expenses	**(6.999.949)**	**(5.888.585)**	**(1.111.365)**	**19**

Laba (Rugi) Usaha

Tahun 2024, IAS mencatat laba usaha mencapai Rp485,18 miliar, mengalami peningkatan 98% dari tahun sebelumnya yang sebesar Rp245,58 miliar.

Operating Profit (Loss)

In 2024, IAS recorded an operating profit of Rp485.18 billion, an increase of 98% from the previous year's Rp245.58 billion.

Laba (Rugi) Sebelum Pajak Final dan Pajak Penghasilan Badan

Tahun 2024, IAS mencatat laba sebelum pajak final dan pajak penghasilan badan sebesar Rp481,21 miliar, meningkat 108% dibandingkan tahun sebelumnya yang sebesar Rp231,4 miliar.

Profit (Loss) Before Final Tax and Corporate Income Tax

In 2024, IAS recorded profit before final tax and corporate income tax of Rp481.21 billion, an increase of 108% compared to the previous year's figure of Rp231.4 billion.

Laba (rugi) Sebelum Pajak Penghasilan Badan

Tahun 2024, IAS mencatat laba sebelum pajak penghasilan badan sebesar Rp440,54 miliar, meningkat 118% dibandingkan tahun sebelumnya yang sebesar Rp202,15 miliar.

Profit (Loss) Before Corporate Income Tax

In 2024, IAS recorded profit before corporate income tax of Rp440.54 billion, an increase of 118% compared to the previous year's figure of Rp202.15 billion.

Laba (rugi) Tahun Berjalan

Tahun 2024, IAS mencatat laba tahun berjalan sebesar Rp269,79 miliar, mengalami peningkatan 127% dari tahun sebelumnya dimana perusahaan membukukan Rp218,76 miliar. Laba tahun berjalan tersebut diatribusikan kepada pemilik entitas induk sebesar 57% atau sebesar Rp153,02 miliar. Sedangkan sisanya sebesar Rp116,76 miliar diatribusikan kepada kepentingan non pengendali

Profit (Loss) for the Year

In 2024, IAS recorded a profit for the year of Rp269.79 billion, a 127% increase from the previous year, when the Company recorded Rp218.76 billion. The profit for the year was attributed to the owners of the parent entity at 57% or Rp153.02 billion. The remaining Rp116.76 billion was attributed to non-controlling interests.

Penghasilan Komprehensif Lain

Tahun 2024, IAS mencatat penghasilan komprehensif lain sebesar Rp271 miliar, mengalami peningkatan 149% dari tahun sebelumnya di mana perusahaan membukukan laba usaha sebesar Rp108,68 miliar. Laba tahun berjalan tersebut diatribusikan kepada pemilik entitas induk sebesar 57% atau sebesar Rp154,32 miliar. Sedangkan sisanya sebesar Rp116,68 miliar diatribusikan kepada kepentingan non pengendali.

Other Comprehensive Income

In 2024, IAS recorded other comprehensive income of Rp271 billion, a 149% increase from the previous year when the Company reported an operating profit of Rp108.68 billion. The profit for the year was attributed to the parent entity at 57% or Rp154.32 billion. The remaining Rp116.68 billion was attributed to non-controlling interests.

ARUS KAS

Jumlah kas dan setara kas IAS pada akhir tahun 2024 tercatat sebesar Rp1,28 triliun, naik 12% dibandingkan posisi awal tahun sebesar Rp1,14 triliun. Peningkatan kas dan setara kas tersebut utamanya disebabkan terjadinya peningkatan kas bersih yang diperoleh dari aktivitas operasi.

CASH FLOW

IAS's cash and cash equivalents at the end of 2024 were recorded at Rp1.28 trillion, a 12% increase compared to the position at the beginning of the year of Rp1.14 trillion. The increase in cash and cash equivalents was mainly due to an increase in net cash obtained from operating activities.

Rincian Arus Kas
Cash Flow Details

(Rp Juta) (Rp Million)

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Arus Kas Aktivitas Operasi Cash Flows from Operating Activities	**369.689**	334.187	35.502	11
Arus Kas Aktivitas Investasi Cash Flows from Investing Activities	**(169.517)**	(40.066)	(129.451)	323
Arus Kas Aktivitas Pendanaan Cash Flows from Financing Activities	**(65.070)**	(142.737)	77.667	(54)
Kas dan Setara Kas Awal Tahun Cash and Cash Equivalents at Beginning of Year	**1.142.847**	989.970	152.877	15
Kas dan Setara Kas Akhir Tahun Cash and Cash Equivalents at End of Year	**1.277.215**	1.142.847	134.368	12

Arus Kas dari Aktivitas Operasi

Arus kas bersih yang diperoleh dari aktivitas operasi tahun 2024 tercatat sebesar Rp369,69 miliar, meningkat 11% dibandingkan tahun sebelumnya yang sebesar Rp334,19 miliar. Peningkatan tersebut utamanya disebabkan membaiknya kegiatan operasional, khususnya di sektor aviasi karena pemulihan lalu lintas penerbangan.

Cash Flows from Operating Activities

Net cash flow from operating activities in 2024 was recorded at Rp369.69 billion, a 11% increase compared to the previous year's figure of Rp334.19 billion. This increase was mainly due to improved operational activities, particularly in the aviation sector, due to the recovery in air traffic.

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Penerimaan dari pelanggan Receipts from customer	**7.450.026**	6.440.220	1.009.806	16
Pembayaran kepada pemasok dan pihak ketiga lainnya dan pegawai Payments to supplier, other third parties, and employee	**(6.893.164)**	(5.897.946)	(995.218)	17
Pembayaran beban bunga Payment of interest expense	**(43.594)**	(38.393)	(5.201)	14
Penerimaan dari pendapatan keuangan Receipts from finance income	**35.941**	22.318	13.623	61
Penerimaan restitusi pajak Claimable tax refund	**77.393**	20.069	57.324	286
Pembayaran pajak Taxes payment	**(256.913)**	(212.081)	(44.832)	21
Kas Bersih dari Aktivitas Operasi Net Cash from Operating Activities	**369.689**	**334.187**	**35.502**	**11**

Arus Kas dari Aktivitas Investasi

Arus kas bersih yang digunakan untuk aktivitas investasi tahun 2024 tercatat sebesar Rp169,52 miliar, lebih tinggi dari tahun sebelumnya sebesar Rp40,07 miliar. Hal tersebut antara lain disebabkan adanya pengeluaran untuk investasi sebesar Rp98,65 miliar untuk pengembangan properti dan peremajaan peralatan produksi.

Cash Flows from Investing Activities

Net cash flow used for investing activities in 2024 was recorded at Rp169.52 billion, higher than the previous year's Rp40.07 billion. This was partly due to investment expenditures of Rp98.65 billion for property development and production equipment renewal.

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Perolehan aset tetap dan aset tidak lancar lainnya Purchases of fixed asset and other non-current asset	**(169.662)**	(71.008)	(98.654)	(139)
Penerimaan Investasi Aset Keuangan Receipt from financial assets investments	**12.715**	20.002	(7.287)	(36)
Penerimaan dari penjualan aset tetap Proceed from sales of fixed assets	**15**	10.940	(10.925)	(100)
Pembelian saham non pengendali Purchase of non-controlling interest shares	**(12.585)**	-	(12.585)	-
Kas Bersih dari Aktivitas Investasi Net Cash from Investing Activities	**(169.517)**	**(40.066)**	**(129.451)**	**(323)**

Arus Kas dari Aktivitas Pendanaan

Arus kas bersih yang diperoleh dari aktivitas pendanaan tahun 2024 tercatat sebesar Rp65,07 miliar, turun 54% dari tahun sebelumnya sebesar Rp142,74 miliar. Penurunan tersebut disebabkan pembayaran utang bank atas Kredit Modal Kerja (KMK) bisnis properti.

Cash Flows from Financing Activities

Net cash flow from financing activities in 2024 was recorded at Rp65.07 billion, down 54% from the previous year's Rp142.74 billion. The decrease was due to the repayment of bank loans for working capital (KMK) for the property business.

Uraian Description	2024	2023	Pertumbuhan Growth	
			Rp	%
Pembayaran Liabilitas Sewa Payments of Lease Liabilities	**(71.588)**	(101.159)	29.571	(29)
Penerimaan utang bank jangka pendek Proceed from short-term bank loan	**186.500**	24.500	162.000	661
Pembayaran utang bank jangka pendek Payment of short-term bank loans	**(109.005)**	(36.235)	(72.770)	201
Pembayaran utang bank jangka panjang Payment of long-term bank loans	**(70.977)**	(29.843)	(41.134)	138
Kas Bersih dari Aktivitas Pendanaan Net Cash from Financing Activities	**(65.070)**	**(142.737)**	**77.667**	**(54)**

Kemampuan Membayar Utang

Solvency

Kemampuan IAS untuk memenuhi kewajiban jangka pendek dan jangka panjang dapat dilihat dari sejumlah rasio kinerja. Secara umum, kinerja rasio keuangan pada tahun 2024 menunjukan kinerja rasio yang kuat dan stabil, rasio-rasio solvabilitas yang rendah dikombinasikan dengan *leverage* yang moderat, menempatkan IAS dalam kategori perusahaan yang sehat secara finansial dan memiliki ketahanan tinggi terhadap tekanan ekonomi.

IAS's ability to meet its short-term and long-term obligations can be seen from several performance ratios. In general, financial ratio performance in 2024 shows strong and stable performance, low solvency ratios combined with moderate leverage, placing IAS in the category of financially healthy companies with high resilience to economic pressures.

Uraian Description	**2024**	**2023**	**Pertumbuhan** Growth
Debt to Equity	**0,08**	0,09	(14%)
Debt to Assets	**0,04**	0,09	(10%)
Debt to EBITDA	**0,32**	0,45	(28%)
Debt to Capital	**0,08**	0,09	(13%)
Equity multiplier	**2,09**	2,18	(5%)

Tingkat Kolektibilitas Piutang
Accounts Receivable Collectability Ratio

Tahun Year	**ACP AR**	**ACP PYMHD**
2023	**77**	41
2024	**130**	113

Tingkat Kolektibilitas Piutang IAS Group pada tahun 2024 memiliki ACP *(Average Collection Period)* selama 130 (seratus tiga puluh) hari dimana periode waktu tersebut adalah rata-rata yang dibutuhkan perusahaan untuk mengumpulkan piutang dari pelanggan dan mengubahnya menjadi kas sementara untuk tahun 2023 adalah 77 hari dimana tingkat kolektibilitas piutang tahun 2024 lebih tinggi dibandingkan tahun 2023.

The IAS Group's accounts receivable collectability rate in 2024 has an Average Collection Period (ACP) of 130 days, which is the average time required by the company to collect accounts receivable from customers and convert them into temporary cash. In 2023, the accounts receivable collectability rate was 77 days, meaning that the accounts receivable collectability rate in 2024 is higher than in 2023.

Indikator Tingkat Kolektibilitas
Collectability Rate Indicators

Indikator Indicator	**Acuan Indikator** Indicator Reference
Lancar | Performing	0-30 hari | 0-30 days
Dalam Perhatian Khusus | Watchlist	31-60 hari | 31-60 days
	61-90 hari | 61-90 days
Kurang Lancar | Substandard	91-120 hari | 91-120 days

Indikator Indicator	**Acuan Indikator** Indicator Reference
Diragukan | Doubtful	121-180 hari | 121-180 days
Macet | Non-Performing	181-360 hari | 181-360 days
	>360 hari | >360 days

Penentuan Indikator Piutang dilakukan oleh Perusahaan dengan ketentuan sebagai berikut:

1. Kualitas Lancar, dapat ditentukan dengan kriteria:
   a. Masih dalam tenggang waktu jatuh tempo;
   b. Mitra Usaha menyetujui hasil transaksi;
   c. Mitra Usaha kooperatif;
   d. Mitra Usaha memiliki kondisi usaha keuangan yang stabil;
   e. Tidak ada sengketa atau komplain dari Mitra Usaha; dan
   f. Tidak termasuk Pendapatan yang masih harus diterima (PYMHD) yang masih menjadi tanggung jawab divisi komersial.
2. Kualitas dalam perhatian khusus, dapat ditentukan dengan kriteria:
   a. Piutang tidak dilunasi sampai dengan 90 (sembilan puluh) hari terhitung sejak tanggal jatuh tempo;
   b. Hubungan mitra usaha dengan perusahaan cukup baik;
   c. Mitra Usaha selalu menyampaikan informasi keuangan secara teratur dan akurat;
   d. Terdapat laporan keuangan terkini dan adanya hasil analisis perusahaan atas laporan keuangan atau informasi keuangan yang disampaikan Mitra Usaha;
   e. Pelanggaran tidak mendasar dalam perjanjian usaha.
3. Kualitas kurang lancar, dapat ditentukan dengan kriteria:
   a. Piutang tidak dilunasi pada dalam rentang waktu 91 (sembilan puluh satu) - 120 (seratus dua puluh) hari sejak tanggal jatuh tempo;
   b. Mitra usaha kurang kooperatif dalam penyelesaian pembayaran;
   c. Mitra usaha hanya menyetujui sebagian dari jumlah tagihan; dan
   d. Terdapat pelanggaran yang cukup mendasar dari perjanjian usaha.

The Company carries out the determination of accounts receivable indicators with the following provisions:

1. Performing quality, which can be determined based on the following criteria:
   a. Still within the due date;
   b. Business partners agree with the transaction results;
   c. Business partners are cooperative;
   d. Business partners have stable financial conditions;
   e. There are no disputes or complaints from Business Partners; and
   f. Not including accrued income account (PYMHD), which are still the responsibility of the commercial division.
2. Watchlist quality, which can be determined based on the following criteria:
   a. Receivables are not paid within 90 days from the due date;
   b. The business partner's relationship with the company is quite good;
   c. Business Partners always submit financial information regularly and accurately;
   d. There are current financial reports and the company's analysis of the financial reports or financial information submitted by Business Partners;
   e. No fundamental violations of the business agreement.
3. Substandard quality, which can be determined based on the following criteria:
   a. Receivables are not paid within 91 to 120 days from the due date;
   b. The business partner is uncooperative in settling payments;
   c. The business partner only agrees to pay part of the invoice amount; and
   d. There are significant violations of the business agreement.

4. Kualitas diragukan, dapat ditentukan dengan kriteria:
   a. Piutang tidak dilunasi dalam rentang waktu 121 (seratus dua puluh satu) - 180 (seratus delapan puluh) hari sejak tanggal jatuh tempo
   b. Mitra usaha tidak kooperatif dalam penyelesaian pembayaran;
   c. Mitra usaha menolak hasil transaksi;
   d. Mitra usaha mengalami kesulitan keuangan; dan
   e. Terdapat pelanggaran yang mendasar dari perjanjian usaha.

4. Kualitas macet, dapat ditentukan dengan kriteria:
   a. Piutang tidak dilunasi dalam rentang waktu lebih dari 180 (seratus delapan puluh) hari sejak tanggal jatuh tempo;
   b. Tidak dapat menghubungi Mitra Usaha atau Mitra Usaha tidak diketahui keberadaannya;
   c. Mitra usaha bangkrut/mengalami keadaan darurat;
   d. Terjadi force majeure yang mempengaruhi mitra usaha; dan
   e. Terdapat pelanggaran yang sangat mendasar dari perjanjian usaha.

4. Doubtful quality, which can be determined based on the following criteria:
   a. Accounts receivable are not paid within 121 to 180 days from the due date;
   b. Business partners are uncooperative in settling payments;
   c. Business partners reject the transaction results;
   d. Business partners are experiencing financial difficulties; and
   e. There are fundamental breaches of the business agreement.

4. Non-performing quality, which can be determined based on the following criteria:
   a. Receivables are not paid within 180 days from the due date;
   b. The Business Partner cannot be contacted, or their whereabouts are unknown;
   c. The business partner is bankrupt/ experiencing an emergency;
   d. There is a force majeure affecting the business partner; and
   e. There is a fundamental breach of the business agreement.

Struktur Modal
Capital Structure

KEBIJAKAN DAN ALASAN PEMILIKAN KEBIJAKAN

IAS memilih struktur modal berbasis ekuitas bukan karena takut berhutang, tetapi karena strategi jangka panjang yang mengutamakan stabilitas, fleksibilitas, dan kepercayaan pasar. Ini membuktikan IAS memiliki pondasi yang kokoh untuk menghadapi ketidakpastian ekonomi, sekaligus membuka ruang untuk tumbuh dengan cara yang sehat.

OWNERSHIP POLICY AND RATIONALE

IAS has chosen an equity-based capital structure not out of fear of debt but as part of a long-term strategy prioritizing stability, flexibility, and market confidence. This demonstrates that IAS has a strong foundation to navigate economic uncertainties while opening opportunities for healthy growth.

Rincian Struktur Modal
Capital Structure Details

(Rp Juta) (Rp Million)

Uraian Description	2024	2023
Liabilitas Jangka Pendek Current Liabilities	**2.316.954**	2.368.335
Liabilitas Jangka Panjang Non-Current Liabilities	**876.160**	572.487
Total Liabilitas Total Liabilities	**3.193.114**	2.940.822
Total Ekuitas Total Equity	**3.014.781**	2.481.768
Total Ekuitas dan Liabilitas Total Equity and Liabilities	**6.207.895**	5.422.590

Ikatan Material untuk Investasi Barang Modal

Material Bond For Capital Goods Investment

Sampai dengan akhir periode pelaporan, Perseroan belum melakukan ikatan material atas investasi barang modal. Namun demikian, rencana investasi strategis untuk pengadaan aset tetap masih dalam tahap kajian dan evaluasi, sejalan dengan prioritas bisnis dan kondisi keuangan Perseroan. Setiap realisasi investasi ke depan akan disesuaikan dengan kebutuhan operasional serta prospek pertumbuhan usaha.

Until the end of the reporting period, the Company has not made any material commitments for capital goods investment. However, the strategic investment plan for the procurement of fixed assets is still under review and evaluation, in line with the Company's business priorities and financial conditions. Every investment realization in the future will be adjusted to operational needs and business growth prospects.

INVESTASI BARANG MODAL

CAPITAL GOODS INVESTMENT

Realisasi Investasi Barang Modal
Capital Goods Investment Realization

(Rp Juta) (Rp Million)

Jenis Investasi Investment Type	**Tujuan Investasi** Investment Objective	**Nilai Investasi** Investment Value
IT Equipment	Alat Produksi Bisnis IT Solution [*Operation Support*] IT Solution Business Production Tools [Operation Support]	**65,9**
Machinery, Plants & Equipment	Alat Produksi Bisnis Facility Management [*Operation Support*] Facility Management Business Production Tools [Operation Support]	**710,28**
Other Intangible Asset	Sistem Pendukung Operasional Bisnis IAS Group IAS Group Business Operational Support System	**298,59**

Informasi dan Fakta Material yang Terjadi Setelah Tanggal Laporan Akuntansi

Material Information and Facts Subsequent to the Accountant's Report Date

PENGGABUNGAN PT ANGKASA PURA PROPERTI (APP1) DAN PT ANGKASA PURA HOTEL (APH)

Berdasarkan Akta Pernyataan Keputusan Rapat Perubahan Anggaran Dasar No. 5 tanggal 5 Februari 2025 dari Jose Dima Satria, S.H., M.Kn., pemegang saham menyetujui diantaranya nama perusahaan dari sebelumnya PT Angkasa Pura Properti menjadi PT IAS Property Indonesia. Perubahan tersebut telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui suratnya No. AHU-0007102.AH.01.02.Tahun 2025 tanggal 5 Februari 2025.

Berdasarkan Akta Penggabungan No. 31 tanggal 6 Februari 2025 dari notaris Jose Dima Satria, S.H., M.Kn., APH setuju dan sepakat untuk menggabungkan diri dengan PT IAS Property Indonesia (dahulu PT Angkasa Pura Properti), dimana PT IAS Property Indonesia (dahulu PT Angkasa Pura Properti) sebagai entitas yang melanjutkan kegiatan usaha.

Berdasarkan Akta Penggabungan No. 31 tersebut, dinyatakan bahwa tanggal efektif penggabungan adalah pada saat terbitnya persetujuan dan penerimaan pemberitahuan dari Menteri Hukum dan Hak Asasi Manusia, yaitu masing-masing melalui surat persetujuan No. AHU-0025892. AH.01.10. Tahun 2025 dan surat penerimaan pemberitahuan No. AHU-AH.01.03-0038160, tanggal 7 Februari 2025. Dengan efektifnya penggabungan ini, maka APH selaku perusahaan yang menggabungkan diri menjadi bubar demi hukum sejak tanggal tersebut.

MERGER OF PT ANGKASA PURA PROPERTI (APP1) AND PT ANGKASA PURA HOTEL (APH)

Under the Minutes of the General Meeting Resolution on the Amendment to the Articles of Association No. 5 dated February 5, 2025 from Jose Dima Satria, S.H., M.Kn., shareholders approved, among other things, the change of the company's name from PT Angkasa Pura Properti to PT IAS Property Indonesia. The change has been approved by the Minister of Law and Human Rights of the Republic of Indonesia through letter No. AHU-0007102.AH.01.02.Year 2025, dated February 5, 2025.

Under the Merger Deed No. 31 dated February 6, 2025, executed by Notary Jose Dima Satria, S.H., M.Kn., APH, the parties agreed to merge with PT IAS Property Indonesia (formerly PT Angkasa Pura Properti) with PT IAS Property Indonesia (formerly PT Angkasa Pura Properti) as the entity continuing the business operations.

Under the aforementioned Merger Deed No. 31, the effective date of the merger is the date of issuance of the approval and acceptance of the notification by the Minister of Law and Human Rights, namely through approval letter No. AHU-0025892.AH.01.10. 2025 and the acceptance of notification No. AHU-AH.01.03-0038160, dated February 7, 2025. With the effective merger, APH, as the merging company, is dissolved by law as of that date.

Prospek Usaha

Business Outlook

Pemerintah telah menetapkan sejumlah asumsi makro dalam penyusunan Anggaran Pendapatan dan Belanja Negara 2025. Beberapa rinciannya adalah:

1. Proyeksi pertumbuhan ekonomi nasional 2025 sebesar 5,1-5,5%;
2. Proyeksi tingkat inflasi nasional sebesar 1,5-3,5%;
3. Perkiraan nilai tukar rupiah terhadap dolar Amerika Serikat sebesar Rp15.300-16.000;
4. Proyeksi suku bunga sebesar 6,9-7,3%; dan
5. Proyeksi harga minyak mentah Indonesia (Indonesia Crude Price/ICP) sebesar US$75-85 per barel.

Mengacu pada asumsi eksternal tersebut, InJourney Aviation Services telah menyusun inisiatif strategis tahun 2025 untuk mendukung Perusahaan, yakni:

Optimasi Model Bisnis dan Portofolio:
1. Transformasi budaya layanan;
2. Pemenuhan *ground support equipment* melalui *managed service* PT IAS Support Indonesia;
3. Implementasi jaringan infrastruktur kargo udara;
4. Implementasi *signature* baru di *lounge* dan layanan makanan; dan
5. Standardisasi layanan berbasis keluaran/hasil untuk manajemen fasilitas di bandara.

Operasional dan Komersial Unggul:
1. Aktivasi "IAS One Synergized Solution";
2. Pengembangan layanan *concierge end-to-end passenger service*;
3. Pengoperasian terminal kargo baru;
4. Penetrasi solusi layanan bagasi ke bandara PT Angkasa Pura Indonesia dan Unit Penyelenggara Bandar Udara (Kementerian Perhubungan); dan
5. Penetrasi layanan *inflight catering* ke maskapai penerbangan asing.

Sinergi Ekosistem:
1. Aktivasi IAS Aviation Academy untuk memperkuat kompetensi dan kapabilitas SDM;
2. Optimalisasi, integrasi dan digitalisasi teknologi untuk seluruh lini bisnis;

The government has set several macro assumptions in preparing the 2025 State Budget. Some of the details are as follows:

1. Projected national economic growth in 2025 of 5.1-5.5%;
2. Projected national inflation rate of 1.5-3.5%;
3. Estimated exchange rate of the Indonesian Rupiah against the US Dollar at Rp15,300-16,000;
4. Projected interest rate of 6.9-7.3%; and
5. Projected price of Indonesian crude oil (Indonesia Crude Price/ICP) at US$75-85 per barrel.

Referring to these external assumptions, InJourney Aviation Services has formulated strategic initiatives for 2025 to support the Company, namely:

Business Model and Portfolio Optimization:
1. Service culture transformation;
2. Fulfillment of ground support equipment through managed service by PT IAS Support Indonesia;
3. Implementation of air cargo infrastructure network;
4. Implementation of new signature in lounges and food services; and
5. Standardization of output/result-based services for facility management at airports.

Operational and Commercial Excellence:
1. Activation of "IAS One Synergized Solution";
2. Development of end-to-end passenger service concierge services;
3. Operation of a new cargo terminal;
4. Penetration of baggage service solutions to PT Angkasa Pura Indonesia airports and Airport Operating Units (Ministry of Transportation); and
5. Penetration of inflight catering services to foreign airlines.

Ecosystem Synergy:
1. Activation of IAS Aviation Academy to strengthen human resource competencies and capabilities;
2. Optimization, integration, and digitization of technology for all business lines;

3. Mendukung pelaksanaan *event* di ekosistem pariwisata; dan
4. Penyusunan *master plan* dan *marketing plan* untuk seluruh lahan *idle* bandara.

Kemitraan dan Ekspansi:
1. Monetisasi kemitraan:
   a. Lounge: Plaza Premium Group
   b. *Ground handling & cargo*: Menzies, Celebi
   c. *Ground Support Equipment*: Guangtai
   d. *Maintenance, Repair & Overhaul* (MRO): Grandhi Mallikarjuna Rao (GMR) Group

3. Support for the implementation of events in the tourism ecosystem; and
4. Preparation of a master plan and marketing plan for all idle airport land.

Partnerships and Expansion:
1. Monetization of partnerships:
   a. Lounge: Plaza Premium Group
   b. Ground handling & cargo: Menzies, Celebi
   c. Ground Support Equipment: Guangtai
   d. Maintenance, Repair & Overhaul (MRO): Grandhi Mallikarjuna Rao (GMR) Group

Perbandingan Antara Target dan Realisasi serta Proyeksi 1 (Satu) Tahun Mendatang

Comparison Between Targets and Realization as well as Projections for the Next Year

TARGET DAN REALISASI

Rincian terkait dengan pencapaian target dan realisasi diuraikan melalui tabel di bawah ini.

TARGETS AND REALIZATION

Details related to the achievement of targets and realization are described in the table below.

Tabel Perbandingan Target, Realisasi
Table of Target, Realization Comparison

(Rp Juta, kecuali dinyatakan lain) (Rp Million, unless stated otherwise)

Uraian Description	**Target 2024** 2024 Target	**Realisasi 2024** 2024 Realization	**Pencapaian (%)** Achievement (%)
Pendapatan/Penjualan Revenue/Sales	7.461.902	7.483.887	**100,29**
Laba (Rugi) Profit (Loss)	553.865	271.000	**48,93**
Struktur Modal Capital Structure	5.124.081	6.207.896	**121,15**

PROYEKSI TAHUN BUKU 2025

Rincian proyeksi yang telah ditetapkan oleh Perusahaan, disampaikan dalam tabel di bawah.

PROJECTIONS FOR THE 2025 FISCAL YEAR

Details of the projections set by the Company are presented in the table below.

Tabel Proyeksi Tahun 2025
Table of the 2025 Fiscal Year Projections

(Rp Juta, kecuali dinyatakan lain) (Rp Million, unless stated otherwise)

Uraian Description	Proyeksi 2025 2025 Projection
Pendapatan/Penjualan Revenue/Sales	**8.463.026**
Laba (Rugi) Profit (Loss)	**558.469**
Struktur Modal Capital Structure	**7.819.784**

Aspek Pemasaran
Marketing Aspects

STRATEGI PEMASARAN

Menghadapi tantangan global dan kondisi ekonomi Indonesia, pada tahun 2024 Perusahaan menerapkan strategi pemasaran dengan menggunakan pendekatan beberapa metode, yaitu: *Segmenting*, *Market*, *Positioning* (STP) *Analysis*, *Business Model Canvassing* (BMC) dan *SWOT Analysis*. Perusahaan menerapkan metode-metode tersebut untuk seluruh grup dengan hasil sebagai berikut:

1. **STP Analysis**
   Layanan *ground handling* fokus kepada penguatan layanan kepada pelanggan yang sudah ada dan melakukan pendekatan kepada pelanggan-pelanggan potensial baru yang akan masuk ke Indonesia dari internasional. Secara grup, layanan *ground handling* diperluas dengan menambah layanan *cargo handling* untuk dapat menarik pelanggan-pelanggan baru. Selain itu, penguatan dari sisi operasional diperlukan seperti penambahan alat produksi dan penerapan sistem. Relasi dengan pemangku kepentingan seperti Kementerian Perhubungan, Pengelola Bandar Udara, Imigrasi, Bea dan Cukai juga dilakukan agar pelanggan-pelanggan baru dapat lebih mudah beroperasi di Indonesia.

MARKETING STRATEGY

Facing global challenges and Indonesia's economic conditions, in 2024, the Company implemented a marketing strategy using several methods: Segmenting, Market, Positioning (STP) Analysis, Business Model Canvassing (BMC) and SWOT Analysis. The Company implemented these methods for the entire group with the following results:

1. **STP Analysis**
   Ground handling services focus on strengthening services for existing customers and approaching new potential customers entering Indonesia from international markets. As a group, ground handling services are being expanded by adding cargo handling services to attract new customers. In addition, operational strengthening is needed, such as adding production equipment and implementing systems. Relations with stakeholders such as the Ministry of Transportation, Airport Management, Immigration, Customs and Excise are also being developed so that new customers can operate more easily in Indonesia.

Layanan *lounge* dan *catering service* juga fokus kepada penguatan pelanggan yang sudah ada, juga melakukan pengembangan dengan menargetkan perusahaan-perusahaan potensial seperti perbankan dan *travel agent* umrah dan haji sebagai pasar yang baru untuk layanan *lounge*. Layanan *catering service* akan menyasar maskapai-maskapai asing baru yang beroperasi di Bandar Udara Internasional I Gusti Ngurah Rai - Bali, juga merencanakan peningkatan kapasitas produksi.

Layanan *concierge* melakukan pengembangan dengan menargetkan menjadi bagian layanan perbankan kepada para nasabahnya. Selain itu, penambahan dari *travel agent* umrah dan haji juga menjadi pasar potensial baru, mengingat kebutuhan jamaah umrah dan haji menggunakan layanan *concierge* cukup besar. Salah satu strategi yang dilakukan adalah melakukan *bundling* layanan dengan *lounge* agar pelanggan dapat memperoleh peningkatan layanan.

The lounge and catering services are also focused on strengthening existing customers and developing new markets by targeting potential companies such as banks, Umrah, and Hajj travel agents as new markets for lounge services. The catering service will target new foreign airlines operating at I Gusti Ngurah Rai International Airport in Bali and plan to increase production capacity.

The concierge service is being developed to become part of customers' banking services. In addition, the addition of Umrah and Hajj travel agents is a new potential market, given the significant demand for concierge services among Umrah and Hajj pilgrims. One of the strategies implemented is to bundle services with the lounge so customers can enjoy improved services.

2. BMC

Dalam layanan *ground handling*, Perusahaan memetakan kekuatan yang dimiliki dengan meningkatkan kualitas Sumber Daya Manusia (SDM), jaringan layanan yang tersebar di kota-kota utama dan penghubung di wilayah Indonesia, serta aksesibilitas sistem yang mudah. Stadardisasi kompetensi SDM dan layanan juga diperbarui untuk mencapai kebutuhan pelanggan.

Pada layanan *lounge* dan *catering service* perusahaan melakukan penguatan pada perluasan *market*, perbaikan fasilitas *lounge*, dan melakukan standarisasi layanan di seluruh *lounge* yang dikelola. Layanan *catering service* juga melakukan penguatan layanan untuk dapat menangani pelanggan VIP, *charter flight*, dan juga menjadi bagian dari layanan *ground handling*. Perusahaan juga berencana memperluas layanan *intown catering* sebagai salah satu penguatan pilar layanan *catering service*.

Layanan *concierge* melakukan standarisasi seragam dan kompetensi SDM di seluruh jaringan, dan membangun *customer care* kepada pelanggan. Selain itu, dilakukan juga program-program promo untuk lebih menarik minat *walk in guest* yang juga sesuai dengan peringatan hari-hari khusus. Perusahaan juga berkomitmen untuk melayani InJourney grup sebagai salah satu *channel* untuk penambahan pelanggan.

2. BMC

In ground handling services, the Company is mapping its strengths by improving the quality of its human resources, expanding its service network in major cities and connecting regions across Indonesia, and enhancing system accessibility. Competency standards for human resources and services are also being updated to meet customer needs.

In lounge and catering services, the Company is strengthening its market expansion, improving lounge facilities, and standardizing services across all lounges under its management. The catering service is also enhancing its services to handle VIP customers and charter flights, which is also part of the ground handling service. The Company also plans to expand its in-town catering service, one of its pillars.

The concierge service has standardized uniforms and human resource competencies across the network and established customer care for customers. In addition, promotional programs are carried out to attract walk-in guests, which are also in line with special days. The Company is also committed to serving the InJourney group as one of the channels for adding customers.

3. Analisa SWOT

Analisis SWOT Layanan *Ground Handling*

Kekuatan (*Strengths*)

- Pengalaman dan Jaringan Luas: Beroperasi di lebih dari 50 bandara di Indonesia, melayani lebih dari 88 maskapai domestik dan internasional.
- Standar Layanan Global: Mematuhi standar IATA SGHA 2008, memastikan kualitas layanan yang konsisten.
- Inovasi Teknologi: Menggunakan Ground Support Equipment (GSE) ramah lingkungan dan teknologi berbasis TI untuk efisiensi operasional.
- Penghargaan dan Pengakuan: Menerima penghargaan dari maskapai seperti Korean Air dan Air China atas kinerja layanan terbaik, ISAGO Certificate dan memiliki Partnership dengan IATA.

Kelemahan (*Weaknesses*)

- Ketergantungan pada Maskapai Tertentu: Sebagian besar pendapatan berasal dari maskapai tertentu, meningkatkan risiko bisnis.
- Biaya Operasional Tinggi: Investasi dalam GSE dan teknologi baru memerlukan biaya yang signifikan.
- Keterbatasan Sumber Daya Manusia: Keterampilan teknis dan pelatihan karyawan perlu ditingkatkan untuk memenuhi standar global.

Peluang (*Opportunities*)

- Pertumbuhan Industri Penerbangan: Peningkatan jumlah penumpang, kapasitas Bandara serta penerbangan membuka peluang ekspansi layanan.
- Sinergi dengan PT Angkasa Pura II: Kolaborasi dapat meningkatkan efisiensi dan integrasi layanan di bandara.
- Diversifikasi Layanan: Pengembangan layanan tambahan seperti kargo dan lounge dapat meningkatkan pendapatan.

Ancaman (*Threats*)

- Persaingan Industri: Munculnya pesaing baru (Celebi dan Menzies) dengan harga lebih kompetitif dapat mengurangi pangsa pasar.
- Fluktuasi Ekonomi: Kondisi ekonomi yang tidak stabil dapat mempengaruhi permintaan layanan *ground handling*.

3. SWOT Analysis

SWOT Analysis of Ground Handling Services

Strengths

- Extensive Experience and Network: Operating in over 50 airports in Indonesia, serving over 88 domestic and international airlines.
- Global Service Standards: Complying with IATA SGHA 2008 standards, ensuring consistent service quality.
- Technological Innovation: Utilizes environmentally friendly Ground Support Equipment (GSE) and IT-based technology for operational efficiency.
- Awards and Recognition: Received awards from airlines such as Korean Air and Air China for best service performance, ISAGO Certificate, and partnership with IATA.

Weaknesses

- Dependence on Specific Airlines: Most revenue comes from specific airlines, increasing business risk.
- High Operating Costs: Investment in GSE and new technology requires significant costs.
- Limited Human Resources: Technical skills and employee training must be improved to meet global standards.

Opportunities

- Growth of the Aviation Industry: An increase in passenger numbers, airport capacity, and flights opens up opportunities for service expansion.
- Synergy with PT Angkasa Pura II: Collaboration can improve airport efficiency and service integration.
- Service Diversification: Developing additional services, such as cargo and lounges, can increase revenue.

Threats

- Industry Competition: The emergence of new competitors (Celebi and Menzies) with more competitive prices may reduce market share.
- Economic Fluctuations: Unstable economic conditions may affect demand for ground handling services.

- Perubahan Regulasi: Kebijakan pemerintah yang berubah dapat mempengaruhi operasional dan biaya.
- Kondisi Global : Situasi Geopolitik dunia (perang)

Strategi Pemasaran Berdasarkan SWOT

1. **Penguatan Hubungan dengan Maskapai**
   - Menjaga dan memperkuat kemitraan dengan maskapai utama untuk memastikan kestabilan pendapatan.
   - Menawarkan layanan khusus atau diskon untuk maskapai baru guna menarik pelanggan tambahan.
2. **Investasi dalam Teknologi dan Infrastruktur**
   - Melanjutkan investasi dalam GSE ramah lingkungan dan teknologi TI untuk meningkatkan efisiensi dan mengurangi biaya operasional.
   - Mengembangkan sistem manajemen yang terintegrasi untuk memantau dan mengoptimalkan kinerja layanan.
3. **Diversifikasi Layanan**
   - Mengembangkan layanan tambahan seperti kargo, lounge, dan layanan VIP untuk meningkatkan sumber pendapatan.
   - Menawarkan paket layanan lengkap kepada maskapai untuk meningkatkan nilai tambah.
4. **Pelatihan dan Pengembangan Sumber Daya Manusia**
   - Meningkatkan program pelatihan untuk karyawan guna memenuhi standar internasional dan meningkatkan kualitas layanan.
   - Mendorong budaya inovasi dan peningkatan berkelanjutan di seluruh organisasi.
5. **Pemantauan dan Respons terhadap Perubahan Pasar**
   - Memantau tren industri dan kondisi ekonomi untuk menyesuaikan strategi pemasaran secara proaktif.
   - Mengembangkan strategi pemasaran digital untuk menjangkau pelanggan baru dan meningkatkan visibilitas merek.

Analisis SWOT Layanan *Lounge & Catering Services*

Kekuatan (*Strengths*)

- Kemitraan Strategis: Kerja sama dengan Plaza Premium Group meningkatkan standar internasional layanan lounge bandara.

- Regulatory Changes: Changes in government policy may affect operations and costs.
- Global Conditions: The global geopolitical situation (war)

Marketing Strategy Based on SWOT

1. **Strengthening Relationships with Airlines**
   - Maintain and strengthen partnerships with major airlines to ensure revenue stability.
   - Offer special services or discounts to new airlines to attract additional customers.
2. **Investing in Technology and Infrastructure**
   - Continue investing in environmentally friendly GSE and IT technology to improve efficiency and reduce operating costs.
   - Develop an integrated management system to monitor and optimize service performance.
3. **Diversify Services**
   - Develop additional services such as cargo, lounges, and VIP services to increase revenue sources.
   - Offer comprehensive service packages to airlines to increase added value.
4. **Training and Human Resource Development**
   - Improve employee training programs to meet international standards and enhance service quality.
   - Encourage a culture of innovation and continuous improvement throughout the organization.
5. **Monitoring and Responding to Market Changes**
   - Monitor industry trends and economic conditions to proactively adjust marketing strategies.
   - Develop digital marketing strategies to reach new customers and increase brand visibility.

SWOT Analysis of Lounge & Catering Services

Strengths

- Strategic Partnerships: Cooperation with Plaza Premium Group improves international standards for airport lounge services.

- Reputasi Perusahaan: Bagian dari PT Integrasi Aviasi Solusi, yang memiliki integrasi vertikal dalam layanan ground handling dan logistic serta menjadi single operator di hampir seluruh Bandara AP I.
- Pengalaman Event Besar: Pengalaman dalam mendukung acara besar seperti MotoGP Mandalika 2024 menunjukkan kemampuan dalam menangani acara berskala besar.
- Kualitas Layanan: Fokus pada kualitas layanan premium di lounge dan katering.

Kelemahan (*Weaknesses*)
- Ketergantungan pada Mitra: Ketergantungan pada mitra seperti Plaza Premium Group dapat membatasi fleksibilitas operasional.
- Keterbatasan Diversifikasi Menu: Kurangnya variasi menu dapat membatasi daya tarik bagi segmen pelanggan yang lebih luas.
- Keterbatasan Teknologi: Kurangnya investasi dalam teknologi terkini untuk efisiensi operasional dapat menjadi hambatan.
- Keterbatasan Promosi: Kurangnya promosi dan pemasaran yang efektif dapat mengurangi visibilitas layanan serta belum memiliki *customer care handling*.

Peluang (*Opportunities*)
- Tren Makanan Sehat: Peningkatan permintaan untuk makanan sehat dan organik dapat dimanfaatkan dengan menawarkan menu yang sesuai.
- Kemitraan dengan *Event Organizer*: Menjalin kemitraan dengan penyelenggara acara dapat membuka peluang untuk menyediakan paket *catering* khusus.
- Ekspansi Pasar: Ekspansi ke pasar internasional melalui partisipasi dalam pameran seperti SIAL Interfood 2024 dapat meningkatkan daya saing.
- Layanan Digital: Mengembangkan layanan katering *online* untuk meningkatkan aksesibilitas pelanggan.

Ancaman (*Threats*)
- Persaingan Ketat: Industri katering dan lounge memiliki persaingan yang tinggi dari pemain lain dalam bisnis yang sama.
- Fluktuasi Harga Bahan Baku: Kenaikan harga bahan baku dapat mempengaruhi biaya operasional dan margin keuntungan.
- Perubahan Regulasi: Perubahan kebijakan atau regulasi terkait kesehatan dan keamanan makanan dapat mempengaruhi operasional.
- Krisis Ekonomi: Penurunan daya beli pelanggan akibat kondisi ekonomi yang sulit dapat mengurangi permintaan layanan.

- Company Reputation: Part of PT Integrasi Aviasi Solusi, which has vertical integration in ground handling and logistics services and is the sole operator at almost all AP I airports.
- Experience in Large Events: Experience in supporting major events such as MotoGP Mandalika 2024 demonstrates the ability to handle large-scale events.
- Service Quality: Focus on premium service quality in the lounge and catering.

Weaknesses
- Dependence on Partners: Dependence on partners such as Plaza Premium Group may limit operational flexibility.
- Limited Menu Diversification: Lack of menu variety may limit appeal to a broader customer segment.
- Technological Limitations: Lack of investment in the latest technology for operational efficiency may be an obstacle.
- Limited Promotion: Lack of effective promotion and marketing may reduce service visibility and lack of customer care handling.

Opportunities
- Healthy Food Trends: The increasing demand for healthy and organic food can be capitalized by offering suitable menus.
- Partnerships with Event Organizers: Collaborating with event organizers can open opportunities to provide customized catering packages.
- Market Expansion: Expanding into international markets through participation in exhibitions such as SIAL Interfood 2024 can enhance competitiveness.
- Digital Services: Developing online catering services to increase customer accessibility.

Threats
- Stiff Competition: The catering and lounge industry faces intense competition from other players in the same business.
- Fluctuations in Raw Material Prices: Increasing raw material prices can affect operating costs and profit margins.
- Regulatory Changes: Changes in policies or regulations related to food health and safety can affect operations.
- Economic Crisis: A decline in customer purchasing power due to difficult economic conditions can reduce service demand.

Rekomendasi Strategi Pemasaran Berdasarkan SWOT

1. **Diversifikasi Menu dan Layanan**
   Mengembangkan variasi menu yang mencakup pilihan sehat, organik, dan internasional untuk menarik berbagai segmen pelanggan.
2. **Investasi dalam Teknologi**
   Mengimplementasikan sistem manajemen digital untuk efisiensi operasional dan meningkatkan pengalaman pelanggan.
3. **Peningkatan Promosi dan Pemasaran**
   Meningkatkan visibilitas melalui pemasaran digital, media sosial, dan kolaborasi dengan influencer untuk menjangkau audiens yang lebih luas.
4. **Kemitraan Strategis**
   Menjalin kemitraan dengan penyelenggara acara, perusahaan event organizer, dan penyedia layanan terkait untuk memperluas jaringan dan peluang bisnis.
5. **Fokus pada Keberlanjutan**
   Mengadopsi praktik ramah lingkungan dan berkelanjutan dalam operasional untuk menarik pelanggan yang peduli lingkungan.

Dengan memanfaatkan kekuatan internal dan peluang eksternal, serta mengatasi kelemahan dan ancaman yang ada, dapat mengembangkan strategi pemasaran yang efektif untuk layanan *Lounge & Catering Services*.

Analisis SWOT Layanan *Concierge Services*

Kekuatan (*Strengths*)

- Dukungan dari PT Garuda Indonesia dan Angkasa Pura: Sebagai anak perusahaan dari PT Garuda Indonesia dan mitra Angkasa Pura, Gapura Angkasa memiliki akses langsung ke jaringan luas maskapai dan fasilitas bandara di seluruh Indonesia;
- Layanan eksklusif dan beragam: Joumpa menawarkan berbagai layanan premium seperti *fast track, meet and greet*, *lounge*, *transfer*, dan *event organizer* di bandara, memberikan pengalaman perjalanan yang lebih nyaman dan efisien;
- Reputasi dan pengalaman: Sebagai penyedia *ground handling* yang berpengalaman, Gapura Angkasa memiliki rekam jejak yang solid dalam industri penerbangan.

Kelemahan (*Weaknesses*)

- Ketergantungan pada sektor pariwisata: Permintaan terhadap layanan concierge sangat dipengaruhi oleh jumlah wisatawan, yang dapat berfluktuasi akibat faktor ekonomi dan sosial;

Marketing Strategy Recommendations Based on SWOT

1. **Diversify Menu and Services**
   Develop a variety of menus that include healthy, organic, and international options to attract various customer segments.
2. **Invest in Technology**
   Implement a digital management system for operational efficiency and enhance customer experience.
3. **Increase Promotion and Marketing**
   Increase visibility through digital marketing, social media, and collaboration with influencers to reach a wider audience.
4. **Strategic Partnerships**
   Establish partnerships with event organizers, event management companies, and related service providers to expand networks and business opportunities.
5. **Focus on Sustainability**
   Adopt environmentally friendly and sustainable practices in operations to attract eco-conscious customers.

An effective marketing strategy can be developed for Lounge & Catering Services by leveraging internal strengths and external opportunities and addressing existing weaknesses and threats.

SWOT Analysis of Concierge Services

Strengths

- Support from PT Garuda Indonesia and Angkasa Pura: As a subsidiary of PT Garuda Indonesia and a partner of Angkasa Pura, Gapura Angkasa has direct access to an extensive network of airlines and airport facilities throughout Indonesia.
- Exclusive and diverse services: Joumpa offers a variety of premium services such as fast track, meet and greet, lounge, transfer, and event organizer at the airport, providing a more comfortable and efficient travel experience;
- Reputation and experience: As an experienced ground handling provider, Gapura Angkasa has a solid track record in the aviation industry.

Weaknesses

- Dependence on the tourism sector: Demand for concierge services is highly influenced by the number of tourists, which can fluctuate due to economic and social factors;

- Biaya operasional tinggi: Penyediaan layanan premium memerlukan investasi besar dalam infrastruktur dan SDM, yang dapat meningkatkan biaya operasional;
- Keterbatasan dalam inovasi layanan: Kurangnya diversifikasi layanan dapat membuat penawaran terasa monoton bagi pelanggan.

Peluang (*Opportunities*)
- Pertumbuhan sektor pariwisata pasca-pandemi: Dengan pemulihan sektor pariwisata, permintaan terhadap layanan premium diperkirakan akan meningkat;
- Kemajuan teknologi digital: Pemanfaatan platform digital untuk pemasaran dan pemesanan layanan dapat memperluas jangkauan pasar dan meningkatkan efisiensi operasional;
- Diversifikasi pasar: Menargetkan segmen pasar baru seperti pelancong bisnis dan keluarga dapat membuka peluang pertumbuhan.

Ancaman (*Threats*)
- Persaingan dari layanan serupa: Munculnya pesaing baru dalam industri layanan concierge dapat mengurangi pangsa pasar;
- Fluktuasi ekonomi global: Kondisi ekonomi yang tidak stabil dapat mempengaruhi daya beli pelanggan terhadap layanan premium;
- Perubahan regulasi penerbangan: Kebijakan baru dalam industri penerbangan dapat mempengaruhi operasional dan biaya layanan.

Rekomendasi Strategi Pemasaran

Berdasarkan analisis SWOT di atas, berikut beberapa strategi pemasaran yang dapat diterapkan:
1. Optimalisasi pemasaran digital: Menggunakan media sosial dan platform digital untuk mempromosikan layanan, serta memudahkan proses pemesanan bagi pelanggan.
2. Diversifikasi layanan: Menambahkan layanan baru yang sesuai dengan kebutuhan pasar, seperti layanan concierge untuk pelancong bisnis atau keluarga.
3. Kemitraan strategis: Bekerja sama dengan hotel, agen perjalanan, dan perusahaan lain untuk memperluas jaringan dan meningkatkan penjualan.
4. Pelatihan dan pengembangan SDM: Meningkatkan kualitas layanan melalui pelatihan rutin bagi karyawan agar dapat memberikan pengalaman pelanggan yang lebih baik.

- High operating costs: Providing premium services requires significant investment in infrastructure and human resources, which can increase operating costs;
- Limited service innovation: A lack of service diversification can make offerings feel monotonous to customers.

Opportunities
- Post-pandemic growth of the tourism sector: With the recovery of the tourism sector, demand for premium services is expected to increase;
- Advances in digital technology: The use of digital platforms for marketing and booking services can expand market reach and improve operational efficiency;
- Market diversification: Targeting new market segments, such as business and family travelers, can open up growth opportunities.

Threats
- Competition from similar services: The emergence of new competitors in the concierge service industry can reduce market share.
- Global economic fluctuations: Unstable economic conditions can affect customers' purchasing power for premium services.
- Changes in aviation regulations: New policies in the aviation industry can affect service operations and costs.

Marketing Strategy Recommendations

Based on the SWOT analysis above, here are some marketing strategies that can be implemented:

1. Optimize digital marketing: Use social media and digital platforms to promote services and facilitate the booking process for customers.
2. Diversify services: Add new services that meet market needs, such as concierge services for business travelers or families.
3. Strategic partnerships: Collaborate with hotels, travel agencies, and other companies to expand your network and increase sales.
4. Training and human resource development: Improve service quality through regular employee training to provide a better customer experience.

5. Pemantauan tren pasar: Secara aktif memantau tren dan preferensi pelanggan untuk menyesuaikan penawaran layanan dengan kebutuhan pasar yang berkembang.

Dengan menerapkan strategi-strategi tersebut, dapat meningkatkan daya saing layanan concierge Joumpa dan memenuhi harapan pelanggan di tengah dinamika industri penerbangan dan pariwisata.

Pangsa Pasar

Uraian tentang pangsa pasar disampaikan melalui tabel di bawah ini.

1. *Ground Handling*

Bulan | Month	**Jan** | Jan	**Feb** | Feb	**Mar** | Mar	**Apr** | Apr	**Mei** | May	**Jun** | Jun
Full Service	5.958	5.590	5.850	6.524	6.863	6.599
LCC	11.587	10.432	10.884	11.418	11.164	10.690

Jul | Jul	**Agt** | Aug	**Sep** | Sept	**Okt** | Oct	**Nov** | Nov	**Des** | Dec	**Total**
8.003	7.729	7.515	7.588	7.532	7.928	**83.679**
10.829	10.496	10.600	10.082	9.772	10.598	**128.553**

Jumlah *flight* yang ditangani sepanjang 2024 sebanyak 212.232 dengan estimasi market share sebesar 34,90%.

2. *Passenger Service*

Bulan | Month	**Jan** | Jan	**Feb** | Feb	**Mar** | Mar	**Apr** | Apr	**Mei** | May	**Jun** | Jun
Lounge	96.541	130.389	129.907	128.894	140.836	95.551
Concierge	62.691	65.008	73.004	73.370	53.159	44.082
Catering	27.753	56.032	61.440	67.653	73.303	70.391

Jul | Jul	**Agt** | Aug	**Sep** | Sept	**Okt** | Oct	**Nov** | Nov	**Des** | Dec	**Total**
80.872	80.492	132.461	226.394	167.949	96.541	**1.491.004**
22.161	66.355	39.855	41.524	41.781	62.691	**626.935**
69.443	52.693	71.457	96.483	46.713	27.753	**765.948**

Jumlah penumpang yang dilayani tahun 2024 di *lounge* sebanyak 1.491.004 dengan estimasi *market penetration* sebesar 1,83%; layanan *concierge* sebanyak 626.935 dengan estimasi *market penetration* sebesar 0,77%; dan layanan *catering* sebanyak 765.948 dengan estimasi *market penetration* sebesar 0,94%.

5. Market trend monitoring: Actively monitor trends and customer preferences to tailor service offerings to evolving market needs.

By implementing these strategies, Joumpa can increase the competitiveness of its concierge services and meet customer expectations amid the dynamic aviation and tourism industry.

Market Share

The market share is described in the table below.

1. Ground Handling

The number of flights handled throughout 2024 was 212,232, with an estimated market share of 34.90%.

2. Passenger Service

The number of passengers served in 2024 in the lounge was 1,491,004 with an estimated market penetration of 1.83%; concierge services were 626,935 with an estimated market penetration of 0.77%; and catering services were 765,948 with an estimated market penetration of 0.94%.

Kebijakan Dividen

Dividend Policy

KEBIJAKAN DIVIDEN

Berdasarkan Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas, pembagian dividen dilakukan berdasarkan keputusan Rapat Umum Pemegang Saham. Sebelum berakhirnya tahun keuangan, dividen interim dapat dibagikan sepanjang diperbolehkan oleh Anggaran Dasar Perusahaan dan pembagian dividen interim tidak menyebabkan Aset Bersih Perseroan kurang dari modal ditempatkan dan disetor penuh serta cadangan wajib Perseroan. Pembagian dividen interim ditetapkan oleh Direksi setelah disetujui Dewan Komisaris.

DIVIDEN YANG DIBAGIKAN

IAS sebagai sub *holding* yang baru berumur 1 [satu] tahun di bawah naungan InJourney, sedang berada dalam fase penataan portofolio, sehingga tidak membagikan dividen kepada Pemegang Saham.

DIVIDEND POLICY

Under Law No. 40 of 2007 on Limited Liability Companies, dividends are distributed based on the resolution of the General Meeting of Shareholders. Before the end of the fiscal year, interim dividends may be distributed provided that the Company's Articles of Association permit such distribution and do not result in the Company's net assets being less than the paid-in capital and mandatory reserves of the Company. The Board of Directors determines the distribution of interim dividends after approval by the Board of Commissioners.

DIVIDENDS DISTRIBUTED

As a new sub-holding company under InJourney for one year, IAS is currently in the portfolio restructuring phase and, therefore, does not distribute dividends to shareholders.

Kepatuhan Pembayaran Pajak

Tax Compliance

KEBIJAKAN PENGELOLAAN DAN PEMBAYARAN PAJAK

Dalam rangka pemenuhan ketentuan perpajakan yang berlaku, baik bagi Pemerintah Pusat maupun Daerah, IAS senantiasa memastikan ketepatan waktu pelaporan dan pembayarannya. Total Kontribusi perusahaan kepada negara di tahun 2024 tercatat meningkat 43% menjadi Rp482,6 miliar dari Rp338 miliar pada periode sebelumnya. Selain itu, dalam rangka pemenuhan transparansi kepada otoritas pajak serta sebagai bentuk kepatuhan terhadap Prinsip Kewajaran dan Kelaziman Usaha (Arm's Length Principle), IAS menyediakan dokumen transfer pricing untuk perusahaan dengan transaksi afiliasi (sesuai PER-22/PJ/2013 dan PMK-213/PMK.03/2016).

TAX MANAGEMENT AND PAYMENT POLICY

To comply with applicable tax regulations at the central and local government levels, IAS always ensures timely reporting and payment of taxes. The Company's total contribution to the state in 2024 increased by 43% to Rp482.6 billion from Rp338 billion in the previous period. Additionally, to ensure transparency to tax authorities and demonstrate compliance with the Arm's Length Principle, IAS provides transfer pricing documentation for companies with affiliated transactions (per PER-22/PJ/2013 and PMK-213/PMK.03/2016).

Realisasi setoran pajak selama tahun buku diuraikan melalui tabel di bawah ini.

The realization of tax payments during the fiscal year is detailed in the table below.

Tabel Kepatuhan Pembayaran Pajak
Table of Tax Payment Compliance

(Rp Juta) (Rp Million)

Uraian Description	2024	2023
Pajak Pemerintah Pusat Central Government Tax		
PPN 1111 VAT 1111	**34.661**	31.237
PPN 1107 (WAPU) VAT 1107 (WAPU)	**-**	4.452
PPh 21 Income Tax 21	**116.640**	76.513
PPh 23 Income Tax 23	**115.795**	73.623
PPh Pasal 4 Ayat (2) Income Tax Article 4 Paragraph (2)	**37.779**	22.141
PPh Pasal 26 Income Tax Article 26	**48**	30
PPh Pasal 29 Income Tax Article 29	**27.057**	19.398
PPh Pasal 4 Ayat (2) Customer Income Tax Article 4 Paragraph (2) Customer	**37.940**	22.280
Angsuran PPh 25 Income Tax 25 Installments	**34.164**	-
STP/SKP/SKPD	**6.838**	44.631
Jumlah Total	**410.926**	**294.310**
Pajak Pemerintah Daerah Regional Government Tax		
PBB-P2 Property Tax-P2	**26.433**	334
Pajak Parkir Parking Tax	**3.646**	5.915
Pajak Hotel Hotel Tax	**19.310**	20.235
Pajak Restoran Restaurant Tax	**22.231**	17.194
Jumlah Total	**71.621**	**43.679**
PNBP	**83**	**-**
Jumlah Kontribusi Total Contribution	**482.631**	**337.989**

Realisasi Penggunaan Dana Hasil Penawaran Umum

Realization of Use of Proceeds from Public Offering

Hingga berakhirnya tahun buku 2024, Perusahaan tidak melakukan penawaran umum dalam bentuk apa pun. Dengan demikian, informasi terkait penggunaan dananya tidak dapat disampaikan.

Until the end of the 2024 fiscal year, the Company did not conduct any public offering. Therefore, information related to the use of funds cannot be disclosed.

Informasi Material Terkait dengan Investasi, Ekspansi, Divestasi, Akuisisi dan Restrukturisasi

Material Information Related to Investment, Expansion, Divestiture, Acquisition, and Restructuring

INVESTASI

Pada tahun 2024, tidak ada investasi yang bersifat material yang direalisasikan perusahaan.

EKSPANSI

Pada tahun buku 2024, Perusahaan tidak melakukan ekspansi, sehingga rincian informasi tidak dapat disampaikan.

DIVESTASI

Dilusi saham di PT IAS Hospitality Indonesia (IASH) atas pemenuhan UUPT pasal 7 ayat (5) terkait jumlah pemegang saham, di mana IAS tidak mengambil bagian atas penerbitan saham baru (*right issue*). Peristiwa tersebut terjadi pada tanggal 6 Februari 2025.

INVESTMENT

In 2024, no material investments were realized by the Company.

EXPANSION

In the 2024 fiscal year, the Company did not undertake any expansion. Hence, detailed information cannot be provided.

DIVESTMENT

Dilution of shares in PT IAS Hospitality Indonesia (IASH) under Article 7 paragraph (5) of the Company's Articles of Association regarding the number of shareholders, whereby IAS did not participate in the issuance of new shares (rights issue). This event occurred on February 6, 2025.

AKUISISI

Akuisisi 2 (dua) anak usaha PT Angkasa Pura Indonesia pada tanggal 21 November 2024, dengan rincian sebagai berikut:

ACQUISITION

Acquisition of two subsidiaries of PT Angkasa Pura Indonesia on November 21, 2024, with the following details:

Entitas yang di Akusisi Acquired Entity	**Pemegang Saham Awal** Initial Shareholders	**Jumlah Lembar saham** Number of Shares	**Nilai Total** Total Value	**Objek Transaksi** Transaction Object	**Legalitas** Legality
PT Angkasa Pura Hotel	PT Angkasa Pura Indonesia	**603.614**	**Rp603.614.000.000,**	Saham (dengan mekanisme inbreng) Shares (with inbreng mechanism)	*Merger & Acquisition*
PT Angkasa Pura Properti	PT Angkasa Pura Indonesia	**169.930**	**Rp169.930.000.000,**	Saham (dengan mekanisme inbreng) Shares (with inbreng mechanism)	*Merger & Acquisition*

Restrukturisasi
Restructuration

Program Program	**Aksi Korporasi** Corporate Action	**Perkiraan Nominal Biaya (Miliar)** Estimated Nominal Cost (Billion)	**Tahun Pelaksanaan** Year of Implementation	**Tanggal Efektif** Effective Date	**Mekanisme Transaksi** Transaction Mechanism	**Keterangan** Description
Pembentukan IAS Hospitality (IASH) Establishment of IAS Hospitality (IASH)	*Re-branding* PT Angkasa Pura Retail menjadi PT IAS Hospitality Indonesia Rebranding of PT Angkasa Pura Retail to PT IAS Hospitality Indonesia	-	Q2 2024	16 Mei 2024 May 16, 2024	Non Tunai Non-Cash	
Penyempurnaan Portofolio Operation Support melalui Pembentukan IAS Support Improvement of Operation Support Portfolio through the Establishment of IAS Support	Penggabungan PT Angka Pura Propertindo, PT Angkasa Pura Saran Digital, PT Angkasa Pura Solusi Integra ke dalam PT Angkasa Pura Solusi Merger of PT Angka Pura Propertindo, PT Angkasa Pura Saran Digital, PT Angkasa Pura Solusi Integra into PT Angkasa Pura Solusi	-	Q3 2024	01 Oktober 2024 October 1, 2024	Non Tunai Non-Cash	

Program Program	**Aksi Korporasi** Corporate Action	**Perkiraan Nominal Biaya (Miliar)** Estimated Nominal Cost (Billion)	**Tahun Pelaksanaan** Year of Implementation	**Tanggal Efektif** Effective Date	**Mekanisme Transaksi** Transaction Mechanism	**Keterangan** Description
	Re-branding PT Angkasa Pura Solusi menjadi PT IAS Support Indonesia Rebranding of PT Angkasa Pura Solusi to PT IAS Support Indonesia	-	Q3 2024	02 Oktober 2024 October 2, 2024	Non Tunai Non-Cash	
Pembentukan IAS Properties Establishment of IAS Properties	Penggabungn PT Angkasa Pura Hotel dan PT Angkasa Pura Properti, yang mana PT Angkasa Pura Properti yang menjadi perusahaan penerima penggabungan The merger of PT Angkasa Pura Hotel and PT Angkasa Pura Properti, whereby PT Angkasa Pura Properti becomes the surviving company	-	Q1 2025	07 Februari 2025 February 7, 2025	Non Tunai Non-Cash	
	Re-Branding PT Angkasa Pura Properti menjadi PT IAS Property Indonesia Rebranding of PT Angkasa Pura Properti to PT IAS Property Indonesia	-	Q1 2025	05 Februari 2025 February 5, 2025	Non Tunai Non-Cash	

Program Program	**Aksi Korporasi** Corporate Action	**Perkiraan Nominal Biaya (Miliar)** Estimated Nominal Cost (Billion)	**Tahun Pelaksanaan** Year of Implementation	**Tanggal Efektif** Effective Date	**Mekanisme Transaksi** Transaction Mechanism	**Keterangan** Description
Pengambilalihan PT Angkasa Pura Properti dan PT Angkasa Pura Hotel Acquisition of PT Angkasa Pura Properti and PT Angkasa Pura Hotel	Pengambilalihan PT Angkasa Pura Properti dan PT Angkasa Pura Hotel dengan cara pengalihan saham/inbreng kepemilikan saham PT Angkasa Pura Propertindo pada APP dan APH kepada IAS serta adanya penerbitan saham-saham baru seri J di IAS, yang seluruhnya akan diambilbagian oleh PT Angkasa Pura Propertindo. The acquisition of PT Angkasa Pura Properti and PT Angkasa Pura Hotel through the transfer of shares/ contribution of shares of PT Angkasa Pura Propertindo in APP and APH to IAS and the issuance of new series J shares in IAS, all of which will be acquired by PT Angkasa Pura Propertindo.	-	Q4 2024	28 November 2024 November 28, 2024	Non Tunai Non-Cash	
Penyempurnaan Portofolio Cargo & Losgistics melalui Penggabungan PT Integrasi Aviasi Solusi dan PT Angkasa Pura Logistik Enhancement of Cargo & Logistics Portfolio through the Merger of PT Integrasi Aviasi Solusi and PT Angkasa Pura Logistik	Penggabungan PT Angkasa Pura Logistik dan PT Integrasi Aviasi Solusi, yang mana IAS yang menjadi perusahaan penerima penggabungan The merger of PT Angkasa Pura Logistik and PT Integrasi Aviasi Solusi resulted in IAS being the acquiring company.	-	Q4 2024	01 Desember 2024 December 1, 2024	Non Tunai Non-Cash	

Program Program	**Aksi Korporasi** Corporate Action	**Perkiraan Nominal Biaya (Miliar)** Estimated Nominal Cost (Billion)	**Tahun Pelaksanaan** Year of Implementation	**Tanggal Efektif** Effective Date	**Mekanisme Transaksi** Transaction Mechanism	**Keterangan** Description
Penataan Pemegang Saham Minoritas Anak Usaha Restructuring of Minority Shareholders of Subsidiaries	Penataan pemegang saham IASH melalui mekanisme *Debt Equity Sweb* (DES) atas piutang APL kepada IASH Restructuring of IASH shareholders through a Debt Equity Swap (DES) mechanism for APL's receivables to IASH	-	Q3 2024	01 Agustus 2024 August 1, 2024	Non Tunai Non-Cash	
	Penataan pemegang saham APL yang dimiliki oleh Pusat Koperasi Karyawan PT Angkasa Pura I dimana IAS mengambilalih kepemilikan saham tersebut Restructuring of APL shareholders owned by the Employee Cooperative Center of PT Angkasa Pura I, whereby IAS took over ownership of the shares	785.546.729	Q3 2024	01 Agustus 2024 August 1, 2024	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham yang dialihkan These costs are the costs of the sale and purchase of the transferred shares.
	Penataan pemegang saham PT Angkasa Pura Suport yang dimiliki oleh Pusat Koperasi Karyawan PT Angkasa Pura I dimana IASH mengambilalih kepemilikan saham tersebut Restructuring of shareholders of PT Angkasa Pura Suport owned by the Employee Cooperative Center of PT Angkasa Pura I, whereby IASH took over ownership of the shares.	1.666.442.551	Q3 2024	03 Juli 2024 July 3, 2024	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham yang dialihkan These costs are the costs of the sale and purchase of the transferred shares.

Program Program	**Aksi Korporasi** Corporate Action	**Perkiraan Nominal Biaya (Miliar)** Estimated Nominal Cost (Billion)	**Tahun Pelaksanaan** Year of Implementation	**Tanggal Efektif** Effective Date	**Mekanisme Transaksi** Transaction Mechanism	**Keterangan** Description
	Penataan pemegang saham PT Angkasa Pura Propertindo yang dimiliki oleh Koperasi Karyawan PT Angkasa Pura II (Persero) Satya Ardhia dimana IASH mengambilalih kepemilikan saham tersebut Restructuring of shareholders of PT Angkasa Pura Propertindo owned by the Employee Cooperative of PT Angkasa Pura II (Persero) Satya Ardhia, whereby IASH took over the ownership of the shares.	243.091.996	Q2 2024	25 Juni 2024 June 25, 2024	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham yang dialihkan These costs are the costs of the sale and purchase of the transferred shares.
	Penataan pemegang saham PT Angkasa Pura Solusi yang dimiliki oleh Koperasi Karyawan PT Angkasa Pura II (Persero) Satya Ardhia dimana IASH mengambilalih kepemilikan saham tersebut Restructuring of shareholders of PT Angkasa Pura Solusi owned by the Employee Cooperative of PT Angkasa Pura II (Persero) Satya Ardhia, whereby IASH took over the ownership of the shares.	21.368.396	Q2 2024	25 Juni 2024 June 25, 2024	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham yang dialihkan These costs are the costs of the sale and purchase of the transferred shares.

Program Program	**Aksi Korporasi** Corporate Action	**Perkiraan Nominal Biaya (Miliar)** Estimated Nominal Cost (Billion)	**Tahun Pelaksanaan** Year of Implementation	**Tanggal Efektif** Effective Date	**Mekanisme Transaksi** Transaction Mechanism	**Keterangan** Description
	Penataan pemegang saham PT Angkasa Pura Solusi Integra yang dimiliki oleh PT Delta Angkasa Pratama dimana PT Angkasa Pura Solusi mengambilalih kepemilikan saham tersebut Restructuring of shareholders of PT Angkasa Pura Solusi Integra owned by PT Delta Angkasa Pratama, whereby PT Angkasa Pura Solusi took over the ownership of the shares.	10.955.363.272	Q2 2024	12 Juni 2024 June 12, 2024	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham yang dialihkan These costs are the costs of the sale and purchase of the transferred shares.
	Penataan pemegang saham PT Angkasa Pura Sarana Digital yang dimiliki oleh Koperasi Karyawan PT Angkasa Pura Solusi dimana PT Angkasa Pura Solusi mengambilalih kepemilikan saham tersebut Restructuring of shareholders of PT Angkasa Pura Sarana Digital owned by the Employee Cooperative of Pura Solusi, whereby PT Angkasa Pura Solusi took over the ownership of the shares.	1.775.195.344	Q2 2024	12 Juni 2024 June 12, 2024	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham yang dialihkan These costs are the costs of the sale and purchase of the transferred shares.
	Penataan pemegang saham IASH (pemenuhan UUPT) dimana IASP mengambilalih kepemilikan saham tersebut Restructuring of IASH shareholders (compliance with the Company Law) whereby IASP takes over ownership of the shares.	1.000.000	Q1 2025	17 Februari 2025 February 17, 2025	Tunai Cash	Biaya tersebut adalah biaya nilai jual beli saham These costs are the costs of the sale and purchase of the transferred shares.

Transaksi Material yang Mengandung Benturan Kepentingan dan/atau Transaksi dengan Pihak Afiliasi/Berelasi

Material Transactions Involving Conflicts of Interest and/or Transactions with Affiliated/Related Parties

TRANSAKSI MATERIAL

Transaksi material merupakan suatu transaksi yang nilai atau dampaknya terhadap perusahaan melebihi ambang batas tertentu serta berpotensi mengubah risiko atau eksposur finansial perusahaan secara substansial.

TRANSAKSI BENTURAN KEPENTINGAN

Benturan Kepentingan adalah perbedaan antara kepentingan ekonomis perusahaan dengan kepentingan ekonomis pribadi anggota Direksi, anggota Dewan Komisaris, atau pemegang saham utama yang dapat merugikan perusahaan dimaksud. Sepanjang tahun 2024, tidak terdapat transaksi yang mengandung benturan kepentingan yang dilakukan oleh Perusahaan.

TRANSAKSI DENGAN PIHAK AFILIASI

Transaksi afiliasi adalah transaksi yang dilakukan oleh Perusahaan terkendali dengan Afiliasi dari Perusahaan atau Afiliasi dari anggota Direksi, anggota Dewan Komisaris, atau pemegang saham utama Perseroan.

NAMA DAN SIFAT HUBUNGAN BERELASI

Pihak-pihak berelasi adalah perusahaan dan perorangan yang mempunyai keterkaitan kepemilikan atau kepengurusan secara langsung maupun tidak langsung dengan Perusahaan. Tabel di bawah menunjukkan rincian pihak-pihak berelasi dengan Perusahaan beserta sifat dari transaksi tersebut.

Nama dan sifat hubungan berelasi disajikan sebagai berikut:

MATERIAL TRANSACTIONS

Material transactions are transactions whose value or impact on the company exceeds a certain threshold and potentially substantially change the company's financial risk or exposure.

CONFLICT OF INTEREST TRANSACTIONS

Conflict of interest is a difference between the economic interests of the company and the personal economic interests of members of the Board of Directors, members of the Board of Commissioners, or major shareholders that could harm the company. Throughout 2024, no transactions involving conflicts of interest were conducted by the Company.

TRANSACTIONS WITH AFFILIATED PARTIES

Affiliated party transactions are transactions conducted by the Company with affiliates of the Company or affiliates of members of the Board of Directors, members of the Board of Commissioners, or major shareholders of the Company.

NAMES AND NATURE OF RELATED PARTIES

Related parties are companies and individuals with direct or indirect ownership or management links with the Company. The table below shows details of the Company's related parties and the nature of the transactions.

The names and nature of related parties are presented as follows:

Tabel Pihak Berelasi
Table of Related Parties

Pihak-pihak berelasi Related parties	Sifat hubungan Nature of Relations	Transaksi Transactions
PT Garuda Indonesia (Persero) Tbk.	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa, piutang usaha, utang usaha Service revenue, trade receivable, trade payable
PT Waskita Karya (Persero) Tbk.	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa, piutang usaha Service revenue, trade receivable
PT Pos Indonesia (Persero)	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa,piutang Service revenue, trade receivable
PT Pelita Air Service	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, utang usaha, pendapatan jasa Trade receivable, trade payable, service revenue
PT MGPA Nusantara Jaya	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Telekomonunikasi Selular	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Pertamina Bina Medika IHC	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Hutama Karya (Persero)	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha Trade receivable
PT Transportasi Jakarta	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Kereta Cepat Indonesia China	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
KSO Halim Perdanakusuma	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Propernas Griya Utama	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha Trade receivable
PT Garuda Maintenance Facility Aero Asia Tbk	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Moda Integrasi Transportasi Jabodetabek	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha Trade receivable

Pihak-pihak berelasi Related parties	**Sifat hubungan** Nature of Relations	**Transaksi** Transactions
PT Bandarudara Internasional Jawa Barat	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha Trade receivable
PT Wijaya Karya (Persero) Tbk	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Aerofood Indonesia	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Barata Indonesia (Persero)	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha Trade receivable
PT Telekomunikasi Indonesia (Persero) Tbk	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Piutang usaha, pendapatan jasa Trade receivable, service revenue
PT Aero Tekno Utama	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Garuda Daya Pratama Sejahtera	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Garuda Energi Logistik dan Komersial	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
Balai Pengelola Kereta Api Sulawesi Selatan	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Pengembangan Pariwisata Indonesia	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Moda Integrasi Transportasi Jabodetabek	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PERUM LPPNPI	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PERUM BULOG	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
UPBU Halu Oleo Kendari	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
Bapenda Jayapura	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue

Pihak-pihak berelasi Related parties	Sifat hubungan Nature of Relations	Transaksi Transactions
PT Perusahaan Listrik Negara (Persero)	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
Perum Perhutani	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Adhi Karya (Persero) Tbk	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Bandara Internasional Batam	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Taman Wisata Candi	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue
PT Pos Logistik Indonesia	Entitas yang sepengendalian Pemerintah Republik Indonesia Entities under common control of Government of the Republic of Indonesia	Pendapatan jasa Service revenue

Rincian/Saldo Transaksi Pihak Berelasi
Details/Balance with Related Parties

Jenis Transaksi Transaction Type	2024	2023	2024	2023
	Nilai Transaksi (Rp Juta) Transaction Value (Rp Million)		Persentase terhadap Total Aset Percentage to Total Assets	
Kas dan Setara Kas Cash and Cash Equivalents				
Rupiah Rupiah	**582.478**	**576.453**	9,38%	10,63%
Dolar AS US Dollar	**14.413**	**72.798**	0,23%	1,34%
Dolar Singapura Singapore Dollar	**1.146**	**508**	0,02%	0,01%
Deposito Berjangka Time Deposits	**496.000**	**348.431**	7,99%	6,43%
Deposito yang Dibatasi Penggunaannya Restricted Time Deposits	**35.000**	**35.000**	0,56%	0,56%
Piutang Usaha Lancar Current Trade Receivables	**739.395**	**706.963**	11,91%	13,04%
Piutang Usaha Tidak Lancar Non-Current Trade Receivables	**756.586**	**759.159**	12,19%	14,00%
Piutang Usaha Lain-lain Other Trade Receivables	**153.563**	**911**	2,47%	0,02%

Jenis Transaksi Transaction Type	2024	2023	2024	2023
	Nilai Transaksi (Rp Juta) Transaction Value (Rp Million)		Persentase terhadap Total Aset Percentage to Total Assets	
Persentase terhadap Total Liabilitas Percentage of Total Liabilities				
Utang Usaha Jangka Pendek Current Trade Payables	**175.100**	**723.656**	5,42%	24,63%
Utang Usaha Jangka Panjang Non-Current Trade Payables	**237.862**	**-**	7,36%	0,00%
Utang Bank Jangka Pendek Short-Term Bank Loans	**34.500**	**34.500**	1,07%	1,17%
Utang Bank Jangka Panjang Long-Term Bank Loans	**68.929**	**139.906**	2,13%	4,76%
Persentase terhadap Total Pendapatan Percentage of Total Revenue				
Pendapatan Revenues	**3.871.146**	**3.079.433**	51,73%	50,20%

KEWAJARAN DAN ALASAN DILAKUKANNYA TRANSAKSI

Seluruh transaksi yang dilakukan pada tahun 2024 dilakukan secara wajar (Arm's Length) dan sesuai dengan persyaratan komersial normal. Kewajaran transaksi dengan pihak terkait atau mengandung benturan kepentingan telah dilakukan secara wajar sesuai peraturan perundang-undangan. Transaksi dilakukan atas dasar alasan kebutuhan Perusahaan dan bebas dari konflik kepentingan. Terkait dengan transaksi dengan pihak berelasi, Perusahaan dan Entitas Anak melakukan transaksi dengan pihak-pihak berelasi seperti yang didefinisikan dalam PSAK No. 7 "Pengungkapan Pihak-pihak Berelasi" dan Peraturan Bapepam dan LK No. KEP- 347/ BL/2012 tanggal 25 Juni 2012 tentang "Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik", yang didefinisikan antara lain: Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Grup (entitas pelapor).

1. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
   - Memiliki pengendalian atau pengendalian bersama entitas pelapor;
   - Memiliki pengaruh signifikan atas entitas pelapor; atau
   - Merupakan personel manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.

2. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:

FAIRNESS AND BASIS OF TRANSACTIONS

All transactions conducted in 2024 were conducted at arm's length and under normal commercial requirements. The fairness of transactions with related parties or involving conflicts of interest has been determined under applicable laws and regulations. Transactions were conducted based on the Company's needs and were free from conflicts of interest. Regarding transactions with related parties, the Company and its subsidiaries conducted transactions with related parties as defined in PSAK No. 7 "Disclosure of Related Parties" and Bapepam and LK Regulation No. KEP-347/BL/2012, dated June 25, 2012, on "Presentation and Disclosure of Financial Statements of Issuers or Public Companies," which are defined, among other things, as follows: Related parties are persons or entities related to the Group (reporting entity).

1. A person or immediate family member has a relationship with the reporting entity if the person:
   - Has control or joint control over the reporting entity;
   - Has significant influence over the reporting entity; or
   - Is a key management personnel of the reporting entity or the parent entity of the reporting entity.

2. An entity is related to the reporting entity if it meets one of the following conditions:

- Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya terkait dengan entitas lain);
- 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);
- Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;
- Satu entitas adalah ventura;
- Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;
- Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a);
- Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau personel manajemen kunci entitas (atau entitas induk dari entitas); dan
- Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personel manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor

- The entity and the reporting entity are members of the same business group (meaning parent, subsidiary, and subsequent subsidiaries are related to each other);
- One entity is an associate or joint venture of another entity (or an associate or joint venture that is a member of a business group of which the other entity is a member);
- Both entities are joint ventures of the same third party;
- One entity is a joint venture;
- The entity is a post-employment benefit plan for the employment of one of the reporting entities or an entity related to the reporting entity. If the reporting entity is the entity that administers the plan, then the sponsoring entity is also related to the reporting entity;
- An entity controlled or jointly controlled by a person identified in letter (a);
- The person identified in letter (a) (i) has significant influence over the entity or key management personnel of the entity (or the parent entity of the entity); and
- Entities, or members of a group of which the entity is a member, provide key management personnel services to the reporting entity or the parent entity of the reporting entity

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada laporan keuangan konsolidasian. bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.

Significant transactions with related parties, whether conducted on the same terms and conditions as with third parties or not, are disclosed in the consolidated financial statements. Together with the third party and other entities, the third party is an associate of the third party.

MEKANISME *REVIEW* ATAS TRANSAKSI SERTA PEMENUHAN PERATURAN DAN KETENTUAN TERKAIT

Perusahaan memiliki kebijakan mengenai transaksi yang mengandung benturan kepentingan dan/atau transaksi dengan pihak berelasi. Transaksi material diputuskan oleh Dewan Komisaris dan senantiasa dilakukan dengan memperhatikan prinsip kehati-hatian, serta telah memenuhi ketentuan maupun

REVIEW MECHANISM FOR TRANSACTIONS AND COMPLIANCE WITH RELATED REGULATIONS AND PROVISIONS

The Company has a policy regarding transactions that contain conflicts of interest and/or transactions with related parties. The Board of Commissioners decides material transactions and is always carried out with due care and in compliance with applicable laws and regulations.

peraturan perundang-undangan yang berlaku. Selain itu, transaksi material juga harus diputuskan oleh Dewan Komisaris secara Independen. Selama tahun 2024 tidak terdapat pelanggaran atas peraturan perundang-undangan terkait dengan transaksi dengan pihak berelasi serta tidak terdapat transaksi yang mengandung benturan kepentingan.

PERNYATAAN DIREKSI BAHWA TRANSAKSI TELAH MEMENUHI PROSEDUR MEMADAI DAN SESUAI PRAKTIK BISNIS YANG BERLAKU UMUM

Dewan Komisaris dan Direksi menilai bahwa seluruh transaksi yang dilakukan antara IAS dengan pihak-pihak yang memiliki hubungan istimewa selama Tahun 2024 telah:

1. Dilaksanakan berdasarkan prinsip kewajaran dan kelaziman usaha *(arm's length principle)*, sebagaimana lazimnya dilakukan antara pihak-pihak independen;
2. Memenuhi prosedur dan kebijakan internal yang memadai, termasuk proses penetapan harga transfer (*transfer pricing policy*), persetujuan manajemen, dan dokumentasi pendukung yang relevan;
3. Dilakukan dengan pertimbangan ekonomi dan bisnis yang wajar, serta sesuai dengan praktik usaha yang umum berlaku di industri sejenis;
4. Disertai dengan dokumentasi dan pembuktian yang lengkap serta dapat dipertanggungjawabkan di hadapan otoritas perpajakan; serta
5. Tidak dimaksudkan untuk menghindari atau mengurangi kewajiban perpajakan secara tidak sah.

In addition, material transactions must be decided independently by the Board of Commissioners. During 2024, there were no violations of laws and regulations related to transactions with related parties and no transactions containing conflicts of interest.

STATEMENT OF THE BOARD OF DIRECTORS THAT TRANSACTIONS HAVE COMPLIED WITH APPROPRIATE PROCEDURES AND GENERALLY ACCEPTED BUSINESS PRACTICES

The Board of Commissioners and the Board of Directors assess that all transactions conducted between IAS and related parties during 2024 have:

1. Been carried out based on the arm's length principle, as is customary between independent parties;
2. Complied with adequate internal procedures and policies, including transfer pricing policy, management approval, and relevant supporting documentation;
3. Been conducted with reasonable economic and business considerations and under generally accepted business practices in the same industry;
4. Been accompanied by complete documentation and evidence that is accountable to the tax authorities; and
5. Not been intended to avoid or reduce tax liabilities illegally.

Perubahan Peraturan Perundang-Undangan yang Berpengaruh Terhadap Perusahaan

Changes in Laws and Regulations Affecting the Company

Hingga akhir tahun buku 2024, tidak ada perubahan peraturan yang berpengaruh signifikan terhadap Perusahaan.

Until the end of the 2024 fiscal year, no significant changes in regulations have affected the Company.

Perubahan Kebijakan Akuntansi

Changes In Accounting Policies

Tahun 2024, Perusahaan menerapkan seluruh standar baru dan/atau yang direvisi yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2024, termasuk standar yang direvisi berikut ini yang mempengaruhi laporan keuangan konsolidasian Perseroan, antara lain:

1. Amandemen PSAK 201: Liabilitas Jangka Panjang dengan Kovenan;
2. Amandemen PSAK 116: liabilitas sewa dalam jual-beli dan sewa - balik;
3. Amandemen PSAK 207 dan 107: Pengaturan Pembiayaan Pemasok;

DAMPAK BAGI LAPORAN KEUANGAN

Penerapan standar akuntansi tersebut tidak memberikan dampak yang material terhadap laporan keuangan konsolidasian Perusahaan.

In 2024, the Company adopted all new and/or revised standards effective for periods beginning on or after January 1, 2024, including the following revised standards that affect the Company's consolidated financial statements, among others:

1. Amendment to PSAK 201: Long-Term Liabilities with Covenants;
2. Amendment to PSAK 116: Lease liabilities in sale and leaseback transactions;
3. Amendments to PSAK 207 and 107: Supplier financing arrangements;

IMPACT ON FINANCIAL STATEMENTS

Applying these accounting standards did not have a material impact on the Company's consolidated financial statements.

Tingkat Kesehatan Perusahaan

Company Soundness Level

Lembaga pemeringkat PEFINDO memberikan peringkat idAA+ dengan prospek stabil kepada PT Integrasi Aviasi Solusi (IAS). Peringkat tersebut mencerminkan potensi yang sangat besar bahwa IAS akan mendapatkan dukungan dari pemegang saham, memiliki posisi kompetitif yang kuat, serta profil keuangan yang sangat baik.

Peringkat dapat dinaikkan jika IAS memperkuat posisi bisnisnya, yang tercermin dari margin EBITDA yang jauh lebih tinggi dan stabil, sambil mempertahankan profil keuangan yang kuat secara berkelanjutan. Peringkat dapat diturunkan jika IAS menanggung tingkat utang yang lebih tinggi dari yang diharapkan untuk belanja modal tanpa dikompensasi dengan peningkatan profil bisnis, atau jika Perusahaan mengalami penurunan fleksibilitas keuangan dalam memperoleh sumber pembiayaan. Indikasi melemahnya dukungan induk usaha, seperti divestasi saham yang material, juga dapat menekan peringkat.

Pemeringkatan tersebut dikeluarkan pada 26 Juli 2024, yang mengacu pada data dan informasi dari Perusahaan serta Laporan Keuangan Audit per 31 Desember 2023. Ringkasan pemeringkatan diuraikan dalam tabel di bawah ini:

Rating agency PEFINDO assigned PT Integrasi Aviasi Solusi (IAS) an idAA+ rating with a stable outlook. The rating reflects the huge potential that IAS will gain shareholder support, has a strong competitive position, and has an excellent financial profile.

The ratings could be upgraded if IAS strengthens its business position, reflected by significantly higher and stable EBITDA margins, while maintaining a sustainably strong financial profile. The ratings could be downgraded if IAS incurs higher than expected debt levels for capital expenditures without being compensated by an improved business profile, or if the Company experiences reduced financial flexibility in obtaining financing sources. Indications of weakening parent support, such as material share divestments, could also pressure the ratings.

The rating was issued on July 26, 2024, referring to data and information from the Company as well as the Audited Financial Statements until December 31, 2023. A summary of the ratings is outlined in the table below:

Peringkat Berdiri Sendiri Standalone Rating	Peringkat Akhir Final Rating	Tingkat Kesehatan Tingkat Kesehatan
idAA(sa) (Double A; Standalone)	**idAA+/Stable (Double A Plus; Stable Outlook)**	**Sangat Sehat** Very Sound
Obligor dengan peringkat idAA memiliki sedikit perbedaan dengan peringkat tertinggi yang diberikan, dan memiliki kemampuan yang sangat kuat untuk memenuhi komitmen keuangan jangka panjangnya dibandingkan terhadap obligor Indonesia lainnya. Tanda (sa) menunjukkan bahwa peringkat adalah peringkat berdiri sendiri (*standalone rating*). Obligors rated idAA differ little from the highest rating assigned and are very strong at meeting long-term financial commitments compared to other Indonesian obligors. The (sa) sign indicates that it is a standalone rating.	Obligor dengan peringkat idAA memiliki sedikit perbedaan dengan peringkat tertinggi yang diberikan, dan memiliki kemampuan yang sangat kuat untuk memenuhi komitmen keuangan jangka panjangnya dibandingkan terhadap obligor Indonesia lainnya. Tanda tambah (+) menunjukkan bahwa peringkat yang diberikan relatif kuat dan di atas rata-rata kategori yang bersangkutan. Obligors with an idAA rating differ little from those with the highest rating and are likelier to meet their long-term financial commitments than other Indonesian obligors. A plus sign (+) indicates that the rating assigned is relatively strong and above the average of the category in question.	(sesuai Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-2/MBU/03/2023 pasal 81) (as per the Minister of State-Owned Enterprises of the Republic of Indonesia Regulation No. PER-2/MBU/03/2023 article 81)

injourney
AVIATION SERVICES

05 Tata Kelola Perusahaan

Corporate Governance

#ELEVATE AVIATION JOURNEY

PT Integrasi Aviasi Solusi ("InJourney Aviation Services", "Perusahaan") berkomitmen untuk senantiasa menerapkan prinsip-prinsip tata kelola perusahaan yang baik atau *Good Corporate Governance* (GCG) secara konsisten pada setiap kegiatan usaha Perusahaan. InJourney Aviation Services menyadari, penerapan GCG akan mendukung kinerja usaha Perusahaan secara berkesinambungan.

PT Integrasi Aviasi Solusi (InJourney Aviation Services or the Company) is committed to consistently applying the principles of good corporate governance (GCG) in all of its business activities. InJourney Aviation Services recognizes that the implementation of GCG will sustainably support the Company's business performance.

Perusahaan juga meyakini bahwa penerapan GCG akan menjadi fondasi yang strategis untuk pencapaian keunggulan daya saing Perusahaan secara berkelanjutan. Sebab komitmen penerapan GCG bukan sekadar wujud kepatuhan terhadap peraturan perundang-undangan yang berlaku, tetapi juga praktik terbaik di industri.

The Company also believes that implementing GCG will serve as a strategic foundation for the Company to achieve sustainable competitive advantage. This is because the commitment to implement GCG is a form of compliance with applicable laws and regulations and a best practice in the industry.

Dasar Penerapan GCG

Basis for GCG Implementation

Penerapan tata kelola perusahaan yang baik InJourney Aviation Services merujuk pada kebijakan dan peraturan perundangan-undangan yang berlaku, antara lain:

1. Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara sebagaimana telah diubah dengan Undang-undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang (Lembaran Negara Republik Indonesia Tahun 2022 No. 238, Tambahan Lembaran Negara Republik Indonesia No. 6841); serta Undang-Undang No. 1 Tahun 2025 tentang Perubahan Ketiga atas Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara;
2. Undang-Undang No. 40 Tahun 2007 tentang Perusahaan Terbatas (Lembaran Negara Republik Indonesia Tahun 2007 No. 106, Tambahan Lembaran Negara No. 4756) sebagaimana telah diubah dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja Menjadi Undang-Undang (Lembaran Negara Republik Indonesia Tahun 2023 No. 41, Tambahan Lembaran Negara Republik Indonesia No. 6856);
3. Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
4. Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara; dan
5. Peraturan Direksi PT Integrasi Aviasi Solusi No. IAS.084/PER-DIR.20.03/2024/DU tentang Pedoman Integritas, Transparansi, dan kepatuhan Penerapan Governansi di Lingkungan PT Integrasi Aviasi Solusi.

The implementation of good corporate governance at InJourney Aviation Services refers to applicable policies and regulations, including:

1. Law No. 19 of 2003 on State-Owned Enterprises as amended by Law No. 6 of 2023 on the Stipulation of Government Regulation in lieu of Law No. 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2022 No. 238, Supplement to the State Gazette of the Republic of Indonesia No. 6841); and Law No. 1 of 2025 on the Third Amendment to Law No. 19 of 2003 on State-Owned Enterprises;
2. Law No. 40 of 2007 on Limited Liability Companies (State Gazette of the Republic of Indonesia of 2007 No. 106, Supplement to the State Gazette No. 4756) as amended by Law No. 6 of 2023 on the Enactment of Government Regulation in lieu of Law No. 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2023 No. 41, Supplement to the State Gazette of the Republic of Indonesia No. 6856);
3. Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 on Guidelines for Corporate Governance and Significant Corporate Activities of State-Owned Enterprises;
4. Minister of State-Owned Enterprises Regulation No. PER-3/MBU/03/2023 on the Structure and Human Resources of State-Owned Enterprises; and
5. Regulation of the Board of Directors of PT Integrasi No. IAS.084/PER-DIR.20.03/2024/DU on Guidelines for Integrity, Transparency, and Compliance in the Implementation of Governance within PT Integrasi Aviasi Solusi.

Prinsip GCG

Principles of GCG

InJourney Aviation Services berpegang kepada 5 (lima) prinsip GCG yaitu TARIF; *Transparency, Accountability, Responsibility, Independency* dan *Fairness*, dengan jangkauan dan ruang lingkup mencakup ke setiap operasional bisnis dan seluruh elemen organisasi.

1. Transparansi (*transparency*), yaitu keterbukaan dalam melaksanakan proses pengambilan keputusan dan keterbukaan dalam mengungkapkan informasi material dan relevan mengenai Perusahaan kepada pemangku kepentingan.
2. Akuntabilitas (*accountability*), yaitu kejelasan fungsi, pelaksanaan, dan pertanggungjawaban organ sehingga pengelolaan Perusahaan terlaksana secara efektif.
3. Pertanggungjawaban (*responsibility*), yaitu kesesuaian di dalam pengelolaan Perusahaan terhadap peraturan perundang-undangan dan prinsip-prinsip korporasi yang sehat.
4. Independensi (*independency*), yaitu keadaan perusahaan dikelola secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak mana pun yang tidak sesuai dengan peraturan perundang-undangan dan prinsip-prinsip korporasi yang sehat.
5. Kewajaran (*fairness*), yaitu keadilan dan kesetaraan di dalam memenuhi hak-hak pemangku kepentingan yang timbul berdasarkan perjanjian dan peraturan perundang-undangan.

InJourney Aviation Services adheres to five principles of GCG, namely TARIF (Transparency, Accountability, Responsibility, Independence, and Fairness), with a scope and coverage encompassing every business operation and all elements of the organization.

1. Transparency, which is openness in the decision-making process and openness in disclosing material and relevant information about the Company to stakeholders.
2. Accountability, which is clarity of functions, implementation, and responsibility of organs so that the management of the Company is carried out effectively.
3. Responsibility, which is compliance in the Company's management with laws and regulations and sound corporate principles.
4. Independence, which is the state of the Company being managed professionally without conflicts of interest and influence/pressure from any party that does not follow laws, regulations, and sound corporate principles.
5. Fairness, which is justice and equality in fulfilling the rights of stakeholders arising from agreements as well as laws and regulations.

Perusahaan juga menerapkan 4 (empat) pilar governansi korporat, sebagaimana yang tercantum dalam Pedoman Umum Governansi Korporat Indonesia (PUGKI) yang dikembangkan oleh Komite Nasional Kebijakan Governance (KNKG), yaitu:

The Company also implements four pillars of corporate governance, as stated in the Indonesian Corporate Governance Guidelines (PUGKI) developed by the National Governance Policy Committee (KNKG), namely:

1. Perilaku Beretika

Dalam melaksanakan kegiatannya, korporasi senantiasa mengedepankan kejujuran, memperlakukan semua pihak dengan hormat (*respect*), memenuhi komitmen, membangun serta menjaga nilai-nilai moral dan kepercayaan secara konsisten. Korporasi memperhatikan kepentingan pemegang saham dan pemangku kepentingan lainnya berdasarkan asas kewajaran dan kesetaraan (*fairness*) dan dikelola secara

1. Ethical Behavior

In carrying out its activities, the corporation prioritizes honesty, treats all parties with respect, fulfills its commitments, as well as consistently builds and maintains moral values and trust. The corporation pays attention to the interests of shareholders and other stakeholders based on the principles of fairness and equality and is managed independently so that each corporate organ does not dominate

independen sehingga masing-masing organ perusahaan tidak saling mendominasi dan tidak dapat diintervensi oleh pihak lain.

2. Akuntabilitas

Korporasi dapat mempertanggungjawabkan kinerjanya secara transparan dan wajar. Untuk itu Korporasi harus dikelola secara benar, terukur dan sesuai dengan kepentingan korporat dengan tetap memperhitungkan kepentingan pemegang saham dan pemangku kepentingan. Akuntabilitas merupakan prasyarat yang diperlukan untuk mencapai kinerja yang berkelanjutan.

3. Transparansi

Untuk menjaga objektivitas dalam menjalankan bisnis, korporasi menyediakan informasi yang material dan relevan dengan cara yang mudah diakses dan dipahami oleh pemangku kepentingan. Korporasi mengambil inisiatif untuk mengungkapkan tidak hanya masalah yang disyaratkan oleh peraturan perundang-undangan, tetapi juga hal yang penting untuk pengambilan keputusan oleh pemegang saham, kreditur dan pemangku kepentingan lainnya.

4. Keberlanjutan

Korporasi mematuhi peraturan perundang-undangan serta berkomitmen melaksanakan tanggung jawab terhadap masyarakat dan lingkungan agar berkontribusi pada pembangunan berkelanjutan melalui kerja sama dengan semua pemangku kepentingan terkait untuk meningkatkan kehidupan mereka dengan cara yang selaras dengan kepentingan bisnis dan agenda pembangunan berkelanjutan.

one another and cannot be interfered with by other parties

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2. Accountability

The corporation is accountable for its performance transparently and reasonably. To that end, the corporation must be managed properly and measurably while following corporate interests and considering the interests of shareholders and stakeholders. Accountability is a prerequisite for achieving sustainable performance.

3. Transparency

To maintain objectivity in conducting business, the corporation provides material and relevant information that is easily accessible and understandable to stakeholders. The corporation takes the initiative to disclose not only matters required by law but also matters important for decision-making by shareholders, creditors, and other stakeholders.

4. Sustainability

The corporation complies with laws and regulations and is committed to fulfilling its responsibilities to society and the environment to contribute to sustainable development through cooperation with all relevant stakeholders to improve their lives consistent with business interests and the sustainable development agenda.

Rapat Umum Pemegang Saham

General Meeting of Shareholders

Rapat Umum Pemegang Saham (RUPS) merupakan Organ Perusahaan yang memegang kekuasaan tertinggi dan memegang segala wewenang yang tidak diserahkan kepada Direksi atau Dewan Komisaris.

The General Meeting of Shareholders (GMS) is the Company's highest authority and holds all powers not delegated to the Board of Directors or the Board of Commissioners.

HAK-HAK PEMEGANG SAHAM

Mengacu pada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara, hak-hak pemegang saham meliputi:

1. Menghadiri dan memberikan suara dalam suatu RUPS, khusus bagi pemegang saham Persero, dengan ketentuan 1 (satu) saham memberi hak kepada pemegangnya untuk mengeluarkan satu suara;
2. Mengambil keputusan tertinggi pada Perum, khusus bagi pemilik modal Perum;
3. Memperoleh informasi material mengenai BUMN, secara tepat waktu, terukur, dan teratur;
4. Menerima pembagian dari keuntungan BUMN yang diperuntukkan bagi pemegang saham/pemilik modal dalam bentuk dividen, dan sisa kekayaan hasil likuidasi, sebanding dengan jumlah saham/modal yang dimilikinya;
5. Hak semua pemegang saham dari seri yang sama dalam satu kelas saham untuk diperlakukan setara yang didukung aturan dan prosedur BUMN, atau hak untuk menerima pengungkapan aturan dan prosedur tersebut serta pengungkapan struktur modal dan pengaturan yang memungkinkan pemegang saham tertentu memperoleh pengaruh atau kendali yang tidak proporsional dengan kepemilikan sahamnya;
6. BUMN memiliki kebijakan komunikasi yang memfasilitasi dan mendorong partisipasi pemegang saham atau investor;
7. BUMN entitas induk memastikan bahwa kebijakan Tata Kelola Perusahaan yang Baik berlaku bagi entitas anak dan entitas pengendali;

SHAREHOLDER RIGHTS

Referring to the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 on Guidelines for Corporate Governance and Significant Activities of State-Owned Enterprises, the rights of shareholders include:

1. Attending and voting at a GMS, specifically for shareholders of Persero, with the provision that one share entitles the holder to one vote;
2. Making the highest resolutions at the Perum, specifically for Perum capital owners;
3. Obtaining material information about the SOE in a timely, measurable, and regular manner;
4. Receiving distributions from the SOE's profits intended for shareholders/capital owners in the form of dividends and the remaining assets from liquidation, proportional to the number of shares/capital owned;
5. The right of all shareholders of the same series within a class of shares to be treated equally under SOE rules and procedures, or the right to receive disclosure of such rules and procedures as well as disclosure of the capital structure and arrangements that enable certain shareholders to obtain influence or control that is not proportional to their shareholding;
6. SOEs have a communication policy that facilitates and encourages shareholder or investor participation;
7. Parent SOEs ensure that Good Corporate Governance policies apply to subsidiaries and controlled entities;

8. BUMN memiliki aturan dan prosedur yang mengatur penggabungan, pengambilalihan, peleburan, pemisahan, pembubaran, likuidasi, dan transaksi luar biasa yang substansial untuk memastikan transaksi terjadi secara transparan dan dalam kondisi yang wajar serta melindungi hak semua pemegang saham sesuai dengan kelasnya; dan
9. Hak lainnya berdasarkan anggaran dasar dan ketentuan peraturan perundang-undangan.

8. SOEs have rules and procedures governing mergers, acquisitions, consolidations, spin-offs, dissolutions, liquidations, and substantial extraordinary transactions to ensure that such transactions are conducted transparently and under fair conditions and protect the rights of all shareholders following their class; and
9. Other rights as provided in the articles of association and applicable laws and regulations.

Kewenangan RUPS

GMS Authorities

RUPS berhak antara lain mengangkat dan memberhentikan Direksi dan Dewan Komisaris, menetapkan remunerasi Direksi dan Dewan Komisaris, menyetujui perubahan Anggaran Dasar, perubahan nama Perusahaan, maksud dan tujuan serta kegiatan usaha Perusahaan, besarnya modal dasar, pengurangan modal ditempatkan dan disetor, perubahan status Perusahaan yang tertutup menjadi Perusahaan Terbuka atau sebaliknya.

The GMS has the authority, among other things, to appoint and dismiss the Board of Directors and the Board of Commissioners, determine the remuneration of the Board of Directors and the Board of Commissioners, approve amendments to the Articles of Association, changes to the Company's name, objectives and business activities, the amount of authorized capital, reduction of issued and paid-up capital, and changes to the Company's status from a closed company to a public company or vice versa.

Penyelenggaraan RUPS Tahun 2024

Holding of the 2024 GMS

Sepanjang tahun 2024, Perusahaan telah melaksanakan 2 (dua) kali RUPS Tahunan yang diselenggarakan pada tanggal 29 Januari 2024 dan 21 Juni 2024.

Throughout 2024, the Company held two Annual GMSs on January 29, 2024, and June 21, 2024.

RUPS TAHUNAN 29 JANUARI 2024

ANNUAL GMS ON JANUARY 29, 2024

Hari/Tanggal Day/Date	Senin, 29 Januari 2024 Monday, January 29, 2024
Waktu Time	Pukul 16.30 WIB s.d selesai 16.30 WIB – adjournment
Tempat Venue	Ruang Rapat Mandalika, Kantor InJourney Gedung Sarinah Lantai 14, Jl. MH. Thamrin No. 11, Jakarta Mandalika Meeting Room, InJourney Office Sarinah Building, 14th Floor, Jl. MH. Thamrin No. 11, Jakarta
Peserta Rapat Meeting Participants	**Pemegang Saham** 1. Pemegang Saham Seri I PT Aviasi Pariwisata Indonesia (Persero) Direktur SDM dan Digital : Herdy Rosadi Harman 2. Pemegang Saham Seri J PT Angkasa Pura I • Direktur Utama : MMA Indah Preastuty • Direktur Operasi : Wahyudi PT Angkasa Pura II • Direktur Utama : Agus Wialdi **Dewan Komisaris** Komisaris Utama : Danang Parikesit Komisaris Independen : Tubagus Fiki Chikara Satari Komisaris : Elen Setiadi Komisaris Independen : Pardiman Komisaris Independen : Agus Santoso **Direksi** Direktur Utama : Dendi T. Danianto Direktur Keuangan, Manajemen Risiko & SDM : Ajar Setiadi Direktur Integrasi dan Portfolio : Danny P. Thaharsyah Direktur Komersial : Muhammad Putra Pariadi Direktur Human Capital : Israwadi **Shareholders** 1. Series I Shareholders PT Aviasi Pariwisata Indonesia (Persero) Director of HR and Digital : Herdy Rosadi Harman 2. Series J Shareholders PT Angkasa Pura I • President Director : MMA Indah Preastuty • Director of Operations : Wahyudi PT Angkasa Pura II • President Director : Agus Wialdi **Board of Commissioners** President Commissioner : Danang Parikesit Independent Commissioner : Tubagus Fiki Chikara Satari Commissioner : Elen Setiadi Independent Commissioner : Pardiman Independent Commissioner : Agus Santoso

Board of Directors	
President Director	: Dendi T. Danianto
Director of Finance, Risk Management & HR	: Ajar Setiadi
Director of Integration and Portfolio	: Danny P. Thaharsyah
Director of Commercial	: Muhammad Putra Pariadi
Director of Human Capital	: Israwadi

Keputusan dan Realisasi
Resolutions and Realizations

Keputusan Resolution	**Realisasi** Realization
Mata Acara 1: Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2024 termasuk Rencana Kerja dan Anggaran Dewan Komisaris Tahun 2024 Agenda 1: Approval of the 2024 Work Plan and Budget (RKAP), including the 2024 Work Plan and Budget of the Board of Commissioners	
Mengesahkan Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2024 termasuk Rencana Kerja dan Anggaran Dewan Komisaris Tahun 2024, dengan pokok-pokok sebagai berikut: 1.1 Asumsi-Asumsi Pokok: a. Pertumbuhan Ekonomi : 5,2% b. Tingkat Inflasi : 2,8% c. Nilai tukar (Rp/USD) 1 USD : Rp15.000 d. Suku Bunga Perbendaharaan (SPN) : 6,7% 1.2 Laporan Laba Rugi Konsolidasian Laba (rugi) setelah pajak tahun 2024 ditargetkan laba sebesar Rp554 miliar dengan rincian sebagai berikut: a. Pendapatan Usaha : Rp7.462 miliar b. Beban Usaha : Rp6.741 miliar c. Laba (Rugi) Usaha : Rp721 miliar d. Laba (Rugi) Sebelum Pajak : Rp717 miliar e. Laba (Rugi) Bersih Tahun Berjalan : Rp554 miliar 1.3 Laporan Posisi Keuangan Konsolidasian Laporan Posisi Keuangan Konsolidasian ditutup dengan *Total Asset* sebesar Rp5.119 miliar dengan rincian sebagai berikut: **Aset** a. Aset Lancar : Rp3.722 miliar b. Aset Tidak Lancar : Rp1.397 miliar c. Jumlah Aset : Rp5.119 miliar **Liabilitas dan Ekuitas** a. Liabilitas Jangka Pendek : Rp2.142 miliar b. Liabilitas Jangka Panjang : Rp453 miliar c. Ekuitas : Rp2.524 miliar d. Jumlah Liabilitas dan Ekuitas : Rp5.119 miliar 1.4 Investasi a. Rutin : Rp142 miliar b. Pengembangan : Rp130 miliar c. Total : Rp272 miliar	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS.

Keputusan Resolution	**Realisasi** Realization
Approving the 2024 Work Plan and Budget (RKAP), including the 2024 Work Plan and Budget of the Board of Commissioners, with the following main points: 1.1 Basic Assumptions: a. Economic Growth : 5.2% b. Inflation Rate : 2.8% c. Exchange rate (Rp/USD) 1 USD : Rp15,000 d. Treasury Interest Rate (SPN) : 6.7% 1.2 Consolidated Income Statement Profit (loss) after tax for 2024 is targeted at Rp554 billion with the following details: a. Operating Revenues : Rp7,462 billion b. Operating Expenses : Rp6,741 billion c. Operating Profit (Loss) : Rp721 billion d. Profit (Loss) Before Tax : Rp717 billion e. Net Profit (Loss) for the Year : Rp554 billion 1.3 Consolidated Financial Position Report The Consolidated Financial Position Report closed with Total Assets of Rp5,119 billion, with details as follows: **Assets** a. Current Assets : Rp3,722 billion b. Non-Current Assets : Rp1,397 billion c. Total Assets : Rp5,119 billion **Liabilities and Equity** a. Current Liabilities : Rp2,142 billion b. Non-Current Liabilities : Rp453 billion c. Equity : Rp2,524 billion d. Total Liabilities and Equity : Rp5,119 billion 1.4 Investments a. Routine : Rp142 billion b. Development : Rp130 billion c. Total : Rp272 billion	Already implemented and followed up per the GMS resolution.

Mata Acara 2: Penetapan Kontrak Manajemen (*Key Performance Indicators*/KPI) antara Direksi dan Dewan Komisaris dengan Pemegang Saham Tahun 2024
Agenda 2: Establishment of Management Contracts (Key Performance Indicators–KPIs) between the Board of Directors and the Board of Commissioners with Shareholders for 2024

Menetapkan Kontrak Manajemen (*Key Performance Indicators*/KPI) Antara Direksi dan Dewan Komisaris dengan Pemegang Saham Tahun 2024. Established Management Contracts (Key Performance Indicators–KPIs) between the Board of Directors and the Board of Commissioners with Shareholders for 2024.	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.

Key Performance Indicator	**Bobot** Weight
Aspek Nilai Ekonomi dan Sosial untuk Indonesia Economic and Social Value Aspects for Indonesia	50
Inovasi Model Bisnis Business Model Innovation	15
Pengembangan Teknologi Technology Development	15
Peningkatan Investasi Investment Enhancement	8
Pengembangan Talenta Talent Development	12
Total Bobot Total Weight	100

Keputusan Resolution	**Realisasi** Realization
Mata Acara 3: Penetapan Kontrak Manajemen (*Key Performance Indicators*/KPI) antara Dewan Komisaris dengan Pemegang Saham Tahun 2024 Agenda 3: Establishment of Management Contracts (Key Performance Indicators–KPIs) between the Board of Commissioners with Shareholders for 2024	
Menetapkan Kontrak Manajemen (*Key Performance Indicators*/KPI) Antara Dewan Komisaris dengan Pemegang Saham Tahun 2024. Established Management Contracts (Key Performance Indicators–KPIs) between the Board of Commissioners with Shareholders for 2024	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.
Mata Acara 4: Persetujuan Pelimpahan Kewenangan Kepada Dewan Komisaris untuk Memberikan Persetujuan Apabila Terdapat Tindakan-Tindakan yang Mengakibatkan Perubahan Alokasi Anggaran Investasi dengan Nilai Maksimum 10% (Sepuluh Persen) Dari Nilai Masing-Masing Program Investasi Sepanjang Tidak Mengubah Total Nilai Investasi Agenda 4: Approval of the Delegation of Authority to the Board of Commissioners to Grant Approval in the Event of Actions Resulting in Changes to the Allocation of Investment Budgets with a Maximum Value of 10% of the Value of Each Investment Program, Provided That the Total Investment Value Remains Unchanged	
Menyetujui pelimpahan kewenangan kepada Dewan Komisaris untuk memberikan persetujuan apabila terdapat tindakan-tindakan yang mengakibatkan perubahan alokasi anggaran investasi dengan nilai maksimum 10% (sepuluh persen) dari nilai masing-masing program investasi sepanjang tidak mengubah total nilai investasi. Approving the delegation of authority to the Board of Commissioners to grant approval in the event of actions resulting in changes to the allocation of investment budgets with a maximum value of 10% of the value of each investment program, provided that the total investment value remains unchanged.	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.

Key Performance Indicator	**Bobot** Weight
Aspek Perencanaan Planning Aspect	**10**
Aspek Pengawasan & Nasihat Oversight & Advisory Aspect	**65**
Aspek Pelaporan Reporting Aspect	**15**
Aspek Dinamis Dynamic Aspect	**10**
Total Bobot Total Weight	**100**

ARAHAN RUPS

Dalam melaksanakan RKAP dan Rencana Kerja dan Anggaran Tanggung Jawab Sosial dan Lingkungan (RKA-TJSL) tahun 2024, Direksi dan Dewan Komisaris diminta memperhatikan hal-hal sebagai berikut:

1. Buku Rencana Kerja dan Anggaran Perusahaan (RKAP) Tahun 2024 yang telah disetujui RUPS merupakan bagian yang tidak terpisahkan dari Risalah Keputusan RUPS ini.
2. Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun buku 2024 yang disahkan merupakan pedoman kerja dalam pengelolaan perusahaan oleh Direksi dan sebagai sarana pemantauan dan pengawasan bagi Dewan

GMS DIRECTIVES

In implementing the RKAP and the Work Plan and Budget for Social and Environmental Responsibility (RKA-TJSL) for 2024, the Board of Directors and Board of Commissioners are requested to pay attention to the following matters:

1. The 2024 Work Plan and Budget (RKAP) approved by the GMS is an integral part of these GMS Minutes.

2. As approved, the Work Plan and Budget (RKAP) for the 2024 fiscal year serves as a guideline for the company's management by the Board of Directors and as a monitoring and oversight tool for the Board of Commissioners.

Komisaris. Selanjutnya Direksi dan Dewan Komisaris diminta untuk menyampaikan laporan berkala kepada Pemegang Saham secara tepat waktu atas pelaksanaan RKAP tahun 2024, yang meliputi laporan triwulanan, laporan semesteran dan laporan berkala lainnya sesuai dengan ketentuan yang berlaku.

3. Direksi diminta untuk memastikan RKAP tahun 2024 dilaksanakan secara terstruktur dan terukur yang mencakup strategi pengembangan bisnis, alokasi sumber daya yang optimal, dan peningkatan efisiensi operasional untuk mendukung pencapaian tujuan jangka panjang perusahaan serta menjawab dinamika pasar dan lingkungan bisnis yang terus berkembang.
4. Target pendapatan dalam RKAP tahun 2024 merupakan sasaran minimal yang pencapaiannya harus diusahakan secara optimal, sementara total anggaran biaya menjadi target maksimal yang harus dikelola dengan prinsip efisiensi dan proporsionalitas terhadap capaian pendapatan. Selanjutnya, Direksi, di bawah pengawasan Dewan Komisaris, diminta untuk mengusahakan peningkatan pendapatan dan pengendalian beban di semua sektor bisnis, dengan tetap berfokus pada aspek keselamatan dan peningkatan kualitas layanan.
5. Direksi agar tetap melakukan prioritas alokasi *capital expenditure* (capex) sesuai dengan strategi jangka panjang dan kemampuan keuangan perusahaan, namun tetap memperhatikan kewajiban pemenuhan aspek *Safety, Security, Service & Compliance* (3S+1C) maupun *Cleanliness, Health, Safety & Environment Sustainability* (CHSE) serta ketentuan perundang-undangan.
6. Direksi agar menjaga kesehatan likuiditas keuangan perusahaan dan anak perusahaan, serta melakukan pengendalian atas penggunaan fasilitas pinjaman dan mengelola dana pengembalian *outstanding* fasilitas pinjaman yang akan jatuh tempo, serta menjaga rasio-rasio keuangan sesuai dengan *covenant* dari para kreditur sehingga dapat menghindari kondisi *event of default*.
7. Dalam rangka mewujudkan tujuan pembentukan InJourney menjadi *holding* ekosistem pariwisata, maka sinergi dan kolaborasi, baik antara perusahaan dengan *Holding* dan *Member* InJourney Group maupun dengan para pelaku usaha pariwisata perlu menjadi elemen utama aktivitas perusahaan

Furthermore, the Board of Directors and the Board of Commissioners are requested to submit periodic reports to the Shareholders on time to implement the 2024 RKAP, including quarterly and semi-annual reports as well as other periodic reports following applicable regulations.

3. The Board of Directors is requested to ensure that the 2024 RKAP is implemented in a structured and measurable manner, covering business development strategies, optimal resource allocation, and operational efficiency improvements to support the achievement of the company's long-term objectives and respond to the dynamics of the market and the ever-changing business environment.
4. The revenue targets in the 2024 RKAP are minimum targets that must be optimally achieved, while the total budgeted expenses are maximum targets that must be managed with principles of efficiency and proportionality to revenue achievements. Furthermore, under the supervision of the Board of Commissioners, the Board of Directors is requested to strive for revenue growth and cost control across all business sectors while focusing on safety and service quality improvement.
5. The Board of Directors is to continue prioritizing the allocation of capital expenditure (capex) following the company's long-term strategy and financial capabilities while still paying attention to the fulfillment of Safety, Security, Service & Compliance (3S+1C) and Cleanliness, Health, Safety & Environment Sustainability (CHSE) requirements as well as the provisions of laws and regulations.
6. The Board of Directors shall maintain the financial liquidity of the company and its subsidiaries, control the use of loan facilities and manage the repayment of outstanding loan facilities that are due, as well as maintain financial ratios following the covenants of creditors to avoid a default event.
7. To achieve the objective of establishing InJourney as a tourism ecosystem holding company, synergy, and collaboration, both between the company and the InJourney Group Holding and Member companies as well as with other tourism industry players, must be a key element of the company's activities

dalam mengorkestrasi ekosistem pariwisata agar dapat segera pulih dan mampu meningkatkan daya saing destinasi pariwisata Indonesia untuk menarik lebih banyak wisatawan mancanegara sehingga secara pangsa pasar tidak kalah dibandingkan dengan negara lain.

8. Memperhatikan kontribusi biaya penyusutan dan beban keuangan yang signifikan dalam struktur kinerja perusahaan, maka Direksi dengan pengawasan Dewan Komisaris diminta mencari terobosan untuk menurunkan biaya penyusutan antara lain melalui perpanjangan nilai umur ekonomis aset tetap dan menurunkan beban keuangan.

9. Direksi diminta untuk melakukan upaya revenue enhancement dan efisiensi biaya sehingga terdapat perbaikan pada EBITDA Margin menjadi di atas EBITDA Margin rata-rata konsolidasi 37% yang akan ditetapkan dalam stretch target dengan memperhatikan capaian pada tahun berjalan.
10. Direksi diminta untuk melakukan evaluasi dan mengupayakan *Chart of Account* (CoA) *Standardization* berdasarkan segmentasi aset dan bisnis sehingga dapat dilakukan analisa secara lebih komprehensif.
11. Memperhatikan cadangan penurunan nilai piutang yang signifikan dalam struktur kinerja perusahaan, maka Direksi diminta untuk melakukan upaya penyelesaian piutang usaha antara lain dengan menerapkan *three lines of defense model* dimana *first line* adalah unit komersial, *second line* adalah unit keuangan dan *third line* adalah unit legal dengan melakukan perubahan SOP serta dibuatkan indikator keterpulihan cadangan piutang yang akan dilakukan monitoring secara berkala.
12. Direksi agar mengimplementasikan rencana mitigasi risiko yang telah diidentifikasi dan secara berkala mengevaluasi kesesuaiannya dengan kondisi terkini, yang dapat ditandai antara lain dinamika geopolitik, sensitivitas kenaikan suku bunga, kebijakan pemerintah, dan perubahan *customer behaviour*.
13. Direksi dan Dewan Komisaris wajib menerapkan manajemen risiko secara efektif dengan melengkapi pemenuhan organ pengelola risiko sesuai dengan kategori dan klasifikasi risiko sebagaimana ketentuan pada Pasal 49 sampai dengan Pasal 53 dalam PER-2/MBU/03/2023. Adapun kategori perusahaan adalah Konglomerasi dan klasifikasi risiko Signifikan.

in orchestrating the tourism ecosystem so that it can recover quickly and enhance the competitiveness of Indonesia's tourism destinations to attract more international tourists, thereby ensuring that the market share does not lag behind other countries.

8. Considering the significant contribution of depreciation costs and financial expenses to the company's performance structure, the Board of Directors, under the supervision of the Board of Commissioners, is requested to seek innovative solutions to reduce depreciation costs, including through extending the economic useful life of fixed assets and reducing financial expenses.
9. The Board of Directors is requested to undertake revenue enhancement and cost efficiency efforts to improve the EBITDA Margin to above the consolidated average EBITDA Margin of 37%, which will be set as a stretch target, considering the achievements in the current year.
10. The Board of Directors is requested to evaluate and strive for Chart of Account (CoA) Standardization based on asset and business segmentation to conduct a more comprehensive analysis.
11. Considering the significant provision for impairment of receivables in the company's performance structure, the Board of Directors is requested to make efforts to settle trade receivables, including by implementing three lines of defense model, where the first line is the commercial unit, the second line is the finance unit, and the third line is the legal unit, by revising SOPs and establishing indicators for the recoverability of receivables provisions, which will be monitored periodically.
12. The Board of Directors is required to implement the identified risk mitigation plans and periodically evaluate their suitability with current conditions, which may include geopolitical dynamics, interest rate sensitivity, government policies, and changes in customer behavior.
13. The Board of Directors and the Board of Commissioners are required to implement effective risk management by ensuring the fulfillment of risk management bodies following the categories and classifications of risks as stipulated in Articles 49 to 53 of PER-2/MBU/03/2023. The company category is Conglomerate, and the risk classification is Significant.

14. Direksi dengan pengawasan Dewan Komisaris diminta untuk menindaklanjuti dan menyelesaikan secara tuntas hasil temuan, catatan dan saran/rekomendasi dari auditor internal maupun auditor eksternal, dengan mengoptimalkan fungsi dan tugas SPI dalam melakukan evaluasi terhadap kecukupan dan efektivitas manajemen risiko, pengendalian intern dan tata kelola perusahaan.
15. Direksi dan Dewan Komisaris diminta untuk menindaklanjuti pemenuhan atas ketentuan Peraturan Menteri Badan Usaha Milik Negara Republik Nomor:
    a. PER-1/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara;
    b. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara; dan
    c. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.
16. Direksi agar meratifikasi peraturan, strategi, *roadmap* dan prosedur pengelolaan *human capital* yang telah diterbitkan oleh InJourney dan wajib mendukung serta mengoptimalkan penggunaan RINJANI sebagai platform pengelolaan *human capital* di Grup InJourney dan memastikan data karyawan yang akurat, *update* serta terintegrasi ke RINJANI.
17. Direksi agar secara konsisten menyelenggarakan rapat *Talent Committee* terutama dalam hal menetapkan minimal 3 suksesor pada setiap jabatan struktural di organisasi serta menetapkan 20% *Top Talent* pada level jabatan 1 s.d. 3 tingkat di bawah Direksi.
18. Direksi agar meningkatkan anggaran pengembangan Karyawan sampai dengan mendekati 5% dari beban Karyawan serta berpartisipasi aktif mengikutsertakan Karyawan dalam program pembelajaran dan pengembangan di Grup InJourney.
19. Direksi agar mengembangkan budaya inovasi di internal perusahaan serta mendorong kolaborasi riset dan inovasi dengan Perguruan Tinggi dengan memperhatikan aspek kemanfaatan terhadap dukungan atas *core business* perusahaan.
20. Direksi agar konsisten menginternalisasikan *core values* AKHLAK secara menyeluruh dan berkelanjutan dengan mengutamakan kepentingan pelanggan, mulai dari tingkat

14. The Board of Directors, under the supervision of the Board of Commissioners, is requested to follow up on and resolve the findings, notes, and recommendations from internal and external auditors while optimizing the functions and duties of the SPI in evaluating the adequacy and effectiveness of risk management, internal controls, and corporate governance.
15. The Board of Directors and the Board of Commissioners are requested to follow up on compliance with the provisions of the Minister of State-Owned Enterprises Regulation Number:
    a. PER-1/MBU/03/2023 on Special Assignments and Social and Environmental Responsibility Programs for State-Owned Enterprises;
    b. PER-2/MBU/03/2023 on Guidelines for Corporate Governance and Significant Corporate Activities of State-Owned Enterprises; and
    c. PER-3/MBU/03/2023 on the Organization and Human Resources of State-Owned Enterprises.
16. The Board of Directors shall ratify the regulations, strategies, roadmaps, and procedures for human capital management issued by InJourney. It shall support and optimize the use of RINJANI as the human capital management platform within the InJourney Group and ensure that employee data is accurate, up-to-date, and integrated into RINJANI.
17. The Board of Directors is required to consistently hold Talent Committee meetings, particularly in determining a minimum of three successors for each structural position in the organization and identifying 20% of Top Talent at the first to third levels below the Board of Directors.
18. The Board of Directors is required to increase the employee development budget to approach 5% of employee expenses and actively involve employees in learning and development programs within the InJourney Group.
19. The Board of Directors is required to develop an innovation culture within the company and encourage research and innovation collaboration with universities, considering the benefits for the company's core business.
20. The Board of Directors is required to consistently internalize the AKHLAK core values comprehensively and sustainably, prioritizing customer interests from the individual, team,

individu, tim, hingga organisasi serta secara berkala melakukan pengukuran, monitoring dan evaluasi atas efektivitas implementasinya.

21. Direksi dan Dewan Komisaris diwajibkan melakukan pengisian, pemutakhiran, dan pelaporan data melalui portal-portal Kementerian BUMN dengan tepat waktu sesuai peraturan yang berlaku.
22. Direksi agar melakukan penyelarasan program kerja guna mendukung implementasi program kerja strategis *Holding*.
23. Direksi dengan pengawasan Dewan Komisaris diwajibkan menyusun *enterprise architecture design*.
24. Direksi agar mendukung penyelesaian end state penataan portofolio *Airport Services & Cargo Cluster* sesuai Buku Putih Pembentukan Subholding InJourney Aviation Services.
25. Untuk rencana aksi korporasi yang akan dilaksanakan, Direksi agar segera mengantisipasi dan memperhatikan hal-hal utama dalam pelaksanaannya seperti kajian yang dibutuhkan, target penyelesaian, *internal & external approval, corporate group strategy alignment* (RJPP), *governance*, dan hal lainnya.
26. Direksi dan Dewan Komisaris diminta untuk mulai melakukan upaya-upaya dalam rangka implementasi *Environmental, Social and Governance* (ESG) secara berkesinambungan di perusahaan.
27. Seluruh arahan Pemegang Saham yang tertuang dalam risalah pengesahan RKAP ini dan tanggapan serta masukan Dewan Komisaris sesuai surat Dewan Komisaris No. IAS.00/DKM/I/2024/008 tanggal 12 Januari 2024 merupakan bagian yang tidak terpisahkan dalam pelaksanaan RUPS Pengesahan RKAP tahun buku 2024.

to organizational levels and periodically measuring, monitoring, and evaluating the effectiveness of their implementation.

21. The Board of Directors and the Board of Commissioners are required to fill in, update, and report data through the Ministry of SOE's portals promptly following applicable regulations.
22. The Board of Directors shall align work programs to support the implementation of the Holding Company's strategic work programs.
23. The Board of Directors, under the supervision of the Board of Commissioners, is required to prepare an enterprise architecture design.
24. The Board of Directors shall support the completion of the end state of the portfolio restructuring of the Airport Services & Cargo Cluster following the White Paper on the Establishment of the InJourney Aviation Services Subholding.
25. For corporate action plans to be implemented, the Board of Directors shall immediately anticipate and pay attention to key issues in their implementation, such as required studies, completion targets, internal and external approvals, corporate group strategy alignment (RJPP), governance, and other matters.
26. The Board of Directors and the Board of Commissioners are requested to begin efforts toward continuously implementing Environmental, Social, and Governance (ESG) principles within the company.
27. All directives from the Shareholders as outlined in the minutes of the approval of the RKAP and the responses and input from the Board of Commissioners following the Board of Commissioners' letter No. IAS.00/DKM/I/2024/008, dated January 12, 2024, is an integral part of implementing the General Meeting of Shareholders to approve the RKAP for the 2024 fiscal year.

RUPS TAHUNAN 21 JUNI 2024

ANNUAL GMS ON JUNE 21, 2024

Hari/Tanggal Day/Date	Jumat, 21 Juni 2024 Friday, June 21, 2024
Waktu Time	Pukul 14.00 WIB s.d selesai 14.00 WIB – adjournment
Tempat Venue	Ruang Rapat Mandalika, Kantor InJourney Gedung Sarinah Lantai 14, Jl. MH. Thamrin No. 11, Jakarta Mandalika Meeting Room, InJourney Office Sarinah Building, 14th Floor, Jl. MH. Thamrin No. 11, Jakarta

Peserta Rapat Meeting Participants		
	Pemegang Saham	
	1. Pemegang Saham Seri I	
	PT Aviasi Pariwisata Indonesia (Persero)	
	• Direktur SDM dan Digital	: Herdy Rosadi Harman
	2. Pemegang Saham Seri J	
	PT Angkasa Pura I	
	• Direktur Utama	: MMA Indah Preastuty
	PT Angkasa Pura II	
	• Direktur Utama	: Agus Wialdi
	Dewan Komisaris	
	Komisaris Utama	: Danang Parikesit
	Komisaris Independen	: Agus Santoso
	Komisaris Independen	: Pardiman
	Komisaris Independen	: Ricky Silaen
	Komisaris	: Hidayat Amir
	Direksi	
	Direktur Utama	: Dendi T. Danianto
	Direktur Keuangan dan Manajemen Risiko	: Ajar Setiadi
	Direktur Integrasi dan Portfolio	: Danny P. Thaharsyah
	Direktur Komersial	: Muhammad Putra Pariadi
	Direktur Human Capital	: Israwadi
	Shareholders	
	1. Series I Shareholders	
	PT Aviasi Pariwisata Indonesia (Persero)	
	• Director of HR and Digital	: Herdy Rosadi Harman
	2. Series J Shareholders	
	PT Angkasa Pura I	
	• President Director	: MMA Indah Preastuty
	PT Angkasa Pura II	
	• President Director	: Agus Wialdi
	Board of Commissioners	
	President Commissioner	: Danang Parikesit
	Independent Commissioner	: Agus Santoso
	Independent Commissioner	: Pardiman
	Independent Commissioner	: Ricky Silaen
	Commissioner	: Hidayat Amir
	Board of Directors	
	President Director	: Dendi T. Danianto
	Director of Finance and Risk Management	: Ajar Setiadi
	Director of Integration and Portfolio	: Danny P. Thaharsyah
	Director of Commercial	: Muhammad Putra Pariadi
	Director of Human Capital	: Israwadi

Keputusan dan Realisasi
Resolutions and Realizations

Keputusan Resolution	**Realisasi** Realization
Mata Acara 1: Persetujuan Laporan Tahunan Perseroan termasuk Laporan Tugas Pengawasan Dewan Komisaris serta Pengesahan Laporan Keuangan Perseroan Tahun Buku 2023 Agenda 1: Approval of the Company's Annual Report, including the Board of Commissioners' Supervisory Report, and Approval of the Company's Financial Statements for the 2023 Fiscal Year	
a. Menyetujui Laporan Tahunan Perusahaan termasuk Laporan Tugas Pengawasan yang telah dilaksanakan oleh Dewan Komisaris dan mengesahkan Laporan Keuangan Konsolidasian Perusahaan Tahun Buku 2023 yang telah diaudit oleh Kantor Akuntan Publik (KAP) Purwantono, Sungkoro & Surja (EY) sesuai laporannya dengan No. 01434/2.1032/AU.1/06/0697-1/1/V/2024 tanggal 21 Mei 2024 dengan opini "wajar, dalam semua hal yang material sesuai dengan Standar Akuntansi Keuangan di Indonesia.	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.

Keputusan Resolution	Realisasi Realization

a. Approving the Company's Annual Report, including the Supervisory Board's Report on its duties, and ratifying the Company's Consolidated Financial Statements for the 2023 fiscal year, which have been audited by the Public Accounting Firm (KAP) Purwantono, Sungkoro & Surja (EY) following its report No. 01434/2.1032/AU. 1/06/0697-1/1/V/2024 dated May 21, 2024, with an opinion of "fair, in all material respects following Indonesian Financial Accounting Standards."

Adapun pokok-pokok laporan sebagai berikut:
The main points of the report are as follows:

1) Perhitungan Laba/Rugi | Profit and Loss Statement

Rugi Bersih Tahun Buku 2023 sebesar Rp9.641 Juta dengan rincian sebagai berikut:
Net Loss for the 2023 fiscal year amounted to Rp9,641 million, with the following details:

Uraian Description	Juta Rupiah Million Rupiah
Pendapatan Usaha Operating Revenues	502.051
Beban Usaha Operating Expenses	517.534
Rugi Usaha Operating Loss	(15.482)
Pendapatan/ Beban di Luar Usaha Non-Operating Revenue/Expenses	6.926
Rugi Sebelum Pajak Loss Before Tax	(8.555)
Beban Pajak Final & Manfaat Pajak Final Tax Expenses & Tax Benefits	(1.086)
Rugi Setelah Pajak Loss After Tax	(9.641)
EBITDA	(3.597)

2) Laporan Posisi Keuangan | Financial Position Statement

Total Aset atau Total Liabilitas dan Ekuitas Per 31 Desember 2023 terealisasi sebesar Rp387.816 Juta dengan rincian sebagai berikut:
Total Assets or Total Liabilities and Equity up to December 31, 2023, amounted to Rp387,816 million with the following details:

Uraian Description	Juta Rupiah Million Rupiah
Aset | Assets	
Aset Lancar | Current Assets	306.622
Aset Tidak Lancar | Non-Current Assets	81.194
Total Aset Total Assets	387.816
Liabilitas dan Ekuitas | Liabilities and Equity	
Liabilitas Jangka Pendek | Current Liabilities	141.380
Liabilitas Jangka Panjang | Non-Current Liabilities	12.729
Ekuitas| Equity	233.707
Total Liabilitas dan Ekuitas Total Liabilities and Equity	387.816

Keputusan Resolution	**Realisasi** Realization

3) Laporan Arus Kas | Cash Flow Statement

Saldo Kas Per 31 Desember 2023 sebesar Rp210.392 Juta dengan rincian sebagai berikut:
Cash balance up to December 31, 2023, amounted to Rp210,392 million, with details as follows:

Uraian Description	**Juta Rupiah** Million Rupiah
Kas dari Aktivitas Operasi Cash Flows from Operating Activity	**69.870**
Kas dari Aktivitas Investasi Cash Flows from Investing Activity	**(7.425)**
Kas dari Aktivitas Pendanaan Cash Flows from Financing Activity	**(60.529)**
Kenaikan (Penurunan) Bersih Kas dan Setara Kas Net Increase (Decrease) in Cash and Cash Equivalents	**1.915**
Saldo Kas dan Setara Kas Awal Tahun Cash and Cash Equivalent Balance at Beginning of Year	**208.476**
Saldo Kas dan Setara Kas Akhir Tahun Cash and Cash Equivalent Balance at End of Year	**210.392**

4) Kontrak Manajemen/*Key Performance Indicators* (KPI)
Management Contract/Key Performance Indicators (KPI)

Skor KPI Tahun 2023 tercapai sebesar 89,28 dengan rincian sebagai berikut:
The 2023 KPI score was achieved at 89.28 with the following details

Perspektif/Parameter Perspective/Parameter	**Bobot** Weight	**Skor** Score
Nilai Ekonomi dan Sosial untuk Indonesia Economic and Social Value Aspects for Indonesia	**50,00**	35,63
Inovasi Model Bisnis Business Model Innovation	**15,00**	15,75
Kepemimpinan Teknologi Technology Leadership	**15,00**	16,50
Peningkatan Investasi Investment Enhancement	**10,00**	11,00
Pengembangan Talenta Talent Development	**10,00**	10,40
Jumlah Total	**100,00**	**89,28**

Keputusan Resolution	Realisasi Realization

5) Realisasi Investasi | Investment Realization

Investasi tahun 2023 terealisasi sebesar Rp 14.853 Juta dengan rincian sebagai berikut:
Investments in 2023 were realized at Rp14,853 million with the following details:

Uraian Description	Juta Rupiah Million Rupiah
Pengadaan Fasilitas & Peralatan Pendukung Pembukaan Cabang Baru PT APK Procurement of Facilities & Supporting Equipment for the Opening of New Branches of PT APK	-
Penyediaan *Software* dan *Hardware* IT & Sistem IT Software and Hardware & Systems Provision	4.222
Penambahan Fasilitas dan Kelengkapan Kantor Pusat dan Cabang PT Angkasa Pura Kargo Addition of Facilities and Equipment for the Head Office and Branches of PT Angkasa Pura Kargo	347
Penambahan Fasilitas dan Kelengkapan Bisnis PT Angkasa Pura Kargo Addition of Business Facilities and Equipment for PT Angkasa Pura Kargo	1.283
Carry Over 2022	9.000
Jumlah Total	**14.853**

6) Sumber Daya Manusia | Human Resources

Pada tahun 2023 sumber daya manusia sebanyak 924 karyawan dengan rincian sebagai berikut:
In 2023, there were 924 employees with the following details:

Uraian Description	Juta Rupiah Million Rupiah
Pegawai Organik Organic Employees	262
Pegawai *Outsourcing* Outsourcing Employees	662
Jumlah Total	**924**

7) Tingkat Kesehatan Perusahaan | Company Health Level

Penilaian tingkat kesehatan perusahaan masih dalam proses pekerjaan pemeringkatan oleh PT Pemeringkat Efek Indonesia (PEFINDO) sesuai dengan Surat Keterangan atas Proses Proses Pemeringkatan tanggal 07 Juni 2024 No. S-1031/PEF-DIR/VI/2024.
The assessment of the company's health level is still in progress, being conducted by PT Pemeringkat Efek Indonesia (PEFINDO) in accordance with the Certificate of Rating Process dated June 7, 2024, No. S-1031/PEF-DIR/VI/2024.

b. Menyetujui pemberian pelunasan dan pembebasan tanggung jawab sepenuhnya (*volledig acquit et de charge*) kepada segenap anggota Direksi dan anggota Dewan Komisaris atas tindakan pengurusan dan pengawasan yang telah dijalankan selama Tahun Buku 2023, sepanjang tindakan tersebut bukan merupakan tindak pidana dan tindakan tersebut tercermin dalam buku-buku laporan perusahaan.
Approving the granting of full and final discharge (volledig acquit et de charge) to all members of the Board of Directors and members of the Board of Commissioners for the management and supervision carried out during the 2023 Fiscal Year, provided that such actions do not constitute criminal offenses and are reflected in the company's financial statements.

Keputusan Resolution	**Realisasi** Realization
Mata Acara 2: Penetapan penggunaan Laba/Rugi Bersih Perusahaan untuk Tahun Buku 2023 Agenda 2: Determination of the use of the Company's Net Profit/Loss for the 2023 Fiscal Year	
Tidak ada penetapan penggunaan laba bersih konsolidasian Perusahaan karena Perusahaan mengalami laba minus/rugi bersih tahun buku 2023. There is no determination of the use of consolidated net income because the Company incurred a net loss for the 2023 fiscal year.	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.
Mata Acara 3: Penunjukan penetapan remunerasi (gaji/honorarium, fasilitas dan tunjangan) Tahun Buku 2024 serta Tantiem/Insentif Kinerja Tahun Buku 2023 bagi Direksi dan Dewan Komisaris Perseroan Agenda 3: Appointment of remuneration (salaries/honoraria, facilities, and allowances) for the 2024 Fiscal Year and Tantiem/Performance Incentives for the 2023 Fiscal Year for the Company's Board of Directors and Board of Commissioners	
Penetapan tantiem/insentif kinerja tahun buku 2023, gaji untuk Direksi dan honorarium untuk Dewan Komisaris, berikut fasilitas dan tunjangan lainnya untuk tahun 2024, akan ditetapkan secara tersendiri. The determination of performance-based tantiem/incentives for the 2023 fiscal year, salaries for the Board of Directors, and honoraria for the Board of Commissioners, along with other benefits and allowances for 2024, will be established separately.	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.
Mata Acara 4: Penunjukan Kantor Akuntan Publik (KAP) untuk Mengaudit Laporan Keuangan Konsolidasian Perseroan Agenda 4: Appointment of a Public Accounting Firm (KAP) to audit the Company's Consolidated Financial Statements	
1. Penunjukkan Kantor Akuntan Publik (KAP) untuk mengaudit Laporan Keuangan Perseroan Tahun Buku 2024 dapat menunjuk KAP yang sama dengan KAP yang ditunjuk oleh PT Aviasi Pariwisata Indonesia (Persero) selaku *Holding*. 2. Memberikan wewenang dan kuasa kepada Dewan Komisaris untuk: a. Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik untuk melakukan audit atas Laporan Keuangan Konsolidasian Perseroan periode lainnya pada Tahun Buku 2024 untuk tujuan dan kepentingan Perseroan; dan b. Penetapan imbalan jasa audit dan persyaratan lainnya bagi Akuntan Publik dan/atau Kantor Akuntan Publik tersebut, serta menunjuk Akuntan Publik dan/atau Kantor Akuntan Publik Pengganti dalam hal Kantor Akuntan Publik Purwantono, Sungkoro & Surja (EY), karena sebab apapun, tidak dapat menyelesaikan pemberian jasa audit Laporan Keuangan Konsolidasian Perseroan Tahun Buku 2024 dan/atau periode lainnya pada Tahun Buku 2024, serta Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil Tahun Buku 2024, termasuk menetapkan imbalan jasa audit dan persyaratan lainnya bagi Akuntan Publik dan/atau Kantor Akuntan Publik Pengganti tersebut. 1. The appointment of a Public Accounting Firm (KAP) to audit the Company's Financial Statements Fiscal Year 2024 may appoint the same KAP appointed by PT Aviasi Pariwisata Indonesia (Persero) as the Holding. 2. Granting authority and power to the Board of Commissioners to: a. Appoint a Public Accountant and/or Public Accounting Firm to audit the Company's Consolidated Financial Statements for other periods in the 2024 fiscal year for the purposes and interests of the Company; and b. Determining the audit fees and other terms and conditions for the Public Accountant and/or Public Accounting Firm, as well as appointing a replacement Public Accountant and/or Public Accounting Firm in the event that the Public Accounting Firm Purwantono, Sungkoro & Surja (EY), for any reason, is unable to complete the audit of the Company's Consolidated Financial Statements for the 2024 fiscal year and/or other periods within the 2024 fiscal year, as well as the Financial Statements of the Micro and Small Business Financing Program for the 2024 fiscal year, including determining the audit fees and other terms and conditions for the replacement Public Accountant and/or Public Accounting Firm.	Sudah dilakukan dan ditindaklanjuti sesuai keputusan RUPS. Already implemented and followed up per the GMS resolution.

ARAHAN RUPS

Dewan Komisaris, Direksi dan seluruh jajaran perusahaan diminta memperhatikan hal-hal sebagai berikut:

1. Direksi dan Dewan Komisaris diminta untuk segera menindaklanjuti temuan, catatan, dan saran/rekomendasi dari Auditor baik internal maupun eksternal (KAP dan BPK-RI) pada tahun 2023 dan tahun-tahun sebelumnya yang belum selesai, termasuk memonitor tindak lanjut temuan, catatan, dan saran/rekomendasi dari auditor di anak perusahaan, serta senantiasa mengusahakan agar tidak menjadi temuan yang berulang di periode berikutnya;
2. Direksi agar menyampaikan kepada Pemegang Saham Laporan Tahunan Perusahaan termasuk Laporan Keuangan, Laporan Hasil Evaluasi Kinerja, Laporan Kepatuhan dan *Key Performance Indicators* (KPI) Tahun Buku 2024 serta Laporan Keuangan yang telah diaudit oleh Kantor Akuntan Publik paling lambat tanggal 31 Maret 2025. Oleh karena itu, Direksi dan Dewan Komisaris diminta untuk mempersiapkan proses pemilihan KAP, laporan dan proses audit sedini mungkin, termasuk memastikan anak-anak perusahaan dapat menyelesaikan Laporan Keuangan *audited* secara tepat waktu;
3. Direksi dalam melakukan penunjukan KAP agar mempertimbangkan kemudahan koordinasi dan komunikasi antar auditor dalam InJourney Grup (KAP yang berbeda) yang memiliki perbedaan metode audit sehingga tidak berdampak pada keterlambatan penyampaian laporan keuangan dan merupakan salah satu perwujudan dari penerapan model tata kelola terintegrasi;
4. Penunjukan KAP agar dilakukan melalui mekanisme sesuai ketentuan yang berlaku dengan memperhatikan prinsip kehati-hatian dan tata kelola perusahaan yang baik (*good corporate governance*);
5. Dalam rangka memberikan pelayanan yang terbaik bagi pengguna jasa seiring dengan meningkatnya *traffic* dan jumlah kunjungan wisatawan, terutama di area operasional InJourney Grup, maka Direksi dengan pengawasan Dewan Komisaris diminta untuk menjaga dan meningkatkan kualitas sarana dan prasarana secara menyeluruh, termasuk menjamin kesiapan aspek teknis dan operasional, serta mengembangkan berbagai inisiatif dan inovasi untuk meningkatkan pelayanan, baik di level holding maupun di level anak dan cucu perusahaan;

GMS DIRECTIVES

The Board of Commissioners, Board of Directors, and all company personnel are requested to pay attention to the following matters:

1. The Board of Directors and the Board of Commissioners are requested to immediately follow up on findings, notes, and recommendations from internal and external auditors (KAP and BPK-RI) for the year 2023 and previous years that remain unresolved, including monitoring the follow-up actions on findings, notes, and recommendations from auditors at subsidiaries, and always strive to prevent them from recurring in the next period;
2. The Board of Directors is requested to submit to the Shareholders the Company's Annual Report, including the Financial Statements, Performance Evaluation Report, Compliance Report, and Key Performance Indicators (KPI) for the 2024 fiscal year, as well as the Financial Statements audited by a Public Accounting Firm, no later than March 31, 2025. Therefore, the Board of Directors and the Board of Commissioners are requested to prepare the KAP selection process, the reports, and the audit process as early as possible, including ensuring that subsidiaries can complete their audited Financial Statements on time;
3. In appointing the KAP, the Board of Directors shall consider the ease of coordination and communication between auditors within the InJourney Group (different KAPs) that have different audit methods so as not to cause delays in the submission of financial statements and as one of the manifestations of the implementation of an integrated governance model;
4. The appointment of the KAP should be carried out through mechanisms under applicable regulations, considering the principles of prudence and good corporate governance;
5. To provide the best service to users in line with the increase in traffic and the number of tourist visits, especially in the operational areas of the InJourney Group, the Board of Directors, under the supervision of the Board of Commissioners, is requested to maintain and improve the quality of facilities and infrastructure as a whole, including ensuring technical and operational readiness, as well as developing various initiatives and innovations to improve services, both at the holding company level and at the subsidiary and grand subsidiary levels;

6. Seiring dengan kenaikan jumlah trafik dan kunjungan wisatawan, Direksi diminta menerapkan strategi yang efektif untuk meningkatkan penjualan dan pendapatan di seluruh lini bisnis, antara lain melalui sinergi BUMN maupun sinergi antar anak perusahaan InJourney Grup, sehingga dapat memberikan kontribusi yang positif dan mendukung pertumbuhan pendapatan InJourney ke depan;
7. Direksi diminta untuk selalu melakukan pengendalian pertumbuhan biaya, antara lain dengan melanjutkan program *cost leadership*, baik di tingkat *Holding* maupun anak perusahaan, dan program *cost reduction* untuk unit usaha yang memiliki kinerja negatif, agar tidak memberatkan kinerja dan likuiditas perusahaan;
8. Direksi agar memastikan pengelolaan dan penarikan pinjaman induk maupun anak-anak perusahaan memperhatikan kondisi *gearing ratio*, dan setiap penarikan pinjaman baru agar dilakukan dengan memperhatikan biaya keuangan yang efisien, memitigasi seluruh risiko terkait pendanaan, serta dilakukan secara hati-hati dan selektif;
9. Sehubungan dengan sedang berjalannya berbagai proyek inisiatif *Holding*, Direksi dengan pengawasan Dewan Komisaris diminta untuk melakukan pemantauan atas pelaksanaan dan perkembangan berbagai proyek strategis Holding, baik yang telah berjalan maupun yang sedang berproses, dengan melakukan mitigasi risiko yang memadai sehingga dapat tercapai target/*milestone* sesuai dengan yang telah direncanakan;
10. Direksi diminta untuk memastikan kecukupan likuiditas guna menjaga *going concern* operasional anak perusahaan, melalui manajemen *cash flow* yang ketat, termasuk upaya peningkatan penerimaan, efisiensi pengeluaran, restrukturisasi hutang, dan prioritisasi *capital expenditure*, baik di *level holding*, serta anak dan cucu perusahaan;

11. Dalam rangka menghadapi dinamika industri pariwisata & aviasi, maka dalam menjalankan setiap kegiatan operasional perusahaan, Direksi beserta jajaran perusahaan maupun anak perusahaan agar menerapkan manajemen risiko termasuk menyiapkan skenario-skenario yang mungkin terjadi, dengan melaksanakan bisnis secara *prudent* dan berpedoman pada ketentuan dan peraturan perundang-undangan yang berlaku, serta menerapkan prinsip- prinsip *Good Corporate Governance* (GCG);

6. In line with the increase in traffic and tourist visits, the Board of Directors is requested to implement effective strategies to increase sales and revenue across all business lines, including through synergies between state-owned enterprises and synergies between subsidiaries of the InJourney Group, to make a positive contribution and support the future growth of InJourney's revenue;
7. The Board of Directors is requested to always control cost growth, among others, by continuing the cost leadership program, both at the holding company and subsidiary levels, and the cost reduction program for business units with negative performance so as not to burden the company's performance and liquidity;
8. The Board of Directors is requested to ensure that the management and withdrawal of loans by the parent company and subsidiaries considering the gearing ratio and that any new loans are taken out with due consideration of efficient financial costs, mitigating all risks related to funding, and are carried out carefully and selectively;
9. In connection with the ongoing various Holding initiatives, the Board of Directors, under the supervision of the Board of Commissioners, is requested to monitor the implementation and progress of various strategic projects of the Holding, both those that are already underway and those that are in progress, by mitigating risks adequately so that the targets/milestones can be achieved as planned;

10. The Board of Directors is requested to ensure sufficient liquidity to maintain the going concern of the subsidiaries' operations through strict cash flow management, including efforts to increase revenue, improve expenditure efficiency, restructure debt, and prioritize capital expenditure, both at the holding level and at the subsidiaries and second-tier subsidiaries;
11. To face the dynamics of the tourism and aviation industry, in carrying out every operational activity of the company, the Board of Directors and the company and its subsidiaries are required to implement risk management, including preparing scenarios that may occur, by conducting business prudently and following applicable laws and regulations, as well as implementing the principles of Good Corporate Governance (GCG);

12. Direksi dan Dewan Komisaris diminta untuk secara konsisten menginternalisasikan *core values* AKHLAK (*Put Customer First*) secara menyeluruh dan berkelanjutan, mulai dari tingkat individu, tim, hingga organisasi dengan menggunakan tolak ukur yang jelas sehingga memberikan dampak positif bagi kinerja perusahaan;
13. Direksi diminta untuk memastikan kesiapan SDM perusahaan dalam memberikan pelayanan secara optimal, dengan produktivitas yang semakin meningkat, antara lain melalui peningkatan fungsi dan kapasitas setiap SDM dengan pemberian *executive training*, termasuk memenuhi target peningkatan calon pimpinan perusahaan baik dari aspek perempuan dan milenial sebagaimana target dalam *Key Performance Indicators* (KPI);
14. Direksi diminta untuk memastikan berjalannya pengelolaan talenta sesuai dengan aturan InJourney *Talent Management System*, mengoptimalkan pengisian talenta melalui mekanisme sidang *Talent Committee* dan *Talent Pool* Grup InJourney, secara kontinyu menjalankan program *Talent Mobility*, memastikan meningkatnya program pengembangan karyawan baik dari sisi kualitas maupun kuantitas, serta memaksimalkan RINJANI sebagai *one digital human capital platform Group* InJourney;
15. Direksi agar melakukan penilaian terhadap pengelolaan IT perusahaan melalui penilaian indeks kematangan IT (IT Maturity Level), Penilaian Tingkat Kematangan Pengelolaan Keamanan *(Cyber Security Maturity Assessment)* paling sedikit sekali dalam 2 (dua) tahun, serta mendukung program kolaborasi layanan IT sebagai bagian dari integrasi layanan korporasi di tahun berjalan yang mencakup implementasi ERP dan *Collaborative Security Operation Center* (SOC);
16. Direksi diminta untuk meningkatkan peran SPI sebagai fungsi kontrol dan pengawasan agar kegiatan korporasi dapat sejalan dengan prinsip-prinsip GCG, termasuk kontrol dan pengawasan kepada anak perusahaan;
17. Direksi diminta untuk menyelesaikan aset bermasalah serta melakukan optimalisasi atas aset idle agar dapat memberikan kontribusi kepada Perusahaan;
18. Direksi agar menindaklanjuti hal-hal yang menjadi rekomendasi dari Dewan Komisaris PT Integrasi Aviasi Solusi sesuai suratnya No. IAS.00/DKM/V/2024/085 tanggal 28 Mei 2024 perihal Tanggapan Dewan Komisaris

12. The Board of Directors and Board of Commissioners are requested to consistently internalize AKHLAK's core values (Put Customer First) thoroughly and sustainably, starting from the individual, team, to organizational levels using clear benchmarks to have a positive impact on the company's performance;
13. The Board of Directors is requested to ensure the readiness of the company's human resources to provide optimal services with increasing productivity, among others, through improving the functions and capacity of each human resource by providing executive training, including meeting the target for increasing the number of female and millennial candidates for company leadership positions as specified in the Key Performance Indicators (KPI);
14. The Board of Directors is requested to ensure the implementation of talent management under the InJourney Talent Management System, optimize talent recruitment through the Talent Committee and Talent Pool mechanisms of the InJourney Group, continuously implement the Talent Mobility program, ensure the improvement of employee development programs in terms of both quality and quantity and maximize RINJANI as the one digital human capital platform of the InJourney Group;
15. The Board of Directors is requested to conduct an assessment of the company's IT management through an IT Maturity Level assessment, a Cyber Security Maturity Assessment at least once every two years, and support IT service collaboration programs as part of corporate service integration in the current year, including the implementation of ERP and Collaborative Security Operation Center (SOC);
16. The Board of Directors is requested to enhance the role of SPI as a control and oversight function to ensure corporate activities align with GCG principles, including control and oversight of subsidiaries;
17. The Board of Directors is requested to resolve problematic assets and optimize idle assets to contribute to the Company;
18. The Board of Directors is requested to follow up on the recommendations from the Board of Commissioners of PT Integrasi Aviasi Solusi as per letter No. IAS.00/DKM/V/2024/085 dated May 28, 2024, on the Board of Commissioners'

atas Laporan Tahunan dan Laporan Keuangan Tahun Buku yang Berakhir Tanggal 31 Desember 2023; dan

19. Direksi untuk memperhatikan bahwa Laporan Keuangan, Laporan Evaluasi Kinerja, Laporan Kepatuhan Terhadap Perundang-undangan dan Pengendalian Internal, Laporan Penilaian *Key Performance Indicators* (KPI), Tahun 2023 yang telah diaudit oleh KAP dan Tanggapan Dewan Komisaris merupakan bagian yang tidak terpisahkan dari persetujuan ini.

Response to the Annual Report and Financial Statements for the Fiscal Year Ended December 31, 2023; and

19. The Board of Directors shall note that the Financial Statements, Performance Evaluation Report, Compliance with Laws and Regulations and Internal Control Report, and Key Performance Indicators (KPI) Assessment Report for the year 2023, which the Independent Auditor has audited, and the Board of Commissioners' Response are an integral part of this approval.

Pelaksanaan RUPS Tahun Sebelumnya

Holding of Previous Year's GMS

Pada tahun 2023, Perusahaan telah mengeluarkan pernyataan keputusan pemegang saham yang diambil di luar rapat (sirkuler) pemegang saham tahunan PT Angkasa Pura Kargo, seperti telah disahkan oleh notaris Argo Wahyo Jati Kusumo, S.H., M.Kn. yang tertuang dalam akta No. 07, pada 16 November 2023.

In 2023, the Company issued a statement of shareholder resolutions taken outside the annual (circular) shareholders' meeting of PT Angkasa Pura Kargo, as authorized by notary Argo Wahyo Jati Kusumo, S.H., M.Kn. as stated in deed No. 07, on November 16, 2023.

Hari/Tanggal Day/Date	22 Februari 2023 February 22, 2023
Waktu Time	Pk. 13.30 WIB 13.30 WIB
Tempat Venue	Ruang Rapat Wijaya Kusuma Lantai 6, Gedung 600 PT Angkasa Pura II. Wijaya Kusuma Meeting Room, 6th Floor, 600 Building of PT Angkasa Pura II
Peserta Rapat Meeting Participants	**Pemegang Saham** · Muhamad Wasid, Kuasa Pemegang Saham PT Angkasa Pura II · Achmad, Kuasa Pemegang Saham Koperasi Karyawan PT Angkasa Pura II "Satya Ardhia" **Komisaris** · M. Rizal Pahlevi, Komisaris Utama · Agus Wialdi, Komisaris **Direksi** · Gautsil Madani, Direktur Utama · Ahmad Tavid, Direktur Keuangan dan SDM · Agus Haryadi, Direktur Operasi dan Komersial **Shareholders** · Muhamad Wasid, Shareholder Proxy of PT Angkasa Pura II · Achmad, Shareholder Proxy of Employee Cooperation of PT Angkasa Pura II "Satya Ardhia" **Board of Commissioners** · M. Rizal Pahlevi, President Commissioner · Agus Wialdi, Commissioner **Board of Directors** · Gautsil Madani, President Director · Ahmad Tavid, Director of Finance and HR · Agus Haryadi, Director of Operations and Commercial

Keputusan dan Realisasi
Resolutions and Realizations

Keputusan Resolutions	Realisasi Realizations
Mata Acara 1: Pengesahan Rencana Kerja dan Anggaran Perusahaan (RKAP) Perseroan Tahun 2023 Agenda 1: Ratification of the Company's Work Plan and Budget (RKAP) for Fiscal Year 2023	Persetujuan dan Pengesahan Rencana Kerja dan Anggaran (RKAP) Perseroan Tahun 2023 Approval and ratification of the Company's 2023 Work Plan and Budget (RKAP).
Mata Acara 2: Persetujuan *Key Performance Indicator* (KPI) Perseroan Tahun 2023 Agenda 2: Approval of the Company's 2023 Key Performance Indicator (KPI)	Persetujuan dan pengesahan *Key Performance Indicator* (KPI) Perseroan Tahun 2023. Untuk selanjutnya, dituangakan dalam Kontrak Manajemen yang ditandatangani bersama oleh Pemegang Saham, Dewan Komisaris dan Direksi. Approval and ratification of the Company's 2023 Key Performance Indicator (KPI). Henceforth, it will be set out in a Management Contract, which will be jointly signed by the Shareholders, the Board of Commissioners, and the Board of Directors.
Mata Acara 3: Persetujuan *Key Performance Indicator* (KPI) Dewan Komisaris Perseroan Tahun 2023 Agenda 3: Approval of the Key Performance Indicator (KPI) of the Board of Commissioners for 2023	Persetujuan dan pengesahan *Key Performance Indicator* (KPI) Dewan Komisaris Tahun 2023. Untuk selanjutnya, dituangakan dalam Kontrak Manajemen yang ditandatangani bersama oleh Pemegang Saham dan Dewan Komisaris. Approval and ratification of the Key Performance Indicator (KPI) of the Board of Commissioners for 2023. Henceforth, it will be set out in a Management Contract jointly signed by the Shareholders and the Board of Commissioners.
Mata Acara 4: Persetujuan pelimpahan kewenangan kepada Dewan Komisaris tahun 2023 Agenda 4: Approval of the delegation of authority to the Board of Commissioners in 2023	Persetujuan pelimpahan kewenangan kepada Dewan Komisaris untuk memberikan persetujuan apabila terdapat tindakan-tindakan yang mengakibatkan perubahan alokasi anggaran investasi dengan nilai maksimum 10% (sepuluh persen) dari nilai masing-masing program –investasi sepanjang tidak mengubah total nilai investasi. Approval of the delegation of authority to the Board of Commissioners to approve actions resulting in changes to the investment budget allocation with a maximum value of 10% of the value of each investment program, provided that it does not change the total investment value.

Dewan Komisaris

Board of Commissioners

Dewan Komisaris merupakan organ Perusahaan yang bertugas untuk melakukan pengawasan dan memberikan nasihat kepada Direksi dalam menjalankan kegiatan pengurusan Perusahaan agar sesuai anggaran dasar dan peraturan perundang-undangan yang berlaku.

DASAR HUKUM

Pelaksanaan tugas dan tanggung jawab Dewan Komisaris Perseroan mengacu pada berbagai ketentuan hukum yang menjadi landasan operasional dan tata kelola perusahaan. Ketentuan tersebut mencakup peraturan perundang-undangan serta kebijakan internal yang berlaku, antara lain:

1. Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara;
2. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana telah diubah dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang;
3. Peraturan Pemerintah Republik Indonesia No. 72 tahun 2021 tentang perubahan atas Peraturan Pemerintah No. 48 tahun 1991 tentang Pengalihan Bentuk Perusahaan Umum (Perum) Survai Udara (PENAS) menjadi Perusahaan Perseroan (Persero);
4. Peraturan Pemerintah Republik Indonesia No. 104 Tahun 2021 tentang Rincian Penambahan Penyertaan Modal Negara Republik Indonesia ke Dalam Modal Saham Perusahaan Perseroan (Persero) PT Aviasi Pariwisata Indonesia;
5. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-01/MBU/01/2018 Tentang Pelaporan Harta Kekayaan Penyelenggara Negara Di Lingkungan Kementerian BUMN;
6. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-1/MBU/03/2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara;

The Board of Commissioners is a corporate body responsible for supervising and advising the Board of Directors in the management of the Company following the articles of association and applicable laws and regulations.

LEGAL BASIS

The implementation of duties and responsibilities of the Company's Board of Commissioners refers to various legal provisions that form the basis for the Company's operations and governance. These provisions include applicable laws and regulations and internal policies, including:

1. Law No. 19 of 2003 concerning State-Owned Enterprises;
2. Law No. 40 of 2007 concerning Limited Liability Companies as amended by Law No. 6 of 2023 concerning the Stipulation of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation into Law;
3. Government Regulation of the Republic of Indonesia No. 72 of 2021 concerning amendments to Government Regulation No. 48 of 1991 concerning the Changes in the Form of the Public Company (Perum) Survai Udara (PENAS) to a Limited Liability Company (Persero);
4. Government Regulation of the Republic of Indonesia No. 104 of 2021 concerning Details of the Additional State Equity Participation of the Republic of Indonesia into the Share Capital of the Limited Liability Company (Persero) PT Aviasi Pariwisata Indonesia;
5. Minister of State-Owned Enterprises of the Republic of Indonesia Regulation No. PER-01/MBU/01/2018 concerning the State Officials' Wealth Report within the Ministry of SOEs;
6. Minister of State-Owned Enterprises of the Republic of Indonesia Regulation No. PER-1/MBU/03/2023 concerning Special Assignments and Social and Environmental Responsibility Programs of State-Owned Enterprises;

7. Peraturan Menteri Badan Usaha Milik Negara No. PER-02/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
8. Peraturan Menteri Badan Usaha Milik Negara No. PER-03/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara;
9. Akta Pendirian InJourney sebagaimana dituangkan dalam Akta Pendirian PT Aviasi Pariwisata Indonesia (Persero) sebagaimana dituangkan dalam Akta Notaris Anggaran Dasar PT Aviasi Pariwisata Indonesia No. 23 tanggal 9 Agustus 2021 yang telah disetujui dan ditetapkan dengan Keputusan Menteri Hukum dan Hak Asasi Manusia No. AHU-044775.AH.01.02 tahun 2021 tanggal 19 Agustus 2021, sebagaimana telah beberapa kali diubah dalam Akta Notaris No. 85 Tanggal 31 Mei 2023 yang telah disetujui dan ditetapkan dengan Keputusan Menteri Hukum dan Hak Asasi Manusia No. AHUAH.01.03-0083469 tanggal 26 Juni 2023;
10. Peraturan Bersama Direksi dan Dewan InJourney No. PER.02/DEKOM/INJ/12/2022 dan PD.INJ.01.04/12/2022/A.0026 tanggal 30 Desember 2022 tentang Pedoman Tata Kelola Perusahaan yang Baik (*Code of Good Corporate Governance*) PT Aviasi Pariwisata Indonesia (Persero).

PEDOMAN KERJA DEWAN KOMISARIS

InJourney Aviation Services telah menyusun pedoman kerja sebagai tata laksana bagi Dewan Komisaris dalam melaksanakan tugas dan tanggung jawab yang disahkan dalam Keputusan Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/I/2024/009 tentang Piagam/Pedoman dan Tata Tertib Kerja Dewan Komisaris PT Integrasi Aviasi Solusi tanggal 15 Januari 2024.

Pedoman Kerja Dewan Komisaris antara lain berisikan:
1. Pendahuluan.
2. Tugas, Tanggung Jawab, dan Wewenang Dewan Komisaris.
3. Rapat Dewan Komisaris.
4. Pembagian Tugas Dewan Komisaris.
5. Lain-lain.
6. Penutup.

7. Minister of State-Owned Enterprises Regulation No. PER-02/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
8. Minister of State-Owned Enterprises Regulation No. PER-03/MBU/03/2023 concerning Organs and Human Capital of State-Owned Enterprises;
9. InJourney's Deed of Establishment as stated in the Deed of Establishment of PT Aviasi Pariwisata Indonesia (Persero) as stated in the Notarial Deed of the Articles of Association of PT Aviasi Pariwisata Indonesia No. 23 dated August 9, 2021, which has been approved and stipulated by the Minister of Law and Human Rights Decree No. AHU-044775.AH.01.02 of 2021 dated August 19, 2021, as amended several times in the Notarial Deed No. 85 dated May 31, 2023, which has been approved and stipulated by the Minister of Law and Human Rights Decree No. AHUAH.01.03-0083469 dated June 26, 2023;
10. InJourney's Board of Directors and Board of InJourney Joint Regulation No. PER.02/DEKOM/INJ/12/2022 and PD.INJ.01.04/12/2022/A.0026 dated December 30, 2022, concerning the Code of Good Corporate Governance of PT Aviasi Pariwisata Indonesia (Persero).

WORK GUIDELINES FOR THE BOARD OF COMMISSIONERS

InJourney Aviation Services has established work guidelines as a code of conduct for the Board of Commissioners in carrying out the duties and responsibilities approved in Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/I/2024/009 on the Charter/Guidelines and Code of Conduct for the Board of Commissioners of PT Integrasi Aviasi Solusi dated January 15, 2024.

The Work Guidelines of the Board of Commissioners include:
1. Introduction.
2. Duties, Responsibilities, and Authorities of the Board of Commissioners.
3. Meetings of the Board of Commissioners.
4. Division of Duties of the Board of Commissioners.
5. Miscellaneous.
6. Closing.

SUSUNAN DAN KOMPOSISI DEWAN KOMISARIS

Pada 31 Desember 2024, keanggotaan Dewan Komisaris InJourney Aviation Services terdiri dari 5 (lima) orang sebagai berikut:

COMPOSITION AND STRUCTURE OF THE BOARD OF COMMISSIONERS

On December 31, 2024, the membership of the Board of Commissioners of InJourney Aviation Services consists of five persons as follows:

Nama Name	Jabatan Position	Dasar Pengangkatan Appointment Basis	Masa Jabatan Tenure
Danang Parikesit	Komisaris Utama President Commissioner	Diangkat sebagai Komisaris Utama sesuai dengan Akta Notaris No. 280 Tanggal 28 Desember 2023 yang dibuat oleh Nabila Mazaya Putri, S.H., M.KN., sebagai Pengganti dari Notaris Jose Dima Satria, S.H., M.KN., berkedudukan di Jakarta Selatan, yang telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia (Saat ini menjadi Menteri Hukum), tanggal 4 Januari 2024. Appointed as President Commissioner per Notarial Deed No. 280 dated December 28, 2023, drawn up by Nabila Mazaya Putri, S.H., M.KN., as the successor to Notary Jose Dima Satria, S.H., M.KN., in South Jakarta, which was approved by the Ministry of Law and Human Rights (now the Ministry of Law), on January 4, 2024.	2023-2028
Agus Santoso	Komisaris Independen Independent Commissioner	Diangkat sebagai Komisaris Utama sesuai dengan Akta Notaris No. 280 Tanggal 28 Desember 2023 yang dibuat oleh Nabila Mazaya Putri, SH., M.KN., sebagai Pengganti dari Notaris Jose Dima Satria, SH., M.KN., berkedudukan di Jakarta Selatan, yang telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia (Saat ini menjadi Menteri Hukum), tanggal 4 Januari 2024. Appointed as the Independent Commissioner per Notarial Deed No. 280 dated December 28, 2023, drawn up by Nabila Mazaya Putri, SH., M.KN., as the successor to Notary Jose Dima Satria, SH., M.KN., in South Jakarta, which was approved by the Ministry of Law and Human Rights (now the Ministry of Law), on January 4, 2024.	2023-2028
Pardiman	Komisaris Independen Independent Commissioner	Diangkat sebagai Komisaris Utama sesuai dengan Akta Notaris No. 280 Tanggal 28 Desember 2023 yang dibuat oleh Nabila Mazaya Putri, S.H., M.KN., sebagai Pengganti dari Notaris Jose Dima Satria, S.H., M.KN., berkedudukan di Jakarta Selatan, yang telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia (Saat ini menjadi Menteri Hukum), tanggal 4 Januari 2024. Appointed as Independent Commissioner per Notarial Deed No. 280 dated December 28, 2023, drawn up by Nabila Mazaya Putri, S.H., M.KN., as the successor to Notary Jose Dima Satria, S.H., M.KN., in South Jakarta, which was approved by the Ministry of Law and Human Rights (now the Ministry of Law), on January 4, 2024.	2023-2028

Nama Name	Jabatan Position	Dasar Pengangkatan Appointment Basis	Masa Jabatan Tenure
Ricky Silaen	Komisaris Independen Independent Commissioner	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: InJourney : KEP.INJ.01.01/23/02/2024/A.0018 Angkasa Pura I : SKEP.DU.049/KP.04.01/2024 Angkasa Pura II : KEP.08.03.01/00/02/2024/0085 Decrees of the President Director of PT Aviasi Pariwisata Indonesia, President Director of PT Angkasa Pura I, and President Director of PT Angkasa Pura II as Shareholders with Numbers: InJourney : KEP.INJ.01.01/23/02/2024/A.0018 Angkasa Pura I : SKEP.DU.049/KP.04.01/2024 Angkasa Pura II : KEP.08.03.01/00/02/2024/0085	2024-2029
Hidayat Amir	Komisaris Commissioner	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: InJourney : KEP.INJ.08.03.01/23/06/2024/A.016 Angkasa Pura I : SKEP.DU.264/KP.01/2024 Angkasa Pura II : KEP.08.03.01/00/06/2024/0224 Decrees of the President Director of PT Aviasi Pariwisata Indonesia, the President Director of PT Angkasa Pura I, and the President Director of PT Angkasa Pura II as Shareholders with Number: InJourney : KEP.INJ.08.03.01/23/06/2024/A.016 Angkasa Pura I: SKEP.DU.264/KP.01/2024 Angkasa Pura II : KEP.08.03.01/00/06/2024/0224	2024-2029
Jacobus Eko Kurniawan	Komisaris Commissioner	Keputusan Direktur Utama PT Aviasi Pariwisata Indonesia, Direktur Utama PT Angkasa Pura I, Direktur Utama PT Angkasa Pura II selaku Pemegang Saham dengan Nomor: InJourney : KEP.INJ.DU.13/08.03.01/28/11/2024 Angkasa Pura I : KEP.DU.1103/XI/2024 Decrees of the President Director of PT Aviasi Pariwisata Indonesia, the President Director of PT Angkasa Pura I, and the President Director of PT Angkasa Pura II as Shareholders with the following reference numbers: InJourney : KEP.INJ.DU.13/08.03.01/28/11/2024 Angkasa Pura I : KEP.DU.1103/XI/2024	2024-2029

Komisaris Independen

Independent Commissioner

Berdasarkan Peraturan Menteri BUMN No. PER-2/MBU/03/2023, Pasal 15 ayat (3), disebutkan bahwa komposisi Dewan Komisaris/Dewan Pengawas paling sedikit 20% merupakan anggota Dewan Komisaris/Dewan Pengawas independen yang ditetapkan dalam keputusan pengangkatannya. Komisaris independen merupakan anggota Dewan Komisaris yang tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham, dan/atau hubungan keluarga dengan anggota Dewan Komisaris lainnya, anggota Direksi, dan/atau pemegang saham pengendali atau hubungan dengan BUMN yang bersangkutan, yang dapat mempengaruhi kemampuannya untuk bertindak independen.

KRITERIA KOMISARIS INDEPENDEN

Sesuai Peraturan Menteri BUMN No. PER-2/MBU/03/2023, kriteria Komisaris Independen adalah mengikuti regulasi di bidang usaha BUMN yang bersangkutan dan/atau regulasi di bidang pasar modal. Untuk itu, Perseroan menetapkan beberapa kriteria dalam mengangkat Komisaris Independen, yaitu:

1. Tidak menjabat sebagai Direksi pada Perusahaan terafiliasi;
2. Tidak bekerja pada Pemerintah termasuk di kementerian, lembaga, dan kemiliteran dalam kurun waktu tiga tahun terakhir;
3. Tidak bekerja di BUMN yang bersangkutan atau afiliasinya dalam kurun waktu tiga tahun terakhir;
4. Tidak mempunyai keterkaitan finansial, baik langsung maupun tidak langsung dengan BUMN yang bersangkutan atau perusahaan yang menyediakan jasa dan produk kepada BUMN yang bersangkutan dan afiliasinya; dan
5. Bebas dari kepentingan dan kegiatan bisnis yang dapat menghalangi atau mengganggu kemampuan Komisaris Independen yang berasal dari kalangan luar BUMN yang bersangkutan untuk bertindak atau berpikir secara bebas di lingkup BUMN.

Based on the Minister of SOE Regulation No. PER-2/MBU/03/2023, Article 15 paragraph (3), it is stated that the composition of the Board of Commissioners/Supervisory Board must consist of at least 20% independent members of the Board of Commissioners/Supervisory Board as determined in the decision of their appointment. An independent commissioner is a member of the Board of Commissioners who has no financial, managerial, shareholding, and/or family relationships with other members of the Board of Commissioners, members of the Board of Directors, and/or controlling shareholders, or relationships with the relevant state-owned enterprise that could impair their ability to act independently.

INDEPENDENT COMMISSIONER CRITERIA

Per the Minister of SOE Regulation No. PER-2/MBU/03/2023, the criteria for Independent Commissioners are to comply with regulations in the relevant SOE business sector and/or capital market regulations. For this reason, the Company has established several criteria for appointing Independent Commissioners, namely:

1. Not serving as a member of the Board of Directors of an affiliated company;
2. Not employed by the Government, including ministries, agencies, and the military, within the past three years;
3. Not employed by the relevant SOE or its affiliates within the past three years;
4. Not having any financial ties, either directly or indirectly, with the relevant SOE or companies that provide services and products to the relevant SOE and its affiliates; and
5. Free from interests and business activities that may hinder or interfere with the ability of Independent Commissioners from outside the relevant SOE to act or think independently within the SOE.

PERNYATAAN INDEPENDENSI KOMISARIS INDEPENDEN

Pada tahun 2024, Perusahaan memiliki 1 (satu) Komisaris Independen, yakni Agus Santoso. Pernyataan independensi Komisaris Independen mengacu pada Peraturan Otoritas Jasa Keuangan (OJK) No. 33/POJK.04/2014. Uraiannya adalah sebagai berikut:

STATEMENT OF INDEPENDENCE FROM INDEPENDENT COMMISSIONERS

In 2024, the Company has one Independent Commissioner: Agus Santoso. The statement of independence from Independent Commissioners refers to the Financial Services Authority (OJK) Regulation No. 33/POJK.04/2014. The details are as follows:

No.	Aspek Independensi Independence Aspect	Agus Santoso	Pardiman	Ricky Silaen
1	Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perusahaan dalam waktu 6 (enam) bulan terakhir. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last six months.	✓	✓	✓
2	Tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut. Does not hold any shares, directly or indirectly, in the Issuer or the Public Company.	✓	✓	✓
3	Tidak mempunyai hubungan Afiliasi dengan Emiten atau Perusahaan Publik, anggota Dewan Komisaris, anggota Direksi, atau pemegang saham utama Emiten atau Perusahaan Publik tersebut. Not affiliated with the Issuer or the Public Company, members of the Board of Commissioners, members of the Board of Directors, or major shareholders of the Issuer or the Public Company.	✓	✓	✓
4	Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut. Does not have any business relationship, either directly or indirectly, related to the business activities of the Issuer or the Public Company.	✓	✓	✓

TUGAS, WEWENANG DAN KEWAJIBAN DEWAN KOMISARIS

Tugas, wewenang dan kewajiban Dewan Komisaris di bawah ini mengacu pada Keputusan Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/I/2024/009.

Tugas Dewan Komisaris

1. Melakukan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya baik mengenai Perusahaan maupun usaha Perusahaan yang dilakukan oleh Direksi;

DUTIES, AUTHORITIES, AND OBLIGATIONS OF THE BOARD OF COMMISSIONERS

The duties, authorities, and obligations of the Board of Commissioners below refer to the Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/I/2024/009.

Duties of the Board of Commissioners

1. Supervising management policies and the general conduct of management, both concerning the Company and the Company's business, as carried out by the Board of Directors;

2. Memberikan nasihat kepada Direksi, termasuk pengawasan terhadap pelaksanaan Rencana Jangka Panjang (RJP), Rencana Kerja dan Anggaran Perusahaan (RKAP), serta ketentuan Anggaran Dasar dan Keputusan Rapat Umum Pemegang Saham, serta peraturan perundang-undangan yang berlaku.

Wewenang Dewan Komisaris

1. Melihat buku-buku, surat-surat, serta dokumen-dokumen lainnya, memeriksa kas untuk keperluan verifikasi, surat berharga, dan lain-lain, serta memeriksa kekayaan Perusahaan.
2. Mendapatkan akses informasi yang akurat, relevan, dan tepat waktu dari Direksi, yang didukung oleh sistem informasi manajemen yang memadai.
3. Memasuki pekarangan, gedung, dan kantor yang dipergunakan oleh Perusahaan.
4. Meminta penjelasan dari Direksi dan/atau pejabat lainnya mengenai segala persoalan yang menyangkut pengelolaan Perusahaan.
5. Mengetahui segala kebijakan dan tindakan yang telah dan akan dijalankan oleh Direksi.
6. Meminta Direksi dan/atau pejabat lainnya di bawah Direksi dengan sepengetahuan Direksi untuk menghadiri rapat Dewan Komisaris.
7. Mengangkat Sekretaris Dewan Komisaris, jika dianggap perlu.
8. Memberhentikan sementara anggota Direksi sesuai dengan ketentuan Anggaran Dasar.
9. Membentuk Komite-komite lain selain Komite Audit, jika dianggap perlu dengan memperhatikan kemampuan Perusahaan.
10. Menggunakan tenaga ahli untuk hal tertentu dan dalam jangka waktu tertentu atas beban Perusahaan, jika dianggap perlu.
11. Melakukan tindakan pengurusan Perusahaan dalam keadaan tertentu untuk jangka waktu tertentu sesuai dengan ketentuan Anggaran Dasar.
12. Menghadiri rapat Direksi dan memberikan pandangan-pandangan terhadap hal-hal yang dibicarakan, apabila diperlukan.
13. Melaksanakan kewenangan pengawasan lainnya sepanjang tidak bertentangan dengan peraturan perundang-undangan, anggaran dasar dan/atau Keputusan Rapat Umum Pemegang Saham.
14. Menyetujui atau menolak secara tertulis atas perbuatan-perbuatan Direksi untuk:
    a. Mengagunkan aktiva tetap untuk penarikan kredit jangka pendek;

2. Providing advice to the Board of Directors, including supervising the implementation of the Long-Term Plan (RJP), the Company's Work Plan and Budget (RKAP), the provisions of the Articles of Association and the resolutions of the General Meeting of Shareholders, as well as applicable laws and regulations.

Authorities of the Board of Commissioners

1. Inspecting books, letters, and other documents, checking cash for verification purposes, securities, and others, as well as inspecting the Company's assets.
2. Obtaining accurate, relevant, and timely information from the Board of Directors, supported by an adequate management information system.
3. Entering the premises, buildings, and offices the Company uses.
4. Requesting explanations from the Board of Directors and/or other officers regarding all matters relating to the management of the Company.
5. Being informed of all policies and actions that have been and will be implemented by the Board of Directors.
6. Requesting the Board of Directors and/or other officers under the Board of Directors, with the knowledge of the Board of Directors, to attend meetings of the Board of Commissioners.
7. Appointing the Secretary to the Board of Commissioners, if deemed necessary.
8. Temporarily dismissing members of the Board of Directors following the provisions of the Articles of Association.
9. Forming committees besides the Audit Committee, if deemed necessary, considering the Company's capabilities.
10. Engaging experts for specific matters and a particular period at the Company's expense, if deemed necessary.
11. To take management actions for the Company in certain circumstances for a specific period following the provisions of the Articles of Association.
12. To attend Board of Directors meetings and provide opinions on matters discussed, if necessary.
13. To exercise other supervisory powers to the extent that they do not conflict with laws and regulations, the Articles of Association, and/or the resolutions of the General Meeting of Shareholders.
14. Approving or rejecting in writing the actions of the Board of Directors for:
    a. Pledging fixed assets for short-term credit;

b. Mengadakan Kerja sama dengan badan usaha atau pihak lain berupa kerja sama lisensi, kontrak manajemen, menyewakan aset, Kerja Sama Operasi (KSO), Bangun Guna Serah (*Build Operate Transfer*/BOT), Bangun Milik Serah (*Build Own* Transfer/BowT), Bangun Serah Guna (*Build Transfer Operate*/BTO) dan Kerja Sama lainnya dengan nilai atau jangka waktu tertentu yang ditetapkan oleh Rapat Umum Pemegang Saham;
c. Menerima atau memberikan pinjaman jangka menengah/panjang kecuali pinjaman (utang dan piutang) yang timbul karena transaksi bisnis, dan pinjaman kepada Anak Usaha Perusahaan dengan ketentuan pinjaman kepada Anak Usaha Perusahaan dilaporkan pada Dewan Komisaris;
d. Menghapuskan dari pembukuan piutang macet dan persediaan barang mati;
e. Melepaskan aktiva tetap bergerak dengan umur ekonomis yang lazim berlaku dalam industri pada umumnya sampai dengan 5 (lima) tahun;
f. Menetapkan struktur organisasi 1 (satu) tingkat di bawah Direksi.

Kewajiban Dewan Komisaris

1. Memberikan nasihat kepada Direksi dalam melaksanakan pengurusan Perusahaan;
2. Memantau dan memastikan bahwa Tata Kelola Perusahaan yang Baik telah diterapkan secara efektif dan berkelanjutan;
3. Meneliti dan menelaah serta menandatangani Rencana Jangka Panjang (RJP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP) yang disiapkan Direksi, sesuai dengan ketentuan Anggaran Dasar;
4. Memberikan pendapat dan saran kepada Rapat Umum Pemegang Saham mengenai alasan Dewan Komisaris menandatangani Rencana Jangka Panjang (RJP) dan Rencana Kerja dan Anggaran Perusahaan (RKAP);
5. Mengikuti perkembangan kegiatan Perusahaan, memberikan pendapat dan saran kepada Rapat Umum Pemegang Saham mengenai setiap masalah yang dianggap penting bagi kepengurusan Perusahaan;
6. Melaporkan dengan segera kepada Rapat Umum Pemegang Saham apabila terjadi gejala menurunnya kinerja Perusahaan;
7. Menyampaikan laporan triwulanan mengenai kinerja Perusahaan termasuk realisasi Indikator Kerja Utama dan laporan tahunan pelaksanaan pengawasan kepada Rapat Umum Pemegang Saham;

b. Entering into cooperation with business entities or other parties in the form of licensing agreements, management contracts, leasing assets, Joint Operations (KSO), Build Operate Transfer (BOT), Build Own Transfer (BowT), Build Transfer Operate (BTO), and other cooperation with a certain value or term as determined by the General Meeting of Shareholders;
c. Receiving or granting medium-term/long-term loans, except for loans (debts and receivables) arising from business transactions and loans to subsidiaries, provided that loans to subsidiaries are reported to the Board of Commissioners;
d. Writing off bad debts and obsolete inventory from the books;
e. Disposing of movable fixed assets with an economic life that is customary in the industry in general for up to five years;
f. Establishing an organizational structure one level below the Board of Directors.

Obligations of the Board of Commissioners

1. Providing advice to the Board of Directors in the management of the Company;
2. Monitoring and ensuring that Good Corporate Governance is effectively and sustainably implemented;
3. Reviewing, analyzing, and signing the Long-Term Plan (RJP) and the Work Plan and Budget (RKAP) prepared by the Board of Directors, following the provisions of the Articles of Association;
4. Providing opinions and recommendations to the General Meeting of Shareholders regarding the reasons for the Board of Commissioners signing the Long-Term Plan (RJP) and the Company Work Plan and Budget (RKAP);
5. Monitoring the Company's activities, providing opinions and recommendations to the General Meeting of Shareholders regarding any issues deemed important for the management of the Company;
6. Immediately report to the General Meeting of Shareholders if there are signs of a decline in the Company's performance;
7. Submit quarterly reports on the Company's performance, including the realization of Key Performance Indicators and annual reports on the implementation of supervision to the General Meeting of Shareholders;

8. Meneliti dan menelaah laporan berkala dan laporan tahunan yang disiapkan Direksi serta menandatangani laporan tahunan;
9. Memberikan penjelasan, pendapat, dan saran kepada Rapat Umum Pemegang Saham mengenai Laporan Tahunan, apabila diminta;
10. Menyusun program kerja tahunan dan dimasukkan dalam Rencana Kerja dan Anggaran Perusahaan (RKAP);
11. Membentuk Komite Audit;
12. Mengusulkan Akuntan Publik kepada Rapat Umum Pemegang Saham;
13. Memastikan bahwa Direksi telah menindaklanjuti temuan Audit Intern, Audit Ekstern, audit BPK, audit BPKP, dan/atau hasil lembaga pengawasan otoritas lain sesuai dengan ketentuan peraturan perundang-undangan;
14. Melakukan pengawasan terhadap pelaksanaan Program Tanggung Jawab Sosial dan Lingkungan Perusahaan (TJSL);
15. Membuat risalah rapat Dewan Komisaris dan menyimpan salinannya;
16. Melaporkan kepada Perusahaan mengenai kepemilikan sahamnya dan/atau keluarganya pada Perusahaan dan Perusahaan lain, termasuk setiap perubahannya;
17. Memberikan persetujuan terhadap hal strategis sesuai dengan ketentuan Anggaran Dasar;
18. Melaksanakan kewajiban lainnya dalam rangka tugas pengawasan dan pemberian nasihat, sepanjang tidak bertentangan dengan peraturan perundang-undangan, Anggaran Dasar, dan/atau keputusan Rapat Umum Pemegang Saham;
19. Menyusun Piagam/Pedoman dan tata tertib kerja Dewan Komisaris (BOC *Charter*).

KEPUTUSAN YANG PERLU MENDAPAT PERSETUJUAN DEWAN KOMISARIS

Sesuai dengan Akta Perusahaan Nomor 280 tahun 2023, beberapa keputusan yang membutuhkan persetujuan Dewan Komisaris adalah:

1. Penetapan pedoman dan/atau kebijakan tata kelola kegiatan investasi;
2. Pembagian dividen interim;
3. Pengelolaan dana cadangan agar dana tersebut memperoleh laba dengan cara yang dianggap baik oleh Direksi;
4. Mengagunkan aktiva tetap untuk penarikan kredit jangka pendek;

8. Examine and review periodic reports and annual reports prepared by the Board of Directors and sign the annual report;
9. Providing explanations, opinions, and recommendations to the General Meeting of Shareholders regarding the Annual Report, if requested;
10. Preparing an annual work program and incorporating it into the Company's Work Plan and Budget (RKAP);
11. Establishing an Audit Committee;
12. Proposing a Public Accountant to the General Meeting of Shareholders;
13. Ensuring that the Board of Directors has followed up on the findings of Internal Audit, External Audit, BPK audit, BPKP audit, and/or the results of other supervisory authorities following the provisions of laws and regulations;
14. Supervising the implementation of the Company's Social and Environmental Responsibility Program (TJSL);
15. Preparing the minutes of the Board of Commissioners meetings and keeping copies thereof;
16. Reporting to the Company regarding his/her share ownership and/or that of his/her family in the Company and other companies, including any changes thereto;
17. Approving strategic matters following the provisions of the Articles of Association;
18. Performing other duties in the context of supervision and provision of advice, provided that such duties do not conflict with laws and regulations, the Articles of Association, and/or the resolutions of the General Meeting of Shareholders;
19. Drafting the Charter/Guidelines and rules of procedure of the Board of Commissioners (BOC Charter).

DECISIONS REQUIRING BOARD OF COMMISSIONERS' APPROVAL

Per Company Deed No. 280 of 2023, several decisions that require the approval of the Board of Commissioners are:

1. Establishing guidelines and/or policies for investment activities;
2. Distributing interim dividends;
3. Managing reserve funds to ensure that such funds generate profits in a manner deemed appropriate by the Board of Directors;
4. Pledging fixed assets for short-term loans;

5. Mengadakan kerja sama dengan badan usaha atau pihak lain berupa kerja sama lisensi, kontrak manajemen, menyewakan aset, Kerja Sama Operasi (KSO), Bangun Guna Serah (*Build Operate Transfer*/BOT), Bangun Milik Serah (*Build Own Transfer*/BOT), Bangun Serah Guna (*Build Transfer Operate*/BTO) dan Kerja Sama lainnya dengan nilai atau jangka waktu tertentu yang ditetapkan oleh Rapat Umum Pemegang Saham;
6. Menerima atau memberikan pinjaman jangka menengah/panjang kecuali pinjaman (utang dan piutang) yang timbul karena transaksi bisnis, dan pinjaman kepada anak perusahaan Perseroan dengan ketentuan pinjaman kepada anak perusahaan Perseroan dilaporkan pada Dewan Komisaris;
7. Menghapuskan dari pembukuan piutang macet dan persediaan barang mati;
8. Melepaskan aktiva tetap bergerak dengan umur ekonomis yang lazim berlaku dalam industri pada umumnya sampai dengan 5 (lima) tahun;
9. Menetapkan struktur organisasi 1 (satu) tingkat di bawah Direksi.

PEMBAGIAN TUGAS DEWAN KOMISARIS

Pembagian tugas Anggota Dewan Komisaris diatur oleh Dewan Komisaris dan ditetapkan dalam Keputusan Dewan Komisaris, dengan tujuan untuk meningkatkan kualitas pendalaman terhadap hal-hal yang menjadi topik pengawasan Dewan Komisaris. Pembagian tugas anggota Dewan Komisaris tidak menyebabkan hilangnya sifat kolegial anggota Dewan Komisaris. Pembagian tugas hanya membagi fokus dari Anggota Dewan Komisaris terhadap seluruh aspek-aspek yang diawasi dari jalannya pengelolaan Perusahaan, yang mencakup seluruh bidang tugas Direksi.

Pembagian tugas dilakukan dengan mempertimbangkan:
1. Latar belakang keahlian dan pengalaman Dewan Komisaris, untuk mendapatkan kualitas pengawasan optimal;
2. Posisi Anggota Dewan Komisaris yang sedang ditugaskan/menjabat sebagai Ketua Komite Dewan Komisaris;

3. Pembagian tugas Dewan Komisaris ditetapkan dan dilakukan *review* terhadap pembagian tugas tersebut setiap 2 (dua) tahun.

5. Entering into cooperation with business entities or other parties in the form of licensing agreements, management contracts, asset leasing, joint operations (KSO), build-operate-transfer (BOT), build-own-transfer (BOT), Build Transfer Operate (BTO) and other forms of cooperation with a specific value or term as determined by the General Meeting of Shareholders;

6. Receiving or granting medium/long-term loans, except for loans (debts and receivables) arising from business transactions, and loans to subsidiaries of the Company, provided that loans to subsidiaries of the Company are reported to the Board of Commissioners;

7. Write off bad debts and obsolete inventory;

8. Dispose of movable fixed assets with an economic life that is customary in the industry in general up to five years;

9. Establish an organizational structure one level below the Board of Directors.

DIVISION OF THE BOARD OF COMMISSIONERS DUTIES

The division of duties among members of the Board of Commissioners is regulated by the Board of Commissioners and stipulated in a Board Decree to improve the quality of oversight over matters that fall under the Board's supervisory responsibilities. The division of duties among members of the Board of Commissioners does not result in the loss of the collegial nature of the Board. The division of duties merely allocates the focus of the Board members across all aspects of the Company's operations that are subject to oversight, encompassing all areas of responsibility of the Board of Directors.

The division of duties is carried out by considering:

1. The background, expertise, and experience of the Board of Commissioners to achieve optimal supervisory quality;
2. The position of Board of Commissioners members who are currently assigned/serving as Chair of the Board of Commissioners Committee;
3. The division of duties of the Board of Commissioners is determined and reviewed every two years.

Nama Name	**Jabatan** Position	**Pembagian Tugas** Division of Duties
Danang Parikesit	Komisaris Utama President Commissioner	Membawahi tugas: 1. Memimpin dan mengundang dalam Rapat Dewan Komisaris. 2. Memimpin koordinasi dengan segenap anggota Dewan Komisaris maupun organ Dewan Komisaris berkenaan dengan pelaksanaan tugas, tanggung jawab, dan wewenang Dewan Komisaris. 3. Melaksanakan pengawasan khususnya pada aspek operasional Perusahaan yang menjadi tanggung jawab dan wewenang Direktur Utama, diantaranya: a. Strategi dan implementasi komunikasi Perusahaan dan pengelolaan citra perusahaan; b. Pelaksanaan kegiatan board (Dewan Komisaris dan Direksi) dan pengelolaan kegiatan korporasi, serta implementasi *Environmental, Social and Governance* (ESG) dan *stakeholder management*; c. Rencana strategis Perusahaan, penetapan target dan konsolidasi data kinerja Anak Usaha/Subholding, serta implementasi internal audit di IAS Group. Responsibilities: 1. Chairing and convening meetings of the Board of Commissioners. 2. Coordinating with all members of the Board of Commissioners and the Board of Commissioners' organs regarding the implementation of the duties, responsibilities, and authorities of the Board of Commissioners. 3. Supervising, in particular, the operational aspects of the Company that are the responsibility and authority of the President Director, including: a. Company communication strategy and implementation and corporate image management; b. Implementation of board activities (Board of Commissioners and Board of Directors) and corporate activity management, as well as implementation of Environmental, Social, and Governance (ESG) and stakeholder management; c. Company strategic plan, determination of targets, consolidation of performance data of Subsidiaries/Subholdings, and implementation of internal audit at IAS Group.
Agus Santoso	Komisaris Independen Independent Commissioner	Bertugas untuk melaksanakan pengawasan khususnya pada aspek bisnis Perusahaan yang menjadi tanggung jawab dan wewenang Direktur Komersial, khususnya *Business & Technology*, di antaranya: 1. Pengembangan bisnis Perusahaan, arsitektur teknologi (ekosistem teknologi) dan kebijakan atas pengelolaan potensi bisnis Perusahaan; 2. Penyusunan strategi dan implementasi peningkatan pendapatan kegiatan bisnis, penetapan Perusahaan; 3. Perencanaan dan pengawasan atas pengelolaan, optimalisasi & monetisasi aset perusahaan guna mendukung pencapaian visi dan misi Perusahaan sesuai dengan anggaran dasar dan Rencana Kerja Anggaran Perusahaan (RKAP) dengan memenuhi kepatuhan peraturan perundang-undangan & peraturan internal Perusahaan beserta *Safety & Security* dalam menjalankan pekerjaannya; dan 4. Studi dan evaluasi kelayakan dari potensi pengembangan bisnis dan kinerja dari penyediaan jasa terkait penumpang atau *consumer business* dan peningkatan layanan pelanggan. Responsible for supervising aspects of the Company's business that are the responsibility and authority of the Director of Commercial, particularly Business & Technology, including: 1. Development of the Company's business, technology architecture (technology ecosystem), and policies for managing the Company's business potential; 2. Formulation of strategies and implementation of measures to increase business revenue and determination of the Company; 3. Planning and oversight of the management, optimization, and monetization of the Company's assets to support the achievement of the Company's vision and mission following the Articles of Association and the Company's Work Plan and Budget (RKAP) while ensuring compliance with applicable laws and regulations, internal Company policies, and Safety & Security standards in the performance of their duties; and 4. Conducting feasibility studies and evaluations of potential business development opportunities and the performance of passenger-related services or consumer business, as well as initiatives to enhance customer service.

Nama Name	Jabatan Position	Pembagian Tugas Division of Duties
Pardiman	Komisaris Independen Independent Commissioner	Bertugas untuk melaksanakan pengawasan khususnya pada aspek pengembangan dan penataan portofolio bisnis yang menjadi tanggung jawab dan wewenang Direktur Integrasi dan Portofolio, diantaranya: 1. Penetapan dan implementasi dari standar peralatan dan kualitas layanan serta produk dari masing-masing lini bisnis; 2. Penyusunan strategi dan implementasi dari penyesuaian proses bisnis di dalam IAS Group, perbaikan kebijakan, dan pengelolaan *task force*; 3. Penyusunan strategi dan pengelolaan serta penataan portofolio perusahaan, pembinaan dan evaluasi kinerja anak usaha, serta inisiasi aksi korporasi oleh anak usaha; dan 4. Pelaksanaan integrasi sistem teknologi dan evaluasi tata kelola *information technology* Perusahaan. Responsible for supervising aspects of business portfolio development and structuring under the responsibility and authority of the Director of Integration and Portfolio, including: 1. Establishing and implementing equipment and service quality standards for each business line; 2. Formulating strategies and implementing business process adjustments within the IAS Group, policy improvements, and task force management; 3. Developing strategies and managing and organizing the company's portfolio, monitoring and evaluating the performance of subsidiaries, as well as initiating corporate actions by subsidiaries; and 4. Implementing system integration and evaluating the company's information technology governance.
Ricky Silaen	Komisaris Independen Independent Commissioner	Bertugas untuk melaksanakan pengawasan khususnya pada aspek operasional Perusahaan yang menjadi tanggung jawab dan wewenang Direktur Human Capital, di antaranya: 1. Penyusunan dan realisasi HC *Masterplan*; 2. Desain organisasi dan *strategic alignment* atas kebutuhan Perusahaan, serta *monitoring* implementasi dari kebijakan *human capital* dan budaya organisasi; 3. Implementasi efektivitas manajemen talenta dan program pengembangan yang dilakukan oleh Perusahaan; dan 4. Pengembangan kebijakan serta implementasi pengadaan barang dan jasa. Responsible for supervising operational aspects of the Company under the responsibility and authority of the Director of Human Capital, including: 1. Preparation and realization of HC Master Plan; 2. Organizational design and strategic alignment with the Company's needs, as well as monitoring the implementation of human capital policies and organizational culture; 3. Implementation of effective talent management and development programs carried out by the Company; and 4. Development of policies and implementation of procurement of goods and services.
Jacobus Eko Kurniawan	Komisaris Commissioner	Bertugas untuk melaksanakan pengawasan khususnya pada aspek bisnis Perusahaan yang menjadi tanggung jawab dan wewenang Direktur Komersial, khususnya *Cargo & Logistics*, di antaranya: 1. Pengembangan bisnis dan kinerja atas pengelolaan terminal kargo dan pos, serta pengelolaan kargo *transshipment*; 2. Pengembangan bisnis dan kinerja dari penyedia jasa logistik; 3. Pengembangan kebijakan kegiatan bisnis kargo dan logistik guna mendukung pencapaian visi dan misi Perusahaan sesuai dengan anggaran dasar dan Rencana Kerja Anggaran Perusahaan (RKAP) dengan memenuhi kepatuhan peraturan perundang-undangan & peraturan internal Perusahaan beserta *safety* & *security* dalam menjalankan pekerjaannya; dan 4. Studi dan evaluasi kelayakan dari potensi pengembangan bisnis serta pelaksanaan inisiasi *partnership* dan pembinaan hubungan dengan mitra dan *stakeholder* bisnis untuk mencapai tujuan Perusahaan yang efektif.

Nama Name	Jabatan Position	Pembagian Tugas Division of Duties
		Responsible for supervising aspects of the Company's business that are the responsibility and authority of the Director of Commercial, particularly Cargo & Logistics, including: 1. Business development and performance of cargo and postal terminal management, as well as transshipment cargo management; 2. Business development and performance of logistics service providers; 3. Develop business policies for cargo and logistics activities to support the achievement of the Company's vision and mission following the articles of association and the Company's Work Plan and Budget (RKAP) while ensuring compliance with applicable laws and regulations, internal Company policies, and safety and security standards in the performance of duties; and 4. Conducting feasibility studies and evaluations of business development opportunities, as well as initiating partnerships and fostering relationships with business partners and stakeholders to achieve the Company's objectives effectively.
Hidayat Amir	Komisaris Commissioner	Bertugas untuk melaksanakan pengawasan khususnya pada aspek keuangan dan manajemen risiko yang menjadi tanggung jawab dan wewenang Direktur Keuangan dan Manajemen Risiko, di antaranya: 1. Strategi, perencanaan, dan implementasi manajemen keuangan IAS Group; 2. Perencanaan dan pengawasan realisasi anggaran perusahaan, implementasi penyusunan laporan keuangan, perpajakan, dan produktivitas serta penilaian aset; 3. Kebijakan dan implementasi manajemen risiko, perencanaan strategi dan analisis manajemen risiko, serta implementasi *corporate governance*. Responsible for conducting oversight, particularly in the areas of finance and risk management, which are the responsibility and authority of the Director of Finance and Risk Management, including: 1. Strategy, planning, and implementation of financial management for the IAS Group; 2. Planning and monitoring of budget implementation, preparation of financial reports, taxation, productivity, and asset valuation; 3. Policies and implementation of risk management, strategic planning and risk management analysis, as well as implementation of corporate governance.

RAPAT DEWAN KOMISARIS

Kebijakan

Dewan Komisaris mengadakan rapat paling sedikit setiap bulan sekali, dan dalam rapat tersebut Dewan Komisaris dapat mengundang Direksi. Dewan Komisaris dapat mengadakan rapat sewaktu-waktu atas permintaan 1 (satu) atau beberapa Anggota Dewan Komisaris, atau permintaan Direksi, dengan menyebutkan hal-hal yang dibicarakan.

Semua keputusan dalam rapat Dewan Komisaris diambil dengan musyawarah untuk mufakat. Apabila melalui musyawarah tidak tercapai mufakat, maka keputusan rapat Dewan Komisaris diambil dengan suara terbanyak biasa. Perbedaan pendapat yang terjadi harus dimasukkan dalam Keputusan Rapat dan anggota Dewan Komisaris yang berbeda pendapat harus mengungkapkan

BOARD OF COMMISSIONERS MEETING

Policy

The Board of Commissioners shall hold a meeting at least once a month, and the Board of Commissioners may invite the Board of Directors to attend the meeting. The Board of Commissioners may hold a meeting at any time at the request of one or more members of the Board of Commissioners or the request of the Board of Directors, stating the matters to be discussed.

All decisions made in the Board of Commissioners meeting are reached through consensus. If consensus cannot be reached through discussion, the decision of the Board of Commissioners meeting is made by a simple majority vote. Any differences of opinion must be included in the Meeting Minutes, and Board of Commissioners members who disagree must state their reasons

alasan atas terjadinya perbedaan pendapatan terhadap hasil keputusan tersebut.

for the disagreement regarding the outcome of the decision.

Frekuensi dan Tingkat Kehadiran Rapat

Sepanjang tahun 2024, Dewan Komisaris telah melaksanakan rapat internal sebanyak 16 kali serta rapat bersama Direksi 14 kali. Rinciannya adalah sebagai berikut:

Meeting Frequency and Attendance

Throughout 2024, the Board of Commissioners held 16 internal meetings and 14 joint meetings with the Board of Directors. The details are as follows:

Nama Name	Jabatan Position	Rapat Internal Dewan Komisaris Internal Board of Commissioners Meeting			Rapat Gabungan dengan Direksi Joint Meeting with the Board of Directors			RUPS GMS		
		Jumah Rapat Total Meeting	Kehadiran Attendance	Persentase Percentage	Jumah Rapat Total Meeting	Kehadiran Attendance	Persentase Percentage	Jumah Rapat Total Meeting	Kehadiran Attendance	Persentase Percentage
Danang Parikesit	Komisaris Utama President Commissioner	16	16	100%	14	14	100%	**2**	**2**	**100%**
Agus Santoso	Komisaris Independen Independent Commissioner	16	16	100%	14	13	93%	**2**	**2**	**100%**
Pardiman	Komisaris Independen Independent Commissioner	16	16	100%	14	14	100%	**2**	**2**	**100%**
Ricky Silaen	Komisaris Independen Independent Commissioner	16	16	100%	13	13	100%	**1**	**1**	**100%**
Hidayat Amir*	Komisaris Commissioner	9	9	100%	9	9	100%	**1**	**1**	**100%**
Jacobus Eko Kurniawan**	Komisaris Commissioner	1	1	100%	1	1	100%	-	-	

* Efektif menjabat sejak tanggal 12 Juni 2024 | Effective as of June 12, 2024
** Efektif menjabat sejak tanggal 28 November 2024 | Effective as of November 28, 2024

Agenda Rapat Internal Dewan Komisaris
Internal Board of Commissioners Meeting Agenda

No.	Tanggal Date	Agenda Rapat Meeting Agenda
1.	19 Maret 2024 March 19, 2024	1. Capaian Kinerja Perusahaan per Februari 2024 dan Prognosa Maret 2024; 2. *Update* Kinerja Penyelesaian Piutang Usaha Berpotensi Macet; 3. *Update* Penerapan Manajemen Risiko per Februari 2024 dan *Risk Maturity Assessment*. 1. Company Performance Achievements up to February 2024 and Forecast for March 2024; 2. Update on the Performance of Potentially Non-Performing Trade Receivables; 3. Update on Risk Management Implementation up to February 2024 and Risk Maturity Assessment.

No.	Tanggal Date	Agenda Rapat Meeting Agenda
2.	26 Maret 2024 March 26, 2024	1. Kinerja Keuangan & Capaian Kontrak Manajemen IAS YTD Februari 2024 dan *Progress Update* Piutang Usaha; 2. Analisa Risiko dalam Menurunnya Kinerja Pendapatan dari *Line of Business;* 3. Telaah Strategi Risiko IAS Group; 4. Lain-lain. 1. Financial Performance & Contract Achievements of IAS Management YTD February 2024 and Progress Update on Trade Receivables; 2. Risk Analysis of Declining Revenue Performance from Lines of Business; 3. Review of IAS Group Risk Strategy; 4. Miscellaneous.
3.	17 April 2024 April 17, 2024	1. Pembahasan Instruksi Penyediaan Dana *Underlying* untuk SBLC PT HISI; 2. Lain-Lain (Masukan Dewan Komisaris dan Komite dari Pelaksanaan Kunjungan Lapangan dalam Rangka *Monitoring* Posko Lebaran). 1. Discussion of Instructions for Provision of Underlying Funds for SBLC PT HISI; 2. Miscellaneous (Input from the Board of Commissioners and Committee from Implementing Field Visits in the Context of Monitoring the Eid Command Post).
4.	7 Mei 2024 May 7, 2024	1. Capaian Kinerja per Q3 2024 & Prognosa April 2024, termasuk Kinerja per *Line of Business;* 2. *Update* Penempatan Dana IAS dalam Rangka *Support* kepada Program/Instruksi Pemegang Saham dan Kondisi Piutang Usaha IAS; 3. *Update* Pengalihan Bisnis APL kepada IAS dan Strategi *Revenue Boosting* IAS Group untuk Memenuhi Target RKAP; 4. *Update Progress* Restrukturisasi (M&A) IAS Group; 5. Lain-Lain (Arahan Dewan Komisaris). 1. Performance Achievements up to Q3 2024 & April 2024 Forecast, including Performance by Lines of Business; 2. Update on IAS Fund Allocation in Support of Shareholders' Programs/Instructions and IAS Trade Receivables; 3. Update on APL Business Transfer to IAS and IAS Group's Revenue Boosting Strategy to Meet RKAP Targets; 4. Update on the Progress of IAS Group Restructuring (M&A); 5. Miscellaneous (Directives from the Board of Commissioners).
5.	17 Mei 2024 May 17, 2024	Perubahan Skema Penempatan Dana *Underlying* untuk Penerbitan SBLC. Changes to the Underlying Fund Allocation Scheme for SBLC Issuance.
6.	21 Mei 2024 May 21, 2024	1. Capaian Laba Rugi Korporasi dan Kinerja *Cash Flow* serta Piutang Usaha per April 2024 termasuk *Collection Period* dan *Working Capital Buffer* IAS Group; 2. *Update* Penataan Portofolio IAS *Group & Strategic Revenue Boosting;* 3. *Update* Piutang Usaha IAS dan Tindak Lanjut Temuan Rekomendasi IAS Group. 1. Corporate Profit and Loss Achievements and Cash Flow Performance as well as Trade Receivables up to April 2024 including Collection Period and Working Capital Buffer of IAS Group; 2. Update on IAS Group Portfolio Restructuring & Strategic Revenue Boosting; 3. Update on IAS Trade Receivables and Follow-up on IAS Group Recommendations.
7.	11 Juni 2024 June 11, 2024	1. Progres Tahapan Transaksi MnA; 2. Strategi SDM IAS *Group Assisting* dan Rencana Strategi SDM dalam Proses MnA. 1. Progress of MnA Transaction Stages; 2. IAS Group Human Resources Strategy and Human Resources Strategy Plan in the MnA Process.
8.	25 Juni 2024 June 25, 2024	1. Capaian Laporan Keuangan IAS per Mei dan Prognosa Juni 2024; 2. Rencana dan Pelaksanaan Program TJSL IAS Group; 3. Lain-Lain (Rangkap Jabatan BOD-1 di Anak Perusahaan IAS Group dan RMI 2024). 1. IAS Financial Statement Achievements up to May and June 2024 Forecast; 2. IAS Group TJSL Program Plans and Implementation; 3. Miscellaneous (Dual Roles of BOD-1 in IAS Group Subsidiaries and RMI 2024).
9.	30 Juli 2024 July 30, 2024	1. Capaian Dewan Komisaris s/d Juli 2024; 2. Rencana Kunjungan dan *In-House Training* Komite Dewan Komisaris; 3. Ringkasan Hasil Pembahasan Rapat Dewan Komite Dewan Komisaris dan *Review* Materi Rapat Gabungan. 1. Achievements of the Board of Commissioners up to July 2024; 2. Plans for Visits and In-House Training of the Board of Commissioners Committee; 3. Summary of the Board of Commissioners Committee Meeting Results and Review of Joint Meeting Materials.

No.	Tanggal Date	Agenda Rapat Meeting Agenda
10.	20 Agustus 2024 August 20, 2024	1. *Review* Capaian Kontrak Manajemen IAS per Juli 2024 dan Strategi Pengembangan SDM IAS Group; 2. Penerapan Manajemen Risiko per Juli 2024 dan *Review* ESG IAS; 3. Capaian Laporan Keuangan IAS per Juli 2024 dan Prognosa Agustus 2024 serta Piutang Usaha dan *Update* Implementasi Tim Penagihan "Progres Tindak Lanjut Temuan dan Rekomendasi Audit IAS". 1. Review of IAS Management Contract Achievements up to July 2024 and IAS Group Human Resource Development Strategy; 2. Implementation of Risk Management up to July 2024 and IAS ESG Review; 3. IAS Financial Statement Achievements up to July 2024 and August 2024 Forecast, as well as Accounts Receivable and Update on the Implementation of the Collection Team "Progress of Follow-up on IAS Audit Findings and Recommendations".
11.	27 Agustus 2024 August 27, 2024	*Summary* Hasil Rapat Komite dan Materi Rapat Gabungan. Summary of Committee Meeting Results and Joint Meeting Materials.
12.	9 September 2024 September 9, 2024	1. Gambaran Asumsi Proyeksi Makro Ekonomi Tahun 2025; 2. Pembahasan Usulan RKAP Tahun 2025. 1. Overview of Macroeconomic Projections for 2025; 2. Discussion of the 2025 RKAP Proposal.
13.	23 September 2024 September 23, 2024	1. Laporan Manajemen IAS per September 2024 meliputi Kinerja Laporan Keuangan dan Upaya Penurunan Biaya Penyusutan IAS Group; 2. *Update* Manajemen Risiko dan Progres MnA IAS Group; 3. Progres Hubungan Industrial di Denpasar dan Paparan Awal tentang IAS Academy; 4. Kinerja Kontrak Manajemen IAS Per Agustus 2024. 1. IAS Management Report up to September 2024 covering Financial Performance and Efforts to Reduce Depreciation Costs of the IAS Group; 2. Risk Management Update and Progress of the IAS Group; 3. Progress of Industrial Relations in Denpasar and Initial Presentation on the IAS Academy; 4. IAS Management Contract Performance up to August 2024.
14.	29 Oktober 2024 October 29, 2024	1. Laporan Keuangan dan *Update* Manajemen Risiko IAS per September dan Prognosa Oktober 2024; 2. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group; 3. *Update Progress* M&A IAS Group; 4. *Update Progress* STO IAS *End State* dan Rencana Pengembangan SDM di IAS Group; 5. Lain-Lain. 1. Financial Statements and Risk Management Update up to September and Forecast for October 2024; 2. Progress Update on Follow-up Actions for Audit Findings & Recommendations of the IAS Group; 3. Progress Update on M&A of the IAS Group; 4. Progress Update on STO IAS End State and Human Resource Development Plan in the IAS Group; 5. Miscellaneous.
15.	26 November 2024 November 26, 2024	1. *Internal Control Over Financial Reporting* (ICOFR); 2. Kinerja Capaian Kontrak Manajemen IAS per Oktober 2024; 3. Prognosa Kinerja s.d. Desember 2024; 4. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group. 5. *Update* Manajemen Risiko & M&A IAS Group; 6. *Update Progress* STO IAS *End State; Placement* Posisi Struktural dari Talent IAS Group; 7. *Update* Pelatihan SDM (khusus Frontliner) IAS Group; 8. Lain-lain. 1. Internal Control Over Financial Reporting (ICOFR); 2. Performance of IAS Management Contract Achievements up to October 2024; 3. Performance Forecast up to December 2024; 4. Update on Progress of Follow-up Actions on Audit Findings & Recommendations of the IAS Group. 5. Update on Risk Management & M&A of the IAS Group; 6. Update on Progress of IAS End State; Placement of Structural Positions for IAS Group Talent; 7. Update on IAS Group Human Resources Training (specifically for front liners); 8. Miscellaneous.

No.	Tanggal Date	Agenda Rapat Meeting Agenda
16.	17 Desember 2024 December 17, 2024	1. Pisah Sambut Anggota Komite Nominasi dan Remunerasi. 2. *Update Progress* Pekerjaan Audit Laporan Keuangan 2024: • Prognosa Laba Rugi Desember 2024. 3. Evaluasi Usulan RKAP 2025. 4. Evaluasi Usulan RJP 2025-2029. 5. Lain-lain: • Pembagian Tugas Dekom (Pairing Direksi, Komite); • Jadwal Posko Nataru; • Usulan Acara *Workshop* Dewan Komisaris IAS Group. 1. Farewell and Welcome Ceremony for Nomination and Remuneration Committee Members. 2. Update on Progress of the 2024 Financial Statement Audit: • December 2024 Profit and Loss Forecast. 3. Evaluation of the 2025 RKAP Proposal. 4. Evaluation of the 2025-2029 Strategic Plan Proposal. 5. Miscellaneous: • Task Distribution for the Board of Directors (Board of Directors Pairing, Committees); • Holiday Work Schedule; • Proposal for the IAS Group Board of Directors Workshop.

Agenda Rapat Gabungan Dewan Komisaris dengan Direksi
Agenda of Joint Meeting of the Board of Commissioners and the Board of Directors

No.	Tanggal Date	Agenda Rapat Meeting Agenda
1.	9 Januari 2024 January 9, 2024	1. Struktur Organisasi 1 (Satu) Tingkat di Bawah Direksi; 2. Sekretaris Perusahaan; 3. Satuan Pengawasan Intern (SPI). 1. One-level organizational structure under the Board of Directors; 2. Corporate Secretary; 3. Internal Audit Unit (SPI).
2.	27 Februari 2024 February 27, 2024	1. Laporan Manajemen Bulan Januari 2024 & Prognosa Februari 2024, termasuk Detail Piutang Usaha dan Rencana Strategi Efisiensi (*Cost Leadership*); 2. *Update* Penataan Portofolio, Penerapan Manajemen Risiko, serta Penataan *Grading* di InJourney Group dan Kontrak Payung antara AP Indonesia dengan IAS. 1. January 2024 Management Report & February 2024 Forecast, including Details of Accounts Receivable and Efficiency Strategy Plan (Cost Leadership); 2. Update on Portfolio Restructuring, Risk Management Implementation, and Grading Restructuring at InJourney Group and the Umbrella Contract between AP Indonesia and IAS.
3.	26 Maret 2024 March 26, 2024	1. Capaian Kinerja per Februari 2024 & Prognosa Maret 2024, termasuk Kinerja per *Line of Business*; 2. *Update* Strategi Perusahaan, termasuk Penyelesaian Piutang Usaha dan *Revenue Booster*; 3. *Update* Penerapan Manajemen Risiko. 1. Performance Achievements up to February 2024 & Forecast for March 2024, including Performance by Lines of Business; 2. Update on Company Strategy, including Settlement of Trade Receivables and Revenue Booster; 3. Update on Risk Management Implementation.
4.	19 April 2024 April 19, 2024	1. Instruksi Penyediaan Dana *Underlying* untuk SBLC untuk PT HISI; 2. Lain-Lain (Agenda Rapat Dewan Komisaris dan Direksi Berikutnya). 1. Instructions for the Provision of Underlying Funds for SBLC for PT HISI; 2. Miscellaneous (Agenda for the Next Board of Commissioners and Board of Directors Meeting).

No.	Tanggal Date	Agenda Rapat Meeting Agenda
5.	7 Mei 2024 May 7, 2024	1. Capaian Kinerja per Q3 2024 & Prognosa April 2024, termasuk Kinerja per *Line of Business*; 2. *Update* Penempatan Dana IAS dalam Rangka Support kepada Program/Instruksi Pemegang Saham dan Kondisi Piutang Usaha IAS; 3. *Update* Pengalihan Bisnis APL kepada IAS dan Strategi *Revenue Boosting* IAS Group untuk Memenuhi Target RKAP; 4. *Update* Progress Restrukturisasi (M&A) IAS Group. 1. Performance Achievements for Q3 2024 & April 2024 Forecast, including Performance by Lines of Business; 2. Update on IAS Fund Allocation in Support of Shareholder Programs/Instructions and IAS Trade Receivables; 3. Update on APL Business Transfer to IAS and IAS Group Revenue Boosting Strategy to Meet RKAP Targets; 4. Update on the Progress of IAS Group Restructuring (M&A).
6.	25 Juni 2024 June 25, 2024	1. Capaian Laporan Keuangan IAS per Mei dan Prognosa Juni 2024; 2. Rencana dan Pelaksanaan Program TJSL IAS Group; 3. Strategi Pengembangan Bisnis *Asset Management*; 4. Lain-Lain (*Concerns* Lainnya dari Dewan Komisaris). 1. IAS Financial Statement Achievements up to May and Forecast for June 2024; 2. IAS Group TJSL Program Plans and Implementation; 3. Business Development Strategy for Asset Management; 4. Miscellaneous (Other Concerns from the Board of Commissioners).
7.	30 Juli 2024 July 30, 2024	1. Capaian Laporan Keuangan IAS per Juni (Smt 1) dan Prognosa Juli 2024, serta Usulan Revisi RKAP IAS Tahun 2024; 2. Strategi Manajemen Aset Eksisting di IAS Group; 3. *Progress* Implementasi Transformasi Sistem (IT) dan *Progress Update* M&A IAS Group; 4. Lain-Lain (Laporan Kinerja Internal Audit TW II 2024). 1. Financial Statement Achievements of IAS up to June (1st Quarter) and July 2024 Forecast, along with Proposed Revisions to the 2024 IAS RKAP; 2. Existing Asset Management Strategy at the IAS Group; 3. Progress of IT System Transformation Implementation and M&A Progress Update for the IAS Group; 4. Miscellaneous (Internal Audit Performance Report for the Second Quarter of 2024).
8.	6 Agustus 2024 August 6, 2024	1. Capaian Dewan Komisaris s/d Juli 2024; 2. Rencana Kunjungan dan *In-House Training* Komite Dewan Komisaris; 3. Ringkasan Hasil Pembahasan Rapat Komite Dewan Komisaris dan *Review* Materi Rapat Gabungan. 1. Achievements of the Board of Commissioners up to July 2024; 2. Plans for Visits and In-House Training for the Board of Commissioners Committee; 3. Summary of the Board of Commissioners Committee Meeting Results and Review of Joint Meeting Materials.
9.	27 Agustus 2024 August 27, 2024	1. Capaian Laporan Keuangan, Kontrak Manajemen, dan Manajemen Risiko IAS per Juli & Prognosa Agustus 2024; 2. Rencana Audit Interim dan Akhir Tahun 2024; 3. Strategi Implementasi *Environmental, Social & Governance* (ESG) IAS; 4. Strategi Pengembangan SDM IAS Group (Penetapan Kompetensi Model, *Talent Development Model*, Program Pengembangan *Non-Talent*, IAS Academy; 5. Lain-Lain (Penyampaian Usulan RKAP 2025 kepada Pemegang Saham). 1. Financial Statement Achievements, Management Contracts, and IAS Risk Management up to July & August 2024 Forecast; 2. Interim and Year-End Audit Plan for 2024; 3. IAS Environmental, Social, and Governance (ESG) Implementation Strategy; 4. IAS Group Human Resources Development Strategy (Competency Model Establishment, Talent Development Model, Non-Talent Development Program, IAS Academy); 5. Miscellaneous (Submission of the 2025 RKAP Proposal to Shareholders).
10.	10 September 2024 September 10, 2024	Pembahasan Usulan RKAP Tahun 2025. Discussion of the 2025 RKAP Proposal.

No.	Tanggal Date	Agenda Rapat Meeting Agenda
11.	24 September 2024 September 24, 2024	1. Laporan Manajemen IAS per Agustus 2024, meliputi Kinerja Laporan Keuangan, Capaian Kontrak Manajemen, Upaya Penurunan Biaya Penyusutan IAS Group, dan *Update* Manajemen Risiko IAS; 2. *Update Progress* M&A IAS Group; 3. *Progress* Hubungan Industrial di Denpasar dan Paparan Awal tentang IAS Academy; dan 4. Lain-Lain. 1. IAS Management Report up to August 2024, including Financial Statement Performance, Management Contract Achievements, Efforts to Reduce IAS Group Depreciation Costs, and IAS Risk Management Update; 2. Update on the Progress of IAS Group M&A; 3. Progress of Industrial Relations in Denpasar and Initial Presentation on IAS Academy; and 4. Miscellaneous.
12.	29 Oktober 2024 October 29, 2024	1. Laporan Keuangan dan Update Manajemen Risiko IAS per September dan Prognosa Oktober 2024; 2. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group; 3. *Update Progress* M&A IAS Group; 4. Lain-Lain. 1. Financial Statements and Update on IAS Risk Management up to September and Forecast for October 2024; 2. Update on Progress of Follow-up Actions on Audit Findings & Recommendations of the IAS Group; 3. Update on the Progress of M&A of the IAS Group; 4. Miscellaneous.
13.	26 November 2024 November 26, 2024	1. *Induction*, Tugas Pokok dan Fungsi serta Program Kerja SEGH IAS; 2. Prognosa s.d Akhir Tahun 2024; 3. *Update* Usulan RKAP 2025; 4. Lain-Lain. 1. Induction, Main Duties and Functions, and Work Program of SEGH IAS; 2. Forecast until the End of 2024; 3. Update on the 2025 RKAP Proposal; 4. Miscellaneous.
14.	17 Desember 2024 December 17, 2024	1. Program Pengenalan Perusahaan kepada Dewan Komisaris Baru; 2. *Update* Program Transformasi IAS (Penataan Anak Perusahaan dan SDM/Budaya Kerja); 3. *Update* Penyusunan RJP 2025-2029; 4. Lain-Lain: a. *Pairing* Tugas Dewan Komisaris dengan Direksi; b. *Capital Management Report*. 1. Company Induction Program for the New Board of Commissioners; 2. Update on the IAS Transformation Program (Restructuring of Subsidiaries and Human Resources/Work Culture); 3. Update on the Preparation of the 2025-2029 Long-Term Business Plan; 4. Miscellaneous: a. Pairing of the Board of Commissioners' Duties with the Board of Directors; b. Capital Management Report.

PROGRAM ORIENTASI DEWAN KOMISARIS

Perusahaan menyelenggarakan program orientasi kepada anggota Dewan Komisaris yang baru diangkat sebagai pembekalan informasi bagi Komisaris, yang mencakup informasi tentang Perusahaan, hak dan kewajiban, kinerja keuangan dan kondisi Perusahaan.

Mengingat PT Integrasi Aviasi Solusi merupakan entitas usaha yang baru beroperasi pada 2024, maka Perusahaan memandang perlu untuk mengadakan orientasi bagi anggota Dewan Komisaris. Pada tahun buku, kegiatan tersebut dilaksanakan sebagai berikut:

BOARD OF COMMISSIONERS INDUCTION PROGRAM

The Company organizes an induction program for newly appointed members of the Board of Commissioners to provide them with information about the Company, including information on the Company, rights and obligations, financial performance, and the Company's condition.

Considering that PT Integrasi Aviasi Solusi is a business entity that only began operations in 2024, the Company deems it necessary to hold an induction for members of the Board of Commissioners. During the fiscal year, the activity was carried out as follows:

Nama Name	**Jabatan** Position	**Hari, Tanggal** Day, Date	**Waktu** Time	**Lokasi** Venue	**Agenda** Agenda
Ricky Silaen	Komisaris Independen Independent Commissioner	Rabu, 28 Februari 2024 Wednesday, February 28, 2024	16.00 WIB-Selesai 16.00 WIB-adjournment	KOI Kemang, Jakarta	Company Induction Dewan Komisaris PT Integrasi Aviasi Solusi Company Induction for Board of Commissioners of PT Integrasi Aviasi Solusi
Hidayat Amir	Komisaris Commissioner	Jumat, 14 Juni 2024 Friday, June 14, 2024	16.00 WIB-Selesai 16.00 WIB-adjournment	Ruang BOC, Lantai 8, Gedung Gapura, Jakarta BOC Room, 8th Floor, Gapura Building, Jakarta	Company Induction Dewan Komisaris PT Integrasi Aviasi Solusi Company Induction for Board of Commissioners of PT Integrasi Aviasi Solusi
Jacobus Eko Kurniawan	Komisaris Commissioner	Kamis, 05 Desember 2024 Thursday, December 5, 2024	17.00-selesai 17.00 WIB-adjournment	Kementerian Perindustrian Republik Indonesia, Jakarta Ministry of Industry of the Republic of Indonesia, Jakarta	Company Induction Dewan Komisaris PT Integrasi Aviasi Solusi Company Induction for Board of Commissioners of PT Integrasi Aviasi Solusi

PELATIHAN DAN PENINGKATAN KOMPETENSI ANGGOTA DEWAN KOMISARIS

Kebijakan

Untuk menunjang Dewan Komisaris dalam melaksanakan tugas dan tanggung jawabnya, Perusahaan memberikan kesempatan kepada anggota Dewan Komisaris untuk mengikuti program pelatihan dan pengembangan kompetensi.

Realisasi

Pada Tahun 2024, Dewan Komisaris telah mengikuti beberapa pelatihan sebagai berikut:

TRAINING AND COMPETENCY IMPROVEMENT OF BOARD OF COMMISSIONERS MEMBERS

Policy

To support the Board of Commissioners in carrying out its duties and responsibilities, the Company provides opportunities for members of the Board of Commissioners to participate in training and competency development programs.

Realization

In 2024, the Board of Commissioners has participated in several training programs as follows:

Nama Dewan Komisaris Board of Commissioners Member	**Program yang Diikuti** Participated Program	**Penyelenggara** Organizer	**Waktu** Time	**Tempat** Venue
Danang Parikesit	Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP)	Badan Nasional Sertifikasi Profesi National Profession Standardization Agency	21-22 November 2024 November 21-22, 2024	Jakarta, Indonesia Jakarta, Indonesia
Agus Santoso	Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP)	Badan Nasional Sertifikasi Profesi National Profession Standardization Agency	21-22 November 2024 November 21-22, 2024	Jakarta, Indonesia Jakarta, Indonesia
Pardiman	• Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP) • Certification in Audit Committee Practices (CACP) Certification in Audit Committee Practices (CACP)	• Badan Nasional Sertifikasi Profesi National Profession Standardization Agency • Ikatan Komite Audit Indonesia Indonesian Institute of Audit Committee	• 21-22 November 2024 November 21-22, 2024 • 2024	Jakarta, Indonesia Jakarta, Indonesia Jakarta, Indonesia Jakarta, Indonesia
Ricky Silaen	Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP)	Badan Nasional Sertifikasi Profesi National Profession Standardization Agency	4-6 September 2024 September 4-6, 2024	Jakarta, Indonesia Jakarta, Indonesia
Hidayat Amir	-	-	-	-
Jacobus Eko Kurniawan	-	-	-	-

PENGUNDURAN DIRI ANGGOTA DEWAN KOMISARIS

Anggota Dewan Komisaris berhak mengundurkan diri dari jabatannya dengan memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan dengan tembusan kepada Pemegang Saham, anggota Dewan Komisaris lainnya dan Direksi paling lambat 30 hari sebelum tanggal pengunduran dirinya. Apabila dalam surat pengunduran diri disebutkan tanggal efektif kurang dari 30 hari dari tanggal surat diterima, maka dianggap tidak menyebutkan tanggal efektif pengunduran diri.

Apabila sampai dengan tanggal yang diminta oleh anggota Dewan Komisaris yang bersangkutan atau dalam waktu 30 hari dari tanggal surat permohonan pengunduran diri diterima dalam hal tidak disebutkan tanggal efektif pengunduran diri, tidak ada keputusan dari RUPS, maka anggota Dewan Komisaris tersebut berhenti dengan sendirinya pada tanggal yang diminta tersebut di atas atau dengan lewatnya waktu 30 hari sejak tanggal surat permohonan pengunduran diri diterima tanpa memerlukan persetujuan RUPS.

LAPORAN PELAKSANAAN TUGAS

Sepanjang tahun 2024, realisasi pelaksanaan tugas Dewan Komisaris diuraikan di bawah ini.

1. Dewan Komisaris telah melakukan pengawasan dan pemberian nasihat selama tahun 2024 dan menyampaikan apresiasi atas capaian kinerja tahun 2024 antara lain realisasi pendapatan usaha sebesar Rp7.504 miliar atau 101% dari target RKAP dan realisasi Laba Bersih Setelah Pajak sebesar Rp269,79 miliar. Capaian tersebut juga tak lepas dari keberhasilan Manajemen untuk melakukan penataan 11 entitas menjadi 6 entitas melalui Merger & Akuisisi di tahun 2024;

2. Berdasarkan hasil audit Laporan Keuangan dan *Key Performance Indicators* Tahun Buku 2024 yang telah diselesaikan auditnya oleh Kantor Akuntan Publik (KAP) Ernest & Young (EY), perusahaan berhasil mendapatkan opini "Wajar Tanpa Pengecualian" dimana Laporan Keuangan telah menyajikan secara wajar, dalam semua hal yang material. Selain itu, perusahaan juga mencatatkan tingkat kesehatan AA+;

RESIGNATION OF THE BOARD OF COMMISSIONERS MEMBERS

Members of the Board of Commissioners have the right to resign by notifying the Company in writing of their intention with a copy to the Shareholders, other members of the Board of Commissioners, and the Board of Directors no later than 30 days before the date of their resignation. If the resignation letter states an effective date of less than 30 days from the date the letter is received, it is deemed not to have stated the effective date of the resignation.

If by the date requested by the member of the Board of Commissioners concerned or within 30 days from the date the resignation letter is received if the effective date of the resignation is not stated, there is no resolution from the GMS, then the member of the Board of Commissioners in question will automatically resign on the date requested above or after 30 days have passed since the date the resignation letter is received without requiring the approval of the GMS.

TASK IMPLEMENTATION REPORT

Throughout 2024, the realization of the duties of the Board of Commissioners is described below.

1. The Board of Commissioners has supervised and provided guidance throughout 2024, expressing appreciation for the performance achievements, including the realization of operating revenues of Rp7,504 billion, which represents 101% of the RKAP target, and the realization of Net Profit After Tax of Rp269.79 billion. These achievements are also inseparable from Management's success in restructuring 11 entities into 6 entities through mergers and acquisitions in 2024.

2. Based on the audit results of the Financial Statements and Key Performance Indicators for the 2024 Fiscal Year which have been completed by the Ernest & Young (EY) Public Accounting Firm (KAP), the Company managed to get an "Unqualified" opinion where the Financial Statements have been presented fairly, in all material respects. In addition, the Company recorded a soundness level of AA+.

3. Secara umum Skor KPI Direksi secara kolegial sebesar 100.5. Sedangkan KPI Dewan Komisaris Tahun 2024 tercapai 100 yang terdiri dari Aspek Perencanaan, Aspek Pengawasan dan Pemberian Nasihat, Aspek Pelaporan, dan Aspek Dinamis.

4. Hasil *Assessment* Tahun Buku 2024 telah mencatatkan skor 80,026 dari total target 100. *Assessment* tersebut dinilai dengan beberapa aspek dan terdapat dua aspek terendah yaitu Faktor Lainnya dengan realisasi capaian 0 dari target bobot 5,000 dan aspek Pengungkapan dan Keterbukaan Informasi dengan capaian skor 5,355 dari target bobot 9,000. Sementara itu capaian bobot ter tinggi diperoleh pada aspek Komitmen terhadap Penerapan Tata Kelola Perusahaan yang Baik dengan skor 6,797 dari target bobot 7,000;

5. Dewan Komisaris berkomitmen untuk senantiasa menjalankan tugas selaku pengawas dan pemberi nasihat guna memastikan seluruh program dan kebijakan perusahaan berjalan sesuai ketentuan dan tata kelola yang baik.

PENILAIAN KOMITE DI BAWAH DEWAN KOMISARIS

Prosedur Penilaian

Prosedur penilaian kinerja komite di bawah Dewan Komisaris dilakukan dengan mengevaluasi rencana program kerja tahunan serta KPI masing-masing komite yang telah disepakati bersama dengan Dewan Komisaris beserta realisasinya.

3. In general, the KPI score of the Board of Directors collegially amounted to 100.5. Meanwhile, the KPI of the Board of Commissioners in 2024 was achieved at 100 consisting of Planning Aspects, Supervision and Advisory Aspects, Reporting Aspects, and Dynamic.

4. The 2024 Fiscal Year Assessment results have recorded a score of 80,026 out of a total target of 100. The assessment is evaluated by several aspects, and there are two lowest aspects, i.e., Other Factors, with a realization of 0 achievement from the target weight of 5,000, and the Information Disclosure and Transparency aspect with a score of 5,355 from a target weight of 9,000. Meanwhile, the highest achievement was achieved in the Commitment to the Implementation of Good Corporate Governance aspect, with a score of 6,797 out of a target weight of 7,000.

5. The Board of Commissioners is committed to consistently carrying out its duties as supervisor and advisor to ensure that all company programs and policies are implemented following the provisions and good governance.

ASSESSMENT OF THE COMMITTEE UNDER THE BOARD OF COMMISSIONERS

Assessment Procedure

The procedure for assessing the performance of committees under the Board of Commissioners is carried out by evaluating each committee's annual work program plan and KPIs that have been agreed upon with the Board of Commissioners and their realization.

Kriteria Penilaian

Berdasarkan Pasal 158 Permen BUMN No. PER-3/MBU/03/2023 diatur bahwa Evaluasi terhadap kinerja komite dilakukan secara berkala sebagai bagian dari laporan berkala Dewan Komisaris/Dewan Pengawas BUMN dengan menggunakan metode yang ditetapkan Dewan Komisaris/Dewan Pengawas BUMN.

Penilaian Dewan Komisaris atas kinerja Komite dilakukan berdasarkan pada:

1. Aspek Kinerja dan capaian Program Kerja Komite;
2. Aspek perilaku/AKHLAK;
3. Aspek kehadiran dan keaktifan dalam rapat Komite/Rapat Dewan Komisaris.

Hasil penilaian akan dimasukkan ke dalam Laporan Pengawasan Dewan Komisaris tahun buku 2024.

Komite Audit telah merealisasikan program kerja dan melaksanakan fungsi, tugas, dan tanggung jawabnya, diantaranya melakukan penelaahan atas informasi laporan keuangan Perseroan secara berkala, program kerja internal audit dan tindak lanjut temuan audit internal maupun eksternal, mengevaluasi efektivitas pelaksanaan audit yang diberikan Kantor Akuntan Publik (KAP). Sepanjang tahun 2024, Komite Audit telah melakukan 15 kali rapat dengan tingkat kehadiran anggota 100%.

Komite Manajemen Risiko dan Tata Kelola Perusahaan melakukan penelaahan atas beberapa usulan Direksi dan melangsungkan rapat pembahasan. Tahun 2024, Komite Manajemen Risiko dan Tata Kelola Perusahaan telah melakukan rapat sebanyak 15 kali dengan tingkat kehadiran anggota 100%.

Sedangkan Komite Nominasi dan Remunerasi telah melakukan penelaahan atas usulan Direksi yang membutuhkan persetujuan tertulis dari Dewan Komisaris. Sepanjang tahun 2024, Komite Nominasi dan Remunerasi telah melaksanakan rapat sebanyak 15 kali dengan tingkat kehadiran anggota 100%.

Assessment Criteria

Under Article 158 of the Ministry of SOE Regulation No. PER-3/MBU/03/2023, the committee's performance is evaluated regularly as part of the periodic report of the Board of Commissioners/ Supervisory Board of the SOE, using the method established by the Board of Commissioners or Supervisory Board of the SOE.

The Board of Commissioners' assessment of the committee's performance is based on:

1. Performance aspects and achievements of the Committee's Work Program;
2. Behavioral aspects/AKHLAK;
3. Attendance and participation in Committee meetings/Board of Commissioners meetings.

The assessment results will be included in the Board of Commissioners' Supervision Report for the 2024 fiscal year.

The Audit Committee has implemented its work program and carried out its functions, duties, and responsibilities, including reviewing the Company's financial statements regularly, the internal audit work program, and follow-up actions on internal and external audit findings, as well as evaluating the effectiveness of the audit conducted by the Public Accounting Firm (KAP). Throughout 2024, the Audit Committee held 15 meetings with 100% attendance by its members.

The Risk Management and Corporate Governance Committee reviewed several proposals from the Board of Directors and held discussion meetings. In 2024, the Risk Management and Corporate Governance Committee held 15 meetings with 100% attendance.

Meanwhile, the Nomination and Remuneration Committee reviewed proposals from the Board of Directors that required written approval from the Board of Commissioners. Throughout 2024, the Nomination and Remuneration Committee held 15 meetings with 100% attendance by its members.

Direksi
Board of Directors

Direksi merupakan organ utama tata kelola perusahaan yang berperan sebagai pengelola dalam menjalankan operasional Perusahaan. Direksi diangkat dan diberhentikan oleh Pemegang Saham melalui mekanisme RUPS. Dengan demikian, Direksi harus mempertanggungjawabkan pelaksanaan tugas dan tanggung jawabnya.

The Board of Directors is the main organ of corporate governance that acts as a manager in running the Company's operations. The Board of Directors is appointed and dismissed by Shareholders through the GMS mechanism. Thus, the Board of Directors must be accountable for the implementation of its duties and responsibilities.

DASAR HUKUM

1. Undang-Undang No. 19 Tahun 2003 tentang Badan Usaha Milik Negara serta perubahannya;
2. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas;
3. Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
4. Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara;
5. Anggaran Dasar PT Integrasi Aviasi Solusi.

LEGAL BASIS

1. Law No. 19 of 2003 on State-Owned Enterprises and its amendments;
2. Law No. 40 of 2007 on Limited Liability Companies;
3. Minister of SOEs Regulation No. PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises;
4. Minister of SOEs Regulation No. PER-3/MBU/03/2023 on Organs and Human Resources of State-Owned Enterprises;
5. Articles of Association of PT Integrasi Aviasi Solusi.

PEDOMAN KERJA DIREKSI

InJourney Aviation Services telah menyusun pedoman kerja sebagai tata laksana bagi Direksi dalam melaksanakan tugas dan tanggung jawab yang disahkan dalam Direksi PT Integrasi Aviasi Solusi No. IAS.0152/PER-DIR.DBC/2024/DU tentang Piagam/Pedoman dan Tata Tertib Kerja Direksi (*Board of Directors Charter*) di Lingkungan PT Integrasi Aviasi Solusi tanggal 31 Desember 2024.

Pedoman Kerja Direksi antara lain berisikan:
1. Pendahuluan;
2. Ketentuan Umum Jabatan Direksi;
3. Nilai-nilai dan Etika Jabatan Direksi;
4. Tugas, Kewajiban, dan Wewenang Direksi;
5. Pengambilan Keputusan dan Rapat Direksi;
6. Organ Pendukung Direksi;

BOARD OF DIRECTORS WORK GUIDELINES

InJourney Aviation Services has prepared work guidelines as procedures for the Board of Directors in carrying out their duties and responsibilities as ratified in the Decree of the Board of Directors of PT Integrasi Aviasi Solusi No. IAS.0152/PER-DIR.DBC/2024/DU on the Board of Directors Charter/Guidelines and Work Procedures (Board of Directors Charter) of PT Integrasi Aviasi Solusi dated December 31, 2024.

The Board of Directors Work Guidelines include:
1. Introduction;
2. General Provisions for the Position of the Board of Directors;
3. Values and Ethics of the Position of the Board of Directors;
4. Duties, Obligations, and Authorities of the Board of Directors;
5. Board of Directors Decision Making and Meetings;
6. Supporting Organs of the Board of Directors;

7. Hubungan Kerja Direksi dengan Dewan Komisaris dan Rapat Umum Pemegang Saham; serta
8. Penutup.

MASA JABATAN

Masa jabatan Anggota Direksi ditetapkan 5 (lima) tahun dengan tidak mengurangi hak RUPS untuk memberhentikan para Anggota Direksi sewaktu-waktu. Setelah masa jabatannya berakhir Anggota Direksi dapat diangkat kembali untuk 1 (satu) kali masa jabatan.

SUSUNAN DAN KOMPOSISI DIREKSI

Pada 31 Desember 2024, keanggotaan Direksi InJourney Aviation Services terdiri dari 4 (empat) orang sebagai berikut:

7. Working Relationship of the Board of Directors with the Board of Commissioners and the General Meeting of Shareholders; and
8. Closing.

TERM OF OFFICE

The term of office of the Board of Directors is set at five years without reducing the right of the GMS to dismiss the Board of Directors at any time. After their term of office ends, the Board of Directors may be reappointed for one term of office.

COMPOSITION OF THE BOARD OF DIRECTORS

Up to December 31, 2024, the membership of the Board of Directors of InJourney Aviation Services consists of four people as follows:

Nama Name	Jabatan Position	Dasar Pengangkatan Appointment Basis	Masa Jabatan Tenure
Dendi Tegar Danianto	Direktur Utama President Director	Akta Notaris Jose Dima Satria Tanggal 28 Desember 2023 No. 280 Tentang Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar Perubahan Nama PT Angkasa Pura Kargo Menjadi PT Integrasi Aviasi Solusi Notarial Deed of Jose Dima Satria dated December 28, 2023, No. 280 on Statement of Shareholders' Resolution on Amendment to Articles of Association, Name Change of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi	5 Tahun 5 Years
Danny P. Thaharsyah	Direktur Integrasi dan Portofolio Director of Integration and Portfolio	Akta Notaris Jose Dima Satria Tanggal 28 Desember 2023 No. 280 Tentang Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar Perubahan Nama PT Angkasa Pura Kargo Menjadi PT Integrasi Aviasi Solusi Notarial Deed of Jose Dima Satria dated December 28, 2023, No. 280 on Statement of Shareholders' Resolution on Amendment to Articles of Association, Name Change of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi	5 Tahun 5 Years
Israwadi	Direktur Human Capital Director of Human Capital	Akta Notaris Jose Dima Satria Tanggal 28 Desember 2023 No. 280 Tentang Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar Perubahan Nama PT Angkasa Pura Kargo Menjadi PT Integrasi Aviasi Solusi Notarial Deed of Jose Dima Satria dated December 28, 2023, No. 280 on Statement of Shareholders' Resolution on Amendment to Articles of Association, Name Change of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi	5 Tahun 5 Years
Ajar Setiadi	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	Akta Notaris Jose Dima Satria Tanggal 28 Desember 2023 No. 280 Tentang Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar Perubahan Nama PT Angkasa Pura Kargo Menjadi PT Integrasi Aviasi Solusi Notarial Deed of Jose Dima Satria dated December 28, 2023, No. 280 on Statement of Shareholders' Resolution on Amendment to Articles of Association, Name Change of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi	5 Tahun 5 Years

Nama Name	Jabatan Position	Dasar Pengangkatan Appointment Basis	Masa Jabatan Tenure
Muhammad Putra Pariadi	Direktur Komersial Director of Commercial	Akta Notaris Jose Dima Satria Tanggal 28 Desember 2023 No. 280 Tentang Pernyataan Keputusan Pemegang Saham Perubahan Anggaran Dasar Perubahan Nama Notarial Deed of Jose Dima Satria dated December 28, 2023, No. 280 on Statement of Shareholders' Resolution on Amendment to Articles of Association, Name Change of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi	Surat Pengajuan Pengunduran Diri Tanggal 23 Oktober 2024 Resignation Letter dated October 23, 2024

TUGAS, TANGGUNG JAWAB DAN KEWENANGAN DIREKSI

Tugas Direksi

Direksi bertugas menjalankan segala tindakan yang berkaitan dengan pengurusan Perusahaan untuk kepentingan Perusahaan dan sesuai dengan maksud dan tujuan Perusahaan serta mewakili Perusahaan, baik di dalam maupun di luar pengadilan tentang segala hal dan segala kejadian dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar Perusahaan dan/atau keputusan RUPS.

Tanggung Jawab Direksi

1. Mencurahkan tenaga, pikiran, perhatian dan pengabdiannya secara penuh pada tugas, kewajiban dan pencapaian tujuan Perusahaan.
2. Menjalankan pengurusan Perusahaan untuk kepentingan Perusahaan sesuai dengan maksud dan tujuan Perusahaan dengan itikad baik dan penuh tanggung jawab.
3. Mematuhi Anggaran Dasar Perusahaan dan peraturan perundang-undangan serta wajib melaksanakan prinsip-prinsip profesionalisme, efisiensi, transparan, kemandirian, akuntabilitas, pertanggungjawaban, serta kewajaran.

4. Anggota Direksi bertanggung jawab penuh secara pribadi apabila bersalah atau lalai menjalankan tugasnya untuk kepentingan dan usaha Perusahaan, kecuali jika dapat membuktikan bahwa:
   a. Kerugian tersebut bukan karena kesalahan atau kelalaiannya;
   b. Telah melakukan pengurusan dengan itikad baik dan kehati-hatian untuk kepentingan dan sesuai dengan maksud dan tujuan perusahaan;
   c. Tidak mempunyai benturan kepentingan baik langsung maupun tidak langsung atas tindakan pengurusan yang mengakibatkan kerugian;

DUTIES, RESPONSIBILITIES, AND AUTHORITIES OF THE BOARD OF DIRECTORS

Duties of the Board of Directors

The Board of Directors is tasked with carrying out all actions related to the management of the Company for the benefit of the Company and by the intent and purpose of the Company and representing the Company, both inside and outside the court, regarding all matters and all events with limitations as stipulated in laws and regulations, the Company's Articles of Association and/or decisions of the GMS.

Responsibilities of the Board of Directors

1. Dedicating their full energy, thoughts, attention, and dedication to the tasks, duties, and achievement of the Company's objectives.
2. Managing the Company for the benefit of the Company, following the Company's objectives and purposes with good faith and full responsibility.
3. Complying with the Company's Articles of Association and applicable laws and regulations, and adhering to the principles of professionalism, efficiency, transparency, independence, accountability, responsibility, and fairness.
4. Members of the Board of Directors are personally liable for any breach of duty or negligence in performing their duties for the benefit and interests of the Company, unless they can prove that:
   a. The loss was not due to their fault or negligence;
   b. They have acted in good faith and with due care for the interests and following the objectives and purposes of the Company;

   c. They have no direct or indirect conflict of interest in the management actions that resulted in the loss;

d. Telah mengambil tindakan untuk mencegah timbul atau berlanjutnya kerugian tersebut.

5. Tindakan anggota Direksi di luar yang diputuskan oleh rapat Direksi menjadi tanggung jawab pribadi.

Wewenang

Dalam melaksanakan tugas, Direksi berwenang untuk:

1. Menetapkan kebijakan kepengurusan Perusahaan dengan ketentuan bahwa terhadap kebijakan di bidang Akuntansi dan Keuangan Pengembangan dan Investasi, Operasional, Pemasaran, Produk, dan Komunikasi, Informasi Teknologi, Pengadaan dan Logistik, Sumber Daya Manusia dan Budaya (*culture*), Tata Kelola Terintegrasi termasuk Manajemen Risiko, Kepatuhan dan Audit, Hukum, ESG (*Environmental, Social, and Governance*), Program Kemitraan dan Bina Lingkungan, serta Kebijakan strategis lainnya agar selalu selaras dan sesuai dengan kebijakan dan peraturan yang berlaku pada Pemegang Saham, dengan ketentuan Direksi wajib berpedoman pada kebijakan yang ditetapkan oleh Pemegang Saham Seri I atau yang diberikan kuasa;
2. Mengatur penyerahan kekuasaan Direksi kepada seorang atau beberapa orang anggota Direksi untuk mengambil keputusan atas nama Direksi atau mewakili Perusahaan di dalam dan di luar pengadilan;
3. Mengatur penyerahan kekuasaan Direksi kepada seorang atau beberapa orang pekerja Perusahaan, baik sendiri-sendiri maupun bersama-sama atau kepada orang lain, untuk mewakili Perusahaan di dalam dan di luar pengadilan;
4. Mengatur ketentuan-ketentuan tentang kepegawaian Perusahaan termasuk penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja Perusahaan berdasarkan peraturan perundang-undangan berlaku, dengan ketentuan penetapan gaji, pensiun atau jaminan hari tua dan penghasilan lain bagi pekerja yang melampaui kewajiban yang ditetapkan peraturan perundang-undangan, harus mendapat persetujuan terlebih dahulu dari Rapat Umum Pemegang Saham;
5. Mengangkat dan memberhentikan pekerja Perusahaan berdasarkan peraturan kepegawaian Perusahaan dan peraturan perundang-undangan yang berlaku;

d. They have taken steps to prevent the loss from occurring or continuing.

5. Actions taken by members of the Board of Directors outside of decisions made by the Board of Directors are their personal responsibility.

Authority

In performing their duties, the Board of Directors is authorized to:

1. Establish management policies for the Company with the provision that policies in the areas of Accounting and Finance, Development and Investment, Operations, Marketing, Products, and Communications, Information Technology, Procurement and Logistics, Human Resources and Culture, Integrated Governance including Risk Management, Compliance and Audit, Legal, ESG (Environmental, Social, and Governance), Partnership and Community Development Programs, as well as other strategic policies so that they are always in line with and comply with the policies and regulations applicable to Shareholders, with the provision that the Board of Directors must be guided by the policies established by Series I Shareholders or those authorized;
2. Regulating the delegation of authority by the Board of Directors to one or more members of the Board of Directors to make decisions on behalf of the Board of Directors or represent the Company in and out of court;
3. Regulating the delegation of authority by the Board of Directors to one or more employees of the Company, either individually or jointly, or other persons, to represent the Company in and out of court;
4. Regulating provisions regarding the Company's personnel, including the determination of salaries, pensions or old age benefits and other income for the Company's employees under applicable laws and regulations, with the provision that the determination of salaries, pensions or old age benefits and other income for employees that exceed the obligations stipulated in laws and regulations must first obtain the approval of the General Meeting of Shareholders;
5. Appointing and dismissing Company employees following the Company's personnel regulations and applicable laws and regulations;

6. Mengangkat dan memberhentikan sekretaris Perusahaan;
7. Melakukan segala tindakan dan perbuatan lainnya mengenai pengurusan maupun pemilikan kekayaan Perusahaan di dalam dan di luar pengadilan tentang segala hal dan segala kejadian, dengan pembatasan-pembatasan sebagaimana diatur dalam peraturan perundang-undangan, Anggaran Dasar dan/atau Keputusan Rapat Umum Pemegang Saham.

Kewajiban

Direksi berkewajiban untuk:

1. Mengusahakan dan menjamin terlaksananya usaha dan kegiatan Perusahaan sesuai dengan maksud dan tujuan serta kegiatan usahanya;
2. Menyiapkan pada waktunya Rencana Jangka Panjang Perusahaan, Rencana Kerja dan Anggaran Perusahaan, dan perubahannya serta menyampaikannya kepada Dewan Komisaris dan Pemegang Saham untuk mendapatkan pengesahan Rapat Umum Pemegang Saham;
3. Memberikan penjelasan kepada Rapat Umum Pemegang Saham mengenai Rencana Jangka Panjang Perusahaan dan Rencana Kerja dan Anggaran Perusahaan;
4. Membuat Daftar Pemegang Saham, Daftar Khusus, Risalah Rapat Umum Pemegang Saham, dan Risalah Rapat Direksi;
5. Membuat Laporan Tahunan sebagai wujud pertanggungjawaban pengurusan Perusahaan, serta dokumen keuangan Perusahaan sebagaimana dimaksud dalam undang-undang tentang Dokumen Perusahaan;
6. Menyusun Laporan Keuangan berdasarkan Standar Akuntansi Keuangan dan menyerahkan kepada Akuntan Publik untuk diaudit;
7. Menyampaikan Laporan Tahunan termasuk Laporan Keuangan kepada Rapat Umum Pemegang Saham untuk disetujui dan disahkan, serta laporan mengenai hak-hak Perusahaan yang tidak tercatat dalam pembukuan antara lain sebagai akibat penghapusbukuan piutang;
8. Memberikan penjelasan kepada Rapat Umum Pemegang Saham mengenai Laporan Tahunan;
9. Menyampaikan Neraca dan Laporan Laba Rugi yang telah disahkan oleh Rapat Umum Pemegang Saham kepada Menteri yang membidangi Hukum dan Hak Asasi Manusia sesuai dengan ketentuan peraturan perundang-undangan;

6. Appointing and dismissing the Company's secretary;
7. Taking all other actions and measures regarding the management and ownership of the Company's assets inside and outside the court regarding all matters and events, with restrictions stipulated in the laws and regulations, the Articles of Association, and/or the resolutions of the General Meeting of Shareholders.

Obligations

The Board of Directors is obliged to:

1. Strive to ensure that the Company's business and activities are carried out following its objectives and business activities;
2. Prepare, in a timely manner, the Company's Long-Term Plan, Work Plan and Budget, and any amendments thereto, then submit them to the Board of Commissioners and Shareholders for approval by the General Meeting of Shareholders;
3. Providing explanations to the General Meeting of Shareholders regarding the Company's Long-Term Plan and Work Plan and Budget;
4. Preparing the Shareholder Register, Special Register, Minutes of the General Meeting of Shareholders, and Minutes of the Board of Directors' Meeting;
5. Preparing the Annual Report as a form of accountability for the management of the Company, as well as the Company's financial documents, as referred to in the law on Company Documents;
6. Preparing Financial Statements per Financial Accounting Standards and submitting them to a Public Accountant for audit;
7. Submitting the Annual Report, including the Financial Statements, to the General Meeting of Shareholders for approval and ratification, as well as reports on the Company's rights not recorded in the books, including those resulting from the write-off of receivables;
8. Providing explanations to the General Meeting of Shareholders regarding the Annual Report;
9. Submitting the Balance Sheet and Profit and Loss Statement that have been approved by the General Meeting of Shareholders to the Minister in charge of Law and Human Rights per the provisions of laws and regulations;

10. Menyampaikan laporan perubahan susunan Pemegang Saham, Direksi dan Dewan Komisaris kepada Menteri yang membidangi Hukum dan Hak Asasi Manusia;
11. Memelihara Daftar Pemegang Saham, Daftar Khusus, Risalah Rapat Umum Pemegang Saham, Risalah Rapat Dewan Komisaris dan Risalah Rapat Direksi, Laporan Tahunan, Dokumen Keuangan Perusahaan dan Dokumen Perusahaan lainnya;
12. Menyimpan di tempat kedudukan Perusahaan: Daftar Pemegang Saham, Daftar Khusus, Risalah Rapat Umum Pemegang Saham, Risalah Rapat Dewan Komisaris dan Risalah Rapat Direksi, Laporan Tahunan dan Dokumen Keuangan Perusahaan serta Dokumen Perusahaan lainnya;
13. Menyusun sistem akuntansi sesuai dengan Standar Akuntansi Keuangan dan berdasarkan prinsip-prinsip pengendalian intern, terutama fungsi pengurusan, pencatatan, penyimpanan, dan pengawasan;
14. Memberikan laporan berkala menurut cara dan waktu sesuai dengan ketentuan yang berlaku, serta laporan lainnya setiap kali diminta oleh Dewan Komisaris dan/atau Pemegang Saham;
15. Menyiapkan susunan organisasi Perusahaan lengkap dengan perincian dan tugasnya;
16. Memberikan penjelasan tentang segala hal yang ditanyakan atau yang diminta anggota Dewan Komisaris dan para Pemegang Saham;
17. Menyusun dan menetapkan *blue print* organisasi Perusahaan;
18. Menjalankan kewajiban-kewajiban lainnya sesuai dengan ketentuan yang diatur dalam Anggaran Dasar ini dan yang ditetapkan oleh Rapat Umum Pemegang Saham berdasarkan peraturan perundang-undangan;
19. Menyusun Piagam/Pedoman dan tata tertib kerja Direksi (BOD *Charter*);
20. Menetapkan pedoman dan/atau kebijakan tata kelola kegiatan investasi setelah terlebih dahulu mendapatkan persetujuan Dewan Komisaris.

Pembagian Tugas Direksi

Peraturan Direksi PT Integrasi Aviasi Solusi No. IAS.0090/PER-DIR.14.01/2024/SDU tentang Organisasi dan Tata Kerja PT Integrasi Aviasi Solusi.

10. Submitting reports on changes in the composition of the Shareholders, the Board of Directors, and the Board of Commissioners to the Minister in charge of Law and Human Rights;
11. Maintaining the Shareholder Register, Special Register, Minutes of the General Meeting of Shareholders, Minutes of the Board of Commissioners Meeting, Minutes of the Board of Directors Meeting, Annual Report, Company Financial Documents, and other Company Documents;
12. Keeping at the Company's registered office: the Shareholder Register, Special Register, Minutes of the General Meeting of Shareholders, Minutes of the Board of Commissioners' Meeting, Minutes of the Board of Directors' Meeting, Annual Report, and other Company Financial Documents and Company Documents;
13. Establishing an accounting system per Financial Accounting Standards and based on internal control principles, particularly the functions of management, recording, storage, and supervision;
14. Providing periodic reports in the manner and at the times specified in the applicable regulations, as well as other reports whenever requested by the Board of Commissioners and/or Shareholders;
15. Preparing a complete organizational structure of the Company with details and duties;
16. Providing explanations on all matters inquired or requested by members of the Board of Commissioners and Shareholders;
17. Preparing and determining the organizational blueprint of the Company;
18. Carrying out other obligations per the provisions of these Articles of Association and as determined by the General Meeting of Shareholders based on the laws and regulations;
19. Preparing the Charter/Guidelines and work procedures of the Board of Directors (BOD Charter);
20. Establishing guidelines and/or policies for investment activities after obtaining prior approval from the Board of Commissioners.

Division of Board of Directors' Duties

Regulation of the Board of Directors of PT Integrasi Aviasi Solusi of No. IAS.0090/PER-DIR.14.01/2024/SDU on the Organization and Work Procedures of PT Integrasi Aviasi Solusi.

Nama Name	**Jabatan** Position	**Pembagian Tugas** Division of Duties
Dendi Tegar Danianto	Direktur Utama President Director	1. Memastikan penetapan kebijakan dan strategi perusahaan 2. Menetapkan kebijakan kegiatan perusahaan sesuai dengan kebijakan umum yang ditetapkan oleh Rapat Umum Pemegang Saham (RUPS) 3. Menetapkan pembentukan struktur organisasi dan/atau *Project Management Office* (PMO)dalam mendukung kerja Direksi dan Perusahaan 4. Mendorong pengembangan, alih teknologi, pemasaran, penjualan dan operasional bisnis baru yang lebih kompetitif dan berdaya saing tinggi serta selaras dengan keinginan *stakeholders* yang disesuaikan dengan kepentingan bisnis dalam kegiatan operasional perusahaan 5. Mengkoordinasi pelaksanaan kebijakan Direksi dan mengendalikan pelaksanaan tugas pengawasan internal 6. Memenuhi sistem manajemen K3 dan keamanan kerja beserta *safety & security* serta bertanggung jawab melaporkan kecelakaan kerja dan/atau potensi bahaya dan risiko 7. Memastikan penerapan proses sistem manajemen terintegrasi dan penerapan anti penyuapan 8. Memastikan penerapan dan pemantauan (monitoring) proses serta mekanisme pengelolaan perusahaan berlandaskan peraturan perundang-undangan, etika berusaha dan prinsip tata kelola perusahaan yang baik (*good corporate governance*) 1. Ensure the establishment of company policies and strategies 2. Establish company activity policies following general policies set by the General Meeting of Shareholders (GMS) 3. Establish the formation of organizational structures and/or Project Management Office (PMO) in supporting the work of the Board of Directors and the Company 4. Encourage the development, transfer of technology, marketing, sales, and operations of new businesses that are more competitive and highly competitive and in line with the wishes of stakeholders that are adjusted to business interests in the company's operational activities 5. Coordinate the implementation of the Board of Directors' policies and control the implementation of internal supervisory duties 6. Fulfill the OHS and occupational safety management system along with safety & security and be responsible for reporting work accidents and/or potential hazards and risks 7. Ensure the implementation of integrated management system processes and the implementation of anti-bribery 8. Ensure the implementation and monitoring of the company's management processes and mechanisms based on laws and regulations, business ethics, and principles of good corporate governance
Danny P. Thaharsyah	Direktur Integrasi dan Portofolio Director of Integration and Portofolio	1. Memastikan penetapan kebijakan dan strategi pengelolaan dalam bidang standarisasi layanan portofolio bisnis grup perusahaan, *synergy value* anak perusahaan, sistem manajemen kualitas serta *health, safety, security, environment* secara profesional, efektif dan efisien berdasarkan ketentuan yang berlaku 2. Menjaga hubungan dengan pemangku kepentingan melalui berbagai cara, seperti komunikasi yang transparan, penyelesaian konflik yang konstruktif dan pemberian manfaat yang berkeadilan 3. Memimpin, mengurus dan mengendalikan seluruh kegiatan dan tata laksana Direktorat terkait yang dikoordinasi dengan Direktur Utama 4. Memenuhi sistem manajemen K3 dan keamanan kerja beserta *safety & security* serta bertanggung jawab melaporkan kecelakaan kerja dan/atau potensi bahaya dan risiko 5. Memastikan penerapan proses sistem manajemen terintegrasi dan penerapan anti penyuapan 6. Memastikan penerapan dan pemantauan (monitoring) proses serta mekanisme pengelolaan perusahaan berlandaskan peraturan perundang-undangan, etika berusaha dan prinsip tata kelola perusahaan yang baik (*good corporate governance*)

Nama Name	Jabatan Position	Pembagian Tugas Division of Duties
		1. Ensure the establishment of management policies and strategies in the standardization of group company business portfolio services, subsidiary synergy values, quality management systems, as well as health, safety, security, and environment professionally, effectively, and efficiently based on applicable provisions 2. Maintain relationships with stakeholders through various means, such as transparent communication, constructive conflict resolution, and providing equitable benefits 3. Lead, manage, and control all activities and procedures of the related Directorates coordinated with the President Director 4. Fulfill the OHS and occupational safety management system along with safety & security and being responsible for reporting work accidents and/or potential hazards and risks 5. Ensure the implementation of integrated management system processes and the implementation of anti-bribery 6. Ensure the implementation and monitoring of the company's management processes and mechanisms based on laws and regulations, business ethics, and the principles of good corporate governance
Israwadi	Direktur Human Capital Director of Human Capital	1. Memastikan penetapan kebijakan dan strategi pengelolaan perusahaan dalam bidang Sumber Daya Manusia (SDM) dan umum serta pengadaan barang dan/atau jasa secara profesional, efektif, dan efisien berdasarkan ketentuan yang berlaku 2. Menjaga hubungan dengan pemangku kepentingan melalui berbagai cara, seperti komunikasi yang transparan, penyelesaian konflik yang konstruktif dan pemberian manfaat yang berkeadilan 3. Memimpin, mengurus dan mengendalikan seluruh kegiatan dan tata laksana Direktorat terkait yang dikoordinasi dengan Direktur Utama 4. Mengkoordinasi pelaksanaan kebijakan Direksi yang dilakukan oleh anggota Direksi dan mengendalikan pelaksanaan tugas pengawasan internal 5. Memastikan penerapan proses sistem manajemen terintegrasi dan penerapan anti penyuapan 6. Memastikan penerapan dan pemantauan (monitoring) proses serta mekanisme pengelolaan perusahaan berlandaskan peraturan perundang-undangan, etika berusaha dan prinsip tata kelola perusahaan yang baik (*good corporate governance*) 1. Ensure the establishment of company management policies and strategies in Human Resources (HR) and general affairs as well as procurement of goods and/or services professionally, effectively, and efficiently based on applicable provisions 2. Maintain relationships with stakeholders through various means, such as transparent communication, constructive conflict resolution, and provision of equitable benefits 3. Lead, manage, and control all activities and procedures of the related Directorates coordinated with the President Director 4. Coordinate the implementation of Board of Directors policies carried out by members of the Board and control the implementation of internal supervisory duties 5. Ensure the implementation of integrated management system processes and the implementation of anti-bribery 6. Ensure the implementation and monitoring of company management processes and mechanisms based on laws and regulations, business ethics, and principles of good corporate governance

Nama Name	**Jabatan** Position	**Pembagian Tugas** Division of Duties
Ajar Setiadi	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	1. Memastikan penetapan kebijakan dan strategi pengelolaan perusahaan dalam bidang keuangan dan manajemen risiko perusahaan yang efektif berdasarkan ketentuan yang berlaku 2. Menjaga hubungan dengan pemangku kepentingan melalui berbagai cara seperti komunikasi yang transparan, penyelesaian konflik yang konstruktif dan pemberian manfaat yang berkeadilan 3. Memimpin, mengurus dan mengendalikan seluruh kegiatan dan tata laksana Direktorat terkait yang dikoordinasi dengan Direktur Utama 4. Memenuhi sistem manajemen K3 dan keamanan kerja beserta *safety & security* serta bertanggung jawab melaporkan kecelakaan kerja dan/atau potensi bahaya dan risiko 5. Memantau penerapan tata kelola perusahaan yang baik (*good corporate governance)* mencakup: a. 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 b. Memantau dan menjaga agar kegiatan usaha perusahaan tidak menyimpang dari ketentuan yang berlaku (kebijakan perusahaan dan undang-undang) yang berlaku c. Memantau dan menjaga kepatuhan perusahaan terhadap seluruh perjanjian dan komitmen yang dibuat oleh perusahan dengan pihak ketiga 6. Memastikan penerapan program pengendalian gratifikasi, sistem pelaporan pelanggaran (*whistleblowing system*), tata kelola perusahaan yang baik (*good corporate governance*), pelaporan hasil atas Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) dan Sistem Manajemen Anti Penyuapan (SMAP) yang efektif berdasarkan ketentuan yang berlaku 1. Ensure the establishment of company management policies and strategies in finance and effective corporate risk management based on applicable provisions 2. Maintain relationships with stakeholders through various means, such as transparent communication, constructive conflict resolution, and provision of equitable benefits 3. Lead, manage, and control all activities and procedures related to directorates coordinated by the President Director 4. Fulfill the OHS and occupational safety management system along with safety & security and be responsible for reporting work accidents and/or potential hazards and risks 5. Monitor the implementation of good corporate governance including: a. Prepare the work plan needed to ensure the company meets the guidelines for implementing good corporate governance in State-Owned Enterprises and other laws and regulations to implement the principles of good corporate governance b. Monitor and ensure that the company's business activities do not deviate from applicable provisions (company policies and laws) c. Monitor and maintain the company's compliance with all agreements and commitments with third parties 6. Ensure the implementation of the gratuity control program, whistleblowing system, good corporate governance, reporting of results on the State Officials' Wealth Report (LHKPN), and the Anti-Bribery Management System (SMAP) that are effective based on applicable provisions

Nama Name	Jabatan Position	Pembagian Tugas Division of Duties
Muhammad Putra Pariadi	Direktur Komersial Director of Commercial	1. Memastikan penetapan kebijakan dan strategi pengelolaan perusahaan dalam bidang strategi komersial yang efektif berdasarkan ketentuan yang berlaku 2. Menjaga hubungan dengan pemangku kepentingan melalui berbagai cara, seperti komunikasi yang transparan, penyelesaian konflik yang konstruktif dan pemberian manfaat yang berkeadilan 3. Memimpin, mengurus dan mengendalikan seluruh kegiatan dan tata laksana Direktorat yang dipimpin yang dikoordinasikan dengan Direktur Utama 4. Memenuhi sistem manajemen K3 dan keamanan kerja beserta *safety & security* serta bertanggung jawab melaporkan kecelakaan kerja dan/atau potensi bahaya dan risiko 5. Memastikan penerapan proses sistem manajemen terintegrasi dan penerapan anti penyuapan 6. Memastikan penerapan dan pemantauan (monitoring) proses serta mekanisme pengelolaan perusahaan berlandaskan peraturan perundang-undangan, etika berusaha dan prinsip tata kelola perusahaan yang baik (*good corporate governance*) 1. Ensure the establishment of effective corporate management policies and strategies in commercial strategy based on applicable provisions 2. Maintain relationships with stakeholders through various means, such as transparent communication, constructive conflict resolution, and provision of equitable benefits 3. Lead, manage, and control all activities and procedures of the Directorate, which are coordinated with the President Director 4. Fulfill the OHS and occupational safety management system along with safety & security and be responsible for reporting work accidents and/or potential hazards and risks 5. Ensure the implementation of an integrated management system process and the implementation of anti-bribery 6. Ensure the implementation and monitoring of the company's management processes and mechanisms based on laws and regulations, business ethics, and the principles of good corporate governance

JABATAN DIREKSI LOWONG DAN ANGGOTA DIREKSI BERHALANGAN SERTA PELAKSANA TUGAS DIREKSI

1. Pelaksana Tugas Anggota Direksi Lowong

Apabila oleh suatu sebab jabatan anggota Direksi Perusahaan lowong, maka dalam waktu paling lambat 30 hari setelah terjadi lowong, harus diselenggarakan RUPS untuk mengisi jabatan anggota Direksi yang lowong tersebut. Selama jabatan itu lowong dan RUPS belum mengisi jabatan anggota Direksi yang lowong tersebut, maka Dewan Komisaris menunjuk salah seorang anggota Direksi lainnya untuk sementara menjalankan pekerjaan anggota Direksi yang lowong dengan kekuasaan dan wewenang yang sama.

VACANT BOARD OF DIRECTORS POSITIONS, ABSENT BOARD OF DIRECTORS MEMBERS AND ACTING BOARD OF DIRECTORS

1. Acting Member of Board of Directors Vacancy

If, for any reason, the position of a member of the Company's Board of Directors is vacant, then within a maximum of 30 days after the vacancy occurs, a GMS must be held to fill the vacant position of the Board of Directors member. As long as the position is vacant and the GMS has not filled the vacant position of the Board of Directors member, the Board of Commissioners shall appoint one of the other members of the Board of Directors to temporarily carry out the work of the vacant member of the Board of Directors with the same powers and authorities.

2. Pengurusan Perusahaan dalam hal Seluruh Anggota Direksi Lowong

Apabila pada suatu waktu oleh sebab apapun seluruh jabatan anggota Direksi Perusahaan lowong, maka dalam waktu paling lambat 30 hari setelah terjadi lowongan harus diselenggarakan RUPS untuk mengisi lowongan jabatan Direksi tersebut. Selama jabatan tersebut lowong dan RUPS belum mengisi jabatan Direksi yang lowong tersebut, maka untuk sementara Perusahaan diurus oleh Dewan Komisaris atau RUPS dapat menunjuk pihak lain untuk sementara mengurus Perusahaan dengan kekuasaan dan wewenang yang sama.

3. Pelaksana Tugas Anggota Direksi Berhalangan

a. Apabila oleh suatu sebab anggota Direksi (Direktur Utama dan Direktur) definitif sedang berhalangan minimal 1 (satu) hari kerja, maka untuk kelancaran pelaksanaan tugas di Perusahaan sesuai kebutuhan, anggota Direksi yang berhalangan tersebut dapat menunjuk salah seorang anggota Direksi lainnya sebagai Pelaksana Tugas untuk sementara menjalankan pekerjaan anggota Direksi yang berhalangan dengan tugas, kekuasaan dan wewenang yang sama yang instruksi penunjukannya ditetapkan oleh Direktur Utama;

b. Unit yang membidangi fungsi *corporate secretary* menyiapkan konsep Instruksi Penunjukan Pelaksana Tugas (Plt) Direksi sebagaimana dimaksud pada huruf a di atas dan mengajukan proses pengesahannya kepada Direktur Utama.

2. Management of the Company if All Members of the Board of Directors are Vacant

If, at any time, for any reason, all positions of the Company's Board of Directors member are vacant, then within a maximum of 30 days after the vacancy occurs, a GMS must be held to fill the vacant position of the Board of Directors member. As long as the position is vacant and the GMS has not filled the vacant position of the Board of Directors member, the Company shall be temporarily managed by the Board of Commissioners, or the GMS may appoint another party to manage the Company with the same powers and authorities temporarily.

3. Acting Member of the Board of Directors is Unavailable

a. If, for any reason, a definitive member of the Board of Directors (President Director and Director) is unavailable for at least one working day, then for the smooth implementation of duties in the Company according to needs, the unavailable member of the Board of Directors may appoint another member of the Board of Directors as Acting Member to temporarily carry out the work of the unavailable Board of Directors member with the same duties, powers and authorities whose appointment instructions are determined by the President Director;

b. The unit in charge of the corporate secretary function prepares a draft Instruction for Appointing Acting (Plt) Directors as referred to in letter a above and submits the ratification process to the President Director.

Rapat Direksi
Board of Directors Meeting

KEBIJAKAN RAPAT DIREKSI

Direksi melaksanakan rapat internal secara berkala minimal 1 (satu) bulan 1 (satu) kali untuk menentukan kebijakan terkait keberlangsungan perusahaan. Direksi juga dapat mengadakan rapat sewaktu-waktu apabila dipandang perlu oleh seorang atau lebih anggota Direksi, atau atas permintaan tertulis dari Dewan Komisaris maupun Pemegang Saham.

BOARD OF DIRECTORS MEETING POLICY

The Board of Directors periodically holds internal meetings at least once a month to determine policies related to the company's continuity. The Board of Directors may also hold meetings at any time if deemed necessary by one or more members of the Board of Directors or upon written request from the Board of Commissioners or Shareholders.

FREKUENSI DAN TINGKAT KEHADIRAN RAPAT

Sepanjang tahun 2024, Direksi telah melaksanakan rapat internal sebanyak 65 kali serta rapat bersama Dewan Komisaris 14 kali. Rinciannya adalah sebagai berikut:

MEETING FREQUENCY AND ATTENDANCE

Throughout 2024, the Board of Directors held 65 internal meetings and 14 joint meetings with the Board of Commissioners. The details are as follows:

Nama Name	**Jabatan** Position	**Rapat Internal Direksi** Internal Board of Directors Meeting			**Rapat Gabungan dengan Dewan Komisaris** Joint Meeting with the Board of Commissioners			**RUPS** GMS		
		Jumah Rapat Total Meeting	**Kehadiran** Attendance	**Persentase** Percentage	**Jumah Rapat** Total Meeting	**Kehadiran** Attendance	**Persentase** Percentage	**Jumah Rapat** Total Meeting	**Kehadiran** Attendance	**Persentase** Percentage
Dendi Tegar Danianto	Direktur Utama President Director	65	64	98,46%	14	13	92,46%	2	2	100,00%
Danny P. Thaharsyah	Direktur Integrasi dan Portofolio Director of Integration and Portfolio	65	65	100,00%	14	14	100,00%	2	2	100,00%
Israwadi	Direktur Human Capital Director of Human Capital	65	63	96,92%	14	12	85,71%	2	2	100,00%
Ajar Setiadi	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	65	65	100,00%	14	14	100,00%	2	2	100,00%

Agenda Rapat Internal Direksi
Internal Board of Directors Meeting Agenda

No.	Tanggal Date	Agenda Rapat Meeting Agenda
1.	4 Januari 2024 January 4, 2024	1. Pembukaan Direktur Utama 2. Pembahasan Struktur Organisasi IAS 3. Pembahasan Struktur Organisasi IAS (Lanjutan) 4. Pembahasan Placement BoD Anak Usaha 5. Pembahasan Placement BoD-1 dan Kewenangan Penandatanganan SK 6. Pembahasan Program Kerja 1. Opening Remarks by the President Director 2. Discussion on the IAS Organizational Structure 3. Discussion on the IAS Organizational Structure (Continued) 4. Discussion on the Placement of the Subsidiaries' Board of Directors 5. Discussion on the Placement of the Board of Directors-1 and Signing Authority for Decrees 6. Discussion on the Work Program
2.	9 Januari 2024 January 9, 2024	1. Pembahasan *Rating* Perusahaan 2. Finalisasi Struktur Organisasi Perusahaan 3. Pembahasan *Corporate* Logo 4. Pembahasan Persiapan Konsinyering dan *Town Hall Meeting* IAS 5. Pembahasan Rencana *Operating* CTO 1. Discussion on Company Rating 2. Finalization of the Company Organizational Structure 3. Discussion on the Corporate Logo 4. Discussion of Consignment Preparation and IAS Town Hall Meeting 5. Discussion of CTO Operating Plan
3.	17 Januari 2024 January 17, 2024	1. Financial Management Report 2. SHA *Report* 3. *Business & Product Benchmarking for* ISUTW 4. Pembahasan IAS Hospitality 5. Pembahasan *Inflight Catering* 1. Financial Management Report 2. SHA Report 3. Business & Product Benchmarking for ISUTW 4. Discussion of IAS Hospitality 5. Discussion of Inflight Catering
4.	24 Januari 2024 January 24, 2024	1. Financial Management Report 2. *Alignment* IAS dengan KBUMN 1. Financial Management Report 2. Alignment of IAS with the Ministry of SOE
5.	1 Februari 2024 February 1, 2024	1. Struktur Organisasi *High - Level* IAS (BOD-1) 2. Air Cargo Infrastructure 3. *Change Management* 4. Paparan Lanjutan Deloitte (STO Regional dan Grading) 1. High-Level IAS Organizational Structure (BOD-1) 2. Air Cargo Infrastructure 3. Change Management 4. Deloitte Follow-up Presentation (Regional STO and Grading)
6.	7 Februari 2024 February 7, 2024	1. Laporan DKRM 2. Paparan Rencana Integrasi dan Penataan Portofolio 3. Paparan Lanjutan Deloitte (STO Regional dan Grading) 4. Paparan Penataan *Cargo* CGK 5. Paparan *Asset Management* 6. Tindak Lanjut Laporan DKMR (Agenda 1) 7. Paparan Persiapan *Town Hall Meeting* 8. Paparan Lanjutan Deloitte (STO Regional dan Remunerasi Karyawan) 1. DKRM Report 2. Presentation on Integration and Portfolio Restructuring Plan 3. Deloitte Follow-up Presentation (Regional STO and Grading) 4. Presentation on CGK Cargo Restructuring 5. Presentation on Asset Management 6. Follow-up on DKMR Report (Agenda 1) 7. Presentation on Town Hall Meeting Preparation 8. Further Deloitte Presentation (Regional STO and Employee Remuneration)

No.	Tanggal Date	Agenda Rapat Meeting Agenda
7.	13 Februari 2024 February 13, 2024	1. *Launching* & MoU ISUTW IAS – GAPMMI 2. Paparan III Deloitte (Grading) 3. Persiapan Penanganan *Event* Powerboat F1 4. Paparan Lanjutan Deloitte (STO Regional dan Remunerasi Karyawan) 1. IAS – GAPMMI ISUTW Launching & MoU 2. Deloitte Presentation III (Grading) 3. Preparation for Powerboat F1 Event 4. Deloitte Follow-up Presentation (Regional STO and Employee Remuneration)
8.	21 Februari 2024 February 21, 2024	1. Paparan PMO *Project* (BPR & CX) - Pengambilan Keputusan 2. *Progress Update Roll Out Phase* 2024 3. Kaizen 4. Paparan Lanjutan Deloitte (Remunerasi Karyawan) 1. PMO Project Presentation (BPR & CX) - Decision Making 2. Roll Out Phase 2024 Progress Update 3. Kaizen 4. Deloitte Follow-up Presentation (Employee Remuneration)
9.	22 Februari 2024 February 22, 2024	Simulasi Pengalihan Logistic Logistics Transfer Simulation
10.	23 Februari 2024 February 23, 2024	1. *Performance Finance* IAS Terkait Piutang 2. Penataan *Lounge* 3. Penataan GSE 4. Penataan Fasilitas/Pemeliharaan Bandara 1. Financial Performance IAS Related to Receivables 2. Lounge Arrangement 3. GSE Arrangement 4. Airport Facility/Maintenance Arrangement
11.	28 Februari 2024 February 28, 2024	1. Paparan Deloitte 2. Rencana Pengadaan Konsultan Merger dan Akuisisi Subholding IAS Fase II 1. Deloitte Presentation 2. Procurement Plan for Merger and Acquisition Consultant for IAS Subholding Phase II
12.	5 Maret 2024 March 5, 2024	1. *Progress Report* Pengalihan Bisnis AP Logistik 2. Kebijakan Penataan Portofolio dan Lini Bisnis IAS 3. Persiapan *Peak Season* 2024 1. Progress Report on Logistics Subsidiary Business Transfer 2. IAS Portfolio and Business Line Restructuring Policy 3. Preparation for 2024 Peak Season
13.	14 Maret 2024 March 14, 2024	1. Laporan Interpretasi Manajemen periode Februari 2024 2. Laporan Kinerja Keuangan periode Februari 2024 3. *Financial Performance* periode Februari 2024 4. *Loan* ITDC 1. Management Interpretation Report for February 2024 2. Financial Performance Statement for February 2024 3. Financial Performance for February 2024 4. ITDC Loan
14.	18 Maret 2024 March 18, 2024	1. Persiapan Rapat dengan KBUMN 2. Persiapan Materi untuk Lanjutan Pembahasan Kedua dengan PT Angkasa Pura Indonesia 1. Preparation for Meeting with the Ministry of SOE 2. Preparation of Materials for Second Round of Discussions with PT Angkasa Pura Indonesia
15.	26 Maret 2024 March 26, 2024	1. Skema *Cash Management* 2. Persetujuan *Management Fee* – INJ 3. Laporan Hasil Seleksi Pengadaan Jasa Konsultan Merger & Akuisisi 4. Komite Talenta 1. Cash Management Scheme 2. Approval of Management Fee – INJ 3. Report on the Results of the Selection of Merger & Acquisition Consultant Services 4. Talent Committee
16.	1 April 2024 April 1, 2024	1. Sub. Culture 2. Evaluasi Persetujuan KSO AP Solusi – Carefast 1. Subculture 2. Evaluation of AP Solution KSO Approval - Carefast

No.	Tanggal Date	Agenda Rapat Meeting Agenda
17.	6 April 2024 April 6, 2024	1. Analisa Kelayakan *Working Capital* 2. Analisa Kelayakan Pembayaran Insentif Karyawan Perbantuan AP II 3. Kesepakatan Peralihan Bisnis APR dan APH 1. Working Capital Feasibility Analysis 2. Subsidiary II Employee Incentive Payments Feasibility Analysis 3. APR and APH Business Transfer Agreement
18.	19 April 2024 April 19, 2024	Usulan Skema Transaksi M&A Proposed M&A Transaction Scheme
19.	7 Mei 2024 May 7, 2024	1. Penutupan PosGabNas 2024 2. Persiapan Layanan Keberangkatan Haji *Phase* 1 3. Valuasi Anak Usaha 4. *Review* Organisasi IAS 5. *Review* Organisasi IASH 1. Closure of 2024 PosGabNas 2. Preparation for Hajj Departure Services Phase 1 3. Subsidiary Valuation 4. IAS Organization Review 5. IASH Organization Review
20.	8 Mei 2024 May 8, 2024	Pembahasan *Intercompany Loan* Intercompany Loan Discussion
21.	21 Mei 2024 May 21, 2024	Service Culture Transformation Service Culture Transformation
22.	22 Mei 2024 May 22, 2024	1. IAS *Visioning Strategy* 2. *Shareholder* Gapura *Concern* 3. Evaluasi Persetujuan KSO AP Solusi – Carefast 4. Laporan Kinerja Manajemen YTD April 2024 1. IAS Visioning Strategy 2. Gapura Shareholder's Concern 3. Evaluation of KSO AP Solusi – Carefast Approval 4. Management Performance Report YTD April 2024
23.	5 Juni 2024 June 5, 2024	1. Rencana Forum Komisaris & Direksi IAS Group 2. Pembahasan Rencana RUPS Laporan Tahunan Tahun Buku 2023 3. Persiapan Materi Rapat Gabungan BoC BoD 1. IAS Group Board of Commissioners & Board of Directors Forum Plan 2. Discussion of the Annual General Meeting of Shareholders Plan for the 2023 Fiscal Year Report 3. Preparation of Materials for the Joint BoC BoD Meeting
24.	12 Juni 2024 June 12, 2024	1. Pembahasan *Project* di PT Angkasa Pura Solusi 2. Pembahasan Skema ACIN (*E-Commerce,* Marine *Product*, Farmasi & Sparepart) 3. Laporan Performance Manajemen YTD Mei 2024 4. Paparan STO Deloitte 1. Discussion of the Project at PT Angkasa Pura Solusi 2. Discussion of ACIN Scheme (E-Commerce, Marine Products, Pharmaceuticals & Spare Parts) 3. Management Performance Report YTD May 2024 4. STO Deloitte Presentation
25.	14 Juni 2024 June 14, 2024	1. Pembahasan Ketentuan Perjalanan Dinas 2. Penataan Kargo CGK 3. Program Makan Siang Gratis (*Revenue Generator*) 1. Discussion of Business Travel Regulations 2. CGK Cargo Arrangement 3. Free Lunch Program (Revenue Generator)
26.	19 Juni 2024 June 14, 2024	1. Corporate Charter 2. Laporan SDM APS1 1. Corporate Charter 2. APS1 HR Report

No.	Tanggal Date	Agenda Rapat Meeting Agenda
27.	27 Juni 2024 June 27, 2024	1. Visioning Cargo & Logistic 2. *Culture Change Management* 3. *Asset Management* 4. Paparan *Designer Lounge & Pax* 1. Visioning Cargo & Logistics 2. Culture Change Management 3. Asset Management 4. Presentation on Designer Lounge & Pax
28.	1 Juli 2024 July 1, 2024	*Update* SDM APS1 APS1 HR Update
29.	2 Juli 2024 July 2, 2024	1. Integrasi Vendor *Management System* 2. *Update Project* AP Solusi 3. *Food Services Visioning & Program* 4. Program Makan Siang Bergizi (MSB) 1. Integration of Management System Vendors 2. Solusi Subsidiary Project Update 3. Food Services Visioning & Program 4. Nutritious Lunch Program (MSB)
30.	9 Juli 2024 July 9, 2024	Materi Paparan InJourney (IASS) InJourney Presentation Materials (IASS)
31.	10 Juli 2024 July 10, 2024	1. Pemberian Tantiem kepada Anggota Direksi dan Dewan Komisaris Anak Perusahaan IAS Tahun Buku 2023 2. Pemberian Insentif Khusus kepada Anggota Direksi dan Dewan Komisaris Anak 3. Pemberian Bonus Karyawan Anak Perusahaan IAS Tahun Buku 2023 4. Pemberian Insentif Khusus Karyawan Anak Perusahaan IAS Tahun Buku 2023 5. Pemberian Insentif Khusus Karyawan IAS Tahun Buku 2023 1. Granting of Tantiem to Members of the Board of Directors and Board of Commissioners of IAS Subsidiaries for the 2023 Fiscal Year 2. Granting of Special Incentives to Members of the Board of Directors and Board of Commissioners of Subsidiaries 3. Granting of Employee Bonuses to IAS Subsidiaries for the 2023 Fiscal Year 4. Granting of Special Incentives to Employees of IAS Subsidiaries for the 2023 Fiscal Year 5. Special Incentives for IAS Employees for Fiscal Year 2023
32.	15 Juli 2024 July 15, 2024	1. Baggage Service Solution 2. POC *Implementation* MoU ISUTW IAS & IASH 3. IAS *Portfolio Visions*: *Hospitality* 4. *Update Progress Partnership* IASH & PPG 1. Baggage Service Solution 2. ISUTW IAS & IASH MoU POC Implementation 3. IAS Portfolio Visions: Hospitality 4. Update on the Progress of the Partnership between IASH & PPG
33.	16 Juli 2024 July 6, 2024	Laporan Manajemen MTD Juni 2024 MTD Management Report for June 2024
34.	23 Juli 2024 July 23, 2024	1. *Update* Revisi RKAP Tahun Buku 2024 2. *Operatorship Logistic Report* 1. Update on the Revision of the 2024 Fiscal Year RKAP 2. Operatorship Logistics Report
35.	24 Juli 2024 July 24, 2024	Penataan Portofolio Fase II Phase II Portfolio Restructuring
36.	30 Juli 2024 July 30, 2024	Tindak Lanjut Meeting dengan API Tanggal 30 Juli 2024 Follow-up Meeting with API on July 30, 2024
37.	31 Juli 2024 July 31, 2024	1. IT *Architecture* 2. TJSL IAS *Group Update* 3. *Update Lounge* & Rencana Peresmian IASH 4. KSO Carefast 1. IT Architecture 2. IAS Group TJSL Update 3. Lounge Update & IASH Inauguration Plan 4. Carefast KSO

No.	Tanggal Date	Agenda Rapat Meeting Agenda
38.	6 Agustus 2024 August 6, 2024	1. *Progress* Pencapaian *Revenue Booster* 2. Laporan Pembahasan Tindak Lanjut dari Komite Bisnis 3. Anggaran Operasional SBU 4. Kerjasama *Operatorship* IAS dan AP *Log* 5. Laporan Perayaan HUT 17 Agustus 2024 1. Progress of Revenue Booster Achievement 2. Follow-up Discussion Report from the Business Committee 3. SBU Operational Budget 4. IAS and AP Log Operatorship Cooperation 5. Report on the August 17, 2024 Anniversary Celebration
39.	7 Agustus 2024 August 7, 2024	1. *Quick Improvement Precious Lounge & Concordia* DPS 2. Pembahasan Terkait GSE *Facility* 3. Kebijakan *Customer Experience* 1. Quick Improvement for Precious Lounge & Concordia DPS 2. Discussion Related to GSE Facility 3. Customer Experience Policy
40.	13 Agustus 2024 August 13, 2024	1. *Industrial Relation Management* 2. *Action Plan Visioning Ground Handling* 3. Laporan Kinerja Manajemen 1. Industrial Relation Management 2. Ground Handling Visioning Action Plan 3. Management Performance Report
41.	14 Agustus 2024 August 14, 2024	Pembahasan Standarisasi *Design* dan *Layout Lounge* (DPS Domestik, DPS Internasional, dan UPG) Discussion on Standardization of Design and Layout of Lounges (Domestic DPS, International DPS, and UPG)
42.	19 Agustus 2024 August 19, 2024	Evaluasi Mogok Kerja Hari Pertama APS-1 Evaluation of the APS-1 First Day Strike
43.	20 Agustus 2024 August 20, 2024	Persiapan MotoGP MotoGP Preparation
44.	21 Agustus 2024 August 21, 2024	1. Evaluasi Mogok Kerja Karyawan APS1 2. Seragam *Trolley Man, Cleaning*, dan CTO 3. Business Model (Tiering Lounge) 4. Rencana Pembentukan Istri-Istri Pengurus IAS 1. Evaluation of APS1 Employee Strike 2. Uniforms for Trolley Men, Cleaning, and CTO 3. Business Model (Lounge Tiering) 4. Establishment Plan for IAS Management Wives
45.	27 Agustus 2024 August 27, 2024	1. Visioning Operation Support 2. *Visioning Hospitality* 3. Laporan Persiapan Berkala MotoGP dan Rencana Bali *Airshow* 4. Usulan Revisi RKAP Investasi Tahun 2024 5. *Certified Based on Career* 1. Visioning Operation Support 2. Visioning Hospitality 3. Periodic Report for MotoGP Preparation and Bali Airshow Plan 4. Proposed Revision of the 2024 Investment Budget Plan 5. Certified Based on Career
46.	3 September 2024 September 3, 2024	1. Arahan Umum 2. Rencana Pembahasan RKAP Tahun Buku 2025 3. *Progress Business Process Realignment* (BPR) 4. *Update* M&A 5. Pembahasan ISO 1. General Directives 2. RKAP Discussion Plan for 2025 Fiscal Year 3. Progress of Business Process Realignment (BPR) 4. Update on M&A 5. ISO Discussion
47.	9 September 2024 September 9, 2024	1. Laporan Pembahasan Usulan RKAP IAS Konsolidasi Tahun Buku 2025 2. Arahan Direksi IAS *Group* 1. Report on IAS Consolidated RKAP Proposal for 2025 Fiscal Year Discussion 2. IAS Group Board of Directors Directives

No.	Tanggal Date	Agenda Rapat Meeting Agenda
48.	18 September 2024 September 18, 2024	1. Laporan Manajemen YTD Agustus 2024 2. 3 *Layer Operating Models* 1. Management Report YTD August 2024 2. 3 Layer Operating Models
49.	23 September 2024 September 23, 2024	Rencana Mitigasi Atas Rencana Aksi Mogok Kerja APS1 di Lombok Mitigation Plan for APS1 Strike Action Plan in Lombok
50.	3 Oktober 2024 October 3, 2024	1. Pembahasan Rencana Skema Kerja Sama IAS & GMR 2. Pembahasan Rencana Skema Kerja Sama IAS & Celebi 1. Discussion of IAS & GMR Cooperation Scheme Plan 2. Discussion of IAS & Celebi Cooperation Scheme Plan
51.	15 Oktober 2024 October 15, 2024	1. Laporan Kinerja IAS YTD September 2024 2. Usulan RKAP 2025 1. IAS Performance Report YTD September 2024 2. 2025 RKAP Proposal
52.	18 Oktober 2024 October 18, 2024	Pembahasan *Case Accident* di KNO Discussion of Case Accident at KNO
53.	23 Oktober 2024 October 23, 2024	1. Persiapan Aquabike 2. AR dan *Financial Ratio* IAS Konsolidasi Tahun 2024 3. Materi ASC 1H 2024 & *Kick Off Centralize* CX *Insights* Serta *Performance Hub Phase 1 Program* 1. Aquabike Preparation 2. Consolidated IAS AR and Financial Ratio 2024 3. ASC 1H 2024 Material & Centralize CX Insights Kick-Off and Performance Hub Phase 1 Program
54.	4 November 2024 November 4, 2024	1. Revisi Usulan RKAP Tahun Buku 2025 2. Rencana Perubahan SOP Pengadaan (Penyesuaian STO) 3. *Progress* VMS 1. Revision of the 2025 Budget Proposal 2. Plan for Changes to Procurement SOP (STO Adjustments) 3. Progress VMS
55.	6 November 2024 November 6, 2024	1. Laporan Kinerja Regional 2. *Progress* Penataan Terminal Kargo CGK 3. GA *Roadmap for Employee Experience* 4. *Update* Kantor Sarinah 5. Rencana Pelaksanaan CSR 1. Regional Performance Report 2. Progress on CGK Cargo Terminal Reorganization 3. GA Roadmap for Employee Experience 4. Update on Sarinah Office 5. CSR Implementation Plan
56.	13 November 2024 November 13, 2024	1. Laporan Manajemen YTD Oktober 2024 2. *Update* Proses Pencairan Dana SBLC dan Skema Pendanaan Capex IAS Group 3. *Approval Design Lounge* CGK, SUB, DPS, dan UPG 4. *Talent Mobility* IAS Group (Ratas) 1. Management Report YTD October 2024 2. Update on SBLC Fund Disbursement Process and IAS Group Capex Funding Scheme 3. Lounge Design Approval for CGK, SUB, DPS, and UPG 4. IAS Group Talent Mobility (Ratas)
57.	14 November 2024 November 14, 2024	1. *List Submission Achievement* sebagai Hadiah pada Ulang Tahun IAS 2. Pembuatan Jasa Strategi ICT dengan Deloitte 3. *On Boarding* BoD IAS Group 1. List Submission Achievement as a Gift for IAS Anniversary 2. ICT Strategy Services Development with Deloitte 3. Onboarding of IAS Group Board of Directors
58.	18 November 2024 November 18, 2024	1. *Progress Optical Project* (Untuk HUT Pertama IAS) 2. *Update* IAS Academy 3. *Update Three Layer Operating Model (Corporate Charter)* 1. Optical Project Progress (For IAS First Anniversary) 2. IAS Academy Update 3. Three Layer Operating Model (Corporate Charter) Update

No.	Tanggal Date	Agenda Rapat Meeting Agenda
59.	26 November 2024 November 26, 2024	1. Revisi RKAP 2024 2. Penyusunan Peraturan Direksi Tentang Barang & Jasa 1. 2024 RKAP Revision 2. Preparation of Board of Directors Regulations on Goods & Services
60.	3 Desember 2024 December 3, 2024	1. Penggabungan IAS dan AP Log 2. Perbaikan Fibag Labag 3. *Progress* CKPN dan PYMH 1. IAS and AP Log Merger 2. Fibag Labag Improvement 3. CKPN and PYMH Progress
61.	4 Desember 2024 December 4, 2024	1. Rotasi HQ-1 dan Planning Integrasi STO & Karyawan APL Post Merger 2. Detail CAPEX IAS Group 2025 1. HQ-1 Rotation and Integration Planning for STO & APL Employees Post-Merger 2. IAS Group CAPEX Details for 2025
62.	9 Desember 2024 December 9, 2024	1. Persiapan Nataru *Including Roadmap* Peremajaan GSE Tahun 2024 dan 2025 2. Program Kerja *Business & Technology* 3. Program Kerja *Cargo & Logistics* 1. Nataru Preparation Including Roadmap for GSE Renewal in 2024 and 2025 2. Business & Technology Work Program 3. Cargo & Logistics Work Program
63.	16 Desember 2024 December 16, 2024	Remunerasi BoD dan Karyawan IAS Remuneration for BoD and IAS Employees
64	24 Desember 2024 December 24, 2024	1. Rencana Persiapan HUT IAS 1 2. *Optical* HUT IAS 1. IAS 1st Anniversary Preparation Plan 2. IAS Anniversary Optical
65	27 Desember 2024 December 27, 2024	Acara HUT IAS & *Series of Event* IAS Anniversary Event & Series of Events

Program Orientasi Direksi

Anggota Direksi yang baru ditunjuk wajib diberikan program pengenalan Perusahaan dan tanggung jawab untuk mengadakan program pengenalan tersebut berada pada Sekretaris Perusahaan. Program pengenalan meliputi:

1. Pelaksanaan GCG oleh Perusahaan;
2. Gambaran Perusahaan berkaitan dengan tujuan, sifat, dan lingkup kegiatan, kinerja keuangan dan operasi, strategi, rencana usaha jangka pendek dan jangka panjang, posisi kompetitif, risiko dan masalah-masalah strategis lainnya;
3. Keterangan berkaitan dengan kewenangan yang didelegasikan, audit internal dan eksternal, sistem dan kebijakan pengendalian internal, termasuk Komite Audit;
4. Keterangan mengenai tugas dan tanggung jawab Direksi.

Pada tahun 2024, tidak ada anggota Direksi baru. Dengan demikian, pelaksanaan orientasi tidak diselenggarakan.

Board of Directors Induction Program

Newly appointed members of the Board of Directors must be provided with a company induction program, and the Corporate Secretary is responsible for organizing this program. The orientation program includes:

1. GCG Implementation by the Company;
2. An overview of the Company, including its objectives, nature, and scope of activities, financial and operational performance, strategies, short-term and long-term business plans, competitive position, risks, and other strategic issues;
3. Information related to delegated authority, internal and external audits, internal control systems, and policies, including the Audit Committee;
4. Information regarding the duties and responsibilities of the Board of Directors.

In 2024, there were no new members of the Board of Directors. Therefore, no induction program was held.

PELATIHAN DAN PENINGKATAN KOMPETENSI ANGGOTA DIREKSI

Kebijakan

Untuk menunjang Direksi dalam melaksanakan tugas dan tanggung jawabnya, Perusahaan memberikan kesempatan kepada anggota Direksi untuk mengikuti program pelatihan dan pengembangan kompetensi sesuai dengan ketentuan yang berlaku.

Realisasi

Pada Tahun 2024, Direksi telah mengikuti beberapa pelatihan sebagai berikut:

TRAINING AND COMPETENCY IMPROVEMENT OF BOARD OF DIRECTORS MEMBERS

Policy

To support the Board of Directors in carrying out its duties and responsibilities, the Company provides opportunities for members of the Board of Directors to participate in training and competency development programs under applicable regulations.

Realization

In 2024, the Board of Directors participated in the following training programs:

Nama Direksi Board of Directors Member	**Program yang Diikuti** Participated Program	**Penyelenggara** Organizer	**Waktu** Time	**Tempat** Venue
Dendi Tegar Danianto	Sertifikasi Manajemen Risiko dengan Kualifikasi/Kompetensi: Pengawasan Tata Kelola Risiko - Qualified Risk Governance Professional (QRGP) Risk Management Certification with Qualifications/Competencies: Risk Governance Oversight – Qualified Risk Governance Professional (QRGP)	LSP MKS	29 November 2024 November 29, 2024	Jakarta
Danny P. Thaharsyah	Profesional Tata Kelola Risiko Berkualifikasi Qualified Risk Governance Professional	LSP MKS	21-22 November 2024 November 21-22, 2024	Bandung
	Sertifikasi Kompetensi Manajemen Risiko Risk Management Competency Certification	LSP MKS	29 November 2024 November 29, 2024	Jakarta
Israwadi	Profesional Tata Kelola Risiko Berkualifikasi Qualified Risk Governance Professional	LSP MKS	21-22 November 2024 November 21-22, 2024	Bandung
	Sertifikasi Kompetensi Manajemen Risiko Risk Management Competency Certification	LSP MKS	29 November 2024 November 29, 2024	Jakarta
Ajar Setiadi	Sertifikasi Profesional Tata Kelola Risiko Qualified Risk Governance Professional	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Agency	17-18 September 2024 September 17-18, 2024	Jakarta
	Menganalisis Aspek Strategis dari Manajemen Risiko Analyzing Strategic Aspects of Risk Management	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Agency	20 September 2024 September 20, 2024	Jakarta

Nama Direksi Board of Directors Member	Program yang Diikuti Participated Program	Penyelenggara Organizer	Waktu Time	Tempat Venue
	Menganalisis Aspek Tata Kelola Manajemen Risiko Pada Organisasi Analyzing Risk Management Governance Aspects in Organizations	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Agency	20 September 2024 September 20, 2024	Jakarta
	Sertifikasi Kompetensi Manajemen Risiko Risk Management Competency Certification	Lembaga Sertifikasi Profesi Manajemen Risiko Risk Management Professional Certification Agency	31 Oktober 2024 October 31, 2024	Jakarta

MEKANISME PENGUNDURAN DIRI DIREKSI

Seorang anggota Direksi berhak mengundurkan diri dari jabatannya dengan memberitahukan secara tertulis mengenai maksudnya tersebut kepada Perusahaan dengan tembusan kepada Pemegang Saham, Dewan Komisaris dan anggota Direksi lainnya sekurang-kurangnya 30 hari sebelum tanggal pengunduran dirinya.

PENILAIAN KOMITE DI BAWAH DIREKSI

Prosedur Penilaian

Prosedur penilaian kinerja komite di bawah Direksi dilakukan dengan mengevaluasi rencana program kerja tahunan serta KPI masing-masing komite yang telah disepakati bersama dengan Direksi beserta realisasinya.

Kriteria Penilaian

Mengacu pada Pasal 158 Permen BUMN No. PER-3/MBU/03/2023 diatur bahwa evaluasi terhadap kinerja komite dilakukan secara berkala sebagai bagian dari laporan berkala Direksi dengan menggunakan metode yang ditetapkan Direksi.

Penilaian Direksi atas kinerja Komite dilakukan berdasarkan pada:

1. Aspek Kinerja dan capaian program kerja komite;
2. Aspek perilaku/AKHLAK;
3. Aspek kehadiran dan keaktifan dalam rapat komite.

BOARD OF DIRECTORS RESIGNATION MECHANISM

A member of the Board of Directors has the right to resign from their position by notifying the Company in writing of their intention, with copies to the Shareholders, the Board of Commissioners, and other members of the Board of Directors, at least 30 days prior to the date of resignation.

ASSESSMENT OF COMMITTEES UNDER THE BOARD OF DIRECTORS

Assessment Procedure

The procedure for assessing the performance of committees under the Board of Directors is carried out by evaluating each committee's annual work program plan and KPIs that have been agreed upon with the Board of Directors and their realization.

Assessment Criteria

Referring to Article 158 of the Minister of SOE Regulation Number According to PER-3/MBU/03/2023, the evaluation of committee performance is carried out periodically as part of the Board of Directors' periodic report, using a method determined by the Board.

The Board of Directors' assessment of the Committee's performance is based on:

1. Performance aspects and achievements of the committee's work program;
2. Aspects of behavior/AKHLAK;
3. Attendance and participation in committee meetings.

Penilaian Dewan Komisaris dan Direksi

Assessment of the Board of Commissioners and Board of Director

PENILAIAN DEWAN KOMISARIS

Prosedur Penilaian

Penilaian dilakukan melalui *self assessment*, yang kemudian hasilnya diserahkan dalam RUPS untuk dievakuasi oleh pemegang saham.

Pihak yang Menilai

Penilaian dilakukan langsung oleh pemegang saham melalui mekanisme RUPS untuk penilaian Dewan Komisaris secara kolegial. Sedangkan untuk penilaian Dewan Komisaris secara individual, dilakukan oleh Dewan Komisaris.

Kriteria dan Hasil Penilaian

Kinerja Dewan Komisaris InJourney Aviation Services diukur berdasarkan *Key Performance Indicator* (KPI) yang telah ditetapkan dalam Kontrak Manajemen Dewan Komisaris dengan Pemegang Saham dan merupakan bagian dari Rencana Kerja dan Anggaran Perusahaan Tahun 2024. Adapun realisasi KPI Dewan Komisaris tahun 2024 adalah sebagai berikut:

ASSESSMENT OF THE BOARD OF COMMISSIONERS

Assessment Procedure

The assessment is carried out through self-assessment, with the results then submitted to the GMS for evaluation by shareholders.

Assessor

The assessment is conducted directly by the shareholders through the GMS mechanism for the collegial assessment of the Board of Commissioners. As for the assessment of the Board of Commissioners individually, it is carried out by the Board of Commissioners.

Assessment Criteria and Results

The performance of the Board of Commissioners of InJourney Aviation Services is measured based on Key Performance Indicators (KPIs) stipulated in the Board of Commissioners Management Contract with the Shareholders and are part of the 2024 Work Plan and Budget. The realization of the Board of Commissioners' KPIs for 2024 is as follows:

No.	Kriteria Criteria	Target 2024 2024 Target	Bobot Weight	Realisasi 2024 2024 Realization	Nilai Score
1	Aspek Perencanaan Planning Aspect	1	10	1	**10**
2	Aspek Pengawasan dan Nasihat Oversight and Advisory Aspect	65	65	70	**65**
3	Aspek Pelaporan Reporting Aspect	4	15	4	**15**
4	Aspek Dinamis Dynamic Aspect	12	10	14	**10**
Total Total					**100**

PENILAIAN DIREKSI

Prosedur Penilaian

Penilaian dilakukan melalui *self assessment*, yang kemudian hasilnya diserahkan dalam RUPS untuk dievaluasi oleh pemegang saham.

ASSESSMENT OF THE BOARD OF DIRECTORS

Assessment Procedure

The assessment is carried out through self-assessment, with the results then submitted to the GMS for evaluation by shareholders.

Pihak yang Menilai

Penilaian Direksi secara kolegial dilakukan langsung oleh pemegang saham melalui mekanisme RUPS.

Kriteria dan Hasil Penilaian

KPI yang berlaku umum untuk seluruh Direktur Perusahaan mencapai jumlahs kor sebesar 34,12 dari target 40,00. Realisasi KPI serta kriterianya diuraikan dalam tabel di bawah ini.

Assessor

The collegial assessment of the Board of Directors is conducted directly by the shareholders through the GMS mechanism.

Assessment Criteria and Results

The general KPI for all Company Directors achieved a score of 34.12 out of a target of 40.00. The KPI realization and criteria are described in the table below.

No.	Perspektif/ Indikator Perspective/ Indicator	Bobot Weight	Satuan Unit	Target	Polaritas Polarity	Realisasi Realization	Capaian Achievement (%)	Skor Score
1	*Revenue*	**5,00**	Miliar (Rp) Billion (Rp)	7.462,00	*Maximize*	7.483,89	100,29	5,01
2	EBITDA	**5,00**	Miliar (Rp) Billion (Rp)	946,00	*Maximize*	758,65	10,20	4,01
3	ROIC≥WACC	**6,00**	Persentase (%) Percentage (%)	9,80	*Maximize*	3,91	39,87	2,39
4	*Interest Bearing Debt to* EBITDA	**6,00**	Kali (X) Time (X)	0,22	*Maximize*	0,32	70,97	4,26
5	*Interest Bearing Debt to Invested Capital*	**6,00**	Kali (X) Time (X)	0,07	*Maximize*	0,08	87,50	5,25
6	Rasio *Top Talent* Muda (≤ 42 tahun) di *Selected Talent*	**6,00**	Persentase (%) Percentage (%)	10,00	*Maximize*	31,25	312,50	6,60
7	Rasio Perempuan dalam *Senior Leaders* (BoD-1) Ratio of Women in Senior Leadership (BOD-1)	**6,00**	Persentase (%) Percentage (%)	5,00	*Maximize*	8,33	166,60	6,60
Jumlah Total		**40,00**						**34,12**

PAKTA INTEGRITAS DEWAN KOMISARIS DAN DIREKSI

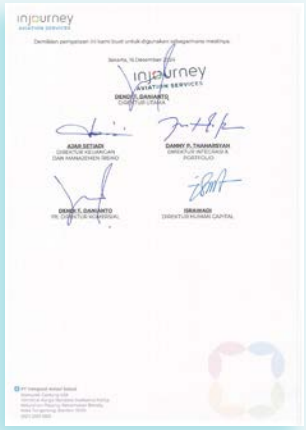
Dewan Komisaris dan Direksi PT Integrasi Aviasi Solusi setiap tahun menandatangani pakta integritas sebagai wujud komitmen Perusahaan dalam menerapkan tata kelola perusahaan yang baik di lingkungan IAS. Realisasi penandatanganan disajikan melalui gambar di bawah.

INTEGRITY PACT OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

The Board of Commissioners and Board of Directors of PT Integrasi Aviasi Solusi annually sign an integrity pact as a form of the Company's commitment to implementing good corporate governance within IAS. The realization of the signing is presented in the picture below.

Pakta Integritas Dewan Komisaris 2024
Board of Commissioners Integrity Pact 2024

Pakta Integritas Direksi 2024
Board of Directors Integrity Pact 2024



Nominasi dan Remunerasi Dewan Komisaris dan Direksi

Nomination and Remuneration of the Board of Commissioners and Board of Directors

NOMINASI

Pengangkatan dan pemberhentian bagi anggota Dewan Komisaris dan Direksi InJourney Aviation Services merupakan wewenang pemegang saham yang dilakukan melalui mekanisme RUPS. Proses pengangkatan calon anggota Dewan Komisaris dan Direksi Perusahaan dilaksanakan dengan berpedoman kepada peraturan perundang-undangan yang mengatur tata cara pengangkatan anggota Dewan Komisaris dan Direksi, antara lain:

1. Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tanggal 3 Maret 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;

2. Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tanggal 20 Maret 2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.

KRITERIA ANGGOTA DEWAN KOMISARIS

Sesuai dengan Peraturan Menteri BUMN No. PER-3/MBU/03/2023, untuk dapat diangkat sebagai anggota Dewan Komisaris BUMN atau anggota Dewan Komisaris Anak Perusahaan, seseorang harus memenuhi syarat materiil yaitu:

1. Integritas;
2. Dedikasi;
3. Memahami masalah-masalah manajemen perusahaan yang berkaitan dengan salah satu fungsi manajemen;
4. Memiliki pengetahuan yang memadai di bidang usaha di mana yang bersangkutan dicalonkan; dan
5. Dapat menyediakan waktu yang cukup untuk melaksanakan tugasnya.

Selain itu, calon anggota Dewan Komisaris juga harus memenuhi syarat lain sebagai berikut:

NOMINATION

The appointment and dismissal of members of the Board of Commissioners and Board of Directors of InJourney Aviation Services is the authority of the shareholders through the GMS mechanism. The process of appointing candidates for members of the Board of Commissioners and the Board of Directors is carried out under the laws and regulations governing the appointment of members of the Board of Commissioners and the Board of Directors, including:

1. Minister of SOE Regulation No. PER-2/MBU/03/2023 dated March 3, 2023, on Guidelines on Corporate Governance and Significant Corporate Activities of State-Owned Enterprises;
2. Minister of SOE Regulation No. PER-3/MBU/03/2023 dated March 20, 2023, on Organization and Human Resources of State-Owned Enterprises.

CRITERIA FOR MEMBERS OF THE BOARD OF COMMISSIONERS

Per Minister of SOE Regulation No. PER-3/MBU/03/2023, to be appointed as a member of the Board of Commissioners of an SOE or a member of the Board of Commissioners of a Subsidiary, an individual must meet the following material requirements:

1. Integrity;
2. Dedication;
3. Understanding of corporate management issues related to one of the management functions;
4. Adequate knowledge in the business in which the person is nominated; and

5. Able to provide sufficient time to carry out their duties.

In addition, candidates for the Board of Commissioners must meet the following other requirements:

1. Bukan pengurus partai politik, calon anggota legislatif, dan/atau anggota legislatif pada Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, Dewan Perwakilan Rakyat Provinsi, dan Dewan Perwakilan Rakyat Daerah Kabupaten/ Kota;
2. Bukan calon kepala/wakil kepala daerah dan/ atau kepala/wakil kepala daerah, termasuk pejabat kepala/wakil kepala daerah;
3. Tidak sedang menduduki jabatan yang berpotensi menimbulkan benturan kepentingan dengan BUMN/Anak Perusahaan yang bersangkutan;
4. Tidak menjabat sebagai anggota Dewan Komisaris/ Dewan Pengawas pada BUMN atau Dewan Komisaris pada Anak Perusahaan yang bersangkutan selama 2 (dua) periode;
5. Tidak sedang menduduki jabatan yang berdasarkan peraturan perundang-undangan dilarang untuk dirangkap dengan jabatan anggota Dewan Komisaris;
6. Sehat jasmani dan rohani, yang tidak sedang menderita suatu penyakit yang dapat menghambat pelaksanaan tugas sebagai anggota Dewan Komisaris/Dewan Pengawas, yang dibuktikan dengan surat keterangan sehat dari rumah sakit; dan
7. Memiliki Nomor Pokok Wajib Pajak (NPWP) dan telah melaksanakan kewajiban membayar pajak selama 2 (dua) tahun terakhir.

Selain memenuhi kriteria tersebut, anggota Dewan Komisaris BUMN juga harus memenuhi syarat lain sebagai berikut:

1. Bagi bakal calon dari kementerian teknis atau instansi Pemerintah lain, harus berdasarkan surat usulan dari pimpinan instansi yang bersangkutan; dan
2. Bagi bakal calon anggota Dewan Komisaris/ Dewan Pengawas yang berasal dari penyelenggara Negara harus melaporkan Laporan Harta Kekayaan Penyelenggara Negara (LHKPN) selama 2 (dua) tahun terakhir yang dibuktikan dengan bukti lapor LHKPN kepada institusi yang berwenang.

KRITERIA ANGGOTA DIREKSI

Sesuai dengan Peraturan Menteri BUMN No. PER-3/MBU/03/2023, untuk dapat diangkat sebagai anggota Direksi BUMN atau anggota Direksi Anak Perusahaan, seseorang harus memenuhi syarat materiil yaitu:

1. Not a political party official, legislative candidate, and/or member of the House of Representatives, Regional Representative Council, Provincial House of Representatives, and Regency/City House of Representatives;
2. Not a candidate for regional head/deputy head and/or regional head/deputy head, including regional head/deputy head officials;
3. Not currently holding a position that has the potential to cause a conflict of interest with the relevant SOE/Subsidiary;
4. Not currently serving as a member of the Board of Commissioners/Supervisory Board of an SOE or the Board of Commissioners of the relevant Subsidiary for two terms;
5. Not currently holding a position that is prohibited by law from being concurrently held with the position of member of the Board of Commissioners;
6. Physically and mentally healthy, not suffering from any illness that may hinder the performance of duties as a member of the Board of Commissioners/Supervisory Board, as evidenced by a health certificate from a hospital; and
7. Possess a Taxpayer Number (NPWP) and have fulfilled tax obligations for the last two years.

In addition to meeting the above criteria, members of the Board of Commissioners of SOEs must meet the following requirements:

1. Prospective candidates from technical ministries or other government agencies must be nominated by a letter of recommendation from the head of the relevant agency; and
2. Prospective members of the Board of Commissioners/Supervisory Board who are state officials must report their State Officials' Wealth Report (LHKPN) for the last two years, as evidenced by proof of LHKPN reporting to the competent institution.

CRITERIA FOR MEMBERS OF THE BOARD OF DIRECTORS

Per the Minister of SOE Regulation No. PER-3/MBU/03/2023, to be appointed as a member of the Board of Directors of an SOE or a subsidiary, a person must meet the following material requirements:

1. Keahlian;
2. Integritas;
3. Kepemimpinan;
4. Pengalaman;
5. Jujur;
6. Perilaku yang baik; dan
7. Dedikasi yang tinggi untuk memajukan dan mengembangkan perusahaan.

Selain itu, calon anggota Direksi juga harus memenuhi syarat lain sebagai berikut:

1. Bukan pengurus partai politik, calon anggota legislatif, dan/atau anggota legislatif pada Dewan Perwakilan Rakyat, Dewan Perwakilan Daerah, Dewan Perwakilan Rakyat Daerah Provinsi, dan Dewan Perwakilan Rakyat Daerah Kabupaten/Kota;
2. Bukan calon kepala/wakil kepala daerah dan/atau kepala/wakil kepala daerah, termasuk pejabat kepala/wakil kepala daerah;
3. Tidak menjabat sebagai anggota Direksi pada BUMN atau Anak Perusahaan yang bersangkutan selama 2 (dua) periode;
4. Tidak sedang menjabat sebagai pejabat pada kementerian/lembaga, anggota Dewan Komisaris/Dewan Pengawas pada BUMN lain, anggota Direksi pada BUMN lain, anggota Direksi pada Anak Perusahaan dan/atau badan usaha lainnya;
5. Tidak sedang menduduki jabatan yang berdasarkan peraturan perundang-undangan dilarang untuk dirangkap dengan jabatan anggota Direksi;
6. Memiliki dedikasi dan menyediakan waktu sepenuhnya untuk melakukan tugasnya, yang dinyatakan dengan surat pernyataan dari yang bersangkutan;
7. Sehat jasmani dan rohani, yakni tidak sedang menderita suatu penyakit yang dapat menghambat pelaksanaan tugas sebagai anggota Direksi, yang dibuktikan dengan surat keterangan sehat dari rumah sakit; dan
8. Memiliki Nomor Pokok Wajib Pajak (NPWP) dan telah melaksanakan kewajiban membayar pajak selama 2 (dua) tahun terakhir.

PROSEDUR DAN TATA CARA PENGANGKATAN ANGGOTA DEWAN KOMISARIS

Sumber bakal calon Dewan Komisaris BUMN berasal dari:

1. Expertise;
2. Integrity;
3. Leadership;
4. Experience;
5. Honesty;
6. Good conduct; and
7. High dedication to advancing and developing the company.

In addition, candidates for the Board of Directors must meet the following requirements:

1. Not a political party official, legislative candidate, and/or member of the House of Representatives, Regional Representative Council, Provincial House of Representatives, and Regency/City House of Representatives;
2. Not a candidate for regional head/deputy regional head and/or regional head/deputy regional head, including regional head/deputy regional head officials;
3. Not serving as a member of the Board of Directors of an SOE or its subsidiary for two terms;
4. Not currently serving as an official in a ministry/agency, a member of the Board of Commissioners/Board of Supervisors of another SOE, a member of the Board of Directors of another SOE, a member of the Board of Directors of a Subsidiary and/or other business entities;
5. Not currently holding a position that is prohibited by law from being concurrently held with the position of member of the Board of Directors;
6. Possesses dedication and can devote full time to perform their duties, as stated in a letter of statement from the person concerned;
7. Physically and mentally healthy, i.e., is not suffering from any illness that may hinder the performance of duties as a member of the Board of Directors, as evidenced by a health certificate from a hospital; and
8. Possess a Taxpayer Number (NPWP) and have fulfilled tax obligations for the last two years.

PROCEDURES AND METHODS FOR APPOINTING MEMBERS OF THE BOARD OF COMMISSIONERS

Sources of candidates for the Board of Commissioners of SOEs are as follows:

1. Mantan Direksi BUMN;
2. Dewan Komisaris/Dewan Pengawas BUMN;
3. Pejabat struktural dan pejabat fungsional Pemerintah; atau
4. Sumber lain. Kementerian BUMN selaku Pemegang Saham Perusahaan akan melakukan penilaian terhadap bakal calon yang Dewan Komisaris dengan cara berikut:

    a. Menilai daftar riwayat hidup (*curriculum vitae*) dan dokumen pendukung;
    b. Khusus untuk menilai integritas dilakukan dengan pernyataan tertulis dari calon yang bersangkutan;
    c. Wawancara. Hasil penilaian disajikan dalam bentuk narasi kualitatif dengan kriteria "Disarankan" atau "Tidak Disarankan". RUPS/Menteri dapat menetapkan calon yang telah dinyatakan memenuhi syarat formal dan syarat lain serta telah dilakukan penilaian dengan kriteria "Disarankan" menjadi anggota Dewan Komisaris Perusahaan.

PROSEDUR DAN TATA CARA PENGANGKATAN ANGGOTA DIREKSI

RUPS/Menteri dapat menetapkan Kandidat yang diusulkan oleh Komite Suksesi menjadi anggota Direksi BUMN. Manajemen suksesi merupakan proses pemilihan Direksi BUMN yang berasal dari Wadah Talenta (*talent pool*) Kementerian BUMN atau sumber lain yang ditentukan oleh Menteri. Manajemen suksesi dilakukan oleh Kementerian BUMN melalui mekanisme Uji Kepatutan dan Kepantasan (UKK) oleh Komite Suksesi dan/atau mempertimbangkan hasil Asesmen dari Lembaga Profesional.

Penetapan seseorang menjadi anggota Direksi BUMN dapat dilakukan melalui:
1. Keputusan Menteri selaku RUPS/pemilik modal apabila seluruh saham/modal BUMN dimiliki oleh Negara; atau
2. Keputusan RUPS atau keputusan seluruh pemegang saham secara sirkuler, apabila tidak seluruh saham dimiliki oleh Negara.

1. Former Directors of SOEs;
2. Board of Commissioners/Supervisory Board of SOEs;
3. Structural and functional officials of the Government; or
4. Other sources. The Ministry of SOE, as the Shareholder of the Company, shall assess the prospective candidates for the Board of Commissioners in the following manner:
    a. Assessing the curriculum vitae and supporting documents;
    b. Specifically for assessing integrity, this shall be done through a written statement from the candidate concerned;
    c. Interviews. The assessment results is presented as a qualitative narrative with the "Recommended" or "Not Recommended" criteria." The GMS/Minister may appoint candidates who have been declared to have met the formal and other requirements and have been assessed with the criteria "Recommended" to become members of the Company's Board of Commissioners.

PROCEDURES AND METHODS FOR APPOINTING BOARD OF DIRECTORS MEMBERS

The GMS/Minister may appoint candidates proposed by the Succession Committee as members of the Board of Directors of SOEs. Succession management is the process of selecting SOE directors from the Ministry of SOEs' talent pool or other sources determined by the Minister. Succession management is carried out by the Ministry of SOE through a fit and proper test (UKK) by the Succession Committee and/or by considering the results of an assessment by a professional institution.

The appointment of a person as a member of the SOE Board of Directors can be done through:
1. A Ministerial Decree as the GMS/shareholders if the State owns all shares/capital of the SOE; or
2. A resolution by the GMS or a circular resolution of all shareholders if not all shares are owned by the State.

Kebijakan Remunerasi Dewan Komisaris dan Direksi

Remuneration Policy for the Board of Commissioners and Directors

KEBIJAKAN DAN PROSEDUR

Penghasilan Direksi dan Dewan Komisaris Perusahaan ditetapkan oleh RUPS. Prosedur penetapan Remunerasi bagi Dewan Komisaris dan Direksi mengacu pada Peraturan Menteri BUMN No. PER-3/MBU/03/2023. Penetapan Penghasilan yang berupa gaji atau honorarium, tunjangan, dan fasilitas yang bersifat tetap dilakukan dengan mempertimbangkan faktor skala usaha, faktor kompleksitas usaha, tingkat inflasi, kondisi dan kemampuan keuangan perusahaan, dan faktor lain yang relevan, serta tidak boleh bertentangan dengan peraturan perundang-undangan.

Prosedur pengusulan hingga penetapan remunerasi Dewan Komisaris dan Direksi setiap tahun, ditentukan melalui RUPS berdasarkan kajian dan usulan Komite Nominasi & Remunerasi Perusahaan

POLICIES AND PROCEDURES

The income of the Company's Board of Directors and Board of Commissioners is determined by the GMS. The procedure for determining the remuneration of the Board of Commissioners and Board of Directors refers to the Minister of SOEs Regulation No. PER-3/MBU/03/2023. The determination of remuneration in the form of salary or honorarium, allowances, and fixed benefits is made by considering factors such as the scale of the business, the complexity of the business, the inflation rate, the financial condition and capacity of the company, and other relevant factors, and must not conflict with applicable laws and regulations.

The proposal and determination procedure for the Board of Commissioners and the Board of Directors remuneration each year is determined through the GMS based on the review and proposal of the Company's Nomination and Remuneration Committee.

Skema Prosedur Penetapan Remunerasi Anggota Dewan Komisaris dan Direksi

Remuneration Determination Procedure Scheme for Members of the Board of Commissioners and Board of Directors

Penetapan remunerasi bagi Dewan Komisaris dan Direksi dilakukan dengan mempertimbangkan kinerja keuangan Perusahaan, efektivitas manajemen risiko, dan potensi pendapatan Perusahaan. Seluruh kebijakan terkait remunerasi bagi Dewan Komisaris dan Direksi mengacu pada Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.

Selain mengacu pada Peraturan Menteri BUMN tersebut, pada tahun 2024 penetapan penghasilan Direksi dan Dewan Komisaris ditetapkan dalam Surat PT Aviasi Pariwisata Indonesia (Persero) atau InJorney No. INJ.03.08/23/12/2023/A.0031 perihal Penetapan Penghasilan Direksi dan Dewan Komisaris Tahun 2024 PT Integrasi Aviasi Solusi.

REMUNERASI DEWAN KOMISARIS

Penetapan jumlah remunerasi Dewan Komisaris dilakukan sesuai dengan Peraturan Menteri BUMN No. PER-3/MBU/03/2023 yang mencakup faktor skala usaha, faktor kompleksitas usaha, tingkat inflasi, kondisi dan kemampuan perusahaan, dan faktor-faktor lain yang relevan serta tidak bertentangan dengan peraturan perundang-undangan. Besaran jumlah remunerasi dapat diajukan oleh Dewan Komisaris yang kemudian dipertimbangkan oleh Komite Nominasi dan Remunerasi.

Persetujuan remunerasi yang diterima oleh Dewan Komisaris harus sejalan dengan Peraturan Menteri BUMN dan kesepakatan seluruh Pemegang Saham pada saat RUPS. InJourney Aviation Services telah memetakan struktur penetapan remunerasi Dewan Komisaris yang dapat dilihat dalam tabel berikut:

The determination of remuneration for the Board of Commissioners and the Board of Directors is based on the Company's financial performance, risk management effectiveness, and the Company's revenue potential. All policies related to the Board of Commissioners and the Board of Directors remuneration are under the Minister of SOE Regulation No. PER-3/MBU/03/2023 on the Organization and Human Resources of State-Owned Enterprises.

In addition to referring to the aforementioned Minister of SOE Regulation, in 2024, the determination of the remuneration for the Board of Directors and the Board of Commissioners is outlined in the letter of PT Aviasi Pariwisata Indonesia (Persero) or InJorney No. INJ.03.08/23/12/2023/A.0031 on the Determination of Income for the Board of Directors and Board of Commissioners of PT Integrasi Aviasi Solusi in 2024.

REMUNERATION OF THE BOARD OF COMMISSIONERS

The determination of the amount of remuneration for the Board of Commissioners is carried out under the Minister of SOE Regulation No. PER-3/MBU/03/2023, which includes factors such as the business scale, business complexity, inflation rate, company condition and capability, and other relevant factors that do not conflict with applicable laws and regulations. The amount of remuneration may be proposed by the Board of Commissioners and then considered by the Nomination and Remuneration Committee.

The remuneration approved by the Board of Commissioners must follow the Minister of SOE Regulation and the agreement of all Shareholders at the GMS. InJourney Aviation Services has mapped out the remuneration structure for the Board of Commissioners, which can be seen in the following table:

Struktur Remunerasi
Remuneration Structure

No.	Jenis Penghasilan Income Type	Keterangan Description
1	**Honorarium** Honorarium	**Rp162.900.000/bulan (45% dari Direktur Utama)** Rp162,900,000/month (45% of the President Director)
2	**Tunjangan** Allowance	
	Hari Raya Holidays	Diberikan sebesar satu bulan honorarium Given one month's honorarium

No.	Jenis Penghasilan Income Type	Keterangan Description
	Transportasi Transportation	Diberikan sebesar 20% dari honorarium satu bulan Given 20% of one month's honorarium
	Asuransi Purna Jabatan Post-Employment Insurance	Diberikan sebesar 25% dari honorarium dalam satu tahun Given 25% of the honorarium in one year
3	**Fasilitas** Facilities	
	Kesehatan Health	Asuransi kesehatan Health Insurance
	Bantuan Hukum Legal Assistance	Bantuan hukum berupa pembiayaan jasa kantor pengacara/ konsultan hukum yang meliputi proses pemeriksaan sebagai saksi, tersangka, dan terdakwa di lembaga peradilan Legal aid in the form of financing the services of a lawyer/legal consultant office which includes the examination process as a witness, suspect and defendant in a judicial institution
4	**Tantiem** Tantiem	
	Tantiem/Insentif Kerja Tantiem/Work Incentive	Diberikan sebesar 45% dari besaran yang diterima Direktur Utama berdasarkan RKAP Given 45% of the amount received by the President Director based on the RKAP
	Insentif Jangka Panjang Long-Term Incentive	Tidak ada None

Realisasi Remunerasi Dewan Komisaris Tahun 2024
Realization of the Board of Commissioners Remuneration in 2024

Nama Name	Jabatan Position	Honor (Bulanan) Honor (Monthly)	Tunjangan Allowance		
			Transportasi (Bulanan) Transportation (Monthly)	Hari Raya (Tahunan) Holidays (Annual)	Asuransi Purna Jabatan Tahunan Post-Employment Insurance (Annual)
Danang Parikesit	Komisaris Utama President Commissioner	**123.750.000**	24.750.000	123.750.000	298.633.500
Hidayat Amir	Komisaris Commissioner	**111.375.000**	22.275.000	111.375.000	266.475.846
Jacobus Eko Kurniawan	Komisaris Commissioner	**111.375.000**	22.275.000	111.375.000	266.475.846
Agus Santoso	Komisaris Independen Independent Commissioner	**111.375.000**	22.275.000	111.375.000	266.475.846
Pardiman	Komisaris Independen Independent Commissioner	**111.375.000**	22.275.000	111.375.000	266.475.846
Ricky Silaen	Komisaris Independen Independent Commissioner	**111.375.000**	22.275.000	111.375.000	266.475.846

REMUNERASI DIREKSI

Proses penetapan remunerasi yang diterima oleh Direksi diajukan oleh Dewan Komisaris dengan pertimbangan Komite Nominasi dan Remunerasi. Usulan remunerasi tersebut disesuaikan dan disahkan pada saat Rapat Umum Pemegang Saham. Dalam menentukan remunerasi Direksi, Perusahaan mengacu pada Peraturan Menteri BUMN No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.

REMUNERATION OF THE BOARD OF DIRECTORS

The process of determining the remuneration received by the Board of Directors is submitted by the Board of Commissioners with consideration from the Nomination and Remuneration Committee. The proposed remuneration is adjusted and approved at the General Meeting of Shareholders. In determining the remuneration of the Board of Directors, the Company refers to the Minister of SOE Regulation No. PER-3/MBU/03/2023 on Organization and Human Resources of State-Owned Enterprises.

Struktur Remunerasi
Remuneration Structure

No.	Jenis Penghasilan Income Type	Keterangan Description
1	**Gaji** Salary	• Direktur Utama memperoleh 100% sesuai dengan SR-1/Wk.MBU.12/07/2023 • Anggota Direksi Lainnya 85% dari gaji Direktur Utama • President Director receives 100% in accordance with SR-1/Wk.MBU.12/07/2023 • Other members of the Board of Directors receive 85% of the President Director's salary
2	**Tunjangan** Allowance	
	Hari Raya Keagamaan Religious Holidays	Memperoleh satu kali gaji Receive one-time salary
	Perumahan Housing	Direksi memperoleh tunjangan perumahan sebesar Rp27.500.000 Board of Directors receives a housing allowance of Rp27,500,000
	Asuransi Purna Jabatan Post-Employment Insurance	Diberikan sebesar 25% dari honorarium dalam satu tahun Given 25% of the honorarium in one year
3	**Fasilitas** Facilities	
	Kendaraan Vehicle	Sesuai dengan ketentuan yang diatur dalam SR-1/Wk.MBU.12/07/2023 In accordance with the provisions regulated in SR-1/Wk.MBU.12/07/2023
	Kesehatan Health	Sesuai dengan ketentuan yang diatur dalam SR-1/Wk.MBU.12/07/2023 In accordance with the provisions regulated in SR-1/Wk.MBU.12/07/2023
	Bantuan Hukum Legal Assistance	Sesuai dengan ketentuan yang diatur dalam SR-1/Wk.MBU.12/07/2023 In accordance with the provisions regulated in SR-1/Wk.MBU.12/07/2023

Realisasi Remunerasi Direksi Tahun 2024
Realization of the Board of Directors Remuneration in 2024

Nama Name	**Jabatan** Position	**Honor (Bulanan)** Honor (Monthly)	**Tunjangan** Allowance		
			Transportasi (Bulanan) Transportation (Monthly)	**Hari Raya (Tahunan)** Holidays (Annual)	**Asuransi Purna Jabatan Tahunan** Post-Employment Insurance (Annual)
Dendi Tegar Danianto	Direktur Utama President Director	**275.000.000**	27.500.000	275.000.000	661.335.696
Danny P. Thaharsyah	Direktur Integrasi dan Portofolio Director of Integration and Portfolio	**233.750.000**	27.500.000	233.750.000	561.791.196
Israwadi	Direktur Human Capital Director of Human Capital	**233.750.000**	27.500.000	233.750.000	561.791.196
Ajar Setiadi	Direktur Keuangan dan Manajemen Risiko Director of Finance and Risk Management	**233.750.000**	27.500.000	233.750.000	561.791.196

Kebijakan Kompensasi Jangka Panjang Berbasis Kinerja

Long-Term Performance-Based Compensation Policy

Hingga 31 Desember 2024, Perusahaan tidak memiliki program kepemilikan saham oleh karyawan dan/atau manajemen sebagai kompensasi jangka panjang.

Until December 31, 2024, the Company has no employee and/or management share ownership programs as long-term compensation.

Pengungkapan Informasi Perubahan Kepemilikan Saham Dewan Komisaris dan Direksi

Disclosure of Changes in Share Ownership of the Board of Commissioners and Board of Directors

Sesuai Anggaran Dasar serta BOC dan BOD Charter, Perusahaan telah mengatur dalam bentuk "Daftar Khusus" yang berisi tentang kepemilikan saham Dewan Komisaris dan Direksi serta keluarganya. Kendati demikian, mengingat IAS bukan merupakan perusahaan terbuka, sehingga belum mengikuti ketentuan seperti tercantum dalam Peraturan OJK No. 11/POJK.04/2017 tentang Laporan Kepemilikan atau Setiap Perubahan Kepemilikan Saham Perusahaan Terbuka.

Per the Articles of Association and the BOC and BOD Charter, the Company has established a "Special List" containing information on the share ownership of the Board of Commissioners and the Board of Directors and their families. However, considering IAS is not a public company, it has not yet complied with the provisions outlined in OJK Regulation No. 11/POJK.04/2017 on Reports on Share Ownership or Any Changes in Share Ownership of Public Companies.

PELAKSANAAN TAHUN 2024

Hingga akhir tahun buku 2024, seluruh Dewan Komisaris dan Direksi Perusahaan tidak ada yang memiliki saham Perusahaan, begitu pun dengan perubahannya.

IMPLEMENTATION IN 2024

Until the end of the 2024 fiscal year, none of the members of the Board of Commissioners and Board of Directors of the Company own shares in the Company, nor have there been any changes in this regard.

Komite di Bawah Dewan Komisaris

Committees Under the Board of Commissioners

KOMITE AUDIT

Komite Audit merupakan organ pendukung Dewan Komisaris yang bertanggung jawab kepada Dewan Komisaris untuk membantu menjalankan fungsi pengawasan atas kegiatan Perusahaan yang terkait dengan penelaahan atas informasi keuangan, pengendalian internal, efektivitas auditor internal dan eksternal, dan kepatuhan pada peraturan dan perundang-undangan yang berlaku.

Komite Audit InJourney Aviation Services dibentuk berdasarkan Keputusan Dewan Komisaris No. IAS.03/DKM/I/2024/010 tanggal 17 Januari 2024.

AUDIT COMMITTEE

The Audit Committee is a supporting body of the Board of Commissioners responsible to the Board of Commissioners for assisting in the supervisory function over the Company's activities related to the review of financial information, internal control, the effectiveness of internal and external auditors, and compliance with applicable laws and regulations.

The Audit Committee of InJourney Aviation Services was established based on the Board of Commissioners' Decree No. IAS.03/DKM/I/2024/010 dated January 17, 2024.

Piagam Komite Audit

Pada tahun 2024, Komite Audit telah menyusun Piagam Komite Audit yang ditetapkan oleh Dewan Komisaris pada tanggal 1 Maret 2024.

Piagam memuat antara lain:
1. Pendahuluan.
2. Landasan Hukum.
3. Maksud dan Tujuan Umum.
4. Tugas, Tanggung Jawab, dan Wewenang.
5. Tata Cara dan Prosedur Kerja.
6. Kebijakan Penyelenggaraan Rapat dan Dokumen Kajian/Evaluasi.
7. Pengukuran Kinerja.
8. Ketentuan Mengenai Penanganan Pengaduan atau Pelaporan Sehubungan Dugaan Pelanggaran terkait Pelaporan Keuangan.
9. Penutup.

Komposisi Komite Audit

Komite Audit terdiri atas 1 (satu) orang Ketua Komite Audit dan dibantu oleh Anggota Komite Audit. Pengangkatan dan pemberhentian Komite Audit dilakukan oleh Dewan Komisaris yang kemudian dilaporkan pada saat RUPS. Komite Audit dapat menjabat selama 3 (tiga) tahun atau sesuai dengan kebijakan Dewan Komisaris.

Pada tahun 2024, komposisi keanggotaan Komite Audit adalah sebagai berikut:

Audit Committee Charter

In 2024, the Audit Committee has prepared an Audit Committee Charter which was approved by the Board of Commissioners on March 1, 2024.

The charter includes, among other things:
1. Introduction.
2. Legal Basis.
3. General Purpose and Objectives.
4. Duties, Responsibilities, and Authorities.
5. Work Procedures and Processes.
6. Policies for Conducting Meetings and Review/ Evaluation Documents.
7. Performance Measurement.
8. Provisions Regarding the Complaints Handling or Reports Related to Alleged Violations of Financial Reporting.
9. Closing.

Composition of the Audit Committee

The Audit Committee consists of one Chairman of the Audit Committee and is assisted by Audit Committee Members. The appointment and dismissal of the Audit Committee are carried out by the Board of Commissioners and reported at the General Meeting of Shareholders. The Audit Committee may serve for three years or under the policy of the Board of Commissioners.

In 2024, the composition of the Audit Committee is as follows:

Nama Name	**Jabatan** Position	**Dasar Pengangkatan** Appointment Basis	**Periode Jabatan** Term of Office
Pardiman	Ketua Komite Audit Chairman of the Audit Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Jacobus Eko Kurniawan	Wakil Ketua Komite Audit Deputy Chair of the Audit Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Sutrisno	Anggota Komite Audit Member of the Audit Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204	12 Februari 2024 s.d. 11 Februari 2027 February 12, 2024, to February 11, 2027
Adiyanto	Anggota Komite Audit Member of the Audit Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/204	1 Maret 2024 s.d. 28 Februari 2027 March 1, 2024, to February 28, 2027

PROFIL KOMITE AUDIT

PROFILE OF THE AUDIT COMMITTEE

Pardiman

Ketua Komite Audit
Chairman of the Audit Committee

Profil lengkap disajikan pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan ini.
The complete profile is available in the "Company Profile" section of this Annual Report.

Jacobus Eko Kurniawan

Wakil Ketua Komite Audit
Deputy Chair of the Audit Committee

Profil lengkap disajikan pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan ini.
The complete profile is available in the "Company Profile" section of this Annual Report.

Sutrisno

Anggota Komite Audit
Member of the Audit Committee

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Jakarta Jakarta
Usia Age	59 Tahun pada tahun buku 2024 59 years old per 2024 fiscal year
Periode dan Dasar Hukum Pengangkatan Period and Legal Basis of Appointment	12 Februari 2024 s.d. 11 Februari 2027 SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.00/DKM/II/2024/027 February 12, 2024, to February 11, 2027 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.00/DKM/II/2024/027
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Magister Manajemen dari Institut Pertanian Bogor, Bogor (2001) • Sarjana Akuntansi dari Universitas Gadjah Mada, Yogyakarta (1989) **Sertifikasi:** Kompetensi di Bidang komite audit dari Ikatan Komite Audit Indonesia (2024) • Master of Management from Bogor Agricultural University, Bogor (2001) • Bachelor of Accounting from Gadjah Mada University, Yogyakarta (1989) **Certifications:** Competence in the Audit Committee from the Indonesian Institute of Audit Committee (2024)

Riwayat Pekerjaan Work Experience	• Wakil Ketua Bidang Akuntansi dan Keuangan Tim Merger Bank BUMN Syariah • Kepala Divisi Accounting dan Financial Control PT Bank Syariah Indonesia Tbk (2019-2021) • Kepala Divisi Operasional dan Layanan PT Bank Syariah Indonesia Tbk (2019) • Kepala Divisi Jaringan dan Logistik PT Bank Syariah Indonesia Tbk (2014-2018) • Kepala Divisi Accounting dan Financial Control PT Bank Syariah Indonesia Tbk (2010-2014) • Kepala Cabang Jakarta Muis PT Bank Rakyat Indonesia (Persero) Tbk (2005-2009) • Kabag Pengembangan Bisnis UUS PT Bank Rakyat Indonesia (Persero) Tbk (2002-2005) • Deputy Chair of Accounting and Finance, State-Owned Islamic Bank Merger Team • Head of Accounting and Financial Control Division at PT Bank Syariah Indonesia Tbk (2019-2021) • Head of Operations and Services Division at PT Bank Syariah Indonesia Tbk (2019) • Head of Network and Logistics Division at PT Bank Syariah Indonesia Tbk (2014-2018) • Head of Accounting and Financial Control Division at PT Bank Syariah Indonesia Tbk (2010-2014) • Head of Jakarta Muis Branch PT Bank Rakyat Indonesia (Persero) Tbk (2005-2009) • Head of Business Development UUS PT Bank Rakyat Indonesia (Persero) Tbk (2002-2005)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali. Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

Adiyanto

Anggota Komite Audit
Member of the Audit Committee

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Bekasi Bekas
Usia Age	60 Tahun pada tahun buku 2024 60 years old per 2024 fiscal year
Periode dan Dasar Hukum Pengangkatan Period and Legal Basis of Appointment	1 Maret 2024 s.d. 28 Februari 2027 SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.00/DKM/II/2024/027 March 1, 2024, to February 28, 2027 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.00/DKM/II/2024/027
Riwayat Pendidikan dan Sertifikasi Educational Background and Certifications	• Magister Manajemen dari Universitas Lambung Mangkurat, Banjarmasin (2013) • D-IV STAN Jurusan Akuntansi, Jakarta (1995) • D-III STAN Jurusan Akuntansi, Jakarta (1986) • Master of Management from Lambung Mangkurat University, Banjarmasin (2013) • D-IV STAN majoring in Accounting, Jakarta (1995) • D-III STAN majoring in Accounting, Jakarta (1986)
Riwayat Pekerjaan Work Experience	• Auditor Madya BPKP Pusat - Deputi Bidang Akuntan Negara (2021-2024) • Kepala Bidang Evaluasi Angka Kredit BPKP Pusat - Pusbin JFA (2017-2020) • Kepala Sub Direktorat Jasa Lainnya (Dit 2) BPKP Pusat - Deputi Bidang Akuntan Negara (2017) • Kepala Bidang Akuntan Negara (Eselon III) BPKP Provinsi Sumatera Utara, Medan (2014-2016) • Kepala Bidang Akuntan Negara (Eselon III) BPKP Provinsi Kalimantan Selatan, Banjarmasin (2010-2013) • Kepala Bidang Akuntan Negara (Eselon III) BPKP Provinsi Sulawesi Tengah, Palu (2007-2010) • Kepala Subbidang Sertifikasi (Eselon IV) BPKP Pusat - Pusat Pembinaan Jabatan Fungsional Auditor (Pusbin JFA) (2003-2007) • Ketua Tim Audit BLBI BPKP Provinsi Sumatera Barat, Padang (2000) • Ketua Tim Gabungan Pajak DJP - BPKP Provinsi Sumatera Barat, Padang (1997-1999) • Anggota Tim BPKP Provinsi Jawa Tengah, Semarang (1986-1992)

	• Assistant Auditor at the Central BPKP – Deputy for State Accounting (2021-2024) • Head of Credit Evaluation Division, Central BPKP - Pusbin JFA (2017-2020) • Head of Sub-Directorate of Other Services (Directorate 2), Central BPKP – Deputy for State Accounting (2017) • Head of State Accounting Division (Echelon III), BPKP North Sumatra Province, Medan (2014-2016) • Head of State Accounting Division (Echelon III) BPKP South Kalimantan Province, Banjarmasin (2010-2013) • Head of State Accounting Division (Echelon III) BPKP Central Sulawesi Province, Palu (2007-2010) • Head of Certification Subdivision (Echelon IV) BPKP Central - Center for Functional Auditor Position Development (Pusbin JFA) (2003-2007) • Chairman of the BLBI Audit Team, BPKP West Sumatra Province, Padang (2000) • Chairman of the Joint Tax Team, DJP - BPKP West Sumatra Province, Padang (1997-1999) • Member of the BPKP Team, Central Java Province, Semarang (1986-1992)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali. Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

INDEPENDENSI KOMITE AUDIT

Seluruh Anggota Komite Audit berasal dari pihak independen dan tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham dan/atau hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau Pemegang Saham Pengendali atau hubungan dengan Perusahaan, yang dapat mempengaruhi kemampuannya bertindak independen.

INDEPENDENCE OF THE AUDIT COMMITTEE

All members of the Audit Committee are independent and have no financial, management, share ownership, and/or family relationships with the Board of Commissioners, the Board of Directors, and/or Controlling Shareholders or relationships with the Company that could affect their ability to act independently.

Aspek Independensi Independence Aspect	**Pardiman**	**Jacobus Eko Kurniawan**	**Sutrisno**	**Adiyanto**
Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi No financial relationship with the Board of Commissioners and the Board of Directors	✓	✓	✓	✓
Tidak memiliki hubungan kepengurusan di perusahaan, anak perusahaan, maupun perusahaan afiliasi No management relationship in the company, subsidiaries, or affiliated companies	✓	✓	✓	✓
Tidak memiliki hubungan kepemilikan saham di perusahaan No share ownership in the company	✓	✓	✓	✓
Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit No family relationship with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee	✓	✓	✓	✓
Tidak menjabat sebagai pengurus partai politik, pejabat dan Pemerintah Not serving as a political party official, government official, or civil servant	✓	✓	✓	✓

TUGAS, TANGGUNG JAWAB, DAN WEWENANG

Sesuai dengan piagam, Komite Audit memiliki tugas dan tanggung jawab sebagai berikut:

1. Melakukan penelaahan laporan keuangan, laporan audit, laporan kinerja, dan laporan lainnya berkenaan dengan informasi keuangan yang akan dikeluarkan Perusahaan kepada publik dan/atau pihak otoritas;
2. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan akuntansi dan strategi pencapaian kinerja, baik di Perusahaan maupun anak usaha Perusahaan;
3. Memberikan rekomendasi kepada Dewan Komisaris atas hal yang mendukung penerapan standar akuntansi dan penerapan pengendalian intern di Perusahaan maupun anak usaha Perusahaan;
4. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perusahaan;
5. Memberikan pendapat independen dalam hal terjadi perbedaan pendapatan antara manajemen dan auditor eksternal atau akuntan atas jasa yang diberikannya;
6. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan auditor eksternal yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa;
7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perusahaan;
8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perusahaan;
9. Membantu Dewan Komisaris untuk memastikan efektivitas sistem pengendalian intern dan efektivitas pelaksanaan tugas auditor eksternal dan auditor internal;
10. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal;
11. Menilai pelaksanaan kegiatan serta hasil audit yang dilaksanakan oleh satuan pengawasan intern maupun auditor eksternal, serta melakukan pengawasan atas pelaksanaan tindak lanjut oleh Direksi berkenaan dengan temuan auditor internal dan auditor eksternal;
12. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian manajemen serta pelaksanaannya;
13. Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap segala informasi yang dikeluarkan perusahaan;
14. Melakukan identifikasi hal-hal yang memerlukan perhatian dan tugastugas Dewan Komisaris;

DUTIES, RESPONSIBILITIES, AND AUTHORITIES

Per the charter, the Audit Committee has the following duties and responsibilities:

1. Reviewing financial statements, audit reports, performance reports, and other reports related to financial information to be disclosed by the Company to the public and/or authorities;
2. Monitoring and evaluating the implementation of accounting policies and performance strategies, both within the Company and its subsidiaries;
3. Providing recommendations to the Board of Commissioners on matters that support the implementation of accounting standards and internal controls within the Company and its subsidiaries;
4. Reviewing compliance with laws and regulations related to the Company's activities;
5. Providing independent opinions in the event of differences in income between management and external auditors or accountants for services rendered;
6. Providing recommendations to the Board of Commissioners regarding the appointment of external auditors based on independence, scope of assignment, and remuneration;
7. Reviewing complaints related to the Company's accounting and financial reporting processes;
8. Review and provide advice to the Board of Commissioners regarding potential conflicts of interest within the Company;
9. Assist the Board of Commissioners in ensuring the effectiveness of the internal control system and the effectiveness of the external and internal auditors in performing their duties;
10. Review the performance of internal audits;
11. Evaluating the implementation of activities and audit results carried out by internal supervisory units and external auditors, as well as supervising the implementation of follow-up actions by the Board of Directors regarding the findings of internal and external auditors;
12. Providing recommendations regarding improvements to the management control system and its implementation;
13. Ensuring that there are satisfactory evaluation procedures for all information released by the Company;
14. Identifying matters requiring the attention and duties of the Board of Commissioners;

15. Menjaga kerahasiaan dokumen, data, dan informasi Perusahaan;
16. Melaksanakan penugasan lain yang diberikan oleh Dewan Komisaris, yang sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar, keputusan Rapat Umum Pemegang Saham, Pedoman Tata Tertib Kerja Dewan Komisaris (*Board of Commissioners Charter*), dan Piagam Komite Audit.

WEWENANG

Dalam melaksanakan tugas dan tanggung jawabnya, Dewan Komisaris memberikan kewenangan kepada Komite Audit sebagai berikut:

1. Mengakses dokumen, data, laporan berkala, dan informasi (termasuk data digital dan elektronik) Perusahaan tentang karyawan, dana, aset, dan sumber daya Perusahaan, serta seluruh informasi yang relevan tentang Perusahaan sebagaimana diperlukan terkait tugas dan tanggung jawab Komite Audit;
2. Melakukan komunikasi dengan kepala unit kerja, khususnya unit Internal Audit, dan pihak lain dalam Perusahaan, serta auditor eksternal, dan pihak eksternal lainnya yang relevan terkait tugas dan tanggung jawab Komite Audit;
3. Melibatkan pihak independen seperti konsultan atau tenaga ahli di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya dengan biaya Perusahaan (jika diperlukan);
4. Memberikan saran, pendapat, dan masukan kepada Manajemen terkait penyempurnaan pengelolaan pengendalian internal perusahaan, *Good Corporate Governance* (GCG), dan peningkatan kinerja Perusahaan;
5. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

TANGGUNG JAWAB KOMITE AUDIT DALAM PEMBERIAN REKOMENDASI PENUNJUKAN DAN PEMBERHENTIAN AUDITOR EKSTERNAL

Komite Audit berperan dalam mengusulkan penunjukan auditor eksternal kepada Dewan Komisaris, yang selanjutnya diputuskan melalui RUPS. Selain itu, Komite Audit juga melakukan evaluasi terhadap kinerja auditor eksternal, yang hasil pengawasannya diserahkan kepada Dewan Komisaris, termasuk rekomendasi pemberhentian jika pada pelaksanaannya, tidak sesuai dengan perjanjian kerja atau pertimbangan lainnya.

15. Maintaining the confidentiality of the Company's documents, data, and information;
16. Carrying out other assignments given by the Board of Commissioners following the provisions of laws and regulations, the Articles of Association, resolutions of the General Meeting of Shareholders, the Board of Commissioners Charter, and the Audit Committee Charter.

AUTHORITIES

In carrying out its duties and responsibilities, the Board of Commissioners grants the Audit Committee the following authority:

1. Accessing documents, data, periodic reports, and information (including digital and electronic data) of the Company regarding employees, funds, assets, and resources, as well as all relevant information about the Company as required concerning the duties and responsibilities of the Audit Committee;
2. Communicating with heads of work units, particularly the Internal Audit unit, and other parties within the Company, as well as external auditors and other relevant external parties related to the duties and responsibilities of the Audit Committee;
3. Involving independent parties such as consultants or experts outside the Audit Committee as necessary to assist in the performance of its duties at the Company's expense (if necessary);
4. Providing advice, opinions, and input to Management regarding improvements to the Company's internal control management, Good Corporate Governance (GCG), and enhancement of the Company's performance;
5. Performing other duties as assigned by the Board of Commissioners.

RESPONSIBILITIES OF THE AUDIT COMMITTEE IN PROVIDING RECOMMENDATIONS FOR THE APPOINTMENT AND DISMISSAL OF EXTERNAL AUDITORS

The Audit Committee plays a role in proposing the appointment of the external auditor to the Board of Commissioners, which is then decided through the GMS. In addition, the Audit Committee evaluates the performance of the external auditor, and the results are submitted to the Board of Commissioners, including recommendations for dismissal if the implementation is not in accordance with the employment agreement or other relevant considerations.

RAPAT KOMITE AUDIT

Kebijakan Rapat

1. Komite Audit mengadakan rapat secara berkala sekurang-kurangnya satu kali dalam satu bulan untuk menyelesaikan Program Kerja Komite Audit;
2. Jika dipandang perlu, Komite dapat mengundang pihak lain yang terkait dengan materi rapat untuk hadir dalam rapat dengan sepengetahuan anggota Direksi terkait;
3. Rapat Komite dipimpin oleh Ketua Komite atau anggota yang didelegasikan oleh Ketua Komite;
4. Pemanggilan rapat dilakukan oleh Ketua Komite, dalam hal Ketua Komite berhalangan, maka pemanggilan rapat dilakukan oleh anggota Komite yang ditunjuk oleh Ketua Komite;
5. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat;
6. Keputusan Rapat Komite yang menurut Ketua Rapat bersifat strategis baru berlaku efektif jika telah diputuskan oleh rapat Dewan Komisaris;
7. Setiap anggota Komite Audit diberi kebebasan seluas-luasnya untuk menyampaikan pendapat profesionalnya dalam pembahasan setiap agenda rapat tanpa intervensi siapa pun;
8. Setiap anggota Komite Audit menyampaikan persetujuan atau keberatan dan/atau usul perbaikan atas Risalah Rapat dengan mempertimbangkan ketentuan batas waktu penyampaian Risalah Rapat yang diatur dalam Tata Tertib Rapat Komite;
9. Setiap anggota Komite Audit berhak menerima salinan Risalah Rapat meskipun yang bersangkutan tidak hadir dalam rapat tersebut.

Realisasi

Sepanjang tahun 2024, Komite Audit telah melangsungkan rapat sebanyak 15 kali dengan agenda dan frekuensi kehadiran sebagai berikut:

AUDIT COMMITTEE MEETING

Meeting Policy

1. The Audit Committee shall hold regular meetings at least once a month to complete the Audit Committee Work Program;
2. If deemed necessary, the Committee may invite other parties related to the meeting agenda to attend the meeting with the knowledge of the relevant members of the Board of Directors;
3. Committee meetings shall be chaired by the Committee Chair or a member delegated by the Committee Chair;
4. Meetings shall be convened by the Committee Chair. In the event that the Committee Chair is unable to attend, the meeting shall be convened by a Committee member appointed by the Committee Chair;
5. Audit Committee decisions shall be made based on consensus;
6. Committee meeting decisions deemed strategic by the Chairman of the Meeting shall only become effective after being approved by the Board of Commissioners;
7. Each member of the Audit Committee shall be given full freedom to express their professional opinions in the discussion of each meeting agenda without interference from anyone;
8. Each member of the Audit Committee shall express their approval or objection and/or suggestions for improvement on the Meeting Minutes, considering the deadline for submitting the Meeting Minutes as stipulated in the Committee Meeting Rules of Procedure;
9. Each member of the Audit Committee is entitled to receive a copy of the Meeting Minutes even if they were not present at the meeting.

Realization

Throughout 2024, the Audit Committee held 15 meetings with the following agenda and attendance frequency:

Nama Name	**Jabatan** Position	**Jumlah Rapat** Total Meeting	**Kehadiran** Attendance	**Persentase (%)** Percentage (%)
Pardiman	Ketua Chairman	15	15	**100,00**
Jacobus Eko Kurniawan*	Wakil Ketua Deputy Chair	1	1	**100,00**
Sutrisno	Anggota Member	15	15	**100,00**
Adiyanto	Anggota Member	15	15	**100,00**

*Efektif Menjabat tanggal 28 November 2024
*Effective in office as of November 28, 2024

Agenda Rapat
Meeting Agenda

No.	Tanggal Date	Agenda Rapat Meeting Agenda
1.	19 Maret 2024 March 19, 2024	1. Capaian Kinerja Perusahaan per Februari 2024 dan Prognosa Maret 2024; 2. *Update* Kinerja Penyelesaian Piutang Usaha Berpotensi Macet; 3. *Update* Penerapan Manajemen Risiko per Februari 2024 dan *Risk Maturity Assessment*. 1. Company Performance Achievements up to February 2024 and Forecast for March 2024; 2. Update on the Performance of Potentially Non-Performing Trade Receivables; 3. Update on Risk Management Implementation up to February 2024 and Risk Maturity Assessment.
2.	26 Maret 2024 March 26, 2024	1. Kinerja Keuangan & Capaian Kontrak Manajemen IAS YTD Februari 2024 dan *Progress Update* Piutang Usaha; 2. Analisa Risiko dalam Menurunnya Kinerja Pendapatan dari *Line of Business*; 3. Telaah Strategi Risiko IAS Group; 4. Lain-lain. 1. Financial Performance & Contract Achievements of IAS Management YTD February 2024 and Progress Update on Trade Receivables; 2. Risk Analysis of Declining Revenue Performance from Lines of Business; 3. Review of IAS Group Risk Strategy; 4. Miscellaneous.
3.	17 April 2024 April 17, 2024	1. Pembahasan Instruksi Penyediaan Dana *Underlying* untuk SBLC PT HISI; 2. Lain-Lain (Masukan Dewan Komisaris dan Komite dari Pelaksanaan Kunjungan Lapangan dalam Rangka Monitoring Posko Lebaran). 1. Discussion of Instructions for Provision of Underlying Funds for SBLC PT HISI; 2. Miscellaneous (Input from the Board of Commissioners and Committee from Implementing Field Visits in the Context of Monitoring the Eid Command Post).
4.	7 Mei 2024 May 7, 2024	1. Capaian Kinerja per Q3 2024 & Prognosa April 2024, termasuk Kinerja per *Line of Business*; 2. *Update* Penempatan Dana IAS dalam Rangka *Support* kepada Program/Instruksi Pemegang Saham dan Kondisi Piutang Usaha IAS; 3. *Update* Pengalihan Bisnis APL kepada IAS dan Strategi *Revenue Boosting* IAS Group untuk Memenuhi Target RKAP; 4. *Update Progress* Restrukturisasi (M&A) IAS Group; 5. Lain-Lain (Arahan Dewan Komisaris). 1. Performance Achievements up to Q3 2024 & April 2024 Forecast, including Performance by Lines of Business; 2. Update on IAS Fund Allocation in Support of Shareholders' Programs/Instructions and IAS Trade Receivables; 3. Update on APL Business Transfer to IAS and IAS Group's Revenue Boosting Strategy to Meet RKAP Targets; 4. Update on the Progress of IAS Group Restructuring (M&A); 5. Miscellaneous (Directives from the Board of Commissioners).
5.	17 Mei 2024 May 17, 2024	Perubahan Skema Penempatan Dana *Underlying* untuk Penerbitan SBLC. Changes to the Underlying Fund Allocation Scheme for SBLC Issuance
6.	21 Mei 2024 May 21, 2024	1. Capaian Laba Rugi Korporasi dan Kinerja *Cash Flow* serta Piutang Usaha per April 2024 termasuk *Collection Period* dan *Working Capital Buffer* IAS Group; 2. *Update* Penataan Portofolio IAS Group & *Strategic Revenue Boosting*; 3. *Update* Piutang Usaha IAS dan Tindak Lanjut Temuan Rekomendasi IAS Group. 1. Corporate Profit and Loss Achievements and Cash Flow Performance as well as Trade Receivables up to April 2024 including Collection Period and Working Capital Buffer of IAS Group; 2. Update on IAS Group Portfolio Restructuring & Strategic Revenue Boosting; 3. Update on IAS Trade Receivables and Follow-up on IAS Group Recommendations.
7.	11 Juni 2024 June 11, 2024	1. *Progress* Tahapan Transaksi MnA; 2. Strategi SDM IAS Group Assisting dan Rencana Strategi SDM dalam Proses MnA. 1. Progress of MnA Transaction Stages; 2. IAS Group Human Resources Strategy and Human Resources Strategy Plan in the MnA Process.
8.	25 Juni 2024 June 25, 2024	1. Capaian Laporan Keuangan IAS per Mei dan Prognosa Juni 2024; 2. Rencana dan Pelaksanaan Program TJSL IAS Group; 3. Lain-Lain (Rangkap Jabatan BOD-1 di Anak Perusahaan IAS Group dan RMI 2024). 1. IAS Financial Statement Achievements up to May and June 2024 Forecast; 2. IAS Group TJSL Program Plans and Implementation; 3. Miscellaneous (Dual Roles of BOD-1 in IAS Group Subsidiaries and RMI 2024).

No.	Tanggal Date	Agenda Rapat Meeting Agenda
9.	30 Juli 2024 July 30, 2024	1. Capaian Dewan Komisaris s.d. Juli 2024; 2. Rencana Kunjungan dan *In-House Training* Komite Dewan Komisaris; 3. Ringkasan Hasil Pembahasan Rapat Dewan Komite Dewan Komisaris dan *Review* Materi Rapat Gabungan. 1. Achievements of the Board of Commissioners up to July 2024; 2. Plans for Visits and In-House Training of the Board of Commissioners Committee; 3. Summary of the Board of Commissioners Committee Meeting Results and Review of Joint Meeting Materials.
10.	20 Agustus 2024 August 20, 2024	1. *Review* Capaian Kontrak Manajemen IAS per Juli 2024 dan Strategi Pengembangan SDM IAS Group; 2. Penerapan Manajemen Risiko per Juli 2024 dan *Review* ESG IAS; 3. Capaian Laporan Keuangan IAS per Juli 2024 dan Prognosa Agustus 2024 serta Piutang Usaha dan *Update* Implementasi Tim Penagihan "Progres Tindak Lanjut Temuan dan Rekomendasi Audit IAS". 1. Review of IAS Management Contract Achievements up to July 2024 and IAS Group Human Resource Development Strategy; 2. Implementation of Risk Management up to July 2024 and IAS ESG Review; 3. IAS Financial Statement Achievements up to July 2024 and August 2024 Forecast, as well as Accounts Receivable and Update on the Implementation of the Collection Team "Progress of Follow-up on IAS Audit Findings and Recommendations".
11.	27 Agustus 2024 August 27, 2024	*Summary* Hasil Rapat Komite dan Materi Rapat Gabungan. Summary of Committee Meeting Results and Joint Meeting Materials
12.	23 September 2024 September 23, 2024	1. Laporan Manajemen IAS per September 2024 meliputi Kinerja Laporan Keuangan dan Upaya Penurunan Biaya Penyusutan IAS Group; 2. *Update* Manajemen Risiko dan Progres MnA IAS Group; 3. Progres Hubungan Industrial di Denpasar dan Paparan Awal tentang IAS Academy; 4. Kinerja Kontrak Manajemen IAS Per Agustus 2024. 1. IAS Management Report up to September 2024 covering Financial Performance and Efforts to Reduce Depreciation Costs of the IAS Group; 2. Risk Management Update and Progress of the IAS Group; 3. Progress of Industrial Relations in Denpasar and Initial Presentation on the IAS Academy; 4. IAS Management Contract Performance up to August 2024.
13.	29 Oktober 2024 October 29, 2024	1. Laporan Keuangan dan *Update* Manajemen Risiko IAS per September dan Prognosa Oktober 2024; 2. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group; 3. *Update Progress* M&A IAS Group; 4. *Update Progress* STO IAS *End State* dan Rencana Pengembangan SDM di IAS Group; 5. Lain-Lain. 1. Financial Statements and Risk Management Update up to September and Forecast for October 2024; 2. Progress Update on Follow-up Actions for Audit Findings & Recommendations of the IAS Group; 3. Progress Update on M&A of the IAS Group; 4. Progress Update on STO IAS End State and Human Resource Development Plan in the IAS Group; 5. Miscellaneous.
14.	26 November 2024 November 26, 2024	1. *Internal Control Over Financial Reporting* (ICOFR); 2. Kinerja Capaian Kontrak Manajemen IAS per Oktober 2024; 3. Prognosa Kinerja s.d. Desember 2024; 4. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group. 5. *Update* Manajemen Risiko & M&A IAS Group; 6. *Update Progress* STO IAS End State; 7. *Placement* Posisi Struktural dari Talent IAS Group; 8. *Update* Pelatihan SDM (khusus *Frontliner*) IAS Group; 9. Lain-lain. 1. Internal Control Over Financial Reporting (ICOFR); 2. Performance of IAS Management Contract Achievements up to October 2024; 3. Performance Forecast up to December 2024; 4. Update on Progress of Follow-up Actions on Audit Findings & Recommendations of the IAS Group. 5. Update on Risk Management & M&A of the IAS Group; 6. Update on Progress of IAS End State; 7. Placement of Structural Positions for IAS Group Talent; 8. Update on IAS Group Human Resources Training (specifically for front liners); 9. Miscellaneous.

No.	Tanggal Date	Agenda Rapat Meeting Agenda
15.	17 Desember 2024 December 17, 2024	1. Pisah Sambut Anggota Komite Nominasi dan Remunerasi. 2. *Update* Progress Pekerjaan Audit Laporan Keuangan 2024: 3. Prognosa Laba Rugi Desember 2024. 4. Evaluasi Usulan RKAP 2025. 5. Evaluasi Usulan RJP 2025-2029. 6. Lain-lain: 7. Pembagian Tugas Dewan Komisaris (Pairing Direksi, Komite); 8. Jadwal Posko Nataru; 9. Usulan Acara *Workshop* Dewan Komisaris IAS Group. 1. Farewell and Welcome Ceremony for Nomination and Remuneration Committee Members. 2. Update on Progress of the 2024 Financial Statement Audit: 3. December 2024 Profit and Loss Forecast. 4. Evaluation of the 2025 RKAP Proposal. 5. Evaluation of the 2025-2029 Strategic Plan Proposal. 6. Miscellaneous: 7. Task Distribution for the Board of Directors (Board of Directors Pairing, Committees); 8. Holiday Work Schedule; 9. Proposal for the IAS Group Board of Directors Workshop.

PELATIHAN DAN PENGEMBANGAN KOMPETENSI

Perusahaan memberikan kesempatan kepada anggota Komite Audit untuk mengikuti program pelatihan dan pengembangan kompetensi. Sepanjang tahun 2024, anggota Komite Audit InJourney Aviation Services yang bukan Dewan Komisaris telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

COMPETENCY TRAINING AND DEVELOPMENT

The Company provides opportunities for members of the Audit Committee to participate in competency training and development programs. Throughout 2024, members of the Audit Committee of InJourney Aviation Services who are not members of the Board of Commissioners have participated in the following competency training and development programs:

Nama Name	Program yang Diikuti Participated Program	Penyelenggara Organizer	Waktu Time	Tempat Venue
Sutrisno	Certification in Audit Committee Practices (CACP) Certification in Audit Committee Practices (CACP)	Ikatan Komite Audit Indonesia Indonesian Institute of Audit Committee	20-22 Agustus 2024 August 20-22, 2024	Jakarta, Indonesia Jakarta, Indonesia
Adiyanto	Certification in Audit Committee Practices (CACP) Certification in Audit Committee Practices (CACP)	Ikatan Komite Audit Indonesia Indonesian Institute of Audit Committee	20-22 Agustus 2024 August 20-22, 2024	Jakarta, Indonesia Jakarta, Indonesia

PELAKSANAAN TUGAS KOMITE AUDIT

Pada tahun 2024, Komite Audit PT Integrasi Aviasi Solusi ("IAS") telah melaksanakan tugas sebagai berikut:

1. Komite Audit melaksanakan 15 kali rapat internal maupun rapat dengan *stakeholder* terkait, dengan tingkat kehadiran 100%;

NOMINATION AND REMUNERATION COMMITTEE CHARTER

In 2024, the Audit Committee of PT Integrasi Aviasi Solusi (IAS) carried out the following tasks:

1. The Audit Committee held 15 internal meetings and meetings with relevant stakeholders, with 100% attendance;

2. Telah melakukan penelaahan laporan keuangan, laporan audit, laporan kinerja, dan laporan lainnya berkenaan dengan informasi keuangan yang akan dikeluarkan Perusahaan kepada publik dan/atau pihak otoritas;
3. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan akuntansi dan strategi pencapaian kinerja baik di Perusahaan maupun Anak Usaha Perusahaan;
4. Memberikan rekomendasi kepada Dewan Komisaris atas hal yang mendukung penerapan standar akuntansi dan penerapan pengendalian intern di Perusahaan maupun Anak Usaha Perusahaan;
5. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perusahaan;
6. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara Manajemen dan auditor eksternal atau akuntan atas jasa yang diberikannya;
7. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan auditor eksternal yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa;
8. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perusahaan;
9. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya benturan kepentingan Perusahaan;
10. Membantu Dewan Komisaris untuk memastikan efektivitas sistem pengendalian intern dan efektivitas pelaksanaan tugas auditor eksternal dan auditor internal;
11. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal;
12. Menilai pelaksanaan kegiatan serta hasil audit yang dilaksanakan oleh satuan pengawasan intern maupun auditor eksternal, serta melakukan pengawasan atas pelaksanaan tindak lanjut oleh Direksi berkenaan dengan temuan auditor internal dan eksternal;
13. Memberikan rekomendasi mengenai penyempurnaan sistem pengendalian manajemen serta pelaksanaannya;
14. Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap segala informasi yang dikeluarkan perusahaan;
15. Melakukan identifikasi hal-hal yang memerlukan perhatian dan tugas-tugas Dewan Komisaris;
16. Menjaga kerahasiaan dokumen, data, dan informasi Perusahaan;

2. Reviewed financial statements, audit reports, performance reports, and other reports related to financial information to be disclosed by the Company to the public and/or regulatory authorities;
3. Monitored and evaluated the compliance of accounting policies and performance strategies at the Company and its subsidiaries;
4. Provided recommendations to the Board of Commissioners on matters supporting the implementation of accounting standards and internal control at the Company and its Subsidiaries;
5. Reviewed compliance with laws and regulations related to the Company's activities;
6. Providing independent opinions in the event of differences of opinion between Management and external auditors or accountants regarding the services provided;
7. Providing recommendations to the Board of Commissioners regarding the appointment of external auditors based on independence, scope of assignment, and remuneration;
8. Reviewing complaints related to the Company's accounting and financial reporting processes;
9. Reviewing and providing advice to the Board of Commissioners regarding conflicts of interest within the Company;
10. Assisting the Board of Commissioners in ensuring the effectiveness of the internal control system and the effectiveness of the external and internal auditors in performing their duties;
11. Reviewing the implementation of audits by internal auditors;
12. Assessing the implementation of activities and the results of audits conducted by internal supervisory units and external auditors, as well as supervising the implementation of follow-up actions by the Board of Directors regarding the findings of internal and external auditors;
13. Providing recommendations regarding improvements to the management control system and its implementation;
14. Ensuring that there are satisfactory evaluation procedures for all information released by the company;
15. Identifying matters requiring attention and tasks for the Board of Commissioners;
16. Maintaining the confidentiality of the Company's documents, data, and information;

17. Melaksanakan penugasan lain yang diberikan oleh Dewan Komisaris, yang sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar, keputusan Rapat Umum Pemegang Saham, Pedoman Tata Tertib Kerja Dewan Komisaris (*Board of Commissioner Charter)*, dan Piagam Komite Audit.

Selanjutnya, telah dilakukan Evaluasi Kinerja Komite Audit Tahun 2024 berdasarkan aspek Kinerja terhadap parameter hasil pekerjaan tercapai sesuai target, aktif dalam kegiatan Dewan Komisaris, dan memiliki pengetahuan yang dibutuhkan, termasuk penilaian terhadap aspek Perilaku *Core Values* AKHLAK. Berdasarkan hasil penilaian Dewan Komisaris terhadap aspek dan parameter tersebut, Anggota Komite Audit dinilai Cakap untuk melaksanakan tugas dan kewajibannya.

17. Carrying out other assignments given by the Board of Commissioners, in accordance with the provisions of laws and regulations, the Articles of Association, resolutions of the General Meeting of Shareholders, the Board of Commissioners' Code of Conduct (Board of Commissioners Charter), and the Audit Committee Charter.

Furthermore, the Audit Committee's Performance Evaluation for 2024 has been conducted based on performance aspects, including work results achieved in line with targets, active participation in Board of Commissioners activities, and possession of the required knowledge, as well as an assessment of the AKHLAK Core Values behavior aspects. Based on the Board of Commissioners' assessment of these aspects and parameters, the Audit Committee members are deemed competent to perform their duties and responsibilities.

Komite Nominasi dan Remunerasi

Nomination and Remuneration Committee

Dewan Komisaris membentuk Komite Nominasi dan Remunerasi sebagai organ pendukung dalam melaksanakan pengawasan seluruh kegiatan yang berkaitan dengan nominasi dan remunerasi perusahaan.

The Board of Commissioners established the Nomination and Remuneration Committee as a supporting body in supervising all activities related to the company's nomination and remuneration.

PIAGAM KOMITE NOMINASI DAN REMUNERASI

Komite Nominasi dan Remunerasi telah memiliki piagam (*charter*), seperti tertuang dalam Keputusan Komisaris Utama No. IAS.03/DKM/VII/2024/111, yang isinya mencakup:

- Pendahuluan.
- Landasan Hukum.
- Maksud dan Tujuan.
- Tugas, Tanggung Jawab, dan Wewenang.
- Tata Cara dan Prosedur Kerja.
- Kebijakan Penyelenggaraan Rapat dan Dokumentasi Kajian/Evaluasi.
- Pengukuran Kinerja.
- Penutup.

NOMINATION AND REMUNERATION COMMITTEE CHARTER

The Nomination and Remuneration Committee has a charter, as stipulated in the President Commissioner's Decree No. IAS.03/DKM/VII/2024/111, which includes:

- Introduction.
- Legal Basis.
- Purpose and Objectives.
- Duties, Responsibilities, and Authorities.
- Work Procedures and Processes.
- Policies for Conducting Meetings and Documenting Reviews/Evaluations.
- Performance Measurement.
- Closing.

KOMPOSISI KOMITE NOMINASI DAN REMUNERASI

Anggota Komite Nominasi dan Remunerasi diangkat dan diberhentikan oleh Dewan Komisaris. Masa jabatan Komite Nominasi dan Remunerasi dapat berlangsung selama 3 (tiga) tahun atau sesuai dengan kebijakan Dewan Komisaris.

COMPOSITION OF THE NOMINATION AND REMUNERATION COMMITTEE

Nomination and Remuneration Committee members are appointed and dismissed by the Board of Commissioners. The term of office of the Nomination and Remuneration Committee is three years or following the policy of the Board of Commissioners.

Nama Name	**Jabatan** Position	**Dasar Pengangkatan** Appointment Basis	**Periode Jabatan** Term of Office
Agus Santoso	Ketua Komite Nominasi dan Remunerasi Chairman of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Danang Parikesit	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Pardiman	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Ricky Silaen	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Hidayat Amir	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
J. Eko Kurniawan	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/205	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Mirna Kurniawati	Anggota Komite Nominasi dan Remunerasi Member of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/VII/2024/110 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/VII/2024/110	22 Juli 2024-21 Juli 2027 July 22, 2024, to July 21, 2027
Anisa Damayati	Anggota Komite Nominasi dan Remunerasi Member of the Nomination and Remuneration Committee	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/190 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/190	02 Desember 2024-01 Desember 2027 December 2, 2024, to December 1, 2027

PROFIL KOMITE NOMINASI DAN REMUNERASI

PROFILE OF THE NOMINATION AND REMUNERATION COMMITTEE

Mirna Kurniawati

Anggota Komite Nominasi dan Remunerasi
Member of the Nomination and Remuneration Committee

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Jakara, Indonesia Jakarta, Indonesia
Usia Age	55 Tahun 55 years old
Periode dan Dasar Hukum Pengangkatan Period and Legal Basis of Appointment	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/VII/2024/110 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/VII/2024/110
Riwayat Pendidikan Educational Background	• Magister Manajemen dari Universitas Surabaya (2005) • Sarjana Ekonomi dari Universitas Brawijaya (1992) • Master of Management from Surabaya University (2005) • Bachelor of Economics from Brawijaya University (1992)
Riwayat Pekerjaan Work Experience	• HR Consultant (2014-sekarang) • GA Head Division di Bursa Efek Indonesia (2011-2013) • HR Head Division di Bursa Efek Indonesia (2008-2010) • Public Relation, HR & GA Head Division, Surveilance Division Head, Surveilance Head Division di Bursa Efek Surabaya (1992-2008) • HR Consultant (2014-present) • GA Head Division at the Indonesia Stock Exchange (2011-2013) • HR Head Division at the Indonesia Stock Exchange (2008-2010) • Public Relations, HR & GA Division Head, Surveilance Head Division at Bursa Efek Surabaya (1992-2008)
Rangkap Jabatan Concurrent Positions	Tidak ada rangkap jabatan No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali. Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

Anisa Damayati

Anggota Komite Nominasi dan Remunerasi
Member of the Nomination and Remuneration Committee

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Bekasi, Jawa Barat Bekasi, West Java
Usia Age	36 Tahun 36 years old

Periode dan Dasar Hukum Pengangkatan Period and Legal Basis of Appointment	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/190 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/XII/2024/190
Riwayat Pendidikan Educational Background	• Human Resource and Knowledge Management, (2016) • Sarjana Psikologi dari Universitas Persada Indonesia (2010) • Human Resource and Knowledge Management, (2016) • Bachelor of Psychology from Persada Indonesia University (2010)
Riwayat Pekerjaan Work Experience	Subcoordinator at SOEs Human Capital Division di Kementerian BUMN (2020-sekarang) Subcoordinator at SOEs Human Capital Division at the Ministry of SOE (2020-present)
Rangkap Jabatan Concurrent Positions	Subcoordinator at SOEs Human Capital Division di Kementerian BUMN (sejak 2020) Subcoordinator at SOEs Human Capital Division at the Ministry of SOE (since 2020)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali. Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

INDEPENDENSI NOMINASI DAN REMUNERASI

Seluruh Anggota Komite Nominasi dan Remunerasi yang berasal dari pihak independen tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham dan/atau hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau Pemegang Saham Pengendali atau hubungan dengan Perusahaan, yang dapat mempengaruhi kemampuannya bertindak independen.

INDEPENDENCE OF THE NOMINATION AND REMUNERATION COMMITTEE

All members of the Nomination and Remuneration Committee are independent and have no financial, management, share ownership, and/or family relationships with the Board of Commissioners, the Board of Directors, and/or Controlling Shareholders or relationships with the Company that could affect their ability to act independently.

Aspek Independensi Independence Aspect	Agus Santoso	Danang Parikesit	Pardiman	Ricky Silaen	Hidayat Amir	J. Eko Kunriawan	Mirna Kurniawati	Anisa Damayati
Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi No financial relationship with the Board of Commissioners and the Board of Directors	✓	✓	✓	✓	✓	✓	✓	✓
Tidak memiliki hubungan kepengurusan di perusahaan, anak perusahaan, maupun perusahaan afiliasi No management relationship in the company, subsidiaries, or affiliated companies	✓	✓	✓	✓	✓	✓	✓	✓
Tidak memiliki hubungan kepemilikan saham di perusahaan No share ownership in the company	✓	✓	✓	✓	✓	✓	✓	✓

Aspek Independensi Independence Aspect	Agus Santoso	Danang Parikesit	Pardiman	Ricky Silaen	Hidayat Amir	J. Eko Kunriawan	Mirna Kurniawati	Anisa Damayati
Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit No family relationship with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee	✓	✓	✓	✓	✓	✓	✓	✓
Tidak menjabat sebagai pengurus partai politik, pejabat dan Pemerintah Not serving as a political party official, government official, or civil servant	✓	✓	✓	✓	✓	✓	✓	✓

Tugas, Tanggung Jawab, dan Wewenang

Dalam menjalankan fungsinya, Komite Nominasi dan Remunerasi memiliki tugas dan tanggung jawab paling sedikit meliputi:

1. Melakukan tinjauan secara berkala atas sistem manajemen talenta serta pengawasan dan evaluasi atas pelaksanaannya;
2. Melakukan evaluasi terhadap sistem dan prosedur pengklasifikasian talenta yang dilakukan oleh Direksi;
3. Melakukan validasi dan kalibrasi atas talenta terseleksi (*selected talent*), untuk menghasilkan daftar talenta ternominasi (*nominated talent*) yang dinominasikan oleh Dewan Komisaris kepada RUPS;
4. Melakukan evaluasi terhadap calon wakil Perusahaan yang akan diusulkan sebagai anggota Direksi atau anggota Dewan Komisaris Anak Perusahaan, sebelum diajukan kepada RUPS;
5. Melakukan evaluasi atas usulan KPI individu anggota Direksi;
6. Menyiapkan usulan sistem evaluasi kinerja individu bagi anggota Direksi dan/atau anggota Dewan Komisaris;
7. Menyiapkan usulan program pengembangan bagi anggota Direksi dan/atau anggota Dewan Komisaris;
8. Melakukan evaluasi atas kebijakan remunerasi bagi karyawan yang membutuhkan persetujuan/tanggapan dari Dewan Komisaris;
9. Melakukan evaluasi atas usulan Direksi mengenai struktur organisasi Perusahaan.

Duties, Responsibilities, and Authorities

In carrying out its functions, the Nomination and Remuneration Committee has at least the following duties and responsibilities:

1. Conducting periodic reviews of the talent management system and supervising and evaluating its implementation;
2. Evaluating the talent classification system and procedures implemented by the Board of Directors;
3. Validating and calibrating selected talent to produce a list of nominated talent to be nominated by the Board of Commissioners to the GMS;
4. Evaluating candidates for the Company who will be proposed as members of the Board of Directors or members of the Board of Commissioners of Subsidiaries, before being submitted to the GMS;
5. Evaluating the proposed individual KPIs of members of the Board of Directors;
6. Preparing proposals for an individual performance evaluation system for members of the Board of Directors and/or members of the Board of Commissioners;
7. Preparing development program proposals for members of the Board of Directors and/or members of the Board of Commissioners;
8. Evaluating remuneration policies for employees that require approval/response from the Board of Commissioners;
9. Evaluating the Board of Directors' proposals regarding the Company's organizational structure.

Dalam melaksanakan tugas dan tanggung jawabnya, Dewan Komisaris memberikan kewenangan kepada Komite Nominasi dan Remunerasi sebagai berikut:

1. Mengakses seluruh informasi dan sumber daya Perusahaan yang relevan terkait dengan tugas dan fungsi Komite Nominasi dan Remunerasi;
2. Melakukan komunikasi dengan unit kerja untuk fungsi antara lain sumber daya manusia, strategi, operasional, dan bisnis, serta fungsi lainnya yang diperlukan, untuk memperoleh data, informasi, serta klarifikasi dalam rangka pelaksanaan fungsi Nominasi dan Remunerasi;
3. Melibatkan pihak independen seperti konsultan atau tenaga ahli di luar anggota Komite Nominasi dan Remunerasi yang diperlukan untuk membantu pelaksanaan tugasnya dengan biaya Perusahaan (jika diperlukan);
4. Memberikan saran, pendapat, dan masukan kepada Manajemen terkait penyempurnaan sistem Manajemen Sumber Daya Manusia (SDM)/Talenta, sistem evaluasi kinerja, program pengembangan, sistem Nominasi dan Remunerasi, serta sistem atau mekanisme lainnya berkenaan dengan Nominasi dan Remunerasi;
5. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

RAPAT KOMITE NOMINASI DAN REMUNERASI

Kebijakan Rapat

1. Komite Nominasi dan Remunerasi sekurang-kurangnya mengadakan rapat sekali dalam 3 (tiga) bulan untuk menyelesaikan Program Kerja Komite Nominasi dan Remunerasi;
2. Apabila diperlukan, Komite dapat mengundang pihak lain yang terkait dengan materi rapat untuk hadir dalam rapat dengan sepengetahuan anggota Direksi terkait;
3. Rapat Komite dipimpin oleh Ketua Komite. Apabila Ketua Komite berhalangan hadir maka rapat dipimpin oleh anggota yang paling senior dalam Komite Nominasi dan Remunerasi. Bilamana rapat tidak dapat dihadiri oleh Ketua dan atau anggota senior rapat dianggap batal;
4. Pemanggilan rapat dilakukan oleh Ketua Komite;
5. Pemanggilan rapat dilakukan sekurang-kurangnya 7 (tujuh) hari dan dalam hal mendesak minimum 2 (dua) hari sebelum

In carrying out its duties and responsibilities, the Board of Commissioners grants the following authority to the Nomination and Remuneration Committee:

1. Accessing all Company information and resources relevant to the duties and functions of the Nomination and Remuneration Committee;
2. Communicating with work units for functions including human resources, strategy, operations, and business, as well as other necessary functions, to obtain data, information, and clarification in the context of performing the Nomination and Remuneration functions;
3. Involving independent parties such as consultants or experts outside the Nomination and Remuneration Committee as necessary to assist in the performance of its duties at the Company's expense (if necessary);
4. Providing advice, opinions, and input to Management regarding improvements to the Human Resources (HR)/Talent Management system, performance evaluation system, development programs, Nomination and Remuneration system, and other systems or mechanisms related to Nomination and Remuneration;
5. Exercising other authorities granted by the Board of Commissioners.

NOMINATIONS AND REMUNERATION COMMITTEE MEETINGS

Meeting Policy

1. The Nominations and Remuneration Committee shall hold at least one meeting every three months to complete the Work Program of the Nominations and Remuneration Committee;
2. If necessary, the Committee may invite other parties related to the meeting agenda to attend the meeting with the knowledge of the relevant members of the Board of Directors;
3. Committee meetings shall be chaired by the Committee Chair. If the Committee Chair cannot attend, the meeting shall be chaired by the most senior Nomination and Remuneration Committee member. If the Chair and/or senior members are unable to attend, the meeting shall be deemed canceled;
4. Meetings shall be convened by the Committee Chair;
5. Meetings shall be convened at least seven days and, in urgent cases, at least two days before the date of the meeting, stating the day,

tanggal rapat, dengan mencantumkan hari, tanggal, jam, tempat dan agenda rapat yang akan dibicarakan dan diadakan di tempat kedudukan Perusahaan atau di tempat lain di wilayah RI yang disepakati;

6. Keputusan rapat Komite yang menurut ketua rapat bersifat strategis baru berlaku efektif jika telah diputuskan oleh rapat Dewan Komisaris;
7. 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;
8. Setiap anggota Komite diberi kebebasan seluas-luasnya untuk menyampaikan pendapat profesionalnya dalam pembahasan setiap agenda rapat tanpa intervensi siapa pun;
9. Setiap anggota Komite menyampaikan persetujuan atau keberatan dan/atau usul perbaikan atas Risalah Rapat dimaksud dalam jangka waktu 3 (tiga) hari terhitung sejak tanggal pengiriman Risalah Rapat;
10. Setiap anggota Komite berhak menerima salinan Risalah Rapat meskipun yang bersangkutan tidak hadir dalam rapat tersebut;
11. Kehadiran anggota Komite dalam rapat, dilaporkan dalam laporan triwulanan dan laporan tahunan Komite;
12. Jumlah rapat serta jumlah kehadiran masing-masing anggota Komite dalam rapat serta laporan singkat Komite yang memuat isu-isu penting yang dibicarakan oleh Komite harus diungkapkan dalam Laporan Tahunan (*Annual Report*). Rapat Komite Nominasi dan Remunerasi diselenggarakan sesuai dengan kebutuhan Perusahaan, sekurang-kurangnya dilaksanakan 4 (empat) kali dalam setahun. Pengambilan keputusan rapat Komite Nominasi dan Remunerasi dilakukan berdasarkan musyawarah mufakat atau suara terbanyak. Hasil rapat Komite Nominasi dan Remunerasi dituangkan dalam suatu risalah rapat yang ditandatangani oleh seluruh anggota Komite dan dikomunikasikan dengan baik.

Realisasi

Sepanjang tahun 2024, Komite Nominasi dan Remunerasi telah melangsungkan rapat sebanyak 15 kali dengan agenda dan frekuensi kehadiran sebagai berikut:

date, time, place, and agenda of the meeting to be discussed and held at the Company's registered office or another location within the territory of the Republic of Indonesia as agreed;

6. Decisions of the Committee meeting which, according to the chairperson of the meeting, are strategic shall only become effective if they are decided by a Board of Commissioners meeting;
7. Everything discussed and decided at the Committee meeting, including dissenting opinions, shall be recorded in the Minutes of the Meeting and signed by all members of the Committee present as valid evidence of the decisions taken at the meeting;
8. Each Committee member shall be given full freedom to express their professional opinions in the discussion of each meeting agenda without interference from anyone;
9. Each Committee member shall submit their approval or objection and/or proposed improvements to the Minutes of the Meeting within three days from the date of delivery of the Minutes of the Meeting;
10. Each Committee member is entitled to receive a copy of the Meeting Minutes even if they were not present at the meeting;
11. The Committee members' attendance at meetings shall be reported in the Committee's quarterly and annual reports;
12. The number of meetings, the attendance of each Committee member at the meetings, and a brief report of the Committee containing important issues discussed by the Committee must be disclosed in the Annual Report. Meetings of the Nomination and Remuneration Committee shall be held as required by the Company at least four times a year. Decisions of the Nomination and Remuneration Committee meetings shall be made based on consensus or majority vote. The results of the Nomination and Remuneration Committee meetings shall be recorded in minutes signed by all Committee members and communicated properly.

Realization

Throughout the year 2024, the Nomination and Remuneration Committee has held 15 meetings with the following agenda and attendance frequency:

Nama Name	**Jabatan** Position	**Jumlah Rapat** Total Meeting	**Kehadiran** Attendance	**Persentase (%)** Percentage (%)
Agus Santoso	Ketua Komite Nominasi dan Remunerasi Chairman of the Nomination and Remuneration Committee	15	15	**100,00**
Danang Parikesit	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	15	15	**100,00**
Pardiman	Wakil Ketua Komite Nominasi dan Remunerasi Nominasi dan Remunerasi	15	15	**100,00**
Ricky Silaen	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	15	15	**100,00**
Hidayat Amir	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	15	15	**100,00**
J. Eko Kurniawan*	Wakil Ketua Komite Nominasi dan Remunerasi Deputy Chair of the Nomination and Remuneration Committee	3	3	**100,00**
Mirna Kurniawati	Anggota Komite Nominasi dan Remunerasi Member of the Nomination and Remuneration Committee	15	15	**100,00**
Anisa Damayati**	Anggota Komite Nominasi dan Remunerasi Member of the Nomination and Remuneration Committee	3	3	**100,00**

* **Baru menjabat pada 28 November 2024 |** Newly appointed on November 28, 2024
** **Baru menjabat pada 2 Desember 2024 |** Newly appointed on December 2, 2024

Agenda Rapat
Meeting Agenda

No.	**Tanggal** Date	**Agenda** Agenda
1.	30 Juli 2024 July 30, 2024	1. Capaian Dewan Komisaris s.d. Juli 2024; 2. Rencana Kunjungan dan *In-House Training* Komite Dewan Komisaris; 3. Ringkasan Hasil Pembahasan Rapat Dewan Komite Dewan Komisaris dan *Review* Materi Rapat Gabungan. 1. Board of Commissioners' Achievements until July 2024; 2. Plan of Visits and In-House Training of the Board of Commissioners Committee; 3. Summary of the Board of Commissioners Committee Meeting Discussion Results and Review of Joint Meeting Materials.
2.	20 Agustus 2024 August 20, 2024	1. *Review* Capaian Kontrak Manajemen IAS per Juli 2024 dan Strategi Pengembangan SDM IAS Group; 2. Penerapan Manajemen Risiko per Juli 2024 dan *Review* ESG IAS; 3. Capaian Laporan Keuangan IAS per Juli 2024 dan Prognosa Agustus 2024 serta Piutang Usaha dan *Update* Implementasi Tim Penagihan "Progres Tindak Lanjut Temuan dan Rekomendasi Audit IAS". 1. Review of IAS Management Contract Achievements until July 2024 and IAS Group HR Development Strategy; 2. Implementation of Risk Management until July 2024 and IAS ESG Review; 3. Achievement of IAS Financial Statement until July 2024 and Prognosis for August 2024, as well as Accounts Receivable and Update on the Implementation of the Collection Team "Progress of Follow-up to IAS Audit Findings and Recommendations".

No.	Tanggal Date	Agenda Agenda
3.	27 Agustus 2024 August 27, 2024	*Summary* Hasil Rapat Komite dan Materi Rapat Gabungan. Summary of Committee Meeting Results and Joint Meeting Materials.
4.	9 September 2024 September 9, 2024	1. Gambaran Asumsi Proyeksi Makro Ekonomi Tahun 2025; 2. Pembahasan Usulan RKAP Tahun 2025. 1. Overview of Macroeconomic Projection Assumptions for 2025; 2. Discussion of the 2025 RKAP Proposal.
5.	17 September 2024 September 17, 2024	1. Capaian KPI/Kontrak Manajemen per Agustus 2024; 2. *Progress* Penyelesaian Kasus Karyawan di Denpasar; 3. *Placement* dan Pelaksanaan *Asessment Talent*. 1. KPI/Management Contract Achievements until August 2024; 2. Progress in Resolving Employee Cases in Denpasar; 3. Placement and Implementation of Talent Assessment.
6.	23 September 2024 September 23, 2024	1. Laporan Manajemen IAS per September 2024 meliputi Kinerja Laporan Keuangan dan Upaya Penurunan Biaya Penyusutan IAS Group; 2. *Update* Manajemen Risiko dan Progres MnA IAS Group; 3. Progres Hubungan Industrial di Denpasar dan Paparan Awal tentang IAS Academy; 4. Kinerja Kontrak Manajemen IAS Per Agustus 2024. 1. IAS Management Report as of September 2024, including Financial Statement Performance and Efforts to Reduce IAS Group Depreciation Costs; 2. Update on Risk Management and IAS Group M&A Progress; 3. Industrial Relations Progress in Denpasar and Initial Presentation on IAS Academy; 4. IAS Management Contract Performance until August 2024.
7.	16 Oktober 2024 October 16, 2024	1. *Progress* STO IAS *End-State*; 2. *Progress* Program Pelatihan dan Pengembangan SDM selama mas M&A. 1. Progress of IAS End-State STO; 2. Progress of Human Resources Training and Development Program during the M&A period.
8.	23 Okotber 2024 October 23, 2024	Penyelesaian Hubungan Industrial dan Denpasar dan Lombok. Industrial Relations Settlement in Denpasar and Lombok.
9.	29 Oktober 2024 October 29, 2024	1. Laporan Keuangan dan *Update* Manajemen Risiko IAS per September dan Prognosa Oktober 2024; 2. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group; 3. *Update Progress* M&A IAS Group; 4. *Update Progress* STO IAS End State dan Rencana Pengembangan SDM di IAS Group; 5. Lain-Lain. 1. IAS Financial Statement and Risk Management Update until September and October 2024 Prognosis; 2. Update on Follow-up Progress of IAS Group Audit Findings & Recommendations; 3. Update on IAS Group M&A Progress; 4. Update on IAS End State STO Progress and HR Development Plan at IAS Group; 5. Others.
10.	14 November 2024 November 14, 2024	1. Capaian KPI/Kontrak Manajemen per Oktober 2024; 2. *Update* STO *End-State*. 1. KPI/Management Contract Achievements until October 2024; 2. Update on End-State STO.
11.	19 November 2024 November 19, 2024	1. Rencana *Placement* Posisi Struktural dari *Talent* IAS Group; 2. *Update* Pelatihan SDM (Khusus *Frontliner*) IAS Group 2024. 1. Structural Position Placement Plan for IAS Group Talent; 2. Update on Human Resources Training (Frontline Staff Only) for IAS Group 2024.
12.	26 November 2024 November 26, 2024	1. Internal *Control Over Financial Reporting* (ICOFR); 2. Kinerja Capaian Kontrak Manajemen IAS per Oktober 2024; 3. Prognosa Kinerja s.d. Desember 2024; 4. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group. 5. *Update* Manajemen Risiko & M&A IAS Group; 6. *Update Progress* STO IAS *End State*; 7. *Placement* Posisi Struktural dari Talent IAS Group; 8. *Update* Pelatihan SDM (khusus *Frontliner*) IAS Group; 9. Lain-lain.

No.	Tanggal Date	Agenda Agenda
		1. Internal Control Over Financial Reporting (ICOFR); 2. Performance of IAS Management Contract Achievement until October 2024; 3. Performance Prognosis until December 2024; 4. Update on Follow-up Progress of IAS Group Audit Findings & Recommendations. 5. Update on IAS Group Risk Management & M&A; 6. Update on IAS End State STO Progress; 7. Placement of Structural Positions for IAS Group Talent; 8. Update on IAS Group HR Training (Frontliner only); 9. Others.
13.	5 Desember 2024 December 5, 2024	1. *Job Profile* dan RACI Matrix STO Transisi; 2. *Update* Harmonisasi Remunerasi yang telah dilaksanakan IAS; 3. Kebijakan Manajemen atas SDM status *outsourcing* di IAS Group. 1. Job Profile and RACI Matrix for STO Transition; 2. Update on Remuneration Harmonization implemented by IAS; 3. Management Policy on Outsourced Human Resources in the IAS Group.
14.	10 Desember 2024 December 10, 2024	1. *Update* Realisasi *Management* Talenta dan Program Pengembangan *Talent* IAS; 2. *Update* Realisasi Program Pelatihan Seluruh Karyawan IAS Group. 1. Update on the Implementation of Talent Management and Talent Development Programs at IAS; 2. Update on the Implementation of Training Programs for All IAS Group Employees;
15.	17 Desember 2024 December 17, 2024	1. Pisah Sambut Anggota Komite Nominasi dan Remunerasi. 2. Update Progress Pekerjaan Audit Laporan Keuangan 2024: a. Prognosa Laba Rugi Desember 2024. 3. Evaluasi Usulan RKAP 2025. 4. Evaluasi Usulan RJP 2025-2029. 5. Lain-lain: a. Pembagian Tugas Dekom (Pairing Direksi, Komite); b. Jadwal Posko Nataru; c. Usulan Acara Workshop Dekom IAS Group. 1. Farewell and Welcome for Members of the Nomination and Remuneration Committee. 2. Update on Progress of Audit Work on Financial Statement 2024: a. December 2024 Profit and Loss Prognosis. 3. Evaluation of Proposed 2025 RKAP. 4. Evaluation of Proposed 2025-2029 RJP. 5. Others: a. Division of Duties of the Board of Commissioners (Pairing of Directors, Committee); b. Nataru Post Schedule; c. Proposed IAS Group Board of Commissioners Workshop Event.

PELATIHAN DAN PENGEMBANGAN KOMPETENSI

Perusahaan memberikan kesempatan kepada anggota Komite Nominasi dan Remunerasi untuk mengikuti program pelatihan dan pengembangan kompetensi. Sepanjang tahun 2024, anggota Komite Nominasi dan Remunerasi InJourney Aviation Services yang bukan Dewan Komisaris telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

COMPETENCY TRAINING AND DEVELOPMENT

The Company provides opportunities for members of the Nomination and Remuneration Committee to participate in competency training and development programs. Throughout 2024, members of the Nomination and Remuneration Committee of InJourney Aviation Services who are not members of the Board of Commissioners have participated in the following competency training and development programs:

Nama Name	Program yang Diikuti Participated Program	Penyelenggara Organizer	Waktu Time	Tempat Venue
Mirna Kuniawati	Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP)	Badan Nasional Sertifikasi Profesi National Profession Standardization Agency	21-22 November 2024 November 21-22, 2024	Jakarta, Indonesia
Anisa Damayati	-	-	-	-

PELAKSANAAN TUGAS KOMITE NOMINASI DAN REMUNERASI

Pada tahun 2024, Komite Nominasi dan Remunerasi PT Integrasi Aviasi Solusi ("IAS") telah melaksanakan tugas sebagai berikut:

1. Komite Nominasi dan Remunerasi menghadiri 15 kali rapat dengan tingkat kehadiran 100%;
2. Selama tahun 2024, Komite Nominasi dan Remunerasi telah melakukan tinjauan secara berkala atas sistem Manajemen Talenta Perusahaan serta pengawasan dan evaluasi atas pelaksanaannya;
3. Melakukan evaluasi terhadap sistem dan prosedur pengklasifikasian talenta (*talent classification*) yang dilakukan oleh Direksi;
4. Melakukan validasi dan kalibrasi atas Talenta Terseleksi (*Selected Talent*) untuk menghasilkan daftar Talent Ternominasi (*Nominated Talent*) yang dinominasikan oleh Dewan Komisaris kepada RUPS;
5. Melakukan evaluasi terhadap calon wakil Perusahaan yang akan diusulkan sebagai anggota Direksi atau anggota Dewan Komisaris anak perusahaan, sebelum diajukan kepada RUPS;
6. Melakukan evaluasi atas usulan KPI Individu anggota Direksi;
7. Menyiapkan usulan sistem evaluasi kinerja individu bagi anggota Direksi dan/atau anggota Dewan Komisaris;
8. Menyiapkan usulan program pengembangan bagi anggota Direksi dan/atau anggota Dewan Komisaris;
9. Melakukan evaluasi atas kebijakan remunerasi bagi karyawan yang membutuhkan persetujuan/tanggapan Dewan Komisaris;
10. Memberikan evaluasi atas usulan Direksi mengenai struktur organisasi Perusahaan.

Selanjutnya, telah dilakukan Evaluasi Kinerja Komite Nominasi dan Remunerasi Tahun 2024 berdasarkan aspek Kinerja terhadap parameter hasil pekerjaan tercapai sesuai target, aktif dalam kegiatan Dewan Komisaris, dan memiliki pengetahuan yang dibutuhkan, termasuk penilaian terhadap aspek Perilaku *Core Values* AKHLAK. Berdasarkan hasil penilaian Dewan Komisaris terhadap aspek dan parameter tersebut, Anggota Komite Nominasi dan Remunerasi dinilai Cakap untuk melaksanakan tugas dan kewajibannya.

IMPLEMENTATION OF NOMINATION AND REMUNERATION COMMITTEE DUTIES

In 2024, the Nomination and Remuneration Committee of PT Integrasi Aviasi Solusi (IAS) carried out the following tasks:

1. The Nomination and Remuneration Committee attended 15 meetings with 100% attendance;
2. In 2024, the Nomination and Remuneration Committee conducted regular reviews of the Company's Talent Management System and monitored and evaluated its implementation;
3. Conducted an evaluation of the talent classification system and procedures implemented by the Board of Directors;
4. Validated and calibrated the Selected Talent to produce a list of Nominated Talent to be nominated by the Board of Commissioners to the General Meeting of Shareholders;
5. Evaluated candidates for the Company who will be proposed as members of the Board of Directors or members of the Board of Commissioners of subsidiaries, before being submitted to the GMS;
6. Evaluated the proposed Individual KPIs of members of the Board of Directors;
7. Prepared proposals for an individual performance evaluation system for members of the Board of Directors and/or members of the Board of Commissioners;
8. Prepared proposals for development programs for members of the Board of Directors and/or members of the Board of Commissioners;
9. Evaluated remuneration policies for employees that require approval/response from the Board of Commissioners;
10. Evaluated proposals from the Board of Directors regarding the Company's organizational structure.

Furthermore, the Nomination and Remuneration Committee's Performance Evaluation for 2024 has been conducted based on performance aspects, including work results achieved in line with targets, active participation in Board of Commissioners activities, and possession of the required knowledge, as well as an assessment of the AKHLAK Core Values behavior aspects. Based on the Board of Commissioners' assessment of these aspects and parameters, the Nomination and Remuneration Committee members are deemed competent to perform their duties and responsibilities.

Komite Manajemen Risiko dan Tata Kelola Perusahaan

Risk Management and Corporate Governance Committee

Dewan Komisaris membentuk Komite Manajemen Risiko dan Tata Kelola Perusahaan sebagai organ pendukung dalam melaksanakan pengawasan seluruh kegiatan yang berkaitan dengan manajemen risiko dan tata kelola perusahaan.

PIAGAM KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

Pada tahun 2024, Komite Manajemen Risiko dan Tata Kelola Perusahaan telah menyusun Piagam Komite yang ditetapkan oleh Dewan Komisaris pada tanggal 1 Maret 2024, sebagaimana telah diubah melalui Keputusan Dewan Komisaris tanggal 26 Juli 2024.

Piagam tersebut, antara lain memuat:
1. Pendahuluan;
2. Landasan Hukum;
3. Maksud dan Tujuan Umum;
4. Tugas, Tanggung Jawab, dan Wewenang;
5. Tata Cara dan Prosedur Kerja;
6. Kebijakan Penyelenggaraan Rapat dan Dokumen Kajian/Evaluasi;
7. Pengukuran Kinerja;
8. Penutup.

KOMPOSISI KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

Anggota Komite Manajemen Risiko dan Tata Kelola Perusahaan diangkat dan diberhentikan oleh Dewan Komisaris. Masa jabatan Komite Manajemen Risiko dan Tata Kelola Perusahaan dapat berlangsung selama 3 (tiga) tahun dan dapat diangkat kembali untuk paling lama 2 (dua) tahun masa jabatan, dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikannya sewaktu-waktu.

The Board of Commissioners established the Risk Management and Corporate Governance Committee as a supporting body to supervise all risk management and corporate governance activities.

RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE CHARTER

In 2024, the Risk Management and Corporate Governance Committee prepared a Charter approved by the Board of Commissioners on March 1, 2024, as amended by the Board of Commissioners' Resolution dated July 26, 2024.

The Charter includes, among other things:
1. Introduction;
2. Legal Basis;
3. General Purpose and Objectives;
4. Duties, Responsibilities, and Authorities;
5. Work Procedures and Processes;
6. Policies for Conducting Meetings and Review/ Evaluation Documents;
7. Performance Measurement;
8. Closing.

COMPOSITION OF THE RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE

Risk Management and Corporate Governance Committee members are appointed and dismissed by the Board of Commissioners. The term of office of the Risk Management and Corporate Governance Committee is three years and may be reappointed for a maximum of two years, without prejudice to the right of the Board of Commissioners to dismiss them at any time.

Nama Name	Jabatan Position	Dasar Pengangkatan Appointment Basis	Periode Jabatan Term of Office
Ricky Silaen	Ketua Chairman	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/V/2024/0078 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/V/2024/0078	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Hidayat Amir	Wakil Ketua Deputy Chair	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/VII/2024/105 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/VII/2024/105	Masa Jabatan sebagai Anggota Dewan Komisaris Berakhir Term of Office as a Board of Commissioners Member Ends
Piter Abdullah	Anggota Member	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023	1 Februari 2024-31 Januari 2027 February 1, 2024-January 31, 2027
Tatang Yuliono	Anggota Member	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023	1 Februari 2024-31 Januari 2027 February 1, 2024-January 31, 2027

PROFIL KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

PROFILE OF THE RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE

Ricky Silaen

Ketua Komite Manajemen Risiko dan Tata Kelola Perusahaan
Chairman of the Risk Management and Corporate Governance Committee

Profil lengkap disajikan pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan ini.
The complete profile is available in the "Company Profile" section of this Annual Report.

Hidayat Amir

Wakil Ketua Komite Manajemen Risiko dan Tata Kelola Perusahaan
Deputy Chair of the Risk Management and Corporate Governance Committee

Profil lengkap disajikan pada bab "Profil Perusahaan" yang terdapat dalam Laporan Tahunan ini.
The complete profile is available in the "Company Profile" section of this Annual Report.

Piter Abdullah

Anggota Komite Manajemen Risiko dan Tata Kelola Perusahaan
Member of the Risk Management and Corporate Governance Committee

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Jakarta, Indonesia Jakarta, Indonesia
Usia Age	58 Tahun pada Tahun Buku 2024 58 years old per 2024 fiscal year

Periode dan Dasar Hukum Pengangkatan Period and Legal Basis of Appointment	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023
Riwayat Pendidikan Educational Background	• Doktor Ekonomi dari Universitas Indonesia (2010) • Magister Ekonomi Pembangunan dari International University of Japan, Urasa, Jepang (2000) • Sarjana Manajemen dari Universitas Gadjah Mada (1993) • Doctor of Economics from the University of Indonesia (2010) • Master of Development Economics from the International University of Japan, Urasa, Japan (2000) • Bachelor of Management from Gadjah Mada University (1993)
Riwayat Pekerjaan Work Experience	• Anggota Badan Supervisi Bank Indonesia (2023-sekarang) • Executive Director Segara Research Institute (2022-sekarang) • Research Director di Center for Reform on Economics (CORE) Indonesia (2017-2022 • Working Group Member on Industry and Trade di Komite Ekonomi dan Industri Indonesia (KEIN) (2017-2019) • Research Advisor Lembaga Penjamin Simpanan (LPS) Indonesia (2018-2019) • Deputy Director, Economics and Monetary Policy Department Bank Indonesia (2011-2017) • Member of the Supervisory Board of Bank Indonesia (2023-present) • Executive Director of Segara Research Institute (2022-present) • Research Director at the Center for Reform on Economics (CORE) Indonesia (2017–2022) • Working Group Member on Industry and Trade at the Indonesian Economic and Industry Committee (KEIN) (2017–2019) • Research Advisor at the Indonesian Deposit Insurance Corporation (LPS) (2018-2019) • Deputy Director, Economics and Monetary Policy Department at Bank Indonesia (2011-2017)
Rangkap Jabatan Concurrent Positions	• Anggota Badan Supervisi Bank Indonesia (2023-sekarang) • Executive Director Segara Research Institute (2022-sekarang) • Member of the Supervisory Board of Bank Indonesia (2023-present) • Executive Director of Segara Research Institute (2022-present)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

Tatang Yuliono

Anggota Komite Manajemen Risiko dan Tata Kelola Perusahaan
Member of the Risk Management and Corporate Governance Committee

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Bogor, Jawa Barat Bogor, West Java
Usia Age	53 Tahun pada Tahun Buku 2024 53 years old per 2024 fiscal year
Periode dan Dasar Hukum Pengangkatan Period and Legal Basis of Appointment	SK Dewan Komisaris PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023 Decree of the Board of Commissioners of PT Integrasi Aviasi Solusi No. IAS.03/DKM/II/2024/023
Riwayat Pendidikan Educational Background	• Magister Manajemen dari STIM LPMI (2006) • Sarjana Ilmu Administrasi Negara, STIA Mandala Indonesia (2003) • Diploma III Keuangan Spesialisasi Bea dan Cukai, Sekolah Tinggi Akuntansi Negara (1993) • Master of Management from STIM LPMI (2006) • Bachelor of Public Administration, STIA Mandala Indonesia (2003) • Diploma III in Finance, specializing in Customs and Excise, State College of Accountancy (1993)

Riwayat Pekerjaan Work Experience	• Asisten Deputi Fasilitasi Perdagangan di Kementerian Koordinator Bidang Perekonomian (2022-2023) • Kepala Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya A, Bogor, Jawa Barat di Direktorat Jenderal Bea dan Cukai, Kementerian Keuangan (2019-2020) • Kepala Subdirektorat Tempat Penimbunan Berikat, Jakarta di Direktorat Jenderal Bea dan Cukai, Kementerian Keuangan (2015-2019) • Kepala Kantor Pengawasan dan Pelayanan Bea dan Cukai Jayapura di Direktorat Jenderal Bea dan Cukai, Kementerian Keuangan (2010-2014) • Kepala Seksi Unit Pengawasan di Pasuruan, Bogor, serta Kantor Pusat Direktorat Jenderal Bea dan Cukai dan Kasubbag Tata Usaha pada Unit Audit di, Direktorat Jenderal Bea dan Cukai, Kementerian Keuangan (2006-2010) • Assistant Deputy for Trade Facilitation at the Coordinating Ministry for Economic Affairs (2022-2023) • Head of Customs Supervision and Service Office Intermediate A Type, Bogor, West Java at the Directorate General of Customs and Excise, Ministry of Finance (2019-2020) • Head of Subdirectorate of Bonded Stockpile, Jakarta at the Directorate General of Customs and Excise, Ministry of Finance (2015-2019) • Head of Jayapura Customs Supervision and Service Office at the Directorate General of Customs and Excise, Ministry of Finance (2010-2014) • Section Head of the Supervision Unit in Pasuruan, Bogor, as well as the Head Office of the Directorate General of Customs and Excise and Head of the Administration Subdivision in the Audit Unit at, Directorate General of Customs and Excise, Ministry of Finance (2006-2010)
Rangkap Jabatan Concurrent Positions	Deputi Bidang Tata Niaga dan Distribusi Pangan di Kementerian Koordinator di Kementerian Koordinator Bidang Pangan Republik Indonesia (sejak 2024) Deputy for Food Administration and Distribution at the Coordinating Ministry for Food (since 2024)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

INDEPENDENSI KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

Seluruh anggota Komite Manajemen Risiko dan Tata Kelola Perusahaan tidak memiliki hubungan keuangan, kepengurusan, kepemilikan saham dan/atau hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau Pemegang Saham Pengendali atau hubungan dengan Perusahaan, yang dapat mempengaruhi kemampuannya bertindak independen.

INDEPENDENCE OF THE RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE

All members of the Risk Management and Corporate Governance Committee are independent and have no financial, management, share ownership, and/or family relationships with the Board of Commissioners, the Board of Directors, and/or Controlling Shareholders or relationships with the Company that could affect their ability to act independently.

Aspek Independensi Independence Aspect	Ricky Silaen	Hidayat Amir	Piter Abdullah	Tatang Yuliono
Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi No financial relationship with the Board of Commissioners and the Board of Directors	✓	✓	✓	✓
Tidak memiliki hubungan kepengurusan di perusahaan, anak perusahaan, maupun perusahaan afiliasi No management relationship in the company, subsidiaries, or affiliated companies	✓	✓	✓	✓
Tidak memiliki hubungan kepemilikan saham di perusahaan No share ownership in the company	✓	✓	✓	✓

Aspek Independensi Independence Aspect	Ricky Silaen	Hidayat Amir	Piter Abdullah	Tatang Yuliono
Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite Audit No family relationship with the Board of Commissioners, Board of Directors, and/or fellow members of the Audit Committee	✓	✓	✓	✓
Tidak menjabat sebagai pengurus partai politik, pejabat dan Pemerintah Not serving as a political party official, government official, or civil servant	✓	✓	✓	✓

TUGAS DAN TANGGUNG JAWAB KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

Dalam menjalankan fungsi berkenaan dengan Manajemen Risiko dan Tata Kelola Perusahaan, Komite Manajemen Risiko dan Tata Kelola Perusahaan memiliki tugas dan tanggung jawab paling sedikit meliputi:

1. Melakukan pemantauan dan penelaahan terhadap laporan manajemen risiko dan laporan lainnya terkait penerapan manajemen risiko baik di Perusahaan maupun anak usaha Perusahaan;
2. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan dan strategi manajemen risiko baik di Perusahaan maupun anak usaha Perusahaan;
3. Memberikan rekomendasi kepada Dewan Komisaris atas hal yang mendukung efektivitas penerapan manajemen risiko dan kesesuaian antara kebijakan manajemen risiko baik di Perusahaan maupun anak usaha Perusahaan;
4. Melakukan evaluasi kebijakan tata kelola terintegrasi dan melakukan pemantauan dan evaluasi atas kesesuaian kebijakan tata kelola terintegrasi Perusahaan atau anak usaha Perusahaan;
5. Melakukan evaluasi pelaksanaan tata kelola terintegrasi, paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi;
6. Memberikan rekomendasi kepada Dewan Komisaris untuk penyempurnaan kebijakan tata kelola terintegrasi;

DUTIES AND RESPONSIBILITIES OF THE RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE

In performing its functions related to Risk Management and Corporate Governance, the Risk Management and Corporate Governance Committee has at least the following duties and responsibilities:

1. Monitoring and reviewing risk management reports and other reports related to the implementation of risk management both within the Company and its subsidiaries;
2. Monitoring and evaluating the compliance of risk management policies and strategies at the Company and its subsidiaries;
3. Providing recommendations to the Board of Commissioners on matters that support the effectiveness of risk management implementation and the compliance of risk management policies at the Company and its subsidiaries;
4. Evaluating integrated governance policies and monitoring and evaluating the compliance of integrated governance policies of the Company or its subsidiaries;
5. Evaluating the implementation of integrated governance, at least through an assessment of the adequacy of internal controls and the implementation of integrated compliance functions;
6. Provide recommendations to the Board of Commissioners for improvements to integrated governance policies;

7. Melaksanakan penugasan lain sesuai permintaan Dewan Komisaris, yang sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar, keputusan Rapat Umum Pemegang Saham, Pedoman Tata Tertib Kerja dewan komisaris, dan Piagam Komite Manajemen Risiko dan Tata Kelola.

RAPAT KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

Kebijakan Rapat

1. Komite Manajemen Risiko dan Tata Kelola Perusahaan harus melaksanakan rapat komite sekurang-kurangnya 1 (satu) kali dalam sebulan;
2. Undangan rapat Komite Manajemen Risiko dan Tata Kelola Perusahaan dengan pejabat 1 (satu) tingkat di bawah Direksi ditandatangani oleh Ketua Komite atau Wakil Ketua Komite atau salah satu anggota komite atau Sekretaris Dewan Komisaris;
3. Undangan rapat internal Komite Manajemen Risiko dan Tata Kelola Perusahaan ditandatangani oleh Ketua Komite Manajemen Risiko dan Tata Kelola Perusahaan;
4. Undangan rapat Komite Manajemen Risiko dan Tata Kelola Perusahaan dengan komite lainnya ditandatangani oleh Ketua Komite Manajemen Risiko dan Tata Kelola Perusahaan dan komite lain (jika ada);
5. Rapat sah dan dapat mengambil keputusan apabila dihadiri sekurang-kurangnya ½ (setengah) dari jumlah Komite Manajemen Risiko dan Tata Kelola Perusahaan yang dihadiri oleh Ketua Manajemen Risiko dan Tata Kelola Perusahaan.

Sepanjang tahun 2024, Komite Manajemen Risiko dan Tata Kelola Perusahaan telah melangsungkan rapat sebanyak 15 kali dengan agenda dan frekuensi kehadiran sebagai berikut:

7. Carry out other assignments as requested by the Board of Commissioners, following the provisions of laws and regulations, the Articles of Association, resolutions of the General Meeting of Shareholders, the Code of Conduct of the Board of Commissioners, and the Charter of the Risk Management and Governance Committee.

RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE MEETINGS

Meeting Policy

1. The Risk Management and Corporate Governance Committee shall hold committee meetings at least once a month;
2. Invitations to meetings of the Risk Management and Corporate Governance Committee with officials one level below the Board of Directors shall be signed by the Chairman of the Committee or the Deputy Chairman of the Committee, one of the Committee members, or the Secretary of the Board of Commissioners;
3. Invitations to internal Risk Management and Corporate Governance Committee meetings shall be signed by the Chairman of the Risk Management and Corporate Governance Committee;
4. Invitations to Risk Management and Corporate Governance Committee meetings with other committees shall be signed by the Chairman of the Risk Management and Corporate Governance Committee and other committees (if any);
5. Meetings shall be valid and able to make decisions if attended by at least half of the Risk Management and Corporate Governance Committee members, including the Chairman of Risk Management and Corporate Governance.

Throughout 2024, the Risk Management and Corporate Governance Committee held 15 meetings with the following agenda and attendance frequency:

Realisasi
Realization

Nama Name	Jabatan Position	Jumlah Rapat Total Meeting	Kehadiran Attendance	Persentase (%) Percentage (%)
Ricky Silaen	Ketua | Chairman	15	15	**100,00**
Hidayat Amir*	Wakil Ketua | Deputy Chair	10	10	**100,00**
Piter Abdullah	Anggota | Member	15	14	**88,89**
Tatang Yuliono	Anggota | Member	15	15	**100,00**

*** Baru menjabat pada 12 Juni 2024 |** Newly appointed on June 12, 2024

Agenda Rapat
Meeting Agenda

No.	Tanggal Date	Agenda Agenda
1.	26 Maret 2024 March 26, 2024	1. Analisa Risiko dalam Menurunnya Kinerja Pendapatan dari *Line of Business;* 2. Telaah Strategi Risiko IAS Group. 1. Risk Analysis in the Decline of Revenue Performance from Lines of Business; 2. Review of IAS Group Risk Strategy.
2.	1 April 2024 April 1, 2024	Kondisi Industri Logistik dan SWOT dari IAS sebagai Pelaku Bisnis Logistik. The Condition of the Logistics Industry and SWOT Analysis of IAS as a Logistics Business Actor.
3.	17 April 2024 April 17, 2024	1. Pembahasan 1. Instruksi Penyediaan Dana *Underlying* untuk SBLC PT HISI; 2. Pelaksanaan Kunjungan Lapangan dalam Rangka *Monitoring* Posko Lebaran). 1. Discussion 1. Instructions for Provision of Underlying Funds for SBLC PT HISI; 2. Implementation of Field Visits in the Context of Monitoring Lebaran Posko).
4.	7 Mei 2024 May 7, 2024	1. Penempatan Dana IAS dalam Rangka *Support* kepada Program/Instruksi Pemegang Saham dan Kondisi Piutang Usaha IAS; 2. Pengalihan Bisnis APL kepada IAS dan Strategi *Revenue Boosting* IAS Group untuk Memenuhi Target RKAP; 3. Progres Restrukturisasi (M&A) IAS Group. 1. Placement of IAS Funds in Support of Shareholder Programs/Instructions and IAS Trade Receivables Conditions; 2. Transfer of APL Business to IAS and IAS Group Revenue Boosting Strategy to Meet RKAP Targets; 3. Progress of IAS Group Restructuring (M&A).
5.	17 Mei 2024 May 17, 2024	Perubahan Skema Penempatan Dana Underlying untuk Penerbitan SBLC. Changes to the Underlying Fund Placement Scheme for SBLC Issuance.
6.	25 Juni 2024 June 25, 2024	1. Rencana dan Pelaksanaan Program TJSL IAS Group; 2. Rangkap Jabatan BOD-1 di Anak Perusahaan IAS Group dan RMI 2024. 1. Plans and Implementation of the IAS Group TJSL Program; 2. Dual Roles of BOD-1 in IAS Group Subsidiaries and RMI 2024.
7.	30 Juli 2024 July 30, 2024	1. Rencana Kunjungan dan *In-House Training* Komite Dewan Komisaris; 2. Pembahasan Rapat Dewan Komite Dewan Komisaris dan *Review* Materi Rapat Gabungan. 1. Visit Plan and In-House Training for the Board of Commissioners; 2. Discussion of the Board of Commissioners Meeting and Review of Joint Meeting Materials.
8.	5 Agustus 2024 August 5, 2024	1. *Merger* PT Angkasa Pura Solusi, PT Angkasa Pura Propertindo, PT Angkasa Pura Sarana Digital dan PT Angkasa Pura Solusi Integra; 2. Kolaborasi TJSL. 1. Merger of PT Angkasa Pura Solusi, PT Angkasa Pura Propertindo, PT Angkasa Pura Sarana Digital, and PT Angkasa Pura Solusi Integra; 2. TJSL Collaboration.
9.	27 Agustus 2024 August 27, 2024	1. Capaian Kinerja Korporasi; 2. Penerapan Manajemen Risiko per Juli 2024 dan Strategi ESG IAS. 1. Corporate Performance Achievements; 2. Implementation of Risk Management until July 2024 and IAS ESG Strategy.
10.	9 September 2024 September 9, 2024	1. Asumsi Proyeksi Makro Ekonomi 2025; 2. Usulan RKAP 2025. 1. Macroeconomic Projection Assumptions for 2025; 2. 2025 RKAP Proposal.
11.	11 Oktober 2024 October 11, 2024	1. Perkembangan RJPP; 2. Rekomendasi RMI. 1. RJPP development; 2. RMI recommendations.

No.	Tanggal Date	Agenda Agenda
12.	16 Oktober 2024 October 16, 2024	1. Capaian KPI/Kontrak Manajemen per September 2024; 2. *Update Progress* RJPP IAS Group; 3. *Progress* M&A IAS Group; 4. Rekomendasi RMI. 1. KPI/Management Contract Achievements until September 2024; 2. IAS Group RJPP Progress Update; 3. IAS Group M&A Progress; 4. RMI Recommendations.
13.	29 Oktober 2024 October 29, 2024	Laporan Keuangan dan *Update* Manajemen Risiko IAS per September dan Prognosa Oktober 2024 Financial Statements and IAS Risk Management Update as of September and October 2024 Forecast
14.	26 November 2024 November 26, 2024	1. *Internal Control Over Financial Reporting* (ICOFR); 2. Kinerja Capaian Kontrak Manajemen IAS per Oktober 2024; 3. Prognosa Kinerja s.d. Desember 2024; 4. *Update Progress* Tindak Lanjut Temuan & Rekomendasi Audit IAS Group; 5. *Update* Manajemen Risiko & M&A IAS Group; 6. *Update Progress* STO IAS *End State*; 7. *Placement* Posisi Struktural dari *Talent* IAS Group; 8. *Update* Pelatihan SDM (khusus *Frontliner*) IAS Group; 9. Lain-lain. 1. Internal Control Over Financial Reporting (ICOFR); 2. Contract Performance Achievement of IAS Management until October 2024; 3. Performance Forecast up to December 2024; 4. Update on Progress of Follow-Up Actions on Audit Findings & Recommendations of the IAS Group; 5. Update on Risk Management & M&A of the IAS Group; 6. Update on Progress of IAS End-State STO; 7. Placement of Structural Positions for IAS Group Talent; 8. Update on Human Resources Training (Frontline Staff Only) for the IAS Group; 9. Others.
15.	17 Desember 2024 December 17, 2024	1. *Update Progress* Pekerjaan Audit Laporan Keuangan 2024. a. Prognosa Laba Rugi Desember 2024. 2. Evaluasi Usulan RKAP 2025. 3. Evaluasi Usulan RJP 2025-2029. 4. Lain-lain: a. Pembagian Tugas Dewan Komisaris (*Pairing* Direksi, Komite); b. Jadwal Posko Nataru; c. Usulan Acara *Workshop* Dewan Komisaris IAS Group. 1. Update on the Progress of the 2024 Financial Statement Audit a. December 2024 Profit and Loss Forecast 2. Evaluation of the 2025 RKAP Proposal 3. Evaluation of the 2025-2029 RJP Proposal 4. Others: a. Task Allocation for the Board of Directors (Pairing of Directors, Committees) b. Schedule for the Year-End and New Year Duty Roster c. Proposal for the IAS Group Board of Directors Workshop Event

PELATIHAN DAN PENGEMBANGAN KOMPETENSI

Perusahaan memberikan kesempatan kepada anggota Komite Manajemen Risiko dan Tata Kelola Perusahaan untuk mengikuti program pelatihan dan pengembangan kompetensi. Sepanjang tahun 2024, anggota Komite Manajemen Risiko dan Tata Kelola Perusahaan InJourney Aviation Services yang bukan Dewan Komisaris telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

COMPETENCY TRAINING AND DEVELOPMENT

The Company provides opportunities for members of the Risk Management and Corporate Governance Committee to participate in competency training and development programs. Throughout 2024, members of the Risk Management and Corporate Governance Committee of InJourney Aviation Services who are not members of the Board of Commissioners have participated in the following competency training and development programs:

Nama Name	Program yang Diikuti Participated Program	Penyelenggara Organizer	Waktu Time	Tempat Venue
Tatang Yuliono	Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP)	Badan Nasional Sertifikasi Profesi National Profession Standardization Agency	4-6 September 2024 September 4-6, 2024	Jakarta
Piter Abdullah	Kompetensi Profesional Tata Kelola Risiko (QRGP) Qualified Risk Governance Professional (QRGP)	Badan Nasional Sertifikasi Profesi National Profession Standardization Agency	4-6 September 2024 September 4-6, 2024	Jakarta

PELAKSANAAN TUGAS KOMITE MANAJEMEN RISIKO DAN TATA KELOLA PERUSAHAAN

Pelaksanaan tugas Komite Manajemen Risiko dan Tata Kelola Perusahaan selama tahun 2024 adalah sebagai berikut:

1. Komite Pemantau Risiko menghadiri 15 kali rapat baik rapat internal maupun rapat bersama Komite Audit dengan tingkat kehadiran 100%;
2. Komite Manajemen Risiko dan Tata Kelola Perusahaan telah melakukan pemantauan dan penelaahan terhadap laporan Manajemen Risiko dan laporan lainnya terkait penerapan Manajemen Risiko baik di Perusahaan maupun Anak Usaha Perusahaan;
3. Melakukan pemantauan dan evaluasi atas kesesuaian penerapan kebijakan dan strategi Manajemen Risiko baik di Perusahaan maupun Anak Usaha Perusahaan;
4. Memberikan rekomendasi kepada Dewan Komisaris atas hal yang mendukung efektivitas penerapan Manajemen Risiko dan kesesuaian antara kebijakan Manajemen Risiko di Perusahaan maupun Anak Usaha Perusahaan;
5. Melakukan evaluasi kebijakan Tata Kelola Terintegrasi dan melakukan pemantauan dan evaluasi atas kesesuaian kebijakan Tata Kelola Terintegrasi Perusahaan atau Anak Perusahaan Perusahaan;
6. Melakukan evaluasi pelaksanaan Tata Kelola Terintegrasi, paling sedikit melalui penilaian kecukupan pengendalian internal dan pelaksanaan fungsi kepatuhan secara terintegrasi;

IMPLEMENTATION OF RISK MANAGEMENT AND CORPORATE GOVERNANCE COMMITTEE DUTIES

The implementation of the Risk Management and Corporate Governance Committee's duties during 2024 is as follows:

1. The Risk Monitoring Committee attended 15 meetings, both internal meetings and joint meetings with the Audit Committee, with 100% attendance;
2. The Risk Management and Corporate Governance Committee monitored and reviewed the Risk Management report and other reports related to the implementation of Risk Management both within the Company and its Subsidiaries;
3. Conducted monitoring and evaluation of the compliance of the implementation of risk management policies and strategies both within the Company and its subsidiaries;
4. Provided recommendations to the Board of Commissioners on matters supporting the effectiveness of risk management implementation and the alignment of risk management policies between the Company and its subsidiaries;
5. Evaluated the Integrated Governance policy as well as monitored and evaluated the compliance of the Integrated Governance policy of the Company or its Subsidiaries;
6. Evaluated the implementation of Integrated Governance, at least through an assessment of the adequacy of internal controls and the implementation of integrated compliance functions;

7. Memberikan rekomendasi kepada Dewan Komisaris untuk penyempurnaan kebijakan Tata Kelola Terintegrasi;
8. Melaksanakan pengawasan lain sesuai permintaan Dewan Komisaris, yang sesuai dengan ketentuan peraturan perundang-undangan, Anggaran Dasar, ketentuan internal Dewan Komisaris, Pedoman Tata Tertib Komite Komisaris (*Board of Commissioners Charter*), dan Piagam Komite Manajemen Risiko dan Tata Kelola.

Selanjutnya, telah dilakukan Evaluasi Kinerja Komite Manajemen Risiko dan Tata Kelola Tahun 2024 berdasarkan aspek Kinerja terhadap parameter hasil pekerjaan tercapai sesuai target, aktif dalam kegiatan Dewan Komisaris, dan memiliki pengetahuan yang dibutuhkan, termasuk penilaian terhadap aspek Perilaku *Core Values* AKHLAK. Berdasarkan hasil penilaian Dewan Komisaris terhadap aspek dan parameter tersebut, Anggota Komite Manajemen Risiko dan Tata Kelola dinilai Cakap untuk melaksanakan tugas dan kewajibannya.

7. Provided recommendations to the Board of Commissioners for the improvement of Integrated Governance policies;
8. Carried out other supervision as requested by the Board of Commissioners, following the provisions of laws and regulations, the Articles of Association, internal provisions of the Board of Commissioners, the Board of Commissioners Charter, and the Risk Management and Governance Committee Charter.

Furthermore, the Risk Management and Corporate Governance Committee's Performance Evaluation for 2024 has been conducted based on performance aspects, including work results achieved in line with targets, active participation in Board of Commissioners activities, and possession of the required knowledge, as well as an assessment of the AKHLAK Core Values behavior aspects. Based on the Board of Commissioners' assessment of these aspects and parameters, the Risk Management and Corporate Governance Committee's members are deemed competent to perform their duties and responsibilities.

Komite di Bawah Direksi

Committees Under the Board of Directors

Pada tahun 2024, Direksi hanya memiliki 1 (satu) komite di bawahnya, yakni Komite Talenta.

In 2024, the Board of Directors has only one committee under it, i.e., the Talent Committee.

KOMITE TALENTA

Perusahaan telah membentuk Komite Talenta melalui Keputusan Direksi No. IAS.0042/SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi tanggal 26 Maret 2024. Pembentukan komite ini dalam rangka menjalankan, memastikan, serta mendukung implementasi tata kelola manajemen talenta dan pola karir karyawan di lingkungan grup PT Integrasi Aviasi Solusi yang terintegrasi, transparan, reliable, dan berjalan dengan baik sesuai dengan prinsip-prinsip *Good Corporate Gvernance* (GCG), selaras dengan Peraturan Direksi PT Aviasi Pariwisata Indonesia (Persero) No. PD.INJ.03.01/062024/A.003.

TALENT COMMITTEE

The Company has established a Talent Committee pursuant to the Decree of the Board of Directors No. IAS.0042/SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi dated March 26, 2024. The establishment of this committee is to carry out, ensure, and support the implementation of talent management governance and employee career patterns within the PT Integrasi Aviasi Solusi group that are integrated, transparent, reliable, and proceed well following the principles of Good Corporate Governance (GCG), in line with the Regulation of the Board of Directors of PT Aviasi Pariwisata Indonesia (Persero) No. PD.INJ.03.01/062024/A.003.

Komposisi dan Masa Jabatan
Composition and Term of Office

A. Komite Talenta *Tier* 1
Tier 1 Talent Committee

Jabatan di Komite Position in the Committee	**Nama** Name	**Dasar Pengangkatan** Appointment Basis	**Periode Jabatan** Term of Office	**Keterangan** Description
Ketua Chairman	Direktur Utama PT Integrasi Aviasi Solusi President Director of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-

Jabatan di Komite Position in the Committee	**Nama** Name	**Dasar Pengangkatan** Appointment Basis	**Periode Jabatan** Term of Office	**Keterangan** Description
Wakil Ketua Deputy Chair	Direktur Human Capital PT Integrasi Aviasi Solusi Director of Human Capital of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-
Anggota Member	1. BoD PT Integrasi Aviasi Solusi 2. Direktur terkait PT Integrasi Aviasi Solusi 3. Direktur Utama anak perusahaan PT Integrasi Aviasi Solusi yang berkepentingan 1. BoD of PT Integrasi Aviasi Solusi 2. Related Director of PT Integrasi Aviasi Solusi 3. President Director of the interested subsidiary of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	1. BoD anak perusahaan PT Integrasi Aviasi Solusi 2. BoD-1 PT Integrasi Aviasi Solusi 3. BoD-1 anak perusahaan PT Integrasi Aviasi Solusi terkait kebutuhan pergerakan antar entitas di lingkungan PT Integrasi Aviasi Solusi 1. BoD of subsidiaries of PT Integrasi Aviasi Solusi 2. BoD-1 of PT Integrasi Aviasi Solusi 3. BoD-1 of subsidiaries of PT Integrasi Aviasi Solusi related to the need for inter-entity movement within PT Integrasi Aviasi Solusi
Sekretaris Secretary	Vice President HCBP & Learning Development PT Integrasi Aviasi Solusi Vice President of HCBP & Learning Development of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-

B. Komite Talenta *Tier* 2
Tier 2 Talent Committee

Jabatan di Komite Position in the Committee	**Nama** Name	**Dasar Pengangkatan** Appointment Basis	**Periode Jabatan** Term of Office	**Keterangan** Description
Ketua Chairman	Direktur Utama PT Integrasi Aviasi Solusi President Director of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-
Wakil Ketua Deputy Chair	Direktur Human Capital PT Integrasi Aviasi Solusi Director of Human Capital of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-
Anggota Member	1. BoD PT Integrasi Aviasi Solusi 2. Direktur terkait PT Integrasi Aviasi Solusi 3. Direktur anak perusahaan PT Integrasi Aviasi Solusi yang berkepentingan 1. BoD of PT Integrasi Aviasi Solusi 2. Related Director of PT Integrasi Aviasi Solusi 3. President Director of the interested subsidiary of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	1. Untuk pengisian BoD-2 PT Integrasi Aviasi Solusi 2. Untuk pengisian BoD-1 anak perusahaan PT Integrasi Aviasi Solusi 3. Untuk pengisian BoD-2 anak perusahaan PT Integrasi Aviasi Solusi terkait kebutuhan pergerakan antar entitas di lingkungan PT Integrasi Aviasi Solusi 1. To fill the BoD-2 of PT Integrasi Aviasi Solusi 2. To fill the BoD-1 of subsidiaries of PT Integrasi Aviasi Solusi 3. To fill the BoD-2 of subsidiaries of PT Integrasi Aviasi Solusi related to the need for inter-entity movement within PT Integrasi Aviasi Solusi

Jabatan di Komite Position in the Committee	Nama Name	Dasar Pengangkatan Appointment Basis	Periode Jabatan Term of Office	Keterangan Description
Sekretaris Secretary	Vice President HCBP & Learning Development PT Integrasi Aviasi Solusi Vice President of HCBP & Learning Development of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-

C. Komite Talenta *Tier* 3
Tier 3 Talent Committee

Jabatan di Komite Position in the Committee	Nama Name	Dasar Pengangkatan Appointment Basis	Periode Jabatan Term of Office	Keterangan Description
Ketua Chairman	Direktur Utama PT Integrasi Aviasi Solusi President Director of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-
Wakil Ketua Deputy Chair	Direktur Human Capital PT Integrasi Aviasi Solusi Director of Human Capital of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-

Jabatan di Komite Position in the Committee	**Nama** Name	**Dasar Pengangkatan** Appointment Basis	**Periode Jabatan** Term of Office	**Keterangan** Description
Anggota Member	1. Direktur terkait PT Integrasi Aviasi Solusi 2. Direktur anak perusahaan PT Integrasi Aviasi Solusi yang berkepentingan 1. Related Director of PT Integrasi Aviasi Solusi 2. President Director of the interested subsidiaries of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	1. Untuk pengisian BoD-3 PT Integrasi Aviasi Solusi 2. Untuk pengisian BoD-2 anak perusahaan PT Integrasi Aviasi Solusi 3. Untuk pengisian BoD-3 anak perusahaan Indonesia Integrasi Aviasi Solusi terkait kebutuhan pergerakan antar entitas di lingkungan Indonesia Integrasi Aviasi Solusi 1. To fill the BoD-3 of PT Integrasi Aviasi Solusi 2. To fill the BoD-2 of subsidiaries of PT Integrasi Aviasi Solusi 3. To fill the BoD-3 of Indonesia Integrasi Aviasi Solusi's subsidiary related to the need for inter-entity movement within Indonesia Integrasi Aviasi Solusi.
Sekretaris Secretary	Vice President HCBP & Learning Development Indonesia Integrasi Aviasi Solusi Vice President of HCBP & Learning Development Indonesia of PT Integrasi Aviasi Solusi	Keputusan Direksi No. Ias.0042/ SKU.15.02/2024/DUA tentang Komite Talenta di Lingkungan PT Indonesia Integrasi Aviasi Solusi Board of Directors Decree No. Ias.0042/ SKU.15.02/2024/DUA on the Talent Committee within PT Integrasi Aviasi Solusi	Periode jabatan tidak terbatas, karena masa jabatan melekat pada jabatan dalam organisasi Perusahaan. Sementara pelaksana jabatannya disesuaikan dengan kebijakan manajemen. The term of office is unlimited, as it is tied to the position within the Company's organizational structure. Meanwhile, the acting position is adjusted to the management policy.	-

Pernyataan Independensi

Komite Talenta bersikap independen dalam melaksanakan kewajibannya, yang antara lain ditunjukkan melalui indikator:

1. Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi;
2. Tidak memiliki hubungan kepengurusan di perusahaan, anak perusahaan, maupun perusahaan afiliasi;
3. Tidak memiliki hubungan kepemilikan saham di perusahaan;
4. Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi, dan/atau sesama anggota Komite;

Tidak menjabat sebagai pengurus partai politik, pejabat dan Pemerintah.

Pengembangan Kompetensi

Pengembangan kompetensi Komite Talenta diuraikan pada bagian "Direksi" yang terdapat dalam Bab Tata Kelola Perusahaan.

Tugas dan Tanggung Jawab

A. TUGAS

1. Melaksanakan rapat pleno komite secara rutin yang dipimpin oleh ketua;
2. Melakukan pengambilan Keputusan yang dilakukan secara musyawarah untuk mufakat;
3. Melakukan pengusulan, pengangkatan, dan pemberhentian pemangku jabatan sesuai dengan kewenangannya berdasarkan kelayakan kompetensi, kinerja secara historis, data karir dan perencanaan suksesi, serta data-data lain yang dibutuhkan untuk melihat potensi dari kandidat dan implikasinya yang timbul terhadap organisasi yang berlaku;
4. Menyetujui penentuan posisi *Key Strategic Positions* (KSP) dan pengisian SDM-nya sesuai kewenangannya;
5. Melakukan peninjauan hasil penilaian kinerja karyawan dibandingkan dengan kinerja Perusahaan;
6. Menetapkan suksesor berdasarkan pada data-data dan proses pendahuluan yang dianggap perlu.

Statement of Independence

The Talent Committee is independent in carrying out its obligations, which is demonstrated through the following indicators:

1. No financial relationship with the Board of Commissioners and the Board of Directors;
2. No management relationship in the company, subsidiaries, or affiliated companies;
3. No share ownership in the company;
4. No family relationship with the Board of Commissioners, Board of Directors, and/or fellow Committee members;

Not serving as a political party official, government official, or civil servant.

Competency Development

The Talent Committee's competency development is described in the "Board of Directors" section in the Corporate Governance Chapter.

Duties and Responsibilities

A. DUTIES

1. Conduct regular committee plenary meetings chaired by the chairman;
2. Make decisions by deliberation for consensus;
3. Proposing, appointing, and dismissing position holders per their authority based on competency eligibility, historical performance, career data and succession planning, as well as other data needed to see the potential of the candidate and the implications arising from the applicable organization;
4. Approve the determination of Key Strategic Positions (KSP) and the filling of their human resources following their authority;
5. Reviewing the results of employee performance appraisals compared to the Company's performance;
6. Determining successors based on data and preliminary processes deemed necessary.

B. TANGGUNG JAWAB

1. Talent Movement
   Menetapkan pergerakan karir (rotasi, promosi, demosi) karyawan sesuai kewenangan (termasuk penetapan kepengurusan anak usaha dan perusahaan terafiliasi).
2. *Talent Review*
   a. Melakukan kalibrasi *talent cluster* dengan menggunakan metode *nine box*;
   b. Melakukan *review* atas pemegang jabatan yang masa kerja jabatannya mendekati 3 (tiga) tahun;
   c. Melakukan *review* atas karyawan yang ditugaskan di luar organisasi Perusahaan lebih dari 3 (tiga) tahun;
   d. Melakukan *review* atas pergerakan karir karyawan setelah berakhirnya masa hukuman disiplin, dengan pertimbangan 2 (dua) kali penilaian dengan nilai *on target*;
   e. Karyawan kontrak struktural dengan masa kontrak akan habis.
3. *Top Talent*
   Penetapan karyawan dalam kategori *top talent* sesuai kewenangannya.
4. *Successor List*
   Menetapkan suksesor untuk seluruh jabatan di organisasi sesuai degan *recruitment planning.*

C. KEWENANGAN

1. *Tier* 1
   Persetujuan, pengusulan, pengangkatan, dan pemberhentian bagi:
   a. BoD anak perusahaan PT Integrasi Aviasi Solusi;
   b. BoD-1 PT Integrasi Aviasi Solusi;
   c. BoD-1 anak perusahaan PT Integrasi Aviasi Solusi terkait kebutuhan pergerakan antar entitas di lingkungan PT Integrasi Aviasi Solusi Grup.
2. *Tier* 2
   Persetujuan, pengusulan, pengangkatan, dan pemberhentian bagi:
   a. BoD-2 anak perusahaan PT Integrasi Aviasi Solusi;
   b. BoD-1 anak perusahaan PT Integrasi Aviasi Solusi;
   c. BoD-2 anak perusahaan PT Integrasi Aviasi Solusi terkait kebutuhan pergerakan antar entitas di lingkungan PT Integrasi Aviasi Solusi Grup.

B. RESPONSIBILITIES

1. Talent Movement
   Determine the career movement (rotation, promotion, demotion) of employees following the authority (including the determination of the management of subsidiaries and affiliated companies).
2. Talent Review
   a. Perform talent cluster calibration using the nine-box method;
   b. Conducting a review of position holders whose term of office is approaching three years;
   c. Conducting a review of employees assigned outside the Company's organization for more than three years;
   d. Conduct a review of the employee's career movement after the expiration of the disciplinary punishment period, with consideration of two assessments with an on-target score;
   e. Structural contract employees with expiring contracts.
3. Top Talent
   Determination of employees in the top talent category according to their authority.
4. Successor List
   Determining successors for all positions in the organization following recruitment planning.

C. AUTHORITY

1. Tier 1
   Approval, nomination, appointment and dismissal of:
   a. BoD of subsidiaries of PT Integrasi Aviasi Solusi;
   b. BoD-1 of PT Integrasi Aviasi Solusi;
   c. BoD-1 of subsidiaries of PT Integrasi Aviasi Solusi related to the need for inter-entity movement within the PT Integrasi Aviasi Solusi Group.
2. Tier 2
   Approval, proposal, appointment and dismissal for:
   a. BoD-2 of subsidiaries of PT Integrasi Aviasi Solusi;
   b. BoD-1 of subsidiaries of PT Integrasi Aviasi Solusi;
   c. BoD-2 of subsidiaries of PT Integrasi Aviasi Solusi related to the need for inter-entity movement within the PT Integrasi Aviasi Solusi Group.

3. *Tier* 3
   Persetujuan, pengusulan, pengangkatan, dan pemberhentian bagi:
   a. BoD-3 anak perusahaan PT Integrasi Aviasi Solusi;
   b. BoD-2 anak perusahaan PT Integrasi Aviasi Solusi;
   c. BoD-3 anak perusahaan PT Integrasi Aviasi Solusi terkait kebutuhan pergerakan antar entitas di lingkungan PT Integrasi Aviasi Solusi Grup.

BOARD CHARTER

Komite Talenta telah memiliki *board charter* yang antara lain berisi tentang: pelaksanaan tugas dan tanggung jawab, serta kewenangan.

RAPAT KOMITE

Kebijakan Rapat

Komite Talentan melaksanakan rapat pleno komite secara rutin yang dipimpin oleh Ketua Komite, dengan ketentuan:

a. *Tier* 1 apabila Ketua Komite berhalangan hadir, maka rapat komite dipimpin oleh Wakil Ketua Komite.
b. *Tier* 1 wajib dihadiri Ketua atau Wakil Ketua Komite dan 50% dari Anggota Komite terkait yang menyesuaikan dengan agenda pleno.
c. *Tier* 2 dan 3 wajib dihadiri oleh Keuta dan seluruh Anggota Komite yang menyesuaikan dengan agenda pleno.
d. Pengambilan keputusan dilakukan secara musyarawah untuk mufakat. Jika tidak tercapai mufakat, maka dilakukan veto oleh Ketuan dengan mempertimbangkan masukn dari Wakil Ketua dan Anggota Komite.

Frekuensi dan Kehadiran

3. Tier 3
   Approval, proposal, appointment, and dismissal for:
   a. BoD-3 of subsidiaries of PT Integrasi Aviasi Solusi;
   b. BoD-2 of subsidiaries of PT Integrasi Aviasi Solusi;
   c. BoD-3 of subsidiaries of PT Integrasi Aviasi Solusi related to the need for inter-entity movement within the PT Integrasi Aviasi Solusi Group.

BOARD CHARTER

The Talent Committee has a board charter that outlines, among other things, the implementation of duties and responsibilities, as well as the authority.

COMMITTEE MEETINGS

Meeting Policies

The Talent Committee conducts regular committee plenary meetings chaired by the Committee Chairman, with the following provisions:

a. Tier 1, if the Chairman of the Committee is absent, the committee meeting is chaired by the Vice Chairman of the Committee.
b. Tier 1 must be attended by the Chairman or Deputy Chair of the Committee and 50% of the relevant Committee Members, following the plenary agenda.
c. Tier 2 and 3 must be attended by the Chairman and all Committee Members following the plenary agenda.
d. Decision-making is carried out in musyarawah for consensus. If no consensus is reached, the Chairman exercises a veto by considering input from the Deputy Chair and Committee Members.

Frequency and Attendance

Jenis Tier Tier Type	**Jabatan** Position	**Jumlah Rapat** Total Meeting	**Kehadiran** Attendance	**Persentase** Percentage
Komite Talenta Tier 1 Tier 1 Talent Committee	BoD & BoD-1	**5**	5	100%
Komite Talenta Tier 1 Tier 1 Talent Committee	BoD IAS, BoD Anak Usaha IAS & BoD-1 IAS IAS BoD, IAS Subsidiary BoD & IAS BoD-1	**2**	2	100%

Jenis Tier Tier Type	Jabatan Position	Jumlah Rapat Total Meeting	Kehadiran Attendance	Persentase Percentage
Komite Talenta Tier 2 Tier 2 Talent Committee	Direktur Human Capital & BoD-1 IAS Director of Human Capital & BoD-1 IAS	**2**	2	100%
Komite Talenta Tier 3 Tier 3 Talent Committee	HCBP & Learning Development Group Head & Bod-1 IAS	**1**	1	100%

PELAKSANAAN TUGAS TAHUN BUKU

Sepanjang tahun 2024, Komite Talenta telah mendukung pengelolaan talenta yang strategis dan berkelanjutan di lingkungan IAS dan anak usaha. Fokus utama Komite adalah memastikan pengembangan organisasi yang selaras dengan kebutuhan bisnis, peningkatan kualitas SDM, serta mobilitas talenta yang efektif di seluruh IAS grup.

Adapun kegiatan utama Komite Talenta sepanjang tahun ini meliputi:

1. Pembentukan Struktur Organisasi IAS dan Anak Usaha
   Komite telah mengawal proses perumusan dan penetapan struktur organisasi yang lebih adaptif, efisien, dan mendukung pencapaian sasaran strategis perusahaan induk (IAS) maupun anak usaha. Struktur ini dirancang untuk memperkuat tata kelola dan memperjelas rantai komando serta tanggung jawab.

2. Penyusunan dan Penetapan *Grading* Karyawan

   Dalam rangka menciptakan sistem remunerasi dan pengembangan karier yang adil dan transparan, Komite berhasil menyelesaikan proses *grading* seluruh posisi di IAS dan anak usaha, yang selanjutnya menjadi dasar dalam pengelolaan SDM, baik dari sisi kompensasi, benefit, maupun *talent development*.

IMPLEMENTATION OF DUTIES IN THE FISCAL YEAR

Implementation of Duties in the Fiscal Year
Throughout 2024, the Talent Committee has supported strategic and sustainable talent management within IAS and its subsidiaries. The Committee's primary focus is to ensure organizational development that aligns with business needs, enhance the quality of human resources, and facilitate effective talent mobility across the IAS group.

The main activities of the Talent Committee throughout the year include:

1. Establishment of the Organizational Structure of IAS and Subsidiaries
   The Committee oversaw the formulation and establishment of a more adaptive and efficient organizational structure that supports the achievement of the strategic objectives of the parent company (IAS) and its subsidiaries. This structure is designed to strengthen governance and clarify the chain of command and responsibilities.

2. Preparation and Determination of Employee Grading
   To create a fair and transparent remuneration and career development system, the Committee successfully completed the grading process for all positions at IAS and its subsidiaries, which will serve as the basis for HR management in terms of compensation, benefits, and talent development.

3. *Talent Mobility* antar Perusahaan di InJourney Group
   Komite telah mendorong dan memfasilitasi mobilitas talenta lintas entitas dalam InJourney Group, dengan tujuan optimalisasi kompetensi SDM serta memperkuat sinergi antar perusahaan.

4. Rotasi Karyawan IAS dari BOD-1 sampai dengan BOD-4
   Komite telah melaksanakan rotasi strategis pada level manajerial hingga pimpinan (BoD-1 hingga BoD-4), untuk memastikan distribusi kompetensi yang merata dan penyegaran kepemimpinan di seluruh unit kerja.

5. Kalibrasi KPI Individu
   Dalam rangka meningkatkan akuntabilitas kinerja individu, dilakukan proses kalibrasi KPI secara menyeluruh, untuk memastikan keselarasan antara sasaran individu dengan target korporasi.

6. Penentuan *Top Talent* IAS
   Komite berhasil mengidentifikasi dan menetapkan talenta terbaik (Top Talent) di lingkungan IAS melalui proses asesmen berbasis kompetensi dan kinerja, sebagai bagian dari strategi *succession planning* dan pengembangan kepemimpinan masa depan.

7. Pengangkatan dan Pemberhentian Direksi Anak Usaha
   Dalam lingkup tata kelola SDM strategis, Komite telah memberikan rekomendasi atas proses pengangkatan maupun pemberhentian Direksi di anak perusahaan, dengan memperhatikan kinerja, kompetensi, serta kebutuhan organisasi.

3. Talent Mobility between Companies in the InJourney Group
   The Committee has encouraged and facilitated talent mobility across entities within the InJourney Group, aiming to optimize human resource competencies and strengthen synergy between companies.

4. Rotation of IAS Employees from BOD-1 to BOD-4
   The Committee has implemented strategic rotations at the managerial and leadership levels (BoD-1 to BoD-4) to ensure an even distribution of competencies and leadership refreshment across all work units.

5. Individual KPI Calibration
   To enhance individual performance accountability, a comprehensive KPI calibration process is implemented to ensure alignment between personal goals and corporate targets.

6. Determination of IAS Top Talent
   The Committee successfully identified and determined the best talent (Top Talent) within IAS through a competency and performance-based assessment process, as part of the succession planning and future leadership development strategy.

7. Appointment and Dismissal of Subsidiaries' Directors
   Within the scope of strategic human resource management, the Committee has provided recommendations on the appointment and dismissal of directors at subsidiaries, considering performance, competence, and organizational needs.

Sekretaris Perusahaan

Corporate Secretary

Sekretaris Perusahaan merupakan organ yang berada di bawah Direksi yang berfungsi sebagai penghubung yang menjembatani kepentingan antara InJourney Aviation Services dengan pihak eksternal, terutama dalam menjaga persepsi publik atas citra Perusahaan dan pemenuhan tanggung jawab baik yang berkaitan dengan peraturan perundang-undangan dan keterbukaan informasi ataupun kegiatan sosial lainnya.

The Corporate Secretary is an organ under the Board of Directors that liaises between InJourney Aviation Services and external parties, particularly in maintaining public perception of the Company's image and fulfilling its responsibilities related to laws and regulations, information disclosure, and other social activities.

PEDOMAN KERJA SEKRETARIS PERUSAHAAN

InJourney Aviation Services telah menyusun pedoman kerja sebagai tata laksana bagi Sekretaris Perusahaan dalam melaksanakan tugas dan tanggung jawabnya. Pedoman Kerja tersebut, antara lain berisikan:

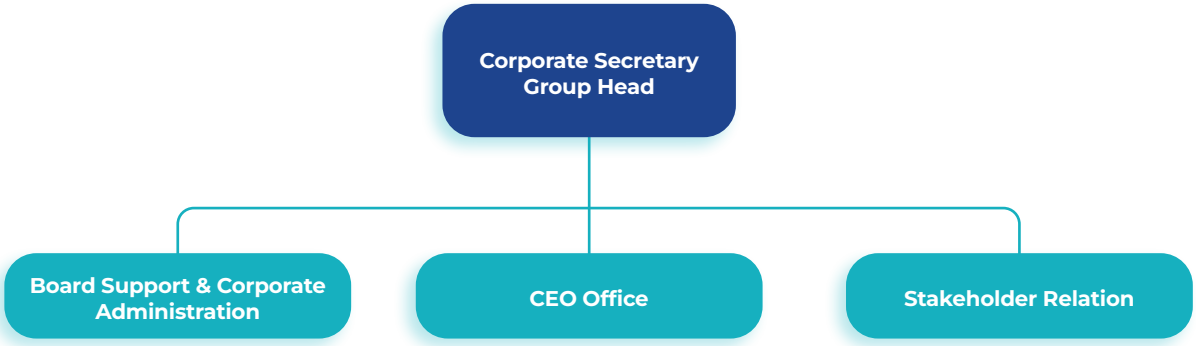
1. Pendahuluan;
2. Uraian Tugas dan Tanggung Jawab; dan
3. Kebijakan *Corporate Secretary Charter*.

CORPORATE SECRETARY WORK GUIDELINES

InJourney Aviation Services has established work guidelines for the Corporate Secretary to perform their duties and responsibilities. These guidelines include:

1. Introduction;
2. Description of Duties and Responsibilities; and
3. Corporate Secretary Charter Policy.

Struktur Organisasi Sekretaris Perusahaan
Organizational Structure of the Corporate Secretary



PROFIL SEKRETARIS PERUSAHAAN

PROFILE OF THE CORPORATE SECRETARY

Agus Rosadi

Corporate Secretary Group Head
Corporate Secretary Group Head

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Jakarta Timur, DKI Jakarra East Jakarta, DKI Jakarta
Usia Age	54 tahun pada tahun buku 2024 54 years old per 2024 fiscal year
Dasar Hukum Pengangkatan Legal Basis of Appointment	Keputusan Direksi PT Integrasi Aviasi Solusi No. IAS.0245/KEP.15.02/2024/DU Tentang Penempatan Kembali Pada Jabatan Karyawan di Lingkungan PT Integrasi Aviasi Solusi Decree of the Board of Directors of PT Integrasi Aviasi Solusi No. IAS.0245/KEP.15.02/2024/DU on the Reassignment of Employees to Positions Within PT Integrasi Aviasi Solusi
Riwayat Pendidikan Educational Background	Sarjana Hukum Perdata dari Universitas Pancasila (1994) Bachelor of Civil Law from Pancasila University (1994)
Riwayat Pekerjaan Work Experience	VP of Corporate Secretary PT Gapura Angkasa (2018-2024) VP of Corporate Secretary at PT Gapura Angkasa (2018-2024)
Rangkap Jabatan Concurrent Positions	• Pts. Corporate Communication Group Head (2024) • Plt. Direktur Utama PT Angkasa Pura Logistik (2024) • Plt. VP Corporate Secretary PT Integrasi Aviasi Solusi (2024) • Acting Head of Corporate Communication Group (2024) • Acting President Director at PT Angkasa Pura Logistik (2024) • Acting VP of Corporate Secretary at PT Integrasi Aviasi Solusi (2024)
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali. Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

TUGAS DAN TANGGUNG JAWAB

Memimpin, merumuskan kebijakan, merencanakan, mengoordinir, mengendalikan, meningkatkan serta memastikan optimalisasi dan efektivitas kinerja di bidang pengelolaan tata kelola perusahaan dan *stakeholder*. Tanggung jawab tersebut dilakukan melalui pengelolaan fungsi kesekretariatan dan tata naskah perusahaan termasuk arsiparis, pengelolaan protokoler, manajemen dokumen, pengelolaan agenda korporasi (seperti notulen rapat direksi, notulen dengan pihak eksternal, *event* korporasi, dokumentasi dan agenda korporasi lainnya), pengelolaan dan evaluasi tanggung jawab sosial dan lingkungan perusahaan (*planning, distribution, monitoring, evaluation*, dan *reporting*), *Environmental, Social, and Governance* (ESG), serta manajemen *stakeholder*.

DUTIES AND RESPONSIBILITIES

Lead, formulate policies, plan, coordinate, control, improve, and ensure the optimization and effectiveness of performance in corporate governance and stakeholders. These responsibilities are carried out through the management of secretarial and corporate document management functions, including archiving, protocol management, document management, corporate agenda management (such as minutes of board meetings, minutes with external parties, corporate events, documentation, and other corporate agendas), management and evaluation of corporate social and environmental responsibilities (planning, distribution, monitoring, evaluation, and reporting), Environmental, Social, and Governance (ESG), and stakeholder management.

Sekretaris Perusahaan juga melakukan pengelolaan dan memberikan dukungan sekretariat Dewan Komisaris & Direksi serta pengelolaan dukungan aktivitas board termasuk di dalamnya terkait pengelolaan penghasilan dan fasilitas Dewan Komisaris & Direksi guna mendukung pencapaian kinerja Perusahaan berdasarkan RKAP dengan memenuhi kepatuhan peraturan internal perusahaan, persyaratan sistem manajemen K3 dan keamanan kerja beserta *safety* & *security* dalam menjalankan pekerjaan.

The Corporate Secretary also manages and provides secretarial support to the Board of Commissioners and Board of Directors, as well as managing support for board activities, including the management of income and facilities for the Board of Commissioners and Board of Directors to support the achievement of the Company's performance based on the RKAP, while complying with internal company regulations, occupational health and safety management system requirements, and safety and security in the performance of their duties.

Pelaksanaan Tugas Tahun Buku 2024
Implementation of Duties in 2024 Fiscal Year

No.	Kegiatan Activity
Semester I Semester I	
1	Mengelola agenda kegiatan korporasi: Managing corporate activity agendas:
	• Melaksanakan Rapat Umum Pemegang Saham Conducting General Shareholders' Meetings
	• Menyelenggarakan *townhall meeting* Organizing town hall meetings
	• Menyelenggarakan nota kesepahaman Organizing memorandums of understanding
	• Membentuk posko gabungan nasional Establishing national joint command posts
	• Menyelenggarakan merger dan akuisisi Conducting mergers and acquisitions
2	Agenda Rapat: Meeting Agenda:
	• Menyelenggarakan rapat dengan pemegang saham Organizing meetings with shareholders
	• Menyelenggarakan rapat Dewan Komisaris Organizing Board of Commissioners meetings
	• Menyelenggarakan Rapat Direksi Organizing Board of Directors meetings
	• Menyelenggarakan rapat gabungan Dewan Komisaris dan Direksi Organizing joint Board of Commissioners and Board of Directors meetings
	• Menyelenggarakan rapat komite Organizing committee meetings
3	Melakukan pengendalian dokumen korporasi Managing corporate documents
	• Peraturan Direksi Corporate Secretary Board of Directors Corporate Secretary Regulations
	• Peraturan Direksi Board of Directors Regulations
	• Surat Edaran Circular Letters
	• Surat Perintah Instruction Letters

No.	Kegiatan Activity
	• Sistem *Corporate Secretary* Corporate Secretary System
	• Persuratan Komisaris Commissioner Correspondence
	• Persuratan Direksi Board of Directors Correspondence
4	Agenda CSR, *Stakeholder Relation*, dan TJSL CSR, Stakeholder Relations, and TJSL Agenda
	• Melaksanakan kegiatan *Corporate Social Responsibility* Implementing Corporate Social Responsibility activities
	• Melakukan kegiatan *stakeholder relations* Conducting stakeholder relations activities
	• Melaksanakan tanggung jawab sosial dan lingkungan Implementing social and environmental responsibilities
Semester II Semester II	
1	Mengelola agenda kegiatan korporasi: Managing corporate activity agendas:
	• Pengangkatan Komisaris dan Dewan Komite Appointment of Commissioners and Board of Committee
	• Penandatanganan nota kesepahaman dan kerja sama Organizing memorandums of understanding and cooperations
	• Penandatanganan akta Signing of deeds
	• Kunjungan kerja spesifik Specific working visits
	• Posko gabungan nasional National joint command posts
	• Penghargaan korporasi Corporate Awards
2	Agenda Rapat: Meeting Agenda:
	• Menyelenggarakan rapat dengan pemegang saham Organizing meetings with shareholders
	• Menyelenggarakan rapat Dewan Komisaris dan komite Organizing Board of Commissioners and committee meetings
	• Menyelenggarakan Rapat Direksi Organizing Board of Directors meetings
	• Menyelenggarakan rapat gabungan Dewan Komisaris dan Direksi Organizing joint Board of Commissioners and Board of Directors meetings
3	Melakukan Pengendalian Dokumen Korporasi Managing Corporate Documents
	• Peraturan Direksi Corporate Secretary Board of Directors Corporate Secretary Regulations
	• Pengelolaan nota dinas
	• Pengelolaan peraturan Direksi Board of Directors regulations management

No.	Kegiatan Activity
	• Pengelolaan surat edaran Circular letters management
	• Pengelolaan surat perintah Instruction letters management
	• Sistem System
	• Persuratan Komisaris Commissioner Correspondence
	• Persuratan Direksi Board of Directors Correspondence
4	Agenda CSR, *Stakeholder Relation*, dan TJSL CSR, Stakeholder Relations, and TJSL Agenda
	• Melaksanakan kegiatan *Corporate Social Responsibility* Implementing Corporate Social Responsibility activities
	• Melakukan kegiatan *stakeholder relations* Conducting stakeholder relations activities
5	Program Pengenalan Perusahaan Company Induction Program
	• Pengenalan perusahaan pengangkatan komisaris baru Company induction for newly appointed commissioners
	• Pengenalan perusahaan pengangkatan komite baru Company induction for newly appointed committees

Pelatihan dan Pengembangan Kompetensi
Competency Training and Development

Nama Name	Program yang Diikuti Participated Program	Penyelenggara Organizer	Waktu Time	Tempat Venue
Agus Rosadi	Implementasi GRC & ESG mendukung Business & Judgement Rule UU BUMN & UU PT Implementation of GRC & ESG supports Business & Judgment Rules of the SOE Law and the Limited Liability Company Law	PT Media Madani Ultima	17-19 Oktober 2024 October 17-19, 2024	Hotel Hyatt Regency Yogyakarta

Unit Audit Internal

Internal Audit Unit

InJourney Aviation Services memiliki Unit Internal Audit yang membantu Direktur Utama dalam menjalankan fungsi pengawasan pelaksanaan tugas seluruh unit kerja di lingkungan Perusahaan. Selain itu, turut memberikan saran perbaikan sesuai dengan rencana dan program serta kebijakan yang telah ditetapkan oleh Direksi berdasarkan ketentuan yang berlaku.

Dalam melaksanakan fungsinya, Unit Internal Audit menjadi mitra strategis yang dipercaya, profesional, obyektif, dan independen, sehingga dapat memberikan nilai tambah bagi pencapaian tujuan Perusahaan dengan meningkatkan efektivitas pengelolaan risiko, pengawasan internal, dan proses tata kelola perusahaan yang baik. Ruang lingkup kerja Unit Internal Audit juga meliputi kegiatan pemantauan dan konsultasi.

Unit Internal Audit melakukan pemantauan untuk memberikan informasi dini (*early warning system*) kepada Direktur Utama bila terjadi penurunan atau penyimpangan terhadap kinerja dalam rangka mencapai tujuan dan sasaran Perusahaan. Seiring dengan perkembangan proses bisnis dan organisasi yang berimplikasi pada berkembangnya risiko usaha serta isu tata kelola perusahaan, Unit Internal Audit dapat memberikan nilai tambah dan peningkatan kualitas kerja organisasi dalam mencapai sasaran atau tujuan Perusahaan dengan memberikan layanan konsultasi.

InJourney Aviation Services has an Internal Audit Unit that assists the President Director in supervising the performance of all work units within the Company. In addition, it provides recommendations for improvement following plans, programs, and policies established by the Board of Directors based on applicable regulations.

In performing its functions, the Internal Audit Unit acts as a trusted, professional, objective, and independent strategic partner, thereby adding value to the achievement of the Company's objectives by improving the effectiveness of risk management, internal control, and good corporate governance processes. The scope of work of the Internal Audit Unit also includes monitoring and consulting activities.

The Internal Audit Unit conducts monitoring to provide early warning information to the President Director in the event of a decline or deviation in performance in achieving the Company's objectives and targets. In line with the development of business processes and organizations that have implications for the development of business risks and corporate governance issues, the Internal Audit Unit can provide added value and improve the quality of the organization's work in achieving the Company's objectives or targets by providing consulting services.

PROFIL UNIT AUDIT INTERNAL

PROFILE OF THE INTERNAL AUDIT UNIT

Yusup Andi Kurniawan

Kepala Unit Audit Internal
Head of the Internal Audit Unit

Kewarganegaraan Nationality	Indonesia Indonesia
Domisili Domicile	Jakarta Barat, DKI Jakarta West Jakarta, DKI Jakarta
Usia Age	38 Tahun pada Tahun Buku 2024 38 years old per 2024 fiscal year
Dasar Hukum Pengangkatan Legal Basis of Appointment	Keputusan Direksi PT Integrasi Aviasi Solusi No. IAS.0245/KEP.15.02/2024/DU Tentang Penempatan Kembali Pada Jabatan Karyawan di Lingkungan PT Integrasi Aviasi Solusi Decree of the Board of Directors of PT Integrasi Aviasi Solusi No. IAS.0245/KEP.15.02/2024/DU on Employee Reassignment at PT Integrasi Aviasi Solusi

Riwayat Pendidikan Educational Background	• Magister Manajemen Keuangan dari Universitas Mercu Buana (2018) • Sarjana Akuntansi dari Universitas Budi Luhur (2008) **Kualifiksasi atau Sertifikasi:** • Certified Professional Audit Manager (CPAM) dari Praktisi Auditor Internal Bersertifikasi Kompetensi (PAI-BK) (2025) • Certified Risk Management Professional (CRMP) dari Lembaga Sertifikasi Profesi Manajemen Risiko (LSPMR) (2024) • Pengelolaan Satuan Pengawas Internal Head of Internal Audit Division dari Lembaga Sertifikasi Profesi - Auditor Interal (LSPAI) (2023) • Professional Internal Auditor (PIA) dari Asosiasi Auditor Internal (AAI) (2023) • Qualified Internal Auditor (QIA) dari Yayasan Pendidikan Internal Audit (YPIA) (2023) • Sertifikat Tingkat Dasar Pengadaan Barang/Jasa Pemerintah dari Lembaga Kebijakan Pengadaan Barang/Jasa Pemerintah (LKPP) (2019) • Sertifikat Keahlian Konsultan Pajak Setawa Brevet A-B dari Pusat Pengembangan Akuntansi dan Keuangan (PPA&K) (2010)
	• Master of Financial Management from Mercu Buana University (2018) • Bachelor of Accounting from Budi Luhur University (2008) **Qualifications or Certifications:** • Certified Professional Audit Manager (CPAM) from Certified Internal Auditor Practitioners (PAI-BK) (2025) • Certified Risk Management Professional (CRMP) from the Risk Management Professional Certification Institute (LSPMR) (2024) • Head of Internal Audit Division from the Professional Certification Institute – Internal Auditor (LSPAI) (2023) • Professional Internal Auditor (PIA) from the Internal Auditors Association (AAI) (2023) • Qualified Internal Auditor (QIA) from the Internal Audit Education Foundation (YPIA) (2023) • Basic Level Certificate in Government Procurement of Goods/Services from the Government Procurement Policy Agency (LKPP) (2019) • Tax Consultant Expertise Certificate Setawa Brevet A-B from the Center for Accounting and Finance Development (PPA&K) (2010)
Riwayat Pekerjaan Work Experience	• Plt VP Internal Audit di PT Integrasi Aviasi Solusi (Januari 2024-Juni 2024) • VP of Internal Audit di PT Angkasa Pura Kargo (Mei 2021-Januari 2024) • Business & Supporting Senior Auditor di PT Angkasa Pura II (Persero) (Maret 2020-April 2021) • Business & Supporting Junior Auditor di PT Angkasa Pura II (Persero) (April 2016- 2020) • Tax Management Senior Officer di PT Angkasa Pura II (Persero) (April 2013-Februari 2016) • Pelaksana Senior di PT Angkasa Pura II (Persero) (Maret 2010-Maret 2013) • Senior Auditor di Kantor Akuntan Publik (KAP) Rama Wendra (Maret 2008-Februari 2010) • Acting Deputy VP of Internal Audit at PT Integrasi Aviasi Solusi (January 2024–June 2024) • VP of Internal Audit at PT Angkasa Pura Kargo (May 2021–January 2024) • Business & Supporting Senior Auditor at PT Angkasa Pura II (Persero) (March 2020–April 2021) • Business & Supporting Junior Auditor at PT Angkasa Pura II (Persero) (April 2016–2020) • Tax Management Senior Officer at PT Angkasa Pura II (Persero) (April 2013–February 2016) • Senior Executive at PT Angkasa Pura II (Persero) (March 2010–March 2013) • Senior Auditor at Rama Wendra Public Accounting Firm (March 2008–February 2010)
Rangkap Jabatan Concurrent Positions	Tidak memiliki rangkap jabatan No concurrent positions
Hubungan Afiliasi Affiliations	Tidak memiliki hubungan afiliasi dengan anggota Dewan Komisaris, Direksi, dan Pemegang Saham Pengendali Not affiliated with members of the Board of Commissioners, Board of Directors, and Controlling Shareholders.

STRUKTUR DAN KEDUDUKAN UNIT AUDIT INTERNAL

Unit Internal Audit dipimpin oleh seorang Unit Internal Audit yang diangkat dan diberhentikan oleh Direktur Utama setelah mendapatkan persetujuan Dewan Komisaris. Kepala Unit Internal Audit bertanggung jawab langsung kepada Direktur Utama.

INTERNAL AUDIT UNIT STRUCTURE AND POSITION

The Internal Audit Unit is led by a Head of Internal Audit Unit appointed and dismissed by the President Director after obtaining approval from the Board of Commissioners. The Head of the Internal Audit Unit is directly responsible to the President Director.

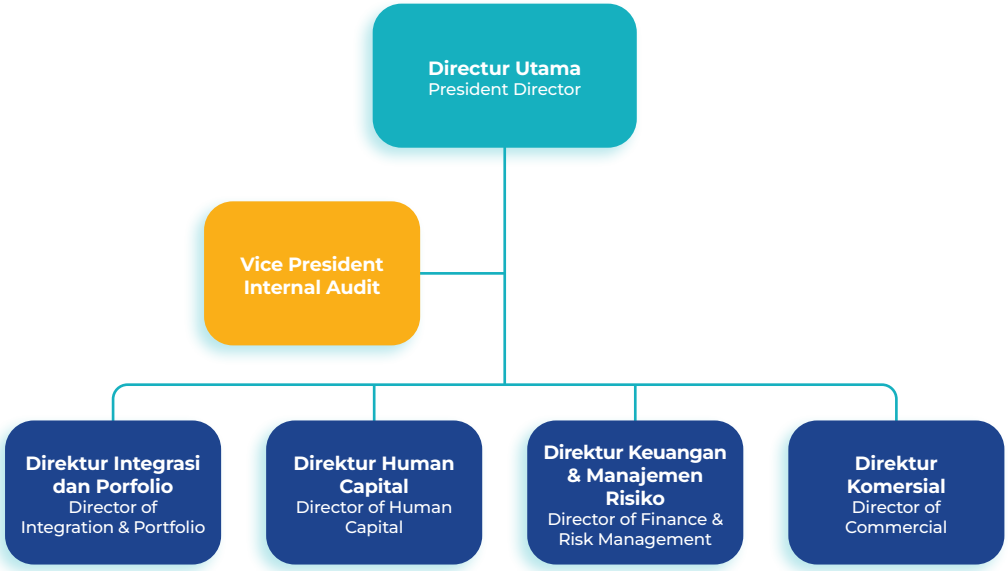
Sesuai dengan Peraturan Direksi No. PD.IAS.01.01/00/01/2024/0001 tentang Organisasi dan Tata Kerja PT Integrasi Aviasi Solusi tanggal 10 Januari 2024, Divisi Internal Audit berada di bawah Direktorat Utama yang dipimpin oleh Vice President Internal Audit, yang dibantu oleh:

1. Assistant Vice President Business & Operational Audit;
2. Assistant Vice President Fiance & Enabler Audit;
3. Assistant Vice President Internal Audit Advisory.

Per the Board of Directors Regulation No. PD.IAS.01.01/00/01/2024/0001 on the Organization and Operations of PT Integrasi Aviasi Solusi dated January 10, 2024, the Internal Audit Division is under the Main Directorate, led by the Vice President of Internal Audit, assisted by:

1. Assistant Vice President of Business & Operational Audit;
2. Assistant Vice President of Finance & Enabler Audit;
3. Assistant Vice President of Internal Audit Advisory.

Struktur Organisasi
Organizational Structure



Kualifikasi dan Persyaratan Internal Auditor
Internal Auditor Qualification and Requirement

Fungsi/Jabatan Function/Position	Persyaratan Requirement
Vice President Internal Audit Vice President of Internal Audit	a. Memiliki latar belakang atau berpengalaman dalam bidang bisnis, akuntansi, keuangan, audit, manajemen risiko atau kegiatan usaha Perusahaan. b. Pemenuhan kualifikasi sertifikasi yang dipenuhi saat menjabat: • Sertifikasi yang dipenuhi baik sebelum maupun saat menjabat wajib berlaku selama masa jabatan; • Wajib mengikuti paling sedikit 1 sertifikasi yang dipenuhi paling lambat dalam 1 (satu) tahun sejak menjabat dan selama masa jabatan, apabila lebih dari I tahun paling sedikit memiliki 3 sertifikasi antara lain di bidang audit, manajemen risiko, kecurangan, bisnis, kegiatan usaha Perusahaan, hukum, kepatuhan, keuangan atau akuntansi. c. Sertifikasi yang dipenuhi harus memperhatikan ketentuan-ketentuan sebagai berikut: • Diterbitkan oleh dewan sertifikasi/regulator/organisasi profesi terkait yang diakui secara nasional dan/atau internasional; • Lembaga penerbit sertifikasi memiliki standar dan dewan standar profesi dan etika; • Sertifikasi diwajibkan berlaku selama masa jabatan.

Fungsi/Jabatan Function/Position	**Persyaratan** Requirement
	d. Pemenuhan kualifikasi pelatihan yang dipenuhi saat menjabat: • Setiap tahunnya wajib mengikuti salah satu pelatihan dengan topik audit, manajemen risiko, kecurangan, bisnis, kegiatan usaha Perusahaan, hukum, kepatuhan, keuangan atau akuntansi; • Wajib mengikuti pelatihan secara akumulasi paling sedikit 40 jam dalam setahun. e. Pelatihan yang diikuti merupakan Program Pelatihan Berkelanjutan (PPL) yang diselenggarakan oleh lembaga profesi, regulator, lembaga pelatihan yang terakreditasi oleh lembaga akreditasi dan/atau lembaga pelatihan yang dimiliki atau dikendalikan oleh BUMN. a. Have a background or experience in business, accounting, finance, audit, risk management, or the Company's business activities. b. Meet the certification qualifications at the time of appointment: • Certifications obtained either before or at the time of appointment must remain valid throughout the term of office; • Must obtain at least one certification within one year of assuming the position and during the term of office. If the term exceeds one year, must have at least three certifications in audit, risk management, fraud, business, Company operations, law, compliance, finance, or accounting. c. The certifications obtained must comply with the following requirements: • Issued by a certification board/regulator/professional organization recognized nationally and/or internationally; • The certifying body must have professional standards and a professional and ethical standards board; • The certification must remain valid throughout the term of office. d. Training qualifications must be met while in office: • Must attend at least one training program annually on topics related to audit, risk management, fraud, business, company operations, law, compliance, finance, or accounting; • Must accumulate a minimum of 40 training hours annually. e. The training attended must be a Continuing Professional Development (CPD) program conducted by a professional body, regulator, accredited training institution, or training institution owned or controlled by a state-owned enterprise.
Anggota Member	a. Anggota Internal Auditor adalah personel Divisi Internal Audit yang berada pada l tingkat/jabatan di bawah Vice President Internal Audit beserta seluruh jajaran internal auditor di bawahnya. b. Memiliki latar belakang atau berpengalaman dalam bidang bisnis, akuntansi, keuangan, audit, manajemen risiko atau kegiatan usaha Perusahaan. c. Pemenuhan kualifikasi sertifikasi yang dipenuhi saat menjabat: • Sertifikasi yang dipenuhi baik sebelum maupun saat menjabat wajib berlaku selama masa jabatan; • Wajib mengikuti paling sedikit 1 (satu) sertifikasi yang dipenuhi paling lambat dalam l (satu) tahun sejak menjabat dan selama masa jabatan, apabila lebih dar l tahun paling sedikit memiliki 3 sertifikasi antara lain di bidang audit, manajemen risiko, kecurangan, bisnis, kegiatan usaha Perusahaan, hukum, kepatuhan, keuangan atau akuntansi. d. Sertifikasi yang dipenuhi harus memperhatikan ketentuan-ketentuan sebagai berikut: • Diterbitkan oleh dewan sertifikasi/regulator/organisasi profesi terkait yang diakui secara nasional dan/atau internasional; • Lembaga penerbit sertifikasi memiliki standar dan dewan standar profesi dan etika; • Sertifikasi diwajibkan berlaku selama masa jabatan. e. Pemenuhan kualifikasi pelatihan yang dipenuhi saat menjabat: • Setiap tahunnya wajib mengikuti salah satu pelatihan dengan topik audit, manajemen risiko, kecurangan, bisnis, kegiatan usaha Perusahaan, hukum, kepatuhan, keuangan atau akuntansi; • Wajib mengikuti pelatihan secara akumulasi paling sedikit 20 jam dalam setahun; • Pelatihan yang diikuti merupakan Program Pelatihan Berkelanjutan (PPL) yang diselenggarakan oleh lembaga profesi, regulator, lembaga pelatihan yang terakreditasi oleh lembaga akreditasi dan/atau lembaga pelatihan yang dimiliki atau dikendalikan oleh BUMN.

Fungsi/Jabatan Function/Position	Persyaratan Requirement
	a. Internal Auditors are personnel of the Internal Audit Division at the level/position below the Vice President of Internal Audit and all internal auditors under them. b. Have a background or experience in business, accounting, finance, audit, risk management, or the Company's business activities. c. Meet the certification qualifications at the time of appointment: • Certifications obtained either before or at the time of appointment must remain valid throughout the term of office; • Must obtain at least one certification within one year of assuming the position and during the term of office. If the term exceeds one year, must have at least three certifications in audit, risk management, fraud, business, Company operations, law, compliance, finance, or accounting. d. The certifications obtained must comply with the following requirements: • Issued by a certification board/regulator/professional organization recognized nationally and/or internationally; • The certifying body must have professional standards and a professional and ethical standards board; • The certification must remain valid throughout the term of office. e. Training qualifications required during the term of office: • Must attend one training program annually on topics such as audit, risk management, fraud, business, company operations, law, compliance, finance, or accounting; • Must accumulate a minimum of 20 hours of training per year; • The training attended must be a Continuing Professional Development Program (CPD) conducted by a professional body, regulator, accredited training institution, or training institution owned or controlled by a state-owned enterprise.

Kepemilikan Kualifikasi/Sertifikasi Profesi
Professional Qualifications/Certifications

Sertifikasi Profesi Professional Certification	Jumlah Karyawan Pemilik Sertifikat Total Employees with the Certificate
Certified Risk Management Professional	2
Pengelolaan Satuan Pengawas Internal Head of Internal Audit Division	1
Pelatihan Risk Maturity Index (RMI) Risk Maturity Index (RMI) Training	3
Fraud Auditing 1	1
Fraud Auditing 2	1
Standard & Code Ethics for Professional Internal Auditor	1
Certified Pratictioner of Internal Audit (CPIA)	1
Workshop Internal Auditing: Tools & Tehniques	3
Qualified Risk Management Officer (QRMO)	12

PIAGAM UNIT AUDIT INTERNAL

Unit Audit Internal PT Integrasi Aviasi Solusi telah memiliki piagam dengan No. IAS.0057-A/PER-DIR.07.03/2024/DU. Piagam ini ditetapkan oleh Direktur Utama dan disetujui oleh Komisaris Utama pada 19 April 2024.

INTERNAL AUDIT UNIT CHARTER

The Internal Audit Unit of PT Integrasi Aviasi Solusi has a charter with No. IAS.0057-A/PER-DIR.07.03/2024/DU. This charter was established by the President Director and approved by the President Commissioner on April 19, 2024.

TUGAS DAN TANGGUNG JAWAB

1. Memastikan pelaksanaan fungsi audit internal berjalan sesuai dengan *best practices* yang berlaku dan kode etik.
2. Memastikan pelaksanaan fungsi audit internal berjalan sesuai dengan rencana.
3. Memastikan setiap internal auditor mengikuti pengembangan profesional berkelanjutan serta pelatihan lain sesuai dengan perkembangan kompleksitas dan kegiatan usaha Perusahaan.
4. Melaporkan temuan yang signifikan kepada Direktur Utama dan Dewan Komisaris melalui Komite Audit untuk dilakukan tindakan perbaikan dalam waktu yang cepat.
5. Memantau tindakan perbaikan atas temuan yang signifikan dan melaporkan hasil pemantauannya kepada Direktur Utama dan Dewan Komisaris melalui Komite Audit.
6. Sebagai Pimpinan Satuan Kerja Audit Internal Terintegrasi (SKAIT), Divisi Internal Audit memiliki tugas dan tanggung jawab:
   a. Menentukan strategi pelaksanaan audit internal.
   b. Merumuskan prinsip audit internal yang mencakup metodologi audit dan langkah pelaksanaan pengendalian mutu.
   c. Memantau pelaksanaan audit internal.
   d. Melakukan fungsi audit internal secara individual atau bersama-sama, mencakup pelayanan asurans (seperti audit operasional, joint audit, probity audit, reviu, dan jasa asurans lainnya namun tidak termasuk pelaksanaan surprise audit) dan advisory berdasarkan:
      - Permintaan tertentu atau hal-hal signifikan yang menjadi perhatian dari Direksi, Dewan Komisaris, dan Komite Audit Perusahaan serta BUMN Induk;
      - Permintaan dari Anggota Sub-Holding IAS dan *stakeholders*, baik internal maupun eksternal.

PELAKSANAAN KEGIATAN TAHUN 2024

Pelaksanaan kegiatan Unit Audit Internal pada tahun 2024 diuraikan dalam tabel di bawah ini:

DUTIES AND RESPONSIBILITIES

1. Ensuring that internal audit functions follow applicable best practices and codes of conduct.
2. Ensuring that internal audit functions are carried out according to the plan.
3. Ensuring that all internal auditors participate in continuing professional development and other training in line with the complexity and activities of the Company.
4. Reporting significant findings to the President Director and Board of Commissioners through the Audit Committee for prompt corrective action.
5. Monitoring corrective actions on significant findings and reporting the monitoring results to the President Director and Board of Commissioners through the Audit Committee.
6. As the Head of the Integrated Internal Audit Unit (SKAIT), the Internal Audit Division has the following duties and responsibilities:
   a. Determining the strategy for implementing internal audits.
   b. Formulating internal audit principles that include audit methodology and quality control measures.
   c. Monitoring the internal audit implementations.
   d. Performing internal audit functions individually or jointly, including assurance services (such as operational audits, joint audits, probity audits, reviews, and other assurance services, but not including surprise audits) and advisory services based on:
      - Specific requests or significant matters of concern from the Board of Directors, Board of Commissioners, and Audit Committee and the Parent SOE;
      - Requests from members of the IAS Sub-Holding and stakeholders, both internal and external.

IMPLEMENTATION OF ACTIVITIES IN 2024

The implementation of the Internal Audit Unit's activities in 2024 is outlined in the table below:

No.	Jenis Jasa Asurans Service Type	Subjek Audit Audit Subject		Target Pelaksanaan Implementation Target	Status Penyelesaian Completion Status
		Lokasi Location	Keterangan Description		
1	Audit Operasional Operational Audit	Bandara Silangit, Siborong-borong Silangit Airport, Siborong-borong	Kantor Cabang, Perusahaan Branch Office, Company	Triwulan II Quarter II	✓
2	Audit Investigasi Investigative Audit	Bandara Sultan Mahmud II, Palembang Sultan Mahmud II Airport, Palembang	Kantor Cabang, Perusahaan Branch Office, Company	Triwulan II Quarter II	✓
3	Audit Investigasi Investigative Audit	Bandara Raden Inten II, Bandar Lampung Raden Inten II Airport, Bandar Lampung	Kantor Cabang, Perusahaan Branch Office, Company	Triwulan II Quarter II	✓
4	Audit Operasional Operational Audit	Bandara Depati Amir, Pangkalpinang Depati Amir Airport, Pangkalpinang	Kantor Cabang, Perusahaan Branch Office, Company	Triwulan II Quarter II	✓
5	Audit Operasional Operational Audit	Pengadaan Electric Apron Passenger Electric Apron Passenger Procurement	PT Gapura Angkasa, Anak Usaha (Anggota Sub-Holding IAS) PT Gapura Angkasa, Subsidiary (IAS Sub-Holding Member)	Triwulan II Quarter II	✓
6	Audit Operasional Operational Audit	Bandara Supadio, Pontianak Supadio Airport, Pontianak	Kantor Cabang, Perusahaan Branch Office, Company	Triwulan III Quarter III	✓
7	Audit Operasional Operational Audit	Proyek Kerjasama Cooperation Project	PT Angkasa Pura Logistik, Anak Usaha (Anggota Sub-Holding IAS) PT Angkasa Pura Logistik, Subsidiary (IAS Sub-Holding Member)	Triwulan III Quarter III	✓
8	Audit Operasional Operational Audit	Proyek Kerjasama PT Bangun Desa Logistindo PT Bangun Desa Logistindo Cooperation Project	PT Angkasa Pura Logistik, Anak Usaha (Anggota Sub-Holding IAS) PT Angkasa Pura Logistik, Subsidiary (IAS Sub-Holding Member)	Triwulan III Quarter III	✓
9	Audit Operasional Operational Audit	Pengadaan Sewa Pesawat PT Pelita Air Services Aircraft Leasing Procurement by PT Pelita Air Services	PT Angkasa Pura Logistik, Anak Usaha (Anggota Sub-Holding IAS) PT Angkasa Pura Logistik, Subsidiary (IAS Sub-Holding Member)	Triwulan III Quarter III	✓
10	Audit Operasional Operational Audit	Pengadaan Sewa Aplikasi Sistem PT Odisys Indonesia Application System Rental Procurement of PT Odisys Indonesia	PT Angkasa Pura Logistik, Anak Usaha (Anggota Sub-Holding IAS) PT Angkasa Pura Logistik, Subsidiary (IAS Sub-Holding Member)	Triwulan III Quarter III	✓

No.	Jenis Jasa Asurans Service Type	Subjek Audit Audit Subject		Target Pelaksanaan Implementation Target	Status Penyelesaian Completion Status
		Lokasi Location	Keterangan Description		
11	Audit Operasional Operational Audit	Bandara Internasional Kualanamu, Deli Serdang Kualanamu International Airport, Deli Serdang	Kantor Cabang, Perusahaan Branch Office, Company	Triwulan IV Quarter IV	✓
12	Audit Investigasi Investigative Audit	PT IAS Support Indonesia PT IAS Support Indonesia	PT IAS Support Indonesia, Anak Usaha (Anggota Sub-Holding IAS) PT IAS Support Indonesia, Subsidiary (IAS Sub-Holding Member)	Triwulan IV Quarter IV	✓

Rapat Unit Audit Internal
Internal Audit Unit Meeting

	Rapat dengan: Meeting with:		
	Direksi Board of Directors	Dewan Komisaris Board of Commissioners	Komite Audit Audit Committee
Jumlah Rapat Total Meetings	16	5	14

Pelatihan dan Sertifikasi 2024
Training and Certification in 2024

No.	Nama Internal Auditor Internal Auditor Name	Jabatan Position	Nama Program & Bidang Sertifikasi/ Pelatihan Program Name and Certification/Training Field
1.	Yusup Andi Kurniawan	Internal Audit Group Head	• Certified Risk Management Professional (CRMP) • Pelatihan Risk Maturity Index (RMI) BUMN Batch 3 Tahun 2024 • Pengelolaan Satuan Pengawas Internal (Head of Internal Audit Division) • Dilema Etika yang Dihadapi Internal Auditor • Auditing & Monitoring IT General Controls • ICOFR (Internal Control Over Financial Reporting): Urgensi dan Peran Internal Auditor (Pada Tataran Implementasi) • Forum Penguatan Fungsi GRC: Diseminasi Standar Auditor Internal Terkini • Mastering Sustainability Audit: Fostering, Transparency, • Certified Risk Management Professional (CRMP) • Risk Maturity Index (RMI) Training for SOEs Batch 3, 2024 • Internal Audit Division Management (Head of Internal Audit Division) • Ethical Dilemmas Faced by Internal Auditors • Auditing & Monitoring IT General Controls • ICOFR (Internal Control Over Financial Reporting): Urgency and Role of Internal Auditors (At the Implementation Level) • GRC Function Strengthening Forum: Dissemination of the Latest Internal Auditor Standards • Mastering Sustainability Audit: Fostering, Transparency,

No.	Nama Internal Auditor Internal Auditor Name	Jabatan Position	Nama Program & Bidang Sertifikasi/ Pelatihan Program Name and Certification/Training Field
2.	Titik Budi Utami	Business & Operational Audit Division Head	• Fraud Auditing 1 • Fraud Auditing 2 • Forum Penguatan Fungsi GRC: Diseminasi Standar Auditor Internal Terkini • Fraud Auditing 1 • Fraud Auditing 2 • GRC Function Strengthening Forum: Dissemination of the Latest Internal Auditor Standards
3.	Bayu Indra Kusuma	Finance & Enabler Audit Division Head	• Pelatihan Risk Maturity Index (RMI) BUMN Batch 3 Tahun 2024 • Certified Risk Management Professional (CRMP) • Optimalkan Level Internal Audit Capability Model (IACM) dengan Evaluasi Kualitas yang Terstruktur • Risk Maturity Index (RMI) Training for SOEs Batch 3, 2024 • Certified Risk Management Professional (CRMP) • Optimizing the Internal Audit Capability Model (IACM) with Structured Quality Evaluation
4.	Raditya Prabowo	Internal Audit Advisory Division Head	• Standard & Code Ethics for Professional Internal Auditor • Pelatihan Risk Maturity Index (RMI) BUMN Batch 3 Tahun 2024 • Certified Risk Management Professional (CRMP) • Highlights of the New Global Internal Audit Standards • Forum Penguatan Fungsi GRC: Diseminasi Standar Auditor Internal Terkini • Standard & Code of Ethics for Professional Internal Auditors • Risk Maturity Index (RMI) Training for SOEs Batch 3, 2024 • Certified Risk Management Professional (CRMP) • Highlights of the New Global Internal Audit Standards • GRC Function Strengthening Forum: Dissemination of the Latest Internal Auditor Standards
5.	Mardyansa Pratama	Business & Operational Audit Analyst	• Qualified Risk Management Officer (QRMO) • Bimbingan Teknis "Peran Serta Praktisi Governance, Risk and Control (GRC) dalam Pemberantasan Korupsi" • Qualified Risk Management Officer (QRMO) • Technical Guidance on "The Role of Governance, Risk and Control (GRC) Practitioners in Corruption Eradication"
6.	Mohamad Irvan Maulana Yusuf	Business & Operational Audit Senior Officer	• Workshop Internal Auditing: Tools & Techniques • Qualified Risk Management Officer (QRMO) • Forum Penguatan Fungsi GRC: Diseminasi Standar Auditor Internal Terkini • Internal Auditing Workshop: Tools & Techniques • Qualified Risk Management Officer (QRMO) • GRC Function Strengthening Forum: Dissemination of the Latest Internal Auditor Standards
7.	Dimas Triyadi Wahyu Pranata	Finance & Enabler Audit Analyst	• Workshop Internal Auditing: Tools & Techniques • Qualified Risk Management Officer (QRMO) • Bimbingan Teknis "Peran Serta Praktisi Governance, Risk and Control (GRC) dalam Pemberantasan Korupsi" • Internal Auditing Workshop: Tools & Techniques • Qualified Risk Management Officer (QRMO) • Technical Guidance on "The Role of Governance, Risk and Control (GRC) Practitioners in Corruption Eradication"
8	Wismiko Putra Perdana	Internal Audit Advisory Analyst	• Qualified Risk Management Officer (QRMO) • Bimbingan Teknis "Peran Serta Praktisi Governance, Risk and Control (GRC) dalam Pemberantasan Korupsi" • Forum Penguatan Fungsi GRC: Diseminasi Standar Auditor Internal Terkini • Qualified Risk Management Officer (QRMO) • Technical Guidance on "The Role of Governance, Risk and Control (GRC) Practitioners in Corruption Eradication" • GRC Function Strengthening Forum: Dissemination of the Latest Internal Auditor Standards

No.	Nama Internal Auditor Internal Auditor Name	Jabatan Position	Nama Program & Bidang Sertifikasi/ Pelatihan Program Name and Certification/Training Field
9	Redi Setiadi	Internal Audit Advisory Senior Officer	• Workshop Internal Auditing: Tools & Techniques • Qualified Risk Management Officer (QRMO) • Forum Penguatan Fungsi GRC: Diseminasi Standar Auditor Internal Terkini • Optimalkan Level Internal Audit Capability Model (IACM) dengan Evaluasi Kualitas yang Terstruktur Auditor Internal Terkini • Strategi Penyelesaian Kasus Hubungan Industrial • Persekongkolan dalam Tender Pengadaan Barang dan Jasa 5. Akuntansi dari 0 • Pengaruh Training, Title dan Experience terhadap Fraud Detection • Dua Sisi Mata Uang: Forensic Accounting vs Investigative Auditing dalam Pencegahan dan Pengungkapan Fraud • Paham tentang Audit Pengadaan Barang/Jasa Pemerintah untuk PPK, POKJA, dan PPTK • Strategi Pengelolaan Kontrak Pengadaan • Implementasi Forensic Accounting dalam Mendeteksi Fraud (Studi Kasus di Indonesia & Australia) • Expertise Practical Skill: Transaction Data Reading, Processing and Judgment Audit with Excel • Strategy Jitu Risk Based Internal Auditing Mengelola Risiko untuk Kesuksesan Bisnis • Silent Guardians: Fraud Control and Effective Whistleblower System • Effective technique and Internal Audit • Forensic Accounting & Investigative Auditing • Aspek Akuntansi dan Perpajakan Pengadaan Barang dan Jasa • Internal Auditing Workshop: Tools & Techniques • Qualified Risk Management Officer (QRMO) • GRC Function Strengthening Forum: Dissemination of the Latest Internal Auditor Standards • Optimize the Internal Audit Capability Model (IACM) with Structured Quality Evaluation of Current Internal Auditors • Industrial Relations Case Resolution Strategy • Collusion in Goods and Services Procurement Tenders 5. Accounting from 0 • The Influence of Training, Title, and Experience on Fraud Detection • Two Sides of the Coin: Forensic Accounting vs Investigative Auditing in Fraud Prevention and Disclosure • Understanding Government Procurement Audits for PPK, POKJA, and PPTK • Contract Management Strategies • Implementation of Forensic Accounting in Fraud Detection (Case Studies in Indonesia & Australia) • Expertise Practical Skill: Transaction Data Reading, Processing, and Judgment Audit with Excel • Effective Risk-Based Internal Auditing Strategy to Manage Risk for Business Success • Silent Guardians: Fraud Control and Effective Whistleblower System • Effective Techniques and Internal Audit • Forensic Accounting & Investigative Auditing • Accounting and Taxation Aspects of Goods and Services Procurement
10	Agus Trias Afandi	Business & Operational Audit Analyst	• Qualified Risk Management Officer (QRMO) • Fraud Control & Effective Whistleblower • Akuntansi Aset • Qualified Risk Management Officer (QRMO) • Fraud Control & Effective Whistleblower • Assets Accounting
11	A. Chaerati .B	Finance & Enabler Audit Analyst	Qualified Risk Management Officer (QRMO) Qualified Risk Management Officer (QRMO)

No.	Nama Internal Auditor Internal Auditor Name	Jabatan Position	Nama Program & Bidang Sertifikasi/ Pelatihan Program Name and Certification/Training Field
12	Bagus Priasaputra	Internal Audit Advisory Analyst	Qualified Risk Management Officer (QRMO) Qualified Risk Management Officer (QRMO)
13	Andhika Eka Satria	Business & Operational Audit Senior Officer	Qualified Risk Management Officer (QRMO) Qualified Risk Management Officer (QRMO)
14	Wedar Agus Satriyo	Finance & Enabler Audit Senior Officer	• Qualified Risk Management Officer (QRMO) • Fraud Control & Effective Whistleblower • Akuntansi Aset • Penyusunan dan Penyajian Laporan Keuangan • Qualified Risk Management Officer (QRMO) • Fraud Control & Effective Whistleblower • Assets Accounting • Financial Statement Preparation and Presentation
15	Firda Kadir	Internal Audit Advisory Senior Officer	• Qualified Risk Management Officer (QRMO) • Fraud Control & Effective Whistleblower • Qualified Risk Management Officer (QRMO) • Fraud Control & Effective Whistleblower

MONITORING TINDAK LANJUT REKOMENDASI

Hasil monitoring yang dilaksanakan terkait dengan tindak lanjut dari jasa asurans tahun 2024 diuraikan dalam tabel di bawah ini.

MONITORING OF FOLLOW-UP ON RECOMMENDATIONS

The results of monitoring related to follow-up on insurance services in 2024 are outlined in the table below.

No.	Jenis & Subjek Audit Audit Type & Subject	Keterangan Description	JT	JR	Status Tindak Lanjut Follow Up Status				% Penyelesaian Completion %
					SS	DP	BOD	TDD	
1	Audit Investigasi Bandara Internasional Sultan Mahmud Badaruddin II, Palembang Investigative Audit on Sultan Mahmud Badaruddin II International Airport, Palembang	Kantor Cabang Branch Office	1	4	2	2	-	-	**75**
2	Audit Investigasi Bandara Raden Inten II, Bandar lampung Investigative Audit on Raden Inten II Airport, Bandar lampung	Kantor Cabang Branch Office	2	71	6	5	-	-	**77**

No.	Jenis & Subjek Audit Audit Type & Subject	Keterangan Description	JT	JR	Status Tindak Lanjut Follow Up Status				% Penyelesaian Completion %
					SS	DP	BOD	TDD	
3	Audit Operasional Bandara Depati Amir, Kepulauan Bangka Belitung Operational Audit on Depati Amir Airport, Bangka Belitung Islands	Kantor Cabang Branch Office	5	9	6	3	-	-	**83**
4	Audit Operasional Bandara Depati Amir, Kepulauan Bangka Belitung Operational Audit on Depati Amir Airport, Bangka Belitung Islands	Kantor Cabang Branch Office	5	9	3	6	-	-	**67**
5	Audit Operasional atas Pengadaan Electric Apron Passenger PT Gapura Angkasa Operational Audit on Electric Apron Passenger Procurement of PT Gapura Angkasa	Anak Usaha Subsidiary	3	6	5	1	-	-	**92**
6	Audit Operasional Bandara Supadio Pontianak Operational Audit on Supadio Airport Pontianak	Kantor Cabang Branch Office	8	15	0	15	-	-	**50**
7	Audit Investigasi PT IAS Support Investigative Audit on PT IAS Support	Anak Usaha Subsidiary	4	4	0	3	1	-	**38**
Total Total			**28**	**58**	**21**	**35**	**2**	**-**	**68**

Sistem Pengendalian Internal

Internal Control System

Sistem pengendalian internal merupakan bagian dari penerapan tata kelola perusahaan yang baik. Dengan adanya sistem tersebut, InJourney Aviation Services meminimalisasi potensi tindak kecurangan (*fraud*) di lingkup internal, melaksanakan bisnis secara efektif dan efisien, serta taat terhadap hukum dan prosedur tata kelola perusahaan yang berlaku. Sistem Pengendalian Internal di Perusahaan mengacu pada Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.

The internal control system is part of the implementation of good corporate governance. With this system in place, InJourney Aviation Services minimizes the potential for fraud within the Company, conducts business effectively and efficiently, and complies with applicable laws and corporate governance procedures. The Internal Control System at the Company refers to the Minister of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023 on Guidelines for Corporate Governance and Significant Activities of State-Owned Enterprises.

PENGENDALIAN KEUANGAN DAN OPERASIONAL

Perusahaan menerapkan pengendalian keuangan berdasarkan peraturan perundang-undangan sesuai dengan ketentuan Perusahaan. Fungsi yang membidangi Keuangan dan fungsi yang membidangi Akuntansi bertanggung jawab terhadap pengendalian dan pemeliharaan Informasi Terdokumentasi terkait pengendalian keuangan, pencatatan dan pelaporan.

Ketentuan terkait dengan pengendalian keuangan sebagaimana tersebut di atas dilakukan dengan cara:

a. Menerapkan pemisahan tugas, sehingga Karyawan yang sama tidak dapat menginisiasi dan menyetujui pembayaran;
b. Menerapkan persetujuan pembayaran berjenjang sesuai tingkatan otorisasi;
c. Memastikan setiap persetujuan pembayaran telah dilengkapi dengan dokumen yang dipersyaratkan sesuai dengan kebijakan Perusahaan;
d. Memastikan bahwa penunjukan pelaksana pekerjaan atau layanan (penerima pembayaran) telah disetujui dengan mekanisme persetujuan (*approval mechanisms*) yang berlaku di lingkungan Perusahaan;
e. Mensyaratkan paling tidak membutuhkan dua tanda tangan pejabat berwenang untuk persetujuan pembayaran;
f. Membatasi penggunaan uang tunai dan menerapkan metode pengendalian pembayaran tunai yang efektif;

FINANCIAL AND OPERATIONAL CONTROL

The Company implements financial control based on laws and regulations in accordance with its provisions. The Finance and Accounting functions are responsible for controlling and maintaining Documented Information related to financial control, recording, and reporting.

The provisions related to financial control, as mentioned above, are carried out by:

a. Implementing segregation of duties, so that the same employee cannot initiate and approve payments;
b. Implementing multi-level payment approval following the level of authorization;
c. Ensuring that every payment approval is accompanied by the documents required per Company policy;
d. Ensuring that the appointment of work or service providers (payees) has been approved through the approval mechanisms applicable within the Company;
e. Requiring at least two signatures from authorized officers for payment approval;
f. Limiting the use of cash and implementing effective cash payment control methods;

g. Melaksanakan tinjauan manajemen secara berkala atas transaksi keuangan yang signifikan;

h. Secara berkala dan independen melaksanakan Audit keuangan, baik Audit yang dilakukan secara internal maupun eksternal; dan
i. Secara teratur melakukan perubahan Karyawan atau Perusahaan yang melakukan Audit keuangan tersebut.

Perusahaan melalui grup juga melakukan penerapan SMAP di Perusahaan sesuai dengan PDCA (Plan, Do, Check, Act) sesuai dengan persyaratan SNI ISO 37001:2016 Sistem Manajemen Mutu pada setiap proses bisnis dan kegiatannya dengan cara:
a. Menentukan kriteria untuk proses;
b. Menerapkan pengendalian proses sesuai dengan kriteria tersebut; dan
c. Menyimpan informasi terdokumentasi sepanjang diperlukan agar mempunyai keyakinan bahwa proses yang telah dilakukan seperti yang direncanakan.

KEPATUHAN TERHADAP PERATURAN PERUNDANG-UNDANGAN

Fungsi Internal Audit terus berperan aktif dalam memastikan bahwa seluruh aktivitas operasional perusahaan dilaksanakan sesuai dengan peraturan perundang-undangan yang berlaku. Kepatuhan terhadap hukum menjadi bagian integral dari tata kelola perusahaan yang baik (*Good Corporate Governance*), dan menjadi salah satu fokus utama dalam pelaksanaan audit internal.

Internal Audit melakukan evaluasi terhadap kebijakan, prosedur, dan pelaksanaan operasional untuk mengidentifikasi potensi ketidakpatuhan, serta menilai efektivitas pengendalian internal dalam mendukung kepatuhan hukum. Temuan audit disampaikan kepada manajemen disertai dengan rekomendasi perbaikan yang konkret dan aplikatif. Internal Audit juga turut memantau pelaksanaan tindak lanjut atas rekomendasi tersebut untuk memastikan bahwa tindakan korektif telah dilaksanakan secara tepat waktu dan efektif.

Sebagai bagian dari komitmen terhadap peningkatan berkelanjutan, Internal Audit juga mendorong penguatan budaya kepatuhan melalui kolaborasi dengan fungsi kepatuhan. Hal tersebut bertujuan selain untuk mematuhi hukum secara formal, tetapi juga membangun

g. Conducting regular management reviews of significant financial transactions;

h. Conducting regular and independent financial audits, both internal and external; and

i. Regularly changing the employees or companies conducting the financial audits.

The Company, through its group, also implements SMAP in the Company under PDCA (Plan, Do, Check, Act) per the requirements of SNI ISO 37001:2016 Quality Management System in every business process and activity by:

a. Determining criteria for processes;
b. Implementing process controls following these criteria; and
c. Maintaining documented information as long as necessary to ensure confidence that processes have been carried out as planned.

COMPLIANCE WITH LAWS AND REGULATIONS

The Internal Audit function continues to play an active role in ensuring that all of the Company's operational activities are carried out following applicable laws and regulations. Compliance with the law is an integral part of good corporate governance and is one of the main focuses in the implementation of internal audit.

Internal Audit evaluates policies, procedures, and operations to identify potential non-compliance and assesses the effectiveness of internal controls in supporting legal compliance. Audit findings are submitted to management along with concrete and applicable recommendations for improvement. Internal Audit also monitors the implementation of follow-up actions on these recommendations to ensure that corrective measures are implemented in a timely and effective manner.

As part of its commitment to continuous improvement, Internal Audit also encourages the strengthening of a culture of compliance through collaboration with the compliance function. This aims not only to comply with the law formally, but also to build awareness of compliance as a

kesadaran kepatuhan sebagai nilai budaya perusahaan. Selanjutnya fungsi Internal Audit akan terus memperkuat perannya sebagai *strategic assurance partner* yang tidak hanya mengidentifikasi potensi pelanggaran, tetapi juga memberikan nilai tambah melalui rekomendasi yang mendukung pencapaian tujuan perusahaan secara berkelanjutan dan sesuai dengan prinsip-prinsip hukum yang berlaku.

corporate cultural value. Furthermore, the Internal Audit function will continue to strengthen its role as a strategic assurance partner, identifying not only potential violations but also providing added value through recommendations that support the achievement of company goals in a sustainable manner and in accordance with applicable legal principles.

TINJAUAN ATAS EFEKTIVITAS SISTEM PENGENDALIAN INTERNAL

Tinjauan atas efektivitas sistem pengendalian dilaksanakan melalui audit baik secara internal oleh Internal audit, maupun secara eksternal oleh eksternal auditor. Manajemen bertanggungjawab atas terselenggaranya sistem pengendalian internal yang andal dan efektif serta memastikan bahwa hal tersebut telah melekat di setiap jenjang organisasi. Selain itu, pengawasan terhadap pengendalian internal secara menyeluruh juga dilakukan untuk mendukung penerapan tata kelola perusahaan yang baik.

Unit Internal Audit dengan Komite Audit mengawasi pelaksanaan sistem pengendalian internal dan melaporkan kepada Direksi dan Dewan komisaris. Temuan audit akan disampaikan kepada Manajemen terkait untuk ditindaklanjuti. Berdasarkan pengawasan di tahun 2024, sistem pengendalian Internal di perusahaan sudah berjalan dengan baik.

REVIEW OF THE INTERNAL CONTROL SYSTEMS EFFECTIVENESS

The review of the effectiveness of the control system is carried out through audits, both internally by the Internal audit and externally by external auditors. Management is responsible for implementing a reliable and effective internal control system and ensuring that it is embedded at every level of the organization. Additionally, supervision of internal control as a whole is conducted to support the implementation of good corporate governance.

The Internal Audit Unit and the Audit Committee oversee the implementation of the internal control system, reporting to the Board of Directors and the Board of Commissioners. Audit findings will be submitted to the relevant management for follow-up. Based on the supervision in 2024, the Internal control system in the Company has been running well.

PERNYATAAN DIREKSI DAN/ATAU DEWAN KOMISARIS ATAS KECUKUPAN SISTEM PENGENDALIAN INTERNAL

Direksi dan Dewan Komisaris/Komite Audit Perusahaan telah melakukan kajian mendalam mengenai kecukupan penerapan sistem pengendalian internal. Berdasarkan hasil penelaahan dan diskusi bersama manajemen, internal auditor dan auditor independen, Direksi dan Dewan Komisaris menilai bahwa sistem pengendalian internal Perusahaan telah cukup memadai.

STATEMENT OF THE BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS ON THE ADEQUACY OF INTERNAL CONTROL SYSTEMS

The Board of Directors and Board of Commissioners/Audit Committee of the Company have conducted an in-depth review of the adequacy of the implementation of internal control systems. Based on the results of reviews and discussions with management, internal auditors, and independent auditors, the Board of Directors and Board of Commissioners assess that the Company's internal control systems are adequate.

Manajemen Risiko
Risk Management

Manajemen risiko merupakan upaya terkoordinasi untuk mengarahkan dan mengendalikan Perusahaan terhadap risiko-risiko. Pelaksanaan manajemen risiko di lingkungan Perusahaan sesuai dengan Peraturan Direksi PT Integrasi Aviasi Solusi No. IAS.085/PER-DIR.20.01/DI tentang Pedoman Manajemen Risiko di Lingkungan PT Integrasi Aviasi Solusi.

Dengan menerapkan prinsip-prinsip manajemen risiko dalam setiap proses bisnis, Perusahaan berharap dapat mencapai semua sasaran dan target strategis perusahaan sesuai yang diamanatkan oleh pemegang saham. Penerapan manajemen risiko di InJourney Aviation Services tahun 2024 didasarkan pada beberapa peraturan yaitu:

1. Undang-Undang No. 40 Tahun 2007 Tentang Perseroan Terbatas, Sebagaimana Terakhir Diubah Sebagian Dengan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 Sebagaimana Telah Disahkan Berdasarkan Undang-Undang No. 6 Tahun 2023 Tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 Tentang Cipta Kerja Menjadi Undang-Undang;
2. Peraturan Menteri BUMN No. PER-5/MBU/09/2022 tentang Penerapan Manajemen Risiko Pada Badan Usaha Milik Negara, yang selanjutnya diperbaharui dengan Peraturan Menteri BUMN No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara;
3. Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian Badan Usaha Milik Negara No. SK3/DKU.MBU/05/2023; tentang Petunjuk Teknis Komposisi dan Kualifikasi Organ Pengelola Risiko di Lingkungan Badan Usaha Milik Negara;
4. Keputusan Deputi Bidang Keuangan dan Manajemen Risiko Kementerian Badan Usaha Milik Negara No. SK6/DKU.MBU/10/2023; tentang Petunjuk Teknis Proses Manajemen Risiko dan Agregasi Pada Taksonomi Risiko Portofolio Badan Usaha Milik Negara;
5. Anggaran Dasar PT Integrasi Aviasi Solusi;
6. Peraturan Direksi PT Integrasi Aviasi Solusi No. IAS.0037-A/PER-DIR.14.01/2024/DU tentang Organisasi dan Tata Kerja PT Integrasi Aviasi Solusi, tanggal 7 Maret 2024; dan

Risk management is a coordinated effort to direct and control the Company against risks. The implementation of risk management within the Company is per the Regulation of the Board of Directors of PT Integrasi Aviasi Solusi No. IAS.085/PER-DIR.20.01/DI on Risk Management Guidelines within PT Integrasi Aviasi Solusi.

By applying risk management principles in every business process, the Company aims to achieve all strategic objectives and targets as mandated by the shareholders. The implementation of risk management at InJourney Aviation Services in 2024 is based on several regulations, namely:

1. Law No. 40 of 2007 on Limited Liability Companies, as last amended by Government Regulation in Lieu of Law No. 2 of 2022, as ratified by Law No. 6 of 2023 on the Ratification of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation Becoming a Law;
2. Minister of SOE Regulation No. PER-5/MBU/09/2022 on the Implementation of Risk Management in State-Owned Enterprises, as subsequently amended by Minister of SOE Regulation No. PER-2/MBU/03/2023 on Guidelines for Corporate Governance and Significant Corporate Activities of State-Owned Enterprises;
3. Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises No. SK3/DKU.MBU/05/2023; on Technical Guidelines for the Composition and Qualifications of Risk Management Bodies within State-Owned Enterprises;
4. Decree of the Deputy for Finance and Risk Management of the Ministry of State-Owned Enterprises No. SK6/DKU.MBU/10/2023; on Technical Guidelines for the Risk Management Process and Aggregation in the Risk Taxonomy of State-Owned Enterprise Portfolios;
5. Articles of Association of PT Integrasi Aviasi Solusi;
6. Regulation of the Board of Directors of PT Integrasi Aviasi Solusi No. IAS.0037-A/PER-DIR.14.01/2024/DU on the Organization and Work Procedures of PT Integrasi Aviasi Solusi, dated March 7, 2024; and

7. Standar Nasional Indonesia (SNI) ISO 31000:2018; Manajemen risiko - *Principles and Guidelines*.

BUDAYA RISIKO

Budaya (peduli) risiko atau *risk awareness culture* adalah suatu pola perilaku semua personel/pegawai dalam berinteraksi dan berpersepsi pada suatu organisasi yang mempertimbangkan risiko dalam setiap proses pengambilan keputusan dan cara melakukan pekerjaan secara berkelanjutan.

Peningkatan budaya risiko dilakukan melalui serangkaian inisiatif, yakni:

1. Perusahaan melakukan program penanaman budaya dan sadar risiko yang dilakukan secara rutin dan lebih sering (lebih dari satu kali dalam setahun).
2. Perusahaan melakukan evaluasi rutin yang dilakukan minimal 1 (satu) kali per tahun terhadap peningkatan budaya risiko, termasuk mengumpulkan masukan dari pegawai untuk pengembangan program budaya risiko.
3. Dalam menunjang program budaya risiko, dibutuhkan sistem penunjang di antaranya:
   a. Intranet perusahaan untuk memuat informasi yang dapat diakses mengenai program budaya Risiko dan kebijakan risiko perusahaan;
   b. Tersedia *dashboard* untuk memantau metrik yang berkaitan dengan budaya risiko/program budaya risiko.
4. Perusahaan wajib mendokumentasikan bukti yang jelas atas kinerja implementasi program budaya risiko, di antaranya:
   a. Bukti perbaikan indikator utama berkaitan dengan budaya Risiko perusahaan, diantaranya penurunan jumlah kasus kecurangan internal, korupsi, pelanggaran kode etik pegawai, dan penurunan jumlah kerugian dari kasus pelanggaran tersebut;
   b. Penyelesaian program budaya risiko.

TUJUAN MANAJEMEN RISIKO

Manajemen risiko memiliki tujuan untuk penciptaan dan proteksi nilai yang mampu meningkatkan kinerja, mendorong inovasi dan mendukung pencapaian tujuan. Penerapan manajemen risiko Perusahaan mengikuti prinsip-prinsip sesuai SNI ISO 31000:2018; Manajemen risiko - Pedoman, sebagai berikut:

7. Indonesian National Standard (SNI) ISO 31000:2018; Risk management - Principles and Guidelines.

RISK CULTURE

Risk culture or risk awareness culture is a pattern of behavior of all personnel/employees in interacting and perceiving an organization that considers risk in every decision-making process and way of performing work sustainably.

Risk culture improvement is achieved through a series of initiatives, namely:

1. The Company implements a risk awareness and culture-building program regularly and frequently (more than once a year).
2. The Company conducts routine evaluations at least once a year to assess improvements in risk culture, including collecting feedback from employees to develop risk culture programs.
3. To support the risk culture program, the following support systems are required:
   a. A company intranet to provide accessible information about the risk culture program and company risk policies;
   b. A dashboard to monitor metrics related to risk culture/risk culture programs.
4. The Company is required to document clear evidence of the performance of the risk culture program implementation, including:
   a. Evidence of improvement in key indicators related to the company's risk culture, including a decrease in the number of cases of internal fraud, corruption, employee code of conduct violations, and a decrease in losses from such violations;
   b. Completion of the risk culture program.

RISK MANAGEMENT OBJECTIVES

Risk management aims to create and protect value that can improve performance, encourage innovation, and support the achievement of objectives. The implementation of risk management in the Company follows the principles under SNI ISO 31000:2018; Risk management – Guidelines, as follows:

a. Terintegrasi (*Integrated*)
Manajemen Risiko merupakan bagian yang terintegrasi dengan seluruh aktivitas Perusahaan. Semua aktivitas dan kegiatan yang dilakukan dalam pengambilan keputusan di Perusahaan melibatkan Manajemen Risiko Pengambilan keputusan atas semua aktivitas dan kegiatan dilakukan dengan mempertimbangkan aspek Manajemen Risiko, sehingga mendukung pencapaian tujuan dan peningkatan kinerja serta inovasi Perusahaan. Melalui penerapan prinsip Manajemen Risiko Terintegrasi dapat memberikan jaminan yang memadai terhadap Perusahaan dalam upaya penciptaan nilai.

b. Terstruktur dan Komprehensif (*Structured and comprehensive*)
Dalam penerapan Manajemen Risiko, setiap tahap terstruktur dan terencana dengan baik sehingga hasilnya dapat terpantau dengan baik dan dapat dibandingkan dengan hasil sebelumnya. Pengelolaan risiko menuntut adanya komitmen dan kepedulian agar pelaksanaannya konsisten. Pengelolaan risiko dilakukan sesuai dengan tingkat kompleksitas aktivitas agar memberikan keseimbangan terhadap upaya yang dilakukan dengan hasil yang dicapai.

c. Dapat Disesuaikan (*Customized*)
Kerangka kerja dan proses Manajemen Risiko disesuaikan dan sebanding terhadap Konteks Internal dan Konteks Eksternal Perusahaan yang terkait dengan pencapaian tujuannya. Pengelolaan Risiko membutuhkan pemindaian dan pemahaman terhadap Konteks Internal dan Konteks Eksternal secara komprehensif. Konteks yang dipindai dan dipahami dapat digunakan untuk memutakhirkan secara berkala kerangka dan proses Manajemen Risiko. Dalam proses Manajemen Risiko, horizon waktu perlu diperhatikan mengingat ada kegiatan prioritas yang harus dilakukan terlebih dahulu sebelum melakukan kegiatan lainnya.

d. Inklusif (*Inclusive)*
Penerapan Manajemen Risiko tidak terlepas dari keterlibatan Pemangku Kepentingan. Dukungan dari Manajemen Perusahaan menjadi hal penting dalam perumusan Kerangka Manajemen Risiko dan proses pemantauan, peninjauan, dan evaluasi risiko.

e. Dinamis (*Dynamic*)
Manajemen Risiko memiliki prinsip dinamis agar dapat mengantisipasi dan menjawab perubahan dengan cepat, karena Risiko dapat berubah

a. Integrated
Risk Management is an integral part of all Company activities. All activities and actions taken in decision-making within the Company involve Risk Management. Decisions on all activities and actions are made considering Risk Management aspects, thereby supporting the achievement of objectives and improving the Company's performance and innovation. Applying the Integrated Risk Management principle provides adequate assurance to the Company in its efforts to create value.

b. Structured and comprehensive

In the implementation of Risk Management, each stage is structured and well planned so that the results can be monitored properly and compared with previous results. Risk management requires commitment and awareness to ensure consistent implementation. Risk management is carried out following the level of complexity of the activities to provide a balance between the efforts made and the results achieved.

c. Customized
The Risk Management framework and processes are tailored and commensurate with the Internal Context and External Context of the Company related to the achievement of its objectives. Risk management requires a comprehensive scanning and understanding of these Contexts. The scanned and understood context can be used to periodically update the Risk Management framework and processes. In the Risk Management process, the time horizon needs to be considered, given that priority activities must be carried out before other activities.

d. Inclusive
The implementation of Risk Management is inseparable from the involvement of Stakeholders. Support from Company Management is important in the formulation of the Risk Management Framework and the process of monitoring, reviewing, and evaluating risks.

e. Dynamic
Risk Management has a dynamic principle so that it can anticipate and respond quickly to changes, because risks can change

sesuai kondisi eksternal dan internal Perusahaan. Pengelolaan Risiko menuntut adanya komitmen dan kepedulian agar pelaksanaannya konsisten. Pengelolaan Risiko dilakukan sesuai dengan tingkat kompleksitas aktivitas agar memberikan keseimbangan terhadap upaya yang dilakukan dengan hasil yang dicapai.

f. Informasi Terbaik yang Tersedia (*Best Available Information*)
Informasi yang tersedia (terdiri dari data masa lalu, saat ini dan target di masa depan) harus jelas, valid dan tepat waktu untuk mendukung proses pengambilan keputusan.

g. Mempertimbangkan Faktor Manusia dan Budaya (*Human and Cultural Factors*)
Penerapan Manajemen Risiko dipengaruhi oleh faktor perilaku manusia dan budaya kerja di Perusahaan. Budaya Risiko yang baik dalam Perusahaan berarti bagaimana cara sebuah Perusahaan mengelola dan menangani Risiko secara efektif.

h. Perbaikan secara berkelanjutan (*Continual Improvement*)
Perusahaan secara berkelanjutan menciptakan kemampuan dan kecakapan dalam rangka membangun pengelolaan Risiko yang baik melalui pembelajaran dan pengalaman. Pembelajaran bermakna pada realisasi *Lesson Learned, Learning Curve, Talent Pool* dan lain-lain. Pengalaman sangat penting dalam memaksimalkan proses pembelajaran untuk merealisasikan kreativitas dan inovasi yang berkelanjutan.

Standar Prosedur Manajemen Risiko

1. Perusahaan wajib menerapkan manajemen risiko secara efektif.
2. Penerapan manajemen risiko sebagaimana dimaksud pada poin 1 mencakup:
   a. Pengurusan aktif oleh Direksi dan pengawasan oleh Dewan Komisaris;
   b. Kecukupan kebijakan dan standar prosedur manajemen risiko dan penetapan strategi risiko;
   c. Kecukupan proses identifikasi, pengukuran, perlakuan, pencatatan, Pemantauan, evaluasi, dan pelaporan serta sistem informasi manajemen risiko;
   d. Sistem Pengendalian Intern yang menyeluruh; dan
   e. Penyusunan rencana darurat (*contingency plan*) dalam kondisi terburuk (*worst case scenario*).

according to the external and internal conditions of the Company. Risk management requires commitment and awareness so that its implementation is consistent. Risk management is carried out following the complexity level of activities to balance the efforts made and the results achieved.

f. Best Available Information

The available information (consisting of past, present, and future data) must be clear, valid, and timely to support the decision-making process.

g. Consider Human and Cultural Factors

The implementation of Risk Management is influenced by human behavior and work culture in the Company. A good risk culture within a company means how a company manages and deals with risk effectively.

h. Continual Improvement

The Company continuously develops capabilities and skills to build good risk management through learning and experience. Learning is meaningful in realizing Lessons Learned, Learning Curves, Talent Pools, etc. Experience is crucial in maximizing the learning process to realize creativity and sustainable innovation.

Risk Management Standard Procedures

1. The Company must implement risk management effectively.
2. The implementation of risk management as referred to in point 1 includes:
   a. Active management by the Board of Directors and supervision by the Board of Commissioners;
   b. Sufficient risk management policies and standard procedures and the establishment of risk strategies;
   c. Sufficient processes for identification, measurement, treatment, recording, monitoring, evaluation, and reporting, as well as a risk management information system;
   d. A comprehensive internal control system; and
   e. The preparation of a contingency plan for worst-case scenarios.

3. Kecukupan kebijakan dan standar prosedur manajemen risiko sebagaimana dimaksud pada poin 2 (dua) huruf b mencakup:
   a. Kebijakan manajemen risiko;
   b. Prosedur manajemen risiko;
   c. Instruksi kerja manajemen risiko; dan
   d. Formulir manajemen risiko.
4. Kecukupan kebijakan dan standar prosedur manajemen risiko sebagaimana dimaksud pada poin 2 (dua) huruf b di atas bertujuan:
   a. Untuk memetakan pembagian wewenang dan tanggung jawab pengelolaan manajemen risiko;
   b. Untuk memberikan arah dalam penerapan manajemen risiko, yang dimulai dari identifikasi, pengukuran, penentuan perlakuan, pelaksanaan pengendalian, komunikasi, konsultasi dan pemantauan;
   c. Sebagai media pengembangan, sosialisasi, dan penyempurnaan kebijakan manajemen risiko dan peraturan pendukung lainnya dalam bidang manajemen risiko secara berkala;
   d. Sebagai petunjuk bagi setiap pemangku kepentingan dalam mengelola risiko usahanya; dan
   e. Sebagai panduan bagi Unit Kerja yang membidangi fungsi Internal Audit dalam melaksanakan audit berbasis risiko.

Sistem Informasi Manajemen Risiko

Sistem Informasi Manajemen Risiko (SIMR) adalah infrastruktur teknologi informasi yang dirancang untuk membantu organisasi dalam mengidentifikasi, menilai, mengelola, dan memantau risiko Perusahaan dan Anak Perusahaan. SIMR berfokus pada pengumpulan, analisis, dan pelaporan informasi risiko untuk mendukung pengambilan keputusan yang informatif dan proaktif.

Pembangunan SIMR ditujukan untuk:

1. **Meningkatkan Pemahaman Risiko**
   Menyediakan landasan untuk pemahaman yang lebih baik terhadap risiko yang dihadapi oleh Perusahaan dan Anak Perusahaan.

2. **Peningkatan Daya Tanggap Terhadap Risiko**
   Membantu organisasi dalam merespons lebih cepat terhadap perubahan kondisi risiko.

3. **Optimalisasi Keputusan Strategis**
   Mendukung pengambilan keputusan strategis dengan memastikan ketersediaan, kelengkapan, ketepatan waktu, dan keakuratan data dan informasi.

3. The adequacy of risk management policies and standard procedures as referred to in point 2 of letter b includes:
   a. Risk management policies;
   b. Risk management procedures;
   c. Risk management work instructions; and
   d. Risk management forms.
4. The adequacy of risk management policies and standard procedures as referred to in point 2 letter b above aims to:
   a. Map the division of authority and responsibilities for risk management;
   b. To provide direction in the implementation of risk management, starting from identification, measurement, determination of treatment, implementation of controls, communication, consultation, and monitoring;
   c. As a medium for the development, dissemination, and improvement of risk management policies and other supporting regulations in the field of risk management, regularly;
   d. To serve as a guideline for all stakeholders in managing their business risks; and
   e. To serve as a guide for Work Units in charge of Internal Audit functions in risk-based audits.

Risk Management Information System

The Risk Management Information System (SIMR) is an information technology infrastructure designed to assist organizations in identifying, assessing, managing, and monitoring the risks of the Company and its Subsidiaries. SIMR focuses on collecting, analyzing, and reporting risk information to support informed and proactive decision-making.

The development of SIMR is aimed at:

1. **Improving Risk Understanding**
   Providing a foundation for a better understanding of the risks faced by the Company and its Subsidiaries.

2. **Improving Risk Responsiveness**
   Help organizations respond more quickly to changes in risk conditions.

3. **Optimization of Strategic Decisions**
   Support strategic decision-making by ensuring data and information availability, completeness, timeliness, and accuracy.

4. **Peningkatan Efisiensi dan Efektivitas Manajemen Risiko**
   Meningkatkan efisiensi dan efektivitas dalam mengelola risiko dengan memastikan tersedianya informasi tentang hasil (realisasi) penerapan Manajemen Risiko dibandingkan dengan target yang ditetapkan oleh Perusahaan sesuai dengan kebijakan dan strategi penerapan manajemen risiko.

5. **Pemenuhan Penilaian *Risk Maturity Index* pada Aspek Dimensi 5 (lima) Model, Data dan Teknologi Risiko**
   Memenuhi aspek dimensi 5 (lima) pada saat penilaian RMI, sehingga dapat memperoleh nilai maksimal, dia ntaranya yaitu:
   a. Telah terdapat aplikasi *advance analytics* untuk Manajemen Risiko;
   b. Digitalisasi dan otomatisasi terhadap permodelan risiko;
   c. Seluruh sistem yang berada di masing-masing unit bisnis terintegrasi dengan sistem informasi manajemen risiko; dan
   d. Telah ada sistem penyimpanan data risiko yang terpusat dan terintegrasi dengan kualitas data risiko yang baik dan konsisten di seluruh lini Perusahaan.

Sistem Informasi Manajemen Risiko memiliki serangkaian kapabilitas sebagai berikut:

1. **Identifikasi dan Pencatatan Risiko**
   Sistem informasi mampu merumuskan metrik strategi risiko untuk panduan pengukuran dan pencatatan risiko dalam *risk register* dengan mengintegrasikan data historis keuangan dan data historis *loss event* untuk menyusun *risk register* dan profil risiko yang komprehensif.

2. **Penyusunan *Risk Register* dan Profil Risiko (Heatmap)**
   Sistem informasi mampu mendukung penyusunan *risk register* dan profil risiko secara terintegrasi antara Perusahaan dan anak perusahaan, hingga dihasilkan *top risk* secara grup.

3. **Pemeringkatan/Prioritisasi Risiko**
   Sistem informasi mampu memiliki fungsi *scoring* dan *ranking* yang memungkinkan organisasi untuk memberikan bobot atau skor pada risiko berdasarkan kriteria tertentu, untuk menentukan *top risk*.

4. **Improvement of Risk Management Efficiency and Effectiveness**
   Improving efficiency and effectiveness in managing risk by ensuring the availability of information on the results (realization) of Risk Management implementation compared to the targets set by the Company, following risk management implementation policies and strategies.

5. **Compliance with the Risk Maturity Index Assessment in Aspects of Dimension Five of the Risk Model, Data, and Technology**
   Compliance with aspects of dimension five during the RMI assessment, to obtain the maximum score, including:
   a. The existence of an advanced analytics application for Risk Management;
   b. Digitization and automation of risk modeling;
   c. All systems in each business unit are integrated with the risk management information system; and
   d. There is a centralized and integrated risk data storage system with good and consistent risk data quality across all lines of the Company.

The Risk Management Information System has the following capabilities:

1. **Risk Identification and Recording**
   The information system can formulate risk strategy metrics for risk measurement and recording in the risk register by integrating historical financial data and historical loss event data to compile a comprehensive risk register and risk profile.

2. **Preparation of Risk Register and Risk Profile (Heatmap)**
   The information system can support the preparation of a risk register and risk profile in an integrated manner between the Company and its subsidiaries, resulting in a group-wide top risk.

3. **Risk Rating/Prioritization**
   The information system has a scoring and ranking function that allows the organization to assign weights or scores to risks based on specific criteria to determine the top risks.

4. **Pemantauan dan Peninjauan Risiko**
Sistem informasi mampu memfasilitasi pemantauan dan peninjauan risiko dengan memasukkan input perlakuan risiko yang dilaksanakan oleh pemilik risiko.

5. ***Early Warning System* (EWS)**
Sistem informasi mampu memberikan *early warning* kepada pemilik risiko terkait dengan indikasi ketidakcapaian target melalui pemantauan *key risk indicators*. EWS adalah sistem yang mempunyai kemampuan untuk memberikan notifikasi peluang atau kesempatan terjadinya potensi risiko bisnis atau deteksi dini terhadap risiko bisnis yang berbasis EWS/KR! yang akan menghasilkan sebuah laporan kepada pihak manajemen yang menggambarkan indikator-indikator terjadinya suatu risiko di perusahaan.

6. **Pelaporan Pemantauan Risiko**
Sistem informasi mampu mendukung pelaporan pemantauan risiko dan menyajikan ikhtisar perubahan risiko bagi Perusahaan dan anak perusahaan.

7. **Penyusunan *Project-Based Risk Assessment*.**
Sistem informasi mampu menyusun *project-based risk assessment* secara terintegrasi terhadap profil risiko Holding dan Anak Perusahaan. Hal ini mencakup identifikasi risiko yang unik terkait dengan proyek-proyek tertentu dan integrasi hasilnya ke dalam *risk register* dan profil risiko Perusahaan.

8. **Rekapitulasi *Loss Event***
Sistem informasi mampu menyusun rekapitulasi *loss event* dari unit kerja dan Anak Perusahaan secara terinci. Ini mencakup informasi tentang jenis kerugian, dampak finansial, dan tindakan yang diambil sebagai tanggapan terhadap *loss event*.

Loss event adalah kejadian (*event*) yang pada awalnya dikenali sebagai potensi (melalui prosedur identifikasi risiko) yang dapat benar-benar terjadi di kemudian hari, disebut sebagai *actual event* (*incident*). Dalam beberapa kasus, *actual event* dapat berlanjut menjadi *loss event* (menimbulkan dampak negatif/kerugian) sesuai kriteria dampak risiko perusahaan (perspektif keuangan, reputasi, hukum/perundangan, lingkungan, keselamatan).

4. **Risk Monitoring and Review**
The information system can facilitate risk monitoring and review by incorporating risk treatment inputs implemented by risk owners.

5. **Early Warning System (EWS)**
The information system is capable of providing early warning to risk owners regarding indications of target non-achievement through monitoring key risk indicators. EWS is a system that can provide notifications of opportunities or potential business risks or early detection of business risks based on EWS/KR!, which will generate a report to management describing the indicators of a risk occurring in the company.

6. **Risk Monitoring Reporting**
The information system can support risk monitoring, reporting, and presenting an overview of risk changes for the Company and its subsidiaries.

7. **Preparation of Project-Based Risk Assessment**
The information system can prepare an integrated project-based risk assessment for the risk profiles of the Holding Company and its subsidiaries. This includes identifying risks unique to specific projects and integrating the results into the risk register and the Company's risk profile.

8. **Recapitulation of Loss Events**
The information system can compile a detailed recapitulation of loss events from work units and subsidiaries. This includes information about the type of loss, financial impact, and actions taken in response to the loss event.

A loss event is an event that is initially identified as a potential (through risk identification procedures) that may occur in the future, referred to as an actual event (incident). In some cases, an actual event may continue to become a loss event (causing negative impacts/losses) following the company's risk impact criteria (financial, reputation, legal/regulatory, environmental, safety perspectives).

Perusahaan memiliki ambang batas (*threshold*) *loss event* yang perlu dilaporkan untuk setiap perspektif dampak risiko, untuk kasus dampak negatif/kerugian yang lain, *actual event* tidak berlanjut menjadi *loss event* (tidak menimbulkan dampak negatif/kerugian) sesuai kriteria dampak risiko Perusahaan. Dalam hal ini, *actual event* hanya berlanjut menjadi *near miss event* (*event* nyaris kerugian). Dalam kasus kerugian/kehilangan yang lain, *actual event* awalnya terindikasi berlanjut menjadi *loss event* berupa kerugian finansial namun dapat dipulihkan segera (misalnya dalam limit toleransi maksimal waktu perbaikan). Dalam hal ini, *actual event* berlanjut menjadi *rapid recovery event* (tidak menjadi *loss event*).

9. ***Business Continuity Management* (BCM)**
Sistem informasi mampu mengidentifikasi risiko, menyusun rencana pemulihan bisnis, melakukan uji coba keandalan, memberikan pemantauan *real-time* terhadap ketersediaan operasional, dan memfasilitasi respons cepat dalam menghadapi kejadian bencana atau gangguan bisnis.

10. ***Key Risk Indicator* (KRI)**
KRI digunakan untuk memantau *level of risk* dalam mengidentifikasi tingkat eksposur Perusahaan terhadap suatu risiko sebelum kerugian akibat risiko tersebut terjadi. KRI merupakan indikator pengukuran risiko yang apabila dilengkapi dengan risk tolerance (batasan) sebagai EWS dapat menjadi komponen implementasi EWS. EWS akan memberikan peringatan dini akan keterjadian risiko apabila posisi Perusahaan saat ini telah melewati batasan yang ditetapkan. KRI yang baik memenuhi aspek-aspek sebagai berikut:
    a. Relevan dengan risiko strategis yang dihadapi Perusahaan;
    b. Memiliki frekuensi pemantauan atau perolehan data yang dapat dilakukan setidaknya setiap triwulanan atau lebih sering;
    c. Dapat memprediksikan masalah di masa mendatang sehingga Perusahaan dapat bertindak terlebih dahulu;
    d. Merupakan indikator dengan data historis yang telah dimiliki oleh Perusahaan (opsional).

The Company has a threshold for loss events that must be reported for each risk impact perspective. For other negative impacts/losses, actual events do not escalate into loss events (do not cause adverse impacts/losses) according to the company's risk impact criteria. In this case, the actual event only continues to become a near-miss event (an event that almost resulted in a loss). In other cases of loss/damage, the actual event initially indicates that it will continue to become a loss event in the form of financial loss, but can be recovered immediately (for example, within the maximum repair time tolerance limit). In this case, the actual event continues to become a rapid recovery event (does not become a loss event).

9. **Business Continuity Management (BCM)**
The information system can identify risks, develop business recovery plans, conduct reliability tests, provide real-time monitoring of operational availability, and facilitate rapid response in the event of a disaster or business disruption.

10. **Key Risk Indicator (KRI)**
KRIs are used to monitor the level of risk and identify the Company's exposure to a risk before losses due to that risk occur. KRIs are risk measurement indicators that, when equipped with risk tolerance (limits) as an EWS, can become a component of EWS implementation. EWS will provide early warning of risks if the Company's current position has exceeded the set limits. Good KRIs fulfill the following aspects:
    a. Relevant to the strategic risks faced by the Company;
    b. Has a monitoring or data collection frequency that can be conducted at least quarterly or more frequently;
    c. Can predict future issues so that the Company can act proactively;
    d. Is an indicator with historical data already possessed by the Company (optional).

Jenis Risiko dan Mekanisme Pengelolaannya
Risk Types and the Management Mechanisms

No.	Jenis Risiko Risk Type	Pengelolaan oleh Perusahaan Management by the Company
A.	**Keuangan** Financial	
1.	Potensi piutang usaha yang besar dari setiap Entitas Anak. Significant potential accounts receivable from each Subsidiary.	• Membuat *timeline* penagihan. • Melakukan proses legalitas dan somasi hukum untuk Piutang yang sudah lama. • Melakukan pendekatan dan musyawarah untuk piutang dalam *group*. • Menutup layanan kepada perusahaan yang mempunyai piutang tinggi dan lama. • Membuat *customer profiling* yang dibakukan dalam Prosedur/SOP Kerjasama. • Create a collection timeline. • Conduct legal proceedings and send legal notices for long-standing accounts receivable. • Approach and negotiate accounts receivable within the group. • Terminate services to companies with high and long-standing accounts receivable. • Create standardized customer profiling in the Cooperation Procedures/SOP.
2.	Pengakuan pendapatan akrual yang tidak di-*invoice*. Recognition of accrued income that has not been invoiced.	• Melakukan pencocokan dan penelitian pencatatan proyeksi pendapatan. • Menarik data dari sistem teknologi informasi sebagai pembanding *history* proyeksi kenaikan pencatatan pendapatan. • Melakukan *monitoring* untuk nilai transaksi yang berpengaruh signifikan pada pendapatan Perusahaan. • Matching and researching projected income records. • Extracting data from the information technology system as a comparison for the projected increase in income records. • Monitoring transaction values that significantly impact the Company's income.
3.	Komponen pencatatan total aset lancar 40% dari piutang. The total current assets are recorded as 40% of accounts receivable.	• Membentuk Tim Penyusunan Aset dan Piutang dalam *subholding*. • Melakukan *monitoring* dan pelaporan proses tata kelola piutang di tiap-tiap anak. • Melakukan pengelolaan piutang yang terkoordinasi di subholding. • Form an Asset and Accounts Receivable Team in the subholding. • Monitor and report on each subsidiary's accounts receivable management process. • Coordinate accounts receivable management in the subholding.
4.	Gangguan *cashflow* atas utang jangka pendek yang tinggi Cash flow disruption due to high short-term debt.	• Melakukan tata kelola keuangan sesuai dengan PSAK 65. • Melakukan Pengelolaan keuangan secara terpusat di *subholding*. • Menjalankan kewajiban pembayaran utang jangka pendek sesuai dengan peraturan internal *subholding*. • Memelihara dan mengontrol *cashflow* Perusahaan. • Implement financial management under PSAK 65. • Centralize financial management in the subholding. • Fulfill short-term debt payment obligations following the internal regulations of the subholding. • Maintain and control the Company's cash flow.
5.	Umur piutang di atas 360 hari yang tinggi. High number of accounts receivable aged over 360 days.	• Melaksanakan penagihan Intensif kepada 20 perusahaan yang mempunyai piutang tinggi. • Menjalankan SOP Pengelolaan Piutang (*tiring* penanganan piutang). • Menjalankan SOP pengelolaan *customer*. • Mencadangkan piutang yang sudah melewati 360 hari. • Conduct intensive collection from 20 companies with high accounts receivable. • Implement SOP for accounts receivable management (tiering accounts receivable handling). • Implement SOP for customer management. • Provision accounts receivable that are over 360 days.

No.	Jenis Risiko Risk Type	Pengelolaan oleh Perusahaan Management by the Company
6.	Tidak berjalannya integrasi *overhead management* yang ter-*centralized*. Lack of integration of centralized overhead management.	• Membentuk struktur organisasi yang menjalankan fungsi Integrasi dan portofolio di level direktorat di *subholding*. • Meningkatkan performa proses bisnis. • Meningkatkan performa bisnis di *subholding* dan menduplikasikannya di anak Perusahaan. • Establish an organizational structure that performs integration and portfolio functions at the directorate level in the subholding. • Improve business process performance. • Improve business performance in the subholding and replicate it in the subsidiaries.
7.	Potensi tidak tercapainya target *revenue* RKAP Rp7,46 triliun Potential failure to achieve the RKAP revenue target of Rp7.46 trillion	*Revenue booster* masing-masing *line of business*. Revenue booster for each line of business.
8.	Potensi tidak tercapainya Target EBITDA Rp946 miliar. Potential failure to achieve the EBITDA target of Rp946 billion.	Kontrol atas rasio EBITDA Control over the EBITDA ratio
B	**Hukum, Reputasi & Kepatuhan** Legal, Reputation & Compliance	
1.	Potensi *Fraud* atas pengelolaan yang kurang baik *cash from receivable* tinggi. Potential fraud due to poor management of high cash from receivables.	• Penyusunan kebijakan pedoman strategis bisnis yang terintegrasi antara *subholding* dan anggota *holding*. • Pengembangan strategi bisnis paska-penggabungan dan terintegrasi antara *subholding* dan anggota *holding*. • Penerbitan pedoman strategis *holding* kepada *subholding* dan anggota *holding* dalam menjalankan bisnis. • Monitoring bisnis dan evaluasi dari *holding*, • Formulation of integrated strategic business guidelines between subholding and holding members. • Development of post-merger and integrated business strategies between subholding and holding members. • Issuance of strategic guidelines from the holding to subholding and holding members in conducting business. • Monitoring of business and evaluation from the holding.
C	**Teknologi Informasi** Information Technology	
1.	Kesiapan sarana TI dalam pelaksanaan operasional *excellence* dalam mendukung efisiensi Perusahaan. IT facilities' readiness to implement operational excellence in supporting the Company's efficiency.	• Pembentukan Tim SDU Teknis TI antarperusahaan. • Pemahaman yang baik atas detail TI dengan membagi kebutuhan integrasi TI ke dalam beberapa fase pengintegrasian. • Mengidentifikasi waktu & langkah kritikal penggabungan platform TI. • Penyusunan Master Plan TI yang terintegrasi antara *subholding* dan anggota *holding*. • Pelaksanaan mengintegrasikan *platform* oleh pihak konsultan TI. • Pembentukan tim teknis TI antarperusahaan. • Penyelarasan antara pendekatan bisnis dan integrasi TI (*dashboard*). • Mengidentifikasi waktu dan langkah kritikal penggabungan *platform* TI: » Penyusunan Master Plan TI yang terintegrasi antara subholding dan anggota holding. » Pelaksanaan integrasi platform oleh pihak konsultan TI. • Establishment of an inter-company IT Technical SDU Team. • Good understanding of IT details by dividing IT integration needs into several phases. • Identifying the critical time and steps for merging IT platforms. • Development of an integrated IT Master Plan between subholding and holding members. • Implementation of platform integration by IT consultants. • Establishment of an inter-company IT technical team. • Alignment between business approach and IT integration (dashboard). • Identification of critical timing and steps for merging IT platforms: » Preparation of an integrated IT Master Plan between subholding and holding members. » Implementation of platform integration by IT consultants.

No.	Jenis Risiko Risk Type	Pengelolaan oleh Perusahaan Management by the Company
D.	**Kebijakan SDM** HR Policy	
1.	Adanya kesenjangan SDM (kompetensi, remunerasi, *career path*, dll) serta portofolio Perusahaan yang belum sama. Human resource gaps (competency, remuneration, career path, etc.) and the company's portfolio are not yet uniform.	• Penyusunan *roadmap* jangka panjang SDM. • Menyusun *single service* SDM. • Melakukan evaluasi beban kerja, standar kompetensi SDM. • Membangun sistem budaya SDM. • Develop a long-term human resources roadmap. • Develop a single human resources service. • Evaluate workloads and human resource competency standards. • Build a human resources culture system.
E.	**Peristiwa terkait Penggabungan, pengambilalihan** Events related to mergers and acquisitions	
1.	Tidak berjalannya peningkatan kapasitas bisnis perusahaan saat menjadi subholding (*E2E solution* dan skema *bundling*) Failure to improve the company's business capacity when it became a subholding (E2E solution and bundling scheme)	• Penyelarasan kebijakan dalam proses bisnis kepada konsumen. • Membentuk standar layanan minimal di *subholding*. • Melakukan evaluasi kepuasan konsumen secara terpadu. • Membuat target pemenuhan SLA. • Aligning policies in business processes with consumers. • Establishing minimum service standards in the subholding. • Conducting integrated consumer satisfaction evaluations. • Setting SLA fulfillment targets.

TINJAUAN ATAS EFEKTIVITAS SISTEM MANAJEMEN RISIKO

Perusahaan melakukan penelaahan atas efektivitas penerapan sistem manajemen risiko secara berkesinambungan. Mekanisme penelaahan dilakukan melalui pengawasan Dewan Komisaris dan Direksi, kecukupan sistem informasi, dan kecukupan proses identifikasi, pengukuran, pemantauan, dan pengendalian risiko.

Sebagai upaya memastikan penerapan manajemen risiko telah mampu berperan penting dalam membantu pencapaian tujuan Perusahaan, secara berkala manajemen melakukan evaluasi tahunan bersama dengan pihak eksternal untuk mengukur tingkat maturitas dalam implementasi manajemen risiko di lingkungan Perusahaan. Pengukuran maturitas ini bertujuan untuk memperoleh gambaran penerapan manajemen risiko di Perusahaan dibandingkan praktik-praktik terbaik (*best practices*) dan mengidentifikasi penerapan manajemen risiko yang masih memerlukan penyempurnaan, sehingga didapatkan rekomendasi untuk penyempurnaan penerapan manajemen risiko di masa yang akan datang. Hal ini sebagai bagian dari program *continuous improvement*, sehingga perusahaan dapat fokus pada perbaikan berdasarkan hasil rekomendasi pada saat penilaian.

REVIEW OF THE RISK MANAGEMENT SYSTEM'S EFFECTIVENESS

The Company conducts a review of the effectiveness of the implementation of the risk management system on an ongoing basis. The review mechanism is carried out through supervision by the Board of Commissioners and the Board of Directors, the adequacy of the information system, and the adequacy of the risk identification, measurement, monitoring, and control processes.

To ensure that risk management plays an important role in helping the Company achieve its objectives, management conducts annual evaluations with external parties to measure the level of maturity in implementing risk management within the Company. The purpose of this maturity measurement is to obtain an overview of the implementation of risk management in the Company compared to best practices and to identify areas of risk management that still need improvement, so that recommendations for improving the implementation of risk management can be obtained. This is part of a continuous improvement program, so the Company can focus on improvements based on the recommendations made during the assessment.

PENGAWASAN DEWAN KOMISARIS DAN DIREKSI

Sebagai upaya untuk memastikan pelaksanaan manajemen risiko, Direksi dan Dewan Komisaris melakukan rapat dengan Unit Manajemen Risiko secara berkala. Rapat membahas pemantauan risiko di lingkungan perusahaan dan tindak lanjut yang telah dilakukan oleh pemilik risiko (*risk owner*) untuk meminimalisir risiko yang terjadi. Unit Manajemen Risiko melaporkan hasil pemantauan risiko kepada Direksi dan Dewan Komisaris dalam laporan manajemen setiap triwulanan.

SUPERVISION BY THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS

To ensure the implementation of risk management, the Board of Directors and the Board of Commissioners hold regular meetings with the Risk Management Unit. The meetings discuss risk monitoring within the company and follow-up actions taken by risk owners to minimize risks. The Risk Management Unit reports the risk monitoring results to the Board of Directors and Board of Commissioners in quarterly management reports.

PERNYATAAN DIREKSI DAN/ATAU DEWAN KOMISARIS ATAU KOMITE AUDIT ATAS KECUKUPAN SISTEM MANAJEMEN RISIKO

Selama tahun 2024, Perusahan sudah melakukan berbagai upaya dalam melakukan pengendalian internal atas potensi risiko yang kemungkinan dihadapi selama periode tersebut. Namun demikian, upaya-upaya tersebut masih perlu dilakukan peningkatan efektivitasnya di periode tahun berikutnya, mengingat belum begitu banyak perubahan level risiko (tidak mencapai target *residual risk* yang sudah ditetapkan) yang signifikan atas 12 risiko yang berpotensi dapat menghambat pencapaian sasaran di tahun 2024.

Kendati demikian, Direksi, Dewan Komisaris, dan Komite Audit menilai bahwa sistem manajemen risiko yang diterapkan Perusahaan telah memadai. Perusahaan tetap terbuka untuk melakukan pemutakhiran manajemen risiko sesuai dengan perkembangan regulasi maupun industri.

STATEMENT OF THE BOARD OF DIRECTORS AND/OR BOARD OF COMMISSIONERS ON THE ADEQUACY OF THE RISK MANAGEMENT SYSTEM

During 2024, the Company has made various efforts to control potential risks that may be encountered during the period. However, these efforts still need to be improved in the following year, considering that there have not been significant changes in the risk level (not reaching the predetermined residual risk target) for 12 risks that could potentially hinder the achievement of targets in 2024.

Nevertheless, the Board of Directors, the Board of Commissioners, and the Audit Committee assess that the Company's risk management system is adequate. The Company remains open to updating its risk management in line with regulatory and industry developments.

Perkara Penting yang Dihadapi Perusahaan, Entitas Anak, Anggota Dewan Komisaris, dan Anggota Direksi

Important Issues Faced by the Company, Subsidiaries, Members of the Board of Commissioners, and Members of the Board of Directors

No.	Pokok Perkara/ Gugatan Case/Lawsuit Subject	Status Penyelesaian Completion Status	Pengaruh terhadap Perusahaan Impact on the Company
1.	PT Royal Logistic Indonesia	Dalam Tahap Pemanggilan Saksi dari Pihak T dan P pada Pengadilan Negeri Jakarta Pusat In the Witness Summoning Stage from Parties T and P at the Central Jakarta District Court	• Pengaruh terhadap Finansial Perusahaan; • Pengaruh terhadap Hukum Lanjutan sampai dengan Upaya Hukum Peninjauan Kembali; • Apabila Putusan dimenangkan oleh Lawan maka berdampak pada Reputasi Perusahaan. • Impact on Company Finances; • Impact on Further Legal Proceedings up to Judicial Review; • If the ruling is won by the opponent, it will have an impact on the Company's reputation.
2.	PT Tribara Karya	Pendaftaran Tagihan Ulang dalam Proses Pailit pada Pengadilan Negeri Jakarta Pusat Re-registration of Claims in Bankruptcy Proceedings at the Central Jakarta District Court	• Pengaruh terhadap Asset Recovery Perusahaan; • Upaya Hukum lanjutan pada Proses Pidana. • Impact on Company Asset Recovery; • Further Legal Proceedings in Criminal Proceedings.
3.	PT Haluan Samudera Makmur	Dalam Proses Pemenuhan Bukti dan lain sebagainya oleh Penyidik sesuai petunjuk Jaksa Penuntut Umum pada Kejaksaan Tinggi Jawa Timur In the Process of Evidence Submission and Other Matters by Investigators per the instructions of the Public Prosecutor at the East Java High Court	• Pengaruh terhadap Asset Recovery Perusahaan; • Pengaruh terhadap Finansial Perusahaan; • Pengaruh terhadap Hukum Lanjutan sampai dengan Upaya Hukum Peninjauan Kembali. • Impact on Company Asset Recovery; • Impact on Company Finances; • Impact on Further Legal Proceedings up to Judicial Review;

SANKSI ADMINISTRASI TERHADAP PERUSAHAAN, DEWAN KOMISARIS, DAN DIREKSI

Sepanjang tahun 2024, tidak ada sanksi administrasi dari regulator yang diterima oleh Perusahaan, Dewan Komisaris, maupun Direksi.

ADMINISTRATIVE SANCTIONS ON THE COMPANY, BOARD OF COMMISSIONERS, AND BOARD OF DIRECTORS

Throughout 2024, no administrative sanctions were imposed by regulators on the Company, the Board of Commissioners, or the Board of Directors.

Kode Etik
Code of Conduct

Kode etik di InJourney Aviation Services memiliki peran penting agar kegiatan di internal Perusahaan, selaras visi dan misi Perusahaan. Karena itu, Perusahaan telah menyusun dan menetapkan Pedoman Perilaku Etika (*Code of Conduct*) bagi seluruh Insan Perusahaan.

Kode etik tersebut merupakan bagian dari pelaksanaan prinsip-prinsip GCG yang disusun berdasarkan peraturan perundang-undangan, anggaran dasar Perusahaan, kebijakan GCG, ketentuan yang berlaku di Perusahaan, serta praktik terbaik di lingkungan industri.

POKOK-POKOK KODE ETIK

Pokok-pokok yang tercantum dalam Kode Etik Perusahaan disusun berdasarkan Anggaran Dasar Perusahaan, peraturan di lingkungan Perusahaan, serta peraturan perundang-undangan. Pada prinsipnya, Kode Etik berisi tentang keharusan yang wajib dilaksanakan dan larangan yang harus dihindari oleh InJourney Aviation Services dan insan Perusahaan untuk memastikan bahwa Perusahaan telah melaksanakan dan mematuhi peraturan perundang-undangan, serta memberikan panduan dan pedoman bagi insan Perusahaan dalam melakukan interaksi berdasarkan nilai-nilai moral yang merupakan bagian dari budaya Perusahaan. *Code of Conduct* yang berlaku di Perusahaan disusun dengan sistematika sebagai berikut:

Bab I : Pendahuluan
Bab II : Visi dan Nilai-Nilai Perusahaan
Bab III : Etika Usaha
Bab IV : Tata Perilaku
Bab V : Penanganan Benturan Kepentingan
Bab VI : Penegakan Pedoman Etika Perusahaan (*Code of Conduct*)
Bab VII : Ketentuan Penutup

PERNYATAAN BAHWA KODE ETIK PERUSAHAAN BERLAKU UNTUK SEMUA JENJANG ORGANISASI

Kode etik diterapkan kepada segenap insan Perusahaan, mulai karyawan hingga manajemen. Kandungan dari nilai-nilai perusahaan disosialisasikan kepada karyawan melalui *briefing*.

The code of conduct at InJourney Aviation Services plays an important role in ensuring that internal activities align with the Company's vision and mission. Therefore, the Company has compiled and established a Code of Conduct for all personnel.

The code of conduct is part of the implementation of GCG principles, which are formulated based on laws and regulations, the Company's articles of association, GCG policies, provisions applicable within the Company, and best practices in the industry.

CODE OF CONDUCT PRINCIPLES

The principles contained in the Company's Code of Conduct are formulated based on the Company's articles of association, regulations within the Company, and laws and regulations. In principle, the Code of Conduct contains obligations that must be fulfilled and prohibitions that must be avoided by InJourney Aviation Services and its employees to ensure that the Company complies with laws and regulations, as well as to provide guidance and guidelines for employees in conducting interactions based on moral values that are part of the Company's culture. The Code of Conduct applicable in the Company is structured as follows:

Chapter I : Introduction
Chapter II : Corporate Vision and Values
Chapter III : Business Ethics
Chapter IV : Code of Conduct
Chapter V : Handling Conflicts of Interest\
Chapter VI : Enforcement of the Company's Code of Conduct
Chapter VII : Closing Provisions

STATEMENT THAT THE CODE OF CONDUCT APPLIES TO ALL LEVELS OF THE ORGANIZATION

The code of conduct applies to all Company personnel, from employees to management. The content of the company values is disseminated to employees through briefings. New employees are

Sedangkan bagi karyawan baru diberikan *Employee Playbook* yang berisi informasi terkait dengan InJourney Aviation Services, termasuk pada kode etik, nilai budaya dan peraturan lainnya untuk mempercepat proses adaptasi di lingkungan organisasi Perusahaan serta membuat pernyataan kepatuhan terhadap kode etik dengan menandatangani pernyataan kepatuhan tahunan.

SOSIALISASI DAN PENERAPAN KODE ETIK

Penyebarluasan informasi kode etik Perusahaan dilakukan kepada seluruh insan Perusahaan melalui tahapan orientasi pegawai baru dan sosialisasi berkala terkait kode etik melalui situs web Perusahaan, buku panduan pegawai, dan *sign board* yang tersebar di setiap wilayah operasional Perusahaan. Perusahaan menjadikan kode etik sebagai budaya berperilaku, sehingga insan Perusahaan diharapkan mampu menerapkan budaya perilaku tersebut baik di lingkungan internal maupun saat memberikan pelayanan terbaik dalam menjalankan bisnis.

Pedoman Etika Perusahaan disosialisasikan kepada seluruh insan Perusahaan. Selain itu, setiap insan Perusahaan dapat meminta penjelasan atau menyampaikan pertanyaan terkait dengan pedoman etika Perusahaan kepada atasan langsung atau fungsi yang ditugaskan.

PENEGAKAN KODE ETIK

Untuk mengawal implementasi tersebut, Perusahaan menerapkan sistem *reward* dan *punishment* secara tegas selain mewajibkan manajemen dan karyawan untuk menandatangani pernyataan kepatuhan terhadap pelaksanaan kode etik Perusahaan.

Pelanggaran kode etik dapat dikategorikan sebagai korupsi dan tindak pidana ekonomi, tindak kejahatan terkait pidana umum, dan pelanggaran terhadap kebijakan Perusahaan. Setiap insan Perusahaan harus melaporkan setiap penyimpangan kode etik.

Pemegang Saham, Dewan Komisaris dan Direksi sesuai lingkup kewenangan masing-masing akan memutuskan pemberian tindakan pembinaan, sanksi disiplin dan/atau tindakan perbaikan serta pencegahan yang harus dilaksanakan dalam hal

provided with an Employee Playbook containing information related to InJourney Aviation Services, including the code of conduct, cultural values, and other regulations to accelerate the adaptation process within the Company's organizational environment and to make a statement of compliance with the code of conduct by signing an annual compliance statement.

DISSEMINATION AND IMPLEMENTATION OF THE CODE OF CONDUCT

The code of conduct is disseminated to all Company personnel through new employee orientation and periodic dissemination related to the code of conduct through the Company's website, employee handbook, and signboards located in each of the Company's operational areas. The Company considers the code of conduct to be a behavioral culture, so that Company personnel are expected to apply this behavioral culture internally and when providing the best service in conducting business.

The Company's Code of Conduct is disseminated to all Company personnel. In addition, all Company personnel may request clarification or submit questions regarding the Company's Code of Conduct to their immediate supervisor or the designated function.

ENFORCEMENT OF THE CODE OF CONDUCT

To ensure implementation, the Company applies a strict system of rewards and punishments, in addition to requiring management and employees to sign a statement of compliance with the Company's Code of Conduct.

Violations of the code of conduct can be categorized as corruption and economic crimes, crimes related to general criminal law, and violations of Company policies. Every member of the Company must report any violations of the code of conduct.

Shareholders, the Board of Commissioners, and the Board of Directors, following their respective authorities, will decide on the corrective measures, disciplinary sanctions, and/or preventive measures that must be implemented in the event of a

terjadi pelanggaran terhadap kode etik. Insan Perusahaan yang melakukan penyimpangan terhadap kode etik memiliki hak untuk didengar penjelasannya sebelum pemberian tindakan pembinaan atau hukuman disiplin dilaksanakan.

violation of the code of conduct. Company personnel who commit ethical violations have the right to be heard before corrective measures or disciplinary sanctions are imposed.

PELANGGARAN KODE ETIK TAHUN 2024

Pada tahun 2024 tidak terdapat pelanggaran kode etik, sehingga dengan demikian tidak terdapat sanksi yang diberikan.

ETHICAL VIOLATIONS IN 2024

In 2024, there were no ethical violations, and therefore, no sanctions were imposed.

Sistem Pelaporan Pelanggaran

Whistleblowing System

Sistem pelaporan pelanggaran (*Whistleblowing System*/WBS) merupakan bagian dari implementasi penerapan tata kelola perusahaan yang baik (GCG). WBS menjadi alat mitigasi potensi risiko, menciptakan lingkungan Perusahaan yang bersih dari praktik Kolusi, Korupsi, dan Nepotisme (KKN), serta mengatur perilaku etis seluruh insan Perusahaan.

Penerapan WBS di lingkungan Perusahaan memiliki tujuan:

1. Menciptakan iklim kerja yang kondusif dan menjadi sarana bagi para *stakeholder* serta insan Perusahaan untuk melaporkan hal-hal yang dapat menimbulkan kerugian Perusahaan, baik finansial maupun non-finansial yang dapat merusak citra dan keberlangsungan usaha;
2. Sebagai upaya dalam pengungkapan pelanggaran di Perusahaan yang tidak sesuai dengan standar etika dan hukum;
3. Mendorong Perusahaan untuk menghindarkan diri dari tindak kecurangan (*fraud*), pelanggaran hukum dan pelanggaran etika, serta pelanggaran lainnya karena semakin besar potensi tindakan-tindakan pelanggaran tersebut untuk terdeteksi dan terlaporkan;
4. Tersedianya mekanisme untuk menangani masalah pelanggaran secara internal terlebih dahulu, sebelum permasalahan tersebut meluas atau menjadi masalah pelanggaran yang bersifat publik;
5. Mengurangi risiko yang dihadapi Perusahaan akibat dari terjadinya segala bentuk pelanggaran;
6. Mewujudkan GCG.

The whistleblowing system (WBS) is part of the implementation of good corporate governance (GCG). WBS is a tool for mitigating potential risks, creating a Company environment free from collusion, corruption, and nepotism (KKN), and regulating the ethical behavior of all Company personnel.

The implementation of WBS within the Company has the following objectives:

1. To create a conducive working climate and provide a means for stakeholders and company personnel to report matters that could cause financial or non-financial losses to the company, which could damage its image and business continuity;
2. To disclose violations within the company that are not under ethical and legal standards;
3. Encouraging the Company to avoid fraud, legal and ethical violations, and other violations, as the potential for such violations to be detected and reported is increasing;
4. Providing a mechanism for handling violations internally before they escalate or become public issues;
5. Reducing the risks faced by the company as a result of any form of violation;
6. Realizing GCG.

PROSEDUR PELAPORAN PELANGGARAN

Perusahaan telah menetapkan prosedur pelaporan yang dapat disampaikan oleh para pelapor, dengan rincian:

a. Pelapor menyampaikan laporan melalui *Whistleblowing System*, atau Verifikator melakukan input data laporan ke dalam *Whistleblowing System*, dengan menyediakan:
   1) Judul laporan.
   2) Lingkup pelanggaran.
   3) Lokasi kejadian Pelanggaran.
   4) Entitas Grup dimana pelanggaran terjadi.
   5) Waktu terjadinya pelanggaran.
   6) Pihak yang terlibat (Terlapor), dapat lebih dari 7 (satu) orang .
   7) Jabatan/posisi terlapor dalam Grup.
   8) Uraian singkat kronologi dan bagaimana pelanggaran dilakukan.
   9) Kerugian terhadap keuangan perusahaan (bila ada).
      - Unggahan bukti-bukti (foto kejadian, dokumen);
      - Nama Pelapor (opsional).
   10) Relasi Pelapor dengan Perusahaan.
   11) Nomor telepon (opsional).
   12) Alamat surel.

b. Penyerahan dokumen dan/atau salinan cetak data-data pendukung laporan kepada Perusahaan dapat disampaikan melalui alamat:
   TIM PENGELOLA WBS
   Gedung Gapura Lantai 6,
   Jl. Merpati 3 No.Kav.7 Blok B-72, Kota Jakarta Pusat, 70670

c. Penyerahan dokumen dan/atau salinan cetak data-data pendukung laporan kepada Anak Perusahaan dapat disampaikan melalui alamat masing-masing Anak Perusahaan.

d. Pelapor yang menyampaikan pelaporan terkait Dugaan Pelanggaran dapat memperoleh informasi sehubungan dengan tindak lanjut laporannya melalui kode unik/kata sandi yang diterima setelah pelaporan.

PERLINDUNGAN BAGI PELAPOR

Perusahaan memberikan perlindungan kepada pelapor dari hal-hal berikut di bawah ini, yang dikenakan atau dijatuhkan secara tidak adil karena laporan yang disampaikannya:

WHISTLEBLOWING PROCEDURE

The Company has established a reporting procedure that can be used by whistleblowers, with the following details:

a. The whistleblower submits the report through the Whistleblowing System, or the Verifier inputs the report data into the Whistleblowing System, by providing:
   1) Title of the report.
   2) Scope of the violation.
   3) Location of the violation.
   4) Group entity where the violation occurred.
   5) Time of the violation.
   6) Parties involved (Reported Party) may be more than one person.
   7) Position/title of the reported party within the Group.
   8) A brief description of the chronology and how the violation was committed.
   9) Financial losses to the Company (if any).
      - Uploading of evidence (photos of the incident, documents);
      - Name of the Whistleblower (optional).
   10) Relationship of the Whistleblower with the Company.
   11) Phone number (optional).
   12) Email address.

b. Submission of documents and/or printed copies of supporting data for the report to the Company can be sent to the following address:
   WBS MANAGEMENT TEAM
   Gapura Building, 6th Floor,
   Jl. Merpati 3 No.Kav.7 Blok B-72, Central Jakarta, 70670

c. Documents and/or printed copies of supporting data for reports to Subsidiaries can be submitted to the address of each Subsidiary.

d. Whistleblowers who submit reports related to Alleged Violations can obtain information regarding the follow-up to their reports through a unique code/password received after reporting.

PROTECTION FOR WHISTLEBLOWERS

The Company protects whistleblowers from the following actions, which are imposed or imposed unfairly due to the report submitted:

a. Sanksi/pemecatan;
b. Penurunan pangkat/jabatan;
c. Catatan dalam data kepegawaian merugikan; dan
d. Pencemaran nama baik (aktif dan pasif).

a. Disciplinary action/dismissal;
b. Demotion/reduction in rank/position;
c. Adverse entries in personnel records; and
d. Defamation (active and passive).

PIHAK YANG MENGELOLA PENGADUAN

Pihak yang mengelola *Whistleblowing System* adalah sebagai berikut:

COMPLAINT HANDLING PARTY

The parties responsible for managing the Whistleblowing System are as follows:

Kedudukan dalam Tim WBS Position in the WBS Team	**Pejabat** Officer
Investigator Etik Ethic Investigator	• Pejabat satu tingkat di bawah Direksi yang membidangi kepegawaian • Komite Etika • Officers one level below the Board of Directors in charge of human resources • Ethics Committee
Pengelola • Koordinator/ Otorisator • Verifikator Administrator • Coordinator/Authorizer • Verifier	• Pejabat satu tingkat di bawah Direksi yang membidangi kepatuhan • Karyawan dua tingkat di bawah Direksi yang membidangi kepatuhan • Officers one level below the Board of Directors in charge of compliance • Employees two levels below the Board of Directors in charge of compliance
Pendukung Supporter	Pejabat satu tingkat di bawah Direksi yang membidangi teknologi informasi, keuangan dan SDM Officers one level below the Board of Directors in charge of information technology, finance, and human resources.

MEKANISME PENANGANAN PENGADUAN

a. Verifikasi laporan
   l) Apabila laporan pengaduan pelanggaran ditujukan kepada Perusahaan, maka akan ditangani Tim WBS IAS;
   2) Apabila laporan pengaduan pelanggaran ditujukan kepada Anak Perusahaan, maka Tim WBS akan meneruskan laporan kepada Tim WBS Anak Perusahaan untuk ditangani Tim WBS Anak Perusahaan dan dipantau oleh Tim WBS IAS;
   3) Verifikator, setiap hari kerja, melakukan pemeriksaan aplikasi *Whistleblowing System* dan saluran-saluran pelaporan lainnya;
   4) Verifikator menerima laporan Dugaan Pelanggaran dari Pelapor atau melakukan input laporan ke dalam *Whistleblowing System* dalam hal laporan disampaikan melalui saluran selain *Whistleblowing System*, dan memastikan seluruh informasi/ isian yang wajib diisi dalam *Whistleblowing System* telah dipenuhi;

COMPLAINT HANDLING MECHANISM

a. Report Verification
   1) If a complaint report of a violation is addressed to the Company, it will be handled by the IAS WBS Team;
   2) If a complaint report of a violation is addressed to a Subsidiary, the WBS Team will forward the report to the Subsidiary's WBS Team to be handled by the Subsidiary's WBS Team and monitored by the IAS WBS Team;
   3) Verifiers shall, on every working day, check the Whistleblowing System application and other reporting channels;
   4) Verifiers shall receive reports of alleged violations from Reporters or input reports into the Whistleblowing System if the reports are submitted through channels other than the Whistleblowing System, and ensure that all information/fields that must be filled in the Whistleblowing System have been completed;

5) Verifikator dapat meminta klarifikasi dan informasi/data/keterangan tambahan dan verifikasi identitas Pelapor bila Pelapor, untuk melengkapi syarat laporan, setelah lengkap Verifikator meneruskan kepada Otorisator;
6) Hal mana dalam suatu laporan Verifikator adalah Terlapor, maka *Whistleblowing System* mengalihkan laporan tersebut kepada Verifikator yang bukan Terlapor, hal mana tugas-tugas Verifikator Terlapor dilakukan oleh Verifikator yang bukan Terlapor.

b. Analisa, tindak lanjut, dan investigasi
l) Otorisator, berdasarkan informasi yang telah terverifikasi, melakukan:
a) Memastikan kembali terpenuhinya syarat-syarat laporan termasuk kelengkapan informasi *What, Where, When, Who, What Evidence, dan How* (SWIH);
b) Analisa lingkup pelanggaran yang dilaporkan (memastikan apakah laporan termasuk ke dalam lingkup laporan yang dapat diproses);
c) Analisa kerugian yang ditimbulkan terhadap perusahaan (reputasi, kerugian keuangan); dan
d) Analisa kedudukan terlapor (instansi dan jabatan dalam entitas Grup);
e) Analisa tersebut disampaikan dalam bentuk isian uraian dalam *Whistleblowing System*.
2) Dalam hal syarat lingkup pelanggaran tidak terpenuhi maka laporan dianggap selesai dan disimpan, sedangkan bila terpenuhi maka laporan diteruskan kepada Koordinator.
3) Dalam hal Terlapor adalah Karyawan/ Tenaga kerja yang bekerja di perusahaan namun bukan Karyawan Perusahaan sebagai Terlapor/Direksi/Dewan Komisaris Anak Perusahaan atau Perusahaan Terafiliasi, maka laporan diteruskan kepada Anak Perusahaan atau Perusahaan Terafiliasi melalui *Whistleblowing System* Anak Perusahaan atau Perusahaan Terafiliasi.
4) Koordinator atau Otorisator memeriksa isian dalam *Whistleblowing System* lalu melakukan eskalasi berdasarkan status/ kedudukan Terlapor.

5) Verifiers may request clarification and additional information/data/details and verify the identity of the Reporter if the Reporter, to complete the report requirements, after completion, the Verifier forwards it to the Authorizer;
6) In cases where the Verifier is the Reported party in a report, the Whistleblowing System will transfer the report to a Verifier who is not the Reported party, and the duties of the Reported Verifier will be carried out by the Verifier who is not the Reported party.

b. Analysis, follow-up, and investigation
1) The Authorizer, based on verified information, shall:
a) Reconfirm that the report requirements have been met, including the completeness of What, Where, When, Who, What Evidence, and How (SWIH) information;
b) Analyze the scope of the reported violation (ensuring that the report falls within the scope of reports that can be processed);
c) Analyze the losses incurred by the company (reputation, financial losses); and
d) Analyze the position of the reported party (institution and position within the Group entity);
e) Submit the analysis as a detailed description in the Whistleblowing System.
2) If the scope requirements of the violation are not met, the report is considered closed and stored, while if they are met, the report is forwarded to the Coordinator.
3) If the Reported Party is an employee/ worker employed by the company but not an employee of the company as the Reported Party/Director/Board of Commissioners of a Subsidiary or Affiliated Company, the report is forwarded to the Subsidiary or Affiliated Company through the Whistleblowing System of the Subsidiary or Affiliated Company.
4) The Coordinator or Authorizer reviews the information in the Whistleblowing System and escalates the report based on the status/position of the reported party.

5) Dalam hal Koordinator adalah Terlapor, maka *Whistleblowing System* meneruskan laporan langsung kepada Penanggung Jawab, hal-hal yang merupakan tugas Koordinator dilakukan oleh Verifikator.
   a) Karyawan Perusahaan sebagai Terlapor

      Apabila status Terlapor adalah sebagai Karyawan Perusahaan, maka:
      (1) Koordinator melakukan eskalasi dengan ketentuan:
         (a) Apabila pelanggaran adalah Kategori I, maka eskalasi dilakukan kepada Investigator;
         (b) Apabila pelanggaran adalah Kategori 2, maka Eskalasi dilakukan kepada Investigator Etik yaitu Komite Etik.
      (2) Dalam hal tujuan eskalasi adalah terlapor, maka investigasi dilakukan oleh Investigator atau Investigator Etik yang bukan terlapor, dan tugas-tugas Investigator atau Investigator Etik Terlapor dilakukan oleh Investigator atau Investigator Etik yang bukan terlapor.

      (3) Dalam melaksanakan tugasnya, Investigator atau Investigator Etik dapat meminta informasi/data/keterangan tambahan dari Pelapor, Terlapor, dan/atau pihak lain yang relevan.
      (4) Investigator atau Investigator Etik menyampaikan hasil investigasi dan rekomendasi kepada Penanggung Jawab untuk kemudian Penanggung Jawab:
         (a) Meneruskan dan menyerahkan hasil investigasi kepada KPK dan/atau aparat penegak hukum untuk ditindaklanjuti sesuai peraturan perundangan yang berlaku untuk laporan pada lingkup pelanggaran Kategori I; atau
         (b) Memutuskan tindak lanjut dan/atau hukuman berdasarkan peraturan internal perusahaan sehubungan dengan kepegawaian dan/atau etika untuk pelanggaran Kategori 2.

5) If the Coordinator is the reported party, the Whistleblowing System forwards the report directly to the Responsible Party, and the Verifier carries out the tasks of the Coordinator.
   a) Company Employees as Reported Parties
      If the status of the Reported Party is a Company Employee, then:
      (1) The Coordinator escalates the matter per the following provisions:
         (a) If the violation is Category 1, the matter is escalated to the Investigator;
         (b) If the violation is Category 2, the matter is escalated to the Ethics Investigator, namely the Ethics Committee.
      (2) If the purpose of the escalation is the reported party, the investigation is conducted by an Investigator or an Ethics Investigator who is not the reported party, and the duties of the Investigator or Ethics Investigator who is the reported party are carried out by an Investigator or an Ethics Investigator who is not the reported party.
      (3) In performing their duties, the Investigator or Ethics Investigator may request additional information/data/explanations from the Reporter, the Reported Party, and/or other relevant parties.
      (4) The Investigator or Ethics Investigator submits the investigation results and recommendations to the Responsible Party, who then:
         (a) Forward and submit the results of the investigation to the KPK and/or law enforcement authorities for further action per applicable laws and regulations for reports within the scope of Category 1 violations; or
         (b) Decide on follow-up actions and/or penalties based on the Company's internal employment and/or ethics regulations for Category 2 violations.

b) Tenaga kerja yang bekerja di perusahaan namun bukan Karyawan sebagai Terlapor

Apabila status Terlapor adalah sebagai tenaga kerja yang bekerja di perusahaan namun bukan Karyawan, sebagai contoh karyawan alih daya, PKWT, PKWTT, dan sejenisnya, maka:

(I) Koordinator meneruskan kepada Investigator Etik dalam hal ini adalah pejabat satu tingkat di bawah Direksi yang membidangi kepegawaian;

(2) Dalam melaksanakan tugasnya, Investigator Etik dapat meminta informasi/data/keterangan tambahan dari Pelapor, Terlapor, dan/atau pihak lain yang relevan;

(3) Investigator Etik menyampaikan hasil investigasi dan rekomendasi kepada Penanggung Jawab untuk kemudian Penanggung Jawab:

(a) Meneruskan dan menyerahkan hasil investigasi kepada KPK dan/atau aparat penegak hukum untuk ditindaklanjuti sesuai peraturan perundangan yang berlaku untuk laporan pada lingkup pelanggaran Kategori l; atau

(b) Memutuskan tindak lanjut dan/atau hukuman berdasarkan peraturan internal perusahaan sehubungan dengan kepegawaian dan/atau etika untuk pelanggaran Kategori 2;

(c) Dalam hal Terlapor adalah karyawan alih daya atau karyawan Anak Perusahaan atau Perusahaan Terafiliasi yang ditugaskan/diperbantukan/sejenisnya pada Perusahaan, maka Penanggung Jawab memberitahukan kepada entitas asal Terlapor.

c) Direksi sebagai Terlapor

Apabila status Terlapor adalah Direksi, maka:

(1) Koordinator meneruskan kepada Penanggung Jawab dan Tim WBS lnJourney;

b) Workers employed by the Company but not considered Employees as Reported Parties

If the status of the Reported Party is that of a worker employed by the Company but not considered an Employee, such as a contract worker, fixed-term contract worker, and similar, then:

(1) The Coordinator forwards the report to the Ethics Investigator, who is an official one level below the Board of Directors responsible for human resources;

(2) In performing their duties, the Ethics Investigator may request additional information/data/explanations from the Reporter, the Respondent, and/or other relevant parties;

(3) The Ethics Investigator submits the investigation results and recommendations to the Responsible Party, who then:

(a) Forward and submit the investigation results to the KPK and/or law enforcement authorities for further action per applicable laws and regulations for reports within the scope of Category 1 violations; or

(b) Decide on follow-up actions and/or penalties per the Company's internal regulations regarding human resources and/or ethics for Category 2 violations;

(c) If the reported party is a contract worker or an employee of a subsidiary or affiliated company assigned/seconded/or similar to the Company, the Responsible Party shall notify the original entity of the reported party.

c) The Board of Directors as the Reported Party

If the status of the Reported Party is as the Board of Directors, then:

(1) The Coordinator forwards the report to the Person in Charge and the lnJourney WBS Team;

(2) Penanggung Jawab atau Direktur Utama yang menerima laporan meneruskan kepada Dewan Komisaris;
(3) Dewan Komisaris membentuk Tim Investigasi *Ad-Hoc* yang kemudian bertindak sebagai Investigator untuk melakukan Investigasi terhadap anggota Direksi yang menjadi Terlapor;

(4) Dalam melaksanakan tugasnya, Tim Investigasi *Ad-Hoc* dapat meminta informasi/data/keterangan tambahan dari Pelapor, Terlapor, dan/atau pihak lain yang relevan.
(5) Tim Investigasi *Ad-Hoc* menyampaikan hasil investigasi dan rekomendasi kepada Dewan Komisaris, untuk kemudian Dewan Komisaris:
   (a) Meneruskan dan menyerahkan hasil investigasi kepada KPK dan/atau aparat penegak hukum untuk ditindaklanjuti sesuai peraturan perundangan yang berlaku untuk laporan pada lingkup pelanggaran Kategori I; atau
   (b) Meneruskan dan menyerahkan hasil investigasi kepada pemegang saham untuk laporan pada lingkup pelanggaran Kategori 2.

d) Direktur Utama sebagai Terlapor

Apabila status Terlapor adalah Direktur Utama, maka:
(1) Koordinator meneruskan kepada Dewan Komisaris dan Tim WBS InJourney;

(2) Dewan Komisaris membentuk Tim Investigasi *Ad-Hoc* yang kemudian bertindak sebagai Investigator untuk melakukan Investigasi terhadap Direktur Utama;
(3) Dalam melaksanakan tugasnya, Tim Investigasi *Ad-Hoc* dapat meminta informasi/data/keterangan tambahan dari Pelapor, Terlapor, dan/atau pihak lain yang relevan;

(2) The Person in Charge or President Director who receives the report forwards it to the Board of Commissioners;
(3) The Board of Commissioners forms an Ad-Hoc Investigation Team, which then acts as the Investigator to investigate the member of the Board of Directors who is the Reported Party;

(4) In carrying out its duties, the Ad-Hoc Investigation Team may request additional information/data/explanations from the Reporter, the Reported Party, and/or other relevant parties.
(5) The Ad-Hoc Investigation Team submits the investigation and recommendations results to the Board of Commissioners, after which the Board of Commissioners:
   (a) Forward and submit the investigation results to the KPK and/or law enforcement authorities for further action per applicable laws and regulations for reports falling under Category 1 violations; or

   (b) Forward and submit the investigation results to the shareholders for reports falling under Category 2 violations.

d) The President Director as the Reported Party

If the Reported Party is the President Director, then:
(1) The Coordinator forwards the report to the Board of Commissioners and the InJourney WBS Team;
(2) The Board of Commissioners forms an Ad-Hoc Investigation Team which then acts as the Investigator to investigate the President Director;
(3) In carrying out its duties, the Ad-Hoc Investigation Team may request additional information/data/explanations from the Reporter, the Reported Party, and/or other relevant parties;

(4) Tim Investigasi *Ad-Hoc* menyampaikan hasil investigasi dan rekomendasi kepada Dewan Komisaris, untuk kemudian Dewan Komisaris:
   (a) Meneruskan dan menyerahkan hasil investigasi kepada KPK dan/atau aparat penegak hukum untuk ditindaklanjuti sesuai peraturan perundangan yang berlaku untuk laporan pada lingkup pelanggaran Kategori I; atau
   (b) Meneruskan dan menyerahkan hasil investigasi kepada pemegang saham untuk laporan pada lingkup pelanggaran Kategori 2.

e) Dewan Komisaris sebagai Terlapor

Apabila status Terlapor adalah Anggota Dewan Komisaris Perusahaan, maka:

(1) Koordinator meneruskan kepada Penanggung Jawab.
(2) Penanggung Jawab meneruskan laporan kepada:
   (a) Pemegang Saham dan KPK dan/atau aparat penegak hukum untuk pelanggaran Kategori I; atau
   (b) Pemegang Saham untuk pelanggaran Kategori 2.

f) Koordinator dapat meminta informasi proses laporan kepada Investigator jika diperlukan untuk tujuan pembaruan informasi proses laporan di Whistleblowing System atau apabila diminta oleh Pelapor, Pelapor anonim (tanpa identitas) tidak wajib diberitahu tentang proses penanganan laporannya.

(4) The Ad-Hoc Investigation Team submits the investigation and recommendations results to the Board of Commissioners, after which the Board of Commissioners:
   (a) Forward and submit the investigation results to the KPK and/or law enforcement authorities for further action per applicable laws and regulations for reports falling under Category 1 violations; or
   (b) Forward and submit the investigation results to the shareholders for reports falling under Category 2 violations.

e) The Board of Commissioners as the Reported Party
If the status of the Reported Party is a Member of the Company's Board of Commissioners, then:
(1) The Coordinator forwards the report to the Person in Charge.
(2) The Person in Charge forwards the report to:
   (a) Shareholders and the KPK and/or law enforcement authorities for Category 1 violations; or
   (b) Shareholders for Category 2 violations.

f) The Coordinator may request information on the report process from the Investigator if necessary to update the report process information in the Whistleblowing System or if requested by the Reporter. Anonymous Reporters (without identity) are not required to be informed about the handling process of their report.

Jumlah Laporan dan Tindak Lanjut
Number of Reports and Follow Up

No.	Saluran Pengaduan Complaint Channel	Jenis Laporan Report Type	Jumlah Laporan Total Reports	Tindak Lanjut Pengaduan Follow-Up on Complaints
1	Saluran Telepon Khusus Special Telephone Line	Nepotisme Nepotism	1	Selesai Diproses Processed

Kebijakan Anti Korupsi

Anti-Corruption Policy

PROGRAM DAN PROSEDUR

Perusahaan telah menerapkan Sistem Manajemen Anti Suap (SMAP), sebagai salah satu program penting dalam pencegahan korupsi. Prinsip dasar SMAP mencakup:

1. SMAP di lingkungan Perusahaan diterapkan sesuai dengan prinsip dan standar ISO 37001 (Sistem Manajemen Anti Suap) dan panduan pencegahan korupsi yang diterapkan oleh KPK atau lembaga berwenang lainnya (sebagaimana berlaku), dan harus memuat tindakan yang dirancang untuk mengidentifikasi dan mengevaluasi Risiko dari, dan untuk mencegah, mendeteksi, dan menanggapi, Penyuapan;
2. Grup yang membidangi *corporate governance* di lingkungan Perusahaan wajib untuk memastikan bahwa Perusahaan telah melakukan sertifikasi ISO 37001 (Sistem Manajemen Anti Suap) dan menyampaikan progres sertifikasi sampai dengan telah diperolehnya sertifikasi ISO 37001 (Sistem Manajemen Anti Suap) kepada Kementerian BUMN; dan
3. *Monitoring* dan evaluasi terhadap penerapan SMAP wajib dilakukan secara berkala, dengan berpedoman pada prinsip dan standar ISO37001 (Sistem Manajemen Anti Suap).

Dalam penerapan dan pemeliharaan SMAP di lingkungan Perusahaan, Perusahaan wajib:

1. Memastikan bahwa setiap anggota Direksi dan Dewan Komisaris yang menjabat di Perusahaan memenuhi kewajibannya untuk menyampaikan komitmen dan memastikan seluruh lapisan organisasi memahami tujuan dan sasaran dari penerapan SMAP dan kebutuhan dan harapan para Pemangku Kepentingan, serta memahami kebijakan, prosedur pengawasan dan evaluasi kinerja, serta konsekuensi atau hasil yang dapat diberlakukan dalam hal ditindaklanjutinya suatu ketidaksesuaian dalam penerapan SMAP;

PROGRAMS AND PROCEDURES

The Company has implemented an Anti-Bribery Management System (SMAP) as one of its key programs to prevent corruption. The fundamental principles of the ABMS include:

1. The SMAP within the Company is implemented under the principles and standards of ISO 37001 (Anti-Bribery Management System) and anti-corruption prevention guidelines applied by the KPK or other authorized institutions (as applicable), and must include measures designed to identify and evaluate the risks of, and to prevent, detect, and respond to, bribery;
2. The group responsible for corporate governance within the Company must ensure that the Company has obtained ISO 37001 (Anti-Bribery Management System) certification and report the progress of certification until ISO 37001 (Anti-Bribery Management System) certification has been obtained to the Ministry of SOE; and
3. Monitoring and evaluation of the implementation of the SMAP must be carried out regularly, under the principles and standards of ISO 37001 (Anti-Bribery Management System).

In the implementation and maintenance of the SMAP within the Company, the Company must:

1. Ensure that every member of the Board of Directors and Board of Commissioners serving in the Company fulfills their obligations to convey their commitment and ensure that all levels of the organization understand the objectives and targets of the implementation of the SMAP and the needs and expectations of Stakeholders, as well as understand the policies, procedures for monitoring and evaluating performance, and the consequences or results that may be imposed in the event of non-compliance in the implementation of the SMAP;

2. Mengidentifikasi, menyusun, menetapkan, memantau, meninjau secara berkala, isu internal dan isu eksternal di lingkungan Perusahaan;
3. Melaksanakan Penilaian Risiko Penyuapan (*Bribery Risk Assessment*) secara berkala untuk mengetahui potensi-potensi Risiko Penyuapan dalam setiap proses bisnis Perusahaan;
4. Melakukan uji kelayakan sehubungan dengan risiko penyuapan;
5. Mendokumentasikan Informasi terdokumentasi dan menetapkan kebijakan dan pengelolaan Informasi terdokumentasi;
6. Mengomunikasikan dan melakukan sosialisasi kebijakan dan Peraturan terkait penerapan SMAP kepada pihak-pihak yang terkait dengan organisasi baik pihak internal maupun pihak eksternal;
7. Menentukan batas dan penerapan SMAP berdasarkan isu internal dan isu eksternal, persyaratan Pemangku Kepentingan, aktivitas dan proses, sesuai pada kemampuan atau tanggung jawab organisasi untuk memastikan kesesuaian dan kepatuhan sistem serta untuk meningkatkan kinerja SMAP dalam mencegah, mendeteksi dan menangani penyuapan; dan
8. Meningkatkan SMAP termasuk proses dan interaksinya yang diperlukan.

Selain itu, Perusahaan juga menetapkan Pemangku Kepentingan yang relevan dengan penerapan SMAP di lingkungan Perusahaan, guna memastikan terdapat dukungan, kesadaran dan kerja sama dalam memitigasi terjadinya suatu isu internal dan isu eksternal yang dapat mempengaruhi kemampuan Perusahaan secara negatif dalam menerapkan SMAP yang efektif dan mencapai hasil-hasil yang diinginkan dari penerapannya.

PELATIHAN/SOSIALISASI

Karyawan Perusahaan diberikan *awareness* dan pelatihan anti penyuapan pada jangka waktu tertentu sesuai dengan perannya masing-masing, risiko penyuapan di lingkungan kerja, dan setiap adanya perubahan kondisi. Program *awareness* dan pelatihan akan diperbarui secara berkala jika diperlukan untuk menyesuaikan dengan informasi baru yang relevan.

2. Identify, compile, establish, monitor, and periodically review internal and external issues within the Company;
3. Conduct a Bribery Risk Assessment regularly to identify potential bribery risks in every business process of the Company;
4. Conduct due diligence on bribery risks;
5. Documenting documented information and establishing policies and management of documented information;
6. Communicating and disseminating policies and regulations related to the implementation of SMAP to parties related to the organization, both internal and external;
7. Determining the scope and application of the SMAP based on internal and external issues, stakeholder requirements, activities, and processes, following the organization's capabilities or responsibilities to ensure the suitability and compliance of the system and to improve the performance of the SMAP in preventing, detecting, and handling bribery; and
8. Improving the SMAP, including the necessary processes and interactions.

In addition, the Company designates relevant stakeholders for implementing SMAP within the Company to ensure support, awareness, and cooperation in mitigating internal and external issues that may negatively affect the Company's ability to implement SMAP effectively and achieve the desired results.

TRAINING/DISSEMINATION

Company employees are provided with anti-bribery awareness and training at specified intervals per their respective roles, as well as the risk of bribery in the work environment, and any changes in conditions. Awareness and training programs will be updated periodically as necessary to reflect new relevant information.

Karyawan yang belum mempunyai kompetensi yang dipersyaratkan harus diberikan pelatihan atau tindakan lain yang sesuai, seperti *briefing, coaching* atau *on-job training*. Pelaksanaan pelatihan dan hasil-hasilnya dievaluasi untuk mengetahui keefektifan pelatihan terhadap tujuan yang ditetapkan. Pengembangan kompetensi Sumber Daya Manusia diatur dalam Pedoman Pengelolaan Sumber Daya Manusia di Perusahaan.

Employees who do not yet have the required competencies must be provided with training or other appropriate measures, such as briefings, coaching, or on-the-job training. The implementation of training and its results are evaluated to determine its effectiveness against the established objectives. Human Resource competency development is regulated in the Company's Human Resource Management Guidelines.

Dengan pertimbangan Risiko Penyuapan yang teridentifikasi, Perusahaan dapat menerapkan prosedur *awareness* dan pelatihan anti Penyuapan untuk Rekan Bisnis yang mempunyai Risiko tinggi terhadap Penyuapan melalui sosialisasi, membuat pakta integritas atau dalam isi perjanjian. Prosedur tersebut mengatur materi dan sarana yang diperlukan untuk kegiatan *awareness* dan pelatihan.

Considering the identified bribery risks, the Company may implement anti-bribery awareness and training procedures for Business Partners who have a high risk of bribery through dissemination, integrity pacts, or agreement content. These procedures regulate the materials and facilities required for awareness and training activities.

Grup yang membidangi *human capital* bertanggung jawab memelihara rekaman/catatan kerja dan hasil evaluasi pelatihan.

The group in charge of human capital is responsible for maintaining work records and training evaluation results.

Penerapan Pedoman Governansi Perusahaan Terbuka

Implementation of Public Company Governance Guidelines

Hingga tahun buku 2024, InJourney Aviation Services bukan merupakan perusahaan terbuka yang menerbitkan efek bersifat ekuitas. Dengan demikian, Perusahaan tidak dapat menyampaikan rincian penerapan pedoman governansi sesuai dengan Surat Edaran OJK No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka.

Until the 2024 fiscal year, InJourney Aviation Services is not a public company that issues equity securities. Therefore, the Company cannot disclose details of the implementation of governance guidelines per OJK Circular Letter No. 32/SEOJK.04/2015 on Guidelines for Corporate Governance of Public Companies.

Informasi Penggunaan Tambahan Penyertaan Modal Negara

Information on Additional Use of State Capital Injection

Hingga berakhirnya tahun buku 2024, Perusahaan tidak menerima Penyertaan Modal Negara.

Until the end of the 2024 fiscal year, the Company has not received any State Capital Injection.

Pelaksanaan Proyek Strategis Nasional/ Penugasan Lain

Implementation of National Strategic Projects/Other Assignments

Pada tahun 2024, Perusahaan tidak terlibat dalam proyek strategis nasional maupun penugasan lain yang bersifat khusus dari pemerintah sebagai pemegang saham. Dengan demikian, rinciannya tidak dapat diuraikan.

In 2024, the Company was not involved in any national strategic projects or other special assignments from the government as a shareholder. Therefore, the details cannot be disclosed.

Evaluasi Rencana Jangka Panjang Perusahaan

Evaluation Of The Company's Long-Term Plan

Hingga tahun 2024, tidak ada evaluasi terkait dengan Rencana Jangka Panjang Perusahaan (RJPP).

Until 2024, there has been no evaluation of the Company's Long-Term Business Plan (RJPP).

BUMN UNTUK INDONESIA
OPERATIO
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injourney
AVIATION SERVICES

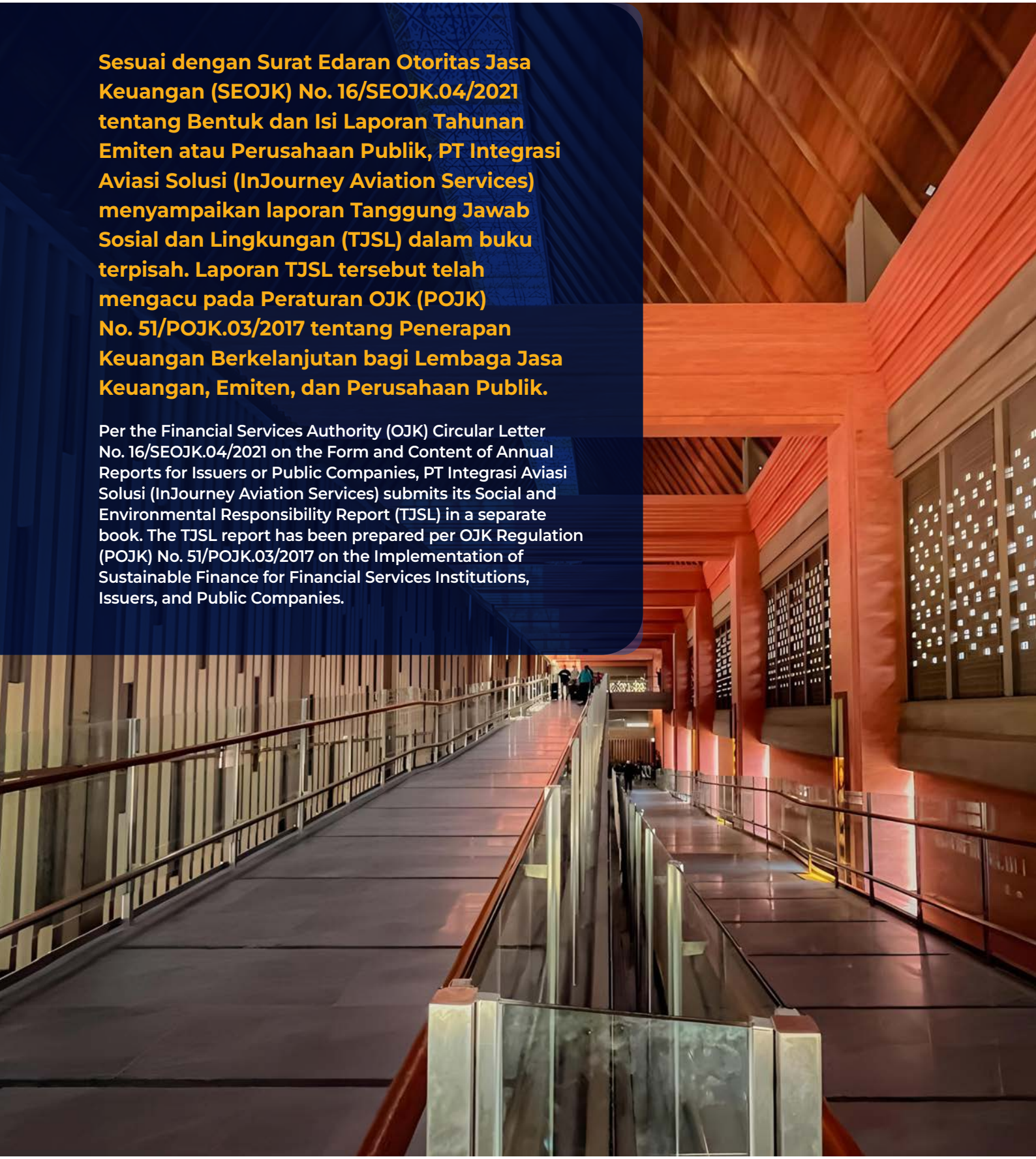
06 Tanggung Jawab Sosial dan Lingkungan

Social and Environmental Responsibility

ELEVATE AVIATION JOURNEY

Sesuai dengan Surat Edaran Otoritas Jasa Keuangan (SEOJK) No. 16/SEOJK.04/2021 tentang Bentuk dan Isi Laporan Tahunan Emiten atau Perusahaan Publik, PT Integrasi Aviasi Solusi (InJourney Aviation Services) menyampaikan laporan Tanggung Jawab Sosial dan Lingkungan (TJSL) dalam buku terpisah. Laporan TJSL tersebut telah mengacu pada Peraturan OJK (POJK) No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.

Per the Financial Services Authority (OJK) Circular Letter No. 16/SEOJK.04/2021 on the Form and Content of Annual Reports for Issuers or Public Companies, PT Integrasi Aviasi Solusi (InJourney Aviation Services) submits its Social and Environmental Responsibility Report (TJSL) in a separate book. The TJSL report has been prepared per OJK Regulation (POJK) No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.



Pendekatan Manajemen

Management Approach

Dalam rangka mewujudkan keberlanjutan, IAS senantiasa berkomitmen untuk menyeimbangkan aspek ekonomi, lingkungan, dan sosial dalam setiap kegiatannya. Perusahaan berupaya menciptakan kinerja positif yang tidak hanya berorientasi pada kesuksesan bisnis, tetapi juga memberikan manfaat luas serta nilai tambah bagi masyarakat, khususnya di sekitar wilayah operasional.

Berlandaskan pada komitmen tersebut, IAS secara aktif menjalankan program Tanggung Jawab Sosial dan Lingkungan (TJSL) guna mendukung pencapaian Tujuan Pembangunan Berkelanjutan (TPB). Dalam praktiknya, setiap kegiatan TJSL Perusahaan dijalankan secara konsisten, dengan fokus pada pengembangan masyarakat sekitar serta upaya pelestarian lingkungan.

Melalui program yang terintegrasi, terarah, dan terukur, IAS terus mengoptimalkan pencapaian TJSL guna memberikan dampak yang berkelanjutan. Upaya ini selaras dengan ketentuan dalam Peraturan Menteri Badan Usaha Milik Negara No. PER-1/MBU/03/2023 tanggal 3 Maret 2023 tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara. Dalam mendukung TPB, setiap program yang dijalankan juga melibatkan partisipasi aktif masyarakat, serta memperkuat sinergi dan kolaborasi dengan para pemangku kepentingan.

Program TJSL IAS bertujuan untuk:

1. Memberikan kemanfaatan bagi pembangunan ekonomi, pembangunan sosial, pembangunan lingkungan dan 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 perusahaan.

To achieve sustainability, IAS is committed to balancing economic, environmental, and social aspects in all its activities. The Company strives to create positive performance that is not only focused on business success but also provides broad benefits and added value to society, particularly in the areas surrounding its operational regions.

Based on this commitment, IAS actively implements a Social and Environmental Responsibility (TJSL) program to support the achievement of the Sustainable Development Goals (SDGs). In practice, all TJSL activities are carried out consistently, focusing on community development and environmental conservation efforts.

Through integrated, targeted, and measurable programs, IAS continues to optimize TJSL achievement to deliver sustainable impact. These efforts align with the provisions of the Minister of State-Owned Enterprises Regulation No. PER-1/MBU/03/2023, dated March 3, 2023, on Special Assignments and Social and Environmental Responsibility Programs for State-Owned Enterprises. In supporting SDGs, every program implemented also involves active community participation and strengthens stakeholder synergy and collaboration.

IAS's TJSL program aims to:

1. Provide benefits for economic development, social development, environmental development, and legal and governance development for the Company;
2. Contribute to the creation of added value for the Company with integrated, targeted, and measurable principles and accountability;
3. Foster micro and small businesses to be more resilient and independent, as well as the communities surrounding the Company.

Dalam menjalankan setiap program TJSL, IAS mengacu pada berbagai regulasi, di antaranya:

1. UU No. 40 tahun 2007 tentang Perseroan Terbatas;
2. Undang-Undang No. 25 Tahun 2007 tentang Penanaman Modal;
3. PP No. 47 tahun 2012 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas;
4. Peraturan Menteri Badan Usaha Milik Negara No. PER05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara;
5. Peraturan Menteri Badan Usaha Milik Negara No. PER6/MBU/09/2022 tentang Perubahan atas Peraturan Menteri Badan Usaha Milik Negara No. PER-05/ MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara;
6. Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-1/MBU/03/2023 Tentang Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara.

In implementing each TJSL program, IAS refers to various regulations, including:

1. Law No. 40 of 2007 on Limited Liability Companies;
2. Law No. 25 of 2007 on Investment;
3. Government Regulation No. 47 of 2012 on Social and Environmental Responsibility of Limited Liability Companies;
4. Minister of State-Owned Enterprises Regulation No. PER05/MBU/04/2021 on the Social and Environmental Responsibility Program of State-Owned Enterprises;
5. Minister of State-Owned Enterprises Regulation No. PER6/MBU/09/2022 on Amendments to the Minister of State-Owned Enterprises Regulation No. PER-05/MBU/04/2021 on the Social and Environmental Responsibility Program of State-Owned Enterprises;
6. Minister of State-Owned Enterprises Regulation No. PER-1/MBU/03/2023 on Special Assignments and the Social and Environmental Responsibility Program of State-Owned Enterprises.

Pilar TJSL IAS

IAS TJSL Pillars

Berdasarkan arahan Menteri Badan Usaha Milik Negara (BUMN), program TJSL BUMN difokuskan kepada 3 (tiga) bidang prioritas, yaitu bidang Pendidikan, Lingkungan serta Pengembangan Usaha Mikro Kecil (UMK). Berangkat dari hal tersebut, maka pelaksanaan TJSL IAS didasarkan atas 3 (tiga) pilar yaitu:

Based on the direction of the Minister of State-Owned Enterprises (SOE), the BUMN TJSL program focuses on three priority areas: Education, Environment, and Micro, Small, and Medium Enterprises (SMEs). Based on this, the implementation of IAS TJSL is based on three pillars, namely:

Edukasi Education	**Lingkungan** Environment	**Ekonomi** Economy
Pilar ini bertujuan untuk mengembangkan pendidikan berkelanjutan melalui peningkatan keterampilan dan penguatan kapasitas. This pillar aims to develop sustainable education through skills improvement and capacity building.	Pilar ini bertujuan untuk mendorong keberlanjutan lingkungan dengan dampak sosial yang positif. This pillar aims to promote environmental sustainability with positive social impacts.	Pilar ini bertujuan untuk membangun komunitas yang tangguh secara ekonomi. This pillar aims to build economically resilient communities.

Struktur Tata Kelola TJSL

Governance Structure of TJSL

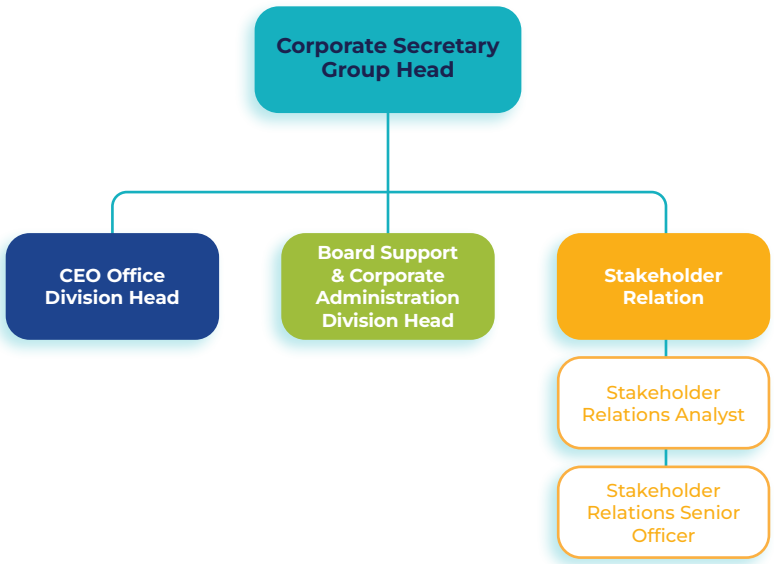
Unit yang membidangi TJSL IAS memiliki peran utama dalam menyusun rencana, merumuskan program, serta mengelola keterlibatan dan pengembangan masyarakat hingga tahap implementasi. Proses perumusan program dilakukan secara komprehensif melalui metode *hearing* dengan seluruh pemangku kepentingan dalam *Focus Group Discussion* (FGD), wawancara mendalam, observasi, serta analisis terhadap risiko dampak perusahaan dan program pendukung bisnis.

The unit in charge of TJSL IAS has the main role in preparing plans, formulating programs, and managing community involvement and development up to the implementation stage. The program formulation process is carried out comprehensively through a hearing method with all stakeholders in Focus Group Discussions (FGD), in-depth interviews, observations, and analysis of the risks of the company's impact and supporting business programs.

Tanggung jawab pelaksanaan TJSL IAS berada di bawah koordinasi Unit Stakeholder Relations. Unit ini berperan dalam mengkoordinasikan berbagai inisiatif TJSL yang dijalankan oleh Perusahaan, termasuk dalam penyusunan perencanaan strategis untuk memastikan efektivitas dan keberlanjutan program.

The responsibility for implementing TJSL IAS falls under the coordination of the Stakeholder Relations Unit. This unit is responsible for coordinating various TJSL initiatives carried out by the Company, including strategic planning to ensure the effectiveness and sustainability of programs.

Bagan Struktur Tata Kelola TJSL IAS
TJSL IAS Governance Structure Chart



***Key Takeaway*:**
Unit Stakeholder Relations IAS membawahi fungsi Stakeholder Relations, ESG dan Tanggungjawab Sosial dan Lingkungan (TJSL)
The IAS Stakeholder Relations Unit oversees Stakeholder Relations, ESG, and Social and Environmental Responsibility (SER) functions.

Dampak Operasi terhadap Masyarakat Sekitar

Impact of Operations On The Community

IAS berkomitmen untuk memberikan dampak yang positif dan manfaat yang optimal bagi masyarakat. Berdasarkan evaluasi yang telah dilakukan, manfaat yang dirasakan masyarakat mencakup berbagai aspek, di antaranya yaitu terbukanya kesempatan kerja, peluang menjadi mitra, rekanan, atau pemasok barang dan jasa, serta kesempatan bagi pelaku UMKM untuk berpartisipasi dalam area yang dikelola Perusahaan. Selain itu, masyarakat juga merasakan manfaat dari program Tanggung Jawab Sosial dan Lingkungan (TJSL), yang dirancang sesuai dengan kebutuhan mereka.

Pada saat yang sama, kami memahami bahwa kegiatan operasional Perusahaan berpotensi memberikan dampak negatif bagi masyarakat sekitar. Oleh karena itu, kami berkomitmen untuk secara cermat mengidentifikasi dan menilai dampak negatif, baik faktual maupun potensial, yang mungkin timbul terhadap masyarakat dan lingkungan. Beberapa aspek yang telah kami identifikasi di antaranya sebagai berikut:

- Aspek Sosial;
- Aspek Lingkungan;
- Aspek Ekonomi.

Dalam rangka meminimalkan sejumlah dampak negatif tersebut, IAS telah menyediakan solusi sebagai berikut:

- Program TJSL IAS Merdeka;
- Program TJSL IAS Terampil;
- Program TJSL Turunan dari Holding; InJourney Green.

IAS is committed to delivering positive impacts and optimal benefits to the community. Based on evaluations conducted, the benefits felt by the community encompass various aspects, including the creation of job opportunities, opportunities to become partners, contractors, or suppliers of goods and services, as well as opportunities for SMEs to participate in areas managed by the Company. Additionally, the community benefits from the Social and Environmental Responsibility (TJSL) programs designed to meet their specific needs.

At the same time, we understand that the Company's operational activities can potentially negatively impact the surrounding community. Therefore, we are committed to carefully identifying and assessing any negative impacts, both actual and potential, that may arise on the community and the environment. Some of the aspects we have identified include the following:

- Social aspects;
- Environmental aspects;
- Economic aspects.

To minimize these negative impacts, IAS has provided the following solutions:

- IAS Merdeka TJSL Program;
- IAS Terampil TJSL Program;
- TJSL Program Derived from the Holding Company; InJourney Green.

Pengaduan Masyarakat
Complaints

Dalam menjalankan operasional bisnisnya, IAS berkomitmen untuk mematuhi seluruh regulasi yang berlaku guna meminimalkan dampak negatif terhadap masyarakat dan lingkungan. Sebagai wujud tanggung jawab sosial, Perusahaan juga membuka ruang bagi masyarakat yang terdampak oleh kegiatan operasional untuk menyampaikan pengaduan dan berkomitmen untuk menindaklanjutinya secara responsif dan tepat waktu.

Untuk memastikan transparansi dan akuntabilitas, Perusahaan menyediakan mekanisme pengaduan melalui kanal *whistleblowing system* (WBS), serta saluran tertulis melalui:

1. *Website* Perusahaan: www.ias.id
2. *Email* Perusahaan (Informasi Umum): corsec.ias.id
3. *Email* Perusahaan (Komplain Layanan & Layanan Pelanggan): customer.experience@ias.id

Seluruh pengaduan masyarakat akan ditindaklanjuti dengan prinsip kepatuhan dan solusi terbaik, sebagaimana mekanisme penanganan pengaduan konsumen. Sepanjang tahun 2024, tidak terdapat pengaduan atau laporan terkait permasalahan sosial dan lingkungan yang timbul akibat operasional maupun kegiatan bisnis Perusahaan.

In its business operations, IAS is committed to complying with all applicable regulations to minimize negative impacts on the community and the environment. As a form of social responsibility, the Company also provides a forum for communities affected by its operations to submit complaints. It is committed to responding to them in a responsive and timely manner.

To ensure transparency and accountability, the Company provides a complaint mechanism through a whistleblowing system (WBS) and written channels through:

1. Website: www.ias.id
2. Email (General Information): corsec.ias.id
3. Email (Service Complaints & Customer Service): customer.experience@ias.id

All public complaints will be addressed per compliance principles and the best possible solutions, as per the consumer complaint handling mechanism. Throughout 2024, there were no complaints or reports related to social and environmental issues arising from the Company's operations or business activities.

Kegiatan Tanggung Jawab Sosial dan Lingkungan

Social and Environmental Responsibility Activities

Pelaksanaan TJSL IAS merupakan salah satu bentuk dukungan Perusahaan terhadap Tujuan Pembangunan Berkelanjutan (TPB) atau *Sustainable Development Goals* (SDGs) yang saat ini sedang dilaksanakan Pemerintah Indonesia. Pada tahun 2024, IAS telah merealisasikan anggaran TJSL sebesar Rp1.052.228.894.

The implementation of TJSL IAS is one of the Company's forms of support for the Sustainable Development Goals (SDGs) currently being implemented by the Indonesian Government. In 2024, IAS has realized a TJSL budget of Rp1.052.228.894.

No.	Program TJSL TJSL Program	Biaya Kegiatan (Rp) Activity Expense (Rp)
1	InJourney Green	136.660.000
2	IAS Terampil	278.964.584
3	IAS Merdeka	333.215.650
4	IAS Anak Indonesia	303.388.660
Total Biaya Total Expense		1.052.228.894

PILAR EDUKASI

Pilar Edukasi merupakan program TJSL IAS yang bertujuan untuk mengembangkan pendidikan berkelanjutan melalui peningkatan keterampilan dan penguatan kapasitas. Berbagai kegiatan TJSL di pilar edukasi yang dijalankan Perusahaan pada tahun 2024 di antaranya sebagai berikut:

EDUCATION PILLAR

The Education Pillar is a TJSL IAS program that aims to develop sustainable education through skills improvement and capacity building. Various TJSL activities in the education pillar carried out by the Company in 2024 include the following:

Special Box:

Kolaborasi dengan UNICEF Indonesia, IAS Perkenalkan Profesi Dunia Aviasi kepada Anak-anak

Dalam rangka memperingati Hari Anak Internasional, IAS berkolaborasi dengan UNICEF Indonesia memperkenalkan dunia aviasi kepada anak-anak. Mengusung tema "*Children at Your Services*", IAS berinisiatif mengadakan serangkaian kegiatan. Melalui kegiatan *Airport Visit,* peserta diajak mengenal lebih dekat berbagai aspek operasional bandara, baik di *area airside* meliputi Avsec Terminal, layanan Joumpa, *check-in counter*, *lounge*, dan *boarding gate* maupun di area *landside*, seperti garbarata/*passenger boarding stair* operator, *baggage handling*, dan *apron*. Selain itu, anak-anak juga diperkenalkan dengan lini bisnis IAS Group yang beroperasi di lingkungan bandara.

Tidak hanya itu, peserta juga mendapatkan wawasan mengenai berbagai profesi pendukung dalam industri penerbangan, termasuk *Aviation Security* (AVSEC), *Boarding Officer*, dan *Marshaller*. Rangkaian kegiatan ini ditutup dengan lomba menulis dan *storytelling*, yang bertujuan untuk mendorong kreativitas dan keterampilan komunikasi anak-anak. Kolaborasi ini merupakan langkah penting dalam membantu anak-anak tumbuh menjadi individu yang berpotensi, serta dapat memberikan kontribusi positif bagi masyarakat.

Collaboration with UNICEF Indonesia, IAS Introduces Aviation Professions to Children

In commemoration of International Children's Day, IAS collaborated with UNICEF Indonesia to introduce the world of aviation to children. With the theme "Children At Your Services," IAS took the initiative to hold a series of activities. Through the "Airport Visit" activity, participants were invited to learn more about various aspects of airport operations, both in the airside area, including the Avsec Terminal, Joumpa services, check-in counters, lounges, and boarding gates, as well as in the landside area, such as the passenger boarding stair operator, baggage handling, and apron. In addition, children were introduced to the IAS Group's business lines operating in the airport environment.

Not only that, participants also gained insight into various supporting professions in the aviation industry, including Aviation Security (AVSEC), Boarding Officer, and Marshaller. The series of activities was closed with a writing and storytelling competition, which aimed to encourage children's creativity and communication skills. This collaboration is an important step in helping children grow into individuals with potential and able to make a positive contribution to society.

Special Box:

Siap Wujudkan Indonesia Emas 2045, IAS Adakan Program Pelatihan SDM

Sebagai bentuk kepedulian terhadap pendidikan di Indonesia, IAS mengadakan program pelatihan Sumber Daya Manusia (SDM). Bertemakan "IAS Terampil", program ini berfokus pada bidang pendidikan yang dilandasi tujuan pembangunan berkelanjutan dan peningkatan pendidikan berkualitas yang melibatkan masyarakat ekonomi menengah ke bawah kaum difable untuk meningkatkan kemampuan individu sehingga siap untuk menghadapi dunia kerja, khususnya dunia aviasi.

Program pelatihan ini mencakup *Basic Cargo* dan *Ground Staff* dengan tenaga pengajar yang berkualitas dan tersertifikasi. Tidak hanya pelatihan, IAS memberikan sertifikasi dan mentoring dalam OJT (*On The Job Training*) di *Regional Station* IAS, serta berkesempatan berkarier di Perusahaan. Kegiatan ini juga merupakan dukungan penuh IAS terhadap program pemerintah menuju Indonesia Emas 2045, dengan mencetak tenaga kerja yang terampil dan siap bersaing di tingkat global.

Ready to Realize Indonesia's Golden Age in 2045, IAS Launches Human Resources Training Program

As part of its commitment to education in Indonesia, IAS is conducting a human resource development program. Titled "IAS Skilled," the program focuses on education aligned with sustainable development goals and improving quality education for the lower-middle-income population, including people with disabilities, to enhance individual capabilities and prepare them for the workforce, particularly in the aviation sector.

The training program covers Basic Cargo and Ground Staff with qualified and certified instructors. In addition to training, IAS provides certification and mentoring through On-the-Job Training (OJT) at IAS Regional Stations, as well as career opportunities within the company. This initiative is also a full support by IAS toward the government's program to achieve Indonesia Emas 2045, by producing a skilled and globally competitive workforce.

Selain sejumlah program di atas, IAS juga berinisiatif menjadi sponsor dari kegiatan Muhammadiyah Center for Entrepreneurship and Business Incubator (MCEBI) 2024 yang merupakan wadah mahasiswa pelaku bisnis dalam bentuk pelatihan *studentpreneur*, *business matching*, dan diskusi interaktif.

In addition to the programs above, IAS took the initiative to sponsor the Muhammadiyah Center for Entrepreneurship and Business Incubator (MCEBI) 2024, a forum for student entrepreneurs through studentpreneur training, business matching, and interactive discussions.

PILAR LINGKUNGAN

Pilar Lingkungan bertujuan untuk mendorong keberlanjutan lingkungan dengan dampak sosial yang positif. Salah satu kegiatan TJSL rutin yang dijalankan IAS dalam pilar ini adalah upaya pelestarian lingkungan melalui penanaman pohon dalam program InJourney Green.

ENVIRONMENTAL PILLAR

The Environmental Pillar aims to promote environmental sustainability with positive social impacts. One of the regular TJSL activities carried out by IAS under this pillar is environmental conservation efforts through tree planting in the InJourney Green program.

Special Box:

Kolaborasi IAS dan LindungiHutan dalam Program Injourney Green

Pada tahun 2024, IAS berkolaborasi dengan LindungiHutan dalam program InJourney Green, sebuah inisiatif hijau yang bertujuan untuk menjaga kelestarian lingkungan sekaligus mengedukasi karyawan mengenai gaya hidup ramah lingkungan (*green lifestyle*). Sebagai bagian dari komitmen InJourney selaku *holding* perusahaan, program ini mendorong keterlibatan aktif karyawan dalam aksi nyata pelestarian alam melalui penanaman pohon.

Pada kegiatan ini, IAS menanam 1.480 bibit pohon di Desa Sukawali, Tangerang, yang terdiri dari pohon tabebuya dan ketapang kencana. Selain memberikan manfaat ekologis, program ini juga bertujuan untuk menumbuhkan kesadaran dan rasa tanggung jawab karyawan terhadap kelestarian lingkungan. Melalui InJourney Green, diharapkan semangat keberlanjutan semakin tertanam dalam budaya perusahaan, serta menginspirasi karyawan untuk mengadopsi gaya hidup yang lebih ramah lingkungan.

IAS and LindungiHutan Collaboration in the InJourney Green Program

In 2024, IAS collaborated with LindungiHutan in the InJourney Green program, a green initiative aimed at preserving the environment while educating employees about a green lifestyle. As part of InJourney's commitment as a holding company, this program encourages active employee involvement in concrete actions to preserve nature through tree planting.

During this activity, IAS planted 1,480 tree seedlings in Sukawali Village, Tangerang, consisting of tabebuya and ketapang kencana trees. In addition to providing ecological benefits, this program aims to foster awareness and a sense of responsibility among employees towards environmental sustainability. Through InJourney Green, it is hoped that the spirit of sustainability will be further embedded in the company's culture and inspire employees to adopt a more environmentally friendly lifestyle.

PILAR EKONOMI

Pilar Ekonomi bertujuan untuk membangun komunitas yang tangguh secara ekonomi. Pada tahun 2024, kegiatan TJSL IAS pada pilar ini yaitu di antaranya sebagai berikut:

ECONOMIC PILLAR

The Economic Pillar aims to build an economically resilient community. In 2024, TJSL IAS activities under this pillar include the following:

Special Box:

IAS Dorong UMKM Naik Kelas dan Go Internasional

Bekerja sama dengan Dinas Koperasi & UMK Kota dan Provinsi, Bea Cukai Provinsi Jawa Timur, serta didukung oleh Pemerintah Kota dan Provinsi dan Bank Syariah Indonesia, IAS berinisiatif melaksanakan kegiatan pembinaan untuk para pelaku Usaha Mikro, Kecil, dan Menengah (UMKM). Diikuti oleh total 150 UMKM yang hadir secara hybrid, kegiatan yang bertema "IAS Merdeka" ini berfokus pada pengembangan UMKM untuk meningkatkan keterampilan dan pengetahuan, serta digitalisasi pemasaran sehingga kualitas produk dan pendapatan meningkat.

Program pelatihan ini mencakup CRM (*Customer Relationship Management*), *Digital Marketing, Photography*, Ekspor & Impor, dan Laporan Keuangan. Tidak hanya pelatihan, IAS juga memberikan *networking* permodalan kepada bank bagi para pelaku UMKM dan *mentoring* kepada UMKM selama 2 bulan ke depan, dengan harapan UMKM binaan akan mampu menjadi *supplier* di lini bisnis IAS, dan mampu memperluas market dengan ekspor produk.

IAS Encourages MSMEs to Upgrade and Go International

In collaboration with the City and Provincial Cooperative and MSME Offices, the East Java Provincial Customs Office, and supported by the City and Provincial Governments and Bank Syariah Indonesia, IAS took the initiative to conduct a coaching program for Micro, Small, and Medium Enterprises (MSMEs). Attended by a total of 150 SMEs in a hybrid format, the event themed "IAS Merdeka" focused on developing SMEs to enhance their skills and knowledge, as well as digitalizing their marketing efforts to improve product quality and income.

The training program covers CRM (Customer Relationship Management), Digital Marketing, Photography, Export & Import, and Financial Reporting. In addition to training, IAS also provides networking opportunities for capital access to banks for MSMEs and mentoring for MSMEs over the next two months, with the hope that the MSMEs under the program will be able to become suppliers in IAS's business lines and expand their market through product exports.

Selain tiga pilar prioritas di atas, setiap tahunnya, IAS juga melaksanakan kegiatan TJSL secara rutin, di antaranya yaitu:

1. Santunan kepada anak yatim;
2. Bantuan bahan pokok bingkisan lebaran;
3. Bantuan hewan kurban di acara keagamaan Hari Raya Idul Adha;
4. Bantuan sembako kepada kaum dhuafa;
5. Bantuan sembako kepada karyawan *outsourcing* IAS;
6. Bantuan untuk korban bencana alam.

In addition to the three priority pillars above, every year, IAS also carries out TJSL activities regularly, including:

1. Providing assistance to orphans;
2. Providing basic food packages for Eid al-Fitr;
3. Providing sacrificial animals for Eid al-Adha;
4. Providing basic food packages to the poor;
5. Providing basic food packages to IAS outsourcing employees;
6. Providing assistance to victims of natural disasters.

Adapun kegiatan TJSL rutin IAS tersebut sepanjang tahun 2024 di antaranya sebagai berikut:

The following are some of the regular TJSL activities carried out by IAS throughout 2024:

Santunan IAS kepada Yayasan Al quraniyah IAS Donation to Al Quraniyah Foundation	Kegiatan santunan kepada anak-anak yatim piatu & fakir miskin yang diwakili oleh pengurus YPI-PP Yayasan Al-Quraniyah dalam rangka Isra Mi'raj. Selain sebagai bentuk TJSL, Stakeholder Relations IAS berperan aktif dalam membangun hubungan baik antara berbagai *stakeholders* perusahaan, tak terkecuali Yayasan-yayasan disekitar lingkungan IAS. Charity event for orphans and the poor represented by the administrators of YPI-PP Al-Quraniyah Foundation in commemoration of Isra Mi'raj. In addition to being a form of TJSL, IAS Stakeholder Relations plays an active role in building good relationships between various company stakeholders, including foundations in the vicinity of IAS.
Santunan IAS kepada Yayasan Nur Syakirah IAS Donation to Nur Syakirah Foundation	Kegiatan santunan kepada anak-anak yatim piatu Yayasan Nur Syakirah di Gedung Gapura, Kemayoran. Kegiatan tersebut di laksanakan bersamaan dengan Buka Puasa bersama IAS. Charity event for orphans at the Nur Syakirah Foundation in the Gapura Building, Kemayoran. The event was held in conjunction with IAS's breaking of the fast.

Idul Adha Bagi Perkumpulan Ojek Seluruh Indonesia Eid al-Adha for Indonesian Motorcycle Taxi Drivers Association	Dalam rangka menyambut Idul Adha 1445 Hijriah, bersama dengan Perkumpulan Ojek Seluruh Indonesia (POSI), IAS melaksanakan kegiatan Bakti Sosial di wilayah DKI Jakarta. Adapun bentuk kegiatan tersebut sebagai berikut: • Pembagian dan penyembelihan hewan qurban untuk para mustahiq; • Pemberian sembako kepada kaum dhuafa; • Pemberian santunan dana kepada para anak yatim/piatu. In celebration of Eid al-Adha 1445 Hijri, together with the Indonesian Motorcycle Taxi Association (POSI), IAS held a social service event in the DKI Jakarta area. The activities were as follows: • Distribution and slaughtering of sacrificial animals for those in need; • Distribution of basic necessities to the underprivileged; • Distribution of financial assistance to orphaned children.
Pembagian Sembako Karyawan Outsourcing IAS Distribution of Basic Food Supplies to IAS Outsourcing Employees	Kegiatan TJSL berkala Perusahaan yang diadakan setiap Bulan Suci Ramadhan dengan membagikan sembako kepada karyawan *outsourcing* IAS di Terminal Kargo Bandara Internasional Soekarno-Hatta. IAS's regular TJSL activity held every Holy Month of Ramadan by distributing basic food supplies to IAS outsourcing employees at the Soekarno-Hatta International Airport Cargo Terminal.
TJSL Bencana Alam Banjir di Sumatera Barat TJSL Natural Disaster Flood in West Sumatra	Dalam rangka kepedulian sosial terhadap bencana di Indonesia, IAS melaksanakan kegiatan melalui program IAS GROUP #Peduli. Adapun kegiatan sosial pada tahun 2024 ini dalam bentuk bantuan bencana banjir di Padang, Sumatera Barat. In the context of social awareness of disasters in Indonesia, IAS carried out activities through the IAS GROUP #Peduli program. The social activities in 2024 took the form of flood relief in Padang, West Sumatra.
TJSL Kurban Idul Adha 1445 Hijriah TJSL Eid al-Adha 1445 Hijri	Dalam rangka menyambut Idul Adha 1445 Hijriah, Stakeholder Relations IAS bersinergi dengan Serikat Karyawan Angkasa Pura Kargo (SEKARGO) dalam serah terima dan pendistribusian total 4 sapi, dengan rincian: • 1 ekor di Masjid Dirgantara Kemayoran; • 2 ekor di Masjid Nurul Barkah BSH; • 1 ekor di Yayasan Nusantara Mengaji. In preparation for Eid al-Adha 1445 Hijri, IAS Stakeholder Relations collaborated with the Angkasa Pura Cargo Employees Union (SEKARGO) in the handover and distribution of a total of four cows, with the following details: • One cow at Dirgantara Kemayoran Mosque; • Two cows at Nurul Barkah BSH Mosque; • One cow at the Nusantara Mengaji Foundation.

TXI

07 Laporan Keuangan Konsolidasi

Consolidated Financial Statement

#ELEVATE AVIATION JOURNEY

PT Integrasi Aviasi Solusi
(dahulu PT Angkasa Pura Kargo)
dan entitas anaknya/
(formerly PT Angkasa Pura Kargo)
and its subsidiaries

Laporan keuangan konsolidasian tanggal 31 Desember 2024
dan untuk tahun yang berakhir pada tanggal tersebut
beserta laporan auditor independen/
Consolidated financial statements as of December 31, 2024
and for the year then ended
with independent auditor's report

The original consolidated financial statements included herein are in the Indonesian language.

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2024
DAN UNTUK TAHUN YANG BERAKHIR
PADA TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024
AND FOR THE YEAR
THEN ENDED
WITH INDEPENDENT AUDITOR'S REPORT

Daftar Isi

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injourney
AVIATION SERVICES

SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
TANGGAL 31 DESEMBER 2024
PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA

DIRECTORS' STATEMENT LETTER
RELATING TO THE RESPONSIBILITY ON
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024
PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES

Kami yang bertanda tangan dibawah ini/*We, the undersigned:*

1. Nama/*Name* : Dendi Tegar Danianto
   Alamat kantor/*Office address* : Gedung Gapura lt. 6 Jl Merpati 3 Blok B12 Kav. 7, Gunung Sahari Selatan, Kemayoran, Jakarta Pusat 10610
   Nomor Telepon/*Phone Number* : +62 21 29215804
   Jabatan/*Position* : Direktur Utama/*President Director*

2. Nama/*Name* : Ajar Setiadi
   Alamat kantor/Office address : Gedung Gapura lt. 6 Jl Merpati 3 Blok B12 Kav. 7, Gunung Sahari Selatan, Kemayoran, Jakarta Pusat 10610
   Nomor Telepon/Phone Number : +62 21 29215804
   Jabatan/*Position* : Direktur Keuangan Manajemen Risiko/ *Director of Finance and Risk Management*

Menyatakan bahwa/*state that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Konsolidasian PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) dan Entitas Anaknya pada tanggal 31 Desember 2024;

2. Laporan Keuangan Konsolidasian PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) dan Entitas Anaknya telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;

3. a. Semua informasi dalam Laporan Keuangan Konsolidasian PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) dan Entitas Anaknya telah dimuat secara lengkap dan benar;

   b. Laporan Keuangan Konsolidasian PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) dan Entitas Anaknya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;

4. Kami bertanggung jawab atas sistem pengendalian internal dalam PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) dan Entitas Anaknya.

Demikianlah pernyataan ini dibuat dengan sebenarnya.

1. *We are responsible for the preparation and presentation of the Consolidated Financial Statements of PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) and its Subsidiaries as of 31 December 2024;*

2. *The Consolidated Financial Statements of PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) and its Subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*

3. a. *All information contained in the Consolidated Financial Statements of PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) and its Subsidiaries has been fully disclosed in a complete and truthful manner;*

   b. *The Consolidated Financial Statements of PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) and its Subsidiaries do not contain misleading material information or fact, and do not omit material information and facts;*

4. *We are responsible for the internal control system of PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) and its Subsidiaries.*

This statement letter is made truthfully.

Jakarta, 23 April 2025 / *April 23 ,2025*

METERAI TEMPEL
4E1ECAMX153933170

Dendi Tegar Danianto
Direktur Utama/*President Director*

Ajar Setiadi
Direktur Keuangan dan Manajemen Risiko/
Director of Finance and Risk Management

PT Integrasi Aviasi Solusi
Komplek Gedung 528
Terminal Kargo Bandara Soekarno Hatta,
Kelurahan Pajang, Kecamatan Benda,
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The original report included herein is in Indonesian language.

Laporan Auditor Independen

Laporan No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025

Pemegang Saham, Dewan Komisaris dan Direksi
PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo)

Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) ("Perusahaan") dan entitas anaknya (secara kolektif disebut sebagai "Kelompok Usaha") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2024, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Kelompok Usaha tanggal 31 Desember 2024, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Basis opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Kelompok Usaha berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

Independent Auditor's Report

Report No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025

The Shareholders and the Boards of Commissioners and Directors
PT Integrasi Aviasi Solusi (formerly PT Angkasa Pura Kargo)

Opinion

We have audited the accompanying consolidated financial statements of PT Integrasi Aviasi Solusi (formerly PT Angkasa Pura Kargo) (the "Company") and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated statement of financial position as of December 31, 2024, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement changes in equity, and consolidated statement of cash flows for the ended and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as of December 31, 2024, and its consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

Basis for opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants ("IICPA"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirements relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with such requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Purwantono, Sungkoro & Surja
Registered Public Accountants KMK No. 603/KM.1/2015
A member firm of Ernst & Young Global Limited

The original report included herein is in Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (lanjutan)

Independent Auditor's Report (continued)

Report No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (continued)

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

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

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Kelompok Usaha 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 Kelompok Usaha 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 Kelompok Usaha.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting, unless management either intends to liquidate the Group or to cease its operations, or has no realistic alternative but to do so.

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

Laporan Auditor Independen (lanjutan)

Laporan No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (lanjutan)

Independent Auditor's Report (continued)

Report No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (continued)

Tanggung jawab auditor atas audit atas laporan keuangan konsolidasian

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Auditor's responsibilities for the audit of the consolidated financial statements

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

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

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya suatu 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 atas pengendalian internal.

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to such risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.*

The original report included herein is in Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (lanjutan)

Independent Auditor's Report (continued)

Report No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (continued)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektivitasan pengendalian internal Kelompok Usaha.

- *Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.*

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.

- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Kelompok Usaha untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor independen kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Kelompok Usaha tidak dapat mempertahankan kelangsungan usaha.

- *Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.*

Building a better working world

The original report included herein is in Indonesian language.

Laporan Auditor Independen (lanjutan)

Laporan No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

- Memeroleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Kelompok Usaha untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Kelompok Usaha. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

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

Independent Auditor's Report (continued)

Report No. 00771/2.1032/AU.1/06/0697-2/1/IV/2025 (continued)

Auditor's responsibilities for the audit of the consolidated financial statements (continued)

As part of an audit in accordance with Standards on Auditing established by the IICPA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (continued)

- *Evaluate the overall presentation, structure, and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.*

- *Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.*

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

KAP Purwantono, Sungkoro & Surja

Moch. Dadang Syachruna
Registrasi Akuntan Publik No. AP.0697/*Public Accountant Registration No. AP.0697*

23 April 2025/*April 23, 2025*

00771

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Tanggal 31 Desember 2024
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
As of December 31, 2024
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)

			Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	Catatan/ *Notes*	**31 Desember 2024/ *December 31, 2024***	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
ASET					***ASSETS***
ASET LANCAR					***CURRENT ASSET***
Kas dan setara kas	5,35,37,38	1.277.215	1.142.847	989.970	*Cash and cash equivalents*
Investasi jangka pendek	6,35,37,38	35.000	47.715	67.717	*Short-term investment*
Piutang usaha	7,35,37,38	1.161.024	929.750	1.053.174	*Trade receivables*
Piutang lain-lain	8,35,37,38	171.893	10.005	29.265	*Other receivables*
Persediaan	9	31.301	26.875	28.584	*Inventories*
Pajak dibayar di muka	19	52.789	28.997	32.918	*Prepaid taxes*
Uang muka dan biaya dibayar di muka	10	295.028	171.576	135.145	*Advances and prepaid expenses*
Aset kontrak	11,37,38	918.712	781.228	728.277	*Contract assets*
Estimasi tagihan pajak	19	9.154	-	31.312	*Estimated claims for refundable tax*
Aset lancar lainnya		3.616	3.092	-	*Other current assets*
TOTAL ASET LANCAR		**3.955.732**	**3.142.085**	**3.096.362**	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR					***NON-CURRENT ASSETS***
Piutang usaha jangka panjang	7,35,37,38	128.046	122.775	108.874	*Long-term trade receivables*
Estimasi tagihan pajak	19	132.834	167.715	126.716	*Estimated claims for refundable tax*
Properti investasi	12	160.224	32.927	34.343	*Investment properties*
Aset tetap	13	1.222.700	1.327.275	1.515.580	*Fixed assets*
Aset hak-guna	14	128.912	111.744	52.264	*Right-of-use assets*
Aset takberwujud		11.764	11.829	8.359	*Intangible assets*
Aset pajak tangguhan	19	397.495	443.949	414.575	*Deferred tax assets*
Aset tidak lancar lainnya	15	70.188	62.291	31.056	*Other non-current assets*
TOTAL ASET TIDAK LANCAR		**2.252.163**	**2.280.505**	**2.291.767**	***TOTAL NON-CURRENT ASSETS***
TOTAL ASET		**6.207.895**	**5.422.590**	**5.388.129**	***TOTAL ASSETS***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2024
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION (continued)
As of December 31, 2024
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)

	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	
LIABILITAS DAN EKUITAS					***LIABILITIES AND EQUITY***
LIABILITAS					***LIABILITIES***
LIABILITAS JANGKA PENDEK					***CURRENT LIABILITIES***
Utang usaha	16,35,37,38	597.589	971.206	843.963	*Trade payables*
Utang lain-lain	17,37	281.672	265.767	189.824	*Other payables*
Beban akrual	18,37,38	893.062	722.758	719.700	*Accrued expenses*
Utang pajak	19	128.838	91.387	82.055	*Tax payables*
Liabilitas kontrak	20	113.518	93.601	114.271	*Contract liabilities*
Liabilitas imbalan kerja karyawan jangka pendek	21	72.190	56.494	42.131	*Short-term employee benefits liabilities*
Utang bank jangka pendek	22,35,37,38	173.046	95.551	107.286	*Short-term bank loans*
Liabilitas jangka panjang yang jatuh tempo dalam waktu satu tahun:					*Current maturities of long-term liabilities:*
Liabilitas sewa	14,37,38	17.795	42.113	64.909	*Lease liabilities*
Utang bank jangka panjang	23,35,37,38	39.244	29.458	24.535	*Long-term bank loans*
TOTAL LIABILITAS JANGKA PENDEK		**2.316.954**	**2.368.335**	**2.188.674**	***TOTAL CURRENT LIABILITIES***
LIABILITAS JANGKA PANJANG					***NON-CURRENT LIABILITIES***
Utang usaha jangka panjang	16,37,38	237.982	171	419	*Long-term trade payables*
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun:					*Long-term liabilities - net of current maturities:*
Liabilitas sewa	14,37,38	95.554	67.602	6.388	*Lease liabilities*
Utang bank jangka panjang	23,35,37,38	29.685	110.448	145.214	*Long-term bank loans*
Liabilitas kontrak	20	96.564	-	-	*Contract liabilities*
Liabilitas imbalan kerja karyawan jangka panjang	21	350.130	351.607	307.038	*Long-term employee benefits liabilities*
Liabilitas jangka panjang lainnya	37,38	66.245	42.659	49.313	*Other non-current liabilities*
TOTAL LIABILITAS JANGKA PANJANG		**876.160**	**572.487**	**508.372**	***TOTAL NON-CURRENT LIABILITIES***
TOTAL LIABILITAS		**3.193.114**	**2.940.822**	**2.697.046**	***TOTAL LIABILITIES***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

**PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN (lanjutan)
Tanggal 31 Desember 2024
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)**

***PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION (continued)
As of December 31, 2024
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)***

	Catatan/ *Notes*	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
EKUITAS					***EQUITY***
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk					***Equity attributable to the owner of the parent entity***
Modal saham - nilai nominal Rp1.000.000 (nilai penuh) per saham masing-masing untuk saham Seri I dan saham Seri J					*Share capital - par value of Rp1,000,000 (full amount) per share for I Series share and J Series shares, respectively*
Modal dasar - 5.000.000 saham, terdiri dari 1 saham Seri I dan 4.999.999 saham seri J (2023 dan 2022: 800.000 saham)					*Authorized capital - 5,000,000 shares consists of 1 I Series share and 4,999,999 J Series (2023 and 2022: 800,000 shares)*
Modal ditempatkan dan disetor penuh - 1.752.861 saham, terdiri dari 1 saham Seri I dan 1.752.860 saham Seri J (2023 dan 2022: 200.000 saham)	24	1.752.861	200.000	200.000	*Issued and fully paid capital - 1,752,861 shares, consists of 1 I Series share and 1,752,860 J Series shares (2023 and 2022: 200,000 shares)*
Tambahan modal disetor	25	751.811	-	-	*Additional paid-in capital*
Selisih transaksi dengan pihak nonpengendali		(9.116)	-	-	*Difference in transactions with non-controlling entity*
Ekuitas *merging entity*			2.248.061	2.331.155	*Merging entity equity*
Saldo laba					*Retained earnings*
Dicadangkan		59.519	-	-	*Appropriated*
Belum dicadangkan		262.577	34.245	158.887	*Unappropriated*
Penghasilan komprehensif lain		(2.821)	(538)	1.041	*Other comprehensive income*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk		**2.814.831**	**2.481.768**	**2.691.083**	***Equity attributable to the owner of the parent entity***
Kepentingan nonpengendali	26	199.950	-	-	*Non-controlling interests*
TOTAL EKUITAS		**3.014.781**	**2.481.768**	**2.691.083**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS		**6.207.895**	**5.422.590**	**5.388.129**	***TOTAL LIABILITIES AND EQUITY***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI
DAN PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2024
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
For the Year Ended
December 31, 2024
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*			
	2024	**Catatan/ *Notes***	**2023 (Disajikan kembali - Catatan 4/ *As restated - Note 4)***	
PENDAPATAN USAHA	**7.483.887**	27,35	**6.134.166**	***OPERATING REVENUES***
BEBAN POKOK PENDAPATAN	**(5.528.269)**	28	**(4.637.986)**	***COST OF REVENUES***
LABA BRUTO	**1.955.618**		**1.496.180**	***GROSS PROFIT***
Beban pegawai	(642.128)	29	(431.647)	*Employees expenses*
Beban umum dan administrasi	(872.845)	30	(833.742)	*General and administrative expenses*
Beban pemasaran	(20.963)		(25.939)	*Marketing expenses*
Pendapatan lain-lain	106.555	31	54.580	*Other income*
Beban lain-lain	(41.054)	32	(13.850)	*Other expenses*
LABA USAHA	**485.183**		**245.582**	***OPERATING PROFIT***
Penghasilan keuangan	35.941	33	22.318	*Financial income*
Beban keuangan	(43.594)	34	(38.393)	*Financial costs*
Bagian laba entitas asosiasi dan ventura bersama	3.685		1.898	*Equity income of associates and joint ventures*
LABA SEBELUM PAJAK FINAL DAN PAJAK PENGHASILAN BADAN	**481.215**		**231.405**	***PROFIT BEFORE FINAL TAX AND CORPORATE INCOME TAX***
Beban pajak final	(40.675)		(29.253)	*Final tax expenses*
LABA SEBELUM PAJAK PENGHASILAN BADAN	**440.540**		**202.152**	***PROFIT BEFORE CORPORATE INCOME TAX***
Beban pajak penghasilan badan, neto	(170.755)	19	(83.393)	*Corporate income tax expense, net*
LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA *MERGING ENTITY*	**269.785**		**118.759**	***PROFIT FOR THE YEAR AFTER EFFECT OF MERGING ENTITY'S PROFIT ADJUSTMENT***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI
DAN PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2024
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2024
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*			
	2024	**Catatan/ *Notes***	**2023 (Disajikan kembali - Catatan 4/ *As restated - Note 4)***	
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos-pos yang tidak akan direklasifikasi ke laba rugi				***Item that will not be reclassified to profit or loss***
Pengukuran kembali program imbalan pasti	1.215		(10.075)	*Remeasurement of defined benefit plans*
PENGHASILAN KOMPREHENSIF LAIN TAHUN BERJALAN	**1.215**		**(10.075)**	***OTHER COMPREHENSIVE INCOME FOR THE YEAR***
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA *MERGING ENTITY*	**271.000**		**108.684**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR AFTER EFFECT OF MERGING ENTITY'S PROFIT ADJUSTMENT***
LABA TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA *MERGING ENTITY* YANG DAPAT DIATRIBUSIKAN KEPADA:				***PROFIT FOR THE YEAR AFTER EFFECT OF MERGING ENTITY's PROFIT ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik entitas induk	153.021		63.404	*Owner of the parent entity*
Kepentingan non-pengendali	116.764		55.355	*Non-controlling interests*
	269.785		**118.759**	
Penyesuaian atas laba *merging entity*:				***Adjustment of merging entity's profit:***
Pemilik entitas induk	45.893	4	73.046	*Owner of the parent entity*
Kepentingan nonpengendali	4		55.355	*Non-controlling interests*
	45.897		**128.401**	
LABA (RUGI) TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA *MERGING ENTITY* YANG DAPAT DIATRIBUSIKAN KEPADA :				***PROFIT (LOSS) FOR THE YEAR BEFORE EFFECT OF MERGING ENTITY'S PROFIT ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik entitas induk	107.128		(9.642)	*Owner of the parent entity*
Kepentingan non-pengendali	116.760		-	*Non-controlling interests*
	223.888		**(9.642)**	

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI
DAN PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN (lanjutan)
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2024
(Disajikan dalam Jutaan Rupiah,
Kecuali Dinyatakan Lain)

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT
OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
(continued)
For the Year Ended
December 31, 2024
(Expressed in Millions of Rupiah,
Unless Otherwise Stated)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*			
	2024	**Catatan/ *Notes***	**2023 (Disajikan kembali - Catatan 4/ *As restated - Note 4)***	
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA *MERGING ENTITY* YANG DAPAT DIATRIBUSIKAN KEPADA :				***TOTAL COMPREHENSIVE INCOME FOR THE YEAR AFTER EFFECT OF MERGING ENTITY'S INCOME ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik entitas induk	154.319		55.835	*Owner of the parent entity*
Kepentingan non-pengendali	116.681		52.849	*Non-controlling interests*
	271.000		**108.684**	
Penyesuaian laba komprehensif lainnya atas *merging entity*:				***Adjustment of merging entity's other comprehensive income:***
Pemilik entitas induk	45.151	4	67.057	*Owner of the parent entity*
Kepentingan nonpengendali	4		52.849	*Non-controlling interests*
	45.155		**119.906**	
TOTAL LABA (RUGI) KOMPREHENSIF LAINNYA TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA KOMPREHENSIF LAIN *MERGING ENTITY* YANG DAPAT DIATRIBUSIKAN KEPADA:				***TOTAL OTHER COMPREHENSIVE INCOME (LOSS) FOR THE YEAR BEFORE EFFECT OF MERGING ENTITY'S OTHER COMPREHENSIVE INCOME ADJUSTMENT ATTRIBUTABLE TO:***
Pemilik entitas induk	109.168		(11.222)	*Owner of the parent entity*
Kepentingan non-pengendali	116.677		-	*Non-controlling interests*
	225.845		**(11.222)**	

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS
KONSOLIDASIAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2024
(Disajikan dalam jutaan Rupiah, kecuali dinyatakan lain)

		Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/*Equity*				
	Catatan/ ***Notes***	**Modal Saham/** ***Share Capital***	**Tambahan Modal Disetor/** ***Additional Paid in Capital***	**Selisih Transaksi dengan Pihak Nonpengendali/** ***Difference in Transactions with Non-Controlling Entity***	**Ekuitas Merging Entity/** ***Merging Entity Equity***	**Penghas Kompreh** ***Lain/Ot Compreh Incon***
Saldo tanggal 1 Januari 2023/ 31 Desember 2022 (dilaporkan sebelumnya)		**200.000**	**-**	**-**	**-**	
Dampak penyajian kembali	4	-	-	-	2.331.155	
Saldo tanggal 1 Januari 2023/ 31 Desember 2022 (Disajikan kembali – Catatan 4)		**200.000**	**-**	**-**	**2.331.155**	
Penerbitan saham baru		-	-	-	214.000	
Dividen		-	-	-	(417.000)	
Laba tahun berjalan		-	-	-	128.401	
Penghasilan komprehensif lain:						
Pengukuran kembali program imbalan pasti		-	-	-	(8.495)	
Saldo tanggal 31 Desember 2023/ (Disajikan kembali – Catatan 4)		**200.000**	**-**	**-**	**2.248.061**	
Penerbitan saham baru	24	1.552.861	-	-	(1.552.861)	
Pembelian saham kepentingan nonpengendali		-	-	(9.116)	9.116	
Selisih transaksi kombinasi bisnis entitas sepengendali		-	(1.695.045)	-	1.695.045	
Agio saham		-	2.446.856	-	(2.446.856)	
Dividen		-	-	-	-	
Cadangan		-	-	-	(59.519)	
Laba *merging entities*		-	-	-	45.893	
Pembalikan ekuitas *merging entities*		-	-	-	61.121	
Laba tahun berjalan		-	-	-	-	
Penghasilan komprehensif lain:						
Pengukuran kembali program imbalan pasti		-	-	-	-	
Saldo tanggal 31 Desember 2024		**1.752.861**	**751.811**	**(9.116)**	**-**	

Catatan atas laporan keuangan konsolidasian terlampir merupakan
bagian integral dari laporan keuangan konsolidasian.

PT INTEGRASI AVIASI SOLUSI
(DAHULU PT ANGKASA PURA KARGO)
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
Untuk Tahun yang Berakhir pada
Tanggal 31 Desember 2024
(Disajikan dalam jutaan Rupiah,
kecuali dinyatakan lain)

PT INTEGRASI AVIASI SOLUSI
(FORMERLY PT ANGKASA PURA KARGO)
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended
December 31, 2024
(Expressed in millions of Rupiah,
unless otherwise stated)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*			
	2024	**Catatan/ *Notes***	**2023 (Disajikan kembali - Catatan 4/ *As restated - Note 4)***	
ARUS KAS DARI AKTIVITAS OPERASI				***CASH FLOWS FROM OPERATING ACTIVITIES***
Penerimaan dari pelanggan	7.450.026		6.440.220	*Receipts from customer*
Pembayaran kepada pemasok dan pegawai	(6.893.164)		(5.897.946)	*Payments to supplier and employee*
Penerimaan dari pendapatan keuangan	35.941		22.318	*Receipts from finance income*
Pembayaran beban bunga	(43.594)		(38.393)	*Payment of interest expense*
Penerimaan restitusi pajak	77.393		20.069	*Claimable tax refund*
Pembayaran pajak penghasilan badan	(256.913)		(212.081)	*Payments for corporate income taxes*
KAS NETO DIPEROLEH DARI AKTIVITAS OPERASI	**369.689**		**334.187**	***NET CASH PROVIDED BY OPERATING ACTIVITIES***
ARUS KAS DARI AKTIVITAS INVESTASI				***CASH FLOWS FROM INVESTING ACTIVITY***
Perolehan aset tetap dan properti investasi	(169.662)		(71.008)	*Purchases of fixed asset and investment property*
Penerimaan investasi aset keuangan	12.715		20.002	*Receipts from financial assets investments*
Penerimaan dari penjualan aset tetap	15		10.940	*Proceeds from sales of fixed assets*
Pembelian saham non-pengendali	(12.585)		-	*Purchase of non-controlling interest shares*
KAS NETO DIGUNAKAN UNTUK AKTIVITAS INVESTASI	**(169.517)**		**(40.066)**	***NET CASH USED IN INVESTING ACTIVITIES***
ARUS KAS DARI AKTIVITAS PENDANAAN				***CASH FLOWS FROM FINANCING ACTIVITY***
Pembayaran liabilitas sewa	(71.588)	14	(101.159)	*Payments of lease liabilities*
Penerimaan utang bank jangka pendek	186.500		24.500	*Proceed from short-term bank loan*
Pembayaran utang bank jangka pendek	(109.005)		(36.235)	*Payment of short-term bank loans*
Pembayaran utang bank jangka panjang	(70.977)		(29.843)	*Payment of long-term bank loans*
KAS NETO DIGUNAKAN UNTUK AKTIVITAS PENDANAAN	**(65.070)**		**(142.737)**	***NET CASH USED IN FINANCING ACTIVITIES***
KENAIKAN NETO KAS DAN SETARA KAS	**135.102**		**151.384**	***NET INCREASE IN CASH AND CASH EQUIVALENTS***
DAMPAK DARI PERUBAHAN KURS TERHADAP KAS DAN SETARA KAS	**(734)**		**1.493**	***EXCHANGE RATES FLUCTUATION ON CASH AND CASH EQUIVALENTS***
KAS DAN SETARA KAS AWAL TAHUN	**1.142.847**	5	**989.970**	***CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR***
KAS DAN SETARA KAS AKHIR TAHUN	**1.277.215**	5	**1.142.847**	***CASH AND CASH EQUIVALENTS AT END OF YEAR***

Catatan atas laporan keuangan konsolidasian terlampir merupakan bagian integral dari laporan keuangan konsolidasian.

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

1. UMUM

a. Profil Perusahaan

PT Integrasi Aviasi Solusi (dahulu PT Angkasa Pura Kargo) ("Perusahaan") sebelumnya bernama PT Angkasa Pura Kargo, didirikan berdasarkan Akta Notaris Maya Veronica, SH., M.Kn., No. 8, tanggal 20 April 2016 dan disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia tanggal 22 April 2016 dengan Surat Keputusan No. AHU-0020686.AH.01.01 tahun 2016.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan terakhir sebagaimana dinyatakan dalam Akta Notaris Jose Dima Satria, S.H., M.Kn No. 147 tanggal 21 November 2024 yang telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0075173.AH.01.02 tahun 2024 tanggal 21 November 2024.

Berdasarkan Pasal 3 Anggaran Dasar Perusahaan, kegiatan usaha utama Perusahaan adalah operator pergudangan/ kargo dan pos, pelayanan kargo dan pos, pengembangan prasarana dan sarana pergudangan/kargo dan pos, dan aktivitas holding.

Perusahaan berlokasi di Komplek Gedung 528 Terminal Kargo Bandara Internasional Soekarno Hatta, Pajang, Benda, Kota Tangerang, Banten - 19120.

Perusahaan mulai beroperasi secara komersial pada bulan Juni 2016.

Entitas induk Perusahaan adalah PT Aviasi Pariwisata Indonesia (Persero) ("Injourney") dan entitas induk terakhirnya adalah Pemerintah Republik Indonesia.

Pada tanggal 1 Desember 2024, PT Angkasa Pura Logistik ("APL") melakukan penggabungan ke dalam Perusahaan, dengan Perusahaan sebagai perusahaan hasil penggabungan (Catatan 1f).

1. GENERAL

a. Company Profile

PT Integrasi Aviasi Solusi (formerly PT Angkasa Pura Kargo) (the "Company") previously named PT Angkasa Pura Kargo, was established by Notarial Deed of Maya Veronica, S.H., M.Kn., No. 8, dated April 20, 2016 and approved by the Ministry of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0020686.AH.01.01 year 2016 dated April 22, 2016.

The Company's Articles of Association have amended several times. The latest amendment is stated in the Notarial Deed of Jose Dima Satri, S.H., M.Kn. No. 147 dated November 21, 2024, which has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No. AHU-0075173.AH.01.02 year 2024 dated November 21, 2024.

Based on Article 3 of the Company's Articles of Association, the main business activities of the Company include being a warehouse/cargo and postal operator, providing cargo and postal services, developing infrastructure and facilities for warehousing/cargo and postal services, and holding activities.

The Company is located in Komplek Gedung 528 Terminal Kargo Bandara Internasional Soekarno Hatta, Pajang, Benda, Kota Tangerang, Banten - 19120.

The Company commenced its commercial operations in June 2016.

The Company's parent is PT Aviasi Pariwisata Indonesia (Persero) ("Injourney") and its ultimate parent is the Government of the Republic of Indonesia.

On Desember 1, 2024, PT Angkasa Pura Logistik ("APL") merged to the Company, with the Company as the surviving entity (Note 1f).

1. UMUM (lanjutan)

b. Dewan Komisaris dan Direksi, Komite Audit dan Karyawan

Susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

b. Boards of Commissioners and Directors, Audit Committee and Employees

The composition of the Company's Boards of Commissioners and Directors as of December 31, 2024, 2023 and January 1,2023/ December 31, 2022 are as follows:

	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Dewan Komisaris				***Board of Commissioners***
Komisaris Utama	Danang Parikesit	Danang Parikesit	Mohammad Rizal P	*President Commissioner*
Komisaris	Hidayat Amir	Elen Setiadi	Agus Wialdi	*Commissioner*
Komisaris	Jacobus Eko Kurniawan	-	-	*Commissioner*
Komisaris Independen	Ricky Silaen	Tubagus Fiki Chikara S.	-	*Independent Commissioner*
Komisaris Independen	Pardiman	Pardiman	-	*Independent Commissioner*
Komisaris Independen	Agus Santoso	Agus Santoso	-	*Independent Commissioner*
Direksi				***Directors***
Direktur Utama	Dendi Tegar Danianto	Dendi Tegar Danianto	Gautsil Madani	*President Director*
Direktur Integrasi dan Portfolio	Danny P. Thaharsyah	Danny P. Thaharsyah	-	*Director of Integration and Portfolio*
Direktur Human Capital	Israwadi	Israwadi	-	*Director of Human Capital*
Direktur Komersial	-	Muhammad Putra Pariadi	-	*Director of Commercial*
Direktur Komersial (Plt.)	Dendi Tegar Danianto	-	-	*Director of Commercial (ad interim)*
Direktur Keuangan dan Manajemen Risiko	Ajar Setiadi	Ajar Setiadi	-	*Director of Finance and Risk Management*
Direktur Operasi dan Komersial (Plt.)	-	-	Agus Haryadi	*Director of Operations and Commercial (Ad Interim)*
Direktur Keuangan dan Sumber Daya Manusia	-	-	Ahmad Tavid	*Director of Finance and Human Capital*

Susunan Komite Audit Perusahaan pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

As of December 31, 2024, 2023 and January 1, 2023/ December 31, 2022 the composition of the Company's Audit Committee are as follows:

	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ *31 Desember 2022/ January 1, 2023/ December 31, 2022***	
Komite Audit				***Audit Committee***
Ketua/Anggota	Pardiman	-	-	*Chairman/Member*
Wakil Ketua/Anggota	Agus Santoso	-	-	*Vice Chairman/Member*
Anggota	Sutrisno	Piter Abdullah Redjalam	Piter Abdullah Redjalam	*Member*
Anggota	Adiyanto	-	Mierza Darsya Putra	*Member*

Pada tanggal 17 Mei 2024, berdasarkan Akta Notaris No. 95 dari Jose Dima Satria, S.H., M.Kn., Pemegang Saham Perusahaan mengambil keputusan sebagai berikut:

i. Memberhentikan Bapak Tubagus Fiki Chikara Satari selaku Komisaris Independen Perusahaan.
ii. Mengangkat Bapak Ricky Silaen selaku Komisaris Independen Perusahaan.

Perubahan-perubahan data ini telah diberitahukan dan diterima pemberitahuannya oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat No. AHU-AH.01.09-0205058 tanggal 21 Mei 2024.

On May 17, 2024, based on Notary deed No. 95 of Jose Dima Satria, S.H., M.Kn., the Company's shareholders made the following decisions:

i. To dismiss Mr. Tubagus Fiki Chikara Satria as Company's Independent Commissioner.

ii. Appointed Mr. Ricky Silaen as Company's Independent Commissioner.

These data changes have been informed and acknowledged by the Ministry of Law and Human Rights of the Republic of Indonesia through its Letter No. AHU-AH.01.09-0205058 dated May 21, 2024.

1. UMUM (lanjutan)

b. Dewan Komisaris dan Direksi, Komite Audit dan Karyawan (lanjutan)

Pada tanggal 27 Juni 2024, berdasarkan Akta Notaris No. 235 dari Jose Dima Satria, S.H., M.Kn., Pemegang Saham Perusahaan mengambil keputusan memberhentikan Bapak Elen Setiadi selaku Anggota Dewan Komisaris Perusahaan.

Perubahan-perubahan data ini telah diberitahukan dan diterima pemberitahuannya oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat No. AHU-AH.01.09-0219927 tanggal 28 Juni 2024

Pada tanggal 27 Juni 2024, Notaris No. 236 dari Jose Dima Satria, S.H., M.Kn., Pemegang Saham Perusahaan mengambil keputusan mengangkat Bapak Hidayat Amir selaku Anggota Dewan Komisaris Perusahaan.

Perubahan-perubahan data ini telah diberitahukan dan diterima oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat No. AHU-AH.01.09-0221735 tanggal 03 Juli 2024.

Pada tanggal 28 November 2024, berdasarkan Salinan Keputusan Direktur Utama Perusahaan Perseroan (Persero) PT Aviasi Pariwisata Indonesia dan Direktur Utama PT Angkasa Pura Indonesia ("AP Indonesia") selaku para pemegang saham Perusahaan Nomor KEP.INJ.DU.13/08.03.01/28/11/2024 dan KEP.DU.1103/XI/2024, pemegang saham Perusahaan mengambil keputusan mengangkat Bapak Jacobus Eko Kurniawan selaku Anggota Dewan Komisaris Perusahaan.

Berdasarkan Surat Pengunduran Diri tertanggal 23 Oktober 2024, Bapak Muhammad Putra Pariadi mengajukan pengunduran diri dari jabatannya selaku Direktur Komersial Perusahaan.

Berdasarkan Keputusan Dewan Komisaris No. IAS.03/DKM/X/2024/0165 tanggal 24 Oktober 2024, mengangkat Bapak Dendi Tegar Danianto sebagai (Plt.) Direktur Komersial.

Hingga tanggal penerbitan laporan keuangan konsolidasian, proses pengukuhan pemberhentian Bapak Putra Pariadi dalam Rapat Umum Pemegang Saham, Akta dan Keputusan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia masih dalam proses.

1. GENERAL (continued)

b. Boards of Commissioners and Directors, Audit Committee and Employees (continued)

On June 27, 2024, based on Notary deed No. 235 of Jose Dima Satria, S.H., M.Kn., the Company's shareholders made decision to dismiss Mr. Elen Setiadi as Company's Member of Commissioners.

These data changes have been informed and acknowledged by the Ministry of Law and Human Rights of the Republic of Indonesia through its Letter No. AHU-AH.01.09-0219927 dated June 28, 2024.

On June 27, 2024, based on Notary deed No. 236 of Jose Dima Satria, S.H., M.Kn., the Company's shareholders made appointed Mr. Hidayat Amir as Company's Board of Commissioner Member.

These data changes have been informed and acknowledged by the Ministry of Law and Human Rights of the Republic of Indonesia through its Letter No. AHU-AH.01.09-0221735 dated July 03, 2024.

On November 28, 2024, based on a Copy of the Decree of the President Director of the Perusahaan Perseroan (Persero) PT Aviasi Pariwisata Indonesia and the President Director of PT Angkasa Pura Indonesia ("AP Indonesia") as shareholders of the Company Number KEP.INJ.DU.13/08.03.01/28/11/2024 and KEP.DU.1103/XI/2024, the Company's shareholders made appointed Mr. Jacobus Eko Kurniawan as Company's Member of Boards of Commissioner.

Based on the Resignation Letter dated October 23, 2024, Mr. Muhammad Putra Pariadi submitted his resignation from his position as Commercial Director of the Company.

Based on the Board of Commissioners' Decree No. IAS.03/DKM/X/2024/0165 dated October 24, 2024, Mr. Dendi Tegar Danianto, is appointed as the Acting Director of Commercial.

Until the date of issuance of the consolidated financial statements, the process of confirming the dismissal of Mr. Putra Pariadi in the General Meeting of Shareholders, Deed and Decree of the Minister of Law and Human Rights of the Republic of Indonesia is still in process.

1. UMUM (lanjutan)

b. Dewan Komisaris dan Direksi, Komite Audit dan Karyawan (lanjutan)

Pada tanggal 31 Desember 2024 dan 2023, Kelompok Usaha memiliki masing-masing 3.292 dan 7.971 karyawan tetap.

Total manfaat yang dibayarkan oleh Kelompok Usaha untuk Dewan Komisaris dan Direksi masing-masing sebesar Rp140.071 dan Rp94.046 untuk tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023.

1. GENERAL (continued)

b. Boards of Commissioners and Directors, Audit Committee and Employees (continued)

As of December 31, 2024 and 2023, the Group had 3,292 and 7,971 permanent employees, respectively.

Total benefits paid by the Group for the Board of Commissioners and Directors amounted to Rp140,071 and Rp94,046 respectively, for the years ended December 31, 2024 and 2023.

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama

Laporan keuangan konsolidasian untuk tanggal 31 Desember 2024 dan untuk tahun yang berakhir pada tanggal tersebut mencakup akun-akun Perusahaan dan entitas anak serta operasi bersama dengan persentase kepemilikan efektif sebagai berikut:

c. Subsidiaries, Associates, and Joint Operation

The consolidated financial statements as of December 31, 2024 and for the year then ended include the accounts of the Company and its subsidiaries and joint operation, with effective percentage of ownership as follow:

Nama Perusahaan/ *Company Name*	Tempat Kedudukan/ *Domicile*	Kegiatan Usaha/ *Nature of Business Activities*	Tahun Pendirian/ *Year of Establishment*	% Kepemilikan/*Ownership %*			Total Aset Sebelum Eliminasi/ *Total Assets Before Elimination*		
				31 Des/ *Dec 31,* 2024	31 Des/ *Dec 31,* 2023	31 Des/ *Dec 31,* 2022	31 Des/ *Dec 31,* 2024	31 Des/ *Dec 31,* 2023	31 Des/ *Dec 31,* 2022
Entitas Anak/*Subsidiaries*									
Kepemilikan Langsung/*Direct Ownership*									
PT Angkasa Pura Logistik ("APL") [i) vi)]	Jakarta	Logistik/ *Logistic*	2012	-	-	-	-	491.946	507.151
PT Angkasa Pura Support ("APS1") [i)]	Jakarta	Penunjang bandara/ *Airport support*	2012	100,00	-	-	1.132.349	993.346	1.043.766
PT IAS Support Indonesia ("IASS") (dahulu/ *formerly* PT Angkasa Pura Solusi ("APS2")) [i) iv)]	Tangerang	Penunjang bandara/ *Airport support*	2011	100,00	-	-	969.013	846.142	1.032.289
PT Gapura Angkasa ("Gapura") [i)]	Jakarta	Penunjang bandara/ *Airport support*	1998	54,36	-	-	1.466.957	1.354.212	1.227.478
PT IAS Hospitality Indonesia ("IASH") (dahulu/ *formerly* PT Angkasa Pura Retail ("APR")) [ii)]	Jakarta	Penunjang bandara/ *Airport support*	2014	100,00	-	-	424.765	30.452	17.897
PT Angkasa Pura Propertindo ("APP2") [i) iv)]	Tangerang	Kontraktor dan penunjang operasi/ *Contractor and operation support*	2016	-	-	-	-	230.680	208.377
PT IAS Property Indonesia ("IASP") (dahulu/ *formerly* PT Angkasa Pura Properti ("APP1") [vi) vii)]	Jakarta	Kontraktor dan penunjang operasi/ *Contractor and operation support*	2012	99,96	-	-	627.956	341.120	304.077
PT Angkasa Pura Hotel ("APH") [vi) vii)]	Jakarta	Hotel/ *Hotel*	2012	99,99	-	-	943.857	872.319	734.403
Kepemilikan Tidak Langsung melalui IASS/*Indirect Ownership through IASS*									
PT Angkasa Pura Solusi Integra ("APSI") [iv)]	Tangerang	Penunjang bandara/ *Airport support*	2019	-	80,00	80,00	-	38.142	39.958
PT Angkasa Pura Sarana Digital ("APSD") [iv)]	Tangerang	Penunjang bandara/ *Airport support*	2019	-	99,99	99,99	-	179.550	177.249

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

Laporan keuangan konsolidasian untuk tanggal 31 Desember 2024 dan untuk tahun yang berakhir pada tanggal tersebut mencakup akun-akun Perusahaan dan entitas anak serta operasi bersama dengan persentase kepemilikan efektif sebagai berikut: (lanjutan)

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

The consolidated financial statements as of December 31, 2024 and for the year then ended include the accounts of the Company and its subsidiaries and joint operation, with effective percentage of ownership as follow: (continued)

Nama Perusahaan/ *Company Name*	Tempat Kedudukan/ *Domicile*	Kegiatan Usaha/ *Nature of Business Activities*	Tahun Pendirian/ *Year of Establishment*	% Kepemilikan/*Ownership %*			Total Aset Sebelum Eliminasi/ *Total Assets Before Elimination*		
				31 Des/ *Dec 31,* 2024	31 Des/ *Dec 31,* 2023	31 Des/ *Dec 31,* 2022	31 Des/ *Dec 31,* 2024	31 Des/ *Dec 31,* 2023	31 Des/ *Dec 31,* 2022
Ventura Bersama/*Joint Ventures*									
Kepemilikan Tidak Langsung melalui IASP (dahulu APP1)/*Indirect Ownership through IASP (formerly APP1)*									
KSO PT Wika Realty - PT Angkasa Pura Properti ("Jineng")	Bali	Hotel/ *Hotel*	2012	45,00	45,00	45,00	205.045	203.298	192.948
Kepemilikan Tidak Langsung melalui IASH/*Indirect Ownership through IASH*									
KSO IASH Premiair ("KSO Premiair") [iii]	Jakarta	Penunjang bandara/ *Airport support*	2014	-	60,00	60,00	1.554	4.528	4.360
KSO IASH Global ("KSO Global") [iii]	Tangerang	Jasa/ *Services*	2018	-	70,00	70,00	111.337	93.312	105.922
KSO AP Solusi Mandai Prima (KSO Mandai")	Tangerang	Penunjang bandara/ *Airport support*	2013	-	-	60,00	-	-	2.910
KSO AP Solusi Blue Sky ("KSO Blue Sky")	Medan	Penunjang bandara/ *Airport support*	2013	-	65,00	65,00	-	11.063	8.233
KSO AP Solusi - ISS Indonesia ("KSO ISS")	Jakarta	Penunjang bandara/ *Airport support*	2016	-	-	65,00	-	-	115.519
KSO AP Solusi Blue Sky BDO ("KSO Blue BDO")	Bandung	Penunjang bandara/ *Airport support*	2016	-	60,00	60,00	-	5.592	4.514
KSO AP Solusi Trikama Boga ("KSO Boga")	Tangerang	Penunjang bandara/ *Airport support*	2014	-	-	60,00	-	-	3.591
KSO AP Solusi Blue Sky PGK ("KSO Blue PGK")	Pangkal Pinang	Penunjang bandara/ *Airport support*	2017	-	60,00	60,00	-	6.331	4.874

[i]) Pada tanggal 4 Januari 2024, terdapat:
- pengalihan seluruh saham APL, APS1 dan Gapura milik AP Indonesia (dahulu PT Angkasa Pura I ("AP1")) kepada Perusahaan; dan
- pengalihan seluruh saham IASS, APP2 dan Gapura milik AP Indonesia (dahulu PT Angkasa Pura II ("AP2")) kepada Perusahaan.

[ii]) Pada tanggal 29 Januari 2024, terdapat pengalihan seluruh saham IASH milik AP Indonesia (dahulu AP1) kepada Perusahaan.

[iii]) Efektif 1 Juni 2024, KSO IASS Premiair dan KSO IASS Global dialihkan oleh IASS kepada IASH.

[iv]) Pada tanggal 1 Oktober 2024, APP2, APSI, dan APSD melakukan penggabungan ke dalam IASS.

[v]) Pada tanggal 21 November 2024, terdapat pengalihan seluruh saham IASP dan APH milik AP Indonesia (dahulu AP1) kepada Perusahaan.

[i]) On January 4, 2024, there was:
- *transfer of all APL, APS1 and Gapura shares owned by AP Indonesia (formerly PT Angkasa Pura I ("AP1")) to the Company; and*
- *transfer of all IASS, APP2, and Gapura shares owned by AP Indonesia (formerly PT Angkasa Pura II ("AP2")) to the Company.*

[ii]) On January 29, 2024, there was a transfer of all IASH shares owned by AP Indonesia (formerly AP1) to the Company.

[iii]) Effective June 1, 2024, KSO IASH Premiair and KSO IASH Global handed over by IASS to IASH.

[iv]) On October 1, 2024, APP2, APSI, and APSD merged into IASS.

[v]) On November 21, 2024, there was a transfer of all IASP shares owned by AP Indonesia (formerly AP1) to the Company.

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

Laporan keuangan konsolidasian untuk tanggal 31 Desember 2024 dan untuk tahun yang berakhir pada tanggal tersebut mencakup akun-akun Perusahaan dan entitas anak serta operasi bersama dengan persentase kepemilikan efektif sebagai berikut: (lanjutan)

vi) Pada tanggal 1 Desember 2024, APL melakukan penggabungan ke dalam Perusahaan.

vii) Pada tanggal 7 Februari 2025, APH melakukan penggabungan ke dalam IASP.

IASH (dahulu APR)

IASH didirikan berdasarkan Akta Notaris Nanda Fauz lwan S.H., M.Kn No. 11 tanggal 23 September 2014 dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.26401.40.10 tahun 2014 tanggal 24 September 2014.

Anggaran Dasar IASH telah beberapa kali diubah, terakhir berdasarkan Akta Notaris Jose Dima Satria, S.H., M.Kn., No. 155 tanggal 17 Desember 2024 tentang Perubahan Anggaran Dasar IASH mengenai pengukuhan PT Integrasi Aviasi Solusi sebagai pemegang saham satu-satunya IASH sebagai dampak dari aksi korporasi penggabungan APL ke dalam IAS. Akta tersebut telah mendapat Penerimaan Pemberitahuan Perubahan Anggaran Dasar dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.09-0289682 tanggal 17 Desember 2024.

Kegiatan utama IASH berdasarkan Anggaran Dasarnya meliputi perdagangan eceran, bukan mobil dan motor, pergudangan dan aktivitas penunjang angkutan, penyedia makanan dan minuman, real estat, periklanan dan penelitian pasar, aktivitas penyewaan dan sewa guna usaha tanpa hak opsi, aktivitas administrasi kantor, ativitas penunjang kantor dan aktivitas penunjang usaha lainnya, aktivitas kesehatan manusia, aktivitas jasa perorangan lainnya.

IASH memiliki modal dasar sebesar Rp1.600.000.000.000 (angka penuh) terbagi atas 1.600.000 lembar saham dengan nilai nominal Rp1.000.000 (angka penuh) per lembar saham dan modal ditempatkan dan disetor sebesar Rp425.194.000.000 (angka penuh).

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

The consolidated financial statements as of December 31, 2024 and for the year then ended include the accounts of the Company and its subsidiaries and joint operation, with effective percentage of ownership as follow: (continued)

vi) On December 1, 2024, APL merged in the Company.

vii) Effective February 7, 2025, APH merged into IASP.

IASH (formerly APR)

IASH was established basedr on Notarial Deed of Nanda Fauz lwan S.H., M.Kn No. 11 dated September 23, 2014 and has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-AH.26401.40.10 year 2014 dated September 24, 2014.

The Article of Association has been amended several times, recently based on Notarial Deed of Notary Jose Dima Satria, S.H., M.Kn.,No. 155 dated December 17, 2024 regarding Amendments to the Articles of Association of IASH Regarding the Confirmation of PT Integrasi Aviasi Solusi as the sole shareholder of IASH as a result of the corporate action of the merger of APL into IAS. The deed has received Receipt of Notification of Amendment to the Articles of Association from the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0289682 dated December 17, 2024.

The main business of IASH based on its Articles of Association is comprised of retail trade, not cars and motorbikes, warehousing and transportation support activities, food and beverage providers, real estate, advertising and market research, rental and leasing activities without option rights, office administration activities, office support activities and other business support activities, human health activities, other personal service activities.

IASH has authorized capital of Rp1,600,000,000,000 (full amount) divided into 1,600,000 shares with par value of Rp1,000,000 (full amount) per share and issued and fully paid-up capital of Rp425,194,000,000 (full amount).

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

IASH (dahulu APR) (lanjutan)

Susunan pemegang saham dan kepemilikan saham IASH pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

IASH (formerly APR) (continued)

The details of the shareholders and their share ownerships of IASH as of December 31, 2024, 2023 and January 1, 2022/December 31, 2022 are as follows:

Pemegang Saham	31 Desember 2024 / *December 31, 2024* — Total Saham/ *Total Shares* (Lembar/*Shares*)	Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid*	Persentase Kepemilikan/ *Percentage of Ownership (%)*	*Shareholder*
Perusahaan	424.194	425.194	100,00	*The Company*
Total	**425.194**	**425.194**	**100,00**	***Total***

Pemegang Saham	31 Desember 2023 dan 1 Januari 2023/ 31 Desember 2022/ *December 31, 2023 and January 1, 2023/ December 31, 2022* — Total Saham/ *Total Shares* (Lembar/*Shares*)	Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid*	Persentase Kepemilikan/ *Percentage of Ownership (%)*	*Shareholders*
PT Angkasa Pura Indonesia (dahulu AP1)	48.750	48.750	97,50	*PT Angkasa Pura Indonesia (formerly AP1)*
PT Angkasa Pura Hotel	1.250	1.250	2,50	*PT Angkasa Pura Hotel*
Total	**50.000**	**50.000**	**100,00**	***Total***

APS1

APS1 didirikan berdasarkan Akta Notaris Nanda Fauz Iwan S.H., M.Kn., No. 03 tanggal 9 Februari 2012 dan telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-08735.AH.01.01 Tahun 2012 tanggal 20 Februari 2012. Anggaran Dasar APS1 telah beberapa kali diubah, terakhir berdasarkan Akta Notaris Jose Dima Satria S.H., M.Kn., No. 233 tanggal 27 Juni 2024 tentang Perubahan Anggaran Dasar mengenai pengambilalihan saham. Akta tersebut telah mendapatkan surat Penerimaan dan Pemberitahuan Perubahan Anggaran Dasar dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.09-0221743 tanggal 3 Juli 2024.

APS1

APS1 was established based on Notarial Deed of Notary Nanda Fauz Iwan S.H., M.Kn., No. 03 dated February 9, 2012 and has been approved by the Ministry of Law and Human Rights through its Decision Letter No. AHU-08735.AH.01.01 Year 2012 dated February 20, 2012. APS1's Article of Association has been amended several times, recently based on Notarial Deed of Notary Jose Dima Satria S.H., M.Kn., No. 233 dated June 27, 2024 regarding takeover of shares of the Company. The Deed has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0221743 Year 2024 dated July 3, 2024.

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

APS1 (lanjutan)

Kegiatan utama APS1 berdasarkan anggaran dasarnya meliputi usaha di bidang aktivitas jasa penunjang pertambangan, industri pencetakan dan reproduksi media rekaman, industri pengolahan lainnya, reparasi dan pemasangan mesin dan peralatan, pengadaan listrik, gas, uap/air panas dan udara dingin, pengelolaan air limbah, pengelolaan dan daur ulang sampah, konstruksi bangunan sipil, konstruksi khusus, perdagangan, reparasi dan perawatan mobil dan sepeda motor, perdagangan besar, bukan mobil dan sepeda motor, perdagangan eceran bukan mobil dan motor, angkutan darat dan angkutan melalui saluran pipa, pergudangan dan aktivitas penunjang angkutan, aktivitas penerbitan, telekomunikasi, aktivitas pemrograman, konsultasi komputer dan kegiatan yang berhubungan dengan itu (YBDI), aktivitas jasa informasi, periklanan dan penelitian pasar, aktivitas penyewaan dan sewa guna usaha tanpa hak opsi, aktivitas ketenagakerjaan, aktivitas keamanan dan penyelidikan, aktivitas penyedia jasa untuk gedung dan pertamanan, aktivitas administrasi kantor, aktivitas penunjang kantor dan aktivitas penunjang usaha lainnya, pendidikan, aktivitas hiburan, kesenian dan kreativitas, aktivitas olahraga dan rekreasi lainnya, reparasi komputer dan barang keperluan pribadi dan perlengkapan rumah tangga, aktivitas jasa perorangan lainnya.

APS1 memiliki modal dasar sebesar Rp1.000.000.000.000 (nilai penuh) terbagi dalam 1.000.000 saham dengan nilai nominal saham sebesar Rp1.000.000 (nilai penuh) dan Berdasarkan Akta Notaris Jose Dima Satria, SH., M.Kn., No. 255 tanggal 22 Desember 2023, para pemegang saham menyetujui penambahan modal ditempatkan dan disetor sehingga menjadi sebesar Rp379.480.000.000 (nilai penuh).

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

APS1 (continued)

The main activities of the APS1 based on its articles of association include businesses in the fields of mining supporting services activities, printing and reproduction industry of recorded media, other processing industries, repair and installation of machinery and equipment, procurement of electricity, gas, steam/hot water and cold air, wastewater management, waste management and recycling, civil building construction, special construction, trading, repair and maintenance of cars and motorcycles, wholesale, non-cars and motorcycles, retail trading of non-cars and motorcycles, land transportation and transportation via pipelines, warehousing and transportation support activities, publishing activities, telecommunications, programming activities, computer consulting and related activities (YBDI), information services activities, advertising and market research, rental and leasing activities without option rights, employment activities, security and investigation activities, service provider activities for buildings and parks, office activities, office support activities and other business support activities, education, entertainment activities, arts and creativity, sports activities and other recreation, computer repair and personal and household goods, other personal service activities.

APS1 has authorized capital of Rp1,000,000,000,000 (full amount) divided into 1,000,000 shares with par value of Rp1,000,000 (full amount) recently based on Notarial Deed of Notary Jose Dima Satria S.H., M.Kn., No. 255 dated December 22, 2023 and based on shareholders approved increase in issued and paid up capital become Rp379,480,000,000 (full amount).

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

APS1 (lanjutan)

Susunan pemegang saham dan kepemilikan saham APS1 pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

APS1 (continued)

The details of the shareholders and their share ownerships of APS1 as of December 31, 2024, 2023 and January 1, 2023/December 31, 2022 are as follows:

Pemegang Saham	Total Saham/ *Total Shares* (Lembar/*Shares*)	Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid*	Persentase Kepemilikan/ *Percentage of Ownership (%)*	*Shareholders*
31 Desember 2024/*December 31, 2024*				
Perusahaan	378.750	378.750	99,81	*The Company*
IASH (dahulu PT Angkasa Pura Retail)	730	730	0,19	*IASH (formerly PT Angkasa Pura Retail)*
Total	**379.480**	**379.480**	**100,00**	***Total***
31 Desember 2023/*December 31, 2023*				
PT Angkasa Pura Indonesia (dahulu AP1)	378.750	378.750	99,81	*PT Angkasa Pura Indonesia (formerly AP1)*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	730	730	0,19	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**379.480**	**379.480**	**100,00**	***Total***
1 Januari 2023/31 Desember 2022/ *January 1, 2023/December 31, 2022*				
PT Angkasa Pura Indonesia (dahulu AP1)	250.000	250.000	99,81	*PT Angkasa Pura Indonesia (formerly AP1)*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	480	480	0,19	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**250.480**	**250.480**	**100,00**	***Total***

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

IASS (dahulu APS2)

IASS (dahulu APS2) didirikan sesuai dengan Undang-Undang Penanaman Modal Asing Nomor 11 tahun 1970, berdasarkan Akta Notaris Sutjipto, S.H., No. 90, tanggal 8 April 1996 dan diubah dengan Akta Notaris No. 113 tanggal 9 Februari 1997 oleh notaris yang sama. Akta pendirian tersebut telah disahkan oleh Menteri Kehakiman Republik Indonesia dengan Surat Keputusan No. C2-2517-HT.01.01.TH.97 tanggal 8 April 1997 dan diumumkan dalam Berita Negara Republik Indonesia No. 37 tanggal 8 Mei 1998.

Berdasarkan Akta Notaris Aryadi, SH., Mkn. No. 37 tanggal 31 Desember 2018, IASS mendirikan APSI. Akta tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0000717.AH.01.01 Tahun 2019 tanggal 8 Januari 2019.

Berdasarkan Akta Notaris Maya Veronika, SH., Mkn. No 10 tanggal 26 Juni 2019, IASS mendirikan APSD. Akta tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0033120.AH.01.01 Tahun 2019 tanggal 11 Juli 2019.

Berdasarkan Akta Notaris Aryadi, SH., Mkn. No 18 tanggal 10 Juni 2024, Perusahaan mengambil alih seluruh saham milik PT Delta Angkasa Pratama dan menjadi pemegang saham tunggal di APSI.

Berdasarkan Akta Notaris Aryadi, SH., Mkn. No 19 tanggal 10 Juni 2024, IASS juga mengambil alih seluruh saham milik Koperasi Karyawan PT Angkasa Pura II Satya Ardhia dan menjadi pemegang saham tunggal di APSD.

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

IASS (formerly APS2)

IASS (formerly APS2) was established in accordance with the Foreign Capital Investment Regulations No. 11 year 1970, based on Deed No. 90, dated April 8, 1996 of Notary Sutjipto, S.H., and amended by Deed No. 113, dated February 9, 1997 by the same notary. The deed of establishment was approved by the Minister of Justice of the Republic of Indonesia in its Decision Letter No. C2-2517-HT.01.01.TH.97 dated April 8, 1997 and published in the State Gazette No. 37 dated May 8, 1998.

Based on Deed No. 37 dated December 31, 2018, of Notary Aryadi, SH., Mkn., IASS established APSI. The deed has been approved by the Minister of Law and Human Rights of Republic of Indonesia through Decision Letter No. AHU-0000717.AH.01.01 Year 2019 dated January 8, 2019.

Based on Deed No. 10 dated June 26, 2019 of Notary Maya Veronica, SH., Mkn., IASS established APSD. The deed has been approved by the Minister of Law and Human Rights of Republic of Indonesia through Decision Letter No. AHU-0033120.AH.01.01 Year 2019 dated July 11, 2019.

Based on Deed No. 18 dated June 10, 2024 of Notary Aryadi, SH., Mkn., the Company has acquired all shares owned by PT Delta Angkasa Pratama and has become the sole shareholder of APSI.

Based on Deed No. 19 dated June 10, 2024 of Notary Aryadi, SH., Mkn., IASS has also acquired all shares owned by Koperasi Karyawan PT Angkasa Pura II Satya Ardhia and has become the sole shareholder of APSD.

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

IASS (dahulu APS2) (lanjutan)

Anggaran Dasar IASS telah beberapa kali mengalami perubahan dengan perubahan-perubahan diantaranya:

Berdasarkan Akta Penggabungan No. 26 tanggal 6 September 2024 dari notaris Jose Dima Satria, S.H., M.Kn., APSI, APSD dan APP2 setuju dan sepakat untuk menggabungkan diri dengan IASS (dahulu APS2), dimana IASS (dahulu APS2) sebagai entitas yang melanjutkan kegiatan usaha.

Berdasarkan Akta Penggabungan No. 26 tersebut, dinyatakan bahwa tanggal efektif penggabungan adalah tanggal 1 Oktober 2024.

Sesuai dengan peraturan tersebut, manajemen IASS (dahulu APS2) telah mengajukan permohonan kepada Direktur Jenderal Pajak untuk mendapatkan persetujuan pengggunaan nilai buku atas pengalihan harta APSD, APSI, dan APP2 ke IASS pada tanggal 30 Desember 2024. Direktur Jenderal Pajak telah meyetujui permohonan penggunaan nilai buku atas pengalihan harta APSD, APSI dan APP2 ke IASS (dahulu APS2) tersebut melalui Keputusan Direktur Jenderal Pajak Nomor KEP-33/WPJ.08/2025 tentang Persetujuan Penggunaan Nilai Buku atas Pengalihan Harta dalam rangka Penggabungan Usaha pada tanggal 17 Januari 2025.

Susunan pemegang saham dan kepemilikan saham IASS pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

IASS (formerly APS2) (continued)

The Articles of Association of IASS have been amended several times, including:

Based on the Deed of Merger No. 26 dated September 6, 2024 from notary Jose Dima Satria, S.H., M.Kn., APSI, APSD and PT APP2 agreed to merge with IASS (formerly APS2), where IASS (formerly APS2) as the surviving entity.

Based on the above Deed of Merger No. 26, it is stated that the effective date of the merger is on October 1, 2024.

In accordance with the regulations, management IASS (formerly APS2) has submitted a request to the Director General of Taxes for approval to use the book value for the transfer of assets APSD, APSI, and APP2 to IASS on December 30, 2024. The Director General of Taxes has approved the request for the use of book value for the transfer of the assets of the APSD, APSI, and APP2 to the IASS (formerly APS2) through the Director General of Taxes Decision Number KEP-33/WPJ.08/2025 regarding the Approval of Book Value Use for Asset Transfers in the context of Mergers dated January 17, 2025.

The details of the shareholders and their share ownerships of IASS as of December 31, 2024, 2023 and January 1, 2022/December 31, 2022 are as follows:

	31 Desember 2024/ *December 31, 2024*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of ownership (%)***	***Shareholders***
Perusahaan	723.334	165.318	99,997	*The Company*
IASH (dahulu APR)	186	43	0,003	*IASH (formerly APR)*
Total	**723.520**	**165.361**	**100,00**	***Total***

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

IASS (dahulu APS2) (lanjutan)

Susunan pemegang saham dan kepemilikan saham IASS pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut: (lanjutan)

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

IASS (formerly APS2) (continued)

The details of the shareholders and their share ownerships of IASS as of December 31, 2024, 2023 and January 1, 2022/December 31, 2022 are as follows: (continued)

	31 Desember 2023 dan 1 Januari 2023/ 31 Desember 2022/ *December 31, 2023 and January 1, 2023/ December 31, 2022*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of Ownership (%)***	***Shareholders***
PT Angkasa Pura Indonesia (dahulu AP2)	467.539	106.856	99,997	*PT Angkasa Pura Indonesia (formerly AP2)*
Koperasi Karyawan PT Angkasa Pura II Satya Ardhia	15	3	0,003	*Koperasi Karyawan PT Angkasa Pura II Satya Ardhia*
Total	**467.554**	**106.859**	**100,00**	***Total***

Laporan keuangan IASS mencakup akun-akun IASS dan Kerjasama Operasi di bawah ini sesuai dengan PSAK 111 (selanjutnya disebut "KSO"), dimana IASS mengakui proporsi hak atas aset dan kewajiban atas liabilitas berdasarkan pengaturan bersama sebagai berikut:

Financial statements of IASS include the accounts of IASS and the following Joint Operation in accordance with PSAK 111 (hereafter referred to as "JO"), over which IASS recognize proportions of rights to the assets, and obligations for the liabilities, based on the joint arrangement as follows:

Mitra/ *Partners*	KSO/*JO*	Jenis Usaha/ *Nature of Business*	Domisili/ *Domicile*	Kepemilikan (%)/ *Ownership (%)* 31 Des/ *Dec 31,* 2024	31 Des/ *Dec,31,* 2023	31 Des/ *Dec,31,* 2022
PT Ekspress Transportasi Antarbenua	KSO AP Solusi Premiair*******	Menyediakan jasa operasional *lounge* di bandara internasional Halim Perdanakusuma/ *Providing lounge service in Halim Perdanakusuma international airport.*	Halim, Jakarta	-	60	60
PT Mandai Prima	KSO AP Solusi Mandai Prima**	*Menyediakan jasa pelayanan penumpang di bandara (ruang tunggu)/Providing passengers service in airport (lounge).*	Tangerang	-	-	60
PT Bumi Liputan Jaya	KSO AP Solusi Blue Sky******	Menyediakan jasa pelayanan penumpang di bandara (ruang tunggu)/*Providing passengers service in airport (lounge).*	Medan	-	65	65
PT ISS Indonesia	KSO APS ISS***	Mengoperasikan, mengelola dan mengembangkan jasa kebersihan di seluruh bandara pengelolaan AP2/*Operate, manage and develop cleaning service in all airport areas under AP2I management.*	Jakarta	-	-	65
PT Bumi Liputan Jaya	KSO AP Solusi Blue Sky BDO****	Menyediakan jasa pelayanan penumpang di bandara (ruang tunggu) di bandara Husein Sastranegara/*Providing passengers service in airport (lounge) in Husein Sastranegara airport*	Bandung	-	60	60
PT Trikama Boga	KSO AP Solusi - Trikama Boga*	Menyediakan jasa pelayanan penumpang di bandara (ruang tunggu)/*Providing passengers service in airport (lounge).*	Tangerang	-	-	60
PT Bumi Liputan Jaya	KSO AP Solusi Blue Sky PGK*****	*Menyediakan jasa pelayanan penumpang di bandara (ruang tunggu) di bandara Depati Amir/ Providing passengers service in airport (lounge) in Depati Amir airport*	Pangkal Pinang	-	60	60
PT Global Buana Premium	KSO APS Global********	Menyediakan jasa pelayanan penumpang di bandara (ruang tunggu)/*Providing passengers service in airport (lounge).*	Tangerang	-	70	70

*) KSO AP Solusi - Trikama Boga Tangerang berakhir pada tanggal 4 April 2022/*KSO AP Solusi - Trikama Boga Tangerang has ended on April 4, 2022*
**) KSO AP Solusi - Mandai Prima berakhir pada tanggal 31 Desember 2022/*KSO AP Solusi - Mandai Prima has ended on December 31, 2022*
***) KSO AP Solusi - ISS Indonesia berakhir pada tanggal 31 Oktober 2023/*KSO AP Solusi - ISS Indonesia ownership has ended on October 31, 2023*
****) KSO AP Solusi Blue Sky Bandung berakhir pada tanggal 15 Januari 2024/*KSO AP Solusi Blue Sky Bandung has ended on Januari 15, 2024*
*****) KSO AP Solusi Blue Sky Pangkal Pinang berakhir pada tanggal 15 Februari 2024/*KSO AP Solusi Blue Sky Pangkal Pinang has ended on February 15, 2024*
******) KSO AP Solusi Blue Sky Medan berakhir pada tanggal 18 April 2024/*KSO AP Solusi Blue Sky Medan has ended on April 18, 2024*
*******) KSO AP Solusi Premiair berakhir pada tanggal 1 Juni 2024/*KSO AP Solusi Premiair has ended on June 1, 2024*
********) KSO AP Solusi - Global berakhir pada tanggal 1 Juni 2024/*KSO AP Solusi - Global has ended on June 1, 2024*

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

Gapura

Gapura didirikan berdasarkan Akta Notaris No. 32, tanggal 26 Januari 1998, oleh Imas Fatimah, S.H., notaris di Jakarta. Akta pendirian tersebut telah disahkan oleh Menteri Kehakiman R.I. pada tanggal 31 Desember 1999 melalui Surat Keputusan No. C-21003 HT.01.01-TH.99 serta diumumkan dalam Berita Negara No. 50 pada tanggal 23 Juni 2000.

Anggaran dasar Gapura telah mengalami beberapa kali perubahan. Perubahan terakhir mengenai perubahan peralihan saham berdasarkan Akta Notaris No. 10 tanggal 4 Januari 2024, oleh Jose Dima Satria, S.H., M.Kn., notaris di Jakarta. Perubahan ini telah diterima dan diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia berdasarkan Surat Keputusan No. AHU-AH.01.09-0006465 tanggal 5 Januari 2024.

Susunan pemegang saham dan kepemilikan saham Gapura pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/ 31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

Gapura

Gapura was established based on Notarial Deed No. 32, dated January 26, 1998 of Imas Fatimah, S.H. The deed of establishment was approved by the Minister of Law and Human Rights of the Republic of Indonesia in its DecisionLetter No. C-21003 HT.01.01-TH.99 and was published in the State Gazette of Republic of Indonesia No. 50 dated June 23, 2000.

Gapura's Articles of Association have been amended several times. The most recent amendment pertains to the transfer of shares as stated in Notarial Deed No. 10 dated January 4, 2024, by Jose Dima Satria, S.H., M.Kn., a notary in Jakarta. The amendment has been accepted and notified to the Minister of Law and Human Rights based on Decree No. AHU-AH.01.09-0006465 dated January 5, 2024.

The details of the shareholders and their share ownerships of Gapura as of December 31, 2024, 2023, and January 1, 2023/ December 31, 2022 are as follows:

	31 Desember 2024/*December 31, 2024*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of ownership (%)***	***Shareholders***
Perusahaan	1.506.040	150.604	54,38	*The Company*
PT Garuda Indonesia (Persero) Tbk.	1.263.360	126.336	45,62	*PT Garuda Indonesia (Persero) Tbk.*
Total	**2.769.400**	**276.940**	**100,00**	***Total***

	31 Desember 2023 dan 1 Januari/31 Desember 2022 ***December 31, 2023 and January 1, 2023/31 December 2022***			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of ownership (%)***	***Shareholders***
AP Indonesia (dahulu AP2)	1.291.000	129.100	46,62	*AP Indonesia (formerly AP2)*
PT Garuda Indonesia (Persero) Tbk.	1.263.360	126.336	45,62	*PT Garuda Indonesia (Persero) Tbk.*
AP Indonesia (dahulu AP1)	215.040	21.504	7,76	*AP Indonesia (formerly AP1)*
Total	**2.769.400**	**276.940**	**100,00**	***Total***

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

Gapura (lanjutan)

Kegiatan utama Gapura berdasarkan Anggaran Dasarnya adalah menyediakan jasa pengelolaan terminal udara, jasa pengadaan dan suplier peralatan yang diperlukan untuk pesawat udara, jasa penyewa akomodasi penunjang dan jasa penunjang operasional, khususnya penyediaan jasa *ground handling* pesawat udara.

IASP (dahulu APP1)

IASP (dahulu APP1) didirikan berdasarkan Akta Notaris Nanda Fauz Iwan S.H., M.Kn., No. 2 tanggal 6 Januari 2012 dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU- 03704.AH.01.01 Tahun 2012 tanggal 20 Januari 2012.

Kegiatan utama IASP (dahulu APP1) berdasarkan Anggaran Dasarnya meliputi jasa pekerjaan konstruksi gedung, pekerjaan sipil, pengelolaan limbah dan sampah, *real estate*, perdagangan logam, aktivitas arsitektur dan jasa periklanan.

Anggaran Dasar IASP (dahulu APP1) telah beberapa kali mengalami perubahan dan terakhir diubah dengan Akta No. 155 Tanggal 21 November 2024 oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta Selatan, dimana perubahannya telah disimpan di dalam Sistem Administrasi Badan Hukum Kementerian Hukum Republik Indonesia sebagaimana tertuang dalam Surat Penerimaan Pemberitahuan Perubahan Data Perseroan PT Angkasa Pura Properti Nomor: AHU-AH.01.09-0281359 Tanggal 28 November 2024.

Berdasarkan Akta Notaris Nanda Fauz Iwan, S.H., M.Kn., No. 73 tanggal 19 Januari 2024, para pemegang saham IASP (dahulu APP1) menyetujui peningkatan modal dasar yang semula Rp168.000.000.000 (nilai penuh) menjadi sebesar Rp680.000.000.000 (nilai penuh) dan peningkatan modal disetor yang semula Rp168.000.000.000 (nilai penuh) menjadi sebesar Rp170.000.000.000 (nilai penuh). Akta notaris tersebut telah mendapat pengesahan Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.03-0023000 tanggal 25 Januari 2024.

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

Gapura (continued)

The main business of Gapura based on its Articles of Association are to provide terminal air management services, procurement services and suppliers of equipment needed for aircraft, supporting accommodation tenant services and operational support services, especially aircraft ground handling services.

IASP (formerly APP1)

IASP (formerly APP1) was established based on Notarial Deed of Nanda Fauz Iwan S.H., M.Kn., No. 2 dated January 6, 2012 and has been approved by the Ministry of Law and Human Rights through its Decision Letter No. AHU-03704.AH.01.01 Year 2012 dated January 20, 2012.

The main business of IASP (formerly APP1) based on its Articles of Association is comprised of construction services, civil works, waste and garbage management, real estate, metal trading, architectural activities, and advertising services.

IASP's (formerly APP1) Articles of Association have been amended several times and were last amended by Deed No. 155 dated November 21, 2024, by Jose Dima Satria, S.H., M.Kn., Notary in South Jakarta, which amendments have been stored in the Legal Entity Administration System of the Ministry of Law of the Republic of Indonesia as stated in the Letter of Receipt of Notification of Changes to PT Angkasa Pura Properti Company Data Number: AHU-AH.01.09-0281359 dated November 28, 2024.

Based on the Notary Deed of Nanda Fauz Iwan, S.H., M.Kn., No. 73 dated January 19, 2024, the IASP (formerly APP1) Shareholders approved the addition of authorized capital that originally amounting to Rp168,000,000,000 (full amount) to Rp680,000,000,000 (full amount), and an increase in the paid-up capital, originally amounting to Rp168,000,000,000 (full amount), to Rp170,000,000,000 (full amount) The deed has been reported to Ministry of Law and Human Rights of Republic of indonesia and has been acknowledged through its letter of knowledgement No. AHU-AH.01.03-0023000 dated January 25, 2024.

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

IASP (dahulu APP1) (lanjutan)

Susunan pemegang saham dan kepemilikan saham IASP (dahulu APP1) pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/ 31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

IASP (formerly APP1) (continued)

The details of the shareholders and their share ownerships of IASP (formerly APP1) as of December 31, 2024, 2023, and January 1, 2023/December 31, 2022 are as follows:

	31 Desember 2024/ *December 31, 2024*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of ownership (%)***	***Shareholders***
Perusahaan	169.930	169.930	99,96	*The Company*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	70	70	0,04	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**170.000**	**170.000**	**100,00**	***Total***

	31 Desember 2023/ *December 31, 2023*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of Ownership (%)***	***Shareholders***
AP Indonesia (dahulu AP1)	169.930	169.930	99,96	*AP Indonesia (formerly AP1)*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	70	70	0,04	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**170.000**	**170.000**	**100,00**	***Total***

	1 Januari 2023/31 December 2022/ *January 1, 2023/31 December 2022*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of Ownership (%)***	***Shareholders***
AP Indonesia (dahulu AP1)	167.940	169.940	99,96	*AP Indonesia (formerly AP1)*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	60	60	0,04	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**168.000**	**168.000**	**100,00**	***Total***

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

APH

APH didirikan berdasarkan Akta Notaris Nanda Fauz lwan S.H., M.Kn No. 03 tanggal 6 Januari 2012 dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-03688.AH.01.01. tahun 2012 tanggal 20 Januari 2012.

Anggaran Dasar APH telah beberapa kali mengalami perubahan dan terakhir diubah dengan Akta No. 9 tanggal 20 September 2023. Akta notaris tersebut telah mendapat pengesahan Kementrian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0057172.AH.01.02 tanggal 21 September 2023.

Berdasarkan Akta Notaris Nanda Fauz Iwan, S.H., M.Kn., No. 16 tanggal 17 Februari 2017, para pemegang saham APH menyetujui penambahan modal dasar APH menjadi Rp2.000.000.000 (nilai penuh) yang terbagi dalam 2.000.000 lembar saham (nilai penuh) dengan nilai nominal per sahamnya sebesar Rp1.000.000 (nilai penuh) modal ditempatkan dan disetor sebesar Rp649.904.789.000 (nilai penuh). Akta notaris tersebut telah mendapat pengesahan Kementrian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0005993.AH.01.02 tanggal 10 Maret 2017.

Kegiatan utama APH berdasarkan Anggaran Dasarnya meliputi penyediaan kamar menginap, *airport* hotel, *lounge, food and beverage, travel agent*, jasa boga makanan dan minuman termasuk penyediaan makanan dan minuman di dalam pesawat terbang.

Susunan pemegang saham dan kepemilikan saham APH pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

APH

APH was established based on Notarial Deed of Nanda Fauz lwan S.H., M.Kn No. 03 dated January 6, 2012 and has been approved by the Ministry of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-03688.AH.01.01. year 2012 dated January 20, 2012.

The Articles of Association of APH have been amended several times and recently amended by Deed No. 9 dated September 20, 2023. The deed has been reported to Ministry of Law and Human Rights of Republic of Indonesia and has been acknowledged through its letter of knowledgement No. AHU-0057172.AH.01.02 dated September 21, 2023.

Based on Notarial Deed Nanda Fauz Iwan, S.H., M.Kn., No. 16 dated February 17, 2017, APH shareholders approved the addition of APH's authorized capital to Rp2,000,000,000 (full amount) which is divided into 2,000,000 shares (full amount) with a nominal value per share of Rp1,000,000 (full amount) and issued and paid-up capital of Rp649,904,789,000 (full amount). The deed has been reported to Ministry of Law and Human Rights of Republic of indonesia and has been acknowledged through its letter of knowledgement No. AHU-0005993.AH.01.02 dated March 10, 2017.

The main business of APH based on its Articles of Association consist of the provision of stay rooms, airport hotels, lounges, food and beverage, travel agents, food and beverage catering services including the provision of food and beverage on airplanes.

The details of the shareholders and their share ownerships of APH as of December 31, 2024, 2023, and January 1, 2023/December 31, 2022 are as follows:

	31 Desember 2024/ *December 31, 2024*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of ownership (%)***	***Shareholders***
Perusahaan	603.614	603.614	99,99	*The Company*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	40	40	0,01	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**603.654**	**603.654**	**100,00**	***Total***

1. UMUM (lanjutan)

c. Entitas Anak, Entitas Asosiasi, dan Operasi Bersama (lanjutan)

APH (lanjutan)

Susunan pemegang saham dan kepemilikan saham APH pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut: (lanjutan)

1. GENERAL (continued)

c. Subsidiaries, Associates, and Joint Operation (continued)

APH (continued)

The details of the shareholders and their share ownerships of APH as of December 31, 2024, 2023, and January 1, 2023/December 31, 2022 are as follows: (continued)

	31 Desember 2023 dan 1 Januari 2023/31 December 2022 *December 31, 2023 and January 1, 2023/December 31, 2022*			
Pemegang Saham	**Total Saham/ *Total Shares* (Lembar/*Shares*)**	**Saham Ditempatkan dan Disetor/ *Shares Issued and Fully Paid***	**Persentase Kepemilikan/ *Percentage of Ownership (%)***	***Shareholders***
AP Indonesia (dahulu AP1)	649.864	649.865	99,99	*AP Indonesia (formerly AP1)*
Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)	40	40	0,01	*Pusat Koperasi Karyawan Angkasa Pura I (Puskokapura)*
Total	**649.904**	**649.905**	**100,00**	***Total***

Pada tanggal 7 Februari 2025, APH melakukan penggabungan ke dalam IASP (dahulu APP1), dengan IASP (dahulu APP1) sebagai perusahaan hasil penggabungan (Catatan 42).

On February 7, 2025, APH merged to IASP (formerly APP1), with IASP (formerly APP1) as the surviving entity (Note 42).

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru

Akta No. 280

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut:

a. Menyetujui pembelian seluruh saham milik Koperasi Karyawan Angkasa Pura II Satya Ardhia dalam Perusahaan sejumlah 100 lembar saham dengan nilai nominal seluruhnya sebesar Rp100.000.000 (nilai penuh) oleh AP Indonesia (dahulu AP2).

b. Menyetujui perubahan klasifikasi saham Perusahaan menjadi:
   - Saham Seri I - merupakan saham dengan klasifikasi khusus yang memberikan hak kepada pemegang saham Seri I, sebagaimana diatur dalam Anggaran Dasar Perusahaan, yang tidak dimiliki oleh pemegang saham Seri J; dan
   - Saham Seri J.

d. Transfer of Shares Ownership and Issuance of New Shares

Notarial Deed No. 280

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of The Company approved to the following matters:

a. Approving the purchase of all shares owned by Koperasi Karyawan Angkasa Pura II Satya Ardhia in the Company amounting to 100 shares with a total nominal value of Rp100,000,000 (full amount) by AP Indonesia (formerly AP2).

b. Approve the classification alteration of The Company shares to:
   - *Series I shares - represent shares with a special classification that offers rights to Series I shareholders, guided by the Company's Articles of Association, which is not available to Series J shareholders; and*
   - *Series J shares.*

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut: (lanjutan)

c. Menyetujui untuk merubah klasifikasi saham biasa yang telah ditempatkan dan disetor penuh oleh AP Indonesia (dahulu AP2) sejumlah 200.000 lembar saham dengan nilai nominal seluruhnya sebesar Rp200.000 untuk diklasifikasikan menjadi lembar Saham Seri J.

d. Menyetujui peningkatan modal dasar Perusahaan yang semula senilai Rp800.000 yang terbagi atas 800.000 lembar saham dengan nilai nominal Rp1.000.000 (nilai penuh) per lembar saham menjadi senilai Rp5.000.000 yang terbagi atas 5.000.000 lembar saham dengan nilai nominal Rp1.000.000 (nilai penuh).

e. Menyetujui penerbitan saham baru dalam Perusahaan sebanyak 1 lembar saham Seri I dengan nilai nominal seluruhnya Rp1.000.000 (nilai penuh) dan 1.086.907 lembar saham dengan nilai nominal seluruhnya sebesar Rp1.086.907 atau setara dengan Rp1.000.000 (nilai penuh) per lembar saham.

f. Menyetujui untuk menerima pengambilbagian atas penerbitan saham baru oleh:
   - Injourney sebanyak 1 lembar saham Seri I dengan niai nominal seluruhnya sebesar Rp1.000.000 (nilai penuh) yang dilakukan secara tunai;
   - PT Angkasa Pura Indonesia (dahulu AP2) sebanyak 566.841 lembar saham Seri J dengan nilai nominal seluruhnya sebesar Rp566.841; dan
   - PT Angkasa Pura Indonesia (dahulu AP1) sebanyak 520.066 lembar saham Seri J dengan nilai nominal seluruhnya sebesar Rp520.066.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of The Company approved to the following matters: (continued)

c. Approval to change the classification of ordinary shares that have been issued and fully paid by AP Indonesia (formerly AP2) totaling 200,000 shares with a total nominal value of Rp200,000 to be classified as Series J shares.

d. Agree to increase the The Company's authorized capital from an initial value of Rp800,000 divided into 800,000 shares with a nominal value of Rp1,000,000 (full amount) per share to a value of Rp5,000,000 divided into 5,000,000 shares with a nominal value of Rp1,000,000 (full amount).

e. Approve the issuance of new shares in the Company amounting to 1 Series I share with a total nominal value of Rp1,000,000 (full amount) and 1,086,907 shares with a total nominal value of Rp1,086,907 equivalent to Rp1,000,000 (full amount) per share.

f. Approval to accept allocation of new share issuance by:

   - *Injourney for 1 Series I share with a total nominal value of Rp1,000,000 (full amount), made in cash;*
   - *PT Angkasa Pura Indonesia (formerly AP2) for 566,841 Series J shares with a total nominal value of Rp566,841; and*
   - *PT Angkasa Pura Indonesia (formerly AP1) for 520,066 Series J shares with a total nominal value of Rp520,066.*

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut: (lanjutan)

g. Menyetujui untuk menerima pembayaran atas harga Pengambilbagian Saham Baru oleh AP Indonesia (dahulu AP2 dan AP1) dengan cara pengalihan saham melalui mekanisme inbreng saham milik AP Indonesia (dahulu AP2 dan AP1) di dalam masing-masing anak perusahaannya kepada Perusahaan dengan rincian sebagai berikut:
   - Saham milik AP Indonesia (dahulu AP2) di dalam:

     a. IASS sebanyak 467.539 lembar saham atau sebesar 99,997% kepemilikan saham, dengan nilai valuasi sebesar Rp814.998.214.526 (nilai penuh) atau Rp1.743.166 (nilai penuh) per lembar saham untuk pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP2) sebanyak 309.003 lembar saham.

     b. APP2 sebanyak 149.900 lembar saham dengan nilai nominal seluruhnya sebesar Rp149.900.000.000 (nilai penuh) atau sebesar 99,93% kepemilikan saham, dengan nilai valuasi sebesar Rp329.756.299.747 (nilai penuh) atau Rp2.199.842 (nilai penuh) per lembar saham untuk pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP2) sebanyak 125.026 lembar saham.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of The Company approved to the following matters: (continued)

g. Approve to accept payment for the price of the new Share Allocation by AP Indonesia (formerly AP2 and AP1) by transferring shares through the inbreng mechanism of shares owned by AP Indonesia (formerly AP2 and AP1) in each of its subsidiaries to the Company with the following details:

   - *Shares owned by the AP Indonesia (formerly AP2) in:*

     a. IASS for 467,539 shares or 99.997% share ownership, with a valuation value of Rp814,998,214,526 (full amount) or Rp1,743,166 (full amount) per share for the allocation of new shares of the Company by AP Indonesia (formerly AP2) amounting to 309,003 shares.

     b. APP2 for 149,900 shares with a total nominal value of Rp149,900,000,000 (full amount) or 99.93% share ownership, with a valuation value of Rp329,756,299,747 (full amount) or Rp2,199,842 (full amount) per share for the allocation of new shares of the Company by AP Indonesia (formerly AP2) amounting to 125,026 shares.

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut: (lanjutan)

g. Menyetujui untuk menerima pembayaran atas harga Pengambilbagian Saham Baru oleh AP Indonesia (dahulu AP2 dan AP1) dengan cara pengalihan saham melalui mekanisme inbreng saham milik AP Indonesia (dahulu AP2 dan AP1) di dalam masing-masing anak perusahaannya kepada Perusahaan dengan rincian sebagai berikut: (lanjutan)

- Saham milik AP Indonesia (dahulu AP2) di dalam:

  c. Gapura sebanyak 1.291.000 lembar saham dengan nilai nominal seluruhnya sebesar Rp129.100.000.000 (nilai penuh) atau sebesar 46,62% kepemilikan saham, dengan nilai valuasi sebesar Rp350.292.589.519 (nilai penuh) atau Rp271.334 (nilai penuh) per lembar saham untuk pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP2) sebanyak 132.812 lembar saham.

- Saham milik AP Indonesia (dahulu AP1) di dalam:

  a. APL sebanyak 263.520 lembar saham dengan nilai nominal seluruhnya sebesar Rp263.520.000.000 (nilai penuh) atau sebesar 99,72% kepemilikan saham, dengan nilai valuasi sebesar Rp545.464.062.936 (nilai penuh) atau Rp2.069.915 (nilai penuh) per lembar saham untuk pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP1) sebanyak 206.810 lembar saham.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of The Company approved to the following matters: (continued)

g. Approve to accept payment for the price of the new Share Allocation by AP Indonesia (formerly AP2 and AP1) by transferring shares through the inbreng mechanism of shares owned by AP Indonesia (formerly AP2 and AP1) in each of its subsidiaries to the Company with the following details: (continued)

- *Shares owned by the AP Indonesia (formerly AP2) in:*

  c. Gapura for 1,291,000 shares with a total nominal value of Rp129,100,000,000 (full amount) or 46.62% share ownership, with a valuation value of Rp350,292,589,519 (full amount) or Rp271,334 (full amount) per share for the allocation of new shares of the Company by AP Indonesia (formerly AP2) amounting to 132,812 shares.

- *Shares owned by the AP Indonesia (formerly AP1) in:*

  a. APL for 263,520 shares with a total nominal value of Rp263,520,000,000 (full amount) or 99.72% share ownership, with a valuation value of Rp545,464,062,936 (full amount) or Rp2,069,915 (full mount) per share for the allocation of new shares of the Company by AP Indonesia (formerly AP1) amounting to 206,810 shares.

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut: (lanjutan)

g. Menyetujui untuk menerima pembayaran atas harga Pengambilbagian Saham Baru oleh AP Indonesia (dahulu AP2 dan AP1) dengan cara pengalihan saham melalui mekanisme inbreng saham milik AP Indonesia (dahulu AP2 dan AP1) di dalam masing-masing anak perusahaannya kepada Perusahaan dengan rincian sebagai berikut: (lanjutan)

- Saham milik AP Indonesia (dahulu AP1) di dalam: (lanjutan)

b. APS1 sebanyak 378.750 lembar saham dengan nilai nominal seluruhnya sebesar Rp378.350.000.000 (nilai penuh) atau sebesar 99,81% kepemilikan saham, dengan nilai valuasi sebesar Rp767.867.987.991 (nilai penuh) atau Rp2.027.034 (nilai penuh) per lembar saham untuk pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP1) sebanyak 291.134 lembar saham.

c. Gapura sebanyak 215.040 lembar saham dengan nilai nominal seluruhnya sebesar Rp21.504.000.000 (nilai penuh) atau sebesar 7,76% kepemilikan saham, dengan nilai valuasi sebesar Rp58.347.729.241 (nilai penuh) atau Rp271.334 (nilai penuh) per lembar saham untuk pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP1) sebanyak 22.122 lembar saham.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of The Company approved to the following matters: (continued)

g. Approve to accept payment for the price of the new Share Allocation by AP Indonesia (formerly AP2 and AP1) by transferring shares through the inbreng mechanism of shares owned by AP Indonesia (formerly AP2 and AP1) in each of its subsidiaries to the Company with the following details: (continued)

- *Shares owned by the AP Indonesia (formerly AP1) in: (continued)*

b. APS1 for 378,750 shares with a total nominal value of Rp378,350,000,000 (full amount) or 99.81% share ownership, with a valuation value of Rp767,867,987,991 (full amount) or Rp2,027,034 (full amount) per share for the allocation of new shares of the Company by AP Indonesia (formerly AP1) amounting to 291,134 shares.

c. Gapura for 215,040 shares with a total nominal value of Rp21,504,000,000 (full amount) or 7.76% share ownership, with a valuation value of Rp58,347,729,241 (full amount) or Rp271,334 (full amount) per share for the allocation of new shares of the Company by AP Indonesia (formerly AP1) amounting to 22,122 shares.

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut: (lanjutan)

h. Menyetujui bahwa sehubungan dengan perubahan pengendalian atas Perusahaan, AP Indonesia (dahulu AP2) dengan ini sepakat untuk memindahkan konsolidasi laporan keuangan Perusahaan menjadi terkonsolidasi kepada Injourney.

i. Menyetujui perubahan anggaran dasar Perusahaan termasuk namun tidak terbatas pada perubahan nama Perusahaan, perubahan pasal 3 mengenai maksud dan tujuan, serta kegiatan usaha Perusahaan dalam bentuk perubahan dan pernyataan kembali anggaran dasar Perusahaan.

j. Menyetujui pemberhentian dengan hormat Direksi dan Dewan Komisaris Perusahaan sebagai berikut:
- Tuan Agus Haryadi dalam jabatannya sebagai Plt Direktur Utama merangkap Direktur Operasi;
- Tuan Palwoto dalam jabatannya sebagai Direktur Keuangan, Manajemen Risiko dan Human Capital;
- Tuan M Rizal Pahlevi dalam jabatannya sebagai Komisaris Utama;
- Tuan Agus Wialdi dalam jabatannya sebagai Komisaris; dan
- Tuan Ali Mohammad Amin dalam jabatannya sebagai Komisaris.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of The Company approved to the following matters: (continued)

h. Agree that in connection with the change of control over the Company, AP Indonesia (formerly AP2) hereby agrees to move the consolidation of the Company financial statements to be consolidated by Injourney.

i. Approve changes to the articles of association of the Company including but not limited to changes in the the Company name, changes to article 3 regarding the purpose and objectives, and the business activities of the Company in the form of revisions and restatement of the Company articles of association.

j. Approve the honorable dismissal of the Board of Directors and Board of Commissioners of the Company as follows:
- *Mr. Agus Haryadi in his capacity as Managing Director (ad interim) also serving as Operational Director;*
- *Mr. Palwoto in his capacity as Director of Finance, Risk Management, and Human Capital;*
- *Mr. M Rizal Pahlevi in his capacity as Chairman of Commissioners;*
- *Mr. Agus Wialdi in his capacity as Commissioner; and*
- *Mr. Ali Mohammad Amin in his capacity as Commissioner.*

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perubahan Nama PT Angkasa Pura Kargo menjadi PT Integrasi Aviasi Solusi No. 280 tanggal 28 Desember 2023 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham IAS menyetujui hal-hal sebagai berikut: (lanjutan)

k. Menyetujui pengangkatan Direksi dan Dewan Komisaris Perusahaan yang baru sebagai berikut:
- Tuan Dendi Tegar Danianto sebagai Direktur Utama;
- Tuan Danny P. Thaharsyah sebagai Direktur Integrasi dan Portofolio;
- Tuan Muhammad Putra Patriadi sebagai Direktur Komersial;
- Tuan Israwadi sebagai Direktur Human Capital;
- Tuan Ajar Setiadi sebagai Direktur Keuangan dan Manajemen Risiko;
- Tuan Danang Parikesit sebagai Komisaris Utama;
- Tuan Tubagus Fiki Chikara Satari sebagai Komisaris Independen;
- Tuan Elen Setiadi dalam jabatannya sebagai Komisaris;
- Tuan Pardiman sebagai Komisaris Independen;
- Tuan Agus Santoso sebagai Komisaris Independen.

l. Menyetujui bahwa pengalihan saham anak perusahaan milik AP2 dan AP1 yang dilakukan melalui mekanisme inbreng akan berlaku pada tanggal diterbitkannya persetujuan dan bukti penerimaan pemberitahuan dari Menteri Hukum dan Hak Asasi Manusia terkait perubahan anggaran dasar dan data Perusahaan.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

Based on the Deed of Statement of Shareholders' Decree on Change of Name of PT Angkasa Pura Kargo to PT Integrasi Aviasi Solusi No. 280 dated December 28, 2023 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders of IAS approved to the following matters: (continued)

k. Approve the appointment of new Board of Directors and Board of Commissioners of the Company as follows:
- *Mr. Dendi Tegar Danianto as Managing Director;*
- *Mr. Danny P. Thaharsyah as Integration and Portfolio Director;*
- *Mr. Muhammad Putra Patriadi as Commercial Director;*
- *Mr. Israwadi as Human Capital Director;*
- *Mr. Ajar Setiadi as Finance and Risk Management Director;*
- *Mr. Danang Parikesit as Chairman of Commissioners;*
- *Mr. Tubagus Fiki Chikara Satari as Independent Commissioner;*
- *Mr. Elen Setiadi in his position as Commissioner;*
- *Mr. Pardiman as Independent Commissioner;*
- *Mr. Agus Santoso as Independent Commissioner.*

l. Approved that the transfer of shares in subsidiaries owned by AP2 and AP1 carried out through the inbreng mechanism will be effective on the date of issuance of approval and receipt of notification from the Minister of Law and Human Rights regarding changes to the articles of association and the Company data.

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 280 (lanjutan)

Perubahan Anggaran Dasar Perusahaan tersebut telah memperoleh (i) Persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia sesuai dengan Surat Keputusan Nomor: AHU-0000569.AH.01.02 tahun 2024 tanggal 4 Januari 2024 tentang Persetujuan Perubahan Anggaran Dasar PT Integrasi Aviasi Solusi; (ii) Penerimaan Pemberitahuan Perubahan Anggaran Dasar dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sesuai dengan surat Nomor AHU-AH.01.03-0003147 tanggal 4 Januari 2024; dan (iii) Penerimaan Pemberitahuan Perubahan Data Perseroan dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia sesuai dengan surat Nomor AHU-AH.01.09-0004209 tanggal 4 Januari 2024.

Akta No. 112

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham PT Angkasa Pura Retail No. 112 tanggal 29 Januari 2024 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham menyetujui pengalihan seluruh saham IASH milik AP Indonesia (dahulu AP1) sebanyak 406.836 lembar saham dengan nilai nominal Rp406.836 melalui mekanisme inbreng kepada Perusahaan. Akta tersebut telah diberitahukan kepada Kementerian Hukum dan Hak Asasi Manusia melalui Surat Penerimaan Pemberitahuan Perubahan Data Perseroan No. AHU-AH.01.09-0040721 tanggal 29 Januari 2024.

Akta No. 110

Berdasarkan Akta Pernyataan Keputusan Pemegang Saham Perusahaan No. 110 tanggal 29 Januari 2024 yang dibuat oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, nilai valuasi pengalihan saham IASH tersebut di atas sebesar Rp300.645 dengan pengambilbagian saham baru Perusahaan oleh AP Indonesia (dahulu AP I) sebanyak 113.988 lembar saham. Akta tersebut di atas telah diberitahukan kepada Kementerian Hukum dan Hak Asasi Manusia melalui Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar No. AHU-AH.01.03-0026800 tanggal 29 Januari 2024.

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 280 (continued)

The amendment of the Articles of Association of the Company has obtained (i) Approval from the Minister of Law and Human Rights of the Republic of Indonesia with the Decree Number: AHU-0000569.AH.01.02 year 2024 dated January 4, 2024, regarding the Approval of Amendment of the Articles of Association of PT Integrasi Aviasi Solusi; (ii) Receipt of Notification of Amendment of the Articles of Association from the Ministry of Law and Human Rights of the Republic of Indonesia with the letter Number AHU-AH.01.03-0003147 dated January 4, 2024; and (iii) Acceptance of Notification of Company Data Amendment from the Ministry of Law and Human Rights of the Republic of Indonesia with the letter Number AHU-AH.01.09-0004209 dated January 4, 2024.

Notarial Deed No. 112

Based on the Deed of Statement of Shareholders' Decree of PT Angkasa Pura Retail No. 112 dated January 29, 2024 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the shareholders approved the transfer of all IASH shares owned by AP Indonesia (formerly AP1) amounting to 406,836 shares with nominal value of Rp406,836 through inbreng mechanism to the Company. The above deed has been informed to the Ministry of Law and Human Rights through its Notification Receipt Letter of the Company's Data Change No. AHU-AH.01.09-0040721 dated January 29, 2024.

Notarial Deed No. 110

Based on the Deed of Statement of Shareholders' Decree of the Company No. 110 dated January 29, 2024 made by Jose Dima Satria, S.H., M.Kn., a Notary in Jakarta, the valuation value of IASH shares amounting to Rp300,645 with allocation of the new Company's shares by AP Indonesia (formerly AP I) amounting to 113,988 shares. The above deed has been informed to the Ministry of Law and Human Rights through its Notification Receipt Letter of the Company's Change of Article of Association No. AHU-AH.01.03-0026800 dated January 29, 2024.

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 147

Berdasarkan Akta No. 147 tanggal 21 November 2024 tentang Pernyataan Keputusan Pemegang Saham dan Perubahan Anggaran Dasar Perusahaan dari Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut:

a. Menyetujui penerbitan 351.965 lembar saham baru seri J untuk kemudian diambil bagian oleh AP Indonesia (dahulu AP1) dengan total nilai sebesar Rp351.965.000.000 (nilai penuh) yang berasal dari pemindahan hak atas saham dengan mekanisme inbreng atas seluruh saham yang dimiliki AP Indonesia (dahulu AP2) dalam IASP (dahulu APP1) dan APH. Rincian dari transaksi tersebut adalah sebagai berikut:

i. APH sebanyak 603.614 lembar saham atau 99,99% porsi kepemilikan dengan nilai valuasi sebesar Rp724.623.704.696 (nilai penuh) untuk mengambil bagian saham baru Seri J Perusahaan sebanyak 275.639 lembar saham; dan

ii. IASP (dahulu APP1) sebanyak 169.930 lembar saham atau sebesar 99,96% porsi kepemilikan dengan nilai valuasi sebesar Rp200.653.212.189 (nilai penuh) untuk mengambil bagian saham baru Seri J Perusahaan sebanyak 76.326 lembar saham.

b. Menyetujui penambahan modal ditempatkan dan disetor Perusahaan yang semula senilai Rp1.400.896.000.000 (nilai penuh) yang terbagi atas 1 lembar saham Seri I dan 1.400.895 lembar saham Seri J menjadi senilai Rp1.752.861.000.000 (nilai penuh) yang terbagi atas 1 lembar saham Seri I dan 1.752.860 lembar saham Seri J melalui penerbitan saham Seri J sebanyak 351.965 lembar saham dengan nilai sebesar Rp351.965.000.000 (nilai penuh). (Catatan 24)

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 147

Based on Deed No. 147 dated November 21, 2024, regarding the Statement of Shareholders' Decision and Amendment to the Articles of Association of the Company, executed by Jose Dima Satria, S.H., M.Kn., Notary in Jakarta, the shareholders of the Company approved to the following matters:

a. Approve the issuance of 351,965 new Series J shares to be acquired by AP Indonesia (formerly AP1), with a total value of Rp351,965,000,000 (full amount), derived from the transfer of rights to shares through a inbreng mechanism involving all shares owned by AP Indonesia (formerly AP2) in IASP (formerly APP1) and APH. The details of the transaction are as follows:

i. APH for 603,614 shares, representing 99.99% of the ownership, with a valuation of Rp724,623,704,696 (full amount), for the acquisition of 275,639 new Series J shares of the Company; and

ii. IASP (formerly APP1) holds 169,930 shares, representing 99.96% of the ownership, with a valuation of Rp200,653,212,189 (full amount) for the acquisition of 76,326 new Series J shares of the Company.

b. Approve the increase in the issued and paid-up capital of Perusahaan, originally amounted to Rp1,400,896,000,000 (full amount), consisting of 1 Series I share and 1,400,895 Series J shares, to a total of Rp1,752,861,000,000 (full amount), comprising 1 Series I share and 1,752,860 Series J shares, through the issuance of 351,965 Series J shares amounted to Rp351,965,000,000 (full amount). (Note 24)

1. UMUM (lanjutan)

d. Pengalihan Kepemilikan Saham dan Penerbitan Saham Baru (lanjutan)

Akta No. 147 (lanjutan)

Berdasarkan Akta No. 147 tanggal 21 November 2024 tentang Pernyataan Keputusan Pemegang Saham dan Perubahan Anggaran Dasar Perusahaan dari Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta, pemegang saham Perusahaan menyetujui hal-hal sebagai berikut: (lanjutan)

Akta tersebut di atas telah memperoleh persetujuan Kementerian Hukum dan Hak Asasi Manusia melalui surat No. AHU-0075173.AH.01.02 tahun 2024 tanggal 21 November 2024.

Pengalihan saham tersebut di atas memenuhi kategori kombinasi bisnis antara entitas sepengendali sebagaimana diuraikan di dalam PSAK 338: Kombinasi Bisnis Entitas Sepengendali.

Selisih antara jumlah imbalan yang dialihkan dengan bagian atas nilai tercatat aset neto entitas yang dialihkan diakui sebagai bagian dari akun "Tambahan Modal Disetor" pada laporan posisi keuangan konsolidasian dengan perhitungan sebagai berikut:

1. GENERAL (continued)

d. Transfer of Shares Ownership and Issuance of New Shares (continued)

Notarial Deed No. 147 (continued)

Based on Deed No. 147 dated November 21, 2024, regarding the Statement of Shareholders' Decision and Amendment to the Articles of Association of the Company, executed by Jose Dima Satria, S.H., M.Kn., Notary in Jakarta, the shareholders of the Company approved to the following matters: (continued)

The above deed has been approved by the Ministry of Law and Human Rights through its letter No. AHU-0075173. AH.01.02 year 2024 dated November 21, 2024.

The transfers of shares meet the criteria of business combination of entities under common control as described in PSAK 338: Business Combinations of Entities Under Common Control.

The difference between the consideration paid and share in carrying amount of the transferred entities net assets are recognized as part of the "Additional Paid-in Capital" account in the consolidated statement of financial position with calculation as follows:

Entitas yang Dialihkan/ *Transferred Entities*	Tanggal Efektif Transaksi/ *Effective Date of Transaction*	Imbalan yang Dialihkan/ *Considerations Paid*	Bagian atas Nilai Tercatat Aset Neto Entitas yang Dialihkan/ *Share in Carrying Amount of the Transferred Entities' Net Assets*	Tambahan Modal Disetor/ *Additional Paid-in Capital*
Entitas yang dialihkan dari AP1 ke IAS				
APL	4 Jan 2024/ *Jan 4, 2024*	545.464	271.193	(274.271)
APS1	4 Jan 2024/ *Jan 4, 2024*	767.868	471.736	(296.131)
Gapura	4 Jan 2024/ *Jan 4, 2024*	58.348	17.651	(40.696)
IASH	29 Jan 2024/ *Jan 29, 2024*	300.645	56.722	(243.923)
IASP (dahulu APP1)	21 Nov 2024/ *Nov 21, 2024*	200.650	193.675	(6.975)
APH	21 Nov 2024/ *Nov 21, 2024*	724.647	793.181	68.534
Entitas yang dialihkan dari AP2 ke IAS				
IASS	4 Jan 2024/ *Jan 4, 2024*	814.998	401.421	(413.578)
APP2	4 Jan 2024/ *Jan 4, 2024*	329.756	187.759	(141.997)
Gapura	4 Jan 2024/ *Jan 4, 2024*	350.293	105.971	(244.322)

1. UMUM (lanjutan)

e. Pengalihan Bisnis

APH kepada IASH

Pada tanggal 2 Januari 2024, berdasarkan Akta Notaris Nabila Mazaya Putri, S.H., M.Kn., No. 02 tentang Perubahan Peningkatan Modal Ditempatkan/Disetor IASH, para pemegang saham menyetujui rencana aksi korporasi IASH diantaranya peralihan bisnis dan segmen usaha *Lounge, Inflight Catering* (IFC), dan *Passenger Handling* (PASS) dari APH kepada IASH dengan nilai akuisisi sebesar Rp286.573. Nilai tersebut akan dicatat sebagai penambahan penyertaan modal APH pada IASH sebesar Rp45.000 dan sisanya akan dicatatkan oleh IASH sebagai penerimaan pinjaman atau *shareholder loan* dari APH sebesar Rp241.573.

Pada tanggal 22 Januari 2024, berdasarkan Akta Notaris Jose Dima Satria, S.H., M.Kn., No. 85 tentang Perubahan Anggaran Dasar IASH, para pemegang saham menyetujui rencana aksi korporasi IASH antara lain:

1. Menyetujui penyelesaian utang piutang melalui transaksi *net-off* utang piutang pihak berelasi (*debt to equity swap*) IASH kepada AP Indonesia (dahulu AP1) sebesar Rp311.836.874.997 (nilai penuh) menjadi setoran modal atas saham AP Indonesia (dahulu AP1) di IASH.

2. Menyetujui pengambilalihan kepemilikan saham APH di IASH oleh Perusahaan sehingga seluruh saham sebanyak 46.250 lembar milik APH beralih ke AP Indonesia (dahulu AP1).

IASP (dahulu APP1) kepada APS1

Pada tanggal 19 Januari 2024, berdasarkan Akta Notaris Jose Dima Satria, S.H., M.Kn., No. 73 tentang Perubahan Anggaran Dasar PT Angkasa Pura Properti, para pemegang saham menyetujui rencana aksi korporasi pengalihan bisnis *Building Management* IASP (dahulu APP1) kepada APS1 dengan nilai valuasi 100% segmen usaha sebesar Rp15.536 melalui mekanisme novasi dan jual-beli bisnis.

1. GENERAL (continued)

e. Transfer of Business

APH to IASH

On January 2, 2024, based on Notarial Deed by Nabila Mazaya Putri, S.H., M.Kn., No. 02 regarding Changes Increase of Paid-in Capital of IASH, the shareholders approved IASH corporate action plan, including the transfer of business and business segments of Lounge, Inflight Catering (IFC), and Passenger Handling (PASS) from APH to IASH with an acquisition value of Rp286,573. This amount will be recorded as an increase in APH's paid-in capital in IASH by Rp45,000, and the remainder will be recorded by IASH as receipt of a loan or shareholder loan from APH amounting to Rp241,573.

On January 22, 2024, based on Notarial Deed by Jose Dima Satria, S.H., M.Kn., No. 85 concerning the Amendment of The Articles of Association of IASH, the shareholders approved IASH's corporate action plan among others:

1. *Approving the settlement of receivables and payables through a net-off transaction of receivables and payables to related parties (debt to equity swap) from IASH to AP Indonesia (formerly AP1) amounting to Rp311,836,874,997 (full amount) to be considered as capital injection for shares of AP Indonesia (formerly AP1) in IASH.*
2. *Approving the acquisition of APH's share ownership in IASH by the Company, thus transferring all 46,250 shares owned by APH to AP Indonesia (formerly AP1).*

IASP (formerly APP1) to APS1

On January 19, 2024, based on Notarial Deed by Jose Dima Satria, S.H., M.Kn. No. 73 concerning the amendment of the articles of Association of PT Angkasa Pura Properti, the shareholders approved corporate action plan to spin-off the Building Management bussiness of IASP (formerly APP1) to APS1 with valuation of 100% of the business segment amounting Rp15,536 through novation and business transaction.

1. UMUM (lanjutan)

f. Penggabungan

Berdasarkan Akta Penggabungan No. 146 tanggal 20 November 2024 dari notaris Jose Dima Satria, S.H., M.Kn., APL setuju dan sepakat untuk menggabungkan diri dengan Perusahaan, dimana Perusahaan sebagai entitas yang melanjutkan kegiatan usaha. Rancangan penggabungan telah disetujui oleh pemegang saham masing-masing perusahaan sebagai berikut:

- Keputusan Para Pemegang Saham PT Integrasi Aviasi Solusi Nomor KEP.INJ DU.03/08.03.01/12/11/2024 dan Nomor KEP.INJ DU.03/08.03.01/12/11/2024 tanggal 12 November 2024 perihal Persetujuan Penggabungan PT Integrasi Aviasi Solusi dan PT Angkasa Pura Logistik, Perubahan Permodalan PT Integrasi Aviasi Solusi, Penyertaan Modal, dan Perubahan Anggaran Dasar PT Integrasi Aviasi Solusi; dan
- Keputusan Para Pemegang Saham PT Angkasa Pura Logistik Nomor IAS.0241/KEP.12.02/2024/DU tanggal 18 November 2024 perihal Persetujuan Aksi Korporasi.

Berdasarkan Akta Penggabungan No. 146 tersebut, penggabungan APL ke dalam Perusahaan mengakibatkan hal-hal berikut ini:

- APL status badan hukumnya akan berakhir demi hukum tanpa perlu dilakukan tindakan likuidasi sebagaimana dimungkinkan dalam Undang-Undang Perseroan Terbatas (“UUPT”).
- Dengan memperhatikan ketentuan peraturan perundang-undangan yang berlaku di Indonesia, semua aktivitas, hak dan kewajiban, kegiatan usaha/operasi, aset dan liabilitas akan beralih ke Perusahaan sebagai perusahaan yang melanjutkan kegiatan usaha;
- Pada Tanggal Efektif karyawan Perusahaan dan APL yang setuju untuk bergabung dengan Perusahaan akan menjadi karyawan Perusahaan; dan

1. GENERAL (continued)

f. Merger

Based on the Deed of Merger No. 146 dated November 20, 2024 from notary Jose Dima Satria, S.H., M.Kn., APL agreed to merge with the Company, where the Company as the surviving entity. The plan design of merger was approved by the shareholders of each company as follows:

- *The Resolution of the Shareholders of PT Integrasi Aviasi Solusi Number KEP.INJ DU.03/08.03.01/12/11/2024 and Number KEP.INJ DU.03/08.03.01/12/11/2024 dated November 12, 2024, regarding the Approval of the Merger of PT Integrasi Aviasi Solusi and PT Angkasa Pura Logistik, Changes in the Capital Structure of PT Integrasi Aviasi Solusi, Capital Investment, and Amendments to the Articles of Association of PT Integrasi Aviasi Solusi; and*
- *The Resolution of the Shareholders of PT Angkasa Pura Logistik Number IAS.0241/KEP.12.02/2024/DU dated November 18, 2024, regarding the Approval of Corporate Actions.*

Based on the Deed of Merger No. 146, the merger of APL into the Company results in the following:

- *The legal entity status of APL will terminate by operation of law without the need for liquidation proceedings as permitted under the Indonesian Company Law (“UUPT”);*
- *In accordance with the applicable laws and regulations in Indonesia, all activities, rights and obligations, business/operations, assets, and liabilities will be transferred to the Company as the surviving company;*
- *On the Effective Date, employees of the Company and APL who agree to join the Company will become employees of the Company; and*

1. UMUM (lanjutan)

f. Penggabungan (lanjutan)

Komposisi modal saham APL dan Perusahaan sebelum dan setelah penggabungan adalah sebagai berikut:

1. GENERAL (continued)

f. Merger (continued)

The composition of the share capital of APL and the Company before and after the merger are as follows:

Sebelum Penggabungan	**Jumlah (Rp)**	***Before Merger***
APL		***APL***
Modal Dasar	725.000.000.000	*Authorized capital*
Modal ditempatkan dan disetor penuh		*Issued and fully-paid capital*
PT Integrasi Avasi Solusi	264.520.000.000	*PT Integrasi Avasi Solusi*
Total	**264.520.000.000**	***Total***
Perusahaan		***The Company***
Modal Dasar	5.000.000.000.000	*Authorized capital*
Modal ditempatkan dan disetor penuh		*Issued and fully-paid capital*
PT Angkasa Pura Indonesia (Seri J)	1.400.895.000.000	*PT Angkasa Pura Indonesia (Series J)*
PT Aviasi Pariwisata Indonesia (Persero) (Seri I)	1.000.000	*PT Aviasi Pariwisata Indonesia (Persero) (Series I)*
Total	**1.400.896.000.000**	***Total***

Setelah Penggabungan	**Jumlah (Rp)**	***After Merger***
Perusahaan		***The Company***
Modal Dasar	5.000.000.000.000	*Authorized capital*
Modal ditempatkan dan disetor penuh		*Issued and fully-paid capital*
PT Angkasa Pura Indonesia (Seri J)	1.400.895.000.000	*PT Angkasa Pura Indonesia (Series J)*
PT Aviasi Pariwisata Indonesia (Persero) (Seri I)	1.000.000	*PT Aviasi Pariwisata Indonesia (Persero) (Series I)*
Total	**1.400.896.000.000**	***Total***

Berdasarkan Akta Penggabungan No. 146 tersebut, dinyatakan bahwa tanggal efektif penggabungan adalah tanggal 1 Desember 2024.

Based on the above Deed of Merger No. 146, it is stated that the effective date of the merger is on December 1, 2024.

Penggabungan tersebut di atas menggunakan nilai buku mendasarkan pada Peraturan Menteri Keuangan Republik Indonesia (PMK) No. 56/PMK.010/2021 tanggal 4 Juni 2021 tentang Perubahan kedua atas PMK No. 52/PMK.010/2017 tentang Penggunaan Nilai Buku atas Pengalihan dan Perolehan Harta dalam Rangka Penggabungan, Peleburan, Pemekaran atau Pengambilan Usaha serta Peraturan Direktur Jenderal Pajak No. PER-21/PJ/2021 tanggal 9 Desember 2021 tentang Perubahan atas Peraturan Direktur Jenderal Pajak No. PER-03/PJ/2021 tentang Tata Cara Pengajuan dan Penerbitan Keputusan mengenai Penggunaan Nilai Buku atas Pengalihan dan Perolehan Harta dalam Rangka Penggabungan, Peleburan, Pemekaran atau Pengambilan Usaha.

Merger as mentioned above is using book value which based on The Regulation of The Minister of Finance of The Republic of Indonesia (PMK) No. 56/PMK.010/2021 dated June 4, 2021 regarding Second Amendment on PMK No. 52/PMK.010/2017 regarding The Use of Book Value on Transfer of Assets in relation to Merger, Consolidation, Expansion or Business Takeover and General Director of Tax Regulation No. PER-21/PJ/2021 dated December 9, 2021 regarding Amendment on General Director of Tax Regulation No. PER-03/PJ/2021 regarding Procedures of Proposal and Issuance on Using Book Value for The Use of Book Value on Transfer of Assets in relation to Merger, Consolidation, Expansion or Business Takeover.

1. UMUM (lanjutan)

f. Penggabungan (lanjutan)

Sesuai dengan peraturan tersebut, manajemen telah mengajukan permohonan kepada Direktur Jenderal Pajak untuk mendapatkan persetujuan pengggunaan nilai buku atas pengalihan harta APL ke Perusahaan pada tanggal 30 Desember 2024. Direktur Jenderal Pajak telah menyetujui permohonan penggunaan nilai buku atas pengalihan harta APL ke Perusahaan tersebut melalui Keputusan Direktur Jenderal Pajak Nomor KEP-35/WPJ.08/2025 tentang Persetujuan Penggunaan Nilai Buku atas Pengalihan Harta dalam rangka Penggabungan Usaha pada tanggal 20 Januari 2025.

g. Penerbitan laporan keuangan

Laporan keuangan konsolidasian Kelompok Usaha tanggal 31 Desember 2024 dan untuk tahun yang berakhir pada tanggal tersebut diselesaikan dan diotorisasi untuk terbit oleh Direksi Perusahaan pada tanggal 23 April 2025. Direksi Perusahaan yang menandatangani Surat Pernyataan Direksi bertanggung jawab atas laporan keuangan konsolidasian tersebut.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar Penyajian Laporan Keuangan Konsolidasian

Laporan keuangan konsolidasian telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia, yang mencakup Pernyataan dan Interpretasi yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK IAI").

Laporan keuangan konsolidasian disusun berdasarkan konsep akrual, kecuali laporan arus kas konsolidasian, dengan menggunakan konsep biaya historis, kecuali seperti yang disebutkan dalam Catatan atas laporan keuangan konsolidasian yang relevan.

Laporan arus kas konsolidasian yang disajikan dengan menggunakan metode langsung, menyajikan penerimaan dan pengeluaran kas dan setara kas yang diklasifikasikan ke dalam aktivitas operasi, investasi dan pendanaan.

1. GENERAL (continued)

f. Merger (continued)

In accordance with the regulations, management has submitted a request to the Director General of Taxes for approval to use the book value for the transfer of assets APL to the Company on December 30, 2024. The Director General of Taxes has approved the request for the use of book value for the transfer of the assets of the APL to the Company through the Director General of Taxes Decision Number KEP-35/WPJ.08/2025 regarding the Approval of Book Value Use for Asset Transfers in the context of Mergers dated January 20, 2025.

g. Issuance of financial statements

The Group's consolidated financial statements as of December 31, 2024 and for the year then ended are completed and authorized for issuance by the Group's Director on April 23, 2025. The Group's Director who signed the Director's Statement are responsible for the consolidated financial statements.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of Preparation of the Consolidated Financial Statements

The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards, which comprise the Statements and Interpretations issued by the Financial Accounting Standards Board of the Institute of Indonesia Chartered Accountants (Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia or DSAK IAI).

The consolidated financial statements have been prepared on the accrual basis, except for the consolidated statement of cash flows, using the historical cost concept of accounting, except as disclosed in the relevant Notes to the consolidated financial statements herein.

The consolidated statement of cash flows, which have been prepared using the direct method, present receipts and disbursements of cash and cash equivalents classified into operating, investing and financing activities.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

a. Dasar Penyajian Laporan Keuangan Konsolidasian (lanjutan)

Kebijakan akuntansi yang diterapkan oleh Kelompok Usaha adalah selaras bagi tahun yang dicakup oleh laporan keuangan konsolidasian, kecuali untuk standar akuntansi baru dan revisi seperti diungkapkan pada Catatan 2b dibawah ini.

Kelompok Usaha telah menyusun laporan keuangan konsolidasian dengan dasar bahwa Kelompok Usaha akan menjaga kelangsungan usaha.

b. Perubahan kebijakan akuntansi

Nomenklatur Standar Akuntansi Keuangan

Nomenklatur revisian diatur ulang dan diubah sebagaimana yang dipublikasikan oleh DSAK IAI untuk periode keuangan yang dimulai pada dan setelah tanggal 1 Januari 2024.

Amandemen PSAK 201: Liabilitas Jangka Panjang dengan Kovenan

Amandemen ini menentukan persyaratan untuk mengklasifikasikan suatu liabilitas sebagai jangka pendek atau jangka panjang dan menjelaskan:

- hal yang dimaksud sebagai hak untuk menangguhkan pelunasan,
- hak untuk menangguhkan pelunasan harus ada pada akhir periode pelaporan,
- klasifikasi tersebut tidak dipengaruhi oleh kemungkinan entitas akan menggunakan haknya untuk menangguhkan liabilitas, dan
- hanya jika derivatif melekat pada liabilitas konversi tersebut adalah suatu instrumen ekuitas, maka syarat dan ketentuan dari suatu liabilitas konversi tidak akan berdampak pada klasifikasinya.

Selain itu, entitas diwajibkan untuk mengungkapkan ketika kewajiban, yang timbul dari perjanjian pinjaman, diklasifikasikan sebagai tidak lancar dan hak entitas untuk menunda penyelesaian bergantung pada kepatuhan terhadap kovenan di masa depan dalam jangka waktu dua belas bulan.

Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian Kelompok Usaha.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION

a. Basis of Preparation of the Consolidated Financial Statements (continued)

The accounting policies adopted by the Group are consistently applied for the years covered by the consolidated financial statements, except for new and revised accounting standards as disclosed in the following Note 2b.

The Group has prepared the consolidated financial statements on the basis that it will continue to operate as a going concern.

b. Changes in accounting principles

Financial Accounting Standards Nomenclature

The revised nomenclature is reordered and amended based on those as published by DSAK IAI for financial periods beginning on and after January 1, 2024.

Amendment of PSAK 201: Non-current Liabilities with Covenants

The amendments specify the requirements for classifying liabilities as current or non-current and clarify:

- *what is meant by a right to defer settlement,*
- *the right to defer must exist at the end of the reporting period,*
- *classification is not affected by the likelihood that an entity will exercise its deferral right, and*
- *only if an embedded derivative in a convertible liability is an equity instrument would the terms and conditions of a liability will not impact its classification.*

In addition, an entity is required to disclose when a liability, arising from a loan agreement, is classified as non-current and the entity's right to defer settlement is subject to compliance with future covenants within twelve months.

The amendments are not expected to have an impact on the Group's consolidated financial statements.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

b. Perubahan kebijakan akuntansi (lanjutan)

Amandemen PSAK 116: Liabilitas Sewa dalam Jual Beli dan Sewa-balik

Amandemen ini menetapkan persyaratan yang digunakan penjual-penyewa dalam mengukur kewajiban sewa yang timbul dalam transaksi jual beli dan sewa-balik, untuk memastikan penjual-penyewa tidak mengakui jumlah setiap keuntungan atau kerugian yang terkait dengan hak guna yang dipertahankan.

Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian Kelompok Usaha.

Amandemen PSAK 207 dan PSAK 107: Pengaturan Pembiayaan Pemasok

Amandemen ini mengklarifikasi karakteristik pengaturan pembiayaan pemasok dan mensyaratkan pengungkapan tambahan atas pengaturan pembiayaan pemasok tersebut. Persyaratan pengungkapan dalam amandemen ini dimaksudkan untuk membantu pengguna laporan keuangan dalam memahami dampak pengaturan pembiayaan pemasok terhadap liabilitas, arus kas, dan eksposur terhadap risiko likuiditas suatu entitas.

Amandemen ini tidak diharapkan akan memberikan dampak terhadap laporan keuangan konsolidasian Kelompok Usaha.

c. Standar Akuntansi yang Telah Disahkan Namun Belum Berlaku Efektif

Standar akuntansi yang telah diterbitkan sampai tanggal penerbitan laporan keuangan konsolidasian Kelompok Usaha namun belum berlaku efektif diungkapkan berikut ini. Manajemen bermaksud untuk menerapkan standar-standar tersebut yang dipertimbangkan relevan terhadap Kelompok Usaha pada saat efektif, dan dampaknya terhadap posisi dan kinerja keuangan konsolidasian Kelompok Usaha masih diestimasi untuk tahun yang berakhir pada tanggal 31 Desember 2024.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

b. Changes in accounting principles (continued)

Amendment of PSAK 116: Lease liability in a Sale and Leaseback

The amendment specifies the requirements that a seller-lessee uses in measuring the lease liability arising in a sale and leaseback transaction, to ensure the seller-lessee does not recognise any amount of the gain or loss that relates to the right of use it retains.

The amendments are not expected to have an impact on the Group's consolidated financial statements.

Amendment of PSAK 207 and PSAK 107: Supplier Finance Arrangements

The amendments to PSAK 207 and PSAK 107 clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

The amendments are not expected to have an impact on the Group's consolidated financial statements.

c. Accounting Standards Issued But Not Yet Effective

The accounting standards that have been issued up to the date of issuance of the Group's consolidated financial statements, but not yet effective are disclosed below. The management intends to adopt these standards that are considered relevant to the Group when they become effective, and the impact to the consolidated financial position and performance of the Group is still being estimated for the year ended December 31, 2024.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

c. Standar Akuntansi yang Telah Disahkan Namun Belum Berlaku Efektif (lanjutan)

Mulai efektif pada atau setelah tanggal 1 Januari 2025

Amendemen PSAK 221: Kekurangan Ketertukaran

Amandemen tersebut mengharuskan pengungkapan informasi yang memungkinkan pengguna laporan keuangan memahami dampak mata uang yang tidak dapat dipertukarkan dengan mata uang lain yang memengaruhi, atau diperkirakan akan memengaruhi, kinerja keuangan, posisi keuangan, dan arus kas entitas. Amandemen berlaku untuk periode pelaporan tahunan yang dimulai pada atau setelah 1 Januari 2025. Penerapan dini diperkenankan dimana entitas diharuskan mengungkapkan fakta tersebut.

Kelompok Usaha saat ini sedang menilai dampak dari amandemen tersebut terhadap pelaporan keuangan Kelompok Usaha.

PSAK 117 : Kontrak Asuransi

Standar akuntansi baru yang komprehensif untuk kontrak asuransi yang mencakup pengakuan dan pengukuran, penyajian dan pengungkapan, pada saat berlaku efektif PSAK 117 akan menggantikan PSAK 62: Kontrak Asuransi. PSAK 104: Kontrak asuransi berlaku untuk semua jenis kontrak asuransi, jiwa, non-jiwa, asuransi langsung dan reasuransi, terlepas dari entitas yang menerbitkannya, serta untuk jaminan dan instrumen keuangan tertentu dengan fitur partisipasi tidak mengikat, serta beberapa pengecualian ruang lingkup akan berlaku. Tujuan keseluruhan dari PSAK 117 adalah untuk menyediakan model akuntansi untuk kontrak asuransi yang lebih bermanfaat dan konsisten untuk asuradur.

PSAK 117 berlaku efektif untuk periode pelaporan yang dimulai pada atau setelah tanggal 1 Januari 2025, dengan mensyaratkan angka komparatif. Penerapan dini diperkenankan bila entitas juga menerapkan PSAK 109 dan PSAK 115 pada atau sebelum tanggal penerapan awal PSAK 117. Standar ini tidak diharapkan memiliki dampak pada pelaporan keuangan Kelompok Usaha pada saat diadopsi untuk pertama kali karena menerbitkan kontrak asuransi seperti didefiniskan dalam PSAK 117.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

c. Accounting Standards Issued But Not Yet Effective (continued)

Effective beginning on or after January 1, 2025

Amendment PSAK 221: Lack of Exchangeability

The amendments require disclosure of information that enables users of financial statements to understand the impact of a currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows. The amendments apply for annual reporting periods beginning on or after 1 January 2025. Earlier application is permitted which an entity is required to disclose that fact.

The Group is currently assessing the impact of the amendment on the Group's financial reporting.

PSAK 117: Insurance Contracts

A comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure, upon its effective date, PSAK 117 will replace PSAK 104: Insurance Contracts. PSAK 117 applies to all types of insurance contracts, life, non-life, direct insurance and re-insurance, regardless of the entities issuing them, as well as to certain guarantees and financial instruments with discretionary participation features, while a few scope exceptions will apply. The overall objective of PSAK 117 is to provide an accounting model for insurance contracts that is more useful and consistent for insurers.

PSAK 117 is effective for reporting periods beginning on or after January 1, 2025, with comparative figures required. Early application is permitted, provided the entity also applies PSAK 109 and PSAK 115 on or before the date of initial application of PSAK 117. This standard is not expected to have any impact to the financial reporting of the Group upon first-time adoption because the Group does not issue insurance contracts as defined in PSAK 117.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

d. Prinsip - prinsip konsolidasi

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas-entitas anak. Kendali diperoleh bila Kelompok Usaha terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*. Dengan demikian, investor mengendalikan *investee* jika dan hanya jika investor memiliki seluruh hal berikut ini:

a. Kekuasaan atas *investee*, yaitu hak yang ada saat ini yang memberi investor kemampuan kini untuk mengarahkan aktivitas relevan dari *investee*,
b. Eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*, dan
c. Kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil.

Bila Kelompok Usaha tidak memiliki hak suara atau hak serupa secara mayoritas atas suatu *investee*, Kelompok Usaha mempertimbangkan semua fakta dan keadaan yang relevan dalam mengevaluasi apakah mereka memiliki kekuasaan atas *investee*, termasuk:

i) Pengaturan kontraktual dengan pemilik hak suara lainnya dari *investee*,
ii) Hak yang timbul atas pengaturan kontraktual lain, dan
iii) Hak suara dan hak suara potensial yang dimiliki Kelompok Usaha.

Kelompok Usaha menilai kembali apakah mereka mengendalikan *investee* bila fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari ketiga elemen dari pengendalian. Konsolidasi atas entitas-entitas anak dimulai sejak Kelompok Usaha memperoleh pengendalian atas entitas anak dan berakhir pada saat Kelompok Usaha kehilangan pengendalian atas entitas anak. Aset, liabilitas, penghasilan dan beban dari entitas anak yang diakuisisi pada tahun tertentu disertakan dalam laporan keuangan konsolidasian sejak tanggal Kelompok Usaha memperoleh kendali sampai tanggal Kelompok usaha tidak lagi mengendalikan entitas anak tersebut.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

d. Principles of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Thus, the Group controls an investee if and only if the Group has all of the following:

a. Power over the investee, that is existing rights that give the Group current ability to direct the relevant activities of the investee,
b. Exposure, or rights, to variable returns from its involvement with the investee, and
c. The ability to use its power over the investee to affect its returns.

When the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

i) The contractual arrangement with the other vote holders of the investee,
ii) Rights arising from other contractual arrangements, and
iii) The Group's voting rights and potential voting rights.

The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

d. Prinsip - prinsip konsolidasi (lanjutan)

Seluruh laba rugi dan setiap komponen Penghasilan Komprehensif Lain ("PKL") diatribusikan pada pemilik entitas induk dan pada Kepentingan Non-Pengendali ("KNP"), walaupun hal ini akan menyebabkan saldo KNP yang defisit. Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Kelompok Usaha.

Bila dipandang perlu, penyesuaian dilakukan terhadap laporan keuangan entitas anak untuk diselaraskan dengan kebijakan akuntansi Kelompok Usaha.

Seluruh aset dan liabilitas, ekuitas, penghasilan dan beban dan arus kas atas transaksi antar anggota Kelompok Usaha dieliminasi sepenuhnya pada saat konsolidasi.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian, dicatat sebagai transaksi ekuitas. Bila kehilangan pengendalian atas suatu entitas anak, maka Kelompok Usaha menghentikan pengakuan atas aset (termasuk *goodwill*), liabilitas dan komponen lain dari ekuitas terkait, dan selisihnya diakui pada laba rugi. Bagian dari investasi yang tersisa diakui pada nilai wajar.

e. Investasi pada Entitas Asosiasi

Entitas asosiasi adalah entitas yang terhadapnya Kelompok Usaha memiliki pengaruh signifikan. Pengaruh signifikan adalah kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional *investee*, tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut.

Pertimbangan yang dibuat dalam menentukan pengaruh signifikan adalah serupa dengan hal-hal yang diperlukan dalam menentukan kendali atas entitas anak.

Investasi Kelompok Usaha pada entitas asosiasi dicatat dengan menggunakan metode ekuitas. Dalam metode ekuitas, investasi awalnya diakui pada harga perolehan. Nilai tercatat investasi disesuaikan untuk mengakui perubahan bagian Kelompok Usaha atas aset neto entitas asosiasi sejak tanggal perolehan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

d. Principles of consolidation (continued)

Profit or loss and each component of Other Comprehensive Income ("OCI") are attributed to the equity holders of the parent of the Group and to the Non-Controlling Interests ("NCI"), even if this results in the NCI having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

All intra-group assets and liabilities, equity, income, expenses and cash flows relation to transactions between members of the Group are eliminated in full on consolidation.

A change in the parent's ownership interest in a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognizes the related assets (including goodwill), liabilities, NCI and other component of equity, while the difference is recognized in the profit or loss. Any investment retained is recognized at fair value.

e. Investments in Associates

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and policy decisions of the investee, but is not control or joint control over those policies.

The considerations made in determining significant influence are similar to those necessary to determine control over subsidiaries.

The Group's investment in its associate is accounted for using the equity method. Under the equity method, the investment in an associate is initially recognized at cost. The carrying amount of the investment is adjusted to recognize changes in the Group's share of net assets of the associate since the acquisition date.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

e. Investasi pada Entitas Asosiasi (lanjutan)

Laba rugi konsolidasian mencerminkan bagian dari Kelompok Usaha atas hasil operasi dari entitas asosiasi. Perubahan PKL dari entitas asosiasi disajikan sebagai bagian dari PKL Kelompok Usaha. Selain itu, bila terdapat perubahan yang diakui langsung pada ekuitas entitas asosiasi, Kelompok Usaha mengakui bagiannya atas perubahan, jika sesuai, dalam laporan perubahan ekuitas konsolidasian. Laba atau rugi yang belum direalisasi sebagai hasil dari transaksi-transaksi antara Kelompok Usaha dengan entitas asosiasi dieliminasi sesuai dengan kepentingan dalam entitas asosiasi.

Gabungan bagian Kelompok Usaha atas laba rugi entitas asosiasi disajikan pada muka laporan laba rugi dan penghasilan komprehensif lain konsolidasian (sebagai laba atau rugi) di luar laba usaha dan mencerminkan laba atau rugi setelah pajak dan kepentingan nonpengendali pada entitas anak dari entitas asosiasi.

Laporan keuangan entitas asosiasi disusun atas periode pelaporan yang sama dengan Kelompok Usaha.

Setelah penerapan metode ekuitas, Kelompok Usaha menentukan apakah diperlukan untuk mengakui tambahan rugi penurunan nilai atas investasi Kelompok Usaha dalam entitas asosiasi. Kelompok Usaha menentukan pada setiap tanggal pelaporan apakah terdapat bukti yang obyektif yang mengindikasikan bahwa investasi dalam entitas asosiasi mengalami penurunan nilai. Dalam hal ini, Kelompok Usaha menghitung jumlah penurunan nilai berdasarkan selisih antara jumlah terpulihkan atas investasi dalam entitas asosiasi dan nilai tercatatnya dan mengakuinya dalam laba rugi.

Pada saat kehilangan pengaruh signifikan atas entitas asosiasi, Kelompok Usaha mengukur dan mengakui bagian investasi tersisa pada nilai wajar. Selisih antara nilai tercatat entitas asosiasi dan nilai wajar investasi yang tersisa dan penerimaan dari pelepasan investasi diakui pada laba rugi

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

e. Investments in Associates (continued)

The consolidated profit or loss reflects the Group's share of the results of operations of the associate. Any change in OCI of the associate is presented as part of the Group's OCI. In addition, when there has been a change recognized directly in the equity of the associate, the Group recognizes its share of any changes, when applicable, in the consolidated statement of changes in equity. Unrealized gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the associate.

The aggregate of the Group's share of profit or loss of an associate is shown on the face of the consolidated statement of profit or loss and other comprehensive income (as profit or loss) outside operating profit and represents profit or loss after tax and NCI in the subsidiaries of the associate.

The financial statements of the associate are prepared for the same reporting period of the Group.

After application of the equity method, the Group determines whether it is necessary to recognize an additional impairment loss on the Group's investment in its associate. The Group determines at each reporting date whether there is any objective evidence that the investment in the associate is impaired. If this is the case, the Group calculates the amount of impairment as the difference between the recoverable amount of the investment in associate and its carrying value, and recognizes the amount in profit or loss.

Upon loss of significant influence over the associate, the Group measures and recognizes any retained investment at its fair value. Any difference between the carrying amount of the associate and the fair value of the retained investment and proceeds from disposal is recognized in profit or loss.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

f. Kas dan Setara Kas

Kas dan setara kas dalam laporan posisi keuangan konsolidasian yang terdiri dari kas, bank dan deposito jangka pendek yang jatuh tempo dalam waktu 3 bulan atau kurang dari tanggal penempatannya, yang dapat segera dikonversikan menjadi kas dalam jumlah yang dapat ditentukan, memiliki risiko perubahan nilai yang tidak signifikan.

Deposito berjangka dengan jangka waktu lebih dari 3 (tiga) bulan tapi tidak melebihi 1 (satu) tahun dari tanggal penempatannya disajikan sebagai bagian dari "investasi jangka pendek".

g. Transaksi dengan Pihak-pihak Berelasi

Perusahaan dan entitas anaknya melakukan transaksi dengan pihak berelasi sesuai dengan definisi yang diuraikan pada PSAK 224: Pengungkapan Pihak-pihak Berelasi

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

Transaksi dan saldo yang material dengan pihak berelasi diungkapkan dalam Catatan 35.

Kecuali diungkapkan khusus sebagai pihak berelasi, maka pihak-pihak lain yang disebutkan dalam "Catatan atas Laporan Keuangan Konsolidasian" merupakan pihak tidak berelasi.

h. Persediaan

Persediaan dinyatakan berdasarkan nilai terendah antara biaya perolehan atau nilai realisasi neto. Biaya perolehan ditentukan dengan menggunakan metode pertama masuk pertama keluar, kecuali untuk suku cadang yang menggunakan metode rata-rata bergerak. Cadangan keusangan/kerugian persediaan ditetapkan untuk menurunkan nilai tercatat persediaan ke nilai realisasi netonya.

Nilai realisasi neto adalah taksiran harga jual dalam kegiatan usaha normal setelah dikurangi dengan taksiran biaya penyelesaian dan taksiran biaya yang diperlukan untuk melaksanakan penjualan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

f. Cash and Cash Equivalents

Cash and cash equivalents in the consolidated statements of financial position comprise cash on hand and in banks and short-term deposits with a maturity of three (3) months or less at the time of placement, that are readily convertible to a known amount of cash, subject to an insignificant risk of changes in value.

Time deposits with maturities of more than 3 (three) months but not exceeding 1 (one) year at the time of placement are presented as part of "short-term investments".

g. Transactions with Related Parties

The Company and subsidiaries have transactions with related parties as defined in PSAK 224: Related Party Disclosures.

The transactions are made based on terms agreed by the parties, which may not be the same as those made with unrelated parties.

Significant transactions and balances with related parties are disclosed in Note 35.

Unless specifically identified as related parties, the parties disclosed in the "Notes to The Consolidated Financial Statements" are unrelated parties.

h. Inventories

Inventories are stated at the lower of cost or net realizable value. Cost is determined using the first in first out, except for spare parts which use the moving average method. Allowance for inventory obsolescence/losses is provided to reduce the carrying value of inventories to their net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business less estimated cost of completion and estimated cost necessary to make the sale.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

i. Uang Muka dan Biaya Dibayar di Muka

Biaya dibayar di muka diamortisasi selama masa manfaat masing-masing biaya dengan metode garis lurus.

Uang muka merupakan beban yang dibayar terlebih dahulu untuk kepentingan operasional Kelompok Usaha yang akan dipertanggungjawabkan atau akan jatuh tempo dalam tahun berikutnya

j. Aset Tetap

Aset tetap, kecuali hak atas tanah, pada awalnya diakui sebesar biaya perolehan, yang terdiri atas harga perolehan dan biaya-biaya tambahan yang dapat diatribusikan langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan agar aset siap digunakan. Kelompok Usaha juga mengakui sebagai bagian dari biaya perolehan aset tetap nilai kini estimasi awal atas biaya pembongkaran dan pemindahan aset tetap dan biaya untuk mengganti komponen dari aset tetap pada saat penggantian, jika kriteria-kriteria pengakuan terpenuhi.

Setelah pengakuan awal, aset ini dinyatakan pada biaya perolehan dikurangi akumulasi penyusutan dan kerugian penurunan nilai.

Penyusutan aset dimulai pada saat aset tersebut siap untuk digunakan sesuai maksud penggunaannya oleh Kelompok Usaha dan dihitung dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat ekonomis sebagai berikut:

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

i. Advances and Prepaid Expenses

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

Advances represents expenses paid in advance for the benefit of the Group's operations that will be accounted for or due within the next year.

j. Fixed Assets

All other fixed assets are initially recognized at cost, which comprises its purchase price and any costs directly attributable in bringing the asset to its working condition and to the location where it is intended to be used. Such cost also includes initial estimation at present value of the costs of dismantling and removing items of fixed asset, as well as costs of replacing part of such fixed assets when that cost is incurred, if the recognition criteria are met.

Subsequent to initial recognition, these assets are carried at cost less any subsequent accumulated depreciation and impairment losses.

Depreciation of an asset is commenced when the asset is available for use in the manner intended by the Group and is computed using the straight-line method based on the estimated useful lives of the assets as follow:

Jenis Aset Tetap	Umur Ekonomis (Tahun)/ *Economic Age (Years)*	*Types of Fixed Assets*
Bangunan lapangan	10 - 20	*Field construction*
Bangunan gedung	10 - 50	*Building*
Instalasi dan jaringan	5 - 20	*Installations and networking*
Kendaraan bermotor	5 - 15	*Vehicles*
Mesin dan peralatan	5 - 15	*Machinery and equipment*
Perabotan dan perlengkapan	3 - 5	*Furnitures and equipment*

Jumlah tercatat aset ini direviu atas penurunan nilai jika terdapat peristiwa atau perubahan keadaan yang mengindikasikan bahwa jumlah tercatat mungkin tidak dapat seluruhnya terealisasi.

The carrying amounts of these assets are reviewed for impairment when events or changes in circumstances indicate that their carrying values may not be fully recoverable.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

j. Aset Tetap (lanjutan)

Jumlah tercatat komponen dari suatu aset dihentikan pengakuannya pada saat dilepaskan atau saat sudah tidak ada lagi manfaat ekonomi masa depan yang diharapkan dari penggunaan maupun pelepasannya. Keuntungan atau kerugian yang timbul dari penghentian pengakuan tersebut (ditentukan sebesar selisih antara jumlah hasil pelepasan neto dan jumlah tercatatnya) dimasukkan ke dalam laba rugi pada tahun penghentian pengakuan tersebut dilakukan.

Nilai residu, umur manfaat dan metode penyusutan aset tetap dievaluasi setiap akhir tahun pelaporan dan disesuaikan secara prospektif jika dipandang perlu.

Aset tetap dalam penyelesaian dicatat sebesar biaya perolehan, yang mencakup kapitalisasi beban pinjaman dan biaya-biaya lainnya yang terjadi sehubungan dengan pendanaan aset tetap dalam penyelesaian tersebut. Akumulasi biaya perolehan akan direklasifikasi ke akun "Aset Tetap" yang bersangkutan pada saat aset tetap tersebut telah selesai dikerjakan dan siap untuk digunakan. Aset tetap dalam penyelesaian tidak disusutkan sampai memenuhi syarat pengakuan sebagai aset tetap seperti diungkapkan di atas.

Beban pemeliharaan dan perbaikan dibebankan pada laba rugi pada saat terjadinya. Beban pemugaran dan penambahan dalam jumlah besar dikapitalisasi kepada jumlah tercatat aset terkait bila besar kemungkinan bagi Kelompok Usaha manfaat ekonomi masa depan menjadi lebih besar dari standar kinerja awal yang ditetapkan sebelumnya dan disusutkan sepanjang sisa masa manfaat aset terkait.

k. Properti Investasi

Properti investasi dinyatakan sebesar biaya perolehan termasuk biaya transaksi dikurangi akumulasi penyusutan dan penurunan nilai, kecuali tanah tidak disusutkan. Jumlah tercatat termasuk bagian biaya penggantian dari properti investasi yang ada pada saat terjadinya biaya, jika kriteria pengakuan terpenuhi dan tidak termasuk biaya harian penggunaan properti investasi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

j. Fixed Assets (continued)

The carrying amount of an item of these assets is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is directly included in the profit or loss of year the item is derecognized.

The residual values, useful lives and depreciation method of fixed assets are reviewed at the end of each reporting year and adjusted prospectively, if necessary.

Constructions in-progress are stated at cost, including capitalized borrowing costs and other charges incurred in connection with the financing of the said asset constructions. The accumulated costs will be reclassified to the appropriate "Fixed Assets" account when the construction is completed. Assets under construction are not depreciated until they fulfill criteria for recognition as fixed assets as disclosed above.

Repairs and maintenance expenses are taken to the profit or loss when they are incurred. The cost of major renovation and restoration is included in the carrying amount of the related asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the Group and is depreciated over the remaining useful life of the related asset.

k. Investment Properties

Investment properties are stated at cost, including transaction costs, less accumulated depreciation and impairment, except for land which is not depreciated. The carrying amount includes the cost of replacing part of an existing investment property when the fee is occured, if the recognition criteria are met and excludes the costs of the daily use of an investment property.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

k. Properti Investasi (lanjutan)

Perusahaan telah memilih untuk menggunakan model biaya untuk pengukuran aset properti investasi.

Properti investasi terdiri dari bangunan dan prasarana yang dikuasai Perusahaan untuk menghasilkan sewa atau untuk kenaikan nilai atau kedua-duanya dan tidak untuk digunakan dalam produksi atau penyediaan barang atau jasa untuk tujuan administratif atau dijual dalam kegiatan usaha sehari-hari.

l. Provisi

Provisi diakui bila Kelompok Usaha memiliki kewajiban kini (baik bersifat hukum maupun konstruktif) sebagai akibat peristiwa masa lalu dan kemungkinan besar penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya yang mengandung manfaat ekonomi dan estimasi andal mengenai jumlah tersebut dapat dibuat.

Provisi ditelaah pada setiap tanggal pelaporan dan disesuaikan untuk mencerminkan estimasi terbaik yang paling kini. Jika arus keluar sumber daya untuk menyelesaikan kewajiban kemungkinan besar tidak terjadi, maka provisi dibatalkan.

m. Liabilitas Imbalan Kerja Karyawan

Imbalan Kerja Karyawan Jangka Pendek

Kelompok Usaha mengakui liabilitas imbalan kerja karyawan jangka pendek ketika jasa diberikan oleh karyawan dan imbalan atas jasa tersebut akan dibayarkan dalam waktu dua belas bulan setelah jasa tersebut diberikan.

Imbalan Pensiun dan Imbalan Pasca Kerja Lainnya

Kelompok Usaha mencatat penyisihan manfaat untuk memenuhi dan menutup imbalan minimum yang harus dibayar kepada karyawan-karyawan sesuai dengan Perjanjian Kerja Bersama dan Peraturan Pemerintah Pengganti Undang-undang tentang Cipta Kerja No. 2/2022 ("UU Cipta Kerja", (UUCK)). Penyisihan tambahan tersebut diestimasi dengan menggunakan perhitungan aktuarial metode "*Projected Unit Credit*".

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

k. Investment Properties (continued)

The Company has chosen to use the cost model for the measurement of investment property assets.

Investment properties consist of buildings and infrastructure that are controlled by the Company to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes or sale in the ordinary course of business.

l. Provision

A provision is recognized when the Group has a present obligation (legal or constructive) as a result of past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each reporting date and adjusted to reflect the most current best estimate. If it is no longer probable that an outflow of resources will be required to settle the obligation, the provision is reversed.

m. Employee Benefits Liabilities

Short-term Employee Benefits

The Group recognizes short-term employee benefits liability when services are rendered and the compensation for such services are to be paid within twelve months after such services are rendered.

Pension Benefits and Other Post Employment Benefits

The Group provides provisions in order to meet and cover the minimum benefits required to be paid to the qualified employees under Collective Labor Agreement and Government Regulation in Lieu of Law No. 2/2022 (the "Cipta Kerja Law", (UUCK)). The said additional provisions are estimated using actuarial calculations using the "Projected Unit Credit" method.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

m. Liabilitas Imbalan Kerja Karyawan (lanjutan)

Imbalan Pensiun dan Imbalan Pasca Kerja Lainnya (lanjutan)

Pengukuran kembali, terdiri atas keuntungan dan kerugian aktuarial, segera diakui pada laporan posisi keuangan konsolidasian dengan pengaruh langsung didebit atau dikreditkan kepada saldo laba melalui PKL pada periode terjadinya. Pengukuran kembali tidak direklasifikasi ke laba rugi pada periode berikutnya.
Biaya jasa lalu harus diakui sebagai beban pada saat yang lebih awal antara:
i) ketika program amandemen atau kurtailmen terjadi; dan
ii) ketika Kelompok Usaha mengakui biaya restrukturisasi atau imbalan terminasi terkait.

Bunga neto dihitung dengan menerapkan tingkat diskonto yang digunakan terhadap liabilitas imbalan kerja. Kelompok Usaha mengakui perubahan berikut pada kewajiban obligasi neto pada akun "Beban Umum dan Administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian:
i) Biaya jasa terdiri atas biaya jasa kini, biaya jasa lalu, keuntungan atau kerugian atas penyelesaian *(curtailment)* tidak rutin, dan
ii) Beban atau penghasilan bunga neto.

n. Liabilitas Kontrak

Liabilitas kontrak adalah penerimaan uang dari pihak lain sehubungan dengan jasa yang akan dilakukan oleh Kelompok Usaha di masa depan tetapi jasa tersebut belum diserahkan kepada pihak tersebut.

o. Sewa

Kelompok Usaha menilai pada saat insepsi kontrak apabila kontrak tersebut adalah, atau mengandung, sewa. Yaitu, bila kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

m. Employee Benefits Liabilities (continued)

Pension Benefits and Other Post Employment Benefits (continued)

Re-measurements, comprising of actuarial gains and losses, are recognized immediately in the consolidated statement of financial position with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognized in profit or loss at the earlier between:
i) the date of the plan amendment or curtailment, and
ii) the date the Group recognizes related restructuring costs.

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Group recognizes the following changes in the net defined benefit obligation under "General and Administrative Expenses" account as appropriate in the consolidated statement of profit or loss and other comprehensive income:
i) Service costs comprising current service costs, past-service costs, gains or losses on curtailments and non-routine settlements, and
ii) Net interest expense or income.

n. Contract Liabilities

Contract liabilities are cash received from other parties in connection with the services that will be performed by the Group in the future but the services not yet delivered to that parties.

o. Leases

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

o. Sewa (lanjutan)

Kelompok Usaha sebagai Penyewa

Kelompok Usaha menerapkan pendekatan pengakuan dan pengukuran tunggal untuk semua sewa, kecuali untuk sewa jangka-pendek dan sewa yang aset pendasarnya bernilai-rendah. Kelompok Usaha mengakui liabilitas sewa untuk melakukan pembayaran sewa dan aset hak-guna yang mewakili hak untuk menggunakan aset pendasar.

Aset hak-guna

Kelompok Usaha mengakui aset hak-guna pada tanggal permulaan sewa (yaitu tanggal aset pendasar tersedia untuk digunakan). Aset hak-guna diukur pada harga perolehan, dikurangi akumulasi penyusutan dan penurunan nilai, serta disesuaikan dengan pengukuran kembali liabilitas sewa. Biaya perolehan aset hak-guna mencakup jumlah liabilitas sewa yang diakui, biaya langsung awal yang terjadi, dan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan dikurangi setiap insentif sewa yang diterima. Aset hak-guna disusutkan dengan metode garis lurus selama masa sewa.

Jika kepemilikan aset pendasar sewa beralih ke Kelompok Usaha pada akhir masa sewa atau biaya perolehan aset hak-guna merefleksikan Kelompok Usaha akan mengeksekusi opsi beli, maka penyusutan aset hak-guna dihitung menggunakan estimasi masa manfaat aset. Aset hak-guna juga dievaluasi untuk penurunan nilai.

Liabilitas sewa

Pada tanggal permulaan sewa, Kelompok Usaha mengakui liabilitas sewa yang diukur pada nilai kini pembayaran sewa yang harus dilakukan selama masa sewa.

Pembayaran sewa juga mencakup harga pelaksanaan dari opsi beli yang secara wajar pasti dilaksanakan oleh Kelompok Usaha dan pembayaran pinalti untuk mengakhiri sewa, jika masa sewa merefleksikan adanya opsi dapat mengakhiri sewa. Pembayaran sewa variabel yang tidak bergantung pada indeks atau tarif diakui sebagai beban pada periode terjadinya peristiwa atau kondisi yang memicu terjadinya pembayaran tersebut.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

o. Leases (continued)

The Group as Lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognizes lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. Acquisition cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term.

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.The right-of-use assets are also assessed for impairment.

Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term.

The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses in the period in which the event or condition that triggers the payment occurs.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

o. Sewa (lanjutan)

Kelompok Usaha sebagai Penyewa (lanjutan)

Liabilitas sewa (lanjutan)

Dalam menghitung nilai kini pembayaran sewa, Kelompok Usaha menggunakan Suku Bunga Pinjaman Inkremental ("SBPI") pada tanggal permulaan sewa karena suku bunga implisit dalam sewa tidak dapat langsung ditentukan. Setelah tanggal permulaan, jumlah kewajiban sewa ditingkatkan untuk mencerminkan akresi bunga (atas efek diskonto) dan dikurangi untuk pembayaran sewa yang dilakukan.

Selain itu, nilai tercatat liabilitas sewa diukur kembali jika terdapat modifikasi, perubahan masa sewa, perubahan pembayaran sewa, atau perubahan penilaian atas opsi untuk membeli aset pendasar.

Sewa jangka pendek dan sewa dengan aset bernilai rendah.

Kelompok Usaha menerapkan pengecualian pengakuan sewa jangka pendek untuk sewa yang jangka waktu sewanya pendek (yaitu, sewa yang memiliki jangka waktu sewa 12 bulan atau kurang dari tanggal permulaan dan tidak memiliki opsi beli). Kelompok Usaha juga menerapkan pengecualian pengakuan sewa dengan aset bernilai rendah untuk sewa yang aset pendasarnya dianggap bernilai rendah. Pembayaran sewa untuk sewa jangka pendek dan sewa dari aset bernilai rendah diakui sebagai beban dengan metode garis lurus selama masa sewa.

Kelompok Usaha sebagai Pesewa

Sewa yang dalam pengaturannya Kelompok Usaha tidak mengalihkan secara substansial seluruh risiko dan manfaat yang terkait dengan kepemilikan suatu aset diklasifikasikan sebagai sewa operasi. Pendapatan sewa yang timbul dicatat dengan metode garis lurus selama masa sewa dan diakui sebagai bagian dari pendapatan usaha pada laba rugi karena sifatnya. Biaya langsung awal yang terjadi dalam negosiasi dan pengaturan sewa operasi ditambahkan ke jumlah tercatat dari aset sewaan dan diakui selama masa sewa atas dasar yang sama dengan pendapatan sewa.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

o. Leases (continued)

The Group as Lessee (continued)

Lease liabilities (continued)

In calculating the present value of lease payments, the Group uses its Incremental Borrowing Rate ("IBR") at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made.

In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). The Group also applies the lease of low-value assets recognition exemption to leases that are considered to be low value. Lease payments on short-term leases and leases of low-value underlying assets are recognized as expense on a straight-line basis over the lease term.

The Group as Lessor

Leases in which the Group does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Lease income arising is accounted for on a straight-line basis over the lease terms and is included in other operating income in the profit or loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized over the lease term on the same basis as lease income.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

p. Perpajakan

Pajak Penghasilan Kini

Aset dan liabilitas pajak kini untuk periode berjalan diukur sebesar jumlah yang diharapkan dapat direstitusi dari atau dibayarkan kepada otoritas perpajakan. Tarif pajak dan peraturan pajak yang digunakan untuk menghitung jumlah tersebut adalah yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan di tempat Kelompok Usaha beroperasi dan menghasilkan pendapatan kena pajak.

Bunga dan denda disajikan sebagai bagian dari penghasilan atau beban operasi lain karena tidak dianggap sebagai bagian dari beban pajak penghasilan.

Pajak penghasilan kini terkait dengan pos-pos yang diakui secara langsung di ekuitas diakui dalam ekuitas dan bukan dalam laporan laba rugi. Manajemen secara berkala mengevaluasi posisi yang diambil dalam Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi di mana peraturan perpajakan yang berlaku tunduk pada interpretasi dan menetapkan ketentuan yang sesuai.

Pajak tangguhan

Pajak tangguhan diakui dengan menggunakan metode liabilitas atas perbedaan temporer pada tanggal pelaporan antara dasar pengenaan pajak dari aset dan liabilitas dan jumlah tercatatnya untuk tujuan pelaporan keuangan pada tanggal pelaporan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer yang kena pajak, kecuali:

i) liabilitas pajak tangguhan yang terjadi dari pengakuan awal goodwill atau dari aset atau liabilitas dari transaksi yang bukan transaksi kombinasi bisnis, dan pada waktu transaksi tidak mempengaruhi laba akuntansi dan laba kena pajak/rugi pajak;

ii) dari perbedaan temporer kena pajak atas investasi pada entitas anak, yang saat pembalikannya dapat dikendalikan dan besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

p. Taxation

Current IncomeTax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that have been enacted or substantively enacted as at the reporting date in where the Group operates and generates taxable income.

Interests and penalties are presented as part of other operating income or expenses since they are not considered as part of the income tax expense.

Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

i) where the deferred tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss;

ii) in respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

p. Perpajakan (lanjutan)

Pajak tangguhan (lanjutan)

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan akumulasi rugi pajak belum dikompensasi, bila kemungkinan besar laba kena pajak akan tersedia sehingga perbedaan temporer dapat dikurangkan tersebut, dan rugi pajak belum dikompensasi, dapat dimanfaatkan, kecuali:

i) jika aset pajak tangguhan timbul dari pengakuan awal aset atau liabilitas dalam transaksi yang bukan transaksi kombinasi bisnis dan tidak mempengaruhi laba akuntansi maupun laba kena pajak/rugi pajak; atau

ii) dari perbedaan temporer yang dapat dikurangkan atas investasi pada entitas anak, aset pajak tangguhan hanya diakui bila besar kemungkinannya bahwa beda temporer itu tidak akan dibalik dalam waktu dekat dan laba kena pajak dapat dikompensasi dengan beda temporer tersebut.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diperkirakan akan berlaku pada tahun saat aset dipulihkan atau liabilitas diselesaikan berdasarkan tarif pajak dan peraturan pajak yang telah berlaku atau yang secara substantif telah berlaku pada tanggal pelaporan.

Pajak tangguhan terkait dengan pos-pos yang diakui di luar laba rugi diakui di luar laba rugi. Item pajak tangguhan diakui sesuai dengan transaksi yang mendasarinya baik di PKL maupun secara langsung di ekuitas.

Manfaat pajak yang diperoleh sebagai bagian dari kombinasi bisnis, tetapi tidak memenuhi kriteria untuk pengakuan terpisah pada tanggal tersebut, diakui selanjutnya jika informasi baru tentang fakta dan keadaan berubah. Penyesuaian tersebut diperlakukan sebagai pengurangan goodwill (selama tidak melebihi goodwill) jika terjadi selama periode pengukuran atau diakui dalam laba rugi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

p. Taxation (continued)

Deferred tax (continued)

Deferred tax assets are recognized for all deductible temporary differences and carry forward of unused tax losses, to the extent that it is probable that taxable profits will be available against which deductible temporary differences, and the carry forward of unused tax losses can be utilized, except:

i) where the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; or

ii) in respect of deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates and tax laws that have been enacted or substantively enacted as at the reporting date.

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Tax benefits acquired as part of a business combination, but not satisfying the criteria for separate recognition at that date, are recogn ised subsequently if new information about facts and circumstances change. The adjustment is either treated as a reduction in goodwill (as long as it does not exceed goodwill) if it was incurred during the measurement period or recognized in profit or loss.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

p. Perpajakan (lanjutan)

Pajak tangguhan (lanjutan)

Kelompok Usaha melakukan saling hapus aset pajak tangguhan dan liabilitas pajak tangguhan jika dan hanya jika memiliki hak yang berkekuatan hukum untuk saling hapus aset pajak kini dan liabilitas pajak kini dan aset pajak tangguhan dan liabilitas pajak tangguhan terkait dengan pajak penghasilan yang dikenakan oleh otoritas perpajakan yang sama atas baik entitas kena pajak yang sama atau entitas kena pajak yang berbeda yang bermaksud untuk menyelesaikan liabilitas dan aset pajak kini secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan, pada setiap periode masa depan di mana jumlah liabilitas atau aset pajak tangguhan yang signifikan diharapkan untuk diselesaikan atau dipulihkan.

Pajak Pertambahan Nilai

Pendapatan, beban-beban dan aset-aset diakui neto atas jumlah PPN kecuali:

- PPN yang muncul dari pembelian aset atau jasa yang tidak dapat dikreditkan, yang dalam hal ini PPN diakui sebagai bagian dari biaya perolehan aset atau sebagai bagian dari item beban-beban yang terkait; dan
- Piutang dan utang yang disajikan termasuk dengan jumlah PPN.

Jumlah PPN neto yang diajukan untuk direstitusi, atau terutang kepada, kantor pajak termasuk sebagai bagian dari aset atau liabilitas pada laporan posisi keuangan konsolidasian.

Pajak final

Sesuai peraturan perpajakan di Indonesia, pajak final dikenakan atas nilai bruto transaksi, dan tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

Pajak final tidak termasuk dalam lingkup yang diatur oleh PSAK 212: Pajak Penghasilan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

p. Taxation (continued)

Deferred tax (continued)

The Group offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realise 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.

Value Added Tax

Revenue, expenses and assets are recognized net of the amount of VAT except:

- *Where the VAT incurred on a purchase of assets or services is not recoverable, in which case the VAT is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and*
- *Receivables and payables that are stated with the amount of VAT included.*

The net amount of VAT which is claimed for restitution from, or payable to, the taxation authorities is included as part of assets or liabilities in the consolidated statement of financial position.

Final tax

In accordance with the tax regulation in Indonesia, final tax is applied to the gross value of transactions, even when the parties carrying the transaction recognizing losses.

Final tax is scoped out from PSAK 212: Income Tax.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

q. Pendapatan dan beban

Kelompok Usaha menerapkan PSAK 115, "Pendapatan dari Kontrak dengan Pelanggan", yang mensyaratkan pengakuan pendapatan untuk memenuhi 5 (lima) langkah analisis sebagai berikut:

1. Identifikasi kontrak dengan pelanggan.
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan merupakan janji-janji dalam kontrak untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.
3. Menetapkan harga transaksi, setelah dikurangi diskon, retur, insentif penjualan dan pajak pertambahan nilai, yang berhak diperoleh suatu entitas sebagai kompensasi atas diserahkannya barang atau jasa yang dijanjikan di kontrak.
4. Alokasi harga transaksi ke setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan di kontrak. Ketika tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diperkirakan berdasarkan biaya yang diharapkan ditambah marjin.
5. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi dengan menyerahkan barang atau jasa yang dijanjikan ke pelanggan (ketika pelanggan telah memiliki kendali atas barang atau jasa tersebut).

Untuk pendapatan, kewajiban pelaksanaan umumnya terpenuhi, dan pendapatan diakui, pada saat jasa telah diserahkan kepada pelanggan (pada suatu titik waktu).

Pada tanggal pelaporan, pendapatan yang sudah diakui namun belum ditagihkan dicatat sebagai "Aset Kontrak" pada laporan posisi keuangan konsolidasian.

Pengakuan beban

Beban diakui pada saat terjadinya (asas akrual).

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

q. Revenue and expense

The Group has adopted PSAK 115, "Revenue from Contracts with Customers", which requires revenue recognition to fulfill 5 (five) steps of assessment as follows:

1. *Identify contract(s) with a customer.*
2. *Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.*
3. *Determine the transaction price, net of discounts, returns, sales incentives and value added tax, which an entity expects to be entitled in exchange for transferring the promised goods or services to a customer.*
4. *Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each distinct goods or services promised in the contract. When these are not directly observable, the relative standalone selling price are estimated based on expected cost plus margin.*
5. *Recognise revenue when performance obligation is satisfied by transferring a promised goods or services to a customer (which is when the customer obtains control of those goods or services).*

For revenues, performance obligation is typically satisfied, and revenue is recognized, when the services has been transferred to the customer (a point in time).

At reporting date, revenues earned but not yet billed to customer are recorded as "Contract Asset" in the consolidated statement of financial position.

Expenses recognition

Expenses are recognized when they are incurred (accrual basis).

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

r. Transaksi dan Saldo dalam Mata Uang Asing

Mata uang pelaporan yang digunakan pada laporan keuangan konsolidasian adalah Rupiah, yang merupakan mata uang fungsional Perusahaan dan mata uang penyajian Kelompok Usaha.

Transaksi dalam mata uang asing dicatat dalam mata uang rupiah berdasarkan kurs tengah yang berlaku pada saat transaksi dilakukan. Pada akhir periode pelaporan, aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam rupiah berdasarkan rata-rata kurs jual dan beli yang diterbitkan oleh Bank Indonesia pada tanggal terakhir transaksi perbankan pada tahun yang bersangkutan.

Laba atau rugi selisih kurs yang timbul dikreditkan atau dibebankan pada operasi periode yang bersangkutan.

Kurs yang digunakan pada tanggal 31 Desember 2024, 31 Desember 2023 dan 1 Januari 2023/31 Desember 2022 adalah sebagai berikut:

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

r. Foreign Currency Transactions and Balances

The reporting currency used in the consolidated financial statements is Indonesian Rupiah, which is the Company's functional currency and the Group's presentation currency.

Transactions involving foreign currencies are recorded in rupiah at the middle rates of exchange prevailing at the time the transactions are made. At the end of the reporting period, monetary assets and liabilities denominated in foreign currencies are adjusted to reflect the average buying and selling rates of exchange quoted by Bank Indonesia at the closing of the last banking day of the year.

The resulting gains or losses are credited or charged to operations of the current period.

The exchange rates used as of December 31, 2024, December 31, 2023 and January 1, 2023/December 31, 2022 were as follows:

	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Dollar AS	16.162	15.416	15.731	*US Dollar*
Dollar Singapura	11.919	11.712	11.659	*Singapore Dollar*

s. Kombinasi Bisnis

Kombinasi bisnis dicatat dengan menggunakan metode akuisisi. Biaya perolehan dari suatu akuisisi diukur dari nilai agregat imbalan yang dialihkan, diukur pada nilai wajar pada tanggal akuisisi dan jumlah setiap KNP pada pihak yang diakuisisi.

Untuk setiap kombinasi bisnis, pihak pengakuisisi mengukur KNP pada entitas yang diakuisisi pada nilai wajar atau pada proporsi kepemilikan KNP atas aset neto yang teridentifikasi dari entitas yang diakuisisi. Biaya-biaya akuisisi yang timbul dibebankan langsung dan dicatat dalam "Beban Umum dan Administrasi".

s. Business Combinations

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, measured at acquisition date fair value and the amount of any NCI in the acquiree.

For each business combination, the acquirer measures the NCI in the acquiree either at fair value or at the proportionate share of the acquiree's identifiable net assets. Transaction costs incurred are directly expensed and included in "General and Administrative Expenses".

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

s. Kombinasi Bisnis (lanjutan)

Kelompok Usaha menentukan bahwa mereka telah mengakuisisi bisnis ketika rangkaian aktivitas dan aset yang diakuisisi mencakup input dan proses substantif yang bersama-sama secara signifikan berkontribusi pada kemampuan untuk menghasilkan output. Proses yang diperoleh adalah substantif jika penting bagi kemampuan untuk terus menghasilkan output, dan input yang diperoleh mencakup tenaga kerja yang terorganisir dengan keterampilan, pengetahuan, atau pengalaman yang diperlukan untuk melakukan proses itu atau secara signifikan berkontribusi pada kemampuan untuk terus menghasilkan output dan dianggap unik atau langka atau tidak dapat diganti tanpa biaya, usaha, atau penundaan yang signifikan dalam kemampuan untuk terus menghasilkan output.

Ketika Kelompok Usaha melakukan akuisisi atas sebuah bisnis, Kelompok Usaha mengklasifikasikan dan menentukan aset keuangan dan liabilitas keuangan yang diambil alih berdasarkan pada persyaratan kontraktual, kondisi ekonomi dan kondisi terkait lainnya yang ada pada tanggal akuisisi.

Dalam suatu kombinasi bisnis yang dilakukan secara bertahap, Kelompok Usaha mengukur kembali kepentingan ekuitas yang dimiliki sebelumnya pada pihak yang diakuisisi pada nilai wajar tanggal akuisisi dan mengakui keuntungan atau kerugian yang dihasilkan.

Imbalan kontijensi yang akan dibayarkan oleh pihak pengakuisisi diakui pada nilai wajar pada tanggal akuisisi. Perubahan nilai wajar atas imbalan kontijensi setelah tanggal akuisisi yang diklasifikasikan sebagai aset atau liabilitas, akan diakui dalam laporan laba rugi atau sebagai pendapatan komprehensif lain. Jika diklasifikasikan sebagai ekuitas, imbalan kontijensinya tidak diukur kembali sampai penyelesaian terakhir dalam ekuitas.

Kombinasi bisnis entitas sepengendali

Kombinasi bisnis entitas sepengendali dicatat dengan menggunakan metode penyatuan kepentingan, dimana selisih antara jumlah imbalan yang dialihkan dengan jumlah tercatat aset neto entitas yang diakuisisi diakui sebagai bagian dari akun "Tambahan Modal Disetor" pada laporan posisi keuangan konsolidasian.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

s. Business Combinations (continued)

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organized workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

When the Group acquires a business, it assesses the financial assets acquired and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date.

If the business combination is achieved in stages, the acquisition date fair value of the Group's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date through profit or loss.

Any contingent consideration to be transferred by the acquirer will be recognized at fair value at the acquisition date. Subsequent changes to the fair value of the contingent consideration which is deemed to be an asset or liability will be recognized either in profit or loss or as other comprehensive income. If the contingent consideration is classified as equity, it should not be remeasured until it is finally settled within equity.

Business combinations under common control

Business combinations under common control are accounted for using the pooling-of-interests method, whereby the difference between the considerations transferred and the book value of the net assets of the acquiree is recognized as part of "Additional Paid-in Capital" account in the consolidated statement of financial position.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

s. Kombinasi Bisnis (lanjutan)

Kombinasi bisnis entitas sepengendali (lanjutan)

Dalam menerapkan metode penyatuan kepentingan tersebut, unsur-unsur laporan keuangan dari entitas yang bergabung disajikan seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam kesepengendalian.

t. Pengukuran Nilai Wajar

Kelompok Usaha telah menerapkan PSAK 113, "Pengukuran Nilai Wajar". PSAK ini, antara lain, memberikan panduan tentang bagaimana pengukuran nilai wajar ketika nilai wajar disyaratkan atau diizinkan. Penerapan PSAK ini tidak berpengaruh signifikan terhadap laporan keuangan konsolidasian. Kelompok Usaha mengukur instrumen keuangan pada nilai wajar setiap tanggal pelaporan. Pengungkapan nilai wajar instrumen keuangan disajikan dalam Catatan 37.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar berdasarkan asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi di:

- Pasar utama untuk aset dan liabilitas tersebut, atau
- Jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Kelompok Usaha harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan.

Nilai wajar dari aset atau liabilitas diukur menggunakan asumsi yang akan digunakan oleh pelaku pasar pada saat melakukan penilaian aset atau liabilitas, dengan asumsi bahwa pelaku pasar akan bertindak atas kepentingan ekonomi terbaik mereka.

Kelompok Usaha mengunakan teknik penilaian yang sesuai dengan kondisi Perusahaan dan di mana terdapat ketersediaan data yang cukup untuk mengukur nilai wajar, memaksimalisasi penggunaan data masukan yang dapat diobservasi yang relevan dan meninimalisasi penggunakan data masukan yang tidak dapat diobservasi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

s. Business Combinations (continued)

Business combinations under common control (continued)

In applying the said pooling-of-interest method, the components of the financial statements of the combining entities are presented as if the combination has occurred since the beginning of the period of the combining entity become under common control.

t. Fair Value Measurement

The Group has adopted PSAK 113, "Fair Value Measurement". This PSAK, among others, provides guidance on how to measure fair value when fair value is required or permitted, the adoption of this PSAK has no significant impact on the consolidated financial statements. The Group measures financial instruments at fair value at each reporting date. Fair value disclosure for financial instruments are disclosed in Note 37.

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 measurements date. The fair value measurement is based on the presumption that the transaction to sell the assets or transfer the liabilities takes place either:

- *In the principal market for the assets or liabilities, or*
- *In the absence of a principal market, in the most advantageous market for the assets or liabilities.*

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liabilities, assuming that market participants act in their economic best interest.

The Group 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.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

t. Pengukuran Nilai Wajar (lanjutan)

Semua aset dan liabilitas yang diukur dengan nilai wajar atau diungkapkan dalam laporan keuangan dikategorikan dalam hierarki nilai wajar berdasarkan tingkat masukan paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan :

- Tingkat 1 - Harga kuotasian (tidak disesuaikan) di pasar aktif untuk aset atau liabilitas yang identik;
- Tingkat 2 - Teknik-teknik lain atas semua input yang memiliki efek signifikan terhadap nilai wajar yang tercatat dapat diobservasi, baik secara langsung maupun tidak langsung;
- Tingkat 3 - Teknik yang menggunakan input yang memiliki pengaruh signifikan terhadap nilai wajar yang tercatat yang tidak berdasarkan data pasar yang dapat diobservasi.

Untuk aset dan liabilitas yang diakui dalam laporan keuangan dalam basis yang berulang, Kelompok Usaha menentukan apakah transfer telah terjadi antara tingkat dalam hierarki dengan menilai ulang kategori (berdasarkan tingkat masukan paling rendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan) pada setiap akhir periode pelaporan.

u. Penurunan Nilai Aset Non-Keuangan

Pada setiap akhir periode pelaporan, Kelompok Usaha menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut, maka jumlah terpulihkan diestimasi untuk aset individual. Jika tidak mungkin untuk mengestimasi jumlah terpulihkan aset individual, maka Kelompok Usaha menentukan nilai terpulihkan dari Unit Penghasil Kas (UPK) yang mana aset tercakup (aset dari UPK).

Jumlah terpulihkan dari suatu aset (baik aset individual maupun UPK) adalah jumlah yang lebih tinggi antara nilai wajarnya dikurangi biaya untuk menjual dengan nilai pakainya. Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut dianggap mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar nilai terpulihkannya. Rugi penurunan nilai diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian sebagai “rugi penurunan nilai”.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

t. Fair Value Measurement (continued)

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- *Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;*
- *Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;*
- *Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.*

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Group 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.

u. Impairment of Non-Financial Assets

The Group assesses at the end of each reporting period whether there is an indication that an asset may be impaired. If such indication exists, recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the Group determines the recoverable amount of the Cash-Generating Unit (CGU) to which the asset belongs (the asset’s CGU).

An asset’s (either individual asset or CGU) recoverable amount is the higher of the asset’s fair value less costs to sell and its value in use. Where the carrying amount of the asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. Impairment loss are recognized in consolidated statement of profit or loss and other comprehensive income as “impairment loss”.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

u. Penurunan Nilai Aset Non-Keuangan (lanjutan)

Dalam menghitung nilai pakai, estimasi arus kas masa depan neto didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar kini dari nilai waktu uang dan risiko spesifik atas aset.

Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga transaksi pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Kelompok Usaha menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikator nilai wajar lain yang tersedia.

Kerugian penurunan nilai, jika ada, diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian sesuai dengan kategori biaya yang konsisten dengan fungsi dari aset yang diturunkan nilainya.

Penilaian dilakukan pada setiap akhir periode pelaporan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk suatu aset mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi tersebut ada, maka entitas mengestimasi jumlah terpulihkan aset tersebut.

Kerugian penurunan nilai yang telah diakui dalam periode sebelumnya untuk suatu aset dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui.

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

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

u. Impairment of Non-Financial Assets (continued)

In assessing the value in use, the estimated net 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.

In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used to determine the fair value of the asset. These calculations are corroborated by valuation multiples or other available fair value indicators.

Impairment loss, if any, are recognized in consolidated statement of profit or loss and other comprehensive income under expense categories that are consistent with the functions of the impaired assets.

An assessment is made at the end of each reporting period as to whether there is any indication that previously recognized impairment losses for an asset may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated.

A previously recognized impairment loss for an asset is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized.

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

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan

Instrumen keuangan adalah setiap kontrak yang menambah nilai aset keuangan bagi satu entitas dan liabilitas keuangan atau ekuitas bagi entitas lain.

Aset Keuangan

Pengakuan dan Pengukuran Awal

Pada pengakuan awal, Kelompok Usaha mengukur aset keuangan pada nilai wajarnya ditambah biaya transaksi, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi ("NWLR"). Piutang usaha yang tidak mengandung komponen pembiayaan yang signifikan, dimana Kelompok Usaha telah menerapkan cara praktis, yaitu diukur pada harga transaksi yang ditentukan sesuai PSAK 115: Pendapatan dari kontrak dengan pelanggan, seperti diungkapkan pada Catatan 2q.

Agar aset keuangan diklasifikasikan dan diukur pada biaya perolehan diamortisasi atau NWPKL, aset keuangan harus menghasilkan arus kas yang semata dari pembayaran pokok dan bunga ("SPPB") dari jumlah pokok terutang. Penilaian ini disebut sebagai uji SPPB dan dilakukan pada tingkat instrumen.

Model bisnis Kelompok Usaha untuk mengelola aset keuangan mengacu pada bagaimana mereka mengelola aset keuangannya untuk menghasilkan arus kas. Model bisnis menentukan apakah arus kas akan dihasilkan dari penerimaan arus kas kontraktual, penjualan aset keuangan, atau keduanya.

Pengukuran Selanjutnya

Untuk tujuan pengukuran selanjutnya, aset keuangan diklasifikasikan dalam empat kategori:

- Aset keuangan pada biaya perolehan diamortisasi (instrumen utang),
- Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang),
- Aset keuangan pada NWPKL tanpa pendauran laba dan rugi kumulatif setelah penghentian pengakuan (instrumen ekuitas), dan
- Nilai wajar melalui laba rugi (NWLR).

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. 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.

Financial Assets

Initial Recognition and Measurement

At initial recognition, the Group measures a financial asset at its fair value plus transaction costs, in the case of a financial asset not at fair value through profit or loss ("FVTPL"). Trade receivables that do not contain a significant financing component, for which the Group has applied the practical expedient are measured at the transaction price determined under PSAK 115: Revenue from contracts with customers, as disclosed in Note 2q.

In order for a financial asset to be classified and measured at amortized cost or FVOCI, it needs to give rise to cash flows that are 'solely payments of principal and interest ("SPPI")' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Subsequent Measurement

For purposes of subsequent measurement, financial assets are classified in four categories:

- *Financial assets at amortized cost (debt instruments),*
- *Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments),*
- *Financial assets designated at FVOCI with no recycling of cumulative gains and losses upon derecognition (equity instruments), and*
- *Fair value through profit or loss (FVTPL).*

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengukuran Selanjutnya (lanjutan)

Pengukuran selanjutnya dari aset keuangan tergantung kepada klasifikasi masing-masing aset keuangan seperti berikut ini:

Aset keuangan pada biaya perolehan diamortisasi (instrumen utang)

Kelompok Usaha mengukur aset keuangan pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dimiliki dalam model bisnis dengan tujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual, dan
- Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang merupakan SPPB dari jumlah pokok terutang.

Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode suku bunga efektif ("SBE") dan menjadi subjek penurunan nilai. Keuntungan dan kerugian diakui dalam laba rugi pada saat aset dihentikan pengakuannya, dimodifikasi atau diturunkan nilainya.

Aset keuangan Kelompok Usaha yang diukur pada biaya perolehan diamortisasi termasuk kas dan setara kas, investasi jangka pendek, piutang usaha, piutang lain-lain, aset kontrak dan investasi jangka panjang.

Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang)

Untuk instrumen utang yang diukur pada NWPKL, pendapatan bunga, revaluasi mata uang asing dan kerugian penurunan nilai atau pembalikan diakui dalam laporan laba rugi dan dihitung dengan cara yang sama seperti untuk aset keuangan yang diukur pada biaya perolehan diamortisasi. Perubahan nilai wajar yang tersisa diakui di PKL. Pada saat penghentian pengakuan, perubahan nilai wajar kumulatif yang diakui di PKL direklasifikasi ke laba rugi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. Financial Instruments (continued)

Financial Assets (continued)

Subsequent Measurement (continued)

The subsequent measurement of financial assets depends on their classification as described below:

Financial assets at amortized cost (debt instruments)

The Group measures financial assets at amortized cost if both of the following conditions are met:

- *The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and*
- *The contractual terms of the financial asset give rise on specified dates to cash flows that are SPPI on the principal amount outstanding.*

Financial assets at amortized cost are subsequently measured using the effective interest ("EIR") method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

The Group's financial assets at amortized cost includes cash and cash equivalents, restricted cash, short-term investment, trade receivables, other receivables, contract assets, and long-term investments.

Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments)

For debt instruments at FVOCI, interest income, foreign exchange revaluation and impairment losses or reversals are recognized in the statement of profit or loss and computed in the same manner as for financial assets measured at amortized cost. The remaining fair value changes are recognized in OCI. Upon derecognition, the cumulative fair value change recognized in OCI is recycled to profit or loss.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Pengukuran Selanjutnya (lanjutan)

Aset keuangan pada NWPKL dengan pendauran laba dan rugi kumulatif (instrumen utang) (lanjutan)

Instrumen utang Kelompok Usaha yang diukur pada NWPKL termasuk investasi pada instrumen utang dengan kuotasi yang termasuk dalam investasi jangka pendek.

Pada pengakuan awal, Kelompok Usaha dapat memilih untuk menetapkan klasifikasi yang tidak dapat dikembalikan atas investasi pada instrumen ekuitas sebagai NWPKL jika memenuhi definisi ekuitas sesuai PSAK 232: Instrumen keuangan: Penyajian dan tidak dimiliki untuk diperdagangkan. Klasifikasi ditentukan atas basis instrumen per instrumen.

Keuntungan dan kerugian atas aset keuangan ini tidak pernah didaur ke laba rugi, dan aset keuangan ini tidak menjadi subjek penurunan nilai. Dividen diakui sebagai penghasilan lain-lain dalam laba rugi pada saat hak atas pembayaran telah ditetapkan.

Kelompok Usaha memilih untuk mengklasifikasi secara takterbatalkan investasi ekuitas yang tidak terdaftar di bursa masuk dalam kategori ini.

Penghentian Pengakuan

Aset keuangan (atau, sesuai dengan kondisinya, bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) terutama dihentikan pengakuannya (yaitu, dihapuskan dari laporan posisi keuangan konsolidasian Kelompok Usaha) ketika:

- Hak untuk menerima arus kas dari aset telah berakhir; atau
- Kelompok Usaha telah mengalihkan haknya untuk menerima arus kas dari aset atau menanggung kewajiban untuk membayar arus kas yang diterima tersebut secara penuh tanpa penundaan yang material kepada pihak ketiga berdasarkan kesepakatan 'pass-through', dan salah satu dari (a) Kelompok Usaha telah mengalihkan secara substansial seluruh risiko dan manfaat atas aset, atau (b) Kelompok Usaha tidak mengalihkan maupun tidak memiliki secara substansial atas seluruh risiko dan manfaat atas aset, tetapi telah mengalihkan kendali atas aset.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. Financial Instruments (continued)

Financial Assets (continued)

Subsequent Measurement (continued)

Financial assets at FVOCI with recycling of cumulative gains and losses (debt instruments) (continued)

The Group's debt instruments at FVOCI include investments in quoted debt instruments included under short-term investment.

Upon initial recognition, the Group can elect to classify irrevocably its investments in equity instruments at FVOCI when they meet the definition of equity under PSAK 232: Financial instruments: Presentation and are not held for trading. The classification is determined on an instrument-by-instrument basis.

Gains and losses on these financial assets are never recycled to profit or loss, and these financial assets are not subject to impairment assessment. Dividends are recognized as other income in the profit or loss when the right of payment has been established.

The Group elected to classify irrevocably its non-listed equity investments under this category.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognized (i.e., removed from the Group's consolidated statement of financial position) when:

- *The rights to receive cash flows from the asset have expired; or*
- *The Group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Group has transferred substantially all the risks and rewards of the asset, or (b) the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset*

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penghentian Pengakuan (lanjutan)

Ketika Kelompok Usaha telah mengalihkan haknya untuk menerima arus kas dari suatu aset atau telah menandatangani kesepakatan '*pass-through*', Kelompok Usaha mengevaluasi jika, dan sejauh mana, Kelompok Usaha masih mempertahankan risiko dan manfaat atas kepemilikan aset. Ketika Kelompok Usaha tidak mengalihkan maupun seluruh risiko dan manfaat atas aset dipertahankan secara substansial, maupun tidak mengalihkan kendali atas aset, Kelompok Usaha tetap mengakui aset yang dialihkan sebesar keterlibatan berkelanjutannya. Dalam kasus tersebut, Kelompok Usaha juga mengakui liabilitas terkait. Aset yang dialihkan dan liabilitas terkait diukur dengan basis yang mencerminkan hak dan kewajiban yang masih dipertahankan oleh Kelompok Usaha.

Keterlibatan berkelanjutan dalam bentuk jaminan atas aset yang ditransfer, diukur pada nilai yang lebih rendah antara jumlah tercatat awal aset dan jumlah maksimum imbalan yang dibutuhkan oleh Kelompok Usaha untuk membayar kembali.

Penurunan Nilai

Kelompok Usaha mengakui penyisihan Kerugian Kredit Ekspektasian (ECL) untuk semua instrumen utang yang bukan diukur pada NWLR dan kontrak jaminan keuangan. ECL ditentukan atas perbedaan antara arus kas kontraktual menurut kontrak dan semua arus kas yang diharapkan akan diterima oleh Kelompok Usaha, yang didiskontokan dengan perkiraan SBE orisinal. Arus kas yang diharapkan mencakup setiap arus kas dari penjualan agunan yang dimiliki atau perbaikan kredit lainnya yang merupakan bagian yang tidak terpisahkan dalam ketentuan kontrak.

ECL diakui dalam dua tahap. Bila belum terdapat peningkatan risiko kredit signifikan sejak pengakuan awal, ECL diakui untuk kerugian kredit yang dihasilkan dari peristiwa gagal bayar yang mungkin terjadi dalam jangka waktu 12 bulan ke depan (ECL 12 bulan). Namun, bila telah terdapat peningkatan signifikan risiko kredit sejak pengakuan awal, penyisihan kerugian diakui untuk kerugian kredit yang diperkirakan selama sisa umur aset, tanpa mempertimbangkan waktu gagal bayar (ECL sepanjang umurnya).

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. Financial Instruments (continued)

Financial Assets (continued)

Derecognition (continued)

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Group continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

Impairment

The Group recognizes an allowance for ECL for all debt instruments not held at FVTPL and financial guarantee contracts. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original EIR. The expected cash flows include any cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognized in two stages. When there have been significant increases in credit risks since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). But, when there have been significant increases in credit risks since initial recognition, a loss allowance is recognized for credit losses expected over the remaining life of the asset, irrespective of timing of the default (a lifetime ECL).

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan (lanjutan)

Aset Keuangan (lanjutan)

Penurunan Nilai (lanjutan)

Karena aset kontrak, piutang usaha dan piutang lain-lainnya tidak memiliki komponen pembiayaan signifikan, Kelompok Usaha menerapkan pendekatan yang disederhanakan dalam perhitungan ECL. Oleh karena itu, Kelompok Usaha tidak menelurusi perubahan dalam risiko kredit, namun justru mengakui penyisihan kerugian berdasarkan ECL sepanjang umurnya pada setiap tanggal pelaporan. Kelompok Usaha membentuk matriks provisi berdasarkan pengalaman kerugian kredit masa lampau, disesuaikan dengan perkiraan masa depan (*forward-looking*) atas faktor yang spesifik untuk debitur dan lingkungan ekonomi.

Liabilitas Keuangan

Pengakuan dan Pengukuran Awal

Liabilitas keuangan diklasifikasikan, pada pengakuan awal, sebagai liabilitas keuangan yang diukur pada NWLR, utang dan pinjaman atau derivatif ditetapkan sebagai instrumen lindung nilai pada lindung nilai yang efektif, sesuai dengan kondisinya.

Semua liabilitas keuangan diakui pada nilai wajar saat pengakuan awal dan, dalam hal liabilitas keuangan dilklasifikasi sebagai utang dan pinjaman, diakui pada nilai wajar setelah dikurangi biaya transaksi yang dapat diatribusikan secara langsung.

Kelompok Usaha menetapkan utang bank jangka pendek, utang usaha, beban akrual, liabilitas imbalan kerja jangka pendek, utang bank jangka panjang, liabilitas sewa dan liabilitas jangka panjang lainnya sebagai liabilitas keuangan yang diukur dengan biaya diamortisasi. Perusahaan tidak memiliki liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. Financial Instruments (continued)

Financial Assets (continued)

Impairment (continued)

Because its contract assets, trade and other receivables do not contain significant financing component, the Group applies a simplified approach in calculating ECL. Therefore, the Group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. The Group established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL, loans and borrowings, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group designates its financial liabilities as loans and borrowings, such as short-term bank loans, trade payables, accrued expenses, short-term employee benefits liability, long-term bank loans, lease liabilities and other long-term liabilities classified as financial liabilities at amortized cost. The Company has no financial liabilities measured at fair value through profit or loss.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan (lanjutan)

Pengukuran Selanjutnya

Pengukuran selanjutnya dari liabilitas keuangan ditentukan oleh klasifikasinya sebagai berikut:

Liabilitas keuangan pada biaya perolehan diamortisasi (Utang dan pinjaman)

i) Utang dan Pinjaman Jangka Panjang yang Dikenakan Bunga

Setelah pengakuan awal, utang dan pinjaman jangka panjang yang berbunga diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode SBE. Pada tanggal pelaporan, biaya bunga yang masih harus dibayar dicatat secara terpisah, dari pokok pinjaman terkait, dalam bagian liabilitas jangka pendek. Keuntungan dan kerugian diakui pada laba rugi ketika liabilitas dihentikan pengakuannya maupun melalui proses amortisasi menggunakan metode SBE.

Biaya amortisasi dihitung dengan mempertimbangkan setiap diskonto atau premium atas akusisi dan komisi atau biaya yang merupakan bagian tidak terpisahkan dari SBE. Amortisasi SBE dicatat sebagai beban keuangan pada laba rugi.

ii) Utang dan Akrual

Liabilitas untuk utang bank jangka pendek, utang usaha, beban akrual, liabilitas imbalan kerja jangka pendek, dan liabilitas sewa dinyatakan sebesar jumlah tercatat (jumlah nosional), yang kurang lebih sebesar nilai wajarnya.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. Financial Instruments (continued)

Financial Liabilities (continued)

Subsequent Measurement

The subsequent measurement of financial liabilities depends on their classification as described below:

Financial liabilities at amortized cost (Loans and borrowings)

i) Long-term Interest-bearing Loans and Borrowings

Subsequent to initial recognition, long-term interest-bearing loans and borrowings are measured at amortized acquisition costs using EIR method. At the reporting dates, accrued interest is recorded separately from the associated borrowings within the current liabilities section. Gains and losses are recognized in the profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included in finance costs in the profit or loss.

ii) Payables and Accruals

Liabilities for short-term bank loans, trade payables, accrued expenses, short-term employee benefits liability, and lease liabilities are stated at carrying amounts (notional amounts), which approximate their fair values.

2. IKHTISAR INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)

v. Instrumen Keuangan (lanjutan)

Liabilitas Keuangan (lanjutan)

Penghentian Pengakuan

Suatu liabilitas keuangan dihentikan pengakuannya pada saat kewajiban yang ditetapkan dalam kontrak berakhir atau dibatalkan atau kedaluwarsa.

Ketika sebuah liabilitas keuangan ditukar dengan liabilitas keuangan lain dari pemberi pinjaman yang sama atas persyaratan yang secara substansial berbeda, atau bila persyaratan dari liabilitas keuangan tersebut secara substansial dimodifikasi, pertukaran atau modifikasi persyaratan tersebut dicatat sebagai penghentian pengakuan liabilitas keuangan orisinal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat masing-masing liabilitas keuangan tersebut diakui pada laba rugi.

Saling Hapus Instrumen Keuangan

Aset keuangan dan liabilitas keuangan disaling hapuskan dan nilai netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

2. SUMMARY OF MATERIAL ACCOUNTING POLICIES INFORMATION (continued)

v. Financial Instruments (continued)

Financial Liabilities (continued)

Derecognition

A financial liability is derecognized when the obligation under the contract is discharged or cancelled or expires.

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 as derecognition of the original liability and recognition of a new liability, and the difference in the respective carrying amounts is recognized in the profit or loss.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset, and the net amount reported in the consolidated 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.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI AKUNTANSI YANG SIGNIFIKAN

Penyusunan laporan keuangan konsolidasian Kelompok Usaha mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari pendapatan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontinjensi, pada akhir periode pelaporan. Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Group consolidated financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset and liability affected in future periods.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI AKUNTANSI YANG SIGNIFIKAN (lanjutan)

Pertimbangan

Pertimbangan berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Kelompok Usaha yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian:

Penentuan mata uang fungsional

Mata uang fungsional dari setiap entitas dalam Kelompok Usaha adalah mata uang dari lingkungan ekonomi utama di mana entitas tersebut beroperasi. Mata uang tersebut adalah mata uang yang mempengaruhi pendapatan dan biaya masing-masing entitas. Penentuan mata uang fungsional bisa membutuhkan pertimbangan karena berbagai kompleksitas, antara lain, suatu entitas dapat bertransaksi dalam lebih dari satu mata uang dalam aktivitas usahanya sehari-hari.

Klasifikasi aset dan liabilitas keuangan

Kelompok Usaha menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan apakah definisi yang ditetapkan PSAK 109: Instrumen Keuangan dipenuhi. Dengan demikian, aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Kelompok Usaha seperti diungkapkan pada Catatan 2v.

Perpajakan

Ketidakpastian atas interpretasi dari peraturan pajak yang kompleks, perubahan peraturan pajak dan jumlah dan timbulnya penghasilan kena pajak di masa depan, dapat menyebabkan penyesuaian di masa depan atas penghasilan dan beban pajak yang telah dicatat.

Pertimbangan juga dilakukan dalam menentukan penyisihan atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal.

Kelompok Usaha mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. Nilai tercatat neto utang pajak penghasilan badan pada 31 Desember 2024 adalah sebesar Rp67.269 (2023: Rp25.352). Penjelasan lebih rinci mengenai pajak penghasilan diungkapkan dalam Catatan 19.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Judgments

The following judgments are made by management in the process of applying the Group's accounting policies that have the most significant effects on the amounts recognized in the consolidated financial statements:

Determination of functional currency

The functional currency of each entity in the Group is the currency of the primary economic environment where such entity operates. Those currencies are the currencies that influence the revenues and costs of each of the respective entities. The determination of functional currency may require judgment due to various complexity, among others, the entity may transact in more than one currency in its daily business activities.

Classification of financial assets and liabilities

The Group determines the classifications of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the definition set forth in PSAK 109: Financial Instrument Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Group's accounting policies disclosed in Note 2v.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income, could necessitate future adjustments to tax income and expense already recorded.

Judgment is also involved in determining the 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 Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due. The net carrying amount of corporate income tax payable as of December 31, 2024 was Rp67,269 (2023: Rp25,352). Further details regarding taxation are disclosed in Note 19.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI AKUNTANSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan asumsi

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

Provisi kerugian kredit ekspektasian atas piutang usaha

Kelompok Usaha menggunakan matriks provisi untuk menghitung KKE untuk piutang usaha. Tingkat provisi didasarkan pada hari lewat jatuh tempo untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian yang serupa. Matriks provisi pada awalnya didasarkan pada tingkat gagal bayar Kelompok Usaha yang diamati secara historis.

Penilaian korelasi antara tingkat default yang diamati secara historis, prakiraan kondisi ekonomi, dan KKE adalah estimasi yang signifikan. Jumlah KKE sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Kelompok Usaha dan perkiraan kondisi ekonomi mungkin juga tidak mewakili gagal bayar pelanggan yang sebenarnya di masa depan. Informasi tentang KKE pada piutang usaha Kelompok Usaha diungkapkan dalam Catatan 7.

Penyusutan, estimasi nilai sisa dan masa manfaat aset tetap

Masa manfaat aset tetap Kelompok Usaha diestimasi berdasarkan jangka waktu aset tersebut diperkirakan dapat digunakan. Estimasi tersebut didasarkan pada penilaian kolektif berdasarkan bidang usaha yang sama, evaluasi teknis internal dan pengalaman terhadap aset sejenis. Taksiran masa manfaat setiap aset ditelaah secara berkala dan diperbarui jika estimasi berbeda dari perkiraan sebelumnya yang disebabkan karena pemakaian, using secara teknis atau komersial serta keterbatasan hak atau pembatasan lainnya terhadap penggunaan aset.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and assumptions

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

Provision for expected credit losses of trade receivables

The Group uses a provision matrix to calculate ECLs for trade receivables. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns. The provision matrix is initially based on the Group's historical observed default rates.

The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future. The information about the ECLs on the Group's trade receivables is disclosed in Note 7.

Depreciation, estimate of residual values and useful lives of fixed assets

The useful lives of the Group's fixed assets are estimated based on the period over which the assets are expected to be available for use. Such estimation is based on a collective assessment of similar businesses, internal technical evaluations 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 assets.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI AKUNTANSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan asumsi (lanjutan)

Penyusutan, estimasi nilai sisa dan masa manfaat aset tetap (lanjutan)

Hasil operasi di masa mendatang mungkin dapat terpengaruh secara signifikan oleh perubahan dalam waktu dan biaya yang terjadi karena perubahan yang disebabkan oleh faktor-faktor yang disebutkan di atas. Penurunan taksiran masa manfaat ekonomis setiap aset tetap akan menyebabkan kenaikan beban penyusutan dan penurunan nilai tercatat aset tetap.

Liabilitas imbalan pasca kerja

Beban dari program pensiun manfaat pasti dan nilai kini dari kewajiban pensiun ditentukan oleh penilaian aktuaris dengan menggunakan beberapa asumsi diantaranya tingkat diskonto, tingkat pengembalian dana yang diharapkan, tingkat kenaikan kompensasi dan tingkat kematian. Kewajiban manfaat pasti sangat sensitif terhadap perubahan asumsi. Nilai tercatat Liabilitas telah diungkapkan dalam Catatan 21.

Ketidakpastian Kewajiban Perpajakan

Dalam situasi tertentu, Kelompok Usaha tidak dapat menentukan secara pasti jumlah liabilitas pajak mereka pada saat ini atau masa depan karena proses pemeriksaan, atau negosiasi dengan otoritas perpajakan. Ketidakpastian timbul terkait dengan intepretasi dari peraturan perpajakan yang kompleks dan jumlah dan waklu dari pendapatan kena pajak di masa depan. Dalam menentukan jumlah yang harus diakui terkait dengan liabilitas pajak yang tidak pasti, Kelompok Usaha menerapkan pertimbangan yang sama yang akan mereka gunakan dalam menentukan jumlah cadangan yang harus diakui sesuai dengan PSAK 237, "Provisi, Liabilitas Kontijensi dan Aset Kontijensi". Pajak penghasilan telah diungkapkan dalam Catatan 19.

Realisasi dari aset pajak tangguhan

Kelompok Usaha melakukan reviu atas nilai tercatat aset pajak tangguhan pada setiap akhir periode pelaporan dan mengurangi nilai tersebut sampai sebesar kemungkinan aset tersebut tidak dapat direalisasikan, dimana penghasilan kena pajak yang tersedia memungkinkan untuk penggunaan seluruh atau sebagian dari aset pajak tangguhan tersebut.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and assumptions (continued)

Depreciation, estimate of residual values and useful lives of fixed assets (continued)

It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above. A reduction in the estimated useful life of any item of fixed assets would increase the recorded depreciation and decrease the carrying values of fixed assets.

Post employment benefits obligation

The cost of defined benefit plan and present value of the pension obligation are determined based actuarial valuation which makes use of various assumptions such as discount rates, expected rates of return on plan assets, rates of compensation increases and mortality rates. The defined benefit obligation is highly sensitive to changes in the assumptions. The carrying amount of the obligation is disclosed in Note 21.

Uncertain Tax Exposure

Income taxes In certain circumstances, the Group may not be able to determine the exact amount of its current or future tax liabilities due to ongoing investigations by, or negotiations with, the taxation authority. Uncertainties exist with respect to the interpretation of complex tax regulations and the amount and timing of future taxable income. In determining the amount to be recognized in respect of an uncertain tax liability, the Group applies similar considerations as it would use in determining the amount of a provision to be recognized in accordance with PSAK 237, "Provisions, Contingent Liabilities and Contingent Asset. Income tax is disclosed in Note 19.

Realizability of deferred tax assets

The Group reviews the carrying amounts of deferred tax assets at the end of each reporting period and reduces these to the extent that it is no longer probable that sufficient taxable income will be available to allow all or part of the deferred tax assets to be utilized.

3. PERTIMBANGAN, ESTIMASI DAN ASUMSI AKUNTANSI YANG SIGNIFIKAN (lanjutan)

Estimasi dan asumsi (lanjutan)

Realisasi dari aset pajak tangguhan (lanjutan)

Penelaahan Kelompok Usaha atas pengakuan aset pajak tangguhan untuk perbedaan temporer yang dapat dikurangkan didasarkan atas tingkat dan waktu dari penghasilan kena pajak yang ditaksirkan untuk periode pelaporan berikutnya. Taksiran ini berdasarkan hasil pencapaian Kelompok Usaha di masa lalu dan ekspektasi di masa depan terhadap pendapatan dan beban, sebagaimana juga dengan strategi perencanaan perpajakan di masa depan. Tetapi tidak terdapat kepastian bahwa Kelompok Usaha dapat menghasilkan penghasilan kena pajak yang cukup untuk memungkinkan penggunaan sebagian atau seluruh bagian dari aset pajak tangguhan tersebut. Aset pajak tangguhan diungkapkan dalam Catatan 19.

3. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS (continued)

Estimates and assumptions (continued)

Realizability of deferred tax assets (continued)

The Group's assessment on the recognition of deferred tax assets on deductible temporary differences is based on the level and timing of forecasted taxable income of the subsequent reporting periods. This forecast is based on the Group's past results and future expectations on revenues and expenses as well as future tax planning strategies. However, there is no assurance that the Group will generate sufficient taxable income to allow all or part of the deferred tax assets to be utilized. Deferred tax assets are disclosed in Note 19.

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN

Kelompok Usaha menyajikan kembali laporan keuangan konsolidasian tanggal 31 Desember 2023 dan 1 Januari 2023/31 Desember 2022 dan untuk tahun yang berakhir pada tanggal 31 Desember 2023 sehubungan dengan kombinasi bisnis entitas sepengendali (Catatan 1d).

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut:

Laporan posisi keuangan konsolidasian

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS

The Group restated its consolidated financial statements as of December 31, 2023 and January 1, 2023/December 31, 2022 and for the year ended December 31, 2023 due to business combination of entities under common control (Notes 1d).

The impact of restatements due to business combination of entities under common control is as follows:

Consolidated statement of financial position

	31 Desember 2023/*December 31, 2023*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	210.392	932.455	1.142.847	*Cash and cash equivalents*
Investasi jangka pendek	-	47.715	47.715	*Short-term investment*
Piutang usaha	36.507	893.243	929.750	*Trade receivables*
Piutang lain-lain	4.908	5.097	10.005	*Other receivables*
Persediaan	-	26.875	26.875	*Inventories*
Pajak dibayar di muka	-	28.997	28.997	*Prepaid taxes*
Uang muka dan biaya dibayar di muka	36.712	134.864	171.576	*Advances and prepaid expenses*
Aset kontrak	18.104	763.124	781.228	*Contract assets*
Aset lancar lainnya	-	3.092	3.092	*Other current assets*
TOTAL ASET LANCAR	**306.623**	**2.835.462**	**3.142.085**	***TOTAL CURRENT ASSETS***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan posisi keuangan konsolidasian (lanjutan)

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of financial position (continued)

	31 Desember 2023/*December 31, 2023*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
ASET (lanjutan)				***ASSETS (continued)***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Piutang usaha jangka panjang	-	122.775	122.775	*Long-term trade receivables*
Estimasi tagihan pajak	-	167.715	167.715	*Estimated claims for refundable tax*
Properti investasi	-	32.927	32.927	*Investment properties*
Aset tetap	54.139	1.273.136	1.327.275	*Fixed assets*
Aset hak-guna	3.481	108.263	111.744	*Right-of-use assets*
Aset takberwujud	-	11.829	11.829	*Intangible assets*
Aset pajak tangguhan	22.836	421.113	443.949	*Deferred tax assets*
Aset tidak lancar lainnya	738	61.553	62.291	*Other non-current assets*
TOTAL ASET TIDAK LANCAR	**81.194**	**2.199.311**	**2.280.505**	***TOTAL NON-CURRENT ASSETS***
TOTAL ASET	**387.817**	**5.034.773**	**5.422.590**	***TOTAL ASSETS***
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS				***LIABILITIES***
LIABILITAS JANGKA PENDEK				***CURRENT LIABILITIES***
Utang usaha	10.247	960.959	971.206	*Trade payables*
Utang lain-lain	5.778	259.989	265.767	*Other payables*
Beban akrual	115.005	607.753	722.758	*Accrued expenses*
Utang pajak	3.788	87.599	91.387	*Taxes payable*
Liabilitas kontrak	6.165	87.436	93.601	*Contract liabilities*
Liabilitas imbalan kerja karyawan jangka pendek	123	56.371	56.494	*Short-term employee benefit liabilities*
Utang bank jangka pendek	-	95.551	95.551	*Short-term bank loans*
Liabilitas jangka panjang yang jatuh tempo dalam waktu satu tahun :				*Current maturities of long-term liabilities:*
Liabilitas sewa	274	41.839	42.113	*Lease liabilities*
Utang bank jangka panjang	-	29.458	29.458	*Long-term bank loans*
TOTAL LIABILITAS JANGKA PENDEK	**141.380**	**2.226.955**	**2.368.335**	***TOTAL CURRENT LIABILITIES***
LIABILITAS JANGKA PANJANG				***NON CURRENT LIABILITIES***
Utang usaha jangka panjang	-	171	171	*Long-term trade payables*
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun:				*Long-term liabilities-net of current maturities:*
Utang bank jangka panjang	-	110.448	110.448	*Long-term bank loans*
Liabilitas sewa	3.729	63.873	67.602	*Lease liabilities*
Liabilitas imbalan kerja karyawan	9.000	342.607	351.607	*Employee benefits liabilities*
Liabilitas jangka panjang lainnya	-	42.659	42.659	*Other non-current liabilities*
TOTAL LIABILITAS JANGKA PANJANG	**12.729**	**559.758**	**572.487**	***TOTAL NON-CURRENT LIABILITIES***
TOTAL LIABILITAS	**154.109**	**2.786.713**	**2.940.822**	***TOTAL LIABILITIES***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan posisi keuangan konsolidasian (lanjutan)

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of financial position (continued)

	31 Desember 2023/*December 31, 2023*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
LIABILITAS DAN EKUITAS (lanjutan)				***LIABILITIES AND EQUITY (continued)***
EKUITAS				***EQUITY***
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				*Equity attributable to the owner of the parent entity*
Modal saham - nilai nominal Rp1.000.000 (nilai penuh) per saham masing-masing untuk saham Seri I dan saham Seri J				*Share capital - par value of Rp1,000,000 (full amount) per share for I Series share and J Series shares, respectively*
Modal dasar - 5.000.000 saham, terdiri dari 1 saham Seri I dan 4.999.999 saham seri J				*Authorized Capital – 5,000,000 shares consists of 1 I Series share and 4,999,999 J Series shares*
Modal ditempatkan dan disetor penuh - 1.752.861 saham, terdiri dari 1 saham Seri I dan 1.752.860 saham Seri J	200.000	-	200.000	*Issued and fully paid capital – 1,752,861 shares, consists of 1 I Series share and 1,752,860 J Series shares*
Ekuitas *merging entity*	-	2.248.061	2.248.061	*Merging entity equity*
Saldo laba				*Retained earnings*
Dicadangkan	-	-	-	*Appropriated*
Belum dicadangkan	34.245	-	34.245	*Unappropriated*
Penghasilan komprehensif lain	(538)	-	(538)	*Other comprehensive income*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	233.707	2.248.061	2.481.768	*Equity attributable to owner equity of the parent entity*
TOTAL EKUITAS	**233.707**	**2.248.061**	**2.481.768**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS	**387.817**	**5.034.774**	**5.422.590**	***TOTAL LIABILITIES AND EQUITY***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan laba rugi dan penghasilan komprehensif konsolidasian

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of profit or loss and other comprehensive income

	Tahun yang berakhir pada tanggal 31 Desember 2023/ *Years ended December 31, 2023*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
PENDAPATAN USAHA	**502.052**	**5.632.114**	**6.134.166**	***OPERATING REVENUES***
BEBAN POKOK PENDAPATAN	**(367.512)**	**(4.270.474)**	**(4.637.986)**	***COST OF REVENUES***
LABA BRUTO	**134.540**	**1.361.640**	**1.496.180**	***GROSS PROFIT***
Beban pegawai	(46.352)	(385.295)	(431.647)	*Employee expenses*
Beban umum dan administrasi	(99.531)	(734.211)	(833.742)	*General and administrative expenses*
Beban pemasaran	(4.140)	(21.799)	(25.939)	*Marketing expenses*
Pendapatan lain-lain	787	58.774	59.561	*Other income*
Beban lain-lain	(423)	(18.408)	(18.831)	*Other expenses*
LABA (RUGI) USAHA	**(15.119)**	**260.701**	**245.582**	***OPERATING PROFIT (LOSS)***
Penghasilan keuangan	6.563	15.755	22.318	*Finance income*
Beban keuangan	-	(38.393)	(38.393)	*Finance costs*
Beban laba entitas asosiasi dan ventura bersama	-	1.898	1.898	*Share in gain of associate entities and joint ventures*
LABA (RUGI) SEBELUM BEBAN PAJAK FINAL DAN PAJAK PENGHASILAN BADAN	**(8.556)**	**239.961**	**231.405**	***PROFIT (LOSS) BEFORE FINAL TAX AND CORPORATE INCOME TAX***
Beban pajak final	(2.450)	(26.803)	(29.253)	*Final tax expense*
LABA (RUGI) SEBELUM PAJAK PENGAHASILAN BADAN	**(11.006)**	**213.158**	**202.152**	***PROFIT (LOSS) BEFORE CORPORATE INCOME TAX***
Beban pajak penghasilan, neto	1.364	(84.757)	(83.393)	*Current income tax expense, net*
LABA (RUGI) TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA MERGING ENTITY	**(9.642)**	**128.401**	**118.759**	***PROFIT (LOSS) FOR THE YEAR AFTER EFFECT OF MERGING ENTITY PROFIT ADJUSTMENT***
Penyesuaian atas laba *merging entity :*				*Adjustment of merging entity's loss :*
Pemilik entitas induk	-	73.046	73.046	*Owner of the parent entity*
Kepentingan nonpengendali	-	55.355	55.355	*Non-controlling interest*
RUGI TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA MERGING ENTITY	**-**	**(9.642)**	**(9.642)**	***LOSS FOR THE YEAR BEFORE EFFECT OF MERGING ENTITY PROFIT ADJUSTMENT***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan laba rugi dan penghasilan komprehensif konsolidasian (lanjutan)

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of profit or loss and other comprehensive income (continued)

	Tahun yang berakhir pada tanggal 31 Desember 2023/ *Years ended December 31, 2023*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
PENGHASILAN KOMPREHENSIF LAIN				***OTHER COMPREHENSIVE INCOME***
Pos-pos yang tidak akan Direklasifikasi ke laba rugi Periode berikutnya				***Item that will not be reclassified to profit or loss in subsequent period***
Pengukuran kembali program Imbalan pasti	(1.579)	(8.496)	(10.075)	*remeasurement of defined benefit plans*
RUGI KOMPREHENSIF LAIN TAHUN BERJALAN	**(1.579)**	**(8.496)**	**(10.075)**	***OTHER COMPREHENSIVE LOSS FOR THE YEAR***
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN SETELAH EFEK PENYESUAIAN LABA *MERGING ENTITY*	**-**	**108.684**	**108.684**	***TOTAL COMPREHENSIVE INCOME FOR THE YEAR AFTER EFFECT OF MERGING ENTITY'S INCOME ADJUSTMENT***
Penyesuaian rugi komprehensif lainnya atas *merging entity :*				***Adjustment of merging entity's other comprehensive loss:***
Pemilik entitas induk	-	67.057	67.057	*Owner of the parent entity*
Kepentingan nonpengendali	-	52.849	52.849	*Non-controlling interest*
TOTAL RUGI KOMPREHENSIF TAHUN BERJALAN SEBELUM EFEK PENYESUAIAN LABA *MERGING ENTITY*	**-**	**(11.222)**	**(11.222)**	***TOTAL COMPREHENSIVE LOSS FOR THE YEAR BEFORE EFFECT OF MERGING ENTITY'S INCOME ADJUSTMENT***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan posisi keuangan konsolidasian (lanjutan)

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of financial position (continued)

	1 Januari 2023/31 Desember 2022/ *January 1, 2023/December 31, 2022*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan setara kas	208.477	781.493	989.970	*Cash and cash equivalents*
Investasi jangka pendek	-	67.717	67.717	*Short-term investment*
Piutang usaha	89.169	964.005	1.053.174	*Trade receivables*
Piutang lain-lain	23.444	5.821	29.265	*Other receivables*
Persediaan	-	28.584	28.584	*Inventories*
Pajak dibayar di muka	-	32.918	32.918	*Prepaid taxes*
Uang muka dan biaya dibayar di muka	37.777	97.368	135.145	*Advances and prepaid expenses*
Aset kontrak	22.968	705.309	728.277	*Contract assets*
Estimasi tagihan pajak	-	31.312	31.312	*Estimated claims for refundable tax*
TOTAL ASET LANCAR	**381.835**	**2.714.527**	**3.096.362**	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Piutang usaha jangka panjang	-	108.874	108.874	*Long-term trade receivables*
Estimasi tagihan pajak	-	126.716	126.716	*Estimated claims for refundable tax*
Properti investasi	-	34.343	34.343	*Investment properties*
Aset tetap	56.702	1.458.878	1.515.580	*Fixed assets*
Aset hak-guna	-	52.264	52.264	*Right-of-use assets*
Aset takberwujud	-	8.359	8.359	*Intangible assets*
Aset pajak tangguhan	10.015	404.560	414.575	*Deferred tax assets*
Aset tidak lancar lainnya	1.197	29.859	31.056	*Other non-current assets*
TOTAL ASET TIDAK LANCAR	**67.914**	**2.223.853**	**2.291.767**	***TOTAL NON-CURRENT ASSETS***
TOTAL ASET	**449.749**	**4.938.380**	**5.388.129**	***TOTAL ASSETS***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan posisi keuangan konsolidasian (lanjutan)

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of financial position (continued)

	1 Januari 2023/31 Desember 2022/ *January 1, 2023/December 31, 2022*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
LIABILITAS DAN EKUITAS				***LIABILITIES AND EQUITY***
LIABILITAS JANGKA PENDEK				***CURRENT LIABILITIES***
Utang usaha	17.334	826.629	843.963	*Trade payables*
Utang lain-lain	1.861	187.963	189.824	*Other payables*
Beban akrual	57.774	661.926	719.700	*Accrued expenses*
Utang pajak	3.503	78.552	82.055	*Taxes payable*
Liabilitas kontrak	4.254	110.017	114.271	*Contract liabilities*
Liabilitas imbalan kerja karyawan jangka pendek	97	42.034	42.131	*Short-term employee benefit liabilities*
Utang bank jangka pendek	-	107.286	107.286	*Short-term bank loans*
Liabilitas jangka Panjang yang jatuh tempo dalam waktu satu tahun :				*Current maturities of long-term liabilities:*
Liabilitas sewa	-	64.909	64.909	*Lease liabilities*
Utang bank jangka panjang	-	24.535	24.535	*Long-term bank loans*
TOTAL LIABILITAS JANGKA PENDEK	**84.823**	**2.103.851**	**2.188.674**	***TOTAL CURRENT LIABILITIES***
LIABILITAS				***LIABILITIES***
LIABILITAS JANGKA PANJANG				***NON CURRENT LIABILITIES***
Utang usaha jangka panjang	-	29.152	419	*Long-term trade payables*
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun:				*Long-term liabilities-net of current maturities:*
Utang bank jangka panjang	-	145.214	145.214	*Long-term bank loans*
Liabilitas sewa	-	6.388	6.388	*Lease liabilities*
Liabilitas imbalan kerja karyawan	4.998	302.040	307.038	*Employee benefits liabilities*
Liabilitas jangka panjang lainnya	-	20.580	49.313	*Other non-current liabilities*
TOTAL LIABILITAS JANGKA PANJANG	**4.998**	**503.374**	**508.372**	***TOTAL NON-CURRENT LIABILITIES***
TOTAL LIABILITAS	**89.821**	**2.607.225**	**2.697.046**	***TOTAL LIABILITIES***

4. PENYAJIAN KEMBALI LAPORAN KEUANGAN KONSOLIDASIAN (lanjutan)

Dampak penyajian kembali sehubungan dengan kombinasi bisnis entitas sepengendali adalah sebagai berikut: (lanjutan)

Laporan posisi keuangan konsolidasian (lanjutan)

4. RESTATEMENT OF CONSOLIDATED FINANCIAL STATEMENTS (continued)

The impact of restatements due to business combination of entities under common control is as follows: (continued)

Consolidated statement of financial position (continued)

	1 Januari 2023/31 Desember 2022/ *January 1, 2023/December 31, 2022*			
	Dilaporkan Sebelumnya/ *Previously Reported*	**Konsolidasi Entitas Anak/ *Consolidation of Subsidiaries***	**Disajikan kembali/ *As restated***	
LIABILITAS DAN EKUITAS (lanjutan)				***LIABILITIES AND EQUITY (continued)***
EKUITAS				***EQUITY***
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk				*Equity attributable to the owner of the parent entity*
Modal saham - nilai nominal Rp1.000.000 (nilai penuh) per saham masing-masing untuk saham Seri I dan saham Seri J				*Share capital - par value of Rp1,000,000 (full amount) per share for I Series share and J Series shares, respectively*
Modal dasar - 5.000.000 saham, terdiri dari 1 saham Seri I dan 4.999.999 saham seri J				*Authorized Capital – 5,000,000 shares consists of 1 I Series share and 4,999,999 J Series shares*
Modal ditempatkan dan disetor penuh - 1.752.861 saham, terdiri dari 1 saham Seri I dan 1.752.860 saham Seri J	200.000	-	200.000	*Issued and fully paid capital – 1,752,861 shares, consists of 1 I Series share and 1,752,860 J Series shares*
Ekuitas *merging entity*	-	2.331.155	2.331.155	*Merging entity equity*
Saldo laba				*Retained earnings*
Dicadangkan	-	-		*Appropriated*
Belum dicadangkan	158.887	-	158.887	*Unappropriated*
Penghasilan komprehensif lain	1.041	-	1.041	*Other comprehensive income*
Ekuitas yang dapat diatribusikan kepada pemilik entitas induk	359.928	2.331.155	2.691.083	*Equity attributable to owner equity of the parent entity*
Kepentingan nonpengendali	-	-	-	*Non-controlling interest*
TOTAL EKUITAS	**359.928**	**2.331.155**	**2.691.083**	***TOTAL EQUITY***
TOTAL LIABILITAS DAN EKUITAS	**449.749**	**4.938.380**	**5.388.129**	***TOTAL LIABILITIES AND EQUITY***

5. KAS DAN SETARA KAS / *5. CASH AND CASH EQUIVALENTS*

Rincian kas dan setara kas adalah sebagai berikut: / *The details of cash and cash equivalents are as follows:*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Kas	1.238	3.378	1.674	*Cash on hand*
Kas di bank	714.977	786.038	646.891	*Cash in banks*
Deposito berjangka	561.000	353.431	341.405	*Time deposits*
Total	**1.277.215**	**1.142.847**	**989.970**	***Total***
Kas				***Cash on hand***
Rupiah	1.148	3.279	1.407	*Rupiah*
Dolar AS	90	99	267	*US Dollar*
Total kas	**1.238**	**3.378**	**1.674**	***Total cash on hand***
Kas di bank				***Cash in banks***
Rupiah				***Rupiah***
Pihak berelasi (Catatan 35)	582.478	576.453	559.134	*Related parties (Note 35)*
Pihak Ketiga				*Third Parties*
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	79.437	1.595	244	*PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.*
PT Bank CIMB Niaga Tbk.	23.927	-	49.575	*PT Bank CIMB Niaga Tbk.*
PT Bank Central Asia Tbk.	12.891	61.280	23.225	*PT Bank Central Asia Tbk.*
PT Bank Pembangunan Daerah Sumatera Utara	365	-	-	*PT Bank Pembangunan Daerah Sumatera Utara*
PT Bank Muamalat Indonesia Tbk.	-	72.908	120	*PT Bank Muamalat Indonesia Tbk.*
PT Bank Pembangunan Daerah Sumatera Selatan dan Bangka Belitung	-	101	217	*PT Bank Pembangunan Daerah Sumatera Selatan dan Bangka Belitung*
Lain-lain (masing-masing dibawah Rp100 juta)	74	145	75	*Others (each below Rp100 million)*
Total rekening Rupiah	**699.172**	**712.482**	**632.590**	***Total Rupiah accounts***
Dolar AS				***US Dollar***
Pihak berelasi (Catatan 35)	14.413	72.798	13.941	*Related parties (Note 35)*
Pihak ketiga				*Third parties*
PT Bank Central Asia Tbk.	246	250	332	*PT Bank Central Asia Tbk.*
Total rekening Dolar AS	**14.659**	**73.048**	**14.273**	***Total US Dollar accounts***
Dolar Singapura				***Singapore Dollar***
Pihak berelasi (Catatan 35)	1.146	508	28	*Related party (Note 35)*
Total kas di bank	**714.977**	**786.038**	**646.891**	***Total cash in banks***

5. KAS DAN SETARA KAS (lanjutan)

Rincian kas dan setara kas adalah sebagai berikut: (lanjutan)

5. CASH AND CASH EQUIVALENTS (continued)

The details of cash and cash equivalents are as follows: (continued)

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Deposito berjangka				***Time deposits***
Rupiah				*Rupiah*
Pihak berelasi (Catatan 35)	496.000	348.431	302.838	*Related parties (Note 35)*
Pihak ketiga				*Third parties*
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	55.000	-	33.317	*PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.*
PT Allo Bank Indonesia Tbk.	10.000	-	-	*PT Allo Bank Indonesia Tbk.*
PT Bank Capital Indonesia Tbk.	-	-	5.250	*PT Bank Capital Indonesia Tbk.*
PT Bank Danamon Indonesia Tbk.	-	5.000	-	*PT Bank Danamon Indonesia Tbk.*
Total deposito berjangka - rekening Rupiah	**561.000**	**353.431**	**341.405**	***Total time deposits - Rupiah accounts***
Total kas dan setara kas	**1.277.215**	**1.142.847**	**989.970**	***Total cash and cash equivalents***

Tingkat suku bunga tahunan deposito berjangka untuk tahun yang berakhir pada tanggal 31 Desember 2024, dan 2023 adalah sebagai berikut:

Annual interest rates on time deposits for the year ended December 31, 2024, and 2023 are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan Kembali - Catatan 4 / (*As Restated - Note 4)***	
Deposito berjangka	2,50% - 6,75%	2,25% - 5,40%	*Time deposits*

Pendapatan bunga yang berasal dari kas di bank dan deposito berjangka disajikan sebagai bagian dari "Penghasilan Keuangan" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Interest income from cash in banks and time deposits is presented as part of "Financial Income" in the consolidated statement of profit or loss and other comprehensive income.

6. INVESTASI JANGKA PENDEK / *6. SHORT-TERM INVESTMENT*

Investasi jangka pendek terdiri dari: / *Short term investments consists of:*

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Deposito berjangka > 3 Bulan	-	12.715	32.717	*Time deposits > 3 month*
Deposito berjangka yang dibatasi penggunaannya	35.000	35.000	35.000	*Restricted time deposits*
Total	**35.000**	**47.715**	**67.717**	***Total***

a. Deposito Berjangka Lebih dari 3 Bulan sampai dengan 1 Tahun berdasarkan Biaya Perolehan Diamortisasi / *a. Time Deposits Above 3 Months up to 1 Year based on Amortized Cost*

			Disajikan kembali - Catatan 4/ *As restated - Note 4*				
	31* Desember 2024/ *December 31, 2024		**31 Desember 2023/ *December 31, 2023***		**31 Desember 2022/1 Januari 2023/ *December 31, 2022/1 January 2023***		
	Nilai Nominal/ *Nominal Value*	**Nilai Tercatat/ *Carrying Value***	**Nilai Nominal/ *Nominal Value***	**Nilai Tercatat/ *Carrying Value***	**Nilai Nominal/ *Nominal Value***	**Nilai Tercatat/ *Carrying Value***	
Rupiah							*Rupiah*
Pihak Berelasi (Catatan 35)	-	-	12.715	12.715	2.717	2.717	*Related Parties (Note 35)*
Sub-total	**-**	**-**	**12.715**	**12.715**	**2.717**	**2.717**	***Subtotal***
Pihak Ketiga							*Third Parties*
PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.	-	-	-	-	30.000	30.000	*PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk.*
Sub-total	**-**	**-**	**-**	**-**	**30.000**	**30.000**	***Subtotal***
Total	**-**	**-**	**12.715**	**12.715**	**32.717**	**32.717**	***Total***

b. Deposito Berjangka yang Dibatasi Penggunaannya / *b. Restricted Time Deposits*

	Disajikan kembali - Catatan 4/ *As restated - Note 4*			
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Rupiah				***Rupiah***
Pihak Berelasi (Catatan 35)				*Related Parties (Note 35)*
PT Bank Mandiri (Persero) Tbk.	35.000	35.000	35.000	*PT Bank Mandiri (Persero) Tbk.*
Total	**35.000**	**35.000**	**35.000**	***Total***

6. INVESTASI JANGKA PENDEK (lanjutan) / *6. SHORT-TERM INVESTMENT (continued)*

Investasi jangka pendek terdiri dari: (lanjutan) / *Short term investments consists of: (continued)*

c. Tingkat Suku Bunga / ***c. Interest Rate***

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan Kembali - Catatan 4 / (*As Restated - Note 4)***	
Deposito berjangka yang dibatasi penggunaannya	2,50% - 5,04%	2,50% - 5,04%	*Time deposits*

7. PIUTANG USAHA / *7. TRADE RECEIVABLES*

Rincian piutang usaha adalah sebagai berikut: / *The details of trade receivables are as follows:*

a. Berdasarkan Pelanggan / ***a. By Customers***

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Bagian lancar				***Current portion***
Pihak berelasi (Catatan 35)	739.395	706.963	692.212	*Related parties (Note 35)*
Cadangan kerugian penurunan nilai	(24.936)	(27.127)	(48.752)	*Allowance for impairment loss*
Total pihak berelasi, neto	**714.459**	**679.836**	**643.460**	***Total related parties, net***
Pihak ketiga				*Third parties*
PT Star Semesta	67.856	67.856	68.756	*PT Star Semesta*
PT Asia Petrocom Services	37.651	45.009	82.531	*PT Asia Petrocom Services*
PT Global Buana Premium	28.223	3.680	-	*PT Global Buana Premium*
Priority Pass (A.P) Limited.	25.367	10.591	-	*Priority Pass (A.P) Limited.*
PT Bintang Bahari Sejati	25.009	28.614	20.117	*PT Bintang Bahari Sejati*
OGD-Tribara Consortium	23.113	23.113	31.333	*OGD-Tribara Consortium*
PT Trigana Air Service	17.311	8.009	28.430	*PT Trigana Air Service*
PT NAM Air	15.007	16.520	16.516	*PT NAM Air*
PT Sita Information Networking Computing Indonesia	13.890	1.484	1.911	*PT Sita Information Networking Computing Indonesia*
PT Rimbun Abadi Aviasi	13.538	5.347		*PT Rimbun Abadi Aviasi*
BUT Qatar Airways	13.517	9.628	10.653	*BUT Qatar Airways*
Vietjet Aviation Joint Stock Company	11.942	5.919	462	*Vietjet Aviation Joint Stock Company*
Scoot Tigerair Pte Ltd.	11.285	18.189	11.159	*Scoot Tigerair Pte Ltd.*
PT Bumi Liputan Jaya	10.015	31.202	22.001	*PT Bumi Liputan Jaya*
PT Indosat Tbk.	9.770	7.690	2.303	*PT Indosat Tbk.*
Cargo Asia Airlines (dahulu Tri-MG Intra Asia Airlines)	9.189	5.146	6.525	*Cargo Asia Airlines (formerly Tri-MG Intra Asia Airlines)*

7. PIUTANG USAHA (lanjutan)

Rincian piutang usaha adalah sebagai berikut: (lanjutan)

a. Berdasarkan Pelanggan (lanjutan)

7. TRADE RECEIVABLES (continued)

The details of trade receivables are as follows: (continued)

a. By Customers (continued)

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Bagian lancar (lanjutan)				***Current portion (continued)***
Pihak ketiga (lanjutan)				*Third parties (continued)*
PT Surya Dhoho Investama	7.409	-	-	*PT Surya Dhoho Investama*
PT Global Jet Express	7.277	-	-	*PT Global Jet Express*
PT Itechno Indojaya	6.600	6.600	6.600	*PT Itechno Indojaya*
PT Indonesia Airasia	6.434	5.170	8.273	*PT Indonesia Airasia*
Thai Airways International Plc.	6.427	3.973	5.781	*Thai Airways International Plc.*
PT Samota Enduro Gemilang	6.103	-	-	*PT Samota Enduro Gemilang*
PT Jatayu Gelang Sejahtera	5.684	5.684	5.684	*PT Jatayu Gelang Sejahtera*
PT Trans Milenial Asia	5.555	5.555	5.555	*PT Trans Milenial Asia*
PT Indonesia Weda Bay Industrial Park	5.033	5.634	-	*PT Indonesia Weda Bay Industrial Park*
PT XL Axiata Tbk.	4.817	1.555	8.230	*PT XL Axiata Tbk.*
PT Birotika Semesta	4.797	2.070	290	*PT Birotika Semesta*
PT Tirta Fresindo Jaya	4.496	-	-	*PT Tirta Fresindo Jaya*
PT Farmalab Indoutama	3.868	3.868	3.955	*PT Farmalab Indoutama*
PT Lion Express	3.848	17.428	6.053	*PT Lion Express*
PT Lion Mentari Airlines	3.732	2.637	8.990	*PT Lion Mentari Airlines*
Virgin Australia Holdings Pty Limited.	3.621	1.618	15.628	*Virgin Australia Holdings Pty Limited.*
Lain-lain (masing-masing dibawah Rp3,5 miliar)	315.341	293.536	291.461	*Others (each below Rp3.5 billion)*
Total pihak ketiga	733.725	643.325	669.197	*Total third parties*
Cadangan kerugian penurunan nilai	(287.160)	(393.411)	(259.483)	*Allowance for impairment loss*
Total pihak ketiga, neto	**446.565**	**249.914**	**409.714**	***Total third parties, net***
Total piutang usaha bagian lancar, neto	**1.161.024**	**929.750**	**1.053.174**	***Total trade receivables current portion, net***
Bagian tidak lancar				***Non-current portion***
Pihak berelasi (Catatan 35)	756.586	759.159	757.062	*Related parties (Note 35)*
Cadangan kerugian penurunan nilai	(634.949)	(640.954)	(648.188)	*Allowance for impairment loss*
Total pihak berelasi, neto	**121.637**	**118.205**	**108.874**	***Total related parties, net***

7. PIUTANG USAHA (lanjutan) / *7. TRADE RECEIVABLES (continued)*

Rincian piutang usaha adalah sebagai berikut: (lanjutan)

The details of trade receivables are as follows: (continued)

a. Berdasarkan Pelanggan (lanjutan) / *a. By Customers (continued)*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022*	
Bagian tidak lancar (lanjutan)				***Non-current portion (continued)***
Pihak ketiga				*Third party*
PT Sriwijaya Air	47.098	45.257	-	*PT Sriwijaya Air*
Cadangan kerugian penurunan nilai	(40.689)	(40.687)	-	*Allowance for impairment loss*
Total pihak ketiga, neto	**6.409**	**4.570**	**-**	***Total third parties, net***
Total piutang usaha bagian tidak lancar, neto	**128.046**	**122.775**	**108.874**	***Total trade receivables non-current portion, net***
Total piutang usaha, neto	**1.289.070**	**1.052.525**	**1.162.048**	***Total trade receivables, net***

b. Berdasarkan Umur / *b. By Aging*

Analisis umur piutang usaha adalah sebagai berikut:

The aging analysis of trade receivables is as follows:

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022*	
Belum jatuh tempo	206.645	139.023	133.318	*Current*
Lewat jatuh tempo				*Overdue*
1 sampai 30 hari	470.230	328.321	320.093	*1 to 30 days*
31 sampai 60 hari	152.636	130.966	233.473	*31 to 60 days*
61 sampai 90 hari	63.590	131.363	71.473	*61 to 90 days*
91 sampai 180 hari	83.226	83.905	88.167	*91 to 180 days*
181 sampai 365 hari	154.400	60.517	240.850	*181 to 365 days*
Lebih dari 365 hari	1.146.077	1.280.609	1.031.097	*Over 365 days*
Total	**2.276.804**	**2.154.704**	**2.118.471**	***Total***
Cadangan kerugian penurunan nilai	(987.734)	(1.102.179)	(956.423)	*Allowance for impairment loss*
Neto	**1.289.070**	**1.052.525**	**1.162.048**	***Net***

7. PIUTANG USAHA (lanjutan) / *7. TRADE RECEIVABLES (continued)*

Rincian piutang usaha adalah sebagai berikut: (lanjutan)

The details of trade receivables are as follows: (continued)

c. Berdasarkan Mata Uang / *c. By Currencies*

	Disajikan kembali - Catatan 4/ *As restated - Note 4*			
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Rupiah	2.258.335	2.119.823	2.101.500	*Rupiah*
Dolar AS	18.469	34.881	16.971	*US Dollar*
Total	**2.276.804**	**2.154.704**	**2.118.471**	***Total***
Cadangan kerugian penurunan nilai	(987.734)	(1.102.179)	(956.423)	*Allowance for impairment loss*
Neto	**1.289.070**	**1.052.525**	**1.162.048**	***Net***

Mutasi penyisihan penurunan nilai piutang usaha adalah sebagai berikut:

The movements of the allowance for impairment loss of trade receivables are as follows:

	31 Desember/*December 31,*		
	2024	**2023 (Disajikan kembali – Catatan 4/ *As Restated – Note 4*)**	
Saldo awal tahun	1.102.179	956.423	*Balance at beginning of year*
Penyisihan tahun berjalan	11.502	151.983	*Allowance for the year*
Pemulihan tahun berjalan	(75.173)	(6.227)	*Recovery for the year*
Penghapusan tahun berjalan	(50.774)	-	*Write-off for the year*
Saldo akhir tahun	**987.734**	**1.102.179**	***Balance at the end of year***

Piutang kepada PT Garuda Indonesia (Persero) Tbk. sebesar Rp731.540 sudah dinyatakan macet dan atas saldo piutang tersebut telah dilakukan reklasifikasi ke rekening piutang usaha tidak lancar. PT Garuda Indonesia (Persero) Tbk. telah mengajukan Penundaan Kewajiban Pembayaran Utang (PKPU) yang telah disetujui oleh Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat tanggal 20 Juni 2022. Per 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 masih terdapat saldo piutang usaha masing-masing sebesar Rp101.340, Rp93.760 dan Rp60.316 yang merupakan piutang usaha lancar.

Receivables from PT Garuda Indonesia (Persero) Tbk. amounting to Rp731,540 have been declared default and the balance of these receivables has been reclassified to non-current accounts receivable. PT Garuda Indonesia (Persero) Tbk. has submitted a Suspension of Debt Payment Obligations (PKPU) which has been approved by the Commercial Court at the Court Negeri Jakarta Pusat on June 20 2022. As of December 31, 2024, 2023, and January 1, 2023/December 31, 2022, there was outstanding balance of trade receivables of Rp101,340, Rp93,760 and Rp60,316, respectively, which is classified as current trade receivables.

7. PIUTANG USAHA (lanjutan)

Piutang usaha kepada PT Barata Indonesia (Persero) sebesar Rp14.529 telah dinyatakan macet. PT Barata Indonesia (Persero) telah mengajukan Penundaan Kewajiban Pembayaran Utang (PKPU) yang telah disetujui oleh Pengadilan Negeri Surabaya tanggal 10 Desember 2022. Per 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 masih terdapat saldo piutang usaha masing-masing sebesar Rp604, Rp15.137 dan Rp16.337 yang merupakan piutang usaha lancar.

Piutang kepada PT Aerofood Indonesia sebesar Rp10.517 sudah dinyatakan macet dan atas saldo piutang tersebut telah dilakukan reklasifikasi ke rekening piutang usaha tidak lancar. PT Aerofood Indonesia telah mengajukan Penundaan Kewajiban Pembayaran Utang (PKPU) yang telah disetujui oleh Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat tanggal 20 Juli 2022. Per 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 masih terdapat saldo piutang usaha masing-masing Rp1.024, Rp2.790, dan Rp1.217 yang merupakan piutang usaha lancar.

Piutang kepada PT Sriwijaya Air sebesar Rp47.098 sudah dinyatakan macet dan atas saldo piutang tersebut telah dilakukan reklasifikasi ke piutang usaha tidak lancar. PT Sriwijaya Air telah mengajukan Penundaan Kewajiban Pembayaran Utang (PKPU) yang telah disetujui oleh Pengadilan Niaga pada Pengadilan Negeri Jakarta Pusat tanggal 11 Juli 2023. Pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 masih terdapat saldo piutang usaha yang merupakan piutang usaha lancar masing-masing sebesar Rp183, Rp6.912, dan Rp52.435.

Berdasarkan hasil penelaahan terhadap adanya penurunan nilai pada akhir tahun, manajemen berkeyakinan bahwa penyisihan atas penurunan nilai piutang usaha di atas cukup untuk menutup kerugian atas penurunan nilai piutang tersebut.

Pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/ 31 Desember 2022 tidak ada piutang usaha yang dijaminkan.

7. TRADE RECEIVABLES (continued)

Receivables to PT Barata Indonesia (Persero) amounting to Rp14,529 have been declared stuck. PT Barata Indonesia (Persero) has filed a Suspension of Debt Payment Obligations (PKPU) which has been approved by the Surabaya District Court on December 10, 2022. As of December 31, 2024, 2023, and January 1, 2023/December 31, 2022, there was outstanding balance of trade receivables of Rp604, Rp15,137 and Rp16,337, respectively, which is classified as current trade receivables.

Receivables from PT Aerofood Indonesia amounting to Rp10,517 have been declared default and the balance of these receivables has been reclassified to non-current accounts receivable. PT Aerofood Indonesia has filed a Suspension of Debt Payment Obligations (PKPU) which was approved by the Commercial Court at the Central Jakarta District Court on July 20, 2022. As of December 31, 2024, 2023, and January 1, 2023/December 31, 2022, there was outstanding of Rp1,024, Rp2,790, and Rp1,217 trade receivable, respectively, which is classified as current trade receivables.

The receivable to PT Sriwijaya Air in the amount of Rp47,098 has been declared uncollectible, and as a result, the outstanding balance has been reclassified to the non-current trade receivables account. PT Sriwijaya Air has filed for a Suspension of Debt Payment Obligation (PKPU) which has been approved by the Commercial Court at the Central Jakarta District Court on July 11, 2023. As of December 31, 2024, 2023, and January 1, 2023/December 31, 2022, there was outstanding balance of trade receivables of Rp183, Rp6,912, and Rp52,435, respectively, which is classified as current trade receivables.

Based on the results of review on impairment at the end of the year, the management believes that the above allowance for impairment of trade receivables is sufficient to cover losses from impairment of such receivables.

On December 31, 2024, 2023, and January 1, 2023/December 31 2022, there were no trade receivable pledged as collateral.

8. PIUTANG LAIN-LAIN / *8. OTHER RECEIVABLES*

Rincian piutang lain-lain adalah sebagai berikut: / *The details of other receivables are as follow:*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022*	
Pihak berelasi (Catatan 35)	153.563	911	1.131	*Related parties (Note 35)*
Sub-total	**153.563**	**911**	**1.131**	***Subtotal***
Pihak ketiga				*Third parties*
Piutang pegawai	1.019	2.809	5.044	*Receivable from employees*
Lain-lain (dibawah Rp5 miliar)	20.629	9.130	28.422	*Others (below Rp5 billion)*
Sub-total	**21.648**	**11.939**	**33.466**	***Subtotal***
Cadangan kerugian penurunan nilai	(3.318)	(2.845)	(5.332)	*Allowance for impairment loss*
Total	**171.893**	**10.005**	**29.265**	***Total***

Mutasi penyisihan penurunan nilai piutang lain-lain adalah sebagai berikut: / *The movements of the allowance for impairment loss of other receivables are as follows:*

	31 Desember/*December 31,* 2024	2023 (Disajikan kembali – Catatan 4/ *As restated – Note 4*)	
Saldo awal tahun	2.845	5.332	*Balance at beginning of year*
Penyisihan tahun berjalan	2.611	1	*Allowance for the year*
Pemulihan tahun berjalan	-	(2.488)	*Recovery for the year*
Penghapusan tahun berjalan	(2.138)	-	*Write-off for the year*
Saldo akhir tahun	**3.318**	**2.845**	***Balance at the end of year***

Piutang lain-lain kepada PT Hotel Indonesia Natour merupakan pinjaman jangka pendek yang diberikan oleh Kelompok Usaha. / *Other receivables from PT Hotel Indonesia Natour represents short-term loan provided by The Group.*

Piutang lain-lain kepada AP Indonesia (dahulu AP1) merupakan transaksi piutang sehubungan dengan peralihan bisnis APH kepada IASH atas perpindahan bisnis *Lounge, Inflight Catering, dan* PASS. / *Other receivables from AP Indonesia (dahulu AP1) pertain to transactions related to the business transfer of APH to IASH the transition of the Lounge, Inflight Catering, and PASS.*

Piutang lain-lain pihak ketiga terutama merupakan piutang yang timbul dari pembayaran pada pegawai, jaminan, dan pihak lain diluar kegiatan utama Kelompok Usaha. / *Other receivables third parties mainly represent receivables arise from payment to employee, deposits, and others outside the Group's main business.*

Berdasarkan hasil penelaahan kolektibilitas akun piutang lain-lain pada akhir tahun, manajemen berkeyakinan bahwa penyisihan kerugian penurunan nilai piutang lain-lain di atas adalah cukup. / *Based on the review of the collectability of the other receivables at the end of the year, the management believes that the above allowance for impairment loss of other receivables is sufficient.*

9. PERSEDIAAN / *9. INVENTORIES*

Rincian persediaan adalah sebagai berikut: / *The details of inventories are as follow:*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Persediaan suku cadang pemeliharaan	18.574	11.718	11.119	*Maintenance spareparts inventories*
Persediaan barang dagang	7.939	8.231	8.309	*Merchandise inventories*
Persediaan hotel dan *lounge*	2.318	3.525	1.857	*Hotel and lounge inventories*
Persediaan alat tulis kantor dan percetakan	1.605	2.397	2.040	*Office stationery and printing inventories*
Persediaan bahan bakar	960	810	877	*Fuel inventories*
Persediaan lain-lain (dibawah Rp1 miliar)	258	547	4.735	*Other inventories (each below Rp1 billion)*
Total	**31.654**	**27.228**	**28.937**	***Total***
Cadangan kerugian penurunan nilai	(353)	(353)	(353)	*Allowance for impairment loss*
Neto	**31.301**	**26.875**	**28.584**	***Net***

Berdasarkan hasil penelaahan pada akhir tahun, manajemen berkeyakinan bahwa penyisihan penurunan nilai persediaan di atas adalah cukup.

Based on the review at the end of the year, the management believes that the above allowance for impairment loss of inventories is sufficient.

Manajemen berkeyakinan bahwa nilai tercatat persediaannya tidak melebihi nilai realisasi netonya pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022.

Management believes that the carrying values of its inventories do not exceed their net realizable values as of December 31, 2024, 2023, and January 1, 2023/December 31, 2022.

Pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022, tidak terdapat persediaan yang dijaminkan sehubungan dengan liabilitas apapun.

As of December 31, 2024, 2023, and January 1, 2023/December 31, 2022, there are no guaranteed inventories in respect of any liabilities.

10. UANG MUKA DAN BIAYA DIBAYAR DI MUKA / *10. ADVANCES AND PREPAID EXPENSES*

Rincian uang muka dan biaya dibayar di muka adalah sebagai berikut:

The details of advances and prepaid expenses are as follows:

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Uang Muka				***Advances***
Uang muka pembelian	71.978	22.034	15.970	*Purchases advances*
Uang muka proyek	84.281	64.727	18.559	*Project advances*
Uang muka persekot	54.383	30.212	17.769	*Persekot advances*
Uang muka *freight forwarder*	51.808	26.688	34.214	*Freight forwarder advances*
Uang muka karyawan	5.612	3.651	4.076	*Advances for employees*
Sub-total	**268.062**	**147.312**	**90.588**	***Subtotal***

10. UANG MUKA DAN BIAYA DIBAYAR DI MUKA (lanjutan)

10. ADVANCES AND PREPAID EXPENSES (continued)

Rincian uang muka dan biaya dibayar di muka adalah sebagai berikut: (lanjutan)

The details of advances and prepaid expenses are as follows: (continued)

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Biaya Dibayar Di Muka				***Prepaid Expenses***
Sewa	10.504	5.402	8.680	*Rental*
Asuransi	3.623	4.874	6.428	*Insurance*
Pegawai	-	4	165	*Employee*
Lainnya	12.839	13.984	29.284	*Others*
Sub-total	**26.966**	**24.264**	**44.557**	***Subtotal***
Total	**295.028**	**171.576**	**135.145**	***Total***

Uang muka proyek terutama merupakan uang muka yang dibayarkan terlebih dahulu atas pekerjaan operasional dan pemeliharaan bandara-bandara AP Indonesia yang akan dipertanggungjawabkan kemudian dan uang muka pekerjaan beautifikasi dan revitalisasi pada bangunan Terminal Internasional Bandara Juanda, Surabaya.

Project advance mainly represents advance that was paid in advance for operational and maintenance of AP Indonesia airports project to be accounted for and advance payment for the beautification and revitalization on the Juanda Airport International Terminal Building in Surabaya.

Uang muka karyawan merupakan pengeluaran yang dibayar terlebih dahulu untuk kepentingan operasional Kelompok Usaha yang akan dipertanggungjawabkan.

Advance for employees represents expenditures paid in advance for the benefit of the Group's operations that will be accounted for.

Uang muka *freight forwarder* merupakan uang muka kepada vendor sehubungan dengan kegiatan usaha *freight forwarder.*

Advance for freight forwarder represents advance to vendor related to freight forwarder activities.

Biaya dibayar di muka terutama merupakan pembayaran di muka sehubungan dengan asuransi dan sewa.

Prepayments mainly represent prepaid expenses related to insurance and rental.

Biaya dibayar di muka lainnya terutama merupakan pembayaran di muka sehubungan dengan *surcharge* dan lisensi.

Prepayments others mainly represent prepaid expenses related to surcharge and license.

11. ASET KONTRAK / *11. CONTRACT ASSETS*

Rincian aset kontrak adalah sebagai berikut: / *The details of contract assets are as follows:*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4*		
		31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	
Operation support	526.127	493.063	508.269	*Operation support*
Kargo dan logistik	126.331	138.162	94.005	*Cargo and logistic*
Properti, hotel dan manajemen perjalanan	121.800	93.007	70.329	*Property, hotel, and travel management*
Aircraft handling	106.682	149.641	129.028	*Aircraft handling*
Hospitality	77.888	62.054	20.133	*Hospitality*
Learning center	8.505	5.996	7.646	*Learning center*
Sub-total	967.333	941.923	829.410	*Subtotal*
Cadangan kerugian penurunan nilai	(48.621)	(160.695)	(101.133)	*Allowance for impairment loss*
Total, neto	**918.712**	**781.228**	**728.277**	***Net amount***

Aset kontrak untuk *operation support* terutama merupakan pendapatan yang masih harus diterima atas pendapatan usaha terkait dengan penyediaan jasa alih daya, jasa pemeliharaan dan jasa kebersihan.

Contract assets for operation support mainly represent revenue yet to be received from outsourcing services, maintenence services, and cleaning services revenue.

Aset kontrak untuk kargo dan logistik terutama merupakan pendapatan yang masih harus diterima atas pendapatan jasa pelayanan kargo, sewa gudang dan jasa logistik.

Contract assets for cargo and logistic mainly represent revenue yet to be received from cargo services, warehouse rental, and logistic services.

Berdasarkan hasil penelaahan terhadap adanya penurunan nilai pada akhir tahun, manajemen berkeyakinan bahwa penyisihan atas penurunan nilai aset kontrak di atas cukup untuk menutup kerugian atas penurunan nilai aset kontrak tersebut.

Based on the results of review for impairment at the end of the year, the management believes that the above allowance for impairment of contract assets is sufficient to cover losses from impairment of such contract assets.

Mutasi penyisihan penurunan nilai aset kontrak adalah sebagai berikut:

The movements of the allowance for impairment loss of contract assets are as follows:

	31 Desember/*December 31,*		
	2024	2023 (Disajikan kembali – Catatan 4/ *As restated – Note 4*)	
Saldo awal tahun	160.695	101.133	*Balance at beginning of year*
Penyisihan tahun berjalan	5.279	60.811	*Allowance for the year*
Pemulihan tahun berjalan	(25.895)	(1.249)	*Recovery for the year*
Penghapusan tahun berjalan	(91.458)	-	*Write-off for the year*
Saldo akhir tahun	**48.621**	**160.695**	***Balance at the end of year***

Akun aset kontrak pada laporan keuangan tanggal 31 Desember 2023 dan 1 Januari 2023/31 Desember 2022 dicatat sebagai akun pendapatan yang masih harus diterima.

The contract assets account in the financial statements as of December 31, 2023 and January 1 2023/December 31, 2022, is recorded as accrued income account.

12. PROPERTI INVESTASI / *12. INVESTMENT PROPERTIES*

Rincian properti investasi adalah sebagai berikut: / *The details of investment properties are as follows:*

Tahun yang Berakhir pada Tanggal 31 Desember 2024/ *Year Ended December 31, 2024*

	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						***Acquisition Cost***
Tanah	10.714	-	-	-	10.714	*Land*
Bangunan lapangan	28.314	-	-	129.360	157.674	*Field buildings*
Total	**39.028**	**-**	**-**	**129.360**	**168.388**	***Total***
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan lapangan	(6.101)	(2.063)	-	-	(8.164)	*Field buildings*
Nilai buku neto	**32.927**	**(2.063)**	**-**	**129.360**	**160.224**	***Net book value***

Tahun yang Berakhir pada Tanggal 31 Desember 2023/ *Year Ended December 31, 2023* Disajikan kembali - Catatan 4/*As restated - Note 4*

	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	Saldo Akhir/ *Ending Balance*	
Biaya Perolehan						***Acquisition Cost***
Tanah	10.714	-	-	-	10.714	*Land*
Bangunan lapangan	28.314	-	-	-	28.314	*Field buildings*
Total	**39.028**	**-**	**-**	**-**	**39.028**	***Total***
Akumulasi Penyusutan						***Accumulated Depreciation***
Bangunan lapangan	(4.685)	(1.416)	-	-	(6.101)	*Field buildings*
Nilai buku neto	**34.343**	**(1.416)**	**-**	**-**	**32.927**	***Net book value***

Nilai wajar properti investasi Kelompok Usaha ditentukan berdasarkan Nilai Jual Objek Pajak (NJOP), manajemen berkeyakinan bahwa NJOP telah mendekati nilai wajarnya.

The Group's fair value of investment properties is determined based on the Selling Value of Tax Object (NJOP), management believes that the NJOP is close to its fair value.

13. ASET TETAP / *13. FIXED ASSETS*

Rincian aset tetap adalah sebagai berikut: / *The details of fixed assets are as follows:*

Tahun yang Berakhir pada Tanggal 31 Desember 2024/ *Year Ended December 31, 2024*

	Saldo awal/ *Beginning balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassifications*	Saldo akhir/ *Ending balance*	
Biaya perolehan						***Acquisition costs***
Kepemilikan langsung						*Direct ownership*
Tanah	22.553	-	-	-	22.553	*Land*
Bangunan gedung	868.477	10.626	(3.216)	21.976	897.863	*Building*
Bangunan lapangan	2.062	-	-	-	2.062	*Field Buildings*
Kendaraan bermotor	847.916	13.467	(14.139)	(6.886)	840.358	*Vehicles*
Mesin dan peralatan	1.355.799	26.580	(89.178)	644	1.293.844	*Machinery and equipment*
Instalasi dan jaringan	25.171	42	(2.252)	-	22.961	*Installation and network*
Perabotan dan perlengkapan	116.913	103.091	(73.846)	7.774	153.932	*Furnitures and tools*
Aset dalam penyelesaian	47.623	169.647	(5.461)	(152.868)	58.940	*Assets under construction*
Total	**3.286.514**	**323.453**	**(188.094)**	**(129.360)**	**3.292.513**	***Total***
Akumulasi penyusutan						***Accumulated depreciation***
Kepemilikan langsung						*Direct ownership*
Bangunan gedung	207.657	34.651	(115)	-	242.193	*Building*
Bangunan lapangan	1.493	413	-	-	1.906	*Field Buildings*
Kendaraan bermotor	690.910	29.449	(16.334)	-	704.025	*Vehicles*
Mesin dan peralatan	964.572	87.208	(61.014)	-	990.765	*Machinery and equipment*
Instalasi dan jaringan	16.977	2.364	(2.158)	-	17.183	*Installation and network*
Perabotan dan perlengkapan	67.791	56.199	(36.714)	-	87.276	*Furnitures and tools*
Total	**1.949.400**	**210.284**	**(116.335)**	**-**	**2.043.348**	***Total***
Cadangan penurunan nilai	9.839	26.193	(9.567)	-	26.465	*Allowance for impairment*
Nilai buku neto	**1.327.275**				**1.222.700**	***Net book value***

13. ASET TETAP (lanjutan)

Rincian aset tetap adalah sebagai berikut: (lanjutan)

13. FIXED ASSETS (continued)

The details of fixed assets are as follows: (continued)

	Tahun yang Berakhir pada Tanggal 31 Desember 2023/ *Year Ended December 31, 2023* Disajikan kembali - Catatan 4 / *As restated - Note 4*					
	Saldo awal/ *Beginning balance*	**Penambahan/ *Additions***	**Pengurangan/ *Deductions***	**Reklasifikasi/ *Reclassifications***	**Saldo akhir/ *Ending balance***	
Biaya perolehan						***Acquisition costs***
Kepemilikan langsung						*Direct ownership*
Tanah	22.553	-	-	-	22.553	*Land*
Bangunan gedung	858.201	3.392	(1.802)	8.686	868.477	*Building*
Bangunan lapangan	2.062	-	-	-	2.062	*Field Buildings*
Kendaraan bermotor	865.254	11.156	(28.494)	-	847.916	*Vehicles*
Mesin dan peralatan	1.338.248	44.994	(38.792)	11.349	1.355.799	*Machinery and equipment*
Instalasi dan jaringan	22.147	2.963	-	61	25.171	*Installation and network*
Perabotan dan perlengkapan	101.692	2.771	(9.677)	22.127	116.913	*Furnitures and tools*
Aset dalam penyelesaian	119.981	26.662	(56.797)	(42.223)	47.623	*Assets under construction*
Total	**3.330.138**	**91.938**	**(135.562)**	**-**	**3.286.514**	***Total***
Akumulasi penyusutan						***Accumulated depreciation***
Kepemilikan langsung						*Direct ownership*
Bangunan gedung	171.024	37.521	(888)	-	207.657	*Building*
Bangunan lapangan	773	720	-	-	1.493	*Field Buildings*
Kendaraan bermotor	675.752	39.228	(24.070)	-	690.910	*Vehicles*
Mesin dan peralatan	877.298	121.854	(34.580)	-	964.572	*Machinery and equipment*
Instalasi dan jaringan	13.894	3.083	-	-	16.977	*Installation and network*
Perabotan dan perlengkapan	62.720	14.358	(9.287)	-	67.791	*Furnitures and tools*
Total	**1.801.461**	**216.764**	**(68.825)**	**-**	**1.949.400**	***Total***
Cadangan penurunan nilai	13.097	4.061	(7.319)	-	9.839	*Allowance for impairment*
Nilai buku neto	**1.515.580**				**1.327.275**	***Net book value***

Pada 17 Oktober 2024, IASP (dahulu APP1) melakukan kapitalisasi aset sebesar Rp129.360 berupa Bangunan Gedung Hanggar MRO C yang berlokasi di Bandar Udara Internasional I Gusti Ngurah Rai Bali. Aset ini dicatat sebagai aset dalam penyelesaian di tahun 2023 dan direklasifikasi ke properti investasi pada tahun 2024.

On October 17, 2024, IASP (formerly APP1) capitalized an asset amounted Rp129,360 in the form of the Hanggar Building MRO C, located at I Gusti Ngurah Rai International Airport in Bali. This asset is recorded as an assets under construction in 2023 and reclassified to investment property in 2024.

Pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022, aset tetap diasuransikan dengan nilai pertanggungan masing-masing sebesar Rp1.718.556, Rp1.590.450 dan Rp1.309.620. Manajemen berpendapat bahwa nilai pertanggungan asuransi tersebut cukup untuk menutupi kemungkinan kerugian atas aset tetap yang dipertanggungkan.

On December 31, 2024, 2023 and January 1, 2023/December 31, 2022, fixed assets were insured with the insured value amounting to Rp1,718,556, Rp1,590,450, and Rp1,309,620, respectively. Management believes that the insured amount is adequate to cover possible losses from such risk.

Berdasarkan hasil penelaahan terhadap adanya penurunan nilai pada akhir periode, manajemen berkeyakinan bahwa penyisihan atas penurunan nilai aset tetap di atas cukup untuk menutup kerugian atas penurunan nilai aset tetap tersebut.

Based on the results of review for impairment at the end of the period, the management believes that the above allowance for impairment of fixed assets is sufficient to cover losses from impairment of such fixed assets.

Pada tanggal 31 Desember 2024, 2023 dan 1 Januari 2023/31 Desember 2022, tidak terdapat aset tetap yang dihentikan dari penggunaan aktif.

As of December 31, 2024, 2023 and Januari 2023/December 31, 2022, there are no fixed assets classified as terminated from active use.

13. ASET TETAP (lanjutan) / *13. FIXED ASSETS (continued)*

Aset dalam penyelesaian merupakan proyek yang masih belum selesai pada tanggal laporan posisi keuangan konsolidasian dengan rincian sebagai berikut:

Assets under construction represents projects that have not been completed at the date of the consolidated statements of financial position with the details as follows:

31 Desember 2024/ *December 31, 2024*

	Perkiraan % Penyelesaian/ *Estimated % of Completion*	**Nilai Tercatat/ *Carrying Value***	**Tahun Perkiraan Penyelesaian/ *Estimated Years of Completion***	
Bangunan gedung	75,00%	17.882	2025	*Buildings*
Bangunan lapangan	65,70%	897	2025	*Field buildings*
Mesin dan peralatan	90,00%	39.293	2025	*Machinery and equipment*
Instalasi dan jaringan	85,00%	868	2025	*Installation and network*
Total		**58.940**		***Total***

31 Desember 2023/ *December 31, 2023*
Disajikan kembali - Catatan 4/ *As restated - Note 4*

	Perkiraan % Penyelesaian/ *Estimated % of Completion*	**Nilai Tercatat/ *Carrying Value***	**Tahun Perkiraan Penyelesaian/ *Estimated Years of Completion***	
Bangunan gedung	75,58%	40.784	2024-2025	*Buildings*
Bangunan lapangan	59,40%	214	2024-2025	*Field buildings*
Mesin dan peralatan	99,00%	817	2024	*Machinery and equipment*
Instalasi dan jaringan	98,00%	1.408	2024	*Installation and network*
Perlengkapan	75,00%	4.400	2024	*Tools*
Total		**47.623**		***Total***

1 Januari 2023/ 31 Desember 2022/
January 1, 2023/ December 31, 2022
Disajikan kembali - Catatan 4/ *As restated - Note 4*

	Perkiraan % Penyelesaian/ *Estimated % of Completion*	**Nilai Tercatat/ *Carrying Value***	**Tahun Perkiraan Penyelesaian/ *Estimated Years of Completion***	
Bangunan gedung	94,33%	49.477	2023-2024	*Buildings*
Mesin dan peralatan	82,00%	40.376	2023	*Machinery and equipment*
Instalasi dan jaringan	35,00%	2.483	2023	*Installation and network*
Perlengkapan	98,00%	27.645	2023	*Tools*
Total		**119.981**		***Total***

14. ASET HAK-GUNA DAN LIABILITAS SEWA / *14. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES*

a. Aset hak-guna / *a. Right-of-use Assets*

Aset hak-guna terdiri dari: / *Right-of-use assets consists of the following:*

Tahun yang Berakhir pada Tanggal 31 Desember 2024/
Year Ended December 31, 2024

	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya perolehan						***Acquisition cost***
Tanah	63.261	28.525	(37.956)	-	53.830	*Land*
Bangunan	138.482	35.848	(40.809)	-	133.521	*Buildings*
Kendaraan	25.955	27.823	(17.186)	-	36.592	*Vehicles*
Peralatan	23.892	14.476	(1.190)	-	37.178	*Equipment*
Total biaya perolehan	251.590	106.672	(97.141)	-	261.121	*Total acquisition cost*
Dikurangi:						***Less:***
Akumulasi penyusutan						***Accumulated depreciation***
Tanah	41.361	25.481	(37.825)	-	29.017	*Land*
Bangunan	65.627	42.160	(40.655)	-	67.132	*Buildings*
Kendaraan	19.656	11.194	(17.184)	-	13.666	*Vehicles*
Peralatan	13.202	10.381	(1.190)	-	22.394	*Equipment*
Total akumulasi penyusutan	139.846	89.216	(96.854)	-	132.209	*Total accumulated depreciation*
Nilai buku neto	**111.744**				**128.912**	***Net book value***

Tahun yang Berakhir pada Tanggal 31 Desember 2023/
Year Ended December 31, 2023
Disajikan kembali - Catatan 4/ ***As restated - Note 4***

	Saldo Awal/ *Beginning Balance*	Penambahan/ *Additions*	Pengurangan/ *Deductions*	Reklasifikasi/ *Reclassification*	Saldo Akhir/ *Ending Balance*	
Biaya perolehan						***Acquisition cost***
Tanah	54.288	25.510	(16.537)	-	63.261	*Land*
Bangunan	64.167	100.690	(26.375)	-	138.482	*Buildings*
Kendaraan	38.835	7.023	(19.903)	-	25.955	*Vehicles*
Peralatan	33.145	2.432	(11.685)	-	23.892	*Equipment*
Total biaya perolehan	190.435	135.655	(74.500)	-	251.590	*Total acquisition cost*
Dikurangi:						***Less:***
Akumulasi penyusutan						***Accumulated depreciation***
Tanah	34.538	23.360	(16.537)	-	41.361	*Land*
Bangunan	53.782	38.220	(26.375)	-	65.627	*Buildings*
Kendaraan	30.239	9.292	(19.875)	-	19.656	*Vehicles*
Peralatan	19.612	5.275	(11.685)	-	13.202	*Equipment*
Total akumulasi penyusutan	138.171	76.147	(74.472)	-	139.846	*Total accumulated depreciation*
Nilai buku neto	**52.264**				**111.744**	***Net book value***

14. ASET HAK-GUNA DAN LIABILITAS SEWA (lanjutan) / *RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)*

b. Liabilitas Sewa / *Lease Liabilities*

Ringkasan komponen perubahan liabilitas yang timbul dari sewa adalah sebagai berikut:

Summary of component of changes in the liabilities arising from leases is as folllow:

	31 Desember/*December 31,*		
	2024	2023 (Disajikan kembali – Catatan 4/ *As restated – Note 4*)	
Liabilitas sewa			***Lease liabilities***
Saldo awal	109.715	71.297	*Beginning balance*
Penambahan selama tahun berjalan	92.324	135.638	*Addition during the year*
Terminasi kontrak	(25.878)	-	*Contract termination*
Pembayaran	(71.588)	(101.159)	*Payments*
Pertambahan bunga	8.776	3.939	*Accretion of interest*
Total	**113.349**	**109.715**	***Total***

Rincian liabilitas sewa adalah sebagai berikut:

The detail of lease liabilities is as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Liabilitas sewa				***Lease liabilities***
Bagian jangka pendek	17.795	42.113	64.909	*Current portion*
Bagian jangka panjang	95.554	67.602	6.388	*Non-current portion*
Total	**113.349**	**109.715**	**71.297**	***Total***

Jumlah yang diakui dalam laporan laba rugi adalah sebagai berikut:

Amounts recognized in statement of profit or loss are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	2023 (Disajikan kembali - Catatan 4/ *(As Restated - Note 4)*	
Bunga atas liabilitas sewa (Catatan 34)	8.776	3.939	*Interest on lease liabilities (Note 34)*
Beban penyusutan aset hak-guna (Catatan 28 dan 30)	89.216	76.147	*Depreciation of right-of-use assets (Note 28 and 30)*

14. ASET HAK-GUNA DAN LIABILITAS SEWA (lanjutan) / *14. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES (continued)*

Jumlah yang diakui dalam laporan arus kas adalah sebagai berikut:

Amount recognized in statement of cash flow is as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / *As Restated - Note 4)***	
Total kas keluar untuk:			*Total cash outflow for:*
Pembayaran	71.588	101.159	*Payment*

Beberapa transaksi sewa mengandung opsi perpanjangan yang dapat diambil oleh Kelompok Usaha sebelum masa berakhirnya kontrak yang tidak dapat dibatalkan. Opsi perpanjangan yang dimiliki hanya dapat diambil oleh Kelompok Usaha. Kelompok Usaha mengevaluasi pada awal dimulainya masa sewa apakah besar kemungkinan akan diambilnya opsi perpanjangan. Kelompok Usaha mengevaluasi kembali penentuan ini apabila ada peristiwa signifikan atau ada perubahan keadaan signifikan di dalam kendali Kelompok Usaha.

Some leases contain extension options exercisable by the Group before the end of the non-cancellable contract period. The extension options held are exercisable only by the Group. The Group assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Group reassesses this assessment if there is a significant event or significant change in circumstances within its control.

15. ASET TIDAK LANCAR LAINNYA / *15. OTHER NON-CURRENT ASSETS*

Rincian aset tidak lancar lainnya adalah sebagai berikut:

The details of other non-current assets are as follows:

	Disajikan kembali - Catatan 4/ *As restated - Note 4*			
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Jaminan	31.733	27.353	23.318	*Deposits*
Piutang sewa pembiayaan	7.288	10.904	-	*Finance lease receivables*
FF&E reserve hotel	5.228	4.552	3.113	*FF&E reserve hotel*
Bank garansi	4.509	4.509	-	*Bank Guarantee*
Lain-lain	21.430	14.973	4.625	*Others*
Total	**70.188**	**62.291**	**31.056**	***Balance at the end of year***

Jaminan terutama merupakan jaminan atas sewa ruangan dan jaminan utilitas.

Deposits mainly represents guarantee deposits from rent and utilities.

Piutang sewa pembiayaan merupakan pembayaran sewa sehubungan dengan kerjasama sewa beli fasilitas dan utilitas kantor antara IASS dengan Injourney nomor PJJ.INJ.07.01/23/01/2023/A.0111. Perjanjian ini berlaku 5 (lima) tahun terhitung dari 1 Januari 2023 sampai dengan 31 Desember 2027.

Finance lease receivables represents rental payment in connection with the agreement for office facilities and utilities lease between IASS and Injourney number PJJ. INJ.07.01/23/01/2023/A.0111. This Agreement is valid for 5 (five) years from January 1, 2023 to December 31, 2027.

15. ASET TIDAK LANCAR LAINNYA (lanjutan)

Aset tidak lancar lainnya merupakan pembayaran jaminan pelaksanaan sehubungan dengan Perjanjian kerjasama pemanfaatan fasilitas antara Gapura dengan AP Indonesia (dahulu AP2) nomor BAC.15.04/00/11/2023/6519 pada tanggal 7 November 2023. Garansi bank tersebut berlaku hingga 31 Desember 2025.

15. OTHER NON-CURRENT ASSETS (continued)

Other non current assets represents bank guarantee represents surcharge payment in relation with facility utilization agreement between Gapura with PT Angkasa Pura Indonesia (formerly AP2) number BAC.15.04/00/11/2023/6519 on November 7, 2023. This bank guarantee is valid until December 31, 2025.

16. UTANG USAHA

Utang usaha terdiri dari:

16. TRADE PAYABLES

Trade payables consists of:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Bagian jangka pendek				***Current portion***
Pihak berelasi (Catatan 35)	175.100	723.656	573.873	*Related parties (Note 35)*
Sub-total	175.100	723.656	573.873	*Subtotal*
Pihak ketiga				*Third parties*
Rupiah				*Rupiah*
PT Mahardika Teknotama Integrasi	46.926	3.910	-	*PT Mahardika Teknotama Integrasi*
PT Tani Supply Indonesia	28.570	29.895	31.395	*PT Tani Supply Indonesia*
PT Grahaparama Santosa	19.548	-	-	*PT Grahaparama Santosa*
PT Boston Consulting Indonesia	17.440	-	-	*PT Boston Consulting Indonesia*
PT Duta Trisna Adiyasa	13.713	-	-	*PT Duta Trisna Adiyasa*
PT Hasta Adhiraya	10.532	-	1.806	*PT Hasta Adhiraya*
PT Tetramega Satria	9.978	7.823	8.163	*PT Tetramega Satria*
Vietjet Aviation Joint Stock Company	8.796	2.417	-	*Vietjet Aviation Joint Stock Company*
PT Alap Sari Teknik	8.563	-	-	*PT Alap Sari Teknik*
CV Rimba Bali Garden	8.090	-	-	*CV Rimba Bali Garden*
Intan Teknik Solusi	6.597	-	-	*Intan Teknik Solusi*
PT Dassindo Internusa Semesta	5.804	4.551	11.620	*PT Dassindo Internusa Semesta*
PT Hutan Alam	4.979	-	-	*PT Hutan Alam*
PT Cloud Kinetics Indonesia	4.516	3.434	-	*PT Cloud Kinetics Indonesia*
PT Jakadara Aircraft Services	4.503	-	-	*PT Jakadara Aircraft Services*
PT Galva Technologies	4.363	-	-	*PT Galva Technologies*
PT Air Mas Perkasa	3.443	2.743	-	*PT Air Mas Perkasa*
PT Faika Sarana Mulia	3.296	-	-	*PT Faika Sarana Mulia*
PT Altha Dyanusa Consulting	3.077	-	-	*PT Altha Dyanusa Consulting*
PT Majjatra Hikari Indonesia	2.903	1.533	-	*PT Majjatra Hikari Indonesia*
PT Logistik Teknologi Indonesia	2.867	-	-	*PT Logistik Teknologi Indonesia*
The Univenus	2.755	-	-	*The Univenus*
PT Senjaya Solusi Sekurindo	2.642	-	-	*PT Senjaya Solusi Sekurindo*
Akselerasi Kreasi Mandiri	2.617	-	-	*Akselerasi Kreasi Mandiri*
PT MJA Teknologi Indonesia	2.466	-	-	*PT MJA Teknologi Indonesia*
Adhya Graha Kencana	2.393	-	-	*Adhya Graha Kencana*
Plaza Auto Prima	2.309	-	-	*Plaza Auto Prima*
Scoot Tiger Air E LTD	2.131	-	-	*Scoot Tiger Air E LTD*
PT Yapro Artha Perdana	2.107	-	-	*PT Yapro Artha Perdana*
Bibit Batang Buah	2.022	-	-	*Bibit Batang Buah*
Lain-lain (masing-masing dibawah Rp2 miliar)	182.543	191.244	217.106	*Others (each below Rp2 billion)*
Sub-total	422.489	247.550	270.090	*Subtotal*
Total utang usaha bagian jangka pendek	**597.589**	**971.206**	**843.963**	***Total trade payables current portion***

16. UTANG USAHA (lanjutan) / *16. TRADE PAYABLES (continued)*

Utang usaha terdiri dari: (lanjutan) / *Trade payables consists of: (continued)*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	
Bagian jangka panjang				***Non-current portion***
Pihak berelasi (Catatan 35)	237.862	-	-	*Related parties (Note 35)*
Pihak ketiga	120	171	419	*Third parties*
Total utang usaha bagian jangka panjang	**237.982**	**171**	**419**	***Total trade payables non-current portion***
Total utang usaha	**835.571**	**971.377**	**844.382**	***Total trade payables***

Utang usaha tidak dijamin, tidak dikenakan bunga dan umumnya dikenakan syarat pembayaran antara 1 hari sampai dengan 60 hari.

Trade payables are unsecured, non-interest bearing and generally on 1 to 60 days terms of payment.

Utang usaha jangka panjang berelasi merupakan perjanjian penjadwalan ulang (*reschedule*) utang Gapura kepada AP Indonesia. Perjanjian ini berlaku sampai dengan 30 November 2034.

Long-term trade payables to related party consist of debt rescheduling agreement of Gapura with AP Indonesia. This agreement is valid until November 30, 2034

17. UTANG LAIN-LAIN / *17. OTHER PAYABLES*

Utang lain-lain terdiri atas: / *Other payables consist of:*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	
Utang dividen	157.495	101.094	-	*Dividend payable*
Utang jaminan	60.101	85.834	91.964	*Guarantee payable*
Uang muka pelanggan	29.141	15.926	41.422	*Customer advances*
Utang titipan	25.099	45.306	36.967	*Deposits payable*
Provisi	5.608	10.727	8.332	*Provision*
Bagi hasil	4.085	5.193	8.219	*Profit sharing*
Utang retensi	101	193	239	*Retention payable*
Utang *letter of credit*	-	982	2.193	*Letter of credit payable*
Lain-lain	42	512	488	*Others*
Total	**281.672**	**265.767**	**189.824**	**Total**

18. BEBAN AKRUAL / *18. ACCRUED EXPENSES*

Akun ini terdiri dari akrual untuk biaya-biaya sebagai berikut:

This account consists of accruals for the following expenses:

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Umum dan pemeliharaan	331.918	345.615	407.468	*General and maintenance*
Konsesi	133.916	58.704	49.276	*Concession*
Bonus dan tantiem	102.863	33.479	21.683	*Bonus and tantiem*
Operasional *groundhandling*	98.310	90.706	63.879	*Groundhandling operations*
Pegawai	64.149	39.036	39.340	*Employee*
Operasional kargo dan logistik	56.922	57.471	36.296	*Cargo operational and logistics*
Sewa	42.154	49.652	45.095	*Lease*
Perolehan aset tetap	31.503	26.910	37.823	*Acquisition of fixed assets*
Jasa profesional dan konsultan	14.294	6.587	5.192	*Professional services and consultant*
Hotel	10.384	7.244	8.029	*Hotel*
Asuransi	561	3.165	1.836	*Insurance*
Lain-lain	6.088	4.189	3.783	*Others*
Total	**893.062**	**722.758**	**719.700**	***Total***

19. PERPAJAKAN / *19. TAXATION*

a. Pajak dibayar di muka / *a. Prepaid taxes*

Akun ini terdiri dari:

This account consist of:

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Perusahaan				*The Company*
Pajak pertambahan nilai	5.336	3.129	4.128	*Value added tax*
Lainnya	1.351	-	-	*Others*
Entitas Anak				*Subsidiaries*
Pajak pertambahan nilai	33.260	25.868	28.790	*Value added tax*
Lainnya	12.842	-	-	*Others*
Total	**52.789**	**28.997**	**32.918**	***Total***

b. Estimasi tagihan pajak / *b. Estimated claims for refundable tax*

Akun ini terdiri dari:

This account consist of:

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Perusahaan				*The Company*
Pajak penghasilan:				*Income taxes*
- Tahun pajak 2024	12.999	-	-	*Fiscal year 2024 -*
Pajak pertambahan nilai:				*Value added tax*
- Tahun pajak 2024	4.005	-	-	*Fiscal year 2024 -*
Sub-total	17.004	-	-	*Subtotal*

19. PERPAJAKAN (lanjutan) / *19. TAXATION (continued)*

b. Estimasi tagihan pajak (lanjutan) / *b. Estimated claims for refundable tax (continued)*

Akun ini terdiri dari: (lanjutan) / *This account consist of: (continued)*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Entitas anak				*Subsidiaries*
Pajak penghasilan	36.307	32.425	134.408	*Income taxes*
Pajak pertambahan nilai	79.523	135.290	23.620	*Value added tax*
Sub-total	115.830	167.715	158.028	*Subtotal*
Total	**132.834**	**167.715**	**158.028**	***Total***

c. Utang pajak / *c. Taxes payable*

Akun ini terdiri dari: / *This account consist of:*

	31 Desember 2024/ *December 31, 2024*	Disajikan kembali - Catatan 4/ *As restated - Note 4* 31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ */January 1, 2023/ December 31, 2022*	
Perusahaan				*The Company*
Pajak pertambahan nilai	-	2.458	2.891	*Value added tax*
Pajak penghasilan:				*Income taxes:*
Pasal 21	7.088	1.506	2.422	*Article 21*
Pasal 23	1.929	1.488	916	*Article 23*
Pasal 4 (2)	168	95	255	*Article 4 (2)*
Pasal 15	3	-	54	*Article 15*
Pasal 26	1	3	3	*Article 26*
Pasal 29	-	5.756	6.158	*Article 29*
Sub-total	9.189	11.306	12.699	*Subtotal*
Entitas anak				*Subsidiaries*
Pajak pertambahan nilai	19.775	19.638	21.086	*Value added tax*
Pajak penghasilan:				*Income taxes:*
Pasal 29	64.269	13.146	16.332	*Article 29*
Pasal 23	14.554	20.215	11.268	*Article 23*
Pasal 4 (2)	8.737	8.642	11.867	*Article 4 (2)*
Pasal 21	6.265	7.928	4.623	*Article 21*
Pasal 25	3.000	6.450	745	*Article 25*
Lainnya	3.049	4.062	3.435	*Others*
Sub-total	119.649	80.081	69.356	*Subtotal*
Total	**128.838**	**91.387**	**82.055**	***Total***

19. PERPAJAKAN (lanjutan) / *19. TAXATION (continued)*

d. Beban (manfaat) pajak penghasilan / *d. Income tax expense (benefit)*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As restated - Note 4)***	
Pajak kini			***Current tax***
Perusahaan			*The Company*
Tahun berjalan	-	23.690	*Current year*
Hasil ketetapan pajak	1.246	-	*Tax assessment result*
Entitas anak	125.824	85.964	*Subsidiaries*
Sub-total	**127.070**	**109.654**	***Subtotal***
Pajak tangguhan			***Deferred tax***
Perusahaan	(22.546)	(30.227)	*The Company*
Entitas anak	66.231	3.966	*Subsidiaries*
Sub-total	**43.685**	**(26.261)**	***Subtotal***
Total	**170.755**	**83.393**	***Total***

e. Taksiran pajak penghasilan / *e. Provision for income tax*

Rekonsiliasi antara laba sebelum pajak penghasilan badan, seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dan taksiran (rugi) fiskal Perusahaan adalah sebagai berikut:

The reconciliation between profit before corporate income tax, as shown in the consolidated statement of comprehensive income, and estimated taxable income (loss) of the Company is as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Laba sebelum pajak penghasilan badan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	**440.540**	**202.152**	*Profit before corporate income tax in consolidated statement profit or loss and other comprehensive income*
Dikurangi: (laba) entitas anak sebelum beban pajak penghasilan badan dan efek eliminasi	(418.069)	(258.440)	*Less: (profit) of subsidiaries before corporate income tax expense and elimination effect*
Laba APL sebelum pajak pajak penghasilan badan - untuk periode dari tanggal 1 Januari sampai dengan tanggal 30 November 2024	(22.471)	-	*Profit before corporate income tax- APL for the period from January 1 2024 up to November 30, 2024*
Rugi Perusahaan sebelum pajak penghasilan badan	**(166.209)**	**(56.288)**	***The Company's loss before corporate income tax***

19. PERPAJAKAN (lanjutan)

e. Taksiran pajak penghasilan (lanjutan)

Rekonsiliasi antara laba (rugi) sebelum pajak penghasilan badan, seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dan taksiran laba (rugi) fiskal Perusahaan adalah sebagai berikut: (lanjutan)

19. TAXATION (continued)

e. Provision for income tax (continued)

The reconciliation between profit (loss) before corporate income tax, as shown in the consolidated statement of comprehensive income, and estimated taxable income (loss) of the Company is as follows: (continued)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Beban (penghasilan) yang pajaknya bersifat final			*Expense (income) already subjected to final tax*
Pendapatan yang dikenakan pajak final	(39.469)	(28.325)	*Revenue subjected to final tax*
Penghasilan bunga	(8.778)	(38.022)	*Interest income*
Biaya yang tidak diperkenankan sehubungan dengan penghasilan pajak final	17.735	15.249	*Expenses which are not permitted in relation with final tax*
Pajak final pendapatan bunga	1.756	7.604	*Final tax on interest income*
Rugi Perusahaan sebelum pajak penghasilan badan dan setelah beban (penghasilan) yang pajaknya bersifat final	**(194.965)**	**(99.782)**	***Loss before corporate income tax after expenses (incomes) and subjected to final tax attributable to the Company***
Ditambah (dikurangi):			*Add (deduct):*
Beda temporer			*Temporary differences*
Imbalan kerja karyawan	15.672	7.932	*Employee benefits*
Aset hak-guna	3.311	555	*Right-of-use assets*
Penyusutan aset tetap	(2.704)	17.549	*Depreciation of fixed assets*
Penurunan nilai	(53.695)	115.498	*Impairment*
Sub-total	**(37.416)**	**141.534**	***Subtotal***
Beda tetap			*Permanent differences*
Beban yang tidak dapat dikurangkan:			*Non-deductible expenses:*
Tunjangan pajak	40.896	10.458	*Tax allowances*
Beban umum	40.818	54.746	*General expenses*
Beban hiburan	9.811	725	*Entertainment expense*
Sub-total	**91.525**	**65.929**	***Subtotal***
Taksiran (rugi) laba penghasilan kena pajak Perusahaan	**(140.856)**	**107.681**	***Estimated taxable (loss) income of the Company***
Beban pajak penghasilan	**-**	**23.690**	***Income tax expense***

19. PERPAJAKAN (lanjutan)

e. Taksiran pajak penghasilan (lanjutan)

Rekonsiliasi antara laba (rugi) sebelum pajak penghasilan badan, seperti yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dan taksiran laba (rugi) fiskal Perusahaan adalah sebagai berikut: (lanjutan)

19. TAXATION (continued)

e. Provision for income tax (continued)

The reconciliation between profit (loss) before corporate income tax, as shown in the consolidated statement of comprehensive income, and estimated taxable income (loss) of the Company is as follows: (continued)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As Restated - Note 4)***	
Dikurangi pajak penghasilan dibayar di muka			***Less prepayments of income tax***
Pasal 23	(4.342)	10.992	*Article 23*
Pasal 25	(7.045)	6.942	*Article 25*
Total pajak dibayar di muka	(11.387)	17.934	*Total prepaid taxes*
Taksiran (tagihan) utang pajak penghasilan	**(11.387)**	**5.756**	***Estimated income tax (claim) payable***

Surat Pemberitahuan Tahunan (SPT) pajak penghasilan badan tahun 2024 akan dilaporkan sesuai dengan perhitungan pajak di atas.

2024's corporate income tax will be reported based on the computation above.

Berdasarkan Undang-undang Perpajakan yang berlaku di Indonesia, entitas-entitas di dalam Kelompok Usaha menghitung dan membayar sendiri besarnya jumlah pajak yang terutang. Direktorat Jenderal Pajak dapat menetapkan atau mengubah liabilitas pajak dalam batas waktu 5 (lima) tahun sejak saat terutangnya pajak.

Based on the applied Taxation Laws in Indonesia, entities within the group calculate and pay tax on the basis of self assessment. The Directorate General of Tax may assess or amend tax liabilities within 5 (five) years of the time the tax becomes due.

19. PERPAJAKAN (lanjutan) / *19. TAXATION (continued)*

e. Taksiran pajak penghasilan (lanjutan) / *e. Provision for income tax (continued)*

Rekonsiliasi antara hasil perkalian laba akuntansi sebelum pajak penghasilan badan dengan tarif pajak yang berlaku dan beban pajak penghasilan sebagai berikut:

The reconciliation between the result of the multiplication profit of accounting income before corporate income tax with the current tax rate and income tax expense is as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Laba sebelum pajak penghasilan badan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian	**439.294**	**202.152**	***Profit before corporate income tax in consolidated statement of profit or loss and other comprehensive income***
Beban pajak penghasilan berdasarkan tarif pajak yang berlaku	96.919	44.473	*Income tax expense based on applicable tax rate*
Beban tidak dapat dikurangkan	139.248	81.421	*Non-deductible expenses*
Pengalihan bisnis di entitas anak (catatan 1e)	40.907	-	*Business transfer of subsidiaries (note 1e)*
Hasil ketetapan pajak	26.397	2.975	*Tax assessment result*
Pendapatan yang dikenakan pajak final	(168.677)	(55.044)	*Income subject to final tax*
Penyesuaian	35.961	9.568	*Adjustments*
Beban pajak penghasilan	**170.755**	**83.393**	***Income tax expense***

f. Aset (liabilitas) pajak tangguhan / *f. Deferred tax assets (liabilities)*

Perhitungan manfaat (beban) pajak tangguhan dan aset pajak tangguhan adalah sebagai berikut:

The computation of deferred income tax benefit (expense) and deferred tax assets is as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember 2024/ *Year ended December 31, 2024*				
	1 Januari 2024/ *January 1, 2024*	**Dikreditkan (dibebankan) ke laba rugi/ *Credited (charged) to profit or loss***	**Dikreditkan ke ekuitas/ *Credited to equity***	**31 Desember 2024/ *December 31, 2024***	
Aset (liabilitas) pajak tangguhan					***Deferred tax asset (liabilities)***
Perusahaan:					*The Company:*
Liabilitas imbalan kerja	7.836	3.700	365	11.901	*Employee benefits liability*
Provisi penurunan nilai aset keuangan	38.171	(15.575)	-	22.596	*Allowance for impairment loss of financial assets*
Penyusutan aset tetap	(125)	536	-	411	*Depreciation of fixed asset*
Sewa aset hak-guna	(111)	405	-	294	*Right-of-use asset lease*
Rugi fiskal	-	33.510	-	33.510	*Tax loss*
Sub-total	**45.771**	**22.576**	**365**	**68.712**	***Sub-total***

19. PERPAJAKAN (lanjutan)

19. TAXATION (continued)

f. Aset (liabilitas) pajak tangguhan (lanjutan)

f. Deferred tax assets (liabilities) (continued)

Perhitungan manfaat (beban) pajak dan aset pajak tangguhan adalah sebagai berikut: (lanjutan)

The computation of deferred income tax benefit (expense) and deferred tax assets is as follows: (continued)

	Tahun yang Berakhir pada Tanggal 31 Desember 2024/ *Year ended December 31, 2024*				
	1 Januari 2024/ *January 1, 2024*	**Dikreditkan (dibebankan) ke laba rugi/ *Credited (charged) to profit or loss***	**Dikreditkan ke ekuitas/ *Credited to equity***	**31 Desember 2024/ *December 31, 2024***	
Aset (liabilitas) pajak tangguhan (lanjutan)					***Deferred tax asset (liabilities) (continued)***
Entitas anak:					*Subsidiaries:*
Liabilitas imbalan kerja	75.493	(3.345)	254	72.402	*Employee benefits liability*
Provisi penurunan nilai aset keuangan	226.501	(25.086)	-	201.415	*Allowance for impairment loss of financial assets*
Bonus dan tantiem	3.605	5.949	-	9.554	*Bonus and tantiem*
Provisi penurunan nilai aset tetap	3.138	(130)	-	3.008	*Allowance for impairment loss of fixed assets*
Penyusutan aset tetap	67.942	(27.725)	-	40.217	*Depreciation of fixed asset*
Sewa aset hak-guna	3.889	(10.798)	-	(6.909)	*Right-of-use asset lease*
Rugi fiskal	17.610	(8.514)	-	9.096	*Tax loss*
Sub-total	**398.178**	**(69.649)**	**254**	**328.783**	***Sub-total***
Total	**443.949**	**(47.073)**	**619**	**397.495**	***Total***

	Tahun yang berakhir pada tanggal 31 Desember 2023/ *Year ended December 31, 2023* Disajikan kembali - Catatan 4 / *As restated - Note 4*				
	1 Januari 2023/ *January 1, 2023*	**Dikreditkan (dibebankan) ke laba rugi/ *Credited (charged) to profit or loss***	**Dikreditkan ke ekuitas/ *Credited to equity***	**31 Desember 2023/ *December 31, 2023***	
Aset (liabilitas) pajak tangguhan					***Deferred tax asset (liabilities)***
Perusahaan:					*The Company:*
Liabilitas imbalan kerja	5.431	1.708	697	7.836	*Employee benefits liability*
Provisi penurunan nilai aset keuangan	12.762	25.409	-	38.171	*Allowance for impairment loss of financial assets*
Penyusutan aset tetap	(3.166)	3.041	-	(125)	*Depreciation of fixed asset*
Sewa aset hak-guna	(180)	69	-	(111)	*Right-of-use asset lease*
Sub-total	**14.847**	**30.227**	**687**	**45.771**	***Sub-total***

19. PERPAJAKAN (lanjutan)

f. Aset (liabilitas) pajak tangguhan (lanjutan)

Perhitungan manfaat (beban) pajak dan aset pajak tangguhan adalah sebagai berikut (lanjutan):

19. TAXATION (continued)

f. Deferred tax assets (liabilities) (continued)

The computation of deferred income tax benefit (expense) and deferred tax assets is as follows (continued):

	Tahun yang berakhir pada tanggal 31 Desember 2023/ *Year ended December 31, 2023* Disajikan kembali - Catatan 4 / *As restated - Note 4*				
	1 Januari 2023/ *January 1, 2023*	**Dikreditkan (dibebankan) ke laba rugi/ *Credited (charged) to profit or loss***	**Dikreditkan ke ekuitas/ *Credited to equity***	**31 Desember 2023/ *December 31, 2023***	
Aset (liabilitas) pajak tangguhan (lanjutan)					***Deferred tax asset (liabilities) (continued)***
Entitas anak:					*Subsidiaries:*
Liabilitas imbalan kerja	66.085	7.005	2.403	75.493	*Employee benefits liability*
Provisi penurunan nilai aset keuangan	208.833	17.668	-	226.501	*Allowance for impairment loss of financial assets*
Bonus dan tantiem	4.274	(669)	-	3.605	*Bonus and tantiem*
Provisi penurunan nilai Aset tetap	2.325	813	-	3.138	*Allowance for impairment loss Fixed asset*
Penyusutan aset tetap	59.824	8.118	-	67.942	*Depreciation of fixed asset*
Sewa aset hak-guna	7.402	(3.513)	-	3.889	*Right-of-use asset lease*
Rugi Fiskal	50.985	(33.375)	-	17.610	*Tax loss*
Sub-total	**399.728**	**(3.953)**	**2.403**	**398.178**	***Sub-total***
Total	**414.575**	**26.274**	**3.090**	**443.949**	***Total***

g. Surat ketetapan pajak

Perusahaan

Tahun pajak 2020

Pada tanggal 29 November 2024, Perusahaan menerima Surat Ketetapan Pajak Kurang Bayar (”SKPKB") PPh Badan tahun 2020 sebesar Rp1.247, beserta Surat Tagihan Pajak (“STP”) PPh 23 sebesar Rp28 dan PPh 21 sebesar Rp74. Perusahaan memutuskan untuk menerima kurang bayar tersebut dan telah membayarnya ke Kantor Pajak pada tahun berjalan.

g. Tax assessment letter

The Company

Fiscal Year 2020

On November 29, 2024, the Company received a Tax Underpayment Assessment Letter (“SKPKB”) for 2020 Corporate Income Tax amounting to Rp1,247, along with a Tax Bill (“STP”) for Income Tax Article 23 amounting to Rp28 and Income Tax Article 21 amounting to Rp74. The Company decided to accept the underpayment and paid to the Tax Office in the current year.

19. PERPAJAKAN (lanjutan)

g. Surat ketetapan pajak (lanjutan)

Entitas Anak

IASS

Tahun pajak 2019

Pada tanggal 22 Agustus 2024, IASS menerima SKPKB atas PPh Badan, Pajak Penghasilan Pasal 21, Pasal 23, dan Pasal 4 (2) untuk tahun pajak 2019. IASS menerima seluruh SKPKB tersebut dan telah mencatat tambahan beban pajak penghasilan kini atas kurang bayar PPh Badan tahun 2019 sebesar Rp1.130 dan tambahan beban pajak lainnya atas sisa kurang bayar PPh Pasal 21, 23 dan 4 (2) dan sanksi administrasi PPh Badan dengan nilai total sebesar Rp946 pada laporan laba rugi dan penghasilan komprehensif tahun 2024.

Tahun pajak 2020

Pada tanggal 26 September 2024, IASS menerima SKPKB atas PPh Badan, Pajak Penghasilan Pasal 21, Pasal 23, dan Pasal 4 (2) untuk tahun pajak 2020. IASS menerima seluruh SKPKB tersebut dan telah mencatat tambahan beban pajak penghasilan kini atas kurang bayar PPh Badan tahun 2019 sebesar Rp536 dan tambahan beban pajak lainnya atas sisa kurang bayar PPh Pasal 21, 23 dan 4 (2) dan sanksi administrasi PPh Badan dengan nilai total sebesar Rp690 pada laporan laba rugi dan penghasilan komprehensif tahun 2024.

Tahun pajak 2021

Pada tanggal 8 November 2023, IASS menerima SKPLB dan STP dari KPP atas PPN tahun 2021 sebesar Rp41.977, dimana lebih rendah sebesar Rp3.099 dari yang dilaporkan oleh IASS. IASS telah menerima pengembalian kelebihan pembayaran PPN tersebut sebesar Rp41.977 pada tanggal 9 Januari 2024 dan mencatat selisih klaim sebagai denda pajak pada laporan laba rugi dan penghasilan komprehensif lain tahun 2023.

19. TAXATION (continued)

g. Tax assessment letter (continued)

Subsidiaries

IASS

Fiscal year 2019

On August 22, 2024, IASS received an SKPKB for Corporate Income Tax, Income Tax Article 21, Article 23, and Article 4 (2) for the 2019 fiscal year. IASS accepted all of the SKPKB and has recorded an additional current income tax expense for the underpayment of Corporate Income Tax for 2019 of Rp1,130 and additional other tax expenses for the remaining underpayment of Income Tax Article 21, 23, and 4 (2) and administrative sanctions for Corporate Income Tax with a total of Rp946 in the statement of profit or loss and comprehensive income for 2024.

Fiscal year 2020

On September 26, 2024, IASS received an SKPKB for Corporate Income Tax, Income Tax Article 21, Article 23, and Article 4 (2) for the 2020 fiscal year. IASS accepted all of the SKPKB and has recorded an additional current income tax expense for the underpayment of Corporate Income Tax for 2020 of Rp536 and additional other tax expenses for the remaining underpayment of Income Tax Article 21, 23, and 4 (2) and administrative sanctions for Corporate Income Tax with a total of Rp690 in the statement of profit or loss and comprehensive income for 2024.

Fiscal year 2021

On November 8, 2023, IASS received a SKPLB and STP of VAT for fiscal year 2021 from KPP amounting to Rp41,977, which is lower by Rp3,099 than reported by IASS. IASS has received the tax refund for VAT amounting to Rp41,977 dated January 9, 2024 and recorded the claim difference as tax penalty in statement of profit or loss and other comprehensive income 2023.

19. PERPAJAKAN (lanjutan)

g. Surat ketetapan pajak (lanjutan)

APS1

Tahun pajak 2022

Pada tanggal 15 Oktober 2023, APS menerima restitusi SKPLB atas pengembalian untuk Pajak Penghasilan Badan tahun fiskal 2022 sebesar Rp14.129 dari yang dilaporkan pada surat pemberitahuan pajak sebesar Rp14.840.

APS1 menyetujui ketetapan pajak lebih bayar tersebut dan mengakui beban pajak penghasilan sebesar Rp711 dalam laporan laba rugi dan penghasilan komprehensif lain tahun 2023.

Pada tanggal 16 Januari 2024, APS1 mengajukan Surat Keberatan atas pemeriksaan SPT PPh Badan tahun pajak 2022. Berdasarkan Laporan SPT Badan tahun 2022, APS mencatat rugi fiskal sebesar Rp141.692 dengan nilai lebih bayar sebesar Rp14.840. Menurut hasil pemeriksaan pajak, rugi fiskal yang disetujui adalah sebesar Rp1.429 dengan nilai lebih bayar sebesar Rp14.128.

Pada tanggal 15 Oktober 2024, APS1 memperoleh Surat Putusan dari Direktur Jenderal Pajak tentang Keberatan Wajib Pajak atas Surat Ketetapan Pajak Lebih Bayar Pajak Penghasilan tahun pajak 2022 tersebut dengan hasil putusan Menolak keberatan yang diajukan oleh APS dan mempertahankan jumlah pajak lebih bayar sesuai dengan Surat Ketetapan Pajak Lebih Bayar Pajak Penghasilan sebesar Rp1.429. Atas hal tersebut, APS1 menerima hasil putusan dan mencatat nilai estimasi tagihan pajak sebesar Rp20.105 yang dicatat sebelumnya di tahun 2023 menjadi beban pajak pada tahun berjalan.

Gapura

Tahun pajak 2021

Pada bulan April 2023, Gapura menerima Surat Ketetapan Pajak Lebih Bayar ("SKPLB") atas Pajak Penghasilan Badan ("PPh Badan") tahun 2021 sebesar Rp7.745. Gapura memutuskan untuk menerima hasil SKPLB tersebut. Selisih antara jumlah yang ditagihkan oleh Gapura dengan jumlah yang dikembalikan oleh kantor pajak sebesar Rp851.

19. TAXATION (continued)

g. Tax assessment letter (continued)

APS1

Fiscal year 2022

On October 15, 2023, APS1 received restitution of SKPLB for VAT for Corporate Income Tax for the fiscal year 2022 amounting to Rp14,129 from what was reported in the respective tax returns amounting to Rp14,840.

APS1 agreed to the tax overpayment assessment and recognized current year corporate income tax expense amounting Rp711 in the statement of profit or loss and comprehensive income in 2023.

On January 16, 2024, APS1 has filed an Objection Letter regarding the results of the fiscal year 2022. Based on the Corporate Income Tax Report fiscal year 2022, APS recorded a fiscal loss amounting to Rp141,692 with an overpayment value of Rp14,840. Meanwhile, according to the results of tax assessment, the approved tax loss amounted to Rp1,429 with an overpayment value of Rp14,128.

On October 15, 2024, APS1 received a Court Decision Letter regarding the Taxpayer's Objection overpayment of Tax Assessment Letters for VAT for Corporate Income Tax for the fiscal year 2022 with the decision result to Reject the objection submitted by APS1 and maintain of overpayment of Tax Assessment Letters for VAT for Corporate Income Tax amounting to Rp1,429. Regarding this matter, APS1 accept the results and recorded the estimated claim tax amounted Rp20,105 which was previously recorded in year 2023 as tax expense in current year.

Gapura

Fiscal Year 2021

In April 2023, Gapura received a Tax Assessment Letter for Overpayment ("SKPLB") for Corporate Income Tax ("PPh Badan") for the year 2021 amounting to Rp7,745. Gapura decided to accept the results of the SKPLB. The difference between the amount charged by Gapura and the amount returned by the tax office amounting to Rp851.

19. PERPAJAKAN (lanjutan)

g. Surat ketetapan pajak (lanjutan)

Gapura (lanjutan)

Tahun pajak 2021 (lanjutan)

Pada bulan April 2023, Gapura juga menerima Surat Ketetapan Pajak Kurang Bayar ("SKPKB") atas PPh pasal 21, 23, dan 4(2) tahun 2021 sebesar Rp5.614 dan atas PPN tahun 2021 sebesar Rp128. Gapura memutuskan untuk menerima kurang bayar atas PPh dan PPN tersebut dan membayarnya melalui kompensasi atas pengembalian PPh Badan tahun 2021. Total kurang bayar dan tagihan pajak yang dicatat oleh Gapura sebesar Rp5.743.

Pada bulan April 2023, Gapura juga menerima STP atas PPh dan PPN tahun 2021 dengan total sebesar Rp91. Gapura memutuskan untuk menerima kurang bayar tersebut dan telah membayarkan ke kantor pajak pada tahun 2023.

Tahun pajak 2020

Pada tanggal 14 Februari 2023, Gapura menerima SKPLB atas PPh Badan tahun 2020 sebesar Rp12.324. Atas SKPLB tersebut, Gapura mengajukan Surat Keberatan pada tanggal 10 Mei 2023 karena Kantor Pajak tidak memperhitungkan tambahan kredit pajak PPh 23 sebesar Rp3.249 yang dilaporkan melalui pengungkapan ketidakbenaran pada bulan Juli 2022.

Pada bulan Februari 2023, Gapura juga menerima SKPKB atas PPh pasal 21, 23, dan 4(2) tahun 2020 sebesar Rp2.582. Gapura memutuskan untuk menerima kurang bayar atas PPh tersebut.

Pada bulan Januari 2022, Gapura menerima SKPLB atas PPN tahun 2020 sebesar Rp3.494. Gapura memutuskan untuk menerima hasil SKPLB tersebut. Selisih antara jumlah yang ditagihkan oleh Gapura dengan jumlah yang dikembalikan oleh Kantor Pajak sebesar Rp1.153.

19. TAXATION (continued)

g. Tax assessment letter (continued)

Gapura (continued)

Fiscal Year 2021 (continued)

In April 2023, the Company also received a Tax Underpayment Assessment Letter ("SKPKB") for PPh articles 21, 23 and 4(2) for 2021 amounting to Rp5,614 and for VAT for 2021 amounting to Rp128. Gapura decided to accept the underpayment of PPh and VAT and pay it through compensation on the 2021 Corporate Income Tax return. The total underpayment and tax bill amounting to Rp5,743 was recorded by Gapura.

In April 2023, Gapura also received a STP for 2021 PPh and VAT with a total of Rp91. Gapura decided to accept the underpayment and paid to tax office in 2023.

Fiscal Year 2020

On February 14, 2023, Gapura received SKPLB for the 2020 CIT amounting to Rp12,324. On the SKPLB, the Company submitted the Objection Letter on May 10, 2023 due to the Tax office did not consider the additional tax credit of PPh 23 of Rp3,249 which has been reported through disclosure of tax inaccuracy on July 2022.

In February 2023, Gapura also received assessment letters on SKPKB for its 2020 income tax articles 21, 23, and 4(2) amounting to Rp2,582. Gapura decided to accept the underpayment of income taxes.

In January 2022, Gapura received SKPLB for the 2020 VAT amounting to Rp3,494. Gapura decided to accept the results of the SKPLB. The difference between the amount reported by Gapura and the amount refunded by Tax Office of Rp1,153.

20. LIABILITAS KONTRAK / *20. CONTRACT LIABILITIES*

Akun ini merupakan pendapatan yang diterima di muka yang berasal dari sewa dan konsesi dengan rincian sebagai berikut:

This account represents unearned revenues derived from rental and concessions with the details as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Bagian jangka pendek				***Current portion***
Sewa jaringan	45.132	20.156	23.969	*Network rental*
Sewa ruang	35.497	2.749	3.124	*Space rental*
Sewa tanah	20.619	23.881	13.906	*Land rental*
Konsesi	9.163	17.794	18.779	*Concession*
Pemasangan reklame	1.417	28.644	52.443	*Advertising installation*
Sewa gudang	249	249	651	*Warehouse rent*
Lain-lain	1.441	128	1.399	*Others*
Sub-total	**113.518**	**93.601**	**114.271**	***Subtotal***
Bagian jangka panjang				***Non-current portion***
Sewa hangar	96.564	-	-	*Hangar rental*
Total	**210.082**	**93.601**	**114.271**	***Total***

Kontrak liabilitas merupakan penerimaan uang dari pelanggan sehubungan dengan sewa tanah, sewa ruang, tempat reklame, dan lainnya, akan tetapi jasa tersebut belum diberikan ke pelanggan.

Contract liabilities represent cash received from customers in related to land rental income, space rental, billboards and others, when services have not been delivered to the customers.

Liabilitas kontrak jangka panjang merupakan penerimaan uang atas sewa hanggar yang berlokasi di Bandar Udara Internasional I Gusti Ngurah Rai Bali. Pembayaran ini diterima dari PT Avia Technics Dirgantara (FL Technics) untuk jangka waktu operasional selama 10 (sepuluh) tahun (Catatan 27b)

The long-term contract liability represents advance payment received for the lease of a hangar located at I Gusti Ngurah Rai International Airport, Bali. The payment was received from PT Avia Technics Dirgantara (FL Technics) for an operational period of ten (10) years (Note 27b)

Akun liabilitas kontrak pada laporan keuangan tanggal 31 Desember 2023 dan 1 Januari 2023/31 Desember 2022 sebelumnya dicatat sebagai akun pendapatan diterima di muka.

Contract liabilities on financial statement as of December 31, 2023 and January 1, 2023/ December 31, 2022 previously recorded as unearned revenues account.

21. LIABILITAS IMBALAN KERJA KARYAWAN / *21. EMPLOYEE BENEFITS LIABILITY*

a. Liabilitas imbalan kerja karyawan jangka pendek / *a. Short-term employee benefit liabilities*

Rincian liabilitas imbalan kerja jangka pendek terdiri dari:

The detail of short-term employee benefit liabilities consist of:

	Disajikan kembali - Catatan 4/ *As restated - Note 4*			
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Perusahaan				***The Company***
Liabilitas imbalan kerja jangka pendek (PP35/2021)	274	494	770	*Short-term employee benefits liability (PP35/2021)*
Entitas anak				***Subsidiaries***
Liabilitas imbalan kerja jangka pendek (PP35/2021)	71.916	56.000	41.361	*Short-term employee benefits liability (PP35/2021)*
Total	**72.190**	**56.494**	**42.131**	***Total***

b. Liabilitas imbalan kerja karyawan jangka panjang / *b. Long-term employee benefit liabilities*

Perusahaan dan masing-masing entitas anak menunjuk aktuaris independen, untuk melakukan penilaian dari taksiran liabilitas untuk program imbalan pasca kerja, program pensiun manfaat pasti, program imbalan Kesehatan pasca kerja dan program imbalan jangka panjang lainnya.

The Company and each of subsidiaries appointed an independent actuary, to conduct a valuation of the expected obligation for post-employment benefit program, defined benefit pension plan, post-employment health benefit program and other long-term benefit program.

Liabilitas imbalan kerja karyawan pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 December 2022 dihitung dengan menggunakan metode *projected unit credit* oleh aktuaris independen masing-masing entitas adalah sebagai berikut:

The employee benefits liabilities as of December 31, 2024, 2023, and 1 January 2023/31 December 2022 were calculated using the projected unit credit method by the independent actuary of each entities as follows:

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

b. Liabilitas imbalan kerja karyawan jangka panjang (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Long-term employee benefit liabilities (continued)

	Disajikan kembali - Catatan 4/ *As restated - Note 4*			
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Perusahaan dan entitas anak lainnya				*The Company and other subsidiaries*
Program imbalan pasca kerja	92.907	93.162	67.215	*Post-employment benefit program*
Program imbalan jangka panjang lainnya	2.139	6.965	3.648	*Other long-term benefit program*
Sub-total	95.046	100.127	70.863	*Subtotal*
Gapura				*Gapura*
Program imbalan pasca kerja	137.928	142.531	138.066	*Post-employment benefit program*
Program imbalan kesehatan pasca kerja	109.905	103.551	93.871	*Post-employment health benefit program*
Program imbalan jangka panjang lainnya	7.251	5.398	4.238	*Other long-term benefit program*
Sub-total	255.084	251.480	236.175	*Subtotal*
Total	**350.130**	**351.607**	**307.038**	***Total***

Beban yang diakui dalam laba rugi imbalan pasca kerja adalah sebagai berikut:

Expense recorded as profit or loss of post-employment benefit are as follow:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As Restated - Note 4)***	
Perusahaan dan entitas anak lainnya	37.059	27.967	*The Company and other subsidiaries*
Gapura	16.979	28.216	*Gapura*
Total	**54.038**	**56.183**	***Total***

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Liabilitas imbalan kerja jangka panjang (lanjutan)

b. Long-term employee benefit liabilities (continued)

Kerugian (keuntungan) aktuaria terkait liabilitas imbalan pasca kerja adalah sebagai berikut:

The actuarial loss (gain) of post-employment benefit are as follow:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As Restated - Note 4)***	
Perusahaan dan entitas anak lainnya	(475)	7.310	*The Company and other subsidiaries*
Gapura	(64)	7.296	*Gapura*
Total	**(539)**	**14.606**	**Total**

b.1. Program Imbalan Pasca Kerja

b.1. Post-employment Benefit Program

Gapura membukukan liabilitas imbalan pasca kerja yang terdiri dari manfaat untuk pengunduran diri secara sukarela, manfaat meninggal dunia, manfaat cacat dan manfaat pensiun.

Gapura recorded liabilities for post-employment benefit program which comprises of benefits for voluntary resignation, benefit for death, benefit for disability and benefit for pension.

Asumsi aktuaria yang digunakan dalam menentukan beban dan liabilitas adalah sebagai berikut:

The actuarial assumptions used to determine post-employment benefit expenses and liabilities are as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Tingkat diskonto	7,00%	6,50%	7,00%	*Discount rate*
Estimasi kenaikan upah:				*Wage increment estimation:*
Kenaikan gaji pokok pegawai	4,00%	4,00%	4,00%	*Salary increment*
Kenaikan tunjangan tetap	2,00%	0%	0%	*Fixed allowance increment*
Tingkat mortalita	TMI 2019	TMI 2019	TMI 2019	*Mortality rate*
Tingkat cacat	5% dari TMI 2019	5% dari TMI 2019	5% dari TMI 2019	*Disability rate*
Umur pensiun	56 tahun/56 years	56 tahun/56 years	56 tahun/*56 years*	*Retirement age*
Tingkat mengundurkan diri	Pada tahun 2024, 2023 dan 2022, 1% per tahun sampai dengan usia 40 tahun, kemudian menurun secara linear sampai dengan 0% pada umur 56 tahun/ *As of 2024, 2023 and 2022, 1% for employees with ages 40 years old, decreasing linearly to 0% at age 56*			*Resignation rate*

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Liabilitas imbalan kerja jangka panjang (lanjutan)

b. Long-term employee benefit liabilities (continued)

b.1. Program Imbalan Pasca Kerja (lanjutan)

b.1. Post-employment Benefit Program (continued)

Rekonsiliasi saldo awal dan akhir dari nilai kini liabilitas adalah sebagai berikut:

The reconciliation of beginning and ending balance of present value of liabilities is as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Nilai kini liabilitas awal tahun	142.531	138.066	122.640	*Present value of liabilities beginning of year*
Biaya jasa kini	8.585	8.518	8.971	*Current service cost*
Biaya bunga	8.393	8.966	9.139	*Interest cost*
Biaya jasa lalu	-	-	29.075	*Past service cost*
Pembayaran imbalan kerja	(21.517)	(15.752)	(18.451)	*Employee benefits paid*
Pengukuran kembali program imbalan pasti	(64)	2.733	(13.309)	*Remeasurement of defined benefit plans*
Nilai kini liabilitas akhir tahun	**137.928**	**142.531**	**138.065**	***Present value of liabilities end of year***

Rincian beban yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain adalah sebagai berikut:

Details of expenses recognized in the income statement and other comprehensive income are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As restated - Note 4)***	
Biaya jasa kini	8.585	8.518	*Current service cost*
Biaya bunga	8.393	8.966	*Interest cost*
Total	**16.978**	**17.484**	***Total***

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Liabilitas imbalan kerja jangka panjang (lanjutan)

b. Long-term employee benefit liabilities (continued)

b.1. Program Imbalan Pasca Kerja (lanjutan)

b.1. Post-employment Benefit Program (continued)

Rekonsiliasi saldo pengukuran kembali pada laporan posisi keuangan konsolidasian adalah sebagai berikut:

The reconciliation of re-measurement in the consolidated statements of financial position are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As restated - Note 4)***	
Total pengukuran kembali awal tahun	(6.999)	(9.732)	*Re-measurement amount beginning of year*
Kerugian (keuntungan) aktuaria	(64)	2.733	*Actuarial (gain)/loss*
Total	**(7.063)**	**(6.999)**	***Total***

Mutasi liabilitas yang diakui dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

The movements of the net liabilities in the consolidated statement of financial position are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As restated - Note 4)***	
Saldo awal	142.531	138.066	*Net liabilities - beginning of year*
Beban yang diakui dalam laba rugi	16.978	17.484	*Expense recognized in profit or loss*
Beban (penghasilan) yang diakui dalam penghasilan komprehensif lain	(64)	2.733	*Expense (income) recognized in the other comprehensive income*
Pembayaran imbalan	(21.517)	(15.752)	*Benefits paid*
Total	**137.928**	**142.531**	***Total***

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Liabilitas imbalan kerja jangka panjang (lanjutan)

b. Long-term employee benefit liabilities (continued)

b.1. Program Imbalan Pasca Kerja (lanjutan)

b.1. Post-employment Benefit Program (continued)

Nilai kini liabilitas akhir setelah efek Analisa sensitivitas adalah sebagai berikut:

The present values of liabilities after the effect of sensitivity analysis are as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Asumsi tingkat diskonto				*Discount rate assumptions*
Jika tingkat + 1%	5.319	5.797	(6.086)	*If Rate +1%*
Jika tingkat - 1%	(5.795)	6.318	6.632	*If Rate -1%*
Asumsi tingkat kenaikan gaji				*Salary increment assumptions*
Jika tingkat + 1%	(6.582)	(6.897)	7.461	*If Rate +1%*
Jika tingkat - 1%	6.136	(6.457)	(6.542)	*If Rate -1%*

b.2. Program Imbalan Kesehatan Pasca Kerja

b.2. Post-employment Health Benefit Program

Kesehatan pensiun diberikan kepada pegawai pada masa pensiun meliputi pegawai yang bersangkutan bersama istri/suami dan anak yang sah yang tercantum dalam Surat Keputusan Pensiun. Manfaat yang diterima peserta berupa premi BPJS.

Pension health is given to employees in retirement including the employee concerned with his/her wife/husband and legitimate children listed in the Pension Decree. The benefits received by participants were in the form of BPJS premiums.

Asumsi aktuaria yang digunakan dalam menentukan beban dan liabilitas imbalan kesehatan pasca kerja adalah sebagai berikut:

The actuarial assumptions used to determine post-employment health benefit expenses and liabilities are as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Tingkat diskonto	7,25%	7,00%	7,50%	*Discount rate*
Premi kesehatan/ tahun/oran	150.000	150.000	150.000	*Health premium/year/person*
Tingkat kenaikan biaya kesehatan	10%	10%	10%	*Health cost increase rate*
Tingkat peningkatan gaji	5%	5%	5%	*Wage increase rate*
Tingkat mortalita	TMI 2019	TMI 2019	TMI 2019	*Mortality rate*
Tingkat cacat	5% dari TMI 2019	5% dari TMI 2019	5% dari TMI 2019	*Disability rate*
Umur pensiun	56 tahun/56 years	56 tahun/56 years	56 tahun/*56 years*	*Retirement age*
Tingkat mengundurkan diri	Pada tahun 2024, 2023 dan 2022, 1% per tahun sampai dengan usia 40 tahun, kemudian menurun secara linear sampai dengan 0% pada umur 56 tahun/ *As of 2024, 2023 and 2022, 1% for employees with ages 40 years old, decreasing linearly to 0% at age 56*			*Resignation rate*

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Liabilitas imbalan kerja jangka panjang (lanjutan)

b. Long-term employee benefit liabilities (continued)

b.2. Program Imbalan Kesehatan Pasca Kerja (lanjutan)

b.2. Post-employment Health Benefit Program (continued)

Rekonsiliasi saldo awal dan akhir dari nilai kini liabilitas adalah sebagai berikut:

The reconciliation of beginning and ending balance of present value of liabilities is as follows:

	31 Desember/*December 31,*		
	2024	**2023 (Disajikan kembali – Catatan 4/ *As restated – Note 4*)**	
Nilai kini liabilitas awal tahun	103.551	93.870	*Present value of liabilities beginning of year*
Biaya jasa kini	2.857	2.508	*Current service cost*
Biaya bunga	8.195	7.063	*Interest cost*
Pembayaran imbalan kerja	(4.445)	(4.453)	*Employee benefits paid*
Pengukuran kembali program imbalan pasti	(253)	4.563	*Remeasurement of defined benefit plans*
Total	**109.905**	**103.551**	***Total***

Rincian beban yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain adalah sebagai berikut:

Details of expenses recognized in the income statement and other comprehensive income are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As restated - Note 4)***	
Biaya jasa kini	2.857	2.508	*Current service cost*
Biaya bunga	8.195	7.063	*Interest cost*
Total	**11.052**	**9.571**	***Total***

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

b. Liabilitas imbalan kerja karyawan jangka panjang (lanjutan)

b.2. Program Imbalan Kesehatan Pasca Kerja (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Long-term employee benefit liabilities (continued)

b.2. Post-employment Health Benefit Program (continued)

Rekonsiliasi saldo pengukuran kembali pada laporan posisi keuangan konsolidasian adalah sebagai berikut:

The reconciliation of re-measurement in the consolidated statements of financial position are as follows:

	Disajikan kembali – Catatan 4 *As restated – Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	
Total pengukuran kembali awal tahun	(986)	(5.548)	*Re-measurement amount beginning of year*
Kerugian (keuntungan) Aktuarial	(254)	4.562	*Actual (gain)/loss*
Total	**(1.240)**	**(986)**	***Total***

Mutasi liabilitas yang diakui dalam laporan posisi keuangan konsolidasian adalah sebagai berikut:

The movements of the net liabilities in the consolidated statement of financial position are as follows:

	Disajikan kembali – Catatan 4 *As restated – Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	
Saldo awal	103.551	138.066	*Net liabilities - beginning of year*
Beban yang diakui dalam laba rugi	11.052	9.571	*Expense recognized in profit or loss*
Beban (penghasilan) yang diakui dalam penghasilan komprehensif lain	(253)	4.563	*Expense (income) recognized in the other comprehensive income*
Pembayaran imbalan	(4.445)	(4.453)	*Benefits paid*
Total	**109.905**	**103.551**	***Total***

Nilai kini liabilitas akhir setelah efek Analisa sensitivitas adalah sebagai berikut:

The present values of liabilities after the effect of sensitivity analysis are as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Asumsi tingkat diskonto				*Discount rate assumptions*
Jika tingkat + 1%	(5.989)	1.320	5.314	*If Rate +1%*
Jika tingkat - 1%	4.907	2.782	9.852	*If Rate -1%*
Asumsi tingkat kenaikan biaya kesehatan				*Health cost increase rate assumptions*
Jika tingkat + 10%	10.990	5.820	9.852	*If Rate +10%*
Jika tingkat - 10%	(10.990)	(8.478)	(1.723)	*If Rate -10%*

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Liabilitas imbalan kerja karyawan jangka panjang (lanjutan)

b. Long-term employee benefit liabilities (continued)

b.3. Program imbalan jangka panjang lainnya

b.3. Other-long term benefit program

Gapura memberikan imbalan jangka panjang lainnya dalam bentuk penghargaan masa bakti sesuai dengan Perjanjian Kerja Bersama Gapura. Pengukuran kembali liabilitas imbalan jangka panjang lainnya diakui langsung di laporan laba rugi.

Gapura provides other long-term benefits in the form of service appreciation in accordance with Gapura's Collective Labor Agreement. Remeasurement of other long-term benefit liabilities is recognized immediately in the profit or loss statement.

Asumsi aktuaria yang digunakan dalam menentukan beban dan liabilitas adalah sebagai berikut:

The actuarial assumptions used to determine post-employment benefit expenses and liabilities are as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Tingkat diskonto	7,00%	6,50%	7,00%	*Discount rate*
Harga emas/gram	1.481.000	1.083.000	980.000	*Gold price/gram*
Tingkat mortalita	TMI 2019	TMI 2019	TMI 2019	*Mortality rate*
Tingkat cacat	5% dari TMI 2019	5% dari TMI 2019	5% dari TMI 2019	*Disability rate*
Umur pensiun	56 tahun/56 years	56 tahun/56 years	56 tahun/*56 years*	*Retirement age*
Tingkat mengundurkan diri	Pada tahun 2024, 2023 dan 2022, 1% per tahun sampai dengan usia 40 tahun, kemudian menurun secara linear sampai dengan 0% pada umur 56 tahun/ *As of 2024, 2023 and 2022, 1% for employees with ages 40 years old, decreasing linearly to 0% at age 56*			*Resignation rate*

Rekonsiliasi saldo awal dan akhir dari nilai kini liabilitas adalah sebagai berikut:

The reconciliation of beginning and ending balance of present value of liabilities as follows:

	31 Desember/*December 31,*		
	2024	**2023 (Disajikan kembali – Catatan 4/ *As restated – Note 4*)**	
Nilai kini liabilitas awal tahun	5.398	4.238	*Present value of liabilities beginning of year*
Biaya jasa kini	1.478	995	*Current service cost*
Biaya jasa lalu	-	-	*Past service cost*
Biaya bunga	375	165	*Interest cost*
Pembayaran imbalan kerja	-	-	*Employee benefits paid*
Total	**7.251**	**5.398**	***Total***

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

b. Liabilitas imbalan kerja karyawan jangka panjang (lanjutan)

b.3. Program imbalan jangka panjang lainnya (lanjutan)

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Long-term employee benefit liabilities (continued)

b.3. Other-long term benefit program (continued)

Rincian beban yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain adalah sebagai berikut:

The details of expenses recognized in the statement of profit or loss and other comprehensive income are as follows:

	Disajikan kembali – Catatan 4 *As restated – Note 4*		
	31 Desember 2024/ ***December 31, 2024***	**31 Desember 2023/** ***December 31, 2023***	
Biaya jasa kini	1.478	995	*Current service cost*
Biaya bunga	375	165	*Interest cost*
Total	**1.853**	**1.160**	***Total***

Mutasi liabilitas yang diakui dalam laporan posisi keuangan adalah sebagai berikut:

The movements in the liabilities in the statement of financial position are as follows:

	Disajikan kembali – Catatan 4 *As restated – Note 4*		
	31 Desember 2024/ ***December 31, 2024***	**31 Desember 2023/** ***December 31, 2023***	
Saldo awal	5.398	4.238	*Net liabilities - beginning of year*
Beban yang diakui dalam laba rugi dalam laba rugi	1.853	1.160	*Expense recognized in profit or loss*
Total	**7.251**	**5.398**	***Total***

Nilai kini liabilitas akhir setelah efek Analisa sensitivitas adalah sebagai berikut:

The present values of liabilities after the effect of sensitivity analysis are as follows:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ ***December 31, 2024***	**31 Desember 2023/** ***December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /January 1, 2023/ December 31, 2022**	
Asumsi tingkat diskonto				*Discount rate assumptions*
Jika tingkat + 1%	(521)	435	(372)	*If Rate +1%*
Jika tingkat - 1%	571	(480)	415	*If Rate -1%*
Kenaikan tingkat asumsi				*Assumptions increase rate*
Jika tingkat + 10%	610	(498)	459	*If Rate +10%*
Jika tingkat - 10%	(564)	457	(369)	*If Rate -10%*

21. LIABILITAS IMBALAN KERJA KARYAWAN (lanjutan)

b. Liabilitas imbalan kerja karyawan jangka panjang (lanjutan)

b.3. Program imbalan jangka panjang lainnya (lanjutan)

Program *Golden Shakehand* di APS1

Pada tanggal 11 November 2024, APS1 melalui Keputusan Direksi, mengadakan program Golden Shakehand yang ditujukan kepada Karyawan Tetap Project dengan tujuan memberikan hak kompensasi atas berakhirnya hubungan kerja lebih awal, dengan rincian kompensasi sebagai berikut

- 1 kali ketentuan uang pesangon, 1 kali ketentuan uang penghargaan masa kerja, Uang Penggantian Hak (Sisa cuti tahunan yang belum digunakan)
- Uang tali asih sebesar 0,25 dari total ke-3 variabel diatas.

Jangka waktu atas program *Golden Shakehand* dimulai dari tanggal 11 November 2024 dan berakhir di tanggal 20 Desember 2024, dengan total keikutsertaan sebanyak 3.988 karyawan tetap proyek dengan nilai biaya yang direalisasi sebesar Rp71.745.906.128 (angka penuh) yang dicatat sebagai beban pada laporan keuangan 31 Desember 2024.

21. EMPLOYEE BENEFITS LIABILITY (continued)

b. Long-term employee benefit liabilities (continued)

b.3. Other-long term benefit program (continued)

Golden Shakehand Program in APS1

On November 11, 2024, APS through a Board of Directors Decree implement a Golden Shakehand Program for permanent project employees, with the aim of providing compensation rights for early termination of employment, with details of the compensation as follows:

- *1 time severance pay provisions, 1 time length of service award provisions, Replacement Money for Rights (Remaining annual leave that has not been used)*
- *Compensation money of 0.25 of the total of the 3 variables above.*

The period of the Golden Shakehand program starts from November 11, 2024 and ends on December 20, 2024 with participation reaching 3,988 permanent project employees with a realized cost value of Rp71,745,906,128 (full amount) recorded as expense in the financial statements as of December 31, 2024

22. UTANG BANK JANGKA PENDEK

Utang bank jangka pendek terdiri dari:

22. SHORT-TERM BANK LOANS

Short-term bank consist of:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022***	
Perusahaan				***The Company***
Pihak berelasi (Catatan 35)	34.500	34.500	34.500	*Related parties (Note 35)*
Entitas Anak				***Subsidiaries***
Pihak berelasi (Catatan 35)	58.946	58.946	72.786	*Related parties (Note 35)*
Pihak ketiga	79.600	2.105	-	*Third parties*
Total	**173.046**	**95.551**	**107.286**	***Total***

22. UTANG BANK JANGKA PENDEK (lanjutan) / *22. SHORT-TERM BANK LOANS (continued)*

Pada tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022 pinjaman milik Kelompok Usaha adalah sebagai berikut:

On December 31, 2024, 2023, and January 1, 2023/December 31, 2022, The Group loans are as follows:

Entitas / *Entity*	Kreditor/ *Creditors*	Tanggal Perjanjian/ *Agreement Date*	Jumlah Maksimum Fasilitas/ *Maximum Facility Amount* (Rp)	Jatuh Tempo/ *Maturity Date*	Suku Bunga/ *Interest Rate*	Jaminan/ *Collateral*	31 Desember 2024	31 Desember 2023	31 Desember 2022
IASP (dahulu APP1)	PT Bank Pembangunan Jawa Barat dan Banten Tbk.	19 Agustus 2024/ *August 19, 2024*	100.000	19 Agustus 2025/ *August 19, 2025*	8,65% - 8,75% (2024) & 8,75% (2023)	Piutang proyek APP / *APP's Project receivable*	79.600	2.105	-
APS1	PT Bank Negara Indonesia (Persero) Tbk.	11 Desember 2024/ *December 11, 2024*	52.650	11 Desember 2025/ *December 11, 2025*	8,50% (2024)	Piutang usaha senilai Rp50.000/ *Trade receivable amounting to Rp50.000*	38.946	38.946	38.946
APS1	PT Bank Syariah Indonesia Tbk.	30 Juni 2024/ *June 30, 2024*	39.560	30 Juni 2025/ *June 30,2025*	10,00% (2024)	Piutang usaha senilai Rp50.000/ *Trade receivable amounting to Rp50.000*	20.000	20.000	33.840
Perusahaan	PT Bank Mandiri (Persero) Tbk.	2 Februari 2024 dan 4 Maret 2024/ *February 2, 2024 and March 4, 2024*	120.000	1 Februari 2025 dan 3 Maret 2025/ *February 1, 2025 and March 3, 2025*	3,00% - 3,25% (2024)	Deposito berjangka yang dibatasi penggunaannya/ *Restricted Time Deposits*	34.500	34.500	34.500
						Total	**173.046**	**95.551**	**107.286**

Tujuan dari pinjaman-pinjaman di atas adalah untuk modal kerja.

The purpose of the above loans is for working capitals.

23. UTANG BANK JANGKA PANJANG / *23. LONG-TERM BANK LOANS*

Utang bank jangka panjang terdiri dari:

Long-term bank loans consist of:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/ /*January 1, 2023/ December 31, 2022***	
Entitas anak				***Subsidiaries***
Pihak berelasi (Catatan 35)	68.929	139.906	169.749	*Related parties (Note 35)*
Total	**68.929**	**139.906**	**169.749**	***Total***
Dikurangi bagian yang jatuh tempo dalam satu tahun	(39.244)	(29.458)	(24.535)	*Less current portion of long-term bank and other financial institution loans*
Porsi jangka panjang	**29.685**	**110.448**	**145.214**	***Long-term portion***

23. UTANG BANK JANGKA PANJANG (lanjutan)

23. LONG-TERM BANK LOANS (continued)

APS1

APS1

PT Bank Syariah Indonesia Tbk. ("BSI")

PT Bank Syariah Indonesia Tbk. ("BSI")

Kreditor/ *Lenders*	Jumlah Batas Pinjaman Maksimum/ *Maximum Credit Limit*	Jadwal Pelunasan/ *Schedule of Repayments*	Pembayaran Tahun 2024/ *Repayments for 2024*	31 Desember/ *December 31*		
				2024	2023	2022
Fasilitas pembiayaan Musyarakah Mutanaqishah / *Financing facility of the Musyarakah Mutanaqishah*						
BSI I	3.575	November 2024/ *November 2024*	551	-	551	1.082
BSI II	3.650	November 2025/ *November 2025*	529	542	1.071	1.540
BSI III	1.800	Agustus 2026/ *August 2026*	236	459	695	905
BSI IV	112.512	Mei 2024/ *May 2024*	10.607	41.252	51.859	57.752
BSI V	15.949	Mei 2024/ *May 2024*	8.299	2.402	10.701	11.917
BSI VI	7.762	Mei 2024/ *May 2024*	220	64	284	316
BSI VII	2.109	Mei 2024/ *May 2024*	103	403	506	564
BSI VIII	3.708	Juli 2024/ *July 2024*	1.980	572	2.552	2.842
BSI IX	1.572	Mei 2022/ *May 2022*	-	-	-	-
BSI X	23.551	Juli 2024/ *July 2024*	12.738	3.686	16.424	18.290
BSI XI	5.283	Oktober 2024/ *October 2024*	2.237	648	2.885	3.213
BSI XII	8.944	Januari 2025/ *January 2025*	-	-	-	5.910
BSI XIV	27.807	Juli 2024/ *July 2024*	14.974	4.333	19.307	21.501
BSI XV	1.115	April 2023/ *April 2023*	31	9	40	44
BSI XVI	2.775	Januari 2025/ *January 2025*	337	1.310	1.647	1.834
BSI XVII	19.267	Februari 2025/ *February 2025*	9.107	2.635	11.742	13.077
BSI XVIII	14.602	April 2025/ *April 2025*	1.916	7.450	9.366	10.431
BSI XIX	9.775	Oktober 2024/ *October 2024*	4.951	1.433	6.384	7.110
BSI XX	1.358	April 2025/ *April 2025*	724	209	933	1.039
BSI XXI	2.152	Februari 2025/ *February 2025*	1.130	327	1.457	1.622
BSI XXII	2.361	Juni 2024/ *June 2024*	307	1.195	1.502	1.673
			Total	68.929	139.906	169.749

Pinjaman bank jangka panjang dari BSI memiliki marjin berkisar dari 10%-13% per tahun.

The long-term bank loan from BSI bears fixed rates margin is in a range of 10%-13% per annum.

APS1 diwajibkan oleh BSI untuk menjaga rasio keuangan berupa rasio lancar minimal sebesar 1 kali, *Debt Service Coverage Ratio* ("DSCR") minimal sebesar 1 kali dan *Debt to Equity Ratio* ("DER") maksimal sebesar 3 kali.

APS1 is required to maintain the debtor's financial ratios, which is minimum current ratio of 1 time, Debt Service Coverage Ratio ("DSCR") minimum 1 time and Debt to Equity Ratio ("DER") maximum 3 times.

APS1 telah memenuhi seluruh kewajiban yang tercantum dalam seluruh perjanjian utang bank jangka panjangnya.

APS1 has complied with all covenant stated in all of its long-term bank loan agreements.

24. MODAL SAHAM

Susunan pemegang saham Perusahaan dan kepemilikan saham pada tanggal 31 Desember 2024 setelah adanya pengalihan saham dan penerbitan saham baru (Catatan 1d) adalah sebagai berikut:

24. SHARE CAPITAL

The details of the Company's shareholder and its share ownership as of December 31, 2024 after transfer of shares ownership and issuance of new shares (Note 1d) is as follows:

Pemegang saham/*Shareholders*	Jenis saham/ *Type of shares*	Jumlah saham ditempatkan dan disetor penuh/ *Number of share issued and fully paid*	% Kepemilikan/ *% Ownership*	*Total*
PT Aviasi Pariwisata Indonesia (Persero)	Seri I	1	0,0001%	1.000.000
AP Indonesia	Seri J	1.752.860	99,9999%	1.752.860.000.000
		1.752.861	**100,00%**	**1.752.861.000.000**

Susunan Pemegang Saham Perusahaan pada 31 Desember 2023 dan 1 Januari 2023/ 31 Desember 2022 adalah sebagai berikut:

The composition of the Company's Shareholders as of December 31, 2023 and January 1, 2023/ December 31. 2022 are as follows:

Pemegang saham/*Shareholders*	Jenis saham/ *Type of shares*	Jumlah saham ditempatkan dan disetor penuh/ *Number of share issued and fully paid*	% Kepemilikan/ *% Ownership*	*Total*
AP Indonesia (dahulu AP2)	-	199.900	99,95%	199.900.000.000
Koperasi Karyawan Angkasa Pura II Satya Ardhia	-	100	0,05%	100.000.000
		200.000	**100,00%**	**200.000.000.000**

25. TAMBAHAN MODAL DISETOR

Tambahan modal disetor terutama merupakan selisih antara imbalan yang dialihkan dengan aset neto yang dialihkan sehubungan kombinasi bisnis entitas sepengendali (Catatan 1d).

25. ADDITIONAL PAID IN CAPITAL

The additional paid-in capital primarily represents the difference between the transferred consideration and the net assets transferred in connection with the business combination of entities under common control (Note 1d).

26. KEPENTINGAN NONPENGENDALI

Rincian kepentingan non-pengendali atas ekuitas dan bagian atas hasil bersih entitas anak yang dikonsolidasi sebagai berikut:

26. NON-CONTROLLING INTEREST

Details of non-controlling interests in the equity and net results of consolidated subsidiaries are as follows:

		Nilai Tercatat/*Carrying Amounts*			
			Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	Kepemilikan (%)/ *Ownership (%)*	2024	2023	2022	
PT Gapura Angkasa	45,619%	199.815	-	-	*PT Gapura Angkasa*
PT Angkasa Pura Hotel	0,0066%	53	-	-	*PT Angkasa Pura Hotel*
PT IAS Property Indonesia	0,0412%	83	-	-	*PT IAS Property Indonesia*
Total		**199.950**	**-**	**-**	***Total***

Pada tahun 2024, Perusahaan mempunyai 6 (enam) entitas anak yang dikonsolidasi. Entitas anak IASH, APS1, Gapura, APH, dan IASP (dahulu APP1) berkantor pusat di Jakarta. Entitas anak IASS berkantor pusat di Tangerang.

As of 2024, the Company has 6 (six) consolidated subsidiaries. The subsidiaries IASH, APS1, Gapura, APH and IASP (formerly APP1) are headquartered in Jakarta. Subsidiaries IASS are headquartered in Tangerang.

27. PENDAPATAN USAHA / *27. OPERATING REVENUES*

Rincian pendapatan usaha adalah sebagai berikut: / *The detail of operating revenues is as follows:*

a. Berdasarkan Jenis / ***a. By Type***

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Kargo dan Logistik			***Cargo and Logistic***
Terminal kargo	1.135.894	932.840	*Cargo terminal*
Freight forwarding	327.491	501.731	*Freight forwarding*
Baggage service solution	108.435	117.474	*Baggage service solution*
Sewa	94.137	64.988	*Rental*
Regulated agent	79.758	92.920	*Regulated agent*
Contract logistics	4.831	28.914	*Contract logistics*
Lain-lain	-	269	*Others*
Sub-total	1.750.546	1.739.136	*Subtotal*
Aircraft Handling			***Aircraft Handling***
Ground handling and aircraft handling additional note (AHAN)	1.280.796	1.027.509	*Ground handling and aircraft handling additional note (AHAN)*
Operator garbarata	22.892	21.995	*Aviobridge operator*
Lain-lain	29.034	25.811	*Others*
Sub-total	1.332.722	1.075.315	*Subtotal*
Operation Support			***Operation Support***
Manpower services	1.039.971	778.870	*Manpower services*
Manajemen gedung	638.144	192.780	*Building management*
Layanan kebersihan	524.666	454.550	*Cleaning service*
Layanan teknologi dan komunikasi	385.711	317.237	*Ict service*
Pemeliharaan	288.712	352.936	*Maintenance*
Sewa	193.255	155.155	*Rental*
Manajemen parkir	171.776	146.304	*Parking management*
Equipment supplies	70.073	36.548	*Equipment supplies*
Sub-total	3.312.308	2.434.380	*Subtotal*
Hospitality			***Hospitality***
Lounge	407.559	319.107	*Lounge*
Food service	228.127	167.842	*Food service*
Layanan penumpang	47.295	33.481	*Passenger service*
Lain-lain	88.352	64.473	*Others*
Sub-total	771.333	584.903	*Subtotal*
Properti, Hotel dan Manajemen Perjalanan			***Property, Hotel and Travel Management***
Hotel	238.216	211.057	*Hotel*
Pengembangan properti	36.354	41.093	*Property development*
Manajemen perjalanan	33.262	41.807	*Travel management*
Sub-total	307.832	293.957	*Subtotal*
Learning Center			***Learning Center***
Learning center	9.146	6.475	*Learning center*
Sub-total	9.146	6.475	*Subtotal*
Total	**7.483.887**	**6.134.166**	***Total***

27. PENDAPATAN USAHA (lanjutan) / *27. OPERATING REVENUES (continued)*

Rincian pendapatan usaha adalah sebagai berikut: (lanjutan)

The detail of operating revenues is as follows: (continued)

b. Berdasarkan Pelanggan / *b. By Customers*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)*	
Pendapatan Usaha			***Operating Revenues***
Pihak berelasi (Catatan 35)	3.871.146	3.079.433	*Related parties (Note 35)*
Pihak ketiga	3.612.741	3.054.733	*Third parties*
Total pendapatan usaha	**7.483.887**	**6.134.166**	***Total operating revenues***

Rincian pendapatan kepada pelanggan dengan jumlah lebih besar dari 10% pendapatan adalah sebagai berikut:

Details of revenue to customers that make up more than 10% of revenues are as follows:

	Tahun yang berakhir pada tanggal 31 Desember/ *Year Ended December 31*				
	Pendapatan/*Revenue*		Persentase dari total pendapatan/*Percentage of total revenue*		
	2024	2023 (Disajikan kembali- Catatan 4/ (*As restated - Note 4*)	2024	2023 (Disajikan kembali- Catatan 4/ (*As restated - Note 4*)	
AP Indonesia	2.421.862	1.908.094	32,36%	31,11%	*AP Indonesia*

28. BEBAN POKOK PENDAPATAN / *28. COST OF REVENUES*

Beban pokok pendapatan terdiri atas:

Cost of revenues expenses consist of:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	2023 (Disajikan kembali - Catatan 4/ (*As Restated - Note 4)*	
Kargo & Logistik			***Cargo & Logistic***
Operasional	437.744	427.976	*Operational*
Bagi hasil	228.858	170.087	*Revenue sharing*
Alih daya	167.019	325.354	*Outsourcing*
Penyusutan	47.779	33.604	*Depreciation*
Pegawai	25.157	79.472	*Employee*
Sewa	4.090	13.172	*Rent*
Utilitas	3.882	3.049	*Utilities*
Pemakaian persediaan	2.996	5.482	*Inventories usage*
Pemeliharaan	2.160	1.164	*Maintenance*
Sub-total	919.685	1.059.360	*Subtotal*

28. BEBAN POKOK PENDAPATAN (lanjutan) / *28. COST OF REVENUES (continued)*

Beban pokok pendapatan terdiri atas: (lanjutan) / *Cost of revenues expenses consist of: (continued)*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4/ (*As Restated - Note 4*)**	
Aircraft Handling			***Aircraft Handling***
Alih daya	512.446	393.787	*Outsourcing*
Pegawai	230.325	190.894	*Employee*
Pemakaian persediaan	114.352	104.237	*Usage of inventories*
Bagi hasil	95.385	79.207	*Revenue sharing*
Pemeliharaan	93.267	77.551	*Maintenance*
Penyusutan dan amortisasi	47.928	49.325	*Depreciation and amortization*
Sewa	32.111	34.015	*Rent*
Operasional	23.083	10.802	*Operational*
Perjalanan dinas	6.821	3.178	*Business travel*
Utilitas	2.752	11.245	*Utilities*
Sub-total	1.158.470	954.241	*Subtotal*
Operation Support			***Operation Support***
Pegawai	1.020.922	744.920	*Employee*
Operasional	948.246	657.948	*Operational*
Alih daya	500.666	456.318	*Outsourcing*
Pemakaian persediaan	133.945	67.194	*Inventories usage*
Bagi hasil	90.012	52.145	*Revenue sharing*
Penyusutan dan amortisasi	88.382	127.332	*Depreciation and amortization*
Sewa	30.210	28.347	*Rent*
Pemeliharaan	18.449	8.049	*Maintenance*
Utilitas	11.167	2.481	*Utilities*
Perjalanan dinas	1.210	2.070	*Business travel*
Sub-total	2.843.209	2.146.804	*Subtotal*
Hospitality			***Hospitality***
Operasional	202.571	110.621	*Operational*
Pemakaian persediaan	77.708	77.436	*Inventories usage*
Pegawai	30.410	26.398	*Employee*
Lain-lain	12.606	1.013	*Others*
Sub-total	323.295	215.468	*Subtotal*
Learning Center			***Learning Center***
Operasional	1.210	1.587	*Operational*
Pemakaian persediaan	680	658	*Usage of inventories*
Pegawai	253	395	*Employee*
Sub-total	2.143	2.640	*Subtotal*
Properti, Hotel dan Manajemen Perjalanan			***Property, Hotel and Travel Management***
Operasional	116.386	106.333	*Operational*
Konsesi	95.439	85.423	*Concession*
Sewa	32.911	35.801	*Rent*
Pegawai	20.151	17.034	*Employee*
Pemakaian persediaan	12.708	11.189	*Usage of inventories*
Alih daya	2.771	2.926	*Outsourcing*
Perlengkapan	1.015	720	*Supplies*
Perjalanan dinas	86	47	*Business travel*
Sub-total	281.467	259.473	*Subtotal*
Total	**5.528.269**	**4.637.986**	***Total***

29. BEBAN PEGAWAI / *29. EMPLOYEE EXPENSES*

Rincian beban pegawai adalah sebagai berikut: / *The details of employee expenses are as follows:*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Tunjangan	273.202	226.855	*Allowances*
Gaji dan upah	217.970	139.147	*Salaries and wages*
Bonus	120.876	39.225	*Bonus*
Pengobatan	22.422	18.790	*Medical*
Seragam	4.161	5.404	*Uniform*
Lembur	2.677	1.663	*Overtime*
Lainnya	820	563	*Others*
Total	**642.128**	**431.647**	***Total***

30. BEBAN UMUM DAN ADMINISTRASI / *30. GENERAL AND ADMINISTRATIVE EXPENSES*

Rincian beban umum dan administrasi adalah sebagai berikut: / *The details of general and administrative expenses are as follows:*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Imbalan pasca kerja	160.918	89.122	*Post-employment benefit*
Gaji Dewan Komisaris dan Direksi	142.672	98.467	*Board of Commissioners and Directors salaries*
Tenaga penunjang operasional	107.878	82.188	*Operational support staff*
Jasa profesional dan konsultan	105.346	36.078	*Proffesional services and consultants*
Asuransi	78.944	26.203	*Insurance*
Penyusutan dan amortisasi	74.517	89.037	*Depreciation and amortization*
Utilitas	54.069	33.368	*Utilities*
Pemeliharaan dan perbaikan	44.535	15.201	*Maintenance and repairs*
Sewa	35.000	32.243	*Rental*
Perjalanan dinas	33.893	14.834	*Business travel*
Pajak dan restribusi pemerintah lainnya	31.063	35.813	*Taxes and other government charges*
Beban makanan dan minuman	20.207	15.291	*Food and beverages expense*
Persediaan	19.829	22.587	*Supplies*
Tenaga penunjang administrasi	12.733	9.701	*Administrative support staff*
Penurunan/(pemulihan) nilai aset tetap	5.667	3.696	*Impairment/(recovery) of fixed assets*
Pendidikan dan pelatihan	10.148	9.244	*Education and training*
(Pemulihan)/penurunan nilai aset keuangan	(85.071)	208.532	*(Recovery)/impairment of financial assets*
Lain-lain	20.497	12.137	*Others*
Total	**872.845**	**833.742**	***Total***

31. PENDAPATAN LAIN-LAIN / *31. OTHER INCOME*

Rincian pendapatan lain-lain adalah sebagai berikut:

The details of other income are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Keuntungan restrukturisasi utang	72.311	-	*Gain on debt restructuring*
Laba selisih kurs	3.223	-	*Exchange rate gain*
Pendapatan bunga pinjaman dari kreditur	6.535	-	*Interest income from creditor*
Keuntungan penjualan aset non-keuangan	2.078	6.579	*Gain on sale of non-financial assets*
Pembalikan beban akrual	-	25.010	*Reversal of accrued expense*
Lain-lain (masing-masing dibawah Rp2 miliar)	22.408	22.991	*Others (each below Rp2 billion)*
Total	**106.555**	**54.580**	***Total***

32. BEBAN LAIN-LAIN / *32. OTHER EXPENSES*

Rincian beban lain-lain adalah sebagai berikut:

The details of other expenses are as follows:

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / (*As restated - Note 4)***	
Rugi selisih kurs	-	731	*Exchange rate loss*
Kerugian penghapusan aset	9.992	-	*Loss on asset disposal*
Klaim vendor	7.654	-	*Vendor claim*
Lain-lain (masing-masing dibawah Rp2 miliar)	23.408	13.119	*Others (each below Rp2 billion)*
Total	**41.054**	**13.850**	***Total***

33. PENGHASILAN KEUANGAN / *33. FINANCIAL INCOME*

Rincian penghasilan keuangan adalah sebagai berikut: / *The details of finance income are as follows:*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / *(As restated - Note 4)***	
Bunga deposito	23.830	11.639	*Time deposit interest*
Bunga jasa giro	7.647	10.679	*Giro service interest*
Pendapatan bunga - kontraktual	4.464	-	*Contractual interest income*
Total	**35.941**	**22.318**	***Total***

34. BEBAN KEUANGAN / *34. FINANCIAL COSTS*

Akun ini terdiri dari: / *This account consists of the following:*

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*		
	2024	**2023 (Disajikan kembali - Catatan 4 / *(As restated - Note 4)***	
Beban bunga pinjaman bank	24.347	28.282	*Bank loans interest expense*
Beban bunga sewa	8.776	3.939	*Interest on lease liabilities*
Lainnya	10.471	6.172	*Other*
Total	**43.594**	**38.393**	***Total***

35. TRANSAKSI DENGAN PIHAK BERELASI

Rincian sifat hubungan dan jenis transaksi yang signifikan dengan pihak berelasi, sebagai berikut:

35. TRANSACTIONS WITH RELATED PARTIES

The details of nature of relationship and types of significant transactions with related parties are as follows:

a. Sifat Hubungan Berelasi / *a. Nature of Relationship*

Pihak-pihak berelasi/ *Related parties*	Sifat hubungan/ *Relationship*	Transaksi/ *Transaction*
PT Aviasi Pariwisata Indonesia (Persero)	Entitas Induk/ *Parent Entity*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Angkasa Pura Indonesia	Pemegang Saham/ *Shareholders*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Angkasa Pura Aviasi	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Sarinah	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Hotel Indonesia Natour	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Lain-lain, Utang Usaha *Other Receivables, Trade Payables*
PT Bank Negara Indonesia (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Jasa Perbankan, Utang Bank, Pendapatan/ *Banking Services, Bank Loan, Revenues*
PT Bank Mandiri (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Jasa Perbankan, Utang Bank, Pendapatan/ *Banking Services, Bank Loan, Revenues*
PT Bank Rakyat Indonesia (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Jasa Perbankan, Piutang Usaha, Pendapatan/ *Banking Services, Trade Receivables, Revenues*
PT Bank Syariah Indonesia Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Jasa Perbankan, Utang Bank/ *Banking Services, Bank Loan*
PT Bank Tabungan Negara (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Jasa Perbankan/ *Banking Services*
PT Citilink Indonesia	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Garuda Indonesia (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Waskita Karya (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Pos Indonesia (Persero)	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Pelita Air Service	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT MGPA Nusantara Jaya	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Telekomonunikasi Selular	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Pertamina Bina Medika IHC	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Hutama Karya (Persero)	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha/ *Trade Receivables*

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Rincian sifat hubungan dan jenis transaksi yang signifikan dengan pihak berelasi, sebagai berikut: (lanjutan)

a. Sifat Hubungan Berelasi (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

The details of nature of relationship and types of significant transactions with related parties are as follows: (continued)

a. Nature of Relationship (continued)

Pihak-pihak berelasi/ *Related parties*	Sifat hubungan/ *Relationship*	Transaksi/ *Transaction*
PT Transportasi Jakarta	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Kereta Cepat Indonesia China	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
KSO Halim perdanakusuma	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Propernas Griya Utama	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha/ *Trade Receivables*
PT Garuda Maintenance Facility Aero Asia Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Moda Integrasi Transportasi Jabodetabek	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha/ *Trade Receivables*
PT Bandarudara Internasional Jawa Barat	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Wijaya Karya (Persero) Tbk.	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Pendapatan/ *Trade Receivables, Revenues*
PT Aerofood Indonesia	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha, Utang Usaha, Pendapatan/ *Trade Receivables, Trade Payables, Revenues*
PT Barata Indonesia (Persero)	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Piutang Usaha/ *Trade Receivables*
PT Telekomunikasi Indonesia (Persero) Tbk	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Utang Usaha, Pendapatan/ *Trade Payables, Revenues*
PT Aero Tekno Utama	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Utang Usaha/ *Trade Payables*
PT Garuda Daya Pratama Sejahtera	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Utang Usaha/ *Trade Payables*
PT Garuda Energi Logistik dan Komersial	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Utang Usaha/ *Trade Payables*
Balai Pengelola Kereta Api Sulawesi Selatan	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Pengembangan Pariwisata Indonesia	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Moda Integrasi Transportasi Jabodetabek	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PERUM LPPNPI	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PERUM BULOG	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

Rincian sifat hubungan dan jenis transaksi yang signifikan dengan pihak berelasi, sebagai berikut: (lanjutan)

a. Sifat Hubungan Berelasi (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

The details of nature of relationship and types of significant transactions with related parties are as follows: (continued)

a. Nature of Relationship (continued)

Pihak-pihak berelasi/ *Related parties*	Sifat hubungan/ *Relationship*	Transaksi/ *Transaction*
UPBU Halu Oleo Kendari	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
Bapenda Jayapura	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Perusahaan Listrik Negara (Persero)	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PERUM Perhutani	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Adhi Karya (Persero) Tbk	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Bandara Internasional Batam	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Taman Wisata Candi	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Pos Logistik Indonesia	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
UPBU Halu Oleo Kendari	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
Bapenda Jayapura	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Perusahaan Listrik Negara (Persero)	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PERUM Perhutani	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Adhi Karya (Persero) Tbk	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Bandara Internasional Batam	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Taman Wisata Candi	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*
PT Pos Logistik Indonesia	Dikendalikan oleh Pemerintah Republik Indonesia/ *Controlled by the Government of Republic Indonesia*	Pendapatan/ *Revenues*

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

b. Saldo dengan Pihak Berelasi

b. Balance with Related Parties

Dalam kegiatan usahanya, Perusahaan dan entitas anak melakukan transaksi tertentu dengan pihak berelasi.

In the normal course of business, the Company and its subsidiaries entered into transactions with related parties.

Rincian akun signifikan dengan pihak-pihak berelasi (pemerintah, entitas pemerintah atau dinyatakan lain) sebagai berikut:

Details of significant accounts with related parties (government, owned entities unless otherwise stated) are as follows:

	Total			Persentase terhadap Total Aset/ Percentage to Total Assets			
		Disajikan kembali - Catatan 4/ As restated - Note 4			Disajikan kembali - Catatan 4 As restated - Note 4		
	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022	31 Desember 2024 December 31, 2024	31 Desember 2023/ December 31, 2023	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022	
Kas dan setara kas (Catatan 5)							***Cash and cash equivalents (Note 5)***
Bank							***Bank***
Rupiah							***Rupiah***
PT Bank Syariah Indonesia Tbk.	104.916	17.435	27.793	1,69%	0,32%	0,52%	*PT Bank Syariah Indonesia Tbk.*
PT Bank Mandiri (Persero) Tbk.	105.992	230.656	132.880	1,71%	4,25%	2,47%	*PT Bank Mandiri (Persero) Tbk.*
PT Bank Tabungan Negara (Persero) Tbk.	4.467	25.876	34.500	0,07%	0,48%	0,64%	*PT Bank Tabungan Negara (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	61.016	87.101	120.140	0,98%	1,61%	2,23%	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	306.087	215.385	243.821	4,93%	3,97%	4,53%	*PT Bank Negara Indonesia (Persero) Tbk.*
Sub-total	**582.478**	**576.453**	**559.134**	**9,38%**	**10,63%**	**10,38%**	***Subtotal***
Dolar AS							***US Dollar***
PT Bank Negara Indonesia (Persero) Tbk.	14.132	72.530	13.666	0,23%	1,34%	0,25%	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	281	268	275	0,00%	0,00%	0,01%	*PT Bank Rakyat Indonesia (Persero) Tbk.*
Sub-total	**14.413**	**72.798**	**13.941**	**0,23%**	**1,34%**	**0,26%**	***Subtotal***
Dolar Singapura							***Singapore Dollar***
PT Bank Negara Indonesia (Persero) Tbk.	133	508	28	0,00%	0,01%	0,00%	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	1.013	-	-	0,02%	0,00%	0,00%	*PT Bank Rakyat Indonesia (Persero) Tbk.*
Sub-total	**1.146**	**508**	**28**	**0,02%**	**0,01%**	**0,00%**	***Subtotal***
Total bank	**598.037**	**649.759**	**573.103**	**9,63%**	**11,98%**	**10,64%**	***Total bank***
Deposito berjangka							***Time deposits***
Rupiah							***Rupiah***
PT Bank Tabungan Negara (Persero) Tbk.	200.000	90.000	35.000	3,22%	1,66%	0,65%	*PT Bank Tabungan Negara (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	161.000	87.000	20.000	2,59%	1,60%	0,37%	*PT Bank Syariah Indonesia Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.		128.631	200.038	0,00%	2,37%	3,71%	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Rakyat Indonesia (Persero) Tbk.	10.000	32.800	37.800	0,16%	0,60%	0,70%	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Bank Mandiri (Persero) Tbk.	125.000	10.000	10.000	2,01%	0,18%	0,19%	*PT Bank Mandiri (Persero) Tbk.*
Total deposito berjangka	**496.000**	**348.431**	**302.838**	**7,99%**	**6,43%**	**5,62%**	***Total time deposits***
Total	**1.094.037**	**998.190**	**875.941**	**17,62%**	**18,41%**	**16,26%**	***Total***

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

b. Saldo dengan Pihak Berelasi (lanjutan)

b. Balance with Related Parties (continued)

Rincian akun signifikan dengan pihak-pihak berelasi sebagai berikut: (lanjutan)

Details of significant accounts with related parties are as follows: (continued)

	Total			Persentase terhadap Total Aset/ Percentage to Total Assets			
		Disajikan kembali - Catatan 4/ As restated - Note 4			Disajikan kembali - Catatan 4 As restated - Note 4		
	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022	31 Desember 2024 December 31, 2024	31 Desember 2023/ December 31, 2023	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022	
Investasi jangka pendek (Catatan 6)							***Short-term investment (Note 6)***
Deposito berjangka							***Time deposit***
Rupiah							***Rupiah***
PT Bank Negara Indonesia (Persero) Tbk.	-	12.715	2.717	0,00%	0,23%	0,05%	*PT Bank Negara Indonesia (Persero) Tbk.*
Sub-total	**-**	**12.715**	**2.717**	**0,00%**	**0,23%**	**0,05%**	***Subtotal***
Deposito yang dibatasi Penggunaannya							***Restricted time deposits***
PT Bank Mandiri (Persero) Tbk.	35.000	35.000	35.000	0,56%	0,65%	0,65%	*PT Bank Mandiri (Persero) Tbk.*
Sub-total	**35.000**	**35.000**	**35.000**	**0,56%**	**0,65%**	**0,65%**	***Subtotal***
Total	**35.000**	**47.715**	**37.717**	**0,56%**	**0,88%**	**0,70%**	***Total***
Piutang usaha (Catatan 7)							***Trade receivables (Note 7)***
Lancar							***Current***
PT Angkasa Pura Indonesia	332.498	303.926	378.336	5,36%	5,60%	7,02%	*PT Angkasa Pura Indonesia*
PT Citilink Indonesia	150.708	158.638	166.347	2,43%	2,93%	3,09%	*PT Citilink Indonesia*
PT Garuda Indonesia (Persero) Tbk.	101.340	93.760	60.316	1,63%	1,73%	1,12%	*PT Garuda Indonesia (Persero) Tbk.*
PT Pelita Air Service	50.447	14.958	-	0,81%	0,28%	0,00%	*PT Pelita Air Service*
PT Angkasa Pura Aviasi	23.264	23.120	2.940	0,37%	0,43%	0,05%	*PT Angkasa Pura Aviasi*
PT MGPA Nusantara Jaya	14.239	15.003	1.616	0,23%	0,28%	0,03%	*PT MGPA Nusantara Jaya*
PT Telekomunikasi Selular	7.270	3.059	7.294	0,12%	0,06%	0,14%	*PT Telekomunikasi Selular*
PT Pertamina Bina Medika IHC	6.793	-	-	0,11%	0,00%	0,00%	*PT Pertamina Bina Medika IHC*
PT Hutama Karya (Persero)	6.416	1.722	-	0,10%	0,03%	0,00%	*PT Hutama Karya (Persero)*
PT Transportasi Jakarta	4.875	-	-	0,08%	0,00%	0,00%	*PT Transportasi Jakarta*
PT Kereta Cepat Indonesia China	4.065	-	-	0,07%	0,00%	0,00%	*PT Kereta Cepat Indonesia China*
PT Aviasi Pariwisata Indonesia (Persero)	3.565	8.765	-	0,06%	0,16%	0,00%	*PT Aviasi Pariwisata Indonesia (Persero)*
PT Bank Rakyat Indonesia (Persero) Tbk.	3.277	-	-	0,05%	0,00%	0,000%	*PT Bank Rakyat Indonesia (Persero) Tbk.*
KSO Halim Perdanakusuma	2.880	3.248	-	0,05%	0,06%	0,00%	*KSO Halim Perdanakusuma*
PT Propernas Griya Utama	2.373	-	-	0,04%	0,00%	0,00%	*PT Propernas Griya Utama*
PT Garuda Maintenance Facility Aero Asia Tbk.	2.277	13.945	8.349	0,04%	0,26%	0,15%	*PT Garuda Maintenance Facility Aero Asia Tbk.*
PT Sarinah	2.199	-	-	0,04%	0,00%	0,00%	*PT Sarinah*
PT Moda Integrasi Transportasi Jabodetabek	2.108	2.740	-	0,03%	0,05%	0,00%	*PT Moda Integrasi Transportasi Jabodetabek*
PT Bandarudara Internasional Jawa Barat	1.625	-	1.986	0,03%	0,00%	0,04%	*PT Bandarudara Internasional Jawa Barat*
PT Wijaya Karya (Persero) Tbk.	1.597	3.209	3.039	0,03%	0,06%	0,06%	*PT Wijaya Karya (Persero) Tbk.*
PT Telekomunikasi Indonesia (Persero)	-	-	5.074	0,00%	0,00%	0,09%	*PT Telekomunikasi Indonesia (Persero)*
PT Pos Logistik Indonesia	-	-	4.160	0,00%	0,00%	0,08%	*PT Pos Logistik Indonesia*
PT Waskita Karya (Persero) Tbk.	-	9.474	3.066	0,00%	0,17%	0,06%	*PT Waskita Karya (Persero) Tbk.*
PT Bandara Internasional Batam	-	3.444	2.126	0,00%	0,06%	0,04%	*PT Bandara Internasional Batam*
KSO PP-AMKA	-	-	2.126	0,00%	0,00%	0,04%	*KSO PP-AMKA*
Lain-lain (masing-masing dibawah Rp1,5 miliar)	15.579	47.952	45.437	0,25%	0,88%	0,84%	*Others (each below Rp1,5 billion)*
Sub-total	**739.395**	**706.963**	**692.212**	**11,91%**	**13,04%**	**12,85%**	***Subtotal***

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

b. Saldo dengan Pihak Berelasi (lanjutan)

b. Balance with Related Parties (continued)

Rincian akun signifikan dengan pihak-pihak berelasi sebagai berikut: (lanjutan)

Details of significant accounts with related parties are as follows: (continued)

	Total			Persentase terhadap Total Aset/ *Percentage to Total Assets*			
		Disajikan kembali - Catatan 4/ *As restated - Note 4*			Disajikan kembali - Catatan 4 *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	31 Desember 2024 *December 31, 2024*	31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	
Piutang usaha (lanjutan)							***Trade receivables (continued)***
Tidak lancar							***Non-current***
PT Garuda Indonesia (Persero) Tbk.	731.540	731.928	746.201	11,78%	13,50%	13,85%	*PT Garuda Indonesia (Persero) Tbk.*
PT Aerofood Indonesia	10.517	10.861	10.861	0,17%	0,20%	0,20%	*PT Aerofood Indonesia*
PT Barata Indonesia (Persero)	14.529	16.370	-	0,23%	0,30%	0,00%	*PT Barata Indonesia (Persero)*
Sub-total	**756.586**	**759.159**	**757.062**	**12,19%**	**14,00%**	**14,05%**	***Subtotal***
Total	**1.495.981**	**1.466.122**	**1.449.274**	**24,10%**	**27,04%**	**26,90%**	***Total***
Piutang lain-lain (Catatan 8)							***Other receivables (Note 8)***
PT Hotel Indonesia Natour	100.000	-	-	1,61%	0,00%	0,00%	*PT Hotel Indonesia Natour*
PT Angkasa Pura Indonesia	53.561	909	931	0,86%	0,02%	0,02%	*PT Angkasa Pura Indonesia*
Lain-lain (masing-masing dibawah Rp1 miliar)	2	2	200	0,00%	0,00%	0,00%	*Others (each below Rp1 billion)*
Total	**153.563**	**911**	**1.131**	**2,47%**	**0,02%**	**0,02%**	***Total***

	Total			Persentase terhadap Total Liabilitas/ *Percentage to Total Liabilities*			
		Disajikan kembali - Catatan 4/ *As restated - Note 4*			Disajikan kembali - Catatan 4 *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	31 Desember 2024 *December 31, 2024*	31 Desember 2023/ *December 31, 2023*	1 Januari 2023/ 31 Desember 2022/ *January 1, 2023/ December 31, 2022*	
Utang usaha (Catatan 16)							***Trade payables (Note 16)***
Jangka pendek							***Current***
PT Garuda Indonesia (Persero) Tbk.	92.478	141.354	80.466	2,86%	4,81%	2,98%	*PT Garuda Indonesia (Persero) Tbk.*
PT Angkasa Pura Indonesia	54.407	572.118	450.396	1,68%	19,45%	16,70%	*PT Angkasa Pura Indonesia*
PT Angkasa Pura Aviasi	14.292	-	-	0,44%	0,00%	0,00%	*PT Angkasa Pura Aviasi*
PT Citilink Indonesia	2.588	-	-	0,08%	0,00%	0,00%	*PT Citilink Indonesia*
PT Garuda Energi Logistik dan Komersial	2.395	2.395	2.395	0,07%	0,08%	0,09%	*PT Garuda Energi Logistik dan Komersial*
PT Sarinah	2.106	-	-	0,07%	0,00%	0,00%	*PT Sarinah*
PT Hotel Indonesia Group	1.742	-	-	0,05%	0,00%	0,00%	*PT Hotel Indonesia Group*
PT Aerofood Indonesia	1.268	-	-	0,04%	0,00%	0,00%	*PT Aerofood Indonesia*
PT Telekomunikasi Indonesia (Persero) Tbk.	340	-	2.058	0,01%	0,00%	0,08%	*PT Telekomunikasi Indonesia (Persero) Tbk.*
PT Garuda Daya Pratama Sejahtera	238	1.095	2.595	0,01%	0,04%	0,10%	*PT Garuda Daya Pratama Sejahtera*
PT Aero Tekno Utama	78	-	1.082	0,00%	0,00%	0,04%	*PT Aero Tekno Utama*
PT Aviasi Pariwisata Indonesia (Persero)	26	-	-	0,00%	0,00%	0,00%	*PT Aviasi Pariwisata Indonesia (Persero)*

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

b. Saldo dengan Pihak Berelasi (lanjutan)

b. Balance with Related Parties (continued)

Rincian akun signifikan dengan pihak-pihak berelasi sebagai berikut: (lanjutan)

Details of significant accounts with related parties are as follows: (continued)

	Total			Persentase terhadap Total Liabilitas/ Percentage to Total Liabilities			
		Disajikan kembali - Catatan 4/ As restated - Note 4			Disajikan kembali - Catatan 4 As restated - Note 4		
	31 Desember 2024/ December 31, 2024	31 Desember 2023/ December 31, 2023	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022	31 Desember 2024 December 31, 2024	31 Desember 2023/ December 31, 2023	1 Januari 2023/ 31 Desember 2022/ January 1, 2023/ December 31, 2022	
Utang usaha (Catatan 16)							***Trade payables (Note 16)***
Jangka pendek							***Current***
PT Berdikari Meubel Nusantara	-	-	3.648	0,00%	0,00%	0,14%	*PT Berdikari Meubel Nusantara*
PT Varuna Tirta Prakasya (Persero)	-	1.742	12.052	0,00%	0,06%	0,45%	*PT Varuna Tirta Prakasya (Persero)*
PT Garuda Maintenance Facility Aeroasia Tbk.	-	-	2.008	0,00%	0,00%	0,07%	*PT Garuda Maintenance Facility Aeroasia Tbk.*
PT Pelita Air Service	-	-	3.275	0,00%	0,00%	0,12%	*PT Pelita Air Service*
PT Aerojasa Cargo	-	-	4.214	0,00%	0,00%	0,16%	*PT Aerojasa Cargo*
Lain-lain (masing-masing dibawah Rp1 miliar)	3.142	4.952	9.684	0,10%	0,17%	0,36%	*Others (each below Rp1 billion)*
Sub-total	**175.100**	**723.656**	**573.873**	**5,42%**	**24,61%**	**21,28%**	***Subtotal***
Jangka panjang							***Non-current***
PT Angkasa Pura Indonesia	237.862	-	-	7,36%	0,00%	0,00%	*PT Angkasa Pura Indonesia*
Sub-total	**237.862**	**-**	**-**	**7,36%**	**0,00%**	**0,00%**	***Subtotal***
Total	**412.962**	**723.656**	**573.873**	**12,78%**	**24,63%**	**21,28%**	***Total***
Utang bank jangka pendek (Catatan 22)							***Short-term bank loans (Note 22)***
Perusahaan							***The Company***
PT Bank Mandiri (Persero) Tbk.	34.500	34.500	34.500	1,07%	1,17%	1,28%	*PT Bank Mandiri (Persero) Tbk.*
Sub-total	**34.500**	**34.500**	**34.500**	**1,07%**	**1,17%**	**1,28%**	***Subotal***
Entitas Anak							***Subsidiaries***
PT Bank Negara Indonesia (Persero) Tbk.	38.946	38.946	38.946	1,21%	1,32%	1,44%	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Bank Syariah Indonesia Tbk.	20.000	20.000	33.840	0,62%	0,68%	1,25%	*PT Bank Syariah Indonesia Tbk.*
Total	**58.946**	**58.946**	**107.286**	**1,82%**	**2,00%**	**2,70%**	***Total***
Utang bank jangka panjang (Catatan 23)							***Long-term bank loans (Note 23)***
Entitas Anak							***Subsidiaries***
PT Bank Syariah Indonesia Tbk.	68.929	139.906	162.662	2,13%	4,76%	6,03%	*PT Bank Syariah Indonesia Tbk.*
PT Bank Negara Indonesia (Persero) Tbk.	-	-	7.087	0,00%	0,00%	0,26%	*PT Bank Negara Indonesia (Persero) Tbk.*
Total	**68.929**	**139.906**	**169.749**	**2,13%**	**4,76%**	**6,29%**	***Total***

35. TRANSAKSI DENGAN PIHAK BERELASI (lanjutan)

35. TRANSACTIONS WITH RELATED PARTIES (continued)

b. Saldo dengan Pihak Berelasi (lanjutan)

b. Balance with Related Parties (continued)

Rincian akun signifikan dengan pihak-pihak berelasi sebagai berikut: (lanjutan)

Details of significant accounts with related parties are as follows: (continued)

	Tahun yang Berakhir pada Tanggal 31 Desember/ *Year Ended December 31,*				
	Pendapatan/ *Revenue*		Persentase dari Total Pendapatan/ *Percentage of Total Revenue*		
	2024	2023 (Disajikan kembali - Catatan 4/ *As restated - Note 4)*	2024	2023 (Disajikan kembali - Catatan 4/ *As restated - Note 4)*	
Pendapatan (Catatan 27)					***Revenues (Note 27)***
PT Angkasa Pura Indonesia	2.421.862	1.908.094	32,36%	31,11%	*PT Angkasa Pura Indonesia*
PT Garuda Indonesia (Persero) Tbk.	499.315	385.206	6,67%	6,28%	*PT Garuda Indonesia (Persero) Tbk.*
PT Citilink Indonesia	345.571	285.098	4,62%	4,65%	*PT Citilink Indonesia*
PT Angkasa Pura Aviasi	84.455	90.253	1,13%	1,47%	*PT Angkasa Pura Aviasi*
PT Pelita Air Service	75.513		1,01%	0,00%	*PT Pelita Air Service*
PT Bank Negara Indonesia (Persero) Tbk.	44.235	28.104	0,59%	0,46%	*PT Bank Negara Indonesia (Persero) Tbk.*
PT Telekomunikasi Selular	42.191	36.918	0,56%	0,60%	*PT Telekomunikasi Selular*
PT Kereta Cepat Indonesia China	38.092	-	0,51%	0,00%	*PT Kereta Cepat Indonesia China*
KSO Halim Perdanakusuma	33.269	17.238	0,44%	0,28%	*KSO Halim Perdanakusuma*
Balai Pengelola Kereta Api Sulawesi Selatan	30.777	-	0,41%	0,00%	*Balai Pengelola Kereta Api Sulawesi Selatan*
PT Transportasi Jakarta	24.739	-	0,33%	0,00%	*PT Transportasi Jakarta*
PT Pengembangan Pariwisata Indonesia	17.717	-	0,24%	0,00%	*PT Pengembangan Pariwisata Indonesia*
PT Pertamina Bina Medika IHC	15.129	-	0,20%	0,00%	*PT Pertamina Bina Medika IHC*
PT MGPA Nusantara Jaya	13.261	17.533	0,18%	0,29%	*PT MGPA Nusantara Jaya*
PT Aviasi Pariwisata Indonesia (Persero)	12.166	10.376	0,16%	0,17%	*PT Aviasi Pariwisata Indonesia (Persero)*
PT Bank Mandiri (Persero) Tbk.	10.857	8.789	0,15%	0,14%	*PT Bank Mandiri (Persero) Tbk.*
PT Moda Integrasi Transportasi Jabodetabek	9.593	9.609	0,13%	0,16%	*PT Moda Integrasi Transportasi Jabodetabek*
PERUM LPPNPI	8.516	-	0,11%	0,00%	*PERUM LPPNPI*
PERUM BULOG	8.237	7.115	0,11%	0,12%	*PERUM BULOG*
UPBU Halu Oleo Kendari	7.922	-	0,11%	0,00%	*UPBU Halu Oleo Kendari*
BAPENDA Jayapura	7.830	-	0,10%	0,00%	*BAPENDA Jayapura*
PT Bank Rakyat Indonesia (Persero) Tbk.	7.787	7.859	0,10%	0,13%	*PT Bank Rakyat Indonesia (Persero) Tbk.*
PT Perusahaan Listrik Negara (Persero)	6.873	7.161	0,09%	0,12%	*PT Perusahaan Listrik Negara (Persero)*
PT Pos Indonesia (Persero)	6.172	-	0,08%	0,00%	*BAPENDA Jayapura*
PT Wijaya Karya (Persero) Tbk.	5.768	-	0,08%	0,00%	*PT Wijaya Karya (Persero) Tbk.*
Perum Perhutani	5.113	5.319	0,07%	0,09%	*Perum Perhutani*
PT Adhi Karya (Persero) Tbk.	4.856	-	0,06%	0,00%	*PT Adhi Karya (Persero) Tbk.*
PT Garuda Maintenance Facility Aero Asia Tbk.	3.894	7.585	0,05%	0,12%	*PT Garuda Maintenance Facility Aero Asia Tbk.*
PT Aerofood Indonesia	3.662	3.889	0,05%	0,06%	*PT Aerofood Indonesia*
PT Sarinah	3.631	-	0,05%	0,00%	*PT Sarinah*
PT Bandarudara Internasional Jawa Barat	3.500	-	0,05%	0,00%	*PT Bandarudara Internasional Jawa Barat*
PT Telekomunikasi Indonesia (Persero) Tbk.	3.462	-	0,05%	0,00%	*PT Telekomunikasi Indonesia (Persero) Tbk.*
PT Bandara Internasional Batam	3.188	8.784	0,04%	0,14%	*PT Bandara Internasional Batam*
PT Taman Wisata Candi	3.022	-	0,04%	0,00%	*PT Taman Wisata Candi*
PT Pos Logistik Indonesia	3.002	-	0,04%	0,00%	*PT Pos Logistik Indonesia*
Dinas Koperasi	-	4.930	0,04%	0,08%	*Dinas Koperasi*
Bank Indonesia	-	4.267	0,04%	0,07%	*Bank Indonesia*
PT Waskita Karya (Persero) Tbk.	-	12.840	0,00%	0,21%	*PT Waskita Karya (Persero) Tbk.*
Lain-lain (masing-masing dibawah 3 miliar)	55.969	212.466	0,75%	3,46%	*Others (each below 3 bilion)*
Total	**3.871.146**	**3.079.433**	**51,73%**	**50,20%**	***Total***

36. PERJANJIAN-PERJANJIAN PENTING

Perusahaan

a. Perjanjian kerjasama *revenue sharing* jasa terkait

Perusahaan mengadakan perjanjian *revenue sharing* atas jasa terkait dengan AP Indonesia, dimana AP Indonesia setuju untuk membayar bagian pendapatan Perusahaan sesuai dengan persentase yang disepakati oleh kedua belah pihak. Berikut beberapa perjanjian selama 2024 seperti:

36. SIGNIFICANT AGREEMENTS

The Company

a. The agreement of related services revenue sharing

The Company entered into agreement of revenue sharing on related services with AP Indonesia, whereas AP Indonesia agreed to pay art of the Company's revenue in accordance with the percentage agreed by both parties. Below are several agreement during 2024 as follows:

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	% (dari omzet bruto/ *from gross omzet*)
1	Bandar Udara Internasional Pattimura - Ambon/ *Pattimura International Airport - Ambon*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo dan Pos Perusahaan: 90% AP Indonesia: 10%
2	Bandar Udara Syamsudin Noor - Banjarmasin/ *Syamsudin Noor Airport – Banjarmasin*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Domestik : Pergudangan & Penanganan Kargo dan Pos Perusahaan: 86% AP Indonesia: 14% Internasional : Pergudangan & Penanganan Kargo dan Pos Perusahaan: 90% AP Indonesia: 10%
3	Bandar Udara Frans Kaisiepo - Biak/ *Frans Kaisiepo Airport - Biak*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo dan Pos Perusahaan: 85% AP Indonesia: 15%
4	Bandar Udara Sultan Aji Muhammad Sulaiman Sepinggan - Balikpapan/ *Sultan Aji Muhammad Sulaiman Sepinggan Airport - Balikpapan*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo dan Pos Perusahaan: 87% AP Indonesia: 13%
5	Bandar Udara Internasional I Gusti Ngurah Rai - Bali/ *I Gusti Ngurah Rai International Airport - Bali*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Domestik : Pergudangan & Penanganan Kargo dan Pos Perusahaan: 88% AP Indonesia: 12%
6	Yogyakarta Internasional Airport - Kulon Progo/ *Yogyakarta International Airport- Kulon Progo*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan Perusahaan: 84% AP Indonesia: 16% Penanganan Kargo & Pos Perusahaan: 90% AP Indonesia: 10%
7	Bandar Udara Internasional Adisutjipto - Yogyakarta/ *Adisutjipto International Airport - Yogyakarta*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo & Pos Perusahaan: 90% AP Indonesia: 10%

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

a. Perjanjian kerjasama *revenue sharing* jasa terkait (lanjutan)

Perusahaan mengadakan perjanjian *revenue sharing* atas jasa terkait dengan AP Indonesia, dimana AP Indonesia setuju untuk membayar bagian pendapatan Perusahaan sesuai dengan persentase yang disepakati oleh kedua belah pihak. Berikut beberapa perjanjian selama 2024 seperti: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

a. The agreement of related services revenue sharing (continued)

The Company entered into agreement of revenue sharing on related services with AP Indonesia, whereas AP Indonesia agreed to pay art of the Company's revenue in accordance with the percentage agreed by both parties. Below are several agreement during 2024 as follows: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	% (dari omzet bruto/ *from gross omzet*)
8	Bandar Udara Internasional El Tari - Kupang/ *El Tari International Airport - Kupang*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan Perusahaan: 65% AP Indonesia: 35% Penanganan Kargo & Pos Perusahaan: 65% AP Indonesia: 35% dari MOB Rp 35.000.000
9	Bandar Udara Internasional Lombok - Lombok/ *Lombok International Airport - Lombok*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo & Pos Perusahaan: 87% AP Indonesia: 13%
10	Bandar Udara Internasional Sam Ratulangi - Manado/ *Sam Ratulangi International Airport - Manado*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan Perusahaan: 80% AP Indonesia: 20% Penanganan Kargo & Pos Perusahaan: 89% AP Indonesia: 11%
11	Bandar Udara Internasional Adi Soemarmo - Surakarta/ *Adi Soemarmo International Airport - Surakarta*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan Perusahaan: 80% AP Indonesia: 20% Penanganan Kargo & Pos Perusahaan: 88% AP Indonesia: 12%
12	Bandar Udara Internasional Ahmad Yani - Semarang/ *Ahmad Yani International Airport - Semarang*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo & Pos Perusahaan: 84% AP Indonesia: 16%
13	Bandar Udara Internasional Juanda - Surabaya/ *Juanda International Airport – Surabaya*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Domestik Pergudangan & Penanganan Kargo & Pos Perusahaan: 87% AP Indonesia: 13% Internasional Pergudangan & Penanganan Kargo & Pos Perusahaan: 87% AP Indonesia: 13%
14	Bandar Udara Internasional Sultan Hasanuddin - Makassar/ *Sultan Hasanuddin International airport - Makassar*	27 Juli 2023/ *July 27, 2023*	1 Januari 2023 - 31 Desember 2024/*January 1, 2023 - December 31, 2024*	Pergudangan & Penanganan Kargo & Pos Perusahaan: 88% AP Indonesia: 12%
15	Bandar Udara Internasional Sentani – Jayapura/ *Sentani International Airport - Jayapura*	1 april 2024/ *April 1, 2024*	1 Januari 2024 - 31 Desember 2024/*January 1 - December 31, 2024*	Pergudangan Perusahaan: 84% AP Indonesia: 16%
16	Bandar Udara Internasional Dhoho – Kediri/ Dhoho International Airport - Kediri	13 Februari 2024/ *February 13, 2024*	5 April 2024 s.d. 4 April 2029/ *April 5, 2024 – April 4, 2029*	Pergudangan & Penanganan Kargo & Pos Luas/Area : 394,25 m2 Tarif/Tariff : Rp 120.000/m2 Perusahaan: 82% AP Indonesia: 18%

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

a. Perjanjian kerjasama *revenue sharing* jasa terkait (lanjutan)

Penagihan 100% atas pendapatan jasa terkait dilakukan oleh AP Indonesia ke pelanggan. Perusahaan akan menagih ke AP Indonesia dan mencatat pendapatan sesuai persentase *revenue share* yang telah disetujui. Pendapatan atas jasa terkait dicatat sebagai bagian dari akun "Pendapatan Usaha".

b. Perjanjian kerjasama sewa ruang dan konsesi

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah:

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

a. The agreement of related services revenue sharing (continued)

Billing 100% of revenues on related services performed by AP Indonesia to customers. The Company will charge to AP Indonesia and recorded revenues with appropriate percentage. Revenues on related services was recorded as part of account "Operating Revenues".

b. The agreement of rent space and concession

Below are several agreement of rent space and concession during 2024 as follow:

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
1	Bandar Udara Internasional Pattimura - Ambon/ *Pattimura International Airport - Ambon*	10 Januari 2024/ *January 10, 2024*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024*	Sewa ruang/*Rent space*: Luas/*Area*: 12 m^2 Tarif/*Tariff*: Rp305.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 10% Minimal Omzet : Rp57.000.000
		10 Januari 2024/ *January 10, 2024*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024*	Sewa ruang/*Rent space*: Luas/*Area*: 35 m^2 Tarif/*Tariff*: Rp325.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 12.1% MGRS: Rp282.123.333
2	Bandar Udara Syamsudin Noor - Banjarmasin/ *Syamsudin Noor Airport - Banjarmasin*	*14 Juni 2024/ June 14,2024*	1 Juli 2024 – 30 Juni 2025/ *July 1, 2024 – June 30, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 32 m^2 Tarif/*Tariff*: Rp 220.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 12% MOB: Rp90.531.850
		07 November 2023/ *November 07, 2023*	1 Januari 2023 - 31 Desember 2024/ *January 1, 2023 - December 31, 2024*	Sewa ruang/*Rent space*: Luas/*Area*: 888 m^2 Tarif/*Tariff*: Rp 5.500/m^2
		27 Maret 2024/ *March 27, 2024*	10 Desember 2023 - 9 Desember 2025/ *December 10, 2023 - December 9, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 10 m^2 Tarif/*Tariff*: Rp 335.000/m^2 Konsesi/*Consession*: Minimal Omzet/*Minimum Turnover*: 30% MGRS/*MGRS: Rp* 191/Pax

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

b. The agreement of rent space and concession (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
3	Bandar Udara Frans Kaisiepo - Biak/*Frans Kaisiepo Airport - Biak*	28 Februari 2024/ *Februari 28, 2024*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024*	Sewa ruang/*Rent space*: Luas/*Area*: 12 m^2 Tarif/*Tariff*:Rp169.500/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 10% MOB:Rp40.900.000
		26 Agustus 2024/ *Agust 26, 2024*	1 Juni 2024 - 31 Mei 2026/ *June 1, 2024 - May 31, 2026*	Sewa ruang/*Rent space*: Luas/*Area*: 12 m^2 Tarif/*Tariff*:Rp348.810/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 10.1% MOB:Rp69.437.500
4	Bandar Udara Sultan Aji Muhammad Sulaiman Sepinggan - Balikpapan/ *Sultan Aji Muhammad Sulaiman Sepinggan Airport - Balikpapan*	14 Juni 2024/ *June 14, 2024*	1 Januari 2024- 31 Desember 2025/ *January 1, 2024 - December 31, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 21m^2, 21m^2 Tarif/*Tariff*: Rp297.000/m^2, Rp297.000/m^2 Konsesi/*Consession*: Tarif/*Tariff* :7% MOB: Rp 1,265,000.000
		29 April 2024 / *April 29, 2024*	1 Januari 2024- 31 Desember 2025/ *January 1, 2024 - December 31, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 45m^2 Tarif/*Tariff*: Rp650.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 22% MOB:Rp 650.000.000
		17 Juli 2024/ *July 17, 2024*	1 Januari 2024- 31 Desember 2025/ *January 1, 2024 - December 31, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 1.570m^2 Tarif/*Tariff*: Rp20.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 10%
5	Bandar Udara Internasional I Gusti Ngurah Rai - Bali/ *I Gusti Ngurah Rai International Airport - Bali*	16 Januari 2024/ *January 16, 2024*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024*	Sewa ruang/*Rent space*: Luas/*Area*: 37.4 m^2, 37.4 m^2 &18.3m^2 27.8m^2 & 24 m^2 Tarif/*Tariff*: Rp 12.403.781 & Rp 10.348.015 Konsesi/*Consession*: Tarif/*Tariff*: 31% & 30% MGRS; Rp Rp 2.483/pax & Rp 1.114,/pax
		26 Desember 2023/ *December 26, 2023*	1 Januari 2024- 31 Desember 2025/ *January 1,2024 - December 31, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 85.83 m^2 Tarif/*Tariff*: Rp. 286.440/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 11% MON : Rp 149.100.000

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

b. The agreement of rent space and concession (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
6	Yogyakarta Internasional Airport - Kulon Progo/ *Yogyakarta International Airport - Kulon Progo*	08 Juli 2024/ *July 08, 2024*	29 Maret 2024 – 28 Maret 2025/ *March 29, 2024 - March 28, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 45m^2 Tarif/*Tariff*: Rp 550.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 35% MOB: Rp1.000.000.000
		01 Februari 2024/ *February 04, 2024*	1 Januari 2024 – 31 Desember 2025 / *January 1, 2024 - December 31, 2025*	Sewa ruang/*Rent space*: Luas/*Area*: 80 m^2 & 24 m^2 Tarif/*Tariff*: Rp190.000/m^2 & Rp185.000/m^2 Konsesi/*Consession*: Tarif/*Tariff*: 9% MOB: Rp95.000.000
7	Bandar Udara Internasional El Tari - Kupang/ *El Tari International Airport - Kupang*	29 Desember 2023/ December 29, 2023	1 Januari - 31 Desember 2024/ January 1 - December 31, 2024	Sewa ruang/Rent space: Luas/Area: 22m2 Tarif/Tariff: Rp295.800/m2 Konsesi/Concession: Tarif/Tariff: 15% MOB: Rp 214.200.000
		18 Desember 2023/ December 18, 2023	1 Januari - 31 Desember 2024/ January 1 - December 31, 2024	Sewa ruang/Rent space: Luas/Area: 18.6m2 Tarif/Tariff: Rp 222.564/m2 Konsesi/Consession: Tarif/Tariff: 11% MOB:Rp 55.242.000
8	Bandar Udara Internasional Lombok - Lombok/ *Lombok International Airport - Lombok*	06 Februari 2024/ *February 06, 2024*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*: 24 m^2 Tarif/*Tariff*: Rp310.000/m^2 Konsesi/*Concession*: Tarif/*Tariff*: 14% MOB: Rp115.000.000 MGRS: Rp16.100.000
		22 November 2023/ *November 22, 2023*	1 Januari 2023 - 31 Desember 2024/ *January 1 2023 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*:40.13 m^2 Tarif/*Tariff*: Rp240.000/m^2 Konsesi/*Concession*: Tarif/*Tariff*: 21.5% MOB: Rp 745.500.000

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

b. The agreement of rent space and concession (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
9	Bandar Udara Internasional Sam Ratulangi - Manado/ Sam Ratulangi International Airport - Manado	04 November 2023/ November 04, 2023	1 Januari - 31 Desember 2024/ January 1 - December 31, 2024	Sewa Ruang/Rent space: Luas/Area: 48m2 Tarif:/Tariff: Rp326.400/m2 Konsesi/Concession: Tarif/Tariff: 10% MOB: Rp215.424.000
		12 Oktober 2023/ October 12, 2023	1 Oktober 2023 - 30 September 2025/ October 1 2023 - September 30, 2025	Sewa Ruang/Rent space: Luas/Area: 45m2 Tarif:/Tariff: Rp589.000/m2 Konsesi/Concession: Tarif/Tariff: 15.1% MOB: Rp682.125.000/tahun
		11 Desember 2023/ December 11, 2023	1 Januari - 31 Desember 2024/ January 1 - December 31, 2024	Sewa Ruang/Rent space: Luas/Area: 20 m2 Konsesi/Concession: Tarif/Tariff: 50%
10	Bandar Udara Internasional Adi Soemarmo - Surakarta/ *Adi Soemarmo International Airport - Surakarta*	20 Desember 2023/ *December 22, 2023*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*: 24m^2 & 11.4m^2 Tarif:/*Tariff*:Rp220.000/m^2& Rp55.000/m^2 Konsesi/*Concession*: Tarif/*Tariff: 8%* MOB: Rp47.500.000
		10 Juni 2024/ *June 10, 2024*		Sewa Ruang/*Rent space:* Luas/*Area*: 9 m^2 Tarif:/*Tariff*:Rp340.000/m^2 Konsesi/*Concession*: Tarif/*Tariff: 8%,10%,45%* MOB: Rp75.000.000
11	Bandar Udara Internasional Ahmad Yani - Semarang/ *Ahmad Yani International Airport - Semarang*	04 Januari 2024/ *January 04, 2024*	1 Januari - 31 Desember 2024/ *Januari 1 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*: 17.5 m^2 Tarif/*tariff*: Rp383.000/m^2 Konsesi/*Concession*: Tarif/*Tariff* 25% MOB: Rp. 260.000.000
		16 Januari 2024/ *January 16, 2024*	1 Januari - 31 Desember 2024/ *Januari 1 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*: 32,6 m^2 & 12,4 m^2 Tarif/*tariff*: Rp 249.000/m^2 & Rp 306.000/m^2 Konsesi/*Concession*: Tarif/*Tariff*: 10% MOB : Rp. 135.000.000

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

b. The agreement of rent space and concession (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
12	Bandar Udara Internasional Juanda - Surabaya/ *Juanda International Airport -Surabaya*	28 Mei 2024/ *May 28, 2024*	1 Januari 2024- 31 Desember 2025/ *January 1, 2024 - December 31, 2025*	Sewa Ruang/*Rent space:* Luas/*Area*: 38,62 m^2 Tarif/*Tariff*: Rp260.000/m^2 Konsesi/*Concession*: Tariff/*Tariff*: 15% MOB: Rp84.666.667
		30 Desember 2022/ *Decemberl 30, 2022*	1 Januari 2023 - 31 Desember 2024/ *January 1 2023 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*: 175 m^2,175 m^2,98m^2,49m^2 .39.9 m^2,39.9 m^2 , Tarif/*Tariff*:Rp187.000/m^2& Rp213.000/m^2 Konsesi/*Concession*: Tariff/*Tariff*: 10%
		01 Februari 2024/ *February 01, 2024*	1 Januari - 31 Desember 2024/ *Januari 1 - December 31, 2024*	Sewa Ruang/*Rent space:* Luas/*Area*: 10.5m^2,10.5m^2 ,19.5 m^2,19.5 m^2,30 m^2,6 m^2 Tarif/*Tariff*:Rp525.000/bln& Rp540.750 Konsesi/*Concession*: Tariff/*Tariff*: 30,25% MOB:Rp 3.360.000.000 Tariff/*Tariff*: 27,75% MOB:Rp 16.213.207.194 & Rp 8.252.160.000
13	Bandar Udara Internasional Sultan Hasanuddin - Makassar/ *Sultan Hasanuddin International Airport - Makassar*	14 Juni 2024/ *June 14, 2024*	1 Januari 2024 - 31 Desember 2025/ *January 1, 2024 - December 31, 2025*	Sewa Ruang/*Rent space:* Luas/*Area*: 717.2 /m^2 &2.389.1 /m^2 Tarif/*Tariff*: Rp11.100/m^2&Rp11.100 /m^2 Konsesi/*Concession*: Tariff/*Tariff*: 8%
		12 juni 2023 / *June 12, 2024*	1 Februari 2024 - 31 Januari 2025/ *February 1, 2024 – January 31, 2025*	Sewa Ruang/*Rent space:* Luas/*Area*: 20,40 /m^2 Tarif/*Tariff*: Rp684.200 /m^2 Konsesi/*Concession*: Tarif/*Tariff*: 13.1% MOB: Rp 800.000.000
		24 Januari 2024/ January 24, 2024	1 Januari 2024 - 31 Desember 2025/ *January 1, 2024 - December 31, 2025*	Sewa Ruang/*Rent space:* Luas/*Area*: 18 /m^2 Tarif/*Tariff*: Rp205.000/m^2 Konsesi/*Concession*: Tarif/*Tariff*: 7% MOB: Outgoing : Rp.402.787.286 Incoming : Rp.499.059.429

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

Perusahaan (lanjutan)

The Company (continued)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

b. The agreement of rent space and concession (continued)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
14	Bandar Udara Internasional Sentani – Jayapura/ *Sentani International Airport - Jayapura*	07 Maret 2024/ *March 07, 2024* 2 November 2023/ *November 2, ,2023*	1 Januari - 31 Desember 2024/ *January 1 - December 31, 2024* 1 Oktober 2023- 31 September 2025/ *October 1,2023 - September 31, 2025*	Sewa Ruang/*Rent space:* Luas/*Area*: 1050m^2. Tarif/*Tariff*:Rp11.250 /m^2 Konsesi/*Concession*: Tariff/*Tariff*: 5% Sewa Ruang/*Rent space:* Luas/*Area*: 28,8 m^2. Tarif/*Tariff*: Tahun I : Rp 167.000/m^2 Tahun II : Rp 183.700/m^2 Konsesi/*Concession*: Tariff/*Tariff*: 15,10% MOB : Tahun I : Rp.43.255.208 Tahun II : Rp 45.417.968
15	Gudang 540, Terminal Kargo, Bandara Internasional Soekarno Hatta/ *Warehouse 540, Cargo Terminal, Soekarno-Hatta International Airport*	13 September 2023/ September 13, 2023	Tahun I/ *Year I* : 15 September 2023 – 30 September 2024/ September 15, 2024 – September 30, 2024 Tahun II/ *Year II* : 1 Oktober 2024 – 30 September 2025/ October 1, 2024 – September 30, 2025	Sewa bulanan/*Monthly rent:* a. Gudang ekspor b. Ruang perkantoran ekspor c. Gudang PJT d. Gudang impor e. Gudang domestik f. Ruang perkantoran domestik I g. Ruang perkantoran domestik II Tariff/*Tariff:* 1. Tahun I/ *Year I* : a. Domestik: 27,5% dari MOB Rp 847.800.000 b. Internasional: 29% dari MOB Rp 3.962.162.069 2. Tahun II/ *Year II* : a. Domestik: 27,5% dari MOB Rp 890.190.000 b. Internasional: 29% dari MOB Rp 4.160.270.172
16	Gudang 530, Terminal Kargo, Bandara Internasional Soekarno Hatta/ *Warehouse 530, Cargo Terminal, Soekarno-Hatta International Airport*	18 September 2023/ September 18, 2023	1 Juli 2023 – 30 Juni 2025/ July 1, 2023 – June 30, 2025	Sewa bulanan/*Monthly rent:* a. Gudang b. Ruang perkantoran lantai I c. Ruang perkantoran lantai 2 Tariff/*Tariff: 27,5%* MOB: Rp 3.403.272.727

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

b. The agreement of rent space and concession (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
17	Bandara Banyuwangi/ *Banyuwangi Airport*	26 Februari 2024/ February 26, 2024	1 Maret 2024 - 31 Desember 2024/ March 1, 2024 - December 31, 2024	Tariff/*Tariff: 13%* MOB: Rp 26.831.628
18	Bandara Tjilik Riwut/ Tjilik Riwut Airport	26 Februari 2024/ February 26, 2024	1 Maret 2024 - 31 Desember 2024/ March 1, 2024 - December 31, 2024	Tariff/*Tariff: 17%* MOB: Rp976.967.966
19	Bandara Radin Inten II / Radin Inten II Airport	26 Februari 2024/ February 26, 2024	1 Maret 2024 - 31 Desember 2024/ March 1, 2024 - December 31, 2024	Tariff/*Tariff: 13%* MOB: Rp151.126.534
20	Bandara Fatmawati Soekarno / Fatmawati Soekarno Airport	26 Februari 2024/ February 26, 2024	1 Maret 2024 - 31 Desember 2024/ March 1, 2024 - December 31, 2024	Tariff/*Tariff: 17%* MOB: Rp136.315.981
21	Bandara H.AS Hanandjoeddin / H.AS Hanandjoeddin Airport	26 Februari 2024/ February 26, 2024	1 Maret 2024 - 31 Desember 2024/ March 1, 2024 - December 31, 2024	Tariff/*Tariff: 17%* MOB: Rp425.999.688
22	Bandara Internasional Soekarno Hatta/ Soekarno Hatta Internasional Airport (RA)	24 Januari 2023/ January 24, 2023	1 Februari 2023 - 31 Januari 2025/ February 1, 2023 - January 2025, 31	Sewa Ruang/*Rent space:* Luas/*Area*: 91 m^2, 1.316 m2, 1.716 m2 Tarif/*Tariff*: Rp 154.000, Rp 100.000, Rp 90.000 Konsesi/*Concession*: Tariff/*Tariff*: Tahun I : 11,5% tahun II : 12 % MOB : Tahun I : Rp1.950.000.000 Tahun II : Rp1.950.000.000
23	Bandara Internasional Soekarno Hatta/ Soekarno Hatta Internasional Airport (Lini 2)	29 September 2023/ September 29, 2023	1 Oktober 2023 - 30 September 2025/ October 1, 2023 - September 2025, 30	Konsesi/*Concession*: Tariff/*Tariff*: Tahun I : 25% tahun II : 26 % MOB : Tahun I : Rp2.300.000.000 Tahun II : Rp2.400.000.000
24	Bandara Sultan Syarif Kasim II / Sultan Syarif Kasim II Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp 1.738.000.000
25	Bandara Supadio / Supadio Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp 3.410.000.000
26	Bandara Sultan Mahmud Badaruddin II / Sultan Mahmud Badaruddin II Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp723.800.000
27	Bandara Minangkabau / Minangkabau Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp789.800.000

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

Perusahaan (lanjutan)

The Company (continued)

b. Perjanjian kerjasama sewa ruang dan konsesi (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

b. The agreement of rent space and concession (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Tanggal perjanjian/ *Agreements date*	Jangka waktu/*Terms*	Harga/*Prices* (Nilai Penuh)/(Full Amount)
28	Bandara Sultan Iskandar Muda/ Sultan Iskandar Muda Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp 671.000.000
29	Bandara Sultan Thaha/ Sultan Thaha Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp594.000.000
30	Bandara Depati Amir/ Depati Amir Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp1.320.000.000
31	Bandara Raja Haji Fisabilillah / Raja Haji Fisabilillah Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp462.000.000
32	Bandara Silangit / Silangit Airport	12 Desember 2022/ December 12, 2022	1 Januari 2023 - 31 Desember 2024 / January 1, 2023 - December 2024, 31	Tariff/*Tariff: 20%* MOB: Rp165.000.000

Perusahaan akan membayar beban sewa dan beban konsesi ruang setiap bulan berdasarkan tagihan dari AP Indonesia. Beban sewa dan konsesi dicatat sebagai bagian dari akun "Beban pokok pendapatan usaha".

The Company will pay rent and concession expenses at the end of month based on invoice from AP Indonesia. Rent and concession expenses are recorded as part of the account of "Cost of operating revenue".

c. Perjanjian kerjasama usaha penyiapan fasilitas terminal kargo dan pos

Pada tanggal 20 Oktober 2022, Perusahaan dan AP Indonesia mengadakan perpanjangan perjanjian kerjasama usaha penyiapan fasilitas terminal kargo dan pos nomor surat SP.304/HK.06.03/2022/DUZ. Jangka waktu perjanjian ini selama 3 (tiga) tahun dimulai dari 1 Januari 2022 hingga 31 Desember 2024 dengan rincian sebagai berikut:

c. The agreement of service cargo and post terminal

On October 20, 2022, the Company and AP Indonesia entered prolongation agreement of services cargo and post terminal letter number SP.304/HK.06.03/2022/DUZ*. The term of this agreement is for 3 (three) years starting from January 1, 2022 until December 31, 2024 with details as follows:*

No	Bandar udara/*Airports*	Pembagian Keuntungan / *Revenue Sharing*
		1 Januari – 31 Desember 2024 / *January 1 – December 31, 2024*
1	Bandar Udara Internasional Pattimura - Ambon/ *Pattimura International Airport - Ambon*	12%
2	Bandar Udara Syamsudin Noor - Banjarmasin/ *Syamsudin Noor Airport - Banjarmasin*	3%
3	Bandar Udara Frans Kaisiepo - Biak/ *Frans Kaisiepo Airport - Biak*	48%

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

c. Perjanjian kerjasama usaha penyiapan fasilitas terminal kargo dan pos (lanjutan)

Berikut beberapa perjanjian kerjasama sewa ruang dan konsesi selama 2024 seperti di bawah: (lanjutan)

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

c. The agreement of service cargo and post terminal (continued)

Below are several agreement of rent space and concession during 2024 as follow: (continued)

No	Bandar udara/*Airports*	Pembagian Keuntungan / *Revenue Sharing*
		1 Januari – 31 Desember 2024 / *January 1 – December 31, 2024*
4	Bandar Udara Sultan Aji Muhammad Sulaiman Sepinggan - Balikpapan/ *Sultan Aji Muhammad Sulaiman Sepinggan Airport - Balikpapan*	2%
5	Bandar Udara Internasional I Gusti Ngurah Rai - Bali/ *I Gusti Ngurah Rai International Airport - Bali*	2%
6	Bandar Udara Internasional El Tari - Kupang/ *El Tari International Airport - Kupang*	60%
7	Bandar Udara Internasional Lombok - Lombok/ *Lombok International Airport - Lombok*	16%
8	Bandar Udara Internasional Sam Ratulangi - Manado/ *Sam Ratulangi International Airport - Manado*	6%
9	Bandar Udara Internasional Adi Soemarmo - Surakarta/ *Adi Soemarmo International Airport - Surakarta*	10%
10	Bandar Udara Internasional Ahmad Yani - Semarang/ *Ahmad Yani International Airport - Semarang*	11%
11	Bandar Udara Internasional Juanda - Surabaya/ *Juanda International Airport - Surabaya*	7%
12	Bandar Udara Internasional Sultan Hasanuddin - Makassar/ *Sultan Hasanuddin International Airport - Makassar*	5%

Penagihan 100% atas pendapatan penyiapan fasilitas terminal kargo dan pos dilakukan oleh AP Indonesia ke pelanggan. Perusahaan akan menagih ke AP Indonesia dan mencatat pendapatan sesuai persentase *revenue sharing* yang telah disetujui kedua belah pihak. Pendapatan atas jasa terkait dicatat sebagai bagian dari akun "Pendapatan Usaha".

Billing 100% of revenues on services cargo and post terminal performed by AP Indonesia to customers. The Company will charge to AP Indonesia and record revenues with appropriate percentage of revenue sharing which had been agreed by both parties. Revenues on related services was recorded as part of account "Operating Revenues".

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

d. PT MGPA Nusantara Jaya

Grand Prix Sepeda Motor, atau lebih dikenal dengan MotoGP, adalah serangkaian kejuaraan balap motor yang digelar di sirkuit jalanan yang telah disetujui dan diatur oleh Fédération Internationale de Motocyclisme (FIM). Ajang balap ini dimulai sejak awal abad ke-20, dengan berbagai kompetisi balap motor independen yang diselenggarakan di berbagai negara, banyak di antaranya yang menggunakan nama "Grand Prix."

Pada tahun 2024 Perusahaan melakukan dengan PT MGPA Nusantara Jaya dengan terkait Jasa Handling Barang Cargo dalam rangka MotoGP 2024 Nomor SP.348/HK.06.03/2024/DUZ Tanggal 20 Agustus 2024, dengan nilai pekerjaan Rp8.569 dengan jangka waktu 20 Agustus 2024 sampai dengan 31 Desember 2024.

e. PT Samota Enduro Gemilang

Pada Tahun 2024 Perusahaan melakukan Kerjasama dalam rangka menunjang kegiatan MXGP 2024 sebagaimana dituangkan dalam Perjanjian Kerjasama Jasa Pengiriman dan Handling Barang Kargo Nomor SP.261/HK.06.03/2024/DUZ Tanggal 24 Juni 2024. Ruang Lingkup Pekerjaan tersebut adalah Jasa Pengiriman Barang dan Handling Barang Cargo dalam rangka event MXGP 2024 dari Bandar Udara Internasional Soekarno Hatta Tangerang ke Bandar Udara Internasional Lombok dan menggunakan jalur darat dari Lombok ke Cengkareng untuk dikirimkan kembali ke Bandara Asal dengan nilai pekerjaan sebesar Rp6.103.006.474 (enam milyar seratus tiga juta enam ribu empat ratus tujuh puluh empat rupiah) dengan jangka waktu 24 Juni 2024 sampai dengan 19 Juli 2024.

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

d. PT MGPA Nusantara Jaya

Motorcycle Grand Prix, or MotoGP, is a series of motorcycle racing championships held on street circuits that have been approved and regulated by the Fédération Internationale de Motocyclisme (FIM). This racing event began in the early 20th century, with various independent motorcycle racing competitions held in various countries, many of which use the name "Grand Prix."

In 2024, the Company entered into an agreement with PT MGPA Nusantara Jaya regarding Cargo Handling Services in connection with MotoGP 2024, under contract number SP.348/HK.06.03/2024/DUZ dated August 20, 2024, with a contract value of Rp8,569 covering the period from August 20, 2024, to December 31, 2024.

e. PT Samota Enduro Gemilang

In 2024, the Company entered into a collaboration to support the MXGP 2024 event, as outlined in the Cooperation Agreement for Goods Delivery and Cargo Handling Services, under contract number SP.261/HK.06.03/2024/DUZ dated June 24, 2024. The scope of work includes Goods Delivery and Cargo Handling Services for the MXGP 2024 event from Soekarno-Hatta International Airport in Tangerang to Lombok International Airport, utilizing overland routes from Lombok to Cengkareng for return shipment to the originating airport, with a contract value of IDR 6,103,006,474 (six billion one hundred three million six thousand four hundred and seventy four rupiah covering the period from June 24, 2024, to July 19, 2024.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Perusahaan (lanjutan)

f. PT Pengembangan Pariwisata Indonesia

Pada Tahun 2024 Perusahaan melakukan Kerjasama dalam rangka menunjang kegiatan Aquabike 2024 sebagaimana dituangkan dalam Kontrak Pekerjaan Penanganan Logistik Event Aquabike 2024 antara PT Pengembangan Pariwisata Indonesia/ITDC dengan PT Angkasa Pura Logistik Nomor SP.477/HK.06.03/2024/DUZ tanggal 17 November 2024. Ruang lingkup pekerjaan tersebut adalah Jasa Pengiriman Barang dan Handling Barang Cargo dalam rangka event Aquabike 2024 dari Pelabuhan Belawan sampai dengan venue yang berada pada Danau Toba dengan nilai pekerjaan sebesar Rp6.164 dengan jangka waktu 28 Oktober 2024 sampai dengan 19 November 2024.

Gapura

a. Perjanjian sewa dan konsesi untuk kegiatan usaha *Ground Handling* di Lingkungan AP Indonesia (dahulu AP1)

Gapura dan AP Indonesia (dahulu AP1) melakukan perjanjian kerjasama pemanfaatan fasilitas komersial di lingkungan AP Indonesia (dahulu AP1) sehubungan dengan kegiatan usaha *ground handling* di bandara-bandara, di antaranya:

1) Bandar Udara Internasional Juanda – Surabaya, berdasarkan perjanjian nomor : SP.GM.SUB.3020007195/KB.03.10/2023 tanggal 15 Februari 2023 No. ADD.GM.SUB.05/KB.03.10/2023 tanggal 23 Mei 2023, berlaku mulai 1 Januari 2023 sampai dengan 31 Desember 2024.

2) Bandar Udara Internasional Jendral Ahmad Yani – Semarang, berdasarkan perjanjian No. 0003020007282/HK.04.01/ 2023/GM.SRG tanggal 31 Maret 2023, berlaku mulai 1 Januari sampai dengan 31 Desember 2023.

3) Bandar Udara Internasional I Gusti Ngurah Rai – Denpasar, berdasarkan perjanjian No 003020007016/HK.06.02/2023/GM.DPS tanggal 10 Januari 2023, berlaku mulai 1 Januari sampai dengan 31 Desember 2023.

36. SIGNIFICANT AGREEMENTS (continued)

The Company (continued)

f. PT Pengembangan Pariwisata Indonesia

In 2024, the Company entered into a collaboration to support the Aquabike 2024 event, as outlined in the Logistics Handling Contract for the Aquabike 2024 event between PT Pengembangan Pariwisata Indonesia/ITDC and PT Angkasa Pura Logistik, under contract number SP.477/HK.06.03/2024/DUZ dated November 17, 2024. The scope of work includes Goods Delivery and Cargo Handling Services for the Aquabike 2024 event from Belawan Port to the venue located at Lake Toba, with a contract value of Rp6,164, covering the period from October 28, 2024, to November 19, 2024.

Gapura

a. Lease and concession agreement for Ground Handling Operation within PT Angkasa Pura Indonesia (formerly AP1)

Gapura and AP Indonesia (formerly AP1) entered into a cooperation agreement for the use of commercial facilities within AP Indonesia (formerly AP1) in connection with ground handling activities at airports, including:

1) Juanda International Airport – Surabaya, based on agreements No. SP.GM.SUB.3020007195/KB.03.10/2023 dated February 15, 2023 and No. ADD.GM.SUB.05/KB.03.10/2023 dated May 23, 2023, valid from January 1 to December 31, 2024.

2) Jendral Ahmad Yani International Airport – Semarang, based on agreements No. 0003020007282/HK.04.01/ 2023/GM.SRG, dated March 31 2023, valid from January 1 to December 31, 2023.

3) I Gusti Ngurah Rai International Airport – Denpasar, based on agreement No 003020007016/HK.06.02/2023/GM. DPS dated January 10, 2023, is valid from January 1 to December 31, 2023.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

a. Perjanjian sewa dan konsesi untuk kegiatan usaha *Ground Handling* di Lingkungan AP Indonesia (dahulu AP1) (lanjutan)

4) Bandar Udara International El Tari – Kupang berdasarkan kesepakatan No. BA.KOE.AD.254/KB.03/2022 tanggal 16 Desember 2022 dan BA.KOE.AD.14/KB.03/2023, tanggal 09 Januari 2023, berlaku mulai 1 Januari sampai dengan 31 Desember 2023.

5) Bandar Udara Internasional Zainuddin Abdul Madjid - Lombok, berdasarkan perjanjian No. 0003020007065/HK.04.01/2023/GM.LOP tanggal 30 Desember 2022, berlaku mulai 1 Januari sampai dengan 31 Desember 2023.

Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, Gapura dalam proses melakukan perpanjangan kontrak kerjasama untuk perjanjian yang telah berakhir.

b. Perjanjian Sewa dan Konsesi untuk Kegiatan Usaha *Ground Handling* di Lingkungan AP Indonesia (dahulu AP2)

Gapura dan AP Indonesia (dahulu AP2) melakukan perjanjian kerjasama pemanfaatan fasilitas komersial di lingkungan AP Indonesia (dahulu AP2) sehubungan dengan kegiatan usaha *ground handling* di bandara-bandara, di antaranya:

1) Bandar Udara Internasional Soekarno Hatta - Tangerang, berdasarkan perjanjian No. PJJ.04.04/00/12/2022/0682 tanggal 28 Desember 2022, berlaku mulai 1 Januari sampai dengan 31 Desember 2023.
2) Bandar Udara Internasional Kualanamu – Medan, berdasarkan perjanjian No. PJJ.AVI.04.04.01/24/08/2022/A.0069 tanggal 31 Agustus 2022, berlaku mulai 1 Agustus 2022 sampai dengan 31 Juli 2023 dan perjanjian No. PJJ.AVI.04.04.01/24/07/2023/A.0331 tanggal 18 Juli 2023, berlaku mulai 1 Agustus 2023 sampai dengan 31 Juli 2024.

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

a. Lease and concession agreement for Ground Handling Operation within PT Angkasa Pura Indonesia (formerly AP1) (continued)

4) El Tari International Airport – Kupang, based on agreement No. BA.KOE.AD.254/KB.03/2022 dated December 16 2022 and BA.KOE.AD.14/KB.03/2023, dated January 09 2023, valid from January 1 to December 31, 2023.

5) Lombok International Airport – Praya, based on agreement No. 0003020007065/HK.04.01/2023/GM.LOP dated December 30, 2022, valid from January 1 to December 31, 2023.

Until the completion date of the consolidated financial statements, Gapura is in the process of extending the contract for agreements which have expired.

b. Lease and Concession Agreement for Ground Handling Operation within AP Indonesia (formerly AP2)

Gapura and AP Indonesia (dahulu AP2) entered into a cooperation agreement for the use of commercial facilities within AP Indonesia (dahulu AP2) in connection with ground handling activities at airports, including:

1) Soekarno Hatta International Airport – Tangerang, based on agreement No. No. PJJ.04.04/00/12/2022/0682 dated December 28, 2022, valid from January 1 to December 31, 2023.
2) Kualanamu International Airport – Medan, based on agreements No. PJJ.AVI.04.04.01/24/08/2022/A.0069 dated August 31, 2022, valid from August 01, 2022 to July 31, 2023 and No PJJ.AVI.04.04.01/24/07/2023/A.0331 dated July 18, 2023, valid from August 1, 2023 to July 31, 2024.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

b. Perjanjian Sewa dan Konsesi untuk Kegiatan Usaha *Ground Handling* di Lingkungan AP Indonesia (dahulu AP2)

Gapura dan AP Indonesia (dahulu AP2) melakukan perjanjian kerjasama pemanfaatan fasilitas komersial di lingkungan AP Indonesia (dahulu AP2) sehubungan dengan kegiatan usaha *ground handling* di bandara-bandara, di antaranya: (lanjutan)

3) Bandar Udara Internasional Sultan Syarif Kasim II – Pekanbaru, berdasarkan perjanjian No. PJJ.15.02/07/08/2022/A.0095 tanggal 1 Agustus 2022, berlaku mulai 1 Agustus 2022 sampai dengan 31 Juli 2024.
4) Bandar Udara Internasional Sultan Mahmud Badaruddin II – Palembang, berdasarkan perjanjian No. PJJ.04.04/00/12/2021/A.0719 tanggal 29 Desember 2021, berlaku mulai 1 Januari 2022 sampai dengan 31 Desember 2023.
5) Bandar Udara Internasional Husein Sastranegara – Bandung, berdasarkan perjanjian No. PJJ.04.04/00/04/2021/0174 tanggal 19 April 2021, berlaku mulai 1 Juni 2021 sampai dengan 31 Mei 2022 dan No. PJJ.15.02/08/07/2022/A.0043 tanggal 21 Juli 2022, berlaku mulai 1 Juni 2022 sampai dengan 31 Mei 2023 dan No. PJJ.15.02/08/05/2023/0019 tanggal 19 Mei 2023, berlaku mulai 1 Juni 2023 sampai dengan 31 Mei 2024.
6) Bandar Udara Internasional Sultan Iskandar Muda – Banda Aceh, berdasarkan perjanjian No. PJJ.15.02/09/07/2024/0061 tanggal 15 Juli 2024, berlaku mulai 1 Juli 2024 sampai dengan 30 Juni 2026.
7) *Bandar Udara Sultan Thaha – Jambi, berdasarkan perjanjian No. PJJ.04.04.01/12/12/2023/0100 tanggal 28 Desember 2023, berlaku mulai 1 Januari sampai dengan 31 Desember 2024*

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

b. Lease and Concession Agreement for Ground Handling Operation within AP Indonesia (formerly AP2)

Gapura and AP Indonesia (dahulu AP2) entered into a cooperation agreement for the use of commercial facilities within AP Indonesia (dahulu AP2) in connection with ground handling activities at airports, including: (continued)

3) Sultan Syarif Kasim II International Airport – Pekanbaru, based on agreement No. PJJ.15.02/07/08/2022/A.0095 dated August 1, 2022, valid from August 1, 2022 to July 31, 2024.
4) Sultan Mahmud Badaruddin II International Airport – Palembang, based on agreement No. PJJ.04.04/00/12/2021/A.0719 dated December 29, 2021, valid from January 1 , 2022 to December 31, 2023.
5) Husein Sastranegara International Airport – Bandung, based on agreements No. PJJ.04.04/00/04/2021/0174 dated April 19, 2021, valid from June 1, 2021 to May 31, 2022 and No. PJJ.15.02/08/07/2022/A.0043 dated July 21, 2022, valid from June 1, 2022 to May 31, 2023 and No. PJJ.15.02/08/05/2023/0019 *dated May 19, 2023, valid from June 1, 2023 to May 31, 2024*.
6) Sultan Iskandar Muda International Airport – Banda Aceh, based on agreements No. PJJ.15.02/09/07/2024/0061 dated July 15 2024, valid ftom July 1 2024 to June 30 2026.
7) Sultan Thaha International Airport – Jambi, based on documents No PJJ.04.04.01/12/12/2023/0100 dated December 28, 2023, valid from January 1 to December 31, 2024.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

b. Perjanjian Sewa dan Konsesi untuk Kegiatan Usaha *Ground Handling* di Lingkungan AP Indonesia (dahulu AP2)

Gapura dan AP Indonesia (dahulu AP2) melakukan perjanjian kerjasama pemanfaatan fasilitas komersial di lingkungan AP Indonesia (dahulu AP2) sehubungan dengan kegiatan usaha *ground handling* di bandara-bandara, di antaranya: (lanjutan)

8) Bandar Udara Radin Inten – Tanjung Karang, berdasarkan dokumen No. BAC.15.02/00/08/2024/4409 tanggal 20 Agustus 2024 berlaku mulai 01 Juli 2024 sampai dengan 30 Juni 2026

9) Bandar Udara Depati Amir – Pangkal Pinang, berdasarkan dokumen No. BAC.15.02/00/12/2022/6713 tanggal 26 Desember 2022, berlaku mulai tanggal 11 Januari 2023 sampai dengan 10 Januari 2025.

10) Bandar Udara Sisingamangaraja XII – Siborong-borong, berdasarkan dokumen No. BAC.15.02/00/09/2022/A.4131 tanggal 30 September 2022, berlaku mulai 1 Juli 2022 sampai dengan 30 Juni 2023 dan No. PJJ.15.02/13/06/2023/0028 tanggal 21 Juni 2023, berlaku mulai tanggal 1 Juli 2023 sampai dengan 30 Juni 2024.

11) Bandar Udara H.A.S Hanandjoeddin, Tanjung Pandan, berdasarkan perjanjian No. BAC.15.02/00/06/2022/6759 tanggal 27 Juni 2022, berlaku mulai 1 Juli 2022 sampai dengan 30 Juni 2024.

12) Bandar Udara Rain Inten-II - lampung berdasarkan dokumen No. BAC.15.02/00/08/2024/4409 tanggal 20 Agustus 2024 berlaku mulai 01 Juli 2024 sampai dengan 30 Juni 2026

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

b. Lease and Concession Agreement for Ground Handling Operation within AP Indonesia (formerly AP2)

Gapura and AP Indonesia (dahulu AP2) entered into a cooperation agreement for the use of commercial facilities within AP Indonesia (dahulu AP2) in connection with ground handling activities at airports, including: (continued)

8) Radin Inten Airport – Tanjung Karang, based on documents No.BAC.15.02/00/08/2024/4409 dated August 20, 2024, valid from July 01, 2024 to June 30, 2026

9) Depati Amir Airport – Pangkal Pinang, based on document No. BAC.15.02/00/12/2022/6713 dated December 26, 2022, valid from January 11, 2023 to January 10, 2025.

10) Sisingamangaraja XII Airport – Siborong-borong, based on documents No. BAC.15.02/00/09/2022/A.4131 dated September 30, 2022, valid from July 1, 2022 to June 30, 2023 and No. PJJ.15.02/13/06/2023/0028 dated June 21, 2023, valid from July 1, 2023 to June 30, 2024.

11) H.AS Hanandjoeddin Airport – Tanjung Pandan, based on document No. BAC.15.02/00/06/2022/6759 dated June 27 2022, valid from July 1, 2022 to June 30, 2024.

12) Radin Inten-II Airport - Lampungt, based on documents No.BAC.15.02/00/08/2024/4409 dated August 20, 2024, valid from July 01, 2024 to June 30, 2026

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

b. Perjanjian Sewa dan Konsesi untuk Kegiatan Usaha *Ground Handling* di Lingkungan AP Indonesia (dahulu AP2) (lanjutan)

Gapura dan AP Indonesia (dahulu AP2) melakukan perjanjian kerjasama pemanfaatan fasilitas komersial di lingkungan AP Indonesia (dahulu AP2) sehubungan dengan kegiatan usaha *ground handling* di bandara-bandara, di antaranya: (lanjutan)

13) Bandar Udara Internasional Soekarno Hatta (Warehousing) - Tangerang, berdasarkan perjanjian No. PJJ.04.04/00/05/2024/0236 tanggal 31 Mei 2024, berlaku mulai 1 September 2023 sampai dengan 31 Agustus 2025, Addendum API BAC.CGK.D.AC.7433/XI/2024 tanggal 5 November 2024, berlaku mulai 1 September 2023 sampai dengan 31 Agustus 2025 dan PJJ.15.02/01/12/2023/1591 tanggal 29 Desember 2023, berlaku mulai 1 Januari 2024 sampai dengan 31 Desember 2025

Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, Gapura dalam proses melakukan perpanjangan kontrak kerjasama untuk perjanjian yang telah berakhir.

c. Perjanjian Sewa dan Konsesi untuk Kegiatan Usaha *Ground Handling* di Bandara yang Dikelola oleh Entitas Selain AP Indonesia

Gapura melakukan perjanjian kerjasama pemanfaatan fasilitas komersial sehubungan dengan kegiatan usaha *ground handling* di bandara yang dikelola oleh Unit Penyelenggara Bandar Udara Kementerian Perhubungan ("UPBU") di bandara berikut:

1) Bandar Udara Mopah – Merauke, berdasarkan perjanjian No. KU.203//XI/MPH-2023 tanggal 2 Oktober 2023, berlaku mulai 1 Oktober sampai dengan 31 Desember 2023.

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

b. Lease and Concession Agreement for Ground Handling Operation within AP Indonesia (formerly AP2) (continued)

Gapura and AP Indonesia (dahulu AP2) entered into a cooperation agreement for the use of commercial facilities within AP Indonesia (dahulu AP2) in connection with ground handling activities at airports, including: (continued)

13) Soekarno Hatta International Airport (Warehousing) – Tangerang, based on agreement No. PJJ.04.04/00/05/2024/0236 dated May 31, 2023, valid from September 1, 2023 to August 31, 2025, Addendum API BAC.CGK.D.AC.7433/XI/2024 dated November 5, 2024, valid from September 1, 2023 to August 31, 2025 and No PJJ.15.02/01/12/2023/1591 *dated December 29, 2023, valid from January 1, 2024 to December 31,2025.*

Until the completion date of the consolidated financial statements, Gapura is in the process of extending the contract for agreements which have expired.

c. Lease and Concession Agreements for Ground Handling Activities at Airports Managed by Entities Other than AP Indonesia

Gapura entered into a cooperation agreement for the use of commercial facilities in connection with ground handling activities at airports managed by the Airport Management Unit of the Ministry of Transportation ("UPBU"), at the following airports:

1) Mopah International Airport – Merauke, based on agreement No. dated, valid from January 1 to December 31, 2023

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

c. Perjanjian Sewa dan Konsesi untuk Kegiatan Usaha *Ground Handling* di Bandara yang Dikelola oleh Entitas Selain AP Indonesia (lanjutan)

Gapura melakukan perjanjian kerjasama pemanfaatan fasilitas komersial sehubungan dengan kegiatan usaha *ground handling* di bandara yang dikelola oleh Unit Penyelenggara Bandar Udara Kementerian Perhubungan ("UPBU") di bandara berikut: (lanjutan)

2) Bandar Udara Apt Pranoto – Samarinda, berdasarkan perjanjian No. PL.107/0548/APTP/2023 – PJJ.GAPURA/06/02/2023/0002 tanggal 02 Januari 2023, berlaku mulai 1 Januari sampai dengan 31 Desember 2023.

3) Bandar Udara Binaka – Gunung Sitoli, berdasarkan Perjanjian No. KU.102/02/9/GNS/2023 tanggal 01 Maret 2023, berlaku mulai tanggal 01 Januari sampai dengan 31 Desember 2023.

4) Bandar Udara Ferdinan Lumban Tobing, berdasarkan Perjanjian No. tanggal, berlaku mulai tanggal 01 Januari sampai dengan 31 Desember 2023.

Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, Gapura dalam proses melakukan perpanjangan kontrak kerjasama untuk perjanjian yang telah berakhir.

d. Perjanjian Penyediaan Jasa *Ground Handling / Standard Ground Handling Agreement* ("SGHA") dengan Maskapai (lanjutan)

Gapura melakukan kerjasama jangka panjang untuk penyediaan jasa *ground handling* dan *AHAN* dengan beberapa maskapai di antaranya:

1) PT Garuda Indonesia (Persero) Tbk, berdasarkan perjanjian Addendum No. IG/PERJ/AMANDI/DN4270/2021/24/NON-LEG tanggal 29 Oktober 2021 yang berlaku tanggal 1 Januari 2021 hingga 31 Desember 2023. Dilakukan perpanjangan tanggal 5 Februari 2024 yang berlaku tanggal 31 Desember 2023 hingga 31 Desember 2026.

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

c. Lease and Concession Agreements for Ground Handling Activities at Airports Managed by Entities Other than AP Indonesia (continued)

Gapura entered into a cooperation agreement for the use of commercial facilities in connection with ground handling activities at airports managed by the Airport Management Unit of the Ministry of Transportation ("UPBU"), at the following airports: (continued)

2) Apt Pranoto Airport – Samarinda, based on agreement No. PL.107/0548/APTP/2023 – PJJ.GAPURA/06/02/2023/0002 dated January 2, 2023, valid from January 1 to December 31, 2023.

3) Binaka Airport – Gunung Sitoli, based on agreement No. KU.102/02/9/GNS/2023 dated March 1, 2023 , valid from January 1 to December 31, 2023.

4) Ferdinan Lumban Tobing Airport, based on agreement No. dated, valid from January 1 to December 31, 2023.

Until the completion date of the consolidated financial statements, Gapura is in the process of extending the contract for agreements which have expired.

d. Ground Handling Service Provision Agreement / Standard Ground Handling Agreement ("SGHA") with Airlines (continued)

Gapura entered into long-term cooperation to provide ground handling and AHAN services with several airlines, including:

1) PT Garuda Indonesia (Persero) Tbk, based on agreement Addendum No. IG/PERJ/AMANDI/DN4270/2021/24/NON-LEG dated October 29, 2021, which is effective from January 1, 2021 until December 31, 2023. An extension was made on February 5, 2024, which is effective from December 31, 2023 until December 31, 2026.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

d. Perjanjian Penyediaan Jasa *Ground Handling / Standard Ground Handling Agreement* ("SGHA") dengan Maskapai (lanjutan)

Gapura melakukan kerjasama jangka panjang untuk penyediaan jasa *ground handling* dan *AHAN* dengan beberapa maskapai di antaranya: (lanjutan)

2) PT Citilink Indonesia, berdasarkan perjanjian No. CITILINK/JKTIGQG/PERJ/01/6003/0124 yang berlaku tanggal 1 Oktober 2023 hingga 30 September 2026. (SPK No-0000716)

3) PT Sriwijaya Air, berdasarkan Berita Acara Kesepakatan No. GAPURA/CCG/BAK/2300/OCT/2022 tanggal 5 Oktober 2022, berlaku tanggal 1 November 2022 hingga 24 Juli 2023, kemudian dilakukan perpanjangan dengan No. GAPURA/CCG/BAK/2271/JUL/2023 dengan masa berlaku tanggal 24 Juli 2023 sampai dengan 23 Juli 2024.

4) Air France KLM, berdasarkan SGHA B.2.1 valid dari 1 Mei 2022 sampai 30 April 2025

5) Korean Arlines, berdasarkan Addendum AD.4.0.MS/GHA.B.1.2.KE/OCT/2023 tanggal 1 November 2023 berlaku sampai dengan 31 Oktober 2025.

6) China Airlines Ltd., berdasarkan Addendum no. AD.6.0.MS/GHA-CI/JAN/2023 to Annex B.1.0 MS tanggal 8 Januari 2020, berlaku tanggal 1 Januari 2023 hingga 31 Desember 2025.

7) Air Asia Berhad, berdasarkan perjanjian No. Annex B.1.1.MS tanggal 14 April 2022, berlaku tanggal 1 April 2022, berlaku hingga 31 Maret 2024.

8) Air China International, berdasarkan perjanjian No. Annex B.2.0 tanggal 27 Juni 2013, berlaku tanggal 1 Juli 2013, hingga waktu yang tidak ditentukan.

9) China Southern Airlines Company Ltd., berdasarkan Addendum No AD.03.MS/GHA.B1.2-CZ/JUN/2022 to Annex B.1.2 tanggal 1 Februari 2023, berlaku hingga 31 Januari 2026.

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

d. Ground Handling Service Provision Agreement / Standard Ground Handling Agreement ("SGHA") with Airlines (continued)

Gapura entered into long-term cooperation to provide ground handling and AHAN services with several airlines, including: (continued)

2) PT Citilink Indonesia, based on agreement No.CITILINK/JKTIGQG/PERJ/01/6003/0124 effective October 1, 2023 until September 30, 2026. (SPK No-0000716)

3) PT Sriwijaya Air, based on Minutes of Agreement No. GAPURA/CCG/BAK/2300/OCT/2022 dated October 5, 2022, effective date November 1, 2022 to July 24, 2023, then an extension was made No. GAPURA/CCG/BAK/2271/JUL/2023, valid from July 24, 2023 to July 23, 2024.

4) Air France KLM, based SGHA B.2.1 valid from 1 Mei 2022 until 30 April 2025

5) Korean Airlines, based on Addendum AD.4.0.MS/GHA.B.1.2.KE/OCT/2023 date 1 November 2023 valid until 31 Oktober 2025).

6) China Airlines Ltd., based on Addendum no. AD.6.0.MS/GHA-CI/JAN/2023 to Annex B.1.0 MS dated January 8, 2020, valid from January 1, 2023 until December 31, 2025.

7) Air Asia Berhad, based on agreement No. Annex B.1.1 MS dated April 14, 2022, valid from April 1, 2022 until March 31, 2024.

8) Air China International, based on agreement No. Annex B.2.0 dated June 27, 2013, valid from July 1, 2013 until unspecified time.

9) China Southern Airlines Company Ltd., based on Addendum No. AD.03.MS/GHA.BI.2-CZ/JUN/2022 to Annex B.1.2 dated February 1, 2023, valid until January 31, 2026.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

d. Perjanjian Penyediaan Jasa *Ground Handling* / *Standard Ground Handling Agreement* ("SGHA") dengan Maskapai (lanjutan)

Gapura melakukan kerjasama jangka panjang untuk penyediaan jasa *ground handling* dan *AHAN* dengan beberapa maskapai di antaranya: (lanjutan)

10) Qatar Airways, berdasarkan Addendum No. 4 to Annex B.1.1 tanggal 1 Juni 2021 sampai 31 Mei 2024.

11) Royal Brunei Airlines, berdasarkan Annex B.1.0.MS berlaku tanggal 01 Oktober 2022 – 30 September 2025.

12) Scoot Tigerair Pte. Ltd., berdasarkan perjanjian No. Annex B.1.1.MS. tanggal 12 April 2021, berlaku tanggal 1 Mei 2021 hingga 30 April 2024. Perpanjangan SGHA Annex B.1.2 berlaku dari 1 Mei 2024 sampai 31 Agustus 2025

13) Thai Airways, berdasarkan perjanjian No. Annex B.1.4 tanggal 1 Juli 2022, berlaku tanggal 1 Juli 2022 hingga 31 Desember 2025.

14) Vietnam Airlines, berdasarkan Addendum No. 2 to Annex B.1.1.MS tanggal 1 November 2012, berlaku tanggal 1 Desember 2012 hingga waktu yang tidak ditentukan.

15) Xiamen Airlines, berdasarkan Addendum No. AD.1.6.MS to Annex B.1.0.MS tanggal 10 Mei 2013, berlaku tanggal 10 Mei 2013 hingga waktu yang tidak ditentukan.

16) Japan Airlines Co. Ltd., berdasarkan perjanjian No. B.1.4 tanggal 1 April 2018, berlaku tanggal 1 Oktober 2018 hingga waktu yang tidak ditentukan.

17) Ethiopian Airlines Group, berdasarkan Annex B.1.0 tanggal 1 Februari 2018 hingga waktu yang tidak ditentukan, Addendum AD.02/ GHA.B.1.0.ET-FEB18/JUN/2020 berlaku 1 Mei 2020.

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

d. Ground Handling Service Provision Agreement / Standard Ground Handling Agreement ("SGHA") with Airlines (continued)

Gapura entered into long-term cooperation to provide ground handling and AHAN services with several airlines, including: (continued)

10) Qatar Airways, based on Addendum No. 43 to Annex B.1.1 dated June 1 2021 until 31 May 2024.

11) Royal Brunei Airlines, based on Annex B.1.0.MS valid from 01 October 2022 until 30 September 2025.

12) Scoot Tigerair Pte. Ltd., based on agreement No. Annex B.1.1.MS. dated April 12, 2022, valid from May 1, 2021 until April 30, 2024. Renewal SGHA Annex B.1.2 valid from May 1, 2024 until 31 August 2025.

13) Thai Airways, based on agreement No. Annex B.1.4 dated July 1, 2022, valid from July 1, 2022 until December 31, 2025.

14) Vietnam Airlines, based on Addendum No. 2 to Annex B.1.1.MS dated November 1, 2012, valid from December 1, 2012 until unspecified time.

15) Xiamen Airlines, based on Addendum No. AD.1.6.MS to Annex B.1.0.MS dated May 10, 2013, valid from May 10, 2013 until unspecified time.

16) Japan Airlines Co. Ltd., based on agreement No. B.1.4 dated April 1, 2018, valid from October 1, 2018 until unspecified time.

17) Ethiopian Airlines Group, based on Annex B.1.0 date February 1, 2018 valid until unspecified time and Addendum AD.02/GHA.B.1.0.ET-FEB18/JUN/2020 valid 1 Mei 2020.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

d. Perjanjian Penyediaan Jasa *Ground Handling / Standard Ground Handling Agreement* ("SGHA") dengan Maskapai (lanjutan)

Gapura melakukan kerjasama jangka panjang untuk penyediaan jasa *ground handling* dan *AHAN* dengan beberapa maskapai di antaranya: (lanjutan)

18) Shenzen Airlines Co., berdasarkan perjanjian No. Annex B.1.1 tanggal 1 September 2018, berlaku hingga waktu yang tidak ditentukan dan Annex B2.0, berlaku tanggal 15 April 2009 hingga waktu yang tidak ditentukan.

19) PT Travira Air, berdasarkan Addendum AD.B.1.13/TRAVIRA AIR/2023 & Addendum AD.B.1.12.MS/TRAVIRA AIR/2023 berlaku tanggal 1 Desember 2023 sampai dengan 30 November 2026.

20) PT Tri-MG Intra Asia Airlines, berdasarkan perjanjian No. Annex B.2.0.MS/TRIMG/JUL/2019 tanggal 29 Juli 2019, berlaku hingga 29 Juli 2024.

21) PT. Trigana Air Services, berdasarkan perjanjian No. GAPURA/CC/PERJ.TRIGANA/JUN/2022 tanggal 1 Januari 2022, berlaku tanggal 1 Januari 2022 hingga 31 Desember 2024.

22) PT. Indonesia Air Asia, berdasarkan perjanjian No. IAA/LEG/1-2024/005 tanggal 1 Januari 2022, berlaku hingga 30 Juni 2024.

23) Air Asia Extra, berdasarkan Perjanjian No. Annex B.2.0 tanggal 1 Juni 2014, berlaku hingga waktu yang tidak ditentukan.

24) Cardig Air, berdasarkan Perjanjian No. AD.1.0 MS/CARDIG/APR/2022 tanggal 30 Maret 2022, berlaku hingga 3 April 2023(GAPURA/CC/2335/APR/2023 Surat Pengakhiran Kerjasama Ground Handling).

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

d. Ground Handling Service Provision Agreement / Standard Ground Handling Agreement ("SGHA") with Airlines (continued)

Gapura entered into long-term cooperation to provide ground handling and AHAN services with several airlines, including: (continued)

18) Shenzen Airlines Co., based on agreement No. Annex B.1.1 dated September 1, 2018, valid until unspecified time and Annex B2.0, valid from April 15, 2009 until unspecified time.

19) PT Travira Air, based on Addendum AD.B.1.13/TRAVIRA AIR/2023 & Addendum AD.B.1.12.MS/TRAVIRA AIR/2023 valid from 1 December 2023 until 30 November 2026).

20) PT Tri-MG Intra Asia Airlines, based on agreement No. Annex B.2.0.MS/TRIMG/JUL/2019 dated July 29, 2019 valid until July 29, 2024.

21) PT. Trigana Air Services, based on agreement No. GAPURA/CC/PERJ.TRIGANA/JUN/2022 dated January 1, 2022, valid from January 1, 2022 until December 31, 2024.

22) PT. Indonesia Air Asia, based on agreement No. IAA/LEG/1-2024/005 dated January 1, 2022, valid until June 31, 2024.

23) Air Asia Extra, based on agreement No. Annex B.2.0 dated June 1, 2014, valid until unspecified time.

24) Cardig Air, based on agreement No AD.1.0 MS/CARDIG/APR/2022 dated March 30, 2022, valid until April 3, 2023 (GAPURA/CC/2335/APR/2023 Termination Agreement Letter).

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

Gapura (lanjutan)

d. Perjanjian Penyediaan Jasa *Ground Handling / Standard Ground Handling Agreement* ("SGHA") dengan Maskapai (lanjutan)

Gapura melakukan kerjasama jangka panjang untuk penyediaan jasa *ground handling* dan *AHAN* dengan beberapa maskapai di antaranya: (lanjutan)

25) PT. Eastindo Services, berdasarkan Perjanjian No. GAPURA/CC/PERJ/12248/EASTINDO SERVICES/ADD-2/DES/2021 tanggal 31 Desember 2022, berlaku tanggal 1 Januari 2022 hingga 31 Desember 2024.

26) CV Fly Bali, berdasarkan Perjanjian No. ANNEX B.1.0 MS/FBI/AUG/2022 tanggal 1 Agustus 2022, berlaku 1 September 2022 hingga 30 September 2023.(Addendum AD.1.1.MS/FBI/SEP/2023 tanggal 1 September 2023 sampai dengan 31 Augustus 2024).

27) Pelita Air Service, Berdasarkan Perjanjian No Annex B.GHA.1.1.MS-PAS/JAN/2024, berlaku tanggal 1 Maret 2024-28 Februari 2026.

28) Sekretariat Kepresidenan RI 1 Berdasarkan Perjanjian No. GAPURA/CC/PERJ-1.3/2024/JAN/2024 berlaku tanggal 1 Januari 2024 sampai dengan 31 Desember 2024.

Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, Gapura dalam proses melakukan perpanjangan kontrak kerjasama untuk perjanjian yang telah berakhir.

36. SIGNIFICANT AGREEMENTS (continued)

Gapura (continued)

d. Ground Handling Service Provision Agreement / Standard Ground Handling Agreement ("SGHA") with Airlines (continued)

Gapura entered into long-term cooperation to provide ground handling and AHAN services with several airlines, including: (continued)

25) PT. Eastindo Services, based on agreement No. GAPURA/CC/PERJ/12248/-EASTINDO SERVICES/DES/2021, dated December 31, 2022, valid from January 1, 2022, until December 31, 2024.

26) CV Fly Bali, based on agreement ANNEX B.1.0 MS/FBI/AUG/2022, dated August 1, 2022, valid from September 1 2022, valid until September 30, 2023.(Addendum AD.1.1.MS/FBI/SEP/2023 valid from 1 September 2023 until 31 Augustus 2024).

27) Pelita Air Service, based on Agreement Annex B.GHA.1.1.MS-PAS/JAN/2024 valid from March 1, 2024 until February 28, 2026

28) Sekretariat Kepresidenan RI 1 based on Agreement number GAPURA/CC/PERJ-1.3/2024/JAN/2024 valid from January 1, 2024 until December 31, 2024

Until the completion date of the cosolidated financial statements, Gapura is in the process of extending the contract for agreements which have expired.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

e. Perjanjian *Ijarah Muntahiyah bit Tamlik* ("IMBT") dengan CIMB Niaga

Gapura melakukan kerjasama pembiayaan dengan PT Bank CIMB Niaga Tbk dalam bentuk fasilitas pembiayaan langsung IMBT, berdasarkan Perjanjian Pembiayaan Nomor 092/CB/JKT/2017 yang dituangkan dalam Akta Notaris No. 02 tanggal 9 Agustus 2017 oleh Dewi Tenty Septi Artiany, S.H., M.H., M.Kn., notaris di Jakarta. Pembiayaan ini ditandatangani dalam rangka penyewaan alat *ground support equipment* (GSE) untuk keperluan operasi Gapura. Nilai kontrak atas pokok sewa adalah sebesar Rp425.803 dengan jangka waktu pembiayaan maksimal 120 bulan, atau jatuh tempo pada 7 Agustus 2027. Kepemilikan atas GSE tersebut akan berpindah dari bank kepada Gapura seiring dengan berakhirnya kontrak.

Pada 12 April 2021, kedua belah pihak menandatangani kesepakatan dalam surat No. 025/EXT/KPP/CBTVIII/CBGII/IV/2021 yang berisi perpanjangan masa *grace period* sehubungan dengan pandemi Covid-19 selama 12 bulan (April 2021 - Maret 2022) dan perpanjangan jangka waktu pembiayaan hingga 7 Maret 2028.

Pada tanggal 31 Mei 2022, kedua belah pihak menandatangani amandemen keempat atas Perjanjian Pembiayaan No. 092/CB/ JKT/2017 yang berisi perubahan skedul pembayaran bulanan pada periode setelah masa grace period hingga tanggal jatuh tempo yang diperpanjang hingga Juli 2028.

Total komitmen IMBT pada 31 Desember 2024 2023, dan 2022 adalah sebagai berikut:

36. SIGNIFICANT AGREEMENTS (continued)

e. Ijarah Muntahiyah bit Tamlik* ("IMBT") *Agreement with CIMB Niaga

Gapura entered into a financing partnership with PT Bank CIMB Niaga Tbk in the form of an IMBT direct financing facility, based on the Financing Agreement Number 092/CB/JKT/2017 as stated in the Notary Deed. 02 dated August 9, 2017 by Dewi Tenty Septi Artiany, S.H., M.H., M.Kn., notary in Jakarta. This financing was signed in the context of ground support equipment (GSE) leasing for Gapura's operations. The contract value of the principal lease amounted to Rp425,803 with a maximum financing term of 120 months, or due on August 7, 2027. The ownership of the GSE will be transferred from the bank to Gapura along with the end of the contract.

On April 12, 2021, both parties signed the agreement on Letter No. 025/EXT/KPP/CBTVIII/CBGII/IV/2021 which contains extension of grace period in connection with the Covid-19 pandemic for 12 months (April 2021 - March 2022) and extension of financing period until March 7, 2028.

On May 31, 2022, both parties signed the fourth addendum to Financing Agreement No. 092/CB/JKT/2017 which contains change of monthly payment schedule after grace period for until the due date, which extended until July 2028.

IMBT's total commitments as of December 31, 2024, 2023 and 2022 are as follows:

	31 Desember 2024/ December 31, 2024	***31 Desember 2023/ December 31, 2023***	***31 Desember 2022/ December 31, 2022***	
< 1 tahun	48.929	59.251	50.423	*<1 year*
1-5 tahun	234.888	378.778	328.673	*1-5 years*
>5 tahun	-	-	82.599	*>5 years*
Total	**283.817**	**438.029**	**461.695**	***Total***

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

IASP (dahulu APP1)

a. Perjanjian Kerjasama Operasi antara APP1 dengan PT Wijaya Karya Realty atas Pembangunan dan Pemasaran Kondotel (Jineng)

Pada tanggal 2 November 2012, IASP (dahulu APP1) dan PT Wika Realty menandatangani Akta Kerjasama Pembangunan dan Pemasaran Kondotel No. 39. Kerjasama ini dala`m rangka optimalisasi pemanfaatan tanah yang dimiliki oleh AP Indonesia yang terletak di Provinsi Bali, Kabupaten Badung, Kelurahan Kuta Sunset Road seluas 12.000 m^2. Jangka waktu perjanjian kerjasama ini terhitung sejak ditandatanganinya perjanjian ini sampai dengan addenddum terakhir pada tanggal 28 April 2024 dengan No. APP.033/ADD-PKS/2024/DU dan No. HK.02.09/A.DIR.WR.2841/2024 dengan masa kontrak sampai dengan 30 Juni 2025. Atas perjanjian ini, kedua pihak sepakat bahwa keuntungan dan kerugian atas Kondotel akan dibagi dengan IASP (dahulu APP1) sebesar 45% dan PT Wijaya Karya Realty sebesar 55% atas keuntungan maupun kerugian yang diperoleh.

Kompensasi yang akan diterima IASP (dahulu APP1) adalah sebesar Rp39.168 yang terbagi ke dalam 3 tahap pembayaran :

- Tahap I (Pertama) sebesar Rp4.117 setelah IMB (Izin Mendirikan Bangunan) terbit
- Tahap II (Kedua) sebesar Rp18.335 selambat-lambatnya 12 (dua belas) bulan setelah pembayaran pertama
- Tahap III (Ketiga) sebesar Rp16.714 selambat- lambatnya pada tanggal berakhirnya perjanjian ini

36. SIGNIFICANT AGREEMENTS (continued)

IASP (formerly APP1)

a. Cooperation Agreement between APP1 and PT Wijaya Karya Realty for the Development and Marketing of Condotel (Jineng).

On November 2, 2012, IASP (formerly APP1) and PT Wika Realty signed into cooperation agreement for the Development and Marketing of Condotel No. 39. This cooperation aims to optimize the use of land owned by AP Indonesia located in Bali Province, Badung Regency, Kuta Sunset Road, covering an area of 12,000 m². The term of this cooperation agreement is effective from the date of signing until the last addendum on April 28, 2024, with No. APP.033/ADD-PKS/2024/DU and No. HK.02.09/A.DIR.WR.2841/2024, with the contract lasting until June 30, 2025. Under this agreement, both parties agreed that the profits and losses from the Condotel project would be shared, with IASP (formerly APP1) receiving 45% and PT Wijaya Karya Realty receiving 55% of both profits and losses.

The compensation to be received by IASP (formerly APP1) amounts to Rp39,168, which is divided into 3 payment Phases:

- *Phase I (First) amounted Rp4,117 after the issuance of the Building Permit (IMB)*
- *Phase II (Second) amounted Rp18,335, no later than 12 (twelve) months after the first payment*
- *Phase III (Third) amounted Rp16,714 no later than the expiration date of this agreement*

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

IASP (dahulu APP1) (lanjutan)

b. Perjanjian Kerja Sama Sewa Lahan dan Hanggar Serta Pembagian Pendapatan Kepada AP Indonesia (dahulu AP1) Tentang Pemberian Jasa Terkait Penunjang Kegiatan Pelayanan Operasi Pesawat Udara untuk Kegiatan Usaha Services di Bandar Udara Internasional I Gusti Ngurah Rai Bali

Pada tanggal 11 Agustus 2023, IASP (dahulu APP1), beserta dengan FL Technics bertindak untuk dan atas nama KSO APP – FLT mengadakan perjanjian dengan AP Indonesia (dahulu AP1) mengenai sewa lahan dan Hanggar dan *revenue sharing* terkait pemberian jasa terkait penunjang kegiatan pelayanan operasi pesawat di Bandar Udara Internasional I Gusti Ngurah Rai Bali. Jangka waktu perjanjian dibagi dalam 3 masa yaitu masa persiapan yang terhitung 3 (tiga) bulan dari tanggal 12 Juli 2023 sampai dengan 11 Oktober 2023, masa interim yaitu 9 (sembilan) bulan, dari 12 Oktober 2023 sampai dengan 11 Juli 2024, dan masa operasional yaitu 10 (sepuluh) tahun terhitung sejak ditandatangani Berita Acara Operasional.

Biaya tarif sewa lahan untuk Hanggar C, dengan luas 8.904 m² adalah Rp3.000 untuk tahun finansial pertama sampai dengan ketiga, Rp3.060 untuk tahun finansial keempat, Rp3.121 untuk tahun finansial kelima, Rp3.184 untuk tahun finansial keenam, Rp3.247 untuk tahun finansial ketujuh, Rp3.312 untuk tahun finansial kedelapan, Rp3.378 untuk tahun finansial kesembilan, dan Rp3.446 untuk tahun finansial kesepuluh dan kesebelas.

Biaya sewa hanggar existing, yaitu hanggar A dan B yang memiliki luas 5.109,7 m², adalah dengan tarif Rp135.000 untuk masa interim dan tahun finansial pertama sampai ketiga, Rp137.700 untuk tahun finansial keempat, Rp140.454 untuk tahun finansial kelima, Rp143.263 untuk tahun finansial keenam, Rp146.128 untuk tahun finansial ketujuh, Rp149.051 untuk tahun finansial kedepalan, Rp152.032 untuk tahun finansial kesembilan, dan Rp155.073 untuk tahun finansial kesepuluh dan sebelas.

36. SIGNIFICANT AGREEMENTS (continued)

IASP (formerly APP1) (continued)

b. Agreement for Rent of Land and Hangar, and revenue sharing to AP Indonesia (formerly AP1) regarding providing supporting services related to aircraft operational support activities for service operations in I Gusti Ngurah Rai International Airport Bali

On August 11, 2023, IASP (formerly APP1), together with FL Technics acting on behalf of the KSO APP – FLT, entered into an agreement with PT AP Indonesia (formerly API) regarding the lease of land and hangars, as well as revenue sharing related to the provision of services supporting aircraft operation activities at I Gusti Ngurah Rai International Airport, Bali. The agreement period is divided into three phases: the preparation phase, which lasts for 3 (three) months from July 12, 2023, to October 11, 2023; the interim phase, which lasts for 9 (nine) months, from October 12, 2023, to July 11, 2024; and the operational phase, which lasts for 10 (ten) years, starting from the signing of the Operational Handover Report

The rent tarif for the land of Hanggar C, with a total area of 8,904 m² is Rp3,000 for the first until the third financial year, Rp3,060 for the fourth financial year, Rp3,121 for the fifth financial year, Rp3,184 for the sixth financial year, Rp3,247 for the seventh financial year, Rp3,312 for the eigth financial year, Rp3,378 for the ninth financial year, and Rp3,446 for the tenth and eleventh financial years.

The rent tarif for the existing hangars, namely hangars A and B, with a land area of 5,109.7 m², is Rp135,000 for the interim period and for the first three financial years, Rp137,700 for the fourth financial year, Rp140,454 for the fifth financial year, Rp143,263 for the sixth financial year, Rp146,128 for the seventh financial year, Rp149,051 for the eighth financial year, Rp152,032 for the ninth financial year, and Rp155,073 for the tenth and eleventh financial years.

36. PERJANJIAN-PERJANJIAN PENTING (lanjutan)

IASP (dahulu APP1) (lanjutan)

b. Perjanjian Kerja Sama Sewa Lahan dan Hanggar Serta Pembagian Pendapatan Kepada AP Indonesia (dahulu AP1) Tentang Pemberian Jasa Terkait Penunjang Kegiatan Pelayanan Operasi Pesawat Udara untuk Kegiatan Usaha Services di Bandar Udara Internasional I Gusti Ngurah Rai Bali (lanjutan)

Per 31 Desember 2024, IASP (dahulu APP1) telah menerima pembayaran atas sewa Hanggar C dimuka dengan nilai sebesar Rp130.630.

Pembagian pendapatan yang harus dibayarkan kepada AP Indonesia (dahulu PT AP1) adalah sebesar 1,30% untuk masa interim, dan tahun finansial pertama sampai dengan tahun finansial kesebelas.

36. SIGNIFICANT AGREEMENTS (continued)

IASP (formerly APP1) (continued)

b. Agreement for Rent of Land and Hangar, and revenue sharing to AP Indonesia (formerly AP1) regarding providing supporting services related to aircraft operational support activities for service operations in I Gusti Ngurah Rai International Airport Bali (continued)

As of December 31, 2024, IASP (formerly APP1) has received advance payment for the lease of Hangar C amounting to Rp130,630.

Revenue share that is obligated to pay to AP Indonesia (formerly AP1) is of 1.30% for the interim period, as well as for the first until eleventh financial year.

37. NILAI WAJAR

Tabel berikut menyajikan nilai tercatat, yang mendekati estimasi nilai wajar, dari instrumen keuangan Kelompok Usaha:

37. FAIR VALUE

The following table sets out the carrying values, which approximate the estimated fair values, of the Group's financial instruments:

	31 Desember 2024/ *December 31, 2024*		
	Nilai Tercatat/ *Carrying Value*	**Nilai Wajar/ *Fair Value***	
Aset Keuangan			***Financial Assets***
Kas dan setara kas	1.277.215	1.277.215	*Cash and cash equivalents*
Investasi jangka pendek	35.000	35.000	*Short term investments*
Piutang usaha	1.161.024	1.161.024	*Trade receivables*
Piutang lain-lain	171.893	171.893	*Other receivables*
Aset kontrak	918.712	918.712	*Contract assets*
Piutang usaha jangka panjang	128.046	128.046	*Long term trade receivables*
Total	**3.691.890**	**3.691.890**	***Total***
Liabilitas Keuangan			***Financial Liabilities***
Utang usaha	597.589	597.589	*Trade payables*
Beban akrual	893.062	893.062	*Accrued expenses*
Utang bank jangka pendek	173.046	173.046	*Short-term bank loans*
Utang bank jangka panjang	68.929	68.929	*Long-term bank loans*
Liabilitas sewa	113.349	113.349	*Lease liabilities*
Utang usaha jangka panjang	237.982	237.982	*Long-term trade payables*
Liabilitas jangka panjang lainnya	66.245	66.245	*Other non-current liabilities*
Total	**2.150.202**	**2.150.202**	***Total***

37. NILAI WAJAR (lanjutan)

Tabel berikut menyajikan nilai tercatat, yang mendekati estimasi nilai wajar, dari instrumen keuangan Kelompok Usaha: (lanjutan)

37. FAIR VALUE (continued)

The following table sets out the carrying values, which approximate the estimated fair values, of the Group's financial instruments: (continued)

	Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2023/*December 31, 2023*		
	Nilai Tercatat/ *Carrying Value*	**Nilai Wajar/ *Fair Value***	
Aset Keuangan			***Financial Assets***
Kas dan setara kas	1.142.847	1.142.847	*Cash and cash equivalents*
Investasi jangka pendek	47.715	47.715	*Short term investments*
Piutang usaha	929.750	929.750	*Trade receivables*
Piutang lain-lain	10.005	10.005	*Other receivables*
Aset kontrak	781.228	781.228	*Contract assets*
Piutang usaha jangka panjang	122.775	122.775	*Long term trade receivables*
Total	**3.034.320**	**3.034.320**	***Total***
Liabilitas Keuangan			***Financial Liabilities***
Utang usaha	971.206	971.206	*Trade payables*
Beban akrual	722.758	722.758	*Accrued expenses*
Utang bank jangka panjang	139.906	139.906	*Long-term bank loans*
Liabilitas sewa	113.349	113.349	*Lease liabilities*
Utang bank jangka pendek	95.551	95.551	*Short-term bank loans*
Liabilitas jangka panjang lainnya	42.659	42.659	*Other non-current liabilities*
Utang usaha jangka panjang	171	171	*Long-term trade payables*
Total	**2.085.600**	**2.085.600**	***Total***

	Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	1 Januari 2023/31 Desember 2022/ *January 1, 2023/December 31, 2022*		
	Nilai Tercatat/ *Carrying Value*	**Nilai Wajar/ *Fair Value***	
Aset Keuangan			***Financial Assets***
Piutang usaha	1.053.174	1.053.174	*Trade receivables*
Kas dan setara kas	989.970	989.970	*Cash and cash equivalents*
Aset kontrak	728.277	728.277	*Contract assets*
Piutang usaha jangka panjang	108.874	108.874	*Long-term trade receivables*
Investasi jangka pendek	67.717	67.717	*Short term investments*
Piutang lain-lain	29.265	29.265	*Other receivables*
Total	**2.977.277**	**2.977.277**	***Total***
Liabilitas Keuangan			***Financial Liabilities***
Utang usaha	843.963	843.963	*Trade payables*
Beban akrual	719.700	719.700	*Accrued expenses*
Utang bank jangka panjang	169.749	169.749	*Long-term bank loans*
Utang bank jangka pendek	107.286	107.286	*Short-term bank loans*
Liabilitas sewa	71.297	71.297	*Lease liabilities*
Utang usaha jangka panjang	419	419	*Long-term trade payables*
Liabilitas jangka panjang lainnya	49.313	49.313	*Other non-current liabilities*
Total	**1.961.727**	**1.961.727**	***Total***

37. NILAI WAJAR (lanjutan)

Nilai wajar atas sebagian besar aset dan liabilitas keuangan mendekati nilai tercatat karena dampak pendiskontoan yang tidak signifikan.

Tidak ada transfer antara Level 1 dan Level 2, dan masuk atau keluar dari Level 3 selama tahun yang berakhir pada tanggal-tanggal 31 Desember 2024, 2023, dan 1 Januari 2023/31 Desember 2022.

37. FAIR VALUE (continued)

Fair values of the most financial assets and liabilities approximate their carrying values because the effect of discounting is not significant.

There were no transfers between Level 1 and Level 2, and into or out from Level 3 during the years ended on December 31, 2024, 2023, and January 1, 2023/December 31, 2022.

38. MANAJEMEN RISIKO KEUANGAN

Kebijakan Manajemen Risiko Keuangan

a. Risiko kredit

Risiko kredit Kelompok Usaha terutama melekat pada kas dan setara kas, piutang usaha, aset keuangan lancar lainnya, aset keuangan tidak lancar lainnya dan uang jaminan. Kelompok Usaha mengelola risiko kredit terkait penempatan saldo rekening di bank hanya dengan menggunakan bank-bank yang memiliki reputasi dan predikat yang baik untuk mengurangi kemungkinan kerugian akibat kebangkrutan bank.

Kelompok Usaha mengendalikan eksposur risiko kredit terkait dengan piutang dengan menetapkan kebijakan, dimana persetujuan atau penolakan kontrak kredit baru dan kepatuhan atas kebijakan tersebut dipantau oleh Direksi. Sebagai bagian dari proses dalam persetujuan atau penolakan tersebut, reputasi dan jejak rekam pelanggan menjadi bahan pertimbangan. Saat ini tidak terdapat risiko kredit yang terkonsentrasi secara signifikan. Hal ini dikarenakan seluruh pendapatan usaha Kelompok Usaha dapat ditagihkan secara tepat waktu.

Pada tanggal pelaporan, eksposur maksimum Kelompok Usaha terhadap risiko kredit adalah sebesar nilai tercatat masing-masing kategori aset keuangan yang disajikan pada laporan posisi keuangan konsolidasian.

38. FINANCIAL RISK MANAGEMENT

Financial Risk Management Policy

a. Credit risk

The Group's credit risk is inherent in cash and cash equivalents, trade receivables, other current financial assets, other non current financial assets and security deposits. The Group manages credit risk related to placement of bank account balances only in reputable banks and has good predicate to reduce the possibility of losses due to bank bankruptcy.

The Group manages credit risk exposure related to trade receivables by implement policies whereby the approval or rejection of new credit contracts and compliance with these policies is monitored by the Board of Directors. As part of the process of approval or rejection, the customer's reputation and track record are taken into consideration. Currently, there are no significant credit risks. This is because of all the Group's revenues can be collected on time.

At the reporting date, the Group's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets presented in the consolidated statements of financial position.

		Disajikan kembali - Catatan 4/ ***As restated - Note 4***		
	31 Desember 2024/ ***December 31, 2024***	**31 Desember 2023/** ***December 31, 2023***	**1 Januari 2023/ 31 Desember 2022/** ***January 1, 2023/ December 31, 2022***	
Kas dan setara kas	1.277.215	1.142.847	989.970	*Cash and cash equivalents*
Investasi jangka pendek	35.000	47.715	67.717	*Short-term investments*
Piutang usaha	1.161.024	929.750	1.053.174	*Trade receivables*
Piutang lain-lain	171.893	10.005	29.265	*Other receivables*
Uang muka dan biaya dibayar di muka	295.028	171.576	135.145	*Advances and prepaid expenses*
Aset kontrak	918.712	781.228	728.277	*Contract assets*
Piutang usaha jangka panjang	128.046	122.775	108.874	*Long term trade receivables*
Total	**3.986.918**	**3.205.896**	**3.112.422**	***Total***

38. RISIKO MANAJEMEN KEUANGAN (lanjutan) / *38. FINANCIAL RISK MANAGEMENT (continued)*

b. Risiko suku bunga / *b. Interest rate risk*

Risiko bunga atas arus kas adalah risiko di mana arus kas masa datang suatu instrumen keuangan akan berfluktuasi akibat perubahan suku bunga pasar.

Interest on the cash flow risk is the risk that future cash flows of a financial instrument will fluctuate due to changes in market interest rates.

Kelompok usaha terekspos risiko suku bunga terutama menyangkut liabilitas keuangan. Untuk meminimalkan risiko tingkat suku bunga, Kelompok Usaha mengelola beban bunga dengan melakukan pengawasan terhadap dampak pergerakan suku bunga untuk meminimalisasi dampak negatif terhadap kelompok usaha.

The Group is exposed to interest rate risk primarily related to financial liabilities. To minimize interest rate risk, the Group manages interest expense by monitoring the impact of interest rate movements to minimize the negative impact on the Group.

Tabel berikut ini menunjukkan sensitivitas kemungkinan perubahan tingkat suku bunga pinjaman, dengan asumsi variabel lain konstan, dampak terhadap laba sebelum beban pajak penghasilan sebagai berikut:

The following table demonstrates the sensitivity to a reasonably changes of interest rate on loans, with all other variable held constant, with the effect to the consolidated income before corporate tax expense:

		Disajikan kembali - Catatan 4/ *As restated - Note 4*		
	31 Desember 2024/ *December 31, 2024*	**31 Desember 2023/ *December 31, 2023***	**31 Desember 2022/ *December 31, 2022***	
Dampak terhadap laba (rugi) sebelum pajak penghasilan				***Effect on income (loss) before income tax***
Perubahan tingkat suku bunga (1%)	2.420	2.355	2.770	*Changes in interest rates (1%)*
Perubahan tingkat suku bunga (-1%)	(2.420)	(2.355)	(2.770)	*Change in interest rates (-1%)*

c. Risiko likuiditas / *c. Liquidity risk*

Pada saat ini, Kelompok Usaha berharap dapat membayar semua liabilitas pada saat jatuh tempo. Untuk memenuhi komitmen kas, Kelompok Usaha berharap kegiatan operasinya dapat menghasilkan arus kas masuk yang cukup. Selain itu, Kelompok Usaha memiliki kas dan setara kas (Catatan 5) yang cukup tinggi untuk memenuhi kebutuhan likuiditas.

Currently, the Group expect able to pay all liabilities at due date. To fulfill commitments on cash, the Group Expect its operating activities to generate sufficient cash inflows. In addition, the Group has cash and cash equivalents (Note 5) which are sufficient to meet liquidity requirements.

38. RISIKO MANAJEMEN KEUANGAN (lanjutan) / *38. FINANCIAL RISK MANAGEMENT (continued)*

c. Risiko likuiditas (lanjutan) / *c. Liquidity risk (continued)*

Tabel berikut menganalisis liabilitas keuangan yang diukur pada biaya perolehan diamortisasi berdasarkan sisa umur jatuh temponya:

The following table analyzes financial liabilities measured at amortized cost based on their remaining maturity:

31 Desember 2024/*December 31, 2024*

	<1 tahun/ *Year*	**1-2 tahun/ *Years***	**>2 tahun/ *Years***	**Total/ *Total***	
Utang usaha	460.254	137.335	237.982	835.571	*Trade payables*
Utang lain-lain	281.672	-	-	281.672	*Other payables*
Beban akrual	893.062	-	-	893.062	*Accrued expenses*
Utang bank jangka pendek	173.046	-	-	173.046	*Short-term bank loans*
Utang bank jangka panjang	29.685	-	-	29.685	*Long-term bank loans*
Liabilitas sewa	17.795	95.554	-	113.349	*Lease liabilities*
Liabilitas jangka panjang lainnya	-	-	66.245	66.245	*Other non-current liabilities*
Total	**1.855.514**	**232.889**	**304.227**	**2.392.630**	***Total***

31 Desember 2023/*December 31, 2023*

	<1 tahun/ *Year*	**1-2 tahun/ *Years***	**>2 tahun/ *Years***	**Total/ *Total***	
Utang usaha	918.661	52.545	171	971.377	*Trade payables*
Beban akrual	722.758	-	-	722.758	*Accrued expenses*
Utang lain-lain	265.767	-	-	265.767	*Other payables*
Utang bank jangka pendek	95.551	-	-	95.551	*Short-term bank loans*
Liabilitas sewa	42.113	67.602	-	109.715	*Lease liabilities*
Utang bank jangka panjang	29.458	110.448	-	139.906	*Long-term bank loans*
Liabilitas jangka panjang lainnya	-	-	42.659	42.659	*Other non-current liabilities*
Total	**2.074.308**	**230.595**	**42.830**	**2.347.733**	***Total***

31 Desember 2022/*December 31, 2022*

	<1 tahun/ *Year*	**1-2 tahun/ *Years***	**>2 tahun/ *Years***	**Total/ *Total***	
Utang usaha	785.907	58.056	419	844.382	*Trade payables*
Beban akrual	719.700	-	-	719.700	*Accrued expenses*
Utang lain-lain	189.824	-	-	189.824	*Other payables*
Utang bank jangka pendek	107.286	-	-	107.286	*Short-term bank loans*
Liabilitas sewa	64.909	6.388	-	71.297	*Lease liabilities*
Utang bank jangka panjang	24.535	145.214	-	169.749	*Long-term bank loans*
Liabilitas jangka panjang lainnya	-	-	49.313	49.313	*Other non-current liabilitie*
Total	**1.892.161**	**209.658**	**57.477**	**2.151.551**	***Total***

Manajemen permodalan

Tujuan Kelompok Usaha dalam mengelola permodalan adalah untuk melindungi kemampuan Kelompok Usaha dalam mempertahankan kelangsungan usaha, sehingga entitas dapat tetap memberikan imbal hasil bagi pemegang saham dan manfaat bagi pemangku kepentingan lainnya dan untuk mengelola struktur modal yang optimal untuk meminimalisasi biaya modal yang efektif. Dalam rangka mengelola struktur modal, Kelompok Usaha mungkin menyesuaikan jumlah dividen, menerbitkan saham baru atau menambah/mengurangi jumlah utang.

Capital management

The Group's objective when managing capital is to protect the Group's ability to maintain business continuity, so the entity can provide returns for shareholders and benefits for other stakeholders and to manage an optimal capital structure to minimize the cost of capital effectively. In order to manage the capital structure, the Group may adjust the amount of dividends, issue new shares or increase / decrease the amount of debt.

39. KONTINJENSI

a. PT Gerbang Emas Sejahtera ("GES")

Pada tahun 2022, Perusahaan mengajukan gugatan kepada GES sehubungan dengan wanprestasi atas transaksi sewa ruang. Berdasarkan putusan No. 635/Pdt.G/2022/PN.Tng, Pengadilan Negeri Tangerang memutuskan bahwa Perusahaan memenangkan gugatan hukum secara perdata, dan mewajibkan GES untuk membayar tunggakan tagihan kepada Perusahaan. Sebagai metode pelunasan kewajiban yang harus dibayar GES kepada Perusahaan, Perusahaan mengajukan permohonan kepada Pengadilan Negeri Tangerang untuk melakukan peninjauan objek sita atas aset yang dimiliki oleh GES. Sampai dengan tanggal penyelesaian laporan keuangan, proses pembuktian nilai aset GES masih berjalan.

Per tanggal 31 Desember 2024, manajemen Perusahaan telah mencadangkan kerugian penurunan nilai atas piutang usaha sebesar 100% dari nilai tagihan kepada GES.

b. PT Sulthan Jaya Berkah ("SJB")

Pada tahun 2021, Perusahaan mengadakan kerjasama bisnis terkait pengiriman *oil and gas utility* bersama PT Sulthan Jaya Berkah ("SJB") dengan nilai kontrak Rp2.168.000 belum termasuk PPN.

Sampai dengan tanggal 31 Desember 2023, SJB tidak kunjung melunasi hutangnya, dan adanya dugaan pekerjaan fiktif terkait proyek pengiriman ini, dan juga keterlibatan oknum internal Perusahaan dalam pekerjaan ini.

Sehubungan permasalahan di atas, Perusahaan mengambil langkah hukum dengan melaporkan individu-individu yang terlibat dalam proyek tersebut kepada pihak berwajib untuk diproses hukum.

Berdasarkan hasil putusan Pengadilan Negeri, Nomor: 401/Pid.B/2023/PN Tng, 402/Pid.B/2023/PN Tng, 403/Pid.B/2023/PN Tng, 1135/Pid.B/2023/PN Tng, individu-individu yang terlibat telah diputuskan bersalah dan dijatuhi hukuman pidana. Manajemen sudah mengambil tindakan tegas, yaitu memberhentikan dengan tidak hormat atas oknum internal Perusahaan yang terlibat.

Manajemen telah mencadangkan kerugian penurunan nilai atas piutang usaha sebesar 100% dari nilai tagihan kepada SJB.

39. CONTINGENCIES

a. PT Gerbang Emas Sejahtera ("GES")

In 2022, the Company filed a lawsuit against GES regarding breach of contract regarding space rental. In accordance with the decision No. 635/Pdt.G/2022/PN.Tng, the District Court Tangerang ruled in favor of the Company in the civil lawsuit, and required GES to settle the arrears owed to the Company. In order to fulfill the obligation owed to the Company, the Company filed a petition with the Pengadilan Negeri Tangerang to conduct a review of the seizure object on the assets owned by GES. As of the date of the financial report completion, the process of ascertaining the value of GES's assets is still ongoing.

As of December 31, 2024, management of the Cimpany has recorded 100% allowance for impairment loss of the receivables to GES.

b. PT Sulthan Jaya Berkah ("SJB")

In 2021, the Company entered into business cooperation related to oil and gas utility delivery with PT Sulthan Jaya Berkah ("SJB") with a contract value of Rp2,168,000 excluding VAT.

As of December 31, 2023, SJB has not settle its debts, and there is an alleged fictitious work related to this delivery project, and there are also allegations of involvement of internal personnel of the Company in this project.

In connection with the issues above, the Company took legal action by reporting individuals involved in the project to the authorities for legal proceedings.

Based on the results of the District Court decision, Number: 401/Pid.B/2023/PN Tng, 402/Pid.B/2023/PN Tng, 403/Pid.B/2023/PN Tng, 1135/Pid.B/2023/PN Tng, the individuals involved have been found guilty and sentenced to criminal penalties. Management has taken strict action, namely dishonorably dismissing the Company's internal personnel involved.

Management has reserved an impairment loss on trade receivables equal to 100% of the bill value to SJB.

39. KONTINJENSI (lanjutan)

c. OGD-Tribara Consortium ("Tribara")

Pada Tanggal 8 Maret 2022, Perusahaan dan Tribara mengadakan 2 perjanjian kerjasama, yaitu:

1. Perjanjian Kerjasama Pengangkutan *Semisubmersible Rig* dengan No. PJJ.APK.15.04/20/03/2022/0066;
2. Perjanjian Kerjasama *Shipyard Handling Services* dan Transportasi dengan No. PJJ.APK.15.04/20/03/2022/0067.

Sehubungan dengan perjanjian tersebut, Perusahaan telah menerbitkan tagihan sebesar Rp9.948 dan Rp13.165 pada tanggal 9 September 2022. Tagihan tersebut disajikan sebagai bagian dari piutang usaha.

Pada tanggal 27 September 2023, Tribara mengirimkan Surat Permohonan *Reschedule* Pembayaran kepada Perusahaan dengan nomor 168/L/OGD-TRIBARA/IX/2023.

Atas hal tersebut, Perusahaan meminta pendapat hukum kepada Kejaksaan Agung Republik Indonesia – Jaksa Agung Muda Bidang Perdata dan Tata Usaha Negara (''Jamdatun'') terkait dengan penyelesaian permasalahan piutang sebesar Rp23.113 di mana para pihak dapat melakukan kesepakatan berdasarkan ketentuan Peraturan Perundang-undangan yang berlaku dan tata kelola Perusahaan yang baik serta prinsip kehati-hatian dalam pengambilan keputusan.

Pada tanggal 25 Januari 2024, Perusahaan dan Tribara mengadakan negosiasi bersama dengan Jamdatun dengan hasil kesepakatan yang menyatakan bahwa Tribara berkewajiban menjalankan hasil negosiasi yang telah disepakati selambatnya 30 April 2024. Sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, kewajiban atas hasil kesepakatan tersebut belum dipenuhi oleh Tribara. Manajemen telah mencadangkan kerugian penurunan nilai atas piutang usaha sebesar 100% dari nilai tagihan kepada Tribara.

39. CONTINGENCIES (continued)

c. OGD-Tribara Consortium ("Tribara")

In March 8, 2022, the Company and Tribara entered into 2 agreements:

1. *Agreement for Semisubmersible Rig Transportation with No. PJJ.APK.15.04/20/03/2022/0066;*
2. *Agreement for Shipyard Handling Services and Transportation with No. PJJ.APK.15.04/20/03/2022/0067.*

In relation to these agreements, the Company issued invoices totaling Rp9,948 and Rp13,165 on September 9, 2022. These invoices are represented as part of accounts receivable.

On September 27, 2023, Tribara sent a Payment Rescheduling Request to the Company under reference number 168/L/OGD-TRIBARA/IX/2023.

In response to this, the Company sought legal advice from the Deputy Attorney General for Civil and Administrative Affairs of the Republic of Indonesia (''Jamdatun'') regarding the resolution of accounts receivable amounting to Rp23,113. Where The parties can come to an agreement in accordance with the applicable laws and regulations, good corporate governance, and the principle of prudence in decision-making.

On January 25, 2024, the Company and Tribara held a negotiation with Jamdatun, resulting in an agreement stating that Tribara is obliged to fulfill the terms of the negotiated settlement no later than April 30, 2024. As of the completion date of the consolidated financial statements, Tribara has not yet fulfill the obligation stated in the agreement. Management has recorded 100% allowance for impairment loss of the receivables to Tribara

40. INFORMASI TAMBAHAN ATAS LAPORAN ARUS KAS

Perubahan pada liabilitas yang timbul dari aktivitas pendanaan pada laporan arus kas adalah sebagai berikut :

40. SUPPLEMENTAL INFORMATION TO THE STATEMENT OF CASH FLOW

Movement of liabilities arising from financing activities in the statement of cash flows are as follows:

	31 December 2023/ *December 31, 2023*	Arus kas/ *Cash flow*	Lainnya (*)/ *Other*	31 Desember 2024/ *December 31, 2024*	
Liabilitas sewa	109.715	(71.588)	75.222	113.349	*Lease liabilities*
Utang bank jangka pendek	95.551	77.495	-	173.046	*Short term bank loan*
Utang bank jangka panjang	139.906	(70.977)	-	68.929	*Long term bank loan*

(*) non-arus kas seperti pertambahan bunga atas liabilitas sewa, penambahan liabilitas sewa dan terminasi kontrak

(*) *non-cash flows such as accretion of interest lease liabilities addition of lease liabilities and contract termination*

	1 Januari 2023/ *January 1, 2023*	Arus kas/ *Cash flow*	Lainnya (*)/ *Other*	31 Desember 2023/ *December 31, 2023*	
Liabilitas sewa	71.297	(101.159)	139.577	109.715	*Lease liabilities*
Utang bank jangka pendek	107.286	(11.735)	-	95.551	*Short term bank loan*
Utang bank jangka panjang	169.749	(29.843)	-	139.906	*Long term bank loan*

(*) non-arus kas seperti pertambahan bunga atas liabilitas sewa, penambahan liabilitas sewa dan terminasi kontrak

(*) *non-cash flows such as accretion of interest lease liabilities addition of lease liabilities and contract termination*

41. PERISTIWA SETELAH PERIODE LAPORAN KEUANGAN

41. EVENT AFTER REPORTING PERIOD

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a. Penggabungan APH ke IASP (dahulu APP1)

a. Merger of APH into IASP (formerly APP1)

Berdasarkan Akta Penggabungan No. 31 tanggal 6 Februari 2025 dari notaris Jose Dima Satria, S.H., M.Kn., APH setuju dan sepakat untuk menggabungkan diri dengan IASP (dahulu APP1) sebagai entitas yang melanjutkan kegiatan usaha.

Based on the Deed of Merger No. 31 dated February 6, 2025 from notary Jose Dima Satria, S.H., M.Kn., APH agreed to merge with IASP (formerly APP1) as the surviving entity.

Berdasarkan Akta Penggabungan No. 31 tersebut, dinyatakan bahwa tanggal efektif penggabungan adalah pada saat terbitnya persetujuan dan penerimaan pemberitahuan dari Menteri Hukum dan Hak Asasi Manusia, yaitu masing-masing melalui surat persetujuan No. AHU-0025892.AH.01.10. Tahun 2025 dan surat penerimaan pemberitahuan No. AHU-AH.01.03-0038160, tanggal 7 Februari 2025. Dengan efektifnya penggabungan ini, maka APH selaku perusahaan yang menggabungkan diri menjadi bubar demi hukum sejak tanggal tersebut.

Based on the above Deed of Merger No. 31, it is stated that the effective date of the merger is the date of issuance of the approval and the receipt notification from the Minister of Law and Human Rights, which are through its approval letter No. AHU-0025892.AH.01.10. Year 2025 and its receipt notification letter No. AHU-AH.01.03-0038160, dated February 7, 2025. With the commencement of this merger, APH's as the merging entities are dissolved by law since that date.

41. PERISTIWA SETELAH PERIODE LAPORAN KEUANGAN (lanjutan)

IASS

b. Kredit Investasi Bank Mandiri Tahun 2024 IASS

Berdasarkan perjanjian kredit tanggal 24 Desember 2024, IASS memperoleh fasilitas pinjaman *commited* dan *non-revolving* dari PT Bank Mandiri (Persero) Tbk. (”Mandiri”) dengan jumlah maksimum fasilitas pinjaman sebesar Rp80.000. Fasilitas ini diperuntukan untuk kebutuhan *capital expenditure* IASS tahun 2025.

IASS juga diwajibkan untuk mempertahankan rasio-rasio keuangan tertentu sepanjang periode perjanjian pembiayaan, terhitung sejak fasilitas pembiayaan mulai digunakan, sebagai berikut:

- *Current Ratio* minimal sebesar 100%.
- *Debt to Equity Ratio (“DER”)* maksimal sebesar 300%.
- *Debt to Service Coverage Ratio (“DSCR”) minimal sebesar 100%*

Pada tanggal 10 dan 18 Maret 2025, IASS melakukan penarikan masing-masing sebesar Rp11.522 dan Rp10.370 dari fasilitas pinjaman tersebut.

42. EVENT AFTER REPORTING PERIOD (continued)

IASS

b. Investment Credit Bank Mandiri Year 2024 IASS

Based on a loan agreement dated December 24, 2024, IASS obtained a commited and non-revolving loan facility from PT Bank Mandiri (Persero) Tbk. (”Mandiri”) with maximum credit facility limit of Rp80,000. The loan facility were reserved for use to finance IASS’s capital expenditure for year 2025.

IASS is also required to maintain certain financial ratios throughout the term of the financing agreement, starting from the date the financing facility is utilized, as follows:

- *Minimum Current Ratio of 100%*
- *Maximum Debt Equity Ratio (“DER”) of 300%.*
- *Minimum Debt Service Coverage Ratio (“DSCR”) of 100%.*

On March 10 and 18, 2025, IASS has withdrew asmounting to Rp11,522 and Rp10,370 respectively from the loan facility.

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