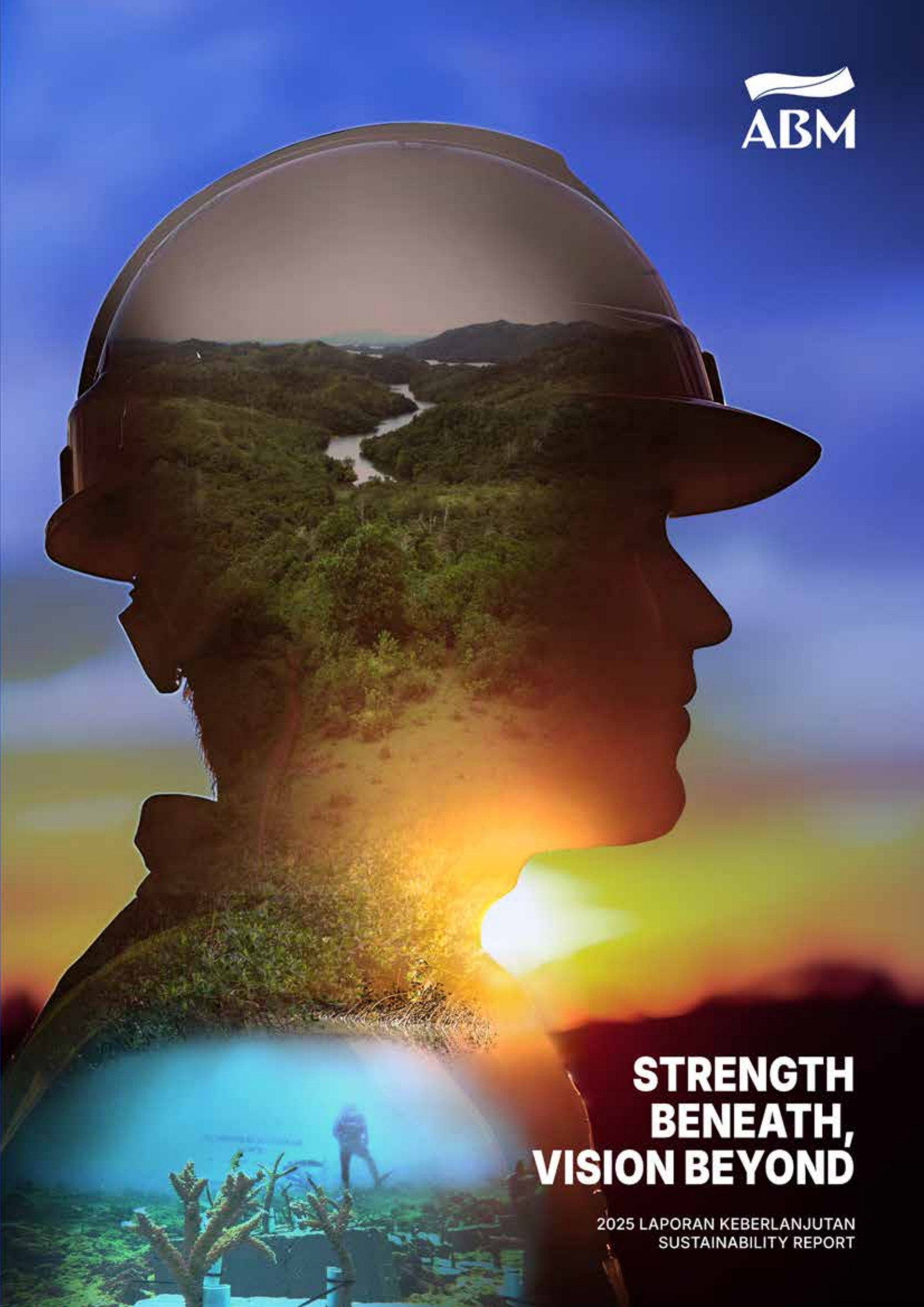




STRENGTH BENEATH, VISION BEYOND

2025 LAPORAN KEBERLANJUTAN
SUSTAINABILITY REPORT



Strength Beneath, Vision Beyond

Tema 'Strength Beneath, Vision Beyond' menggambarkan keunggulan inti dan pandangan ke depan yang secara konsisten menjadi ciri khas ABM Investama dalam menghadapi dinamika industri energi.

'Strength Beneath' menggambarkan fondasi kokoh yang mendasari kinerja berkelanjutan ABM, khususnya kekuatan yang berasal dari integritas, kompetensi, nilai-nilai, dan semangat kolaboratif di seluruh sektor bisnis. Kekuatan inti ini berfungsi sebagai sumber daya utama yang memastikan stabilitas, ketahanan, dan kapasitas adaptasi berkelanjutan di tengah perubahan.

Sementara itu, 'Vision Beyond' mencerminkan semangat transformasi dan pertumbuhan jangka panjang ABM, dengan tujuan membangun perusahaan yang tangguh dan siap menghadapi masa depan. Visi ini menginspirasi kami untuk terus berinovasi, mengoptimalkan teknologi, dan mengembangkan solusi energi berkelanjutan yang melampaui batasan saat ini, sekaligus menciptakan nilai jangka panjang bagi seluruh pemangku kepentingan.

Secara keseluruhan, makna tema Laporan Keberlanjutan 2025, 'Strength Beneath, Vision Beyond', menekankan identitas ABM sebagai perusahaan energi yang berakar pada kekuatan internal yang kokoh, serta terus bergerak maju dengan visi strategis untuk menyediakan energi yang tidak hanya menopang masa kini, tetapi juga membuka jalan menuju masa depan yang berkelanjutan dan bermakna.

The theme 'Strength Beneath, Vision Beyond' embodies the core strength and forward-looking vision that have consistently characterized ABM Investama in navigating the dynamics of the energy industry.

'Strength Beneath' embodies the firm foundation underpinning ABM's sustainable performance, specifically the strength derived from integrity, competence, values, and a collaborative spirit across all business sectors. This core strength serves as the primary resource that ensures stability, resilience, and the capacity to adapt continuously in the face of change.

Meanwhile, 'Vision Beyond' embodies ABM's spirit of transformation and long-term growth, aiming to build a resilient and future-ready company. This vision inspires us to continue innovating, optimizing technology, and developing sustainable energy solutions that go beyond current limitations, creating lasting value for all stakeholders.

Overall, the significance of the 2025 sustainability report theme, 'Strength Beneath, Vision Beyond,' emphasizes ABM's identity as an energy company rooted in solid internal strength, while consistently progressing with a strategic vision to deliver energy that not only sustains the present but also paves the way for a sustainable and meaningful future.







Daftar Isi

Table of Contents

>	Tema dan Pendahuluan	03
	Theme and Introduction	
>	Ikhtisar Kinerja Keberlanjutan	04
	Sustainability	
	Performance Highlights	
>	Tentang Laporan ini	08
	About the Report	
>	Tentang ABM Investama	12
	About ABM Investama	
	• Riwayat Perusahaan	13
	Company Historical Journey	
	• Nilai, Prinsip, Standar,	15
	dan Norma Perilaku	
	Values, Principles, Standards,	
	and Norms of Behavior	
	• Lokasi Operasional	17
	Location of Operations	
	• Pasar yang Dilayani	18
	Markets Served	
	• Rantai Pasokan	20
	Supply Chain	
	• Keanggotaan dalam Asosiasi	22
	Membership of Associations	
	• Penghargaan dan Sertifikasi	23
	Awards and Certification	
>	Joint Message Komisaris Utama	26
	dan Direktur Utama	
	Joint Message from Our President	
	Commissioner and President Director	
>	Surat Pernyataan Dewan Komisaris	30
	dan Direksi Tentang Tanggung Jawab atas	
	Laporan Keberlanjutan 2025	
	PT ABM Investama Tbk.	
	Responsibility Statement of The Board of	
	Commissioners and Board of Directors	
	for the Sustainability Report 2025 of	
	PT ABM Investama Tbk.	
>	Keberlanjutan Di ABM	32
	Sustainability at ABM	
	• Visi ABM 2025	33
	ABM Vision 2025	
	• ABM Target Keberlanjutan	34
	ABM Sustainability Target	
	• Keterlibatan Pemangku Kepentingan	37
	Stakeholder Engagement	
	• Proses Penilaian Double Materiality	40
	Double Materiality Assessment Process	
	• Matriks Materialitas ABM 2025	42
	ABM Materiality Matrix 2025	

LINGKUNGAN

ENVIRONMENTAL



>	Pengelolaan Energi dan Emisi	46
	Energy and Emissions Management	
	• Konsumsi Energi	49
	Energy Consumption	
	• Emisi GRK	53
	GHG Emissions	
>	Pengelolaan Sumber Daya Alam	62
	dan Lingkungan	
	Management of the Environment	
	and Natural Resources	
	• Konsumsi Air	62
	Water Usage	
	• Keanekaragaman hayati	68
	Biodiversity	
	• Operasional lingkungan (Limbah)	77
	Environmental Operations (Waste)	

SOSIAL

SOCIAL



>	Dukungan Terhadap Karyawan	82
	Employee Enhancement	
	• Akuntabilitas dalam Kesehatan	
	dan Keselamatan Kerja	84
	Accountability in Occupational	
	Health and Safety	
	• Keberagaman dan Inklusi dalam	98
	Ketenagakerjaan	
	Diversity and Inclusion in Employment	
	• Anti-Diskriminasi dan Perlindungan	125
	Kelompok Rentan	
	Anti-Discrimination and Vulnerable	
	Groups Protection	
>	Pemberdayaan Masyarakat	132
	Community Empowerment	
	• Pemberdayaan Ekonomi Masyarakat,	
	Pelestarian Lingkungan, dan Mata	
	Pencapaian	132
	Community Economic Empowerment,	
	Environmental Preservation, and Livelihoods	

GOVERNANSI DAN EKONOMI GOVERNANCE AND ECONOMY



> Pencegahan Benturan Kepentingan Prevention of Conflicts of Interest	151
> Independensi Dewan Direksi dan Komisaris Independence of the Board of Directors and Commissioners	151
> Remunerasi yang Berintegritas Integrity in Remuneration	160
> Peran Aktif Komite ESG untuk Mengawasi Implementasi Keberlanjutan The Active Role of the ESG Committee in Monitoring the Implementation of Sustainability	164
> Implementasi <i>Code of Ethics and Conduct</i> (COEC) Implementation of the Code of Ethics and Conduct (COEC)	170
> Kebijakan Anti-Suap dan Anti-Korupsi Anti-Bribery and Anti-Corruption Policy	171

EKONOMI ECONOMY



> Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan Direct Economic Value Generated and Distributed	183
> Perbandingan Kinerja Ekonomi Comparison of Economic Performance	184
> Transparansi Perpajakan Tax Transparency from the Government	185
> Pencegahan Tindak Anti-Persaingan Prevention of Anti-Competitive Practices	189
> Praktik Pengadaan Procurement Practices	190
> Privasi Data Data Privacy	195

> Perubahan Iklim Climate Change	197
> Assurance oleh Pihak Ketiga Third Party Assurance Statement	211
> Indeks SEOJK 16/2021 Mengenai Bentuk dan Isi Laporan Tahunan Emiten dan Perusahaan Terbuka Content Index with SEOJK 16/2021 Regarding the Form and Content of Annual Report for Issuers and Public Listed Companies	216
> Indeks Laporan Terhadap GRI Standard GRI Standard Content Reference Index	219
> Indeks Referensi Terhadap NASDAQ ESG Reporting Guidelines Reference Index with NASDAQ ESG Reporting Guidelines	227
> Form Umpan Balik Feedback Form	230



Ikhtisar 2025

[SEOJK B.1][SEOJK B.2][SEOJK B.3]

Highlights 2025

E (ENVIRONMENTAL)

10.618.329,24 GJ

Konsumsi energi total dalam organisasi

Total energy consumption
within the organization

54.898,56 TON CO₂EQ

Total pengurangan emisi dengan
menggunakan metodologi MSLI 009
pada Sistem Registri Nasional (SRN).

Total Emissions reduction using
the MSLI 009 methodology in the
National Registry System (SRN).

7,5% (230,27 TON)

Limbah B3 yang telah didaur ulang

Hazardous waste that has been recycled

12.167,93 TON CO₂EQ

Total emisi (Cakupan 1 & 2) pada tahun
2025 menunjukkan penurunan
dibandingkan dengan tahun 2024,
sejalan dengan implementasi program
efisiensi energi dan optimalisasi
operasional di anak usaha

Total emissions (Scope 1 & 2) in 2025
are showing a decrease compared to
2024, in line with the implementation
of energy efficiency programs and
operational optimization at subsidiaries

0,000017 TON CO₂-EQ/US\$

Rasio Intensitas Emisi
Emission Intensity Ratio

0,0102 GJ/US\$

Intensitas Energi dalam Organisasi
Energy Intensity Within
The Organization

39,9%

Konsumsi Energi berasal dari
Sumber daya Energi Terbarukan

Energy Consumption from
Renewable Sources

458,72 MEGALITER

Konsumsi Air
Water Consumption





G (GOVERNANCE)

Ekonomi Economic

25%

Persentase jumlah wanita dalam susunan Dewan Komisaris
Percentage of women in the Board of Commissioners

96,9%

Keluhan yang telah terselesaikan di tahun 2025
Grievances that have been resolved in 2025

ISO 37001: 2016

ABM telah memperoleh sertifikasi Sistem Manajemen Anti Penyuapan
ABM has obtained Anti-Bribery Management System certification

100%

Karyawan ABM telah menandatangani pakta integritas sesuai dengan Kode Etik dan Perilaku yang berlaku di Perusahaan, sebagai pernyataan kepatuhannya terhadap kebijakan etika & anti-korupsi, sekaligus mendukung kebijakan Perusahaan.
ABM employees have declared their compliance with the ethics & anti-corruption policy by signing an integrity pact in accordance with the Company's Code of Ethics and Conduct.

US\$ 1.038,17 JUTA | MILLION

Penjualan Bersih
Million Net Sales

US\$ 4,25 JUTA | MILLION

Laba Bersih
Net Profit

1.187

Pemasok Lokal
Local Suppliers

US\$ 6,33 JUTA | MILLION

Pajak yang Dibayarkan
Taxes Paid

US\$ 0,74 JUTA | MILLION

Royalti yang Dibayarkan
Royalties Paid



S (SOCIAL)

Aspek SDM Human Resources Aspect

10.463

Jumlah karyawan
Total employee

**6,18
JAM | HOURS**

Rata-rata jam
pelatihan per
karyawan per tahun
Number of training
hours or average per
employee per year

**RP 9,51
MILIAR | BILLION**

Biaya pelatihan
karyawan
Employee training
costs

1.771

Karyawan baru pada
tahun 2025

New employees in
2025

100%

Seluruh karyawan
menerima tinjauan
rutin terhadap kinerja
dan pengembangan
karier.

All employees receive
regular reviews of
their performance and
career development.

0 (NIHIL)

Jumlah insiden
diskriminasi
sepanjang periode
pelaporan

Number of
discrimination
incidents during the
reporting period

Aspek K3 OHS Aspect

0,04

Nilai LTIFR pada angka per
1.000.000 jam kerja

LTIFR rate per 1,000,000
worked hours

56,23

MILIAR | BILLION

Jumlah jam kerja aman
Total safe hours

100%

Karyawan dan pekerja dari
kontraktor yang bekerja
di dalam area operasional
kami tercakup dalam sistem
manajemen K3

Employees and contractor
workers working in our
operational areas are
covered by the OHS
management system

100%

Operasional ABM
telah menerapkan
Sistem manajemen K3
berdasarkan SMK3, SMK3
dan ISO 45001.

Operational ABM
has implemented an
occupational health and
safety management system
in accordance with SMK3,
SMKP, and ISO 45001.



Aspek Kemasyarakatan Social Aspect

>40 ORANG | PEOPLE

Jumlah Petani Berpartisipasi dalam Program Penguatan Rantai Nilai Kopi Aranio
Number of Farmers Participating in Aranio Coffee Value Chain Program

SROI 3,38

Nilai Pengembalian Sosial atas Investasi Program Rantai Nilai Kopi Aranio
Social Return on Investment of Aranio Coffee Value Chain Program

50 ORANG | PEOPLE

Jumlah Penerima Manfaat dalam Program Peningkatan Gizi & Pencegahan *Stunting*
Number of Beneficiaries in Nutrition Improvement & Stunting Prevention Program

SROI 1,43

Nilai Pengembalian Sosial atas Investasi Program Gizi & Pencegahan *Stunting*
Social Return on Investment of Nutrition & Stunting Prevention Program

24 ORANG | PEOPLE

Jumlah Petani Berpartisipasi dalam Kluster Pertanian Berkelanjutan melalui Biotron
Number of Farmers Participating in Sustainable Agriculture Cluster through Biotron

16.000 BIBIT | SEEDLINGS

Jumlah Mangrove Ditanam dalam Program Restorasi Ekosistem Pesisir
Number of Mangroves Planted in Coastal Ecosystem Restoration Program

RP 260,10 JUTA | MILLION

Total Investasi Program Rehabilitasi Mangrove
Total Investment in Mangrove Rehabilitation Program

RP 5,11 MILIAR | BILLION

Realisasi Dana Pemberdayaan Masyarakat
Realization of Community Empowerment Fund





Tentang Laporan ini

About This Report



Sebagai perusahaan yang terus berkembang dan beradaptasi dengan tuntutan keberlanjutan, ABM menyusun Laporan Keberlanjutan ini untuk berbagi perjalanan, pencapaian, dan area yang masih perlu diperkuat dalam pengelolaan aspek lingkungan, sosial, dan tata kelola. Laporan ini diterbitkan setiap tahun secara terpisah dari Laporan Tahunan Perusahaan. Kinerja dan data keberlanjutan yang kami sajikan juga merupakan pemenuhan kewajiban regulasi sesuai Peraturan OJK Nomor 51 Tahun 2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik. [\[NDAQ G8.1\]](#)[\[NDAQ G8.2\]](#)

Dalam proses penyusunannya, kami menggunakan berbagai standar pelaporan keberlanjutan yang diakui secara nasional maupun internasional, serta mempertimbangkan kriteria penilaian ESG seperti MSCI, *Sustainalytics*, dan Nasdaq. Pendekatan ini membantu kami menjaga konsistensi penyampaian data sekaligus memastikan bahwa pelaporan yang disajikan dapat digunakan sebagai rujukan yang kredibel bagi investor, mitra bisnis, maupun pihak lainnya. [\[NDAQ G9.1\]](#)

As a company that continually expands and adapts to sustainability requirements, ABM has prepared this Sustainability Report to detail our progress, achievements, and areas that require further strengthening in environmental, social, and governance management. This report is issued annually as a separate document from the Company's Annual Report. The sustainability performance and data presented here also help fulfill regulatory requirements in accordance with OJK Regulation No. 51/2017 concerning the Implementation of Sustainable Finance for Financial Service Institutions, Issuers, and Public Companies. [\[NDAQ G8.1\]](#)[\[NDAQ G8.2\]](#)

During its preparation, we used various sustainability reporting standards recognized both nationally and internationally, while also considering ESG assessment criteria such as MSCI, *Sustainalytics*, and Nasdaq. This methodology enables us to maintain consistency in data presentation and ensures that the reported information serves as a credible reference for investors, business partners, and other stakeholders. [\[NDAQ G9.1\]](#)

Laporan ini juga mencerminkan kerangka strategis keberlanjutan kami melalui ABM *Sustainability Target*, yang memuat fokus area dan target dalam berbagai aspek, mulai dari operasional, lingkungan, sosial, hingga tata kelola. Setiap fokus dan target tersebut telah diselaraskan dengan Tujuan Pembangunan Berkelanjutan (SDGs) yang relevan. Perkembangan dan kontribusi kami terhadap SDGs dipaparkan secara berkala di dalam laporan ini, dan informasi lebih rinci mengenai pemetaannya dapat ditemukan pada halaman 36. [\[NDAQ G9.2\]](#)[\[NDAQ G9.3\]](#)

This report also reflects our strategic sustainability framework through ABM *Sustainability Target*, which includes focus areas and targets across various aspects, from operations and environment to social and governance. Each focus and target has been aligned with relevant Sustainable Development Goals (SDGs). Our progress and contributions toward these SDGs are periodically documented within this report, and more comprehensive information regarding the mapping is available on page 36. [\[NDAQ G9.2\]](#)[\[NDAQ G9.3\]](#)

GRI 2-3	Periode Pelaporan Reporting Period	1 Januari 2025 – 31 Desember 2025
	Siklus Pelaporan Reporting Cycle	Tahunan Annual
	Tanggal Terbit Laporan Keberlanjutan Periode Sebelumnya Date of Publication of The Previous Period's Sustainability Report	Submit ke OJK dan rilis <i>website</i> pada tanggal 18 April 2025 Submit to OJK and release the website on April 18, 2025
	Standar Acuan Pelaporan Reporting Standard Frameworks	Dalam penyusunan Laporan Keberlanjutan ini, ABM merujuk pada beberapa standar dan pedoman yang berlaku, yaitu: • Peraturan Otoritas Jasa Keuangan (POJK) No. 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik. • Global Reporting Initiative (GRI) Standards 2021 – In Accordance with GRI Standards Dimana Laporan ini disusun berdasarkan <i>in accordance with GRI Standards</i> dan tidak terdapat standar sektor yang sepenuhnya relevan bagi model bisnis holding investasi ABM. Namun, ABM mengacu pada GRI (GRI 12) untuk pengungkapan pada salah satu sektor bisnis utama. • Nasdaq ESG Reporting Guidance 2.0 (2019) sebagai acuan tambahan yang digunakan oleh lembaga <i>sustainability performance rating</i> seperti MSCI, <i>Sustainalytics</i>, dan Bumi Global Karbon (BGK) dalam pengembangan metodologi penilaiannya. • Standar Pengungkapan Keberlanjutan IFRS 2 - Pengungkapan Terkait Iklim. laporan ini juga diselaraskan dengan IFRS S2 untuk meningkatkan transparansi pengungkapan keuangan terkait iklim.
		In preparing this Sustainability Report, ABM refers to several applicable standards and guidelines, namely: • Financial Services Authority Regulation (POJK) No. 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies. • Global Reporting Initiative (GRI) Standards 2021 – In Accordance with GRI Standards This report has been prepared in accordance with GRI Standards and there are no sector standards that are fully relevant to ABM's investment holding business model. However, ABM refers to the GRI Sector Standard: Coal (GRI 12) for disclosures on one of its main business sectors. • Nasdaq ESG Reporting Guidance 2.0 (2019) as an additional reference used by sustainability performance rating agencies such as MSCI, <i>Sustainalytics</i>, and Bumi Global Karbon (BGK) in developing their assessment methodologies. • IFRS Sustainability Disclosure Standard 2 - Climate-Related Disclosures The report is also aligned with IFRS S2 to enhance transparency in climate-related financial disclosures.



Entitas yang Termasuk dalam Laporan Keuangan Konsolidasi [GRI 2-2][GRI 2-6]

Laporan Keberlanjutan 2025 ini menyajikan data keuangan konsolidasi Grup ABM sebagaimana tercantum dalam Laporan Keuangan yang telah diaudit, sehingga mencerminkan kinerja keuangan Perusahaan secara keseluruhan. Untuk data kinerja lingkungan, sosial, serta Kesehatan dan Keselamatan Kerja (K3) tahun 2025, metode pengumpulan dan konsolidasi tetap konsisten dengan tahun sebelumnya.

Cakupan pelaporan termasuk entitas anak pada sektor pertambangan batu bara melalui *Mining Value Chain* (MVC) serta sektor Logistik, Jasa Rekayasa, dan Pengembangan Bisnis Baru (LENB).

Pada tahun 2025, PT Nirmala Coal Nusantara (NCN) dan PT Piranti Jaya Utama (PJU) bergabung sebagai entitas baru dalam Grup ABM. Hingga akhir periode pelaporan, proses akuisisi kedua entitas tersebut masih berada pada tahap penyelesaian aspek legal dan administratif. Oleh karena itu, keduanya belum memberikan dampak operasional yang signifikan terhadap kinerja maupun pengelolaan keberlanjutan di bawah manajemen ABM pada tahun pelaporan ini.

Konsistensi metodologi ini memastikan perbandingan data dari tahun ke tahun dan memberikan gambaran yang lebih jelas mengenai kemajuan keberlanjutan di seluruh Grup ABM.

Entities Included in the Consolidated Financial Statements [GRI 2-2][GRI 2-6]

This 2025 Sustainability Report presents the consolidated financial data of the ABM Group as reported in the audited Financial Statements, reflecting the company's overall financial performance. For environmental, social, and Occupational Health and Safety (OHS) data for 2025, the collection and consolidation methods remain consistent with the previous years.

The reporting scope covers subsidiaries in the coal mining sector through the Mining Value Chain (MVC) as well as the Logistics, Engineering Services, and New Business Development (LENB) sectors.

In 2025, PT Nirmala Coal Nusantara (NCN) and PT Piranti Jaya Utama (PJU) became part of the ABM Group as new entities. By the end of the reporting period, the acquisition process for both entities was in the process of completing legal and administrative requirements. Therefore, there has been no significant operational impact on performance or sustainability under ABM management in the current reporting year.

This consistency in methodology ensures comparability of data year over year and provides a clearer view of sustainability progress across the ABM Group.

Cakupan Kinerja Lingkungan, Sosial, dan K3 Scope of Environmental, Social, and OHS Performance

Sektor Sector	Perusahaan Company
Pertambangan Batu Bara (<i>Mining Value Chain</i> /MVC) Coal Mining (Mining Value Chain)	PT Reswara Minergi Hartama (RWA), PT Tunas Inti Abadi (TIA), PT Cipta Kridatama (CK)*, PT Prima Wiguna Parama (PWP); PT Nirmala Coal Nusantara (NCN)**; PT PIRANTI Jaya Utama (PJU)**
Logistik, Jasa Rekayasa, dan Pengembangan Bisnis Baru (Logistics, Engineering, New Business/LENB) Logistics, Engineering, New Business (LENB)	PT Sanggar Sarana Baja (SSB); PT Cipta Krida Bahari (CKB); PT Alfa Trans Raya (ATR)**; PT Baruna Dirga Dharma (BDD)**; PT Dianta Daya Embara (DDE)**; PT Pelabuhan Buana Reja (PBR)**; PT Nagata Dinamika (ND); PT Anzara Janitra Nusantara (AJN)

Catatan | Note:

* Sesuai prinsip GHG Accounting, laporan CK hanya mencakup kinerja lingkungan, sosial, serta K3 pada konsesi yang dimiliki dan dikendalikan oleh Grup ABM. Aspek terkait dari konsesi milik pihak lain yang dikelola CK akan dimasukkan ke laporan pemilik konsesi.

In accordance with GHG accounting principles, CK's report only covers environmental, social, and occupational health and safety performance in concessions owned and controlled by the ABM Group. Aspects of concessions owned by other parties and managed by CK will be included in the concession owner's report.

** PT Nirmala Coal Nusantara (NCN) dan PT PIRANTI Jaya Utama (PJU) merupakan entitas anak dari PT Reswara Minergi Hartama (RWA). PT Alfa Trans Raya (ATR), PT Baruna Dirga Dharma (BDD), PT Dianta Daya Embara (DDE) dan PT Pelabuhan Buana Reja (PBR) merupakan entitas anak dari PT Cipta Krida Bahari (CKB). PT Nirmala Coal Nusantara (NCN) and PT PIRANTI Jaya Utama (PJU) are subsidiaries of PT Reswara Minergi Hartama (RWA). PT Alfa Trans Raya (ATR), PT Baruna Dirga Dharma (BDD), PT Dianta Daya Embara (DDE) and PT Pelabuhan Buana Reja (PBR) are subsidiaries of PT Cipta Krida Bahari (CKB).

Pernyataan Kembali Informasi [SEOJK C.6][GRI 2-4]

Terdapat pernyataan ulang, khususnya pada data limbah B3, limbah non-B3, dan konsumsi energi. Penyesuaian ini dilakukan sebagai dampak perubahan satuan pelaporan dari kiloliter menjadi liter, serta penyempurnaan metode pengumpulan dan pencatatan data guna meningkatkan akurasi dan konsistensi pelaporan. Pernyataan ini disampaikan sebagai bagian dari komitmen ABM dalam menjaga transparansi, konsistensi, dan akurasi pelaporan sesuai ketentuan pelaporan keberlanjutan yang berlaku.

Assurance oleh Pihak Eksternal [NDAQ G10.1][SEOJK G.1][GRI 2-5]

Perusahaan menunjuk TUV Rheinland Indonesia sebagai pihak independen untuk melaksanakan *assurance* atas Laporan Keberlanjutan ini, dengan fokus pada verifikasi konten laporan, khususnya terkait topik material. Penunjukan pihak ketiga ini dilakukan untuk memastikan proses *assurance* berlangsung secara objektif dan bebas dari konflik kepentingan. TUV Rheinland Indonesia tidak memiliki hubungan bisnis dengan ABM, sehingga independensinya terjamin. Sepanjang proses, *Top Management*, manajemen, dan kontributor data berperan aktif dalam penyediaan informasi dan klarifikasi yang diperlukan.

Kegiatan *assurance* dilakukan mengacu pada standar AA1000AS v3 (2020) dengan tingkat *moderate assurance*, serta menerapkan prinsip AA1000AP (2018) yang mencakup inklusivitas, materialitas, responsivitas, dan dampak. Pernyataan *assurance* lengkap dapat ditemukan pada halaman 211 laporan ini.

Aksesibilitas dan Umpan Balik [SEOJK G.3][GRI 2-3]

Sampai akhir tahun 2025, ABM belum menerima umpan balik mengenai Laporan Keberlanjutan 2024. Kedepannya, kami akan terus berupaya meningkatkan kualitas penyampaian informasi agar semakin relevan dan mudah dipahami. Kami juga mendorong partisipasi pemangku kepentingan melalui saran, masukan, maupun tanggapan terkait laporan ini. Umpan balik dapat disampaikan melalui lembar yang tersedia di bagian akhir laporan, yang selanjutnya dapat dikirimkan ke:

Restatement of Information [SEOJK C.6][GRI 2-4]

For data and information disclosed in the previous report, a restatement has been made, particularly concerning hazardous waste, non-hazardous waste, and energy consumption data. This adjustment was carried out due to a change in the reporting unit from kiloliters to liters, as well as improvements in data collection and recording methodologies to enhance the accuracy and consistency of reporting. This statement is presented as part of ABM's commitment to maintaining transparency, consistency, and accuracy in reporting in accordance with applicable sustainability reporting requirements.

External Assurance [NDAQ G10.1][SEOJK G.1][GRI 2-5]

The company appointed TUV Rheinland Indonesia as an independent party to conduct assurance on this Sustainability Report, focusing on verifying the report's content, especially regarding material topics. This third-party appointment was made to ensure that the assurance process was conducted objectively and free from conflicts of interest. TUV Rheinland Indonesia has no business relationship with ABM, ensuring its independence. Throughout the process, top management, management, and data contributors actively provided the necessary information and clarifications.

The assurance activities were conducted according to the AA1000AS v3 (2020) standard with a moderate assurance level. They also followed the AA1000AP (2018) principles, which include inclusivity, materiality, responsiveness, and impact. The full assurance statement can be found on page 211 of this report.

Accessibility and Feedback [SEOJK G.3][GRI 2-3]

As of the end of 2025, ABM has not received any feedback on the 2024 Sustainability Report. Moving forward, we will persist in our efforts to enhance the quality of information delivery to ensure it is more pertinent and comprehensible. Additionally, we invite stakeholders to participate by providing suggestions, input, and responses regarding this report. Feedback can be submitted using the form available at the end of the report, which can then be sent to:

PT ABM Investama Tbk
Gedung TMT 1 Lantai 18 , Suite 1802
Jl. Cilandak KKO no. 1
Jakarta 12560, Indonesia
+62 21 29976767
www.abm-investama.com
corporate.secretary@abm-investama.co.id



Tentang ABM Investama

About ABM Investama



ABM juga berkomitmen untuk mengintegrasikan prinsip *Environmental, Social, and Governance (ESG)* ke dalam strategi bisnis guna memastikan pertumbuhan yang berkelanjutan dan bertanggung jawab.

ABM is also committed to integrating Environmental, Social, and Governance (ESG) principles into its business strategy to ensure sustainable and responsible growth.

PT ABM Investama Tbk. (ABM), sebagai bagian dari PT Tiara Marga Trakindo, berambisi menjadi perusahaan investasi strategis terkemuka dalam ekosistem pertambangan terintegrasi. ABM mengelola rantai nilai pertambangan secara menyeluruh, mencakup sumber daya, layanan, infrastruktur, logistik, dan jasa rekayasa untuk memastikan pemenuhan kebutuhan rantai pasok mitra secara efektif.

Melalui model bisnis terintegrasi, ABM memperkuat sinergi antarunit usaha guna meningkatkan efisiensi operasional dan kualitas layanan bagi pemangku kepentingan.

Berlandaskan filosofi *Empowering Energy*, ABM menerapkan tata kelola perusahaan yang baik dan prinsip keberlanjutan sebagai fondasi dalam menyediakan energi yang mendukung kesejahteraan masyarakat dan kemajuan berkelanjutan.

PT ABM Investama Tbk. (ABM), As part of PT Tiara Marga Trakindo, it strives to become a leading strategic investment company in the integrated mining ecosystem. ABM manages the entire mining value chain, covering resources, services, infrastructure, logistics, and engineering services to ensure the effective fulfillment of its partners' supply chain needs.

Through an integrated business model, ABM strengthens synergies between business units to improve operational efficiency and service quality for stakeholders.

Based on the Empowering Energy philosophy, ABM implements good corporate governance and sustainability principles as the foundation for providing energy that supports community welfare and sustainable progress.

Riwayat Perusahaan

Company Historical Journey

2025

Pada tahun 2025, PT ABM Investama Tbk. memperkuat fondasi keberlanjutan dan ketahanan bisnisnya melalui langkah strategis berupa akuisisi PT Piranti Jaya Utama (PJU) melalui entitas anak PT Reswara Minergi Hartama, yang ditandai dengan penandatanganan Perjanjian Pengikatan Jual Beli Saham (PPJB) pada Maret 2025. Akuisisi ini merupakan bagian dari upaya Perseroan dalam memperkuat pengelolaan aset pertambangan secara terintegrasi, sekaligus meningkatkan kendali terhadap penerapan praktik pertambangan yang bertanggung jawab dan pengelolaan dampak lingkungan secara lebih konsisten. Sejalan dengan strategi *Environmental, Social, and Governance* (ESG), Perseroan berkomitmen untuk mengintegrasikan standar keselamatan dan kesehatan kerja, pengelolaan lingkungan, serta keterlibatan pemangku kepentingan lokal dalam pengembangan aset baru tersebut, guna mendukung penciptaan nilai jangka panjang yang berkelanjutan dan kontribusi terhadap Tujuan Pembangunan Berkelanjutan (SDGs).

In 2025, PT ABM Investama Tbk. strengthened the foundation of its sustainability and business resilience through a strategic move by acquiring PT Piranti Jaya Utama (PJU) through its subsidiary PT Reswara Minergi Hartama, marked by the signing of a Conditional Share Purchase Agreement (PPJB) in March 2025. This acquisition is part of the Company's efforts to strengthen integrated mining asset management and improve control over the implementation of responsible mining practices and more consistent environmental impact management. In line with the Company's Environmental, Social, and Governance (ESG) strategy, the Company is committed to integrating occupational safety and health standards, environmental management, and local stakeholder engagement into the development of these new assets to support the creation of sustainable long-term value and contribute to the Sustainable Development Goals (SDGs).

2024

ABM menandatangani fasilitas kredit sebesar USD395 juta dengan PT Bank Mandiri (Persero) Tbk, dengan *interest rate* yang kompetitif untuk dipergunakan dalam melakukan *refinance* dan *reprofiling* beberapa fasilitas kredit yang memiliki *interest rate* lebih tinggi, termasuk Global Bond (Surat Utang Senior). Selain itu ABM melalui PT Nagata Dinamika Hidro Pongko (NDHP) yang merupakan anak usaha Reswara, mengakuisisi PT Nirmala Coal Nusantara yang memiliki tambang batu bara di wilayah Sumatera. ABM resmi melikuidasi SSB Sammitr Distribution (SSD), entitas anak yang berada di bawah naungan PT Sanggar Sarana Baja (SSB), yang didirikan pada tahun 2017 dan bergerak di bidang perdagangan dan distributor utama barang dagangan.

ABM signed a USD395 million credit facility with PT Bank Mandiri (Persero) Tbk, with a competitive interest rate for refinancing and reprofiling several credit facilities with higher interest rates, including Global Bonds (Senior Notes). In addition, ABM through PT Nagata Dinamika Hidro Pongko (NDHP), a subsidiary of Reswara, acquired PT Nirmala Coal Nusantara which owns coal mines in Sumatra. ABM officially liquidated SSB Sammitr Distribution (SSD, a subsidiary under PT Sanggar Sarana Baja (SSB), which was established in 2017 and engaged in trading and the leading merchandise distributor.

Catatan: untuk riwayat perusahaan sebelumnya dapat dilihat di <https://www.abm-investama.com/menu/12/historical-journey>
 Note: for the historical company history, it can be seen at <https://www.abm-investama.com/menu/12/historical-journey>



Detail Organisasi [GRI 2-1]

Organizational Details

Nama Organisasi Name of the organization	PT ABM Investama Tbk.	
Kepemilikan dan Bentuk Hukum [SEOJK C.3] Ownership and Legal Form	Tanggal Pendirian 1 Juni 2006	Date of Establishment June 1, 2006
	Dasar Hukum Pembentukan - Akta Notaris Asih Wahyuni Martaningrum, SH No. 01 tanggal 1 Juni 2006, dengan nama PT Adiratna Bani Makmur, yang telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. C-22790.HT.01.01.TH.2006 tanggal 3 Agustus 2006. - Akta Notaris Dwi Yulianti, SH No. 5 tanggal 31 Agustus 2009, tentang perubahan nama Perusahaan dari PT Adiratna Bani Makmur menjadi PT ABM Investama yang telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-50239.AH.01.02. Tahun 2009 tanggal 16 Oktober 2009. - Akta Notaris Jose Dima Satria, SH, MKn, NO. 146 tanggal 18 Juni 2020 mengenai pergantian Direksi Perseroan. Perubahan tersebut telah diberitahukan kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat No. AHU-AH.01.03-0271040 tanggal 2 Juli 2020. Bentuk Legal dan Kepemilikan Saham - Perusahaan berbentuk Perusahaan Terbatas Terbuka. - Pencatatan Saham di Bursa Efek Indonesia pada: 6 Desember 2011. - Kode Saham: ABMM - Pemegang Saham: - PT Tiara Marga Trakindo: 53,559% - Valle Verde Pte Ltd: 25,511% - Rachmat Mulyana Hamami: 0,222% (Komisaris Utama) - Achmad Ananda Djajanegara: 0,047% (Direktur Utama) - Mivida Hamami: 0,005% (Komisaris) - Masyarakat Umum dan Karyawan*: 20,656% Informasi lebih rinci mengenai kepemilikan saham dapat dilihat pada Laporan Tahunan PT ABM Investama Tbk. tahun 2025.	Legal Basis of Establishment - Deed of Notary Asih Wahyuni Martaningrum, SH No. 01 dated June 1, 2006, under the name of PT Adiratna Bani Makmur, as ratified by the Republic of Indonesia Minister of Law and Human Rights Decree No. C-22790. HT.01.01.TH.2006 dated August 3, 2006. - Deed of Notary Dwi Yulianti, SH No. 5 dated August 31, 2009 on the Change of the Company Name from PT Adiratna Bani Makmur to PT ABM Investama, as approved by the Republic of Indonesia Minister of Law and Human Rights Decree No. AHU50239. AH.01.02. Tahun 2009 dated October 16, 2009. - Deed of Notary Jose Dima Satria, SH, MKn, No 146 dated June 18, 2020 on the Change of Company's Board of Directors. The change has been notified to the Republic of Indonesia Minister of Law and Human Rights Decree No. AHU-01.03-0271040 dated July 2, 2020. Legal Status and Share Ownership - Limited Liability Company. - Shares listed on the Indonesia Stock Exchange on December 6, 2011. - Stock Code: ABMM - Shareholders: - PT Tiara Marga Trakindo : 53,559% - Valle Verde Pte Ltd : 25,511% - Rachmat Mulyana Hamami : 0.222% (President Commissioner) - Achmad Ananda Djajanegara : 0.047% (President Director) - Mivida Hamami : 0.005% (Commissioner) - General Public and Employees*: 20.656% More detailed information on share ownership can be found in the 2025 Annual Report of PT ABM Investama Tbk.
Lokasi Kantor Pusat [SEOJK C.2] Location of Headquarters	Gedung TMT 1, 18 th Floor, Suite 1802 Jl. Cilandak KKO No. 1 Jakarta, 12560, Indonesia (+62 21) 2997 6767 (+62 21) 2997 6768 corporate.secretary@abm-investama.co.id www.abm-investama.com	

Nilai, Prinsip, Standar, dan Norma Perilaku [SEOJK C.1][GRI 2-23] Values, Principles, Standards, and Norms of Behavior

Visi dan Misi Vision & Mission

Visi | Vision

Untuk menjadi perusahaan investasi terkemuka dengan melakukan berbagai investasi strategis di bidang sumber daya energi, jasa energi, dan infrastruktur energi.

To be the leading investment company with strategic investments in energy resources, services, and infrastructure.

Misi | Mission

- Secara terus menerus menciptakan lapangan kerja yang layak dan berkualitas bagi sebanyak mungkin rakyat Indonesia.
- Selalu memastikan pertumbuhan bisnis yang berkelanjutan dan menguntungkan, serta memaksimalkan nilai bagi pemegang saham.
- Senantiasa menyediakan solusi-solusi bernilai tambah yang akan mengoptimalkan kepuasan pelanggan.
- Secara aktif terlibat dalam masyarakat sebagai warga korporat yang baik.
- To create meaningful and challenging job opportunities for as many Indonesians as possible.
- To ensure sustainable and profitable growth that maximizes shareholder value.
- To provide value-added solutions that will optimize customer satisfaction.
- To actively engage within communities as a good corporate citizen.

Nilai Perusahaan | Core Value

Integritas

Kami senantiasa menerapkan standar etika dan moral tertinggi dengan selalu mengedepankan asas kejujuran dan keadilan dalam setiap kegiatan.

Integrity

We enforce the highest ethical and moral standards, demonstrating honesty and fairness in all activities.

Pengembangan Berkelanjutan

Kami bertekad untuk senantiasa mengembangkan perusahaan kami beserta sumber daya manusianya.

Continuous Development

We are committed to continuously developing both our companies and employees.

Keunggulan

Kami terus berupaya mencapai standar kinerja tertinggi.

Excellence

We continuously strive to achieve the highest standard of results.

Proaktif

Kami terus mencari dan mengadopsi teknik dan pendekatan baru untuk meningkatkan mutu bisnis kami.

Proactive

We pursue and adopt new techniques and approaches to improve our business quality.

Tanggung Jawab

Kami bertanggung jawab kepada seluruh pemangku kepentingan atas segala keputusan dan tindakan yang kami ambil.

Accountability

We assume responsibility to stakeholders for all the decisions and actions taken.

Kerja Sama Kelompok

Kami mendorong dan mendukung keanekaragaman tenaga kerja berdasarkan asas saling percaya dan menghormati, serta komunikasi yang baik dalam mencapai semua tujuan yang telah dicanangkan.

Teamwork

We promote and support a multicultural workforce, based on trust and respect, achieving goals by communicating appropriately.



Sifat Kepemimpinan | Leadership Traits

• Kompeten

Menunjukkan kompetensi kepemimpinan dalam mengambil keputusan yang tepat.

• Berwawasan ke Depan

Dapat menetapkan tujuan secara menyeluruh, memiliki visi yang dapat dikomunikasikan dengan baik sehingga dipahami dan diinternalisasi oleh seluruh anggota organisasi, mempunyai gambaran bagaimana cara untuk meraih keberhasilan dan menetapkan prioritas berdasarkan nilai-nilai inti perusahaan.

• Menginspirasi

Memperlihatkan kepercayaan diri dalam semua interaksi, memegang kendali, memiliki daya tahan, senantiasa berkomunikasi, memberi inspirasi, dan memberdayakan karyawan untuk terus berprestasi.

• Mengaktualisasi Diri

Terus mengembangkan potensi diri dan mencari tantangan baru.

• Jujur dan Rendah Hati

Selalu bersikap tulus, rendah hati, dapat diandalkan, dan jujur dalam menjaga kepercayaan.

• Competent

Display leadership competence in making correct decisions.

• Visionary

Set encompassing goals, have a well-communicated vision that all members of the organization would take into ownership, envision how to succeed and establish priorities based on the company's core values.

• Inspiring

Exhibit confidence in all interactions, take charge, demonstrate endurance, communicate, inspire, and empower others to achieve new heights.

• Self-actualizing

Develop self-potential and seek new challenges.

• Honest and Humble

Be sincere, modest, reliable, and straightforward in maintaining trustworthiness.

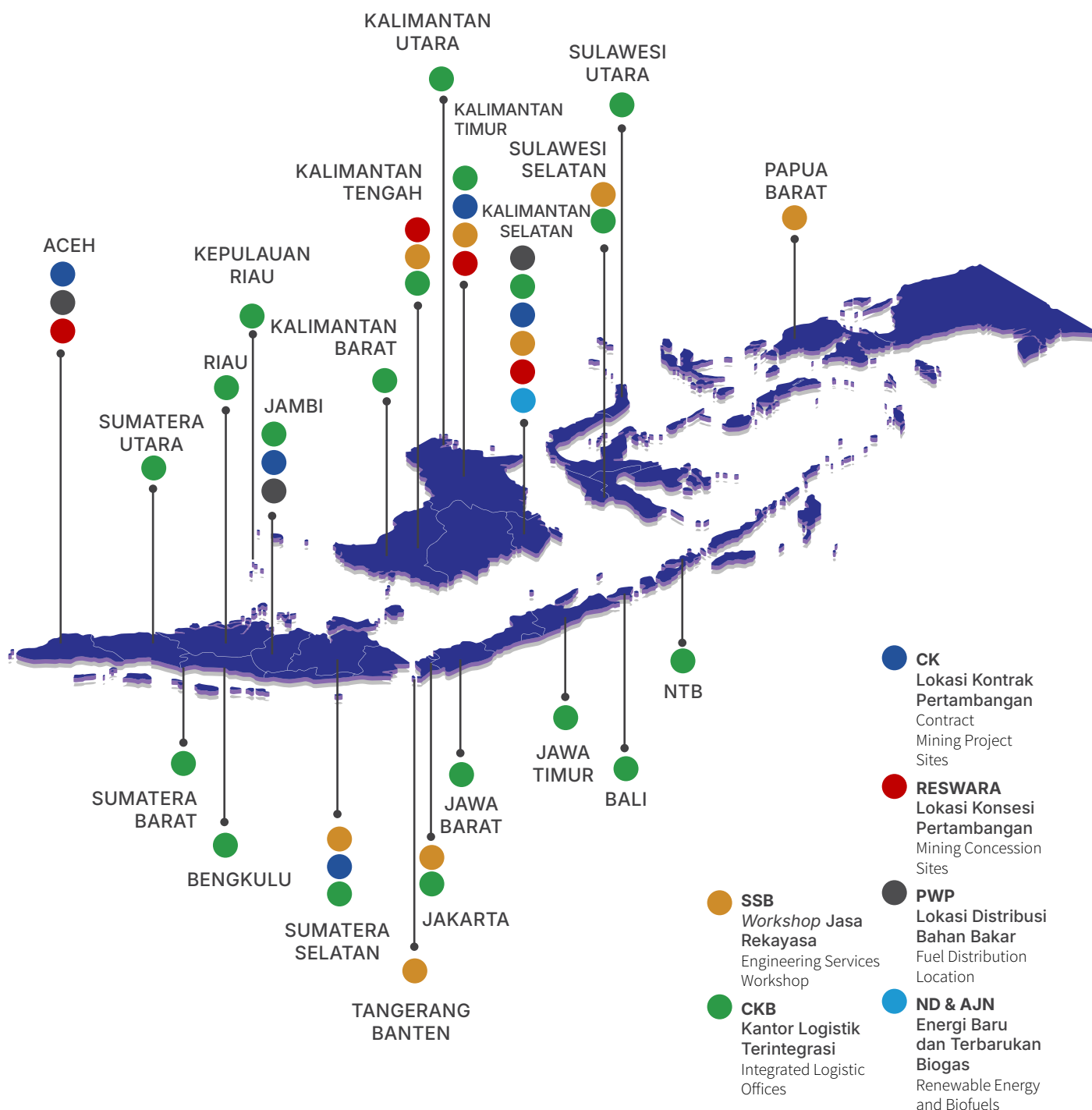


Lokasi Operasional [SEOJK C.3]

Semua operasi dan kegiatan usaha ABM dilakukan di Indonesia, tanpa adanya kegiatan operasional atau ekspansi bisnis di luar negeri.

Location of Operations [SEOJK C.3]

All of ABM's operations and business activities are conducted in Indonesia, with no overseas operations or business expansion.





Pasar yang Dilayani [GRI 2-1][SEOJK C.4]

Markets Served

ABM memasarkan produk portofolio pertambangannya kepada perusahaan pembangkit listrik di pasar domestik maupun internasional, termasuk Tiongkok, Thailand, Vietnam, dan Filipina. Di tingkat nasional, ABM juga menawarkan layanan lengkap, seperti jasa kontraktor pertambangan, logistik, rekayasa, pasokan bahan bakar, dan energi listrik. Semua layanan ini dirancang untuk memenuhi kebutuhan industri di berbagai wilayah Indonesia.

ABM markets its mining portfolio products to power generation companies in domestic and international markets, including China, Thailand, Vietnam, and the Philippines. At the national level, ABM also offers comprehensive services, including mining contracting, logistics, engineering, fuel supply, and electrical power. All of these services are designed to meet the needs of industries in various regions of Indonesia.



Kegiatan, Merek, Produk, dan Jasa [SEOJK C.4] Activities, Brands, Products, and Services

Layanan Konsultasi Manajemen Bisnis Business Management Consulting Services	- Perencanaan dan perancangan strategi pengembangan manajemen bisnis. - Cakupan sektor: energi, pertambangan, rekayasa teknik, minyak dan gas, panas bumi, dan sumber daya energi lainnya. - Tidak mencakup layanan hukum dan perpajakan.	- Planning and designing business management development strategies. - Sector coverage: energy, mining, engineering, oil and gas, geothermal, and other energy resources. - Does not include legal and taxation services.
Layanan Penyewaan Rental Services	- Penyewaan ruang perkantoran dan properti hunian. - Penyewaan peralatan berat untuk sektor pertambangan dan industri terkait	- Leasing of office space and residential property. - Leasing of heavy equipment for the mining and related industries

Komitmen terhadap Kualitas Produk dan Pelanggan [SEOJK F.17][SEOJK F.29][SEOJK F.30]

ABM memasarkan produk secara massal tanpa mencantumkan merek tertentu, dan hingga saat ini tidak memiliki riwayat penarikan produk. Seluruh anak perusahaan menerapkan standar layanan profesional, menghormati setiap pelanggan tanpa diskriminasi, dan memastikan bahwa produk serta layanan memenuhi standar kualitas yang berlaku.

Untuk memastikan kualitas layanan, ABM menyediakan saluran pengaduan pelanggan yang dikelola secara responsif dan transparan. Selain itu, setiap anak perusahaan secara rutin melakukan survei kepuasan pelanggan dengan metode yang disesuaikan dengan karakteristik produk dan layanan masing-masing.

Melalui pendekatan tersebut, ABM menempatkan kepuasan pelanggan sebagai prioritas utama dan berkomitmen untuk meningkatkan layanan secara berkelanjutan.

Commitment to Product Quality and Customers [SEOJK F.17][SEOJK F.29][SEOJK F.30]

ABM markets its products on a bulk scale without specifying any particular brand, and to date has no history of product recalls. All subsidiaries have implemented professional service standards, respect every customer without discrimination, and ensure that products and services meet applicable quality standards.

To ensure service quality, ABM provides a customer complaint channel that is managed in a responsive and transparent manner. In addition, each subsidiary regularly conducts customer satisfaction surveys tailored to the characteristics of its products and services.

Through this approach, ABM prioritizes customer satisfaction and is committed to continuously improving its services.

Skala Organisasi [SEOJK C.3][GRI 2-1][GRI 2-6] Scale of the Organization

Keterangan Descriptions	Satuan Unit	2023	2024	2025
Jumlah Karyawan (tetap dan kontrak) Number of Employees (permanent and contract)	Orang People	11.195	11.779	10.463
Entitas Anak Subsidiary	Entitas Entity	6	6	6
Penjualan Bersih Net Sales	US\$	1.492,99	1.200,13	1.038,17
Jumlah Aset Total Assets	US\$	2.156,6	2.095,4	2.055,2
Jumlah Liabilitas Total Liabilities	US\$	1.397,76	1.248,19	1.174,72
Ekuitas Neto Net Equity	US\$	758,93	847,25	880,42



Rantai Pasokan [GRI 2-6][GRI 2-1][SEOJK C.4] Supply Chain

Grup ABM berkomitmen mendorong pertumbuhan berkelanjutan melalui optimalisasi operasional dan ekspansi portofolio investasi di sektor pertambangan. Pendekatan multisektoral diterapkan untuk memenuhi kebutuhan pasar energi, mencakup sumber daya energi, jasa pertambangan dan energi, serta infrastruktur energi terbarukan. Upaya ini juga diperkuat melalui keterlibatan dalam inisiatif berkelanjutan, termasuk proyek *carbon offset* dan eksplorasi energi terbarukan.

Sebagai gambaran, berikut ilustrasi ekosistem bisnis ABM:

The ABM Group is dedicated to fostering sustainable growth through operational efficiency and the expansion of its investment portfolio in the mining sector. A multi-sectoral strategy is applied to address the requirements of the energy market, encompassing energy resources, mining and energy services, as well as renewable energy infrastructure. These initiatives are further supported by participation in sustainable projects, including carbon offset programs and the development of renewable energy sources.

As an illustration, here is an illustration of the ABM Multi-Sectoral Business Ecosystem:



ABM mengadopsi model bisnis terintegrasi yang menyatukan operasi lintas sektor, mulai dari pertambangan, layanan pertambangan, manajemen bahan bakar, hingga logistik energi, dan rekayasa teknik. Dengan mendirikan pusat sinergi yang menyatukan operasi anak perusahaan, sumber daya dapat digunakan secara efisien. Pendekatan ini meningkatkan efisiensi operasional di seluruh unit usaha dan menawarkan solusi yang lebih efektif kepada pelanggan.

Dalam cakupan pelaporan tahun ini terdapat dua entitas baru di bawah entitas anak PT Reswara Minergi Hartama. Hingga akhir periode pelaporan, proses akuisisi masih dalam tahap penyelesaian aspek legal dan administratif, sehingga belum memberikan dampak operasional yang signifikan terhadap kinerja dan pengelolaan keberlanjutan ABM.

Informasi mengenai entitas anak lainnya yang termasuk dalam cakupan konsolidasi dapat dilihat pada subbab "Entitas yang Termasuk dalam Laporan Keuangan Konsolidasi."

ABM adopts an integrated business model that brings together cross-sector operations, starting from mining, mining services, fuel management, energy logistics, and engineering service. By establishing synergy centers (hubs) that bring together the operations of subsidiaries, resources can be used efficiently. This approach improves operational efficiency across all business units and offers more effective solutions to customers.

This year's reporting scope includes two new entities under the subsidiary of PT Reswara Minergi Hartama. By the end of the reporting period, the acquisition process was still in progress, with legal and administrative requirements yet to be completed, so there was no significant operational impact on ABM's performance and sustainability management.

Information regarding other subsidiaries included in the scope of consolidation can be found in the subsection "Entities Included in the Consolidated Financial Statements."

Segmen Usaha Business Segment	Entitas Anak Subsidiary	Bidang Usaha Entitas Anak Subsidiary's Line of Business
Kontraktor Tambang dan Tambang Batu Bara Kontraktor penambangan serta penambangan dan perdagangan batu bara. Mining and Coal Mining Contractor The Coal mining and coal mining contractor.	PT Cipta Kridatama ("CK")	Kontraktor tambang batu bara. Coal mining contractor
	PT Reswara Minergi Hartama ("Reswara")	Penambangan dan perdagangan batu bara. Coal mining and trading
Logistik, Jasa Rekayasa, Pengembangan Bisnis Baru (LENB) Solusi ketenagalistrikan, logistik terintegrasi, jasa rekayasa, perancangan dan pembuatan manufaktur perlengkapan penunjang alat-alat berat pertambangan, alat angkut bahan, dan pengembangan usaha. Logistics, Engineering, New Business (LENB) The Electricity solutions, integrated logistics, engineering, design, and manufacturing of supporting equipment for heavy mining equipment, material transportation, and development services.	PT Prima Wiguna Parama ("Parama Energi-PWP")	Pemasok bahan bakar untuk operasi pertambangan. Fuel supplier for mining operations.
	PT Cipta Krida Bahari ("CKB")	Jasa logistik terintegrasi. Integrated logistics services.
	PT Sanggar Sarana Baja ("SSB")	Jasa rekayasa, pengembangan, dan pabrikan/manufaktur. Engineering, development services, and manufacturing.
	PT Anzara Janitra Nusantara ("AJN")	Jasa industri tenaga listrik terbarukan. Renewable power industry services.
	PT Nagata Dinamika ("ND")	



Perubahan signifikan pada organisasi dan rantai pasokannya [SEOJK C.6]

Selama periode pelaporan, tidak terdapat perubahan signifikan pada struktur organisasi maupun rantai pasokan ABM. Meskipun perusahaan memperluas portofolio bisnis dan mengembangkan ekosistem multi-sektoral, termasuk penambahan dua entitas baru di sektor pertambangan, perubahan tersebut bersifat penguatan kapasitas usaha dan tidak berdampak material terhadap stabilitas operasional maupun alur rantai pasokan yang telah berjalan.

Significant changes to the organization and its supply chain [SEOJK C.6]

During the reporting period, there were no significant changes to ABM's organizational structure or supply chain. Although the company expanded its business portfolio and developed a multi-sector ecosystem, including the addition of two new entities in the mining sector, these changes were aimed at strengthening business capacity and had no material impact on operational stability or the existing supply chain.



Keanggotaan dalam Asosiasi [GRI 2-28][SEOJK C.5]

Membership of Associations

Sebagai bagian dari komitmen terhadap tata kelola dan praktik keberlanjutan, ABM berpartisipasi dalam sejumlah asosiasi industri dan profesional. Keanggotaan tersebut mencakup Asosiasi Emiten Indonesia, Asosiasi Sekretaris Perusahaan Indonesia (ICSA) sejak 2017, *Indonesia Center for Sustainable Development* (ICSD) sejak 2017, serta *Women in Mining & Energy* (WIME) sejak 2022. Informasi tambahan mengenai keanggotaan anak perusahaan disajikan dalam Laporan Tahunan.

ABM juga berkontribusi dalam pengembangan standar dan panduan keberlanjutan sektor pertambangan batu bara melalui kerja sama dengan Asosiasi Pertambangan Batu bara Indonesia (APBI-ICMA) sejak 2009, *CDP Asia Pacific* sejak 2024, dan *Global Reporting Initiative* (GRI) sejak 2017.

As part of its commitment to governance and sustainability practices, ABM participates in several industry and professional associations. These memberships include the Indonesian Issuers Association, the Indonesian Corporate Secretaries Association (ICSA) since 2017, the Indonesia Center for Sustainable Development (ICSD) since 2017, and Women in Mining & Energy (WIME) since 2022. Additional information regarding subsidiary memberships is presented in the Annual Report.

ABM also contributes to the development of sustainability standards and guidelines for the coal mining sector through its collaboration with the Indonesian Coal Mining Association (APBI-ICMA) since 2009, CDP Asia Pacific since 2024, and the Global Reporting Initiative (GRI) since 2017.

Penghargaan dan Sertifikasi

Awards and Certification



Penghargaan

Awards

Entitas Entity	Penghargaan Award	Pemberi From
ABM	Asia Sustainability Reporting Rating (ASSRAT) - Platinum Rank Asia Sustainability Reporting Rating (ASSRAT) - Platinum Rank	National Center for Corporate Reporting (NCCR)
	Peringkat ke 62 Fortune 100 Fortune 100 Ranked 62nd	Majalah Fortune Indonesia Fortune Indonesia Magazine (Agustus August 2025)
	Kategori Sapphire (Best Enterprise in Regulatory Compliance) Sapphire Category (Best Enterprise in Regulatory Compliance)	Indonesia Regulatory Compliance Awards (IRCA)
	Predikat Leadership AAA dalam Indonesia ESG Leadership Awards 2025 AAA Leadership rating in the 2025 Indonesia ESG Leadership Awards	Bumi Global Karbon (BGK) Foundation
	Silver Winner (Sektor Korporasi Swasta Nasional Kategori Laporan Tahunan Sub Kategori Sustainability Report) Silver Winner (National Private Corporate Sector, Annual Report Category, Sustainability Report Subcategory)	PR Indonesia Award
	Silver Winner (Sektor Korporasi Swasta Nasional Kategori Laporan Tahunan Sub Kategori Annual Report) Silver Winner (National Private Corporate Sector, Annual Report Category, Annual Report Subcategory)	PR Indonesia Award
	Silver Winner (Sektor Korporasi Swasta Nasional Kategori Owned Media Sub Kategori Video Profile) Silver Winner (National Private Sector Category, Owned Media Subcategory, Video Profile)	PR Indonesia Award
	Apriaty Sirait - Perempuan Berbakti 2025 Kategori "Perempuan Berprestasi" Apriaty Sirait - Women of Achievement 2025, "Women of Achievement" Category	CFCD dan Kementerian PPPA CFCD and Ministry of PPPA
	CSR & PENGEMBANGAN DESA BERKELANJUTAN AWARDS 2025 - Bronze "Journey Of Aranio Coffee" CSR & SUSTAINABLE VILLAGE DEVELOPMENT AWARDS 2025 - Bronze "Journey of Aranio Coffee"	Indonesian Social Sustainability Forum dan Kementerian Desa dan Pembangunan Daerah Tertinggal Indonesian Social Sustainability Forum and Ministry of Villages and Disadvantaged Regions Development
	Merit Achievement Awards	INVESTORTRUST
	Best Social Business Innovation	The Economics



Entitas Entity	Penghargaan Award	Pemberi From
PT Cipta Kridatama (CK)	Penghargaan Emas dalam Ajang Indonesia Mining Services Award 2025 pada Kategori Penambangan Gold Award in the Indonesia Mining Services Award 2025 in the Mining Category	Indonesian Mining Services Association (ASPIINDO)
	CSR & PENGEMBANGAN DESA BERKELANJUTAN AWARDS 2025 - Bronze "Klaster Pertanian Ramah Lingkungan" CSR & SUSTAINABLE VILLAGE DEVELOPMENT AWARDS 2025 - Bronze "Environmentally Friendly Agricultural Cluster"	Indonesian Social Sustainability Forum dan Kementerian Desa dan Pembangunan Daerah Tertinggal Indonesian Social Sustainability Forum and Ministry of Villages and Disadvantaged Regions
PT Prima Wiguna Parama (PWP)	The Best Performer 2025	PT Cipta Kridatama
PT Cipta Krida Bahari (CKB) & PT Sanggar Sarana Baja (SSB)	Perusahaan Jasa Pertambangan (PJP) Non-Inti dari Adaro Energy Non-Core Mining Services Company (PJP) of Adaro Energy	Adaro Energy
	Asia-Pacific Stevie Awards 2025 Bronze Stevie Winner "Carbon Emission Reduction at Cakung Operation Area" (Muhamad Rosyid & Mey Lenny)	Asia-Pacific Stevie Awards
	TOP CSR Awards 2025	Majalah Top Business Top Business Magazine
	Anugerah Wali Kota Jakarta Utara 2025 North Jakarta Mayor Award 2025	Wali Kota Jakarta Utara Mayor of North Jakarta

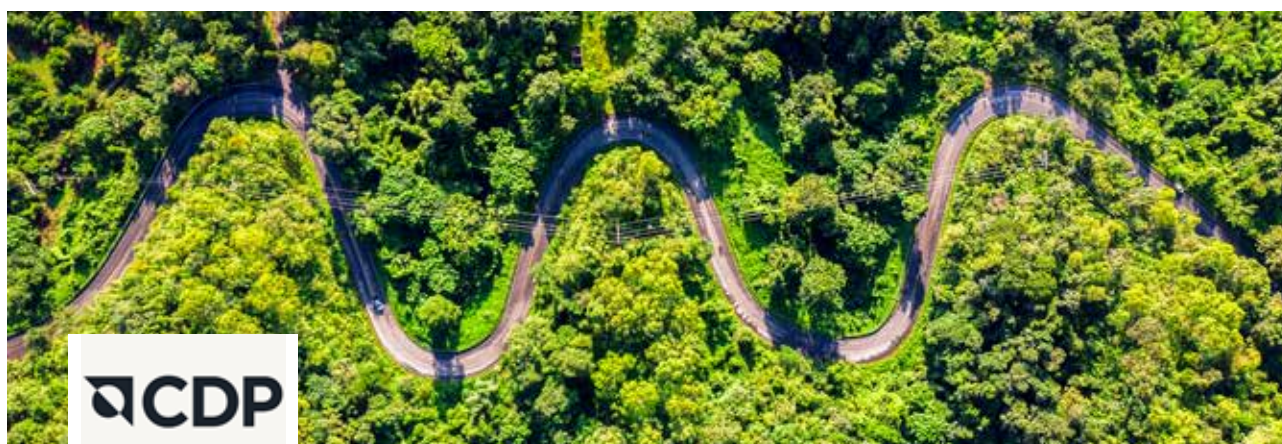
Sertifikasi

Certification

ABM				
ISO 37001: 2016 Mengenai Sistem Manajemen Anti Penyuapan (Anti-Bribery Management System) ISO 37001: 2016 ON Anti-Bribery Management System Periode Berlaku 22 Desember 2022 - 22 Desember 2025 dari PT. SGS Indonesia ISO 37001: 2016 Concerning Anti-Bribery Management Systems (Anti-Bribery Management Systems) ISO 37001: 2016 ON Anti-Bribery Management System Valid Period 22 December 2022- 22 December 2025 from PT. SGS Indonesia				
Mining Value Chain				
CK	ISO 9001:2015 Periode Berlaku Validity 5 Desember 2022 - 5 Desember 2025 (PT. SGS Internasional)	ISO 14001:2015 Periode Berlaku Validity 5 Desember 2022 - 5 Desember 2025 (PT. SGS Internasional)	ISO 45001:2018 Periode Berlaku Validity 5 Desember 2022 - 5 Desember 2025 (PT. SGS Internasional)	ISO 37001:2016 Periode Berlaku Validity 12 Maret 2023 - 12 Maret 2026 (United Kingdom Ltd.)
PWP	ISO 9001:2015 Periode Berlaku Validity 5 Desember 2022 - 5 Desember 2025 (PT. SGS Internasional)	ISO 37001:2016 Periode Berlaku Validity 24 Januari 2025 - 25 Januari 2028 (PT. SGS Internasional)		
Logistics, Engineering, New Business				
SSB	ISO 9001:2015 Periode Berlaku Validity 3 Januari 2024 - 2 Desember 2026 (PT. TUV NORD Indonesia)	ISO 14001:2015 Periode Berlaku Validity 3 Januari 2024 - 2 Desember 2026 (PT. TUV NORD Indonesia)	ISO 45001:2018 Periode Berlaku Validity 3 Januari 2024 - 2 Desember 2026 (PT. TUV NORD Indonesia)	Sistem Manajemen Kesehatan dan Keselamatan Kerja (SMK3) (Menteri Ketenagakerjaan Republik Indonesia) 12 Desember 2023-12 Desember 2026 Occupational Health & Safety Design and Implementation (the Minister of Manpower of the Republic of Indonesia)
	ISO 37001:2016 Periode Berlaku Validity 21 Desember 2023 - 20 Desember 2026 (TUV Rheinland)			
CKB	ISO 9001:2015 Periode Berlaku Validity 30 September 2022 - 19 Agustus 2025 (TUV Rheinland)	ISO 14001:2015 Periode Berlaku Validity 9 September 2023 - 8 November 2026 (TUV Rheinland)	ISO 45001:2018 Periode Berlaku Validity 26 September 2022 - 25 Juni 2025 (TUV Rheinland)	ISO 37001:2016 Periode Berlaku Validity 23 Februari 2024 - 22 Februari 2027 (TUV Rheinland)

ABM telah mendapatkan berbagai ESG Ratings, antara lain:

ABM has received various ESG Ratings, including:



Carbon Disclosure Project (CDP)



Joint Message Komisaris Utama dan Direktur Utama

[SEOJK D.1][GRI 2-22]

Joint Message from Our President
Commissioner and President Director

Rachmat Mulyana Hamami
Komisaris Utama
President Commissioner

Achmad Ananda Djajanegara
Direktur Utama / CEO
President Director / CEO

Para Pemangku Kepentingan yang kami hormati,

Tahun 2025 memberikan pelajaran penting bagi ABM Investama bahwa keberlanjutan bukan sekadar ucapan, melainkan fondasi utama untuk menjaga ketahanan dan kesinambungan usaha di tengah dinamika bisnis dan tantangan lingkungan yang semakin kompleks.

Di tengah berbagai tantangan yang ada, kami melihat ada kesempatan dalam bentuk Indonesia yang saat ini pemerintahnya sedang melakukan berbagai terobosan untuk mempercepat dan menguatkan pertumbuhan ekonomi. ABM Investama melihat ini sebagai sebuah kesempatan yang dapat dimaksimalkan melalui operasional kami, namun perlu dilakukan secara keberlanjutan untuk mendapatkan hasil yang maksimal.

Sebagai contoh, kami sudah merasakan langsung bahwa keinginan untuk bertumbuh dapat dengan mudah menemui kendala akibat perubahan iklim yang drastis. Dampak dari kondisi alam yang semakin tidak menentu, termasuk cuaca ekstrem, telah kami rasakan secara langsung kepada operasional dan kinerja keuangan Perusahaan. Dalam semangat transparansi, ABM terus mengungkapkan tantangan tersebut secara terbuka, sekaligus memperkuat integritas, kompetensi, nilai-nilai, dan semangat kolaborasi di seluruh lini bisnis sebagai kekuatan utama untuk terus melangkah maju.

Dalam aspek lingkungan dan perubahan iklim, ABM mencatat kemajuan yang stabil. Total konsumsi energi Grup pada tahun 2025 berhasil mencapai efisiensi sebesar 13,37% menjadi 10.618.329,24 GJ. Dari jumlah tersebut, 39,9% berasal dari sumber energi terbarukan, utamanya berupa *biofuel* yang digunakan dalam kegiatan operasional. Hal ini mencerminkan upaya kami dalam meningkatkan efisiensi energi serta mendiversifikasi sumber energi sebagai bagian dari strategi reduksi emisi. Penggunaan energi terbarukan saat ini merefleksikan pemanfaatan *biofuel* sebagai sumber energi transisi yang disesuaikan dengan konteks operasional Grup.

Sejalan dengan komitmen nasional, ABM juga menegaskan aspirasi jangka panjang untuk mencapai *Net Zero Emissions* pada tahun 2060 serta mendukung visi kedaulatan energi Indonesia, yang didukung melalui peningkatan berkelanjutan efisiensi energi, pengembangan bertahap solusi energi terbarukan dan rendah karbon, serta inovasi yang berkesinambungan di seluruh rantai nilai bisnis.

Dear Valued Stakeholders,

The year 2025 has provided ABM Investama with an important lesson: sustainability is not merely a statement, but a fundamental foundation for maintaining business resilience and continuity amid increasingly dynamic business conditions and complex environmental challenges.

Amid the various challenges we face, we see opportunities in Indonesia, where the current government is undertaking a number of breakthroughs to accelerate and strengthen economic growth. ABM Investama views this as an opportunity that can be optimized through our operations; however, it must be pursued in a sustainable manner to achieve optimal results.

For example, we have directly experienced how the desire to grow can easily encounter obstacles caused by drastic climate change. The impacts of increasingly unpredictable natural conditions, including extreme weather, have been directly felt in the Company's operations and financial performance. In the spirit of transparency, ABM continues to disclose these challenges openly, while simultaneously strengthening integrity, competence, values, and a collaborative spirit across all business lines as the Company's core strengths to move forward.

In the environmental and climate change aspect, ABM recorded a steady progress. Total Group energy consumption in 2025 was successfully reduced by 13.37% to 10,618,329.24 GJ. Of this amount, 39.9% came from renewable energy sources, primarily *biofuel* used in operational activities, reflecting ABM's operational efforts to improve energy efficiency and diversify energy inputs in support of our emissions reduction pathway. Renewable energy consumption currently reflects the use of *biofuel* as a transitional energy source within the Group's operating context.

In line with national commitments, ABM also reaffirmed its long-term aspiration to achieve Net Zero Emissions by 2060 and energy sovereignty goals supported by continued improvements in energy efficiency, the gradual development of renewable and lower-carbon energy solutions, and ongoing innovation across the business value chain.



Dalam pengembangan masyarakat, ABM menjalankan berbagai program pemberdayaan yang bertujuan memberikan manfaat nyata dan berkelanjutan bagi masyarakat di sekitar wilayah operasional. Program pengembangan kopi Aranio dan program Bunda PAS difokuskan pada peningkatan kapasitas ekonomi masyarakat, penguatan mata pencaharian, serta pemberdayaan kelompok rentan, termasuk petani dan perempuan. Dampak sosial dari kedua program tersebut telah dievaluasi menggunakan pendekatan *Social Return on Investment* (SROI), yang menunjukkan nilai 3,38 untuk program Kopi Aranio dan 1,43 untuk program Bunda PAS. Kedua nilai SROI tersebut menunjukkan bahwa setiap investasi yang dilakukan menghasilkan manfaat sosial yang lebih besar dibandingkan dengan sumber daya yang dikeluarkan. Melalui pendekatan berbasis dampak ini, ABM memastikan bahwa program pengembangan masyarakat tidak hanya bersifat bantuan jangka pendek, tetapi turut berkontribusi pada kesejahteraan dan ketahanan sosial masyarakat dalam jangka panjang.

Upaya keberlanjutan ABM turut diperkuat melalui penerapan tata kelola yang bertanggung jawab. Pada tahun 2025, ABM telah memiliki Sertifikasi Sistem Manajemen Anti Penyuapan ISO 37001, sebagai wujud komitmen Perusahaan dalam menjunjung tinggi integritas, transparansi, dan praktik bisnis yang beretika. Tata kelola yang kuat menjadi fondasi penting dalam memastikan bahwa seluruh inisiatif keberlanjutan dijalankan secara konsisten dan akuntabel.

Serta tentu saja, semuanya itu berhasil dilaksanakan dengan dukungan sumber daya manusia yang ABM posisikan sebagai penggerak utama keberlanjutan, yang jumlahnya mencapai 10.463 karyawan di seluruh Grup. Sepanjang tahun 2025, Perusahaan telah melaksanakan program pengembangan kompetensi secara berkelanjutan dengan total durasi pelatihan mencapai 110.101 jam, yang mencerminkan komitmen ABM dalam membangun organisasi yang tangguh, adaptif, dan siap menghadapi tantangan jangka panjang.

Berpijak pada pengalaman dan capaian tersebut, ABM menetapkan tema Laporan Keberlanjutan 2025, "Strength Beneath, Vision Beyond", yang mencerminkan kekuatan internal Perusahaan sebagai fondasi untuk melangkah lebih jauh menuju masa depan yang berkelanjutan. Kami menyadari bahwa perjalanan menuju keberlanjutan bukanlah proses yang mudah, namun kami meyakini bahwa dengan arah yang jelas, kolaborasi yang kuat, dan komitmen yang konsisten, tujuan tersebut dapat dicapai.

In our community development efforts, ABM implements a range of empowerment programs aimed at delivering tangible and sustainable benefits to communities surrounding its operational areas. The Aranio coffee development program and the Bunda PAS program focus on strengthening local economic capacity, improving livelihoods, and empowering vulnerable groups, including farmers and women. The social impact of both programs has been assessed using the Social Return on Investment (SROI) approach, which recorded a value of 3.38 for the Aranio coffee program and 1.43 for the Bunda PAS program. These SROI values indicate that each investment made generates social benefits that exceed the resources invested. Through this impact-based approach, ABM ensures that its community development initiatives go beyond short-term assistance and contribute to long-term social well-being and community resilience.

ABM's sustainability efforts are further strengthened through the implementation of responsible governance. In 2025, ABM obtained ISO 37001 Anti-Bribery Management System certification, demonstrating the Company's commitment to upholding integrity, transparency, and ethical business practices. Strong governance serves as a vital foundation to ensure that all sustainability initiatives are implemented consistently and accountably.

And of course, all of these achievements have been made possible with the support of human resources, whom ABM positions as the main drivers of sustainability, totaling 10,463 employees across the Group. Throughout 2025, the Company implemented continuous competency development programs with total training hours reaching 110,101 hours, reflecting ABM's commitment to building a resilient, adaptive organization that is ready to face long-term challenges.

Building on these experiences and achievements, ABM has set the theme of its 2025 Sustainability Report, "Strength Beneath, Vision Beyond", which reflects the Company's internal strength as the foundation for moving further toward a sustainable future. We recognize that the journey toward sustainability is not an easy one; however, we firmly believe that with clear direction, strong collaboration, and consistent commitment, these goals can be achieved.

Kami menyampaikan apresiasi yang setinggi-tingginya kepada seluruh pemangku kepentingan atas kepercayaan, dukungan, dan kebersamaan yang terus terjalin. Dengan dukungan Anda semua, ABM Investama berkomitmen untuk melanjutkan perjalanan pertumbuhan yang berkelanjutan, menciptakan nilai jangka panjang bagi pemangku kepentingan, serta memberikan kontribusi positif bagi lingkungan dan masyarakat.

We extend our deepest appreciation to all stakeholders for the trust, support, and partnership we have continued to build together. With your continued support, ABM Investama is committed to pursuing sustainable growth, creating long-term value for stakeholders, and making positive contributions to the environment and society.



Surat Pernyataan Dewan Komisaris dan Direksi Tentang Tanggung Jawab atas Laporan Keberlanjutan 2025 PT ABM Investama Tbk.

[SEOJK E.1][GRI 2-14]

Kami yang bertanda tangan di bawah ini menyatakan bahwa Laporan Keberlanjutan PT ABM Investama Tbk tahun buku 2025 telah disusun dengan mengacu pada Peraturan Otoritas Jasa Keuangan nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik, dan Surat Edaran Otoritas Jasa Keuangan nomor 16/SEOJK.04/2021 tentang Bentuk dan isi Laporan Tahunan Emiten atau Perusahaan Publik.

Semua informasi dalam Laporan ini telah dimuat secara lengkap sesuai regulasi tersebut dan kami bertanggung jawab penuh atas kebenaran isi Laporan Keberlanjutan Perusahaan.

Jakarta, 2 April 2026

Dewan Komisaris
Board of Commissioners

Rachmat Mulyana Hamami
Presiden Komisaris
President Commissioner

Mivida Hamami
Komisaris
Commissioner

Arief Tarunakarya Surowidjojo
Komisaris Independen
Independent Commissioner

Manggi Taruna Habir
Komisaris Independen
Independent Commissioner

Responsibility Statement of The Board of Commissioners and The Board of Directors for The Sustainability Report 2025 of PT ABM Investama Tbk.

[SEOJK E.1][GRI 2-14]

We, the undersigned, certify that the Sustainability Report of PT ABM Investama Tbk for the 2025 financial year has been prepared with reference to the Indonesia Financial Services Authority Regulation number 51/POJK.03/2017 regarding the Implementation of Sustainable Finance for Financial Services Institutions, Issuers and Public Companies, and Circular Letter of the Indonesia Financial Services Authority number 16/SEOJK.04/2021 concerning the Form and contents of Annual Reports of Issuers or Public Companies.

All information in this Report has been prepared and presented in accordance to these regulations and we are fully responsible for the accuracy of the contents of the Company's Sustainability Report.

Jakarta, 2 April 2026

Dewan Direksi
Board of Directors



Achmad Ananda Djajanegara

Presiden Direktur
President Director

Haris Mustarto

Direktur
Director

Feriwan Sinatra

Direktur
Director

Hans Christian Manoe

Direktur
Director



Keberlanjutan di ABM [SEOJK A.1][SEOJK F.1][GRI 2-23][GRI 2-24]

Sustainability at ABM



ABM menyadari bahwa keberlanjutan merupakan elemen fundamental dalam menjalankan dan mengembangkan bisnis secara bertanggung jawab.

ABM recognizes that sustainability is a fundamental element in operating and developing the business responsibly.

ABM berkomitmen untuk menciptakan nilai finansial yang berkelanjutan bagi para pemegang saham, sekaligus memberikan kontribusi positif bagi lingkungan dan masyarakat. Komitmen ini tercermin dalam upaya ABM menjadikan prinsip keberlanjutan sebagai landasan dalam setiap pengambilan keputusan strategis dan operasional.

Untuk memastikan keberlanjutan bisnis jangka panjang, ABM telah menyusun strategi yang komprehensif dan terintegrasi. Strategi tersebut mencakup berbagai inisiatif utama, mulai dari pengelolaan sumber daya yang bertanggung jawab, peningkatan efisiensi operasional, hingga pengembangan produk dan layanan yang lebih ramah lingkungan. Pendekatan ini dirancang untuk mendukung pertumbuhan bisnis yang seimbang antara kinerja ekonomi, perlindungan lingkungan, dan tanggung jawab sosial.

Kehadiran ABM dalam industri tidak hanya ditujukan untuk menciptakan nilai ekonomi, tetapi juga untuk menghasilkan dampak positif yang bermakna bagi lingkungan dan masyarakat. ABM berupaya mengambil peran aktif sebagai agen perubahan dalam menghadapi tantangan lingkungan dan sosial yang semakin kompleks. Melalui inovasi berkelanjutan dan kolaborasi dengan berbagai pemangku kepentingan, ABM berkomitmen untuk mengembangkan solusi yang relevan dan memberikan dampak yang lebih luas serta berkelanjutan.

Komitmen terhadap keberlanjutan diterapkan secara konsisten di seluruh lini bisnis ABM, mulai dari perumusan kebijakan dan pengambilan keputusan strategis hingga pelaksanaan kegiatan operasional sehari-hari. ABM memastikan bahwa seluruh aktivitas usaha dijalankan selaras dengan prinsip-prinsip keberlanjutan, serta didukung oleh tata kelola yang kuat dan praktik bisnis yang beretika.

ABM is committed to creating sustainable financial value for shareholders, while also making a positive contribution to the environment and society. This commitment is reflected in ABM's efforts to make sustainability principles the foundation for every strategic and operational decision-making.

To ensure long-term business sustainability, ABM has formulated a comprehensive and integrated strategy. The strategy covers various key initiatives, ranging from responsible resource management, improvements in operational efficiency, to the development of more environmentally friendly products and services. This approach is designed to support balanced business growth across economic performance, environmental protection, and social responsibility.

ABM's presence in the industry is not only intended to create economic value, but also to generate meaningful positive impacts for the environment and society. ABM seeks to take an active role as an agent of change in addressing increasingly complex environmental and social challenges. Through sustainable innovation and collaboration with various stakeholders, ABM is committed to developing relevant solutions and delivering broader and more sustainable impacts.

The commitment to sustainability is applied consistently across all of ABM's business lines, from policy formulation and strategic decision-making to the implementation of day-to-day operational activities. ABM ensures that all business activities are carried out in line with sustainability principles, supported by strong governance and ethical business practices

Visi ABM 2025 [GRI 2-22] [GRI 2-23] [GRI 2-24]

Dalam mendukung pencapaian tujuan keberlanjutan, ABM telah menetapkan Visi ABM 2025 sebagai pedoman strategis bagi seluruh entitas dan fungsi di dalam Grup ABM. Visi ini menjadi acuan dalam menentukan arah bisnis, penerapan strategi operasional, serta pengelolaan aspek keuangan guna mencapai target-target jangka menengah dan jangka panjang yang telah ditetapkan.

Pada tahun 2025, Grup ABM memasuki fase *Growth Story* dalam strategi bisnis Perusahaan. Pada fase ini, ABM berfokus mendorong pertumbuhan yang lebih progresif melalui identifikasi peluang baru, penguatan kapabilitas internal, serta penerapan strategi yang memungkinkan Perusahaan beradaptasi dan bersaing secara lebih efektif di tengah dinamika pasar. Fase ini mencerminkan evolusi ABM dari upaya membangun ketahanan menuju penciptaan pertumbuhan yang berkelanjutan.

ABM Vision 2025 [GRI 2-22] [GRI 2-23] [GRI 2-24]

In supporting the achievement of sustainability objectives, ABM has established the ABM Vision 2025 as a strategic guideline for all entities and functions within the ABM Group. This vision serves as a reference in determining business direction, implementing operational strategies, and managing financial aspects to achieve the established medium-term and long-term targets.

In 2025, the ABM Group entered the Growth Story phase in the Company's business strategy. In this phase, ABM focuses on driving more progressive growth through the identification of new opportunities, strengthening internal capabilities, and implementing strategies that enable the Company to adapt and compete more effectively amid market dynamics. This phase reflects ABM's evolution from efforts to build resilience toward the creation of sustainable growth.

VISI ABM 2025 ABM Vision 2025		
Tahap 1 - Menstabilkan Stage 1 – Stabilize 2020 - 2021	Tahap 2 - Melangkah Pasti Stage 2 – Bold Move 2022 - 2023	Tahap 3 - Perjalanan Menuju Puncak Pertumbuhan 2024 dan seterusnya Stage 3 – Growth Story 2024 and Beyond
• Memaksimalkan sinergi di dalam TMT • Memfokuskan diri pada rantai nilai pertambangan batu bara • Mengembangkan bisnis logistik dan teknik rekayasa lebih lanjut secara menguntungkan • Mengelola bisnis energi terbarukan secara berkelanjutan • Menargetkan pertumbuhan yang sesuai bagi semua entitas di bawah ABM • Meningkatkan profitabilitas, dengan arus kas dan NPV yang positif di seluruh MVC, CKB, dan SSB • Maximize synergy within TMT • Focus on coal mining value chain • Continue growing logistics and engineering business profitably • Maintain renewables business • Aim for modest growth for all entities under ABM • Grow profitability, with positive cash flow and NPV across MVC, CKB & SSB	• Meningkatkan manajemen modal dan kinerja keuangan • Memperoleh aset dan kapabilitas baru • Mempercepat bisnis logistik dan rekayasa melalui sinergi dan kemitraan • Memaksimalkan efisiensi dan likuiditas operasional • Mengimplementasikan <i>roadmap</i> ESG • Improve capital management and financial performance • Acquire new assets and capabilities • Accelerate logistics and engineering business through synergy and partnership • Maximize operational efficiency and liquidity • Implement ESG roadmap	• Meraih pertumbuhan EBITDA yang berkelanjutan • Menyempurnakan laporan ekuitas • Mengoperasikan kapabilitas-kapabilitas baru • Achieve sustainable EBITDA growth • Improve equity story • Operationalize new capabilities

*Catatan: Sehubungan dengan kelompok pemangku kepentingan, Pekerja sudah mencakup kelompok rentan yang telah diidentifikasi oleh ABM, antara lain orang dengan kebutuhan khusus, perempuan, dan etnis minoritas.

*Note: With regard to stakeholder groups, Workers already include vulnerable groups identified by ABM, including persons with special needs, women, and ethnic minorities.



ABM telah melakukan sosialisasi visi, misi, dan nilai-nilai inti Perusahaan kepada seluruh karyawan sebagai bagian dari upaya memperkuat budaya keberlanjutan di lingkungan kerja. Informasi tersebut juga dipublikasikan secara resmi melalui situs *web* Perusahaan dan dapat diakses oleh seluruh pemangku kepentingan, termasuk mitra bisnis dan pemasok, guna memastikan pemahaman dan penyelarasan yang konsisten terhadap arah dan nilai strategis ABM pada tautan: <https://www.abm-investama.com/menu/43/vision-mission>.

Target Keberlanjutan ABM [GRI 2-23]

ABM telah menetapkan ABM *Sustainability Target* 2025 sebagai kerangka strategis yang komprehensif. Target ini mencakup seluruh aspek keberlanjutan, meliputi ekonomi, lingkungan, sosial, dan tata kelola, serta didukung oleh pendekatan terstruktur melalui lima pilar utama sebagai fondasi transformasi berkelanjutan Perusahaan.

ABM has disseminated the Company's vision, mission, and core values to all employees as part of efforts to strengthen a sustainability culture in the workplace. This information has also been officially published through the Company's website and can be accessed by all stakeholders, including business partners and suppliers, to ensure a consistent understanding and alignment with ABM's strategic direction and values at the following link: <https://www.abm-investama.com/menu/43/vision-mission>.

ABM Sustainability Target [GRI 2-23]

ABM has established the ABM Sustainability Target 2025 as a comprehensive strategic framework. This target covers all aspects of sustainability, including economic, environmental, social, and governance aspects, and is supported by a structured approach through five main pillars as the foundation for the Company's sustainable transformation.



Setiap aspek dalam ABM *Sustainability Target 2025* dirancang dengan topik ESG serta target kinerja yang spesifik dan terukur untuk dicapai pada tahun 2025. Target-target tersebut menjadi acuan bagi seluruh unit bisnis, baik di tingkat Grup maupun anak perusahaan, dalam menerapkan praktik keberlanjutan melalui penetapan *Key Performance Indicators* (KPI) di tingkat organisasi maupun individu. Melalui pendekatan ini, ABM dapat melakukan pemantauan dan evaluasi kinerja keberlanjutan secara berkala dan konsisten.

ABM *Sustainability Target 2025* telah menjadi bagian integral dari sistem manajemen di seluruh anak perusahaan. Dengan menerapkan siklus *Plan-Do-Check-Action* (PDCA), prinsip keberlanjutan diinternalisasikan ke dalam setiap tahapan operasional, mulai dari perencanaan hingga evaluasi, yang tercermin dalam Standar Prosedur Operasional (SOP) Perusahaan. Pendekatan ini tidak hanya mendukung efisiensi operasional, tetapi juga memperkuat keberlanjutan jangka panjang di seluruh entitas usaha ABM.

ABM berkomitmen untuk membangun budaya perusahaan yang transparan dan berorientasi pada keberlanjutan. Kami melibatkan seluruh karyawan secara aktif melalui sosialisasi ABM *Sustainability Target 2025*. Guna memastikan pemahaman yang selaras terhadap kebijakan dan praktik keberlanjutan, sosialisasi telah diselenggarakan melalui berbagai saluran komunikasi, termasuk pelatihan berkala dan platform digital.

ABM juga membuka saluran komunikasi yang inklusif untuk memastikan partisipasi aktif dari seluruh karyawan. Melalui kotak saran, survei karyawan, dan pertemuan terbuka, ABM mendorong setiap individu di dalam organisasi untuk menyampaikan masukan dan ide. Umpan balik tersebut menjadi bagian penting dalam penyempurnaan dan pengembangan strategi keberlanjutan Perusahaan.

Selain itu, kolaborasi dengan mitra bisnis merupakan elemen penting dalam perjalanan keberlanjutan ABM. Perusahaan secara aktif mensosialisasikan ABM *Sustainability Target 2025* kepada mitra bisnis dan pihak terkait melalui berbagai *platform* komunikasi, termasuk dokumen kerja sama, pertemuan resmi, serta kanal digital. Pendekatan ini bertujuan untuk memastikan pemahaman yang jelas dan konsisten mengenai komitmen keberlanjutan ABM di sepanjang rantai nilai.

Each aspect within the ABM *Sustainability Target 2025* is designed with ESG topics as well as specific and measurable performance targets to be achieved in 2025. These targets serve as a reference for all business units, both at the Group level and subsidiary level, in implementing sustainability practices through the establishment of *Key Performance Indicators* (KPI) at both the organizational and individual levels. Through this approach, ABM can monitor and evaluate sustainability performance periodically and consistently.

The ABM *Sustainability Target 2025* has become an integral part of the management system across all subsidiaries. By applying the *Plan-Do-Check-Action* (PDCA) cycle, sustainability principles are internalized into every operational stage, from planning to evaluation, as reflected in the Company's *Standard Operating Procedures* (SOP). This approach not only supports operational efficiency, but also strengthens long-term sustainability across all ABM business entities.

ABM is committed to building a transparent corporate culture oriented toward sustainability. We actively involve all employees through the socialization of the ABM *Sustainability Target 2025*. To ensure aligned understanding of sustainability policies and practices, socialization has been carried out through various communication channels, including periodic training and digital platforms.

ABM also provides inclusive communication channels to ensure the active participation of all employees. Through suggestion boxes, employee surveys, and open meetings, ABM encourages every individual within the organization to convey input and ideas. Such feedback becomes an important part of the refinement and development of the Company's sustainability strategy.

In addition, collaboration with business partners is an important element in ABM's sustainability journey. The Company actively socializes the ABM *Sustainability Target 2025* to business partners and related parties through various communication platforms, including cooperation documents, official meetings, and digital channels. This approach aims to ensure clear and consistent understanding of ABM's sustainability commitment throughout the value chain.

Target Keberlanjutan ABM 2022-2030

ABM Sustainability Target 2022-2030

Aspek Aspects	Topik Utama Key Topics	SDGs	Target Target
Ekonomi Economic	Kinerja Ekonomi Economic Performance	 	Fondasi keuangan yang kuat - Pertumbuhan laba tahunan > 5%. Solid financial fundamentals - Annual profit growth > 5%
	Investasi Berkelanjutan Sustainable Investment		• Total pendapatan tahunan dari bisnis yang berkelanjutan > 8% • Total investasi kumulatif dalam Energi Terbarukan > 30% • Total annual revenue from sustainable business >8% • Total Accumulative Investment in Renewable Energy >30%
Lingkungan Environment	Energi dan Emisi Energy and Emission	   	• 15% pengurangan konsumsi energi dari seluruh anak perusahaan dan seluruh operasi • 5% pengurangan emisi karbon dari semua anak perusahaan dan semua operasi • 15% total energy consumption reduction from all subsidiaries and all operations • 5% total carbon emission reduction from all subsidiaries and all operations
	Air & Efluen Water & Effluents		• 20% pengurangan konsumsi air bersih (air minum) absolut dari seluruh anak perusahaan dan seluruh lokasi operasi • Tidak ada tumpahan yang signifikan di semua lokasi operasi • 20% reduction of absolute freshwater (potable) water consumption from all subsidiaries and all operation site • Zero significant spill at all operations sites
	Limbah Waste		Meningkatkan volume limbah yang didaur ulang dan digunakan kembali sebesar 30% di seluruh anak perusahaan dan wilayah operasi Increase total volume of recycle and reused waste by 30% at all subsidiaries and all operation areas
Sosial Social	Kesehatan & Keselamatan Kerja Health & Safety	     	• 100% lokasi operasional menerapkan sistem manajemen K3 • Menurunkan tingkat keparahan kecelakaan kerja sebesar 20% • 100% operational sites implements OHS management system • Reduced Severity Rate by 20%
	Pengadaan Lokal Local Procurement		40% proporsi anggaran pengadaan untuk pemasok lokal 40% Proportion of procurement budget for local suppliers
	Pengembangan Masyarakat Community Development		• 100% lokasi operasi memiliki program CSR yang terkait dengan SDGs • Setidaknya, 70% Program Pengembangan Masyarakat memperoleh skor > 1 • 100% operations site have in place SDGs-linked CSR programs • At least 70% Community Development Programs obtains score > 1
Tata Kelola Governance	Anti-Korupsi Anti-Corruption	 	100% pelatihan anti-korupsi untuk semua karyawan dan eksekutif 100% anti-corruption training for all employees and executives

ABM Sustainability Target 2025 tetap menjadi acuan jangka menengah Perusahaan. Namun, sepanjang 2024-2025 terdapat perubahan signifikan pada portofolio operasional, termasuk penutupan satu lokasi tambang serta akuisisi dua entitas tambang baru yang belum mulai beroperasi.

Perubahan struktur ini memengaruhi keterbandingan kinerja terhadap *baseline* dan target yang telah ditetapkan sebelumnya. Oleh karena itu, ABM saat ini melakukan peninjauan dan proses *re-baselining* untuk memastikan target ESG ke depan mencerminkan batas operasional dan struktur bisnis yang terbaru secara akurat dan transparan.

ABM's 2025 Sustainability Target remains the Company's med-term benchmark. However, throughout 2024-2025 there will be significant changes to the operational portfolio, including the closure of one mining site and the acquisition of two new mining entities that have not yet begun operations.

These structural changes affect the comparability of performance against the baseline and previously set targets. Therefore, ABM is currently conducting a review and re-baselining process to ensure that future ESG targets accurately and transparently reflect the latest operational boundaries and business structure.

Keterlibatan Pemangku Kepentingan

[SEOJK E.4][GRI 2-29]

Proses identifikasi pemangku kepentingan ABM mengacu pada AA1000 *Stakeholder Engagement Standard* (AA1000SES) 2015 sebagai pedoman dalam mengelola kinerja keberlanjutan Perusahaan. Berdasarkan kerangka tersebut, ABM melakukan pemetaan pemangku kepentingan secara menyeluruh untuk memahami hubungan bisnis dan dampak operasional, sehingga pihak-pihak yang terdampak, baik secara langsung maupun tidak langsung, dapat teridentifikasi secara sistematis.

ABM secara aktif melibatkan pemangku kepentingan melalui berbagai forum, termasuk pertemuan rutin dan pemanfaatan *platform digital*. Keterlibatan ini memungkinkan terjadinya dialog yang konstruktif untuk memperoleh pemahaman yang lebih komprehensif atas isu-isu strategis, serta memastikan bahwa program dan inisiatif keberlanjutan ABM selaras dengan kebutuhan dan ekspektasi para pemangku kepentingan.

Selain itu, ABM menyediakan berbagai saluran komunikasi bagi pemangku kepentingan untuk menyampaikan umpan balik secara berkala. Pendekatan ini mendorong dialog yang berkelanjutan, meningkatkan transparansi dan akuntabilitas, serta memastikan bahwa berbagai perspektif dapat terakomodasi secara adil dalam implementasi kebijakan dan pengambilan keputusan terkait keberlanjutan.

Stakeholder Engagement

[SEOJK E.4][GRI 2-29]

ABM's stakeholder identification process refers to the AA1000 Stakeholder Engagement Standard (AA1000SES) 2015 as guidance in managing the Company's sustainability performance. Based on this framework, ABM conducts comprehensive stakeholder mapping to understand business relationships and operational impacts, so that affected parties, both directly and indirectly, can be systematically identified.

ABM actively engages stakeholders through various forums, including routine meetings and the use of digital platforms. This engagement enables constructive dialogue to obtain a more comprehensive understanding of strategic issues, as well as to ensure that ABM's sustainability programs and initiatives are aligned with stakeholders' needs and expectations.

In addition, ABM provides various communication channels for stakeholders to submit feedback on a regular basis. This approach encourages ongoing dialogue, increases transparency and accountability, and ensures that various perspectives can be accommodated fairly in the implementation of policies and decision-making related to sustainability.

Indikator dan Penjelasan

Indicators and Explanations

Dependency (D) Jika Perusahaan memiliki ketergantungan pada seseorang atau sebuah organisasi, atau sebaliknya If the Company has a dependency on a person or an organization, or vice versa. 1	Attention (A) Jika seseorang atau sebuah organisasi membutuhkan perhatian Perusahaan terkait isu ekonomi, sosial, atau lingkungan tertentu. If a person or an organization needs the Company's attention related to certain economic, social or environmental issues. 2	Diverse Perspective (DP) Jika seseorang atau sebuah organisasi memiliki pandangan yang berbeda yang dapat mempengaruhi situasi dan mendorong adanya aksi yang sebelumnya tidak ada. If a person or an organization has different views that may affect the situation and encourage non-existent actions 3
Responsibility (R) Jika Perusahaan memiliki tanggung jawab legal, komersial, atau etika terhadap seseorang atau sebuah organisasi. If the Company has legal, commercial or ethical responsibilities against a person or an organization 4	Influence (I) Jika seseorang atau sebuah organisasi memiliki pengaruh terhadap perusahaan, strategi, dan/atau kebijakan pemangku kepentingan lain. If a person or an organization has influence over the company, strategy, and/or policies of other stakeholders. 5	Proximity (P) Jika seseorang atau sebuah organisasi memiliki kedekatan geografis dan operasional dengan ABM. If a person or an organization has geographic and operational proximity to the Company. 6

Identifikasi, Pendekatan, dan Topik-Topik Utama Pemangku Kepentingan [SEOJK E.4][GRI 2-29]

Identification, Approach, and Key Topics of Stakeholders

No.	Kelompok Pemangku Kepentingan Stakeholders Groups	Tingkat Keterlibatan Level Of Engagement	Basis Identifikasi Basic Identification	Topik Utama Key Topic	Metode Pelibatan Engagement Methods
1.	Pemegang Saham Shareholders	Konsultasi / Pelibatan Consult / Involve	D, R, I, P	- Kinerja operasi, produksi, dan keuangan Perusahaan - Pengembangan usaha - Company operations, production, and financial performance - Business development	- Pertemuan berkala (RUPS) - Korespondensi melalui surat-menyerurat atau pengumuman melalui media massa sesuai kebutuhan - Periodic meetings (AGMS or EGMS) - Correspondence or announcements through mass media, as needed
2.	Karyawan Employees	Konsultasi / Negosiasi / Pelibatan Consult / Negotiate / Involve	D, R, T, I, P	- Kepastian dan perlindungan hubungan ketenagakerjaan - Kesejahteraan dan pemenuhan hak-hak normatif - Pengembangan kompetensi dan karier - Certainty and protection of labor relations - Welfare and fulfillment of normative rights - Competency and career development	- Pertemuan berkala forum bipartit <i>Family gathering</i> pada setiap ulang tahun Perusahaan dan/atau masing-masing entitas anak - Publikasi internal melalui surat edaran dan majalah internal sesuai kebutuhan - Regular meetings of the bipartite forum - Family gatherings on each Company and/or subsidiary anniversary - Internal publications through Circulars and internal magazines, as needed
3.	Badan Regulator Regulatory Bodies	Konsultasi / Transaksional Consult / Transact	D, R, T, I, DP, P	- Pengurusan izin usaha dan pemenuhan unsur kepatuhan terhadap hukum lainnya - Koordinasi rutin mengenai kegiatan komersial perusahaan - Business permit arrangement and fulfillment of compliance against other regulation - Regular coordination of company's commercial activities	- Pertemuan dengan regulator/otoritas sesuai kebutuhan - Keterlibatan pada kegiatan pemerintah daerah setempat sesuai dengan kebutuhan - Meetings with regulators/authorities, as appropriate needs - Involvement in local government activities local, according to needs
4.	Mitra Kerja Partners	Transaksional / Kolaborasi Transact / Collaborate	D, R, T, P	- Transparansi kontrak kerja dan pelaksanaannya - Pemenuhan hak dan kewajiban sesuai kontrak kerja yang telah disepakati - Penerapan GCG secara berkelanjutan - Transparency of work contracts and implementation - Fulfillment of rights and obligations in accordance with agreed work contracts - Sustainable GCG implementation	- Informasi tender pekerjaan secara terbuka sesuai dengan kebutuhan - Pertemuan berkala sesuai kebutuhan - Open job tender information, as needed - Periodic meetings, as needed

No.	Kelompok Pemangku Kepentingan Stakeholders Groups	Tingkat Keterlibatan Level Of Engagement	Basis Identifikasi Basic Identification	Topik Utama Key Topic	Metode Pelibatan Engagement Methods
5.	Pelanggan Customers	Penyampaian Informasi / Konsultasi Inform / Consult	D, R, I, P	• Produk/jasa yang dihasilkan Perusahaan • Kepuasan dari kualitas produk dan layanan Perusahaan • Products/services produced by the Company • Satisfaction for the Company's products and services quality	• Informasi produk/jasa melalui <i>website</i>, media sosial, iklan, dan promosi • Layanan pelanggan • Survei kepuasan pelanggan • Products/services information through websites, social media, advertisements and promotions • Customer service • Customer satisfaction survey
6.	Masyarakat* Communities	Konsultasi / Pelibatan Consult / Involve	D, R, T, I, DP, P	• Dampak kegiatan operasional perusahaan • Kesempatan kerja sama • Impact of Company's operational activities • Opportunity for cooperation	• Pertemuan rutin melalui forum komunikasi • Pembentukan kelembagaan di tingkat lokal • Regular meetings through communication forums • Formation of institutions at the local level
7.	Media Massa Mass Media	Penyampaian Informasi Inform	T, I, DP	Keterbukaan informasi publik dan akses-akses informasi kinerja Public information transparency and access to performance information	• Jumpa pers sesuai kebutuhan • Kunjungan media massa ke wilayah kerja Perusahaan dan/atau anak perusahaan sesuai kebutuhan • Press conferences, as needed • Mass media visits to the Company and/or its subsidiaries work areas, as needed

*Catatan:

Basis indentifikasi:

D = Dependence, A = Attention, DP = Diverse Perspective, R = Responsibility, I = Influence, P = Proximity.

*Note:

Basis of Identification:

D = Dependence, A = Attention, DP = Diverse Perspective, R = Responsibility, I = Influence, P = Proximity.



Proses Penilaian Double Materiality

[GRI 3-1]

Penyusunan Laporan Keberlanjutan ini didasarkan pada prinsip-prinsip fundamental yang menjadi acuan dalam mengidentifikasi, mengukur, dan mengungkapkan dampak bisnis ABM terhadap aspek lingkungan, sosial, dan ekonomi. Prinsip-prinsip tersebut meliputi materialitas, konteks keberlanjutan, keseimbangan, komparabilitas, kelengkapan, akurasi, ketepatan waktu, kejelasan, keterlibatan pemangku kepentingan, serta keandalan. Keseluruhan prinsip ini berfungsi sebagai kerangka kerja yang konsisten dan komprehensif untuk memastikan informasi yang disajikan relevan, transparan, dan dapat diandalkan bagi para pemangku kepentingan.

Pada tahun 2025, ABM menerapkan pendekatan *double materiality* untuk mengidentifikasi dan memprioritaskan topik ESG dengan mempertimbangkan dampak terhadap pemangku kepentingan serta dampak finansial dan operasional terhadap Perusahaan dengan langkah sebagai berikut:

- **Langkah 1: Identifikasi Topik ESG**

Proses dimulai dengan menyusun daftar awal topik ESG melalui kajian GRI *Standards Coal* dan SASB *sector standards* yang relevan dengan kegiatan usaha ABM Investama, termasuk sektor *Coal Operations, Road Transport, Biofuel, serta Industrial Machinery & Goods*. Langkah ini memastikan keselarasan dengan standar pelaporan keberlanjutan internasional.

- **Langkah 2: Penilaian Dampak terhadap Pemangku Kepentingan (Sumbu Y)**

Setiap topik ESG dievaluasi berdasarkan dampak aktual dan potensial terhadap pemangku kepentingan. Penilaian dilakukan dengan memetakan topik terhadap GRI dan SASB untuk melihat tingkat relevansinya di berbagai sektor usaha Grup. Hasil penilaian mengelompokkan topik ke dalam dampak tinggi, menengah, dan rendah, yang mencerminkan pengaruhnya terhadap aspek keselamatan, lingkungan, sosial, kepatuhan, dan kepercayaan pemangku kepentingan.

- **Langkah 3: Penilaian Dampak Finansial dan Operasional (Sumbu X)**

Penilaian dampak finansial dilakukan melalui *Focus Group Discussion* (FGD) dengan anak perusahaan dan fungsi terkait. Diskusi ini menilai pengaruh setiap topik ESG terhadap kinerja keuangan, keberlanjutan operasional, risiko bisnis, serta biaya dan investasi.

Double Materiality Assessment Process

[GRI 3-1]

The preparation of this Sustainability Report is based on fundamental principles that serve as references in identifying, measuring, and disclosing ABM's business impacts on environmental, social, and economic aspects. These principles include materiality, sustainability context, balance, comparability, completeness, accuracy, timeliness, clarity, stakeholder engagement, and reliability. All of these principles function as a consistent and comprehensive framework to ensure that the information presented is relevant, transparent, and reliable for stakeholders.

In 2025, ABM applied a double materiality approach to identify and prioritize ESG topics by considering impacts on stakeholders as well as financial and operational impacts on the Company, through the following steps:

- **Step 1: Identification of ESG Topics**

The process begins by compiling an initial list of ESG topics through a review of the GRI Standards Coal and the SASB sector standards relevant to ABM Investama's business activities, including the Coal Operations, Road Transport, Biofuel, and Industrial Machinery & Goods sectors. This step ensures alignment with international sustainability reporting standards.

- **Step 2: Assessment of Impacts on Stakeholders (Y Axis)**

Each ESG topic is evaluated based on actual and potential impacts on stakeholders. The assessment is conducted by mapping topics against GRI and SASB to see their level of relevance across the Group's various business sectors. The assessment results group topics into high, medium, and low impacts, reflecting their influence on safety, environmental, social, compliance, and stakeholder trust aspects.

- **Step 3: Assessment of Financial and Operational Impacts (X Axis)**

The financial impact assessment is conducted through Focus Group Discussions (FGD) with subsidiaries and relevant functions. These discussions assess the influence of each ESG topic on financial performance, operational sustainability, business risks, as well as costs and investments.



- **Langkah 4: Penyusunan Matriks *Double Materiality***

Hasil penilaian sumbu Y dan sumbu X kemudian dipetakan ke dalam matriks *double materiality* untuk menggambarkan tingkat kepentingan setiap topik ESG dari perspektif pemangku kepentingan dan Perusahaan.

- **Langkah 5: Penetapan Topik Material**

Berdasarkan matriks materialitas, topik ESG diprioritaskan sebagai fokus utama dalam strategi keberlanjutan, pengelolaan risiko, dan pengungkapan *Sustainability Report* ABM Investama.

- **Step 4: Preparation of the Double Materiality Matrix**

The results of the Y-axis and X-axis assessments are then plotted into a double materiality matrix to illustrate the level of importance of each ESG topic from the perspectives of stakeholders and the Company.

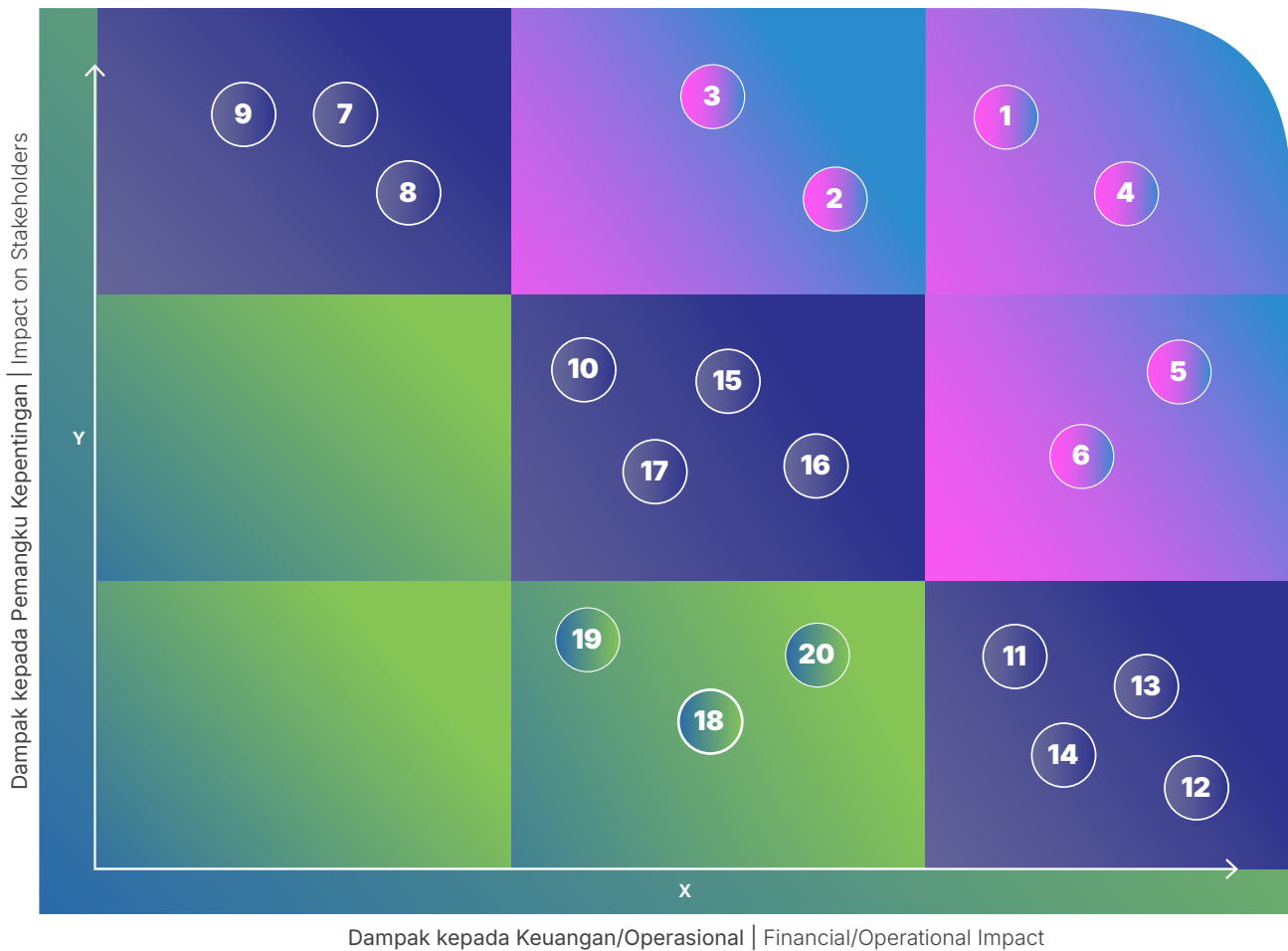
- **Step 5: Determination of Material Topics**

Based on the materiality matrix, ESG topics are prioritized as the main focus in ABM Investama's sustainability strategy, risk management, and Sustainability Report disclosures.



Matriks Materialitas ABM 2025 [GRI 3-3]

ABM Materiality Matrix 2025



Paling Material Most Material	1	Kesehatan & Keselamatan Kerja (K3) <i>Occupational Health & Safety (OHS)</i>	Lebih Material More Material	7	Limbah dan Tailing <i>Waste and Tailings</i>
	2	Supply Chain Management		8	Kebebasan Berserikat dan Berkumpul <i>Freedom of Association and Assembly</i>
	3	Perubahan Iklim <i>Climate Change</i>		9	Non-diskriminasi <i>Non-discrimination</i>
	4	Emisi GRK dan energi <i>Greenhouse Gas (GHG) Emissions and Energy</i>		10	Integritas Aset dan Pengelolaan Insiden Kritis <i>Asset Integrity and Critical Incident Management</i>
	5	Praktik Ketenagakerjaan <i>Employment Practices</i>		11	Kepatuhan Hukum <i>Legal Compliance</i>
	6	Air dan Limbah Cair <i>Water and Effluent</i>		12	Keanekaragaman Hayati <i>Biodiversity</i>
				13	Penutupan Tambang <i>Mine Closure</i>
				14	Masyarakat Lokal dan Masyarakat Adat <i>Local Communities and Indigenous Peoples</i>
				15	Dampak Ekonomi dan Kinerja Keuangan <i>Economic Impact and Economic Performance</i>
				16	Data Pribadi dan Keamanan Siber <i>Personal Data and Cybersecurity</i>
Material Material				17	Penilaian Cadangan dan Belanja Modal <i>Reserve Estimation and Capital Expenditure</i>
				18	Anti-korupsi <i>Anti-corruption</i>
				19	Kebijakan publik dan Pembayaran Kepada Pemerintah <i>Public Policy and Payments to the Government</i>
				20	Keandalan dan Pemeliharaan Peralatan <i>Equipment Reliability and Maintenance</i>

Melalui penerapan prinsip materialitas ganda, ABM menilai secara komprehensif keterkaitan antara aktivitas bisnis dan isu-isu ESG. Pendekatan ini mencakup evaluasi terhadap dampak material kegiatan usaha ABM terhadap lingkungan, sosial, dan tata kelola, serta dampak material isu-isu ESG terhadap kinerja, posisi keuangan, dan keberlanjutan bisnis Perusahaan.

Pendekatan yang menyeluruh ini memungkinkan ABM untuk mengidentifikasi, memprioritaskan, dan merespons secara efektif berbagai risiko dan peluang terkait keberlanjutan. Dengan demikian, strategi dan langkah-langkah yang diambil mencerminkan komitmen ABM dalam menerapkan praktik bisnis yang bertanggung jawab dan berkelanjutan.

Through the application of the double materiality principle, ABM comprehensively assesses the linkages between business activities and ESG issues. This approach includes an evaluation of the material impacts of ABM's business activities on environmental, social, and governance aspects, as well as the material impacts of ESG issues on the Company's performance, financial position, and business sustainability.

This comprehensive approach enables ABM to identify, prioritize, and respond effectively to various sustainability-related risks and opportunities. Accordingly, the strategies and measures taken reflect ABM's commitment to implementing responsible and sustainable business practices.

Daftar Topik Material [GRI 3-2] [GRI 3-3]

List of Material Topics

Pilar Pillar	Topik Material Material Topics	Dampak dan Risiko Utama bagi ABM Main Impacts and Risks for ABM	Pendekatan Pengelolaan ABM ABM Management Approach	Referensi GRI GRI References
Lingkungan Environment	Perubahan Iklim Climate Change	Perubahan iklim berpotensi menimbulkan gangguan operasional akibat risiko fisik seperti banjir dan cuaca ekstrem, serta risiko transisi berupa perubahan regulasi karbon, tekanan pasar, dan potensi penurunan nilai aset. Climate change possesses the potential to induce operational disruptions due to physical risks, such as floods and extreme weather events, as well as transition risks, including changes in carbon regulations, market pressures, and potential asset devaluation.	ABM mengintegrasikan risiko dan peluang iklim dalam Enterprise Risk Management (ERM), menerapkan Kebijakan Perubahan Iklim, serta mengembangkan inisiatif dekarbonisasi yang diawasi Direksi dan Komite ESG. Change Policy, and advances decarbonization initiatives overseen by the Board of Directors and the ESG Committee.	201-2, 305
	Emisi GRK dan Energi Greenhouse Gas Emissions and Energy	Peningkatan harga energi dan potensi penerapan mekanisme harga karbon dapat memengaruhi struktur biaya dan daya saing perusahaan. Rising energy prices and potential implementation of carbon pricing mechanisms may influence cost structures and competitiveness.	ABM melakukan inventarisasi emisi secara berkala, meningkatkan efisiensi energi operasional, serta mengembangkan pemanfaatan energi terbarukan untuk mendukung target pengurangan emisi. ABM regularly performs emissions inventories, improves operational energy efficiency, and advances renewable energy utilization to support emission reduction targets.	302, 305
	Air dan Limbah Cair Water and Wastewater	Pengelolaan air yang tidak optimal dapat menyebabkan pencemaran lingkungan, gangguan operasional, dan risiko kepatuhan terhadap regulasi. Inadequate water management practices may result in environmental pollution, operational disruptions, and risks related to regulatory compliance.	ABM menerapkan sistem pengelolaan air terpadu, termasuk sistem drainase, pengolahan limbah cair, dan pemantauan kualitas air untuk memastikan kepatuhan terhadap baku mutu lingkungan. ABM applies an integrated water management system, including drainage systems, wastewater treatment, and water quality monitoring to ensure compliance with environmental standards.	303



Pilar Pillar	Topik Material Material Topics	Dampak dan Risiko Utama bagi ABM Main Impacts and Risks for ABM	Pendekatan Pengelolaan ABM ABM Management Approach	Referensi GRI GRI References
Lingkungan Environment	Limbah dan Tailing Waste and Tailing	Risiko pencemaran dan kewajiban rehabilitasi lingkungan dapat berdampak pada reputasi dan liabilitas finansial jangka panjang. Pollution risks and environmental rehabilitation may impact reputation and long-term financial liabilities.	ABM mengelola limbah sesuai ketentuan regulasi dan prinsip 3R, disertai pemantauan berkala dan pengendalian operasional yang ketat. ABM oversees waste management in accordance with regulatory requirements and the 3Rs principles, with regular monitoring and strict operational controls.	306
	Keanekaragaman Hayati Biodiversity	Aktivitas pertambangan berpotensi mempengaruhi ekosistem dan menimbulkan kewajiban rehabilitasi serta risiko reputasi. Mining activities may impact ecosystems, resulting in rehabilitation responsibilities and reputational risks.	ABM melaksanakan reklamasi progresif, revegetasi, dan pemantauan lingkungan untuk menjaga keseimbangan ekosistem di sekitar area operasi. ABM conducts progressive reclamation, revegetation, and environmental monitoring to maintain ecosystem balance around operational areas.	304
	Penutupan Tambang Mine Closure	Kewajiban pascatambang dan reklamasi dapat menimbulkan liabilitas finansial jangka panjang dan risiko sosial. Post-mining obligations and reclamation may lead to long-term financial liabilities and social risks.	ABM menyusun rencana pascatambang sejak tahap perencanaan operasi serta menyediakan dana jaminan reklamasi sesuai ketentuan yang berlaku. ABM develops mine closure plans during the operational planning phase and allocates reclamation guarantee funds in accordance with applicable regulations.	413
Sosial Social	Kesehatan dan Keselamatan Kerja (K3) Occupational Health and Safety (OHS)	Insiden kerja dan fatalitas dapat mengganggu operasional, menimbulkan kerugian finansial, serta berdampak pada reputasi perusahaan. Work incidents and fatalities may disrupt operations, result in financial losses, and adversely affect the company's reputation.	ABM menerapkan sistem manajemen K3 terintegrasi, pelatihan keselamatan rutin, dan pengawasan berjenjang untuk mencapai target <i>zero fatality</i> . ABM implements an integrated OHS management system, conducts routine safety training, and employs a multi-tiered supervision to achieve zero fatality targets.	403
	Praktik Ketenagakerjaan Labor Practices	Ketidakstabilan hubungan industrial dan kurangnya pengembangan kompetensi dapat mempengaruhi produktivitas dan retensi tenaga kerja. Instability in industrial relations and inadequate competency development may adversely influence productivity and employee retention.	ABM memastikan praktik ketenagakerjaan yang adil, menyediakan program pelatihan dan pengembangan, serta menjaga hubungan industrial yang harmonis. ABM ensures fair labor practices, provides training and development programs, and maintains harmonious industrial relations.	401
	Kebebasan Berserikat dan Hak Pekerja Freedom of Association and Workers' Rights	Pelanggaran hak pekerja dapat memicu konflik industrial dan risiko hukum. Violations of workers' rights can trigger industrial conflicts and legal risks.	ABM menghormati kebebasan berserikat dan menerapkan Perjanjian Kerja Bersama sebagai dasar hubungan industrial yang konstruktif. ABM respects the freedom of association and implements Collective Labor Agreements as the basis for constructive industrial relations.	407, 408, 409
	Non-diskriminasi Non-discrimination	Praktik diskriminatif dapat menimbulkan risiko hukum dan reputasi serta mengurangi kepercayaan pemangku kepentingan. Discriminatory practices may entail legal and reputational risks and reduce stakeholder trust.	ABM menerapkan kebijakan kesetaraan dan kesempatan kerja yang adil untuk menciptakan lingkungan kerja yang inklusif. ABM enforces policies of equality and fair employment opportunities to create an inclusive work environment.	406
	Masyarakat Lokal dan Masyarakat Adat Local Communities and Indigenous Peoples	Potensi konflik sosial dan sengketa lahan dapat mengganggu keberlangsungan operasi dan menimbulkan risiko reputasi. Potential social conflicts and land disputes may disrupt operations and pose reputational risks.	ABM menjalankan program pemberdayaan masyarakat, mekanisme pengaduan, serta proses konsultatif terkait hak atas tanah dan sumber daya. ABM conducts community empowerment programs, complaint mechanisms, and consultative processes related to land and resource rights.	411, 413

Pilar Pillar	Topik Material Material Topics	Dampak dan Risiko Utama bagi ABM Main Impacts and Risks for ABM	Pendekatan Pengelolaan ABM ABM Management Approach	Referensi GRI GRI References
Tata Kelola Governance	Anti-korupsi Anti-corruption	Praktik korupsi dan pelanggaran etika dapat mengakibatkan sanksi hukum, kerugian finansial, dan hilangnya kepercayaan investor. Corruption practices and ethical violations may result in legal sanctions, financial losses, and loss of investor trust.	ABM menerapkan ISO 37001, Kode Etik Perusahaan, serta sistem Whistleblowing untuk memastikan integritas dan transparansi di seluruh entitas. ABM implements ISO 37001, a Corporate Code of Ethics, and a Whistleblowing system to ensure integrity and transparency across all entities.	205
	Kepatuhan Hukum Legal Compliance	Ketidakpatuhan terhadap regulasi dapat berujung pada denda, pencabutan izin, dan pembatasan operasional. Non-compliance with regulations can lead to fines, license revocations, and operational restrictions.	ABM memastikan kepatuhan melalui fungsi legal, audit internal, serta pemantauan risiko secara terintegrasi. ABM ensures compliance through legal functions, internal audits, and integrated risk monitoring.	2-27
	Supply Chain Management	Risiko reputasi dan operasional dapat timbul dari praktik pemasok yang tidak bertanggung jawab. Reputational and operational risks may originate from irresponsible practices by suppliers.	ABM menerapkan kebijakan pengadaan yang transparan, evaluasi pemasok, serta pakta integritas dalam proses pengadaan. Reputational and operational risks may originate from irresponsible practices by suppliers.	204, 308, 414
	Integritas Aset dan Insiden Kritis Asset Integrity and Critical Incidents	Kegagalan peralatan dan insiden kritis dapat menyebabkan <i>downtime</i> operasional dan peningkatan biaya. Equipment failures and critical incidents may lead to operational downtime and increased costs.	ABM menerapkan sistem pemeliharaan preventif dan pengelolaan risiko operasional untuk menjaga keandalan aset. ABM implements preventive maintenance systems and operational risk management to ensure asset reliability.	416
	Data Pribadi dan Keamanan Siber Personal Data and Cybersecurity	Ancaman siber berpotensi mengganggu sistem operasional dan merusak kepercayaan pemangku kepentingan. Cyber threats have the potential to disrupt operational systems and undermine stakeholder trust.	ABM mengimplementasikan kebijakan keamanan informasi dan penguatan sistem pengendalian internal untuk melindungi data perusahaan. ABM implements information security policies and strengthens internal control systems to protect company data.	418
	Kebijakan Publik dan Pembayaran kepada Pemerintah Public Policy and Payments to Government	Ketidaktransparanan dalam advokasi kebijakan dan kontribusi fiskal dapat mempengaruhi reputasi dan hubungan dengan regulator. Lack of transparency in policy advocacy and fiscal contributions may impact reputation and regulatory relationships.	ABM memastikan keterlibatan kebijakan dilakukan secara etis serta melaporkan pajak dan royalti secara transparan. ABM ensures that policy engagement is conducted ethically and that taxes and royalties are reported transparently.	207, 415
Ekonomi Economy	Dampak Ekonomi dan Kinerja Keuangan Economic Impact and Financial Performance	Fluktuasi pasar dan dinamika transisi energi dapat mempengaruhi stabilitas pendapatan dan valuasi perusahaan. Market fluctuations and energy transition dynamics can influence revenue stability and company valuation.	ABM menjaga kinerja ekonomi melalui diversifikasi bisnis, efisiensi operasional, dan penguatan fundamental keuangan. ABM maintains economic performance through business diversification, operational efficiency, and strengthening financial fundamentals.	201
	Penilaian Cadangan dan Belanja Modal Reserves Assessment and Capital Expenditure	Ketidakakuratan estimasi cadangan dapat berdampak pada keputusan investasi dan nilai aset jangka panjang. Inaccurate reserve estimates can impact investment decisions and the long-term valuation of assets.	ABM melakukan evaluasi cadangan dan studi kelayakan secara prudent untuk memastikan keputusan investasi yang berkelanjutan. ABM conducts prudent reserve assessments and feasibility studies to ensure sustainable investment decisions.	201
	Keandalan dan Pemeliharaan Peralatan Equipment Reliability and Maintenance	Gangguan peralatan dapat mengurangi produktivitas dan meningkatkan biaya operasional. Equipment disruptions can reduce productivity and increase operational costs.	ABM menerapkan sistem pemeliharaan berbasis risiko untuk menjaga kontinuitas operasi dan efisiensi biaya. ABM applies risk-based maintenance systems to maintain operational continuity and cost efficiency.	416



Kinerja Lingkungan

Environmental Performance

Bagi ABM, menjaga lingkungan bukan sekadar kewajiban, melainkan investasi kami bagi masa depan.

For ABM, caring for the environment is not merely an obligation, but our investment for the future.

Pendekatan Manajemen untuk Lingkungan

Management Approach for the Environment

ABM mengelola aspek lingkungan sebagai bagian integral dari strategi keberlanjutan Perusahaan untuk meminimalkan dampak negatif, meningkatkan efisiensi sumber daya, serta mendukung ketahanan operasional jangka panjang. Pendekatan ini mengacu pada peraturan perundang-undangan yang berlaku, standar nasional dan internasional, serta kerangka pelaporan *Global Reporting Initiative* (GRI), dengan penguatan tata kelola melalui fungsi *Health, Safety, and Environment* (HSE), manajemen risiko, dan pengawasan Direksi serta Dewan Komisaris.

Secara umum, prinsip ini diwujudkan dalam kebijakan dan implementasi yang terkait dengan aspek-aspek di bawah ini:

A. Pengelolaan Energi dan Emisi

- **Konsumsi Energi**

ABM menerapkan kebijakan dan prosedur pengelolaan energi di seluruh entitas untuk meningkatkan efisiensi operasional dan menekan emisi, dengan pengukuran konsumsi energi listrik dan bahan bakar secara sistematis, penerapan inisiatif efisiensi, serta pemantauan kinerja melalui indikator yang relevan.

- **Emisi GRK**

ABM mengelola emisi Gas Rumah Kaca sebagai isu material melalui penghitungan Cakupan 1, Cakupan 2, dan sebagian Cakupan 3 menggunakan metodologi IPCC dan GHG Protocol, serta menerapkan berbagai inisiatif mitigasi untuk mengendalikan dan menurunkan emisi.

B. Pengelolaan Sumber Daya Alam dan Lingkungan

- **Penggunaan Air**

ABM mengelola penggunaan air secara bertanggung jawab melalui izin resmi, pemantauan pengambilan dan pembuangan air, pengolahan air limbah sebelum dilepas ke lingkungan, serta pengujian kualitas air secara berkala.

- **Keanekaragaman Hayati**

ABM berkomitmen melindungi ekosistem di sekitar wilayah operasional melalui pelaksanaan RKL-RPL dan UKL-UPL, rehabilitasi dan reklamasi lahan, serta Perusahaan melakukan pendekatan yang mempertimbangkan karakteristik ekologis setempat.

ABM manages environmental aspects as an integral part of the Company's sustainability strategy, aiming to minimize negative impacts, enhance resource efficiency, and bolster long-term operational resilience. This approach ensures compliance with relevant laws and regulations, as well as national and international standards, including the *Global Reporting Initiative* (GRI) reporting framework. Governance is reinforced through the functions of Health, Safety, and Environment (HSE), risk management, and oversight by the Board of Directors and the Board of Commissioners.

In general, this principle is actualized through policies and implementations concerning the following aspects:

A. Energy Management and Emissions

- **Energy Consumption**

ABM implements energy management policies and procedures across all entities to improve operational efficiency and reduce emissions. This includes systematic measurement of electricity and fuel consumption, the implementation of efficiency initiatives, and the monitoring of performance through relevant indicators.

- **GHG Emissions**

ABM manages Greenhouse Gas emissions as a significant material issue by quantifying Scope 1, Scope 2, and some Scope 3 emissions utilizing IPCC and GHG Protocol methodologies. Additionally, the company implements various mitigation initiatives designed to control and reduce emissions.

B. Management of Natural Resources and the Environment

- **Water Usage**

ABM manages water usage responsibly through official permits, monitoring water extraction and disposal processes, treating wastewater prior to its release into the environment, and conducting regular water quality assessments.

- **Biodiversity**

ABM is committed to protecting the surrounding ecosystem of the operational area through the implementation of RKL-RPL and UKL-UPL, as well as land rehabilitation and reclamation initiatives. Additionally, the company adopts approaches that take into account the local environment's ecological characteristics.



- **Operasi Lingkungan (Pengelolaan Limbah)**

ABM mengelola limbah B3 dan non-B3 berdasarkan jenis dan karakteristiknya melalui pemilahan, pencatatan, penyimpanan sementara, serta pengangkutan dan pengolahan oleh pihak ketiga berizin, disertai upaya pencegahan pencemaran dan pemanfaatan kembali limbah tertentu.

Seluruh kebijakan dan implementasi aspek-aspek di atas dipantau secara berkala oleh fungsi HSE dan manajemen, serta dilaporkan kepada Direksi dan Dewan Komisaris sebagai bagian dari mekanisme evaluasi kinerja dan perbaikan berkelanjutan.

- **Environmental Operations (Waste)**

ABM manages hazardous and non-hazardous waste according to their types and characteristics through sorting, recording, temporary storage, transportation, and processing by licensed third parties, accompanied by efforts to prevent pollution and reuse of certain waste materials.

All policies and implementation aspects outlined above are regularly monitored by the HSE function and management. These are subsequently reported to the Board of Directors and the Board of Commissioners as part of the performance evaluation and continuous improvement mechanism.

Biaya lingkungan Hidup [SEOJK F.4][NDAQ E10]

Perusahaan mengalokasikan biaya lingkungan sebagai bagian dari komitmen dalam mengelola dampak operasional secara bertanggung jawab. Pada tahun 2025, total biaya lingkungan yang dikeluarkan mencapai Rp13,27 miliar (setara dengan sekitar US\$0,79 miliar berdasarkan kurs Rp16.781,90), yang mencakup kegiatan pengelolaan limbah B3 dan non-B3, pemantauan dan pengelolaan kualitas lingkungan, pengukuran lingkungan kerja, serta pelaksanaan program reklamasi, revegetasi, dan pengendalian dampak lingkungan lainnya.

Environmental Costs [SEOJK F.4][NDAQ E10]

The Company allocates environmental costs as part of its commitment to responsibly manage the environmental impacts of its operations. In 2025, total environmental expenditure amounted to Rp13.27 billion (equivalent to approximately US\$0.79 billion based on an exchange rate of Rp16,781.90), covering hazardous and non-hazardous waste management, environmental quality monitoring and management, workplace environmental measurements, as well as the implementation of reclamation, revegetation, and other environmental impact mitigation programs.



Pengelolaan Energi dan Emisi

Energy and Emissions Management

Konsumsi Energi

Pengelolaan energi merupakan bagian integral dari strategi ABM dalam meningkatkan efisiensi operasional sekaligus menekan emisi gas rumah kaca. Pendekatan ini sejalan dengan komitmen Perusahaan dalam menghadirkan energi yang memberikan manfaat secara berkelanjutan, di mana peningkatan efisiensi energi di setiap lini operasi berkontribusi langsung terhadap pengurangan intensitas emisi. Pengelolaan energi diterapkan secara konsisten di seluruh entitas melalui kebijakan dan prosedur internal yang mengacu pada ketentuan pemerintah, termasuk Peraturan Menteri ESDM No. 8 Tahun 2025 tentang Manajemen Energi, serta praktik terbaik internasional. [\[GRI 302-1\]](#) [\[SEOJK F.6\]](#) [\[NDAQ E3\]](#)

Energi yang digunakan Grup ABM terutama berasal dari bahan bakar minyak untuk pengoperasian alat berat dan kendaraan operasional, serta energi listrik untuk mendukung aktivitas produksi dan fasilitas penunjang. Berbagai inisiatif efisiensi energi dijalankan secara berkelanjutan, antara lain penggunaan *Biosolar* B40 di tahun 2025, pembatasan pengisian ulang bahan bakar harian, standarisasi parameter operasional peralatan, penggantian lampu konvensional dengan lampu LED, pemasangan Penerangan Jalan Umum (PJU) berbasis panel surya, optimalisasi pemanfaatan cahaya alami melalui *skylight* di fasilitas pergudangan, serta pengendalian konsumsi listrik di *mess* karyawan. Melalui inisiatif ini, ABM telah mengurangi energi sebesar 1,6 juta *Gigajoule*. [\[GRI 302-1\]](#) [\[GRI 302-4\]](#) [\[SEOJK F.7\]](#) [\[NDAQ E5\]](#)

Pengukuran konsumsi energi dilakukan secara sistematis menggunakan kWh meter untuk listrik dan flow meter untuk bahan bakar di masing-masing lokasi operasional, dengan perhitungan yang mengacu pada metodologi dan standar IPCC AR 5 tahun 2014 (CO₂, N₂O, CH₄) dan GHG Protocol. Faktor konversi energi yang digunakan juga mengacu pada standar tersebut untuk memastikan konsistensi dan keterbandingan data antar periode. [\[GRI 302-1\]](#) [\[GRI 302-5\]](#) [\[NDAQ E3\]](#)

Saat ini, pengumpulan data terkait konsumsi energi dari sumber eksternal masih dalam proses konsolidasi di seluruh entitas usaha ABM. Perseroan terus melakukan koordinasi dengan unit operasional terkait untuk memastikan kelengkapan dan akurasi data sebelum dilakukan pelaporan secara menyeluruh. [\[GRI 302-2\]](#) [\[NDAQ E4\]](#)

Energy Consumption

Energy management is an integral part of ABM's strategy to improve operational efficiency while reducing greenhouse gas emissions. This approach aligns with the Company's commitment to deliver energy that yields sustainable benefits, wherein increased energy efficiency across all operational facets directly reduces emission intensity. Energy management is systematically implemented across all entities through internal policies and procedures aligned with governmental regulations, including the Minister of Energy and Mineral Resources Regulation No. 8 of 2025 concerning Energy Management, as well as international best practices. [\[GRI 302-1\]](#) [\[SEOJK F.6\]](#) [\[NDAQ E3\]](#)

The energy consumption of the ABM Group mainly comes from fuel oil used to operate heavy equipment and operational vehicles, as well as electricity used for production activities and supporting infrastructure. Numerous energy efficiency initiatives are continually implemented, including adopting *Biosolar* B40 in 2025, limiting daily fuel refills, standardizing equipment operational parameters, replacing traditional lighting with LED lighting, installing solar-powered Public Street Lighting (PJU), optimizing natural light through skylights in warehouses, and regulating electricity consumption in employee dormitories. These initiatives have led to a reduction in energy consumption by 1.6 million gigajoules. [\[GRI 302-1\]](#) [\[GRI 302-4\]](#) [\[SEOJK F.7\]](#) [\[NDAQ E5\]](#)

Energy consumption measurement is systematically conducted systematically using kWh meters for electricity and flow meters for fuel at each operational site, with calculations based on the methodologies and standards outlined in IPCC AR5 2014 (CO₂, N₂O, CH₄) and the GHG Protocol. The energy conversion factors used also refer to these standards to ensure data consistency and comparability across different periods. [\[GRI 302-1\]](#) [\[GRI 302-5\]](#) [\[NDAQ E3\]](#)

Currently, data collection regarding energy consumption from external sources is still being consolidated across all ABM business entities. The Company continues to coordinate with the relevant operational units to ensure data completeness and accuracy before comprehensive reporting. [\[GRI 302-2\]](#) [\[NDAQ E4\]](#)

Pemantauan dan evaluasi pengelolaan energi dilakukan oleh fungsi *Health, Safety, and Environment* (HSE) di setiap entitas anak melalui pelaporan rutin dan capaian *Key Performance Indicators* (KPI). Untuk memastikan perbandingan kinerja yang setara di seluruh lini usaha, ABM menghitung intensitas energi berdasarkan pendapatan, sehingga memungkinkan pemantauan efisiensi energi secara konsisten di seluruh Grup. **[GRI 302-3] [NDAQ E4]**

Pada tahun 2025, tercatat adanya penurunan konsumsi energi yang terutama dipengaruhi oleh perubahan aktivitas operasional pada salah satu entitas, yaitu TIA. Sejak tahun 2025, TIA tidak lagi menjalankan kegiatan operasi produksi dan hanya melanjutkan proses pengiriman batu bara yang tersisa. Perubahan ruang lingkup kegiatan ini secara langsung berdampak pada penurunan kebutuhan energi dibandingkan tahun sebelumnya.

Sejalan dengan hal tersebut, meskipun Perusahaan belum menetapkan angka penurunan konsumsi energi secara kuantitatif, berbagai inisiatif efisiensi yang diterapkan telah berkontribusi pada pengendalian pertumbuhan konsumsi energi dan peningkatan efisiensi penggunaan energi operasional dibandingkan kondisi tanpa inisiatif tersebut. Selain itu, melalui AJN, ABM memproduksi dan menjual listrik dari sumber energi terbarukan kepada pihak eksternal, yang merepresentasikan pengurangan kebutuhan energi dari sumber tidak terbarukan pada tingkat pengguna akhir serta mendukung efisiensi energi secara tidak langsung di luar organisasi. **[GRI 302-4] [GRI 302-5] [SEJJK F.7] [NDAQ E5]**

Monitoring and evaluation of energy management are conducted by the Health, Safety, and Environment (HSE) function in each subsidiary through regular reporting and the achievement of Key Performance Indicators (KPIs). To facilitate comparability of performance across all business lines, ABM calculates energy intensity relative to revenue, allowing for consistent oversight of energy efficiency across the Group. **[GRI 302-3] [NDAQ E4]**

In 2025, a reduction in energy consumption was documented, primarily attributable to modifications in operational activities at a specific entity, namely TIA. Since 2025, TIA has ceased its production operations and solely maintains the remaining coal shipping process. This scope change directly contributed to the reduction in energy needs compared to the previous year.

In this context, although the Company has not yet established a specific quantitative target for the reduction in energy consumption, various efficiency initiatives that have been implemented have contributed to regulating the growth of energy consumption and enhancing operational energy efficiency relative to conditions without these initiatives. Furthermore, through AJN, ABM produces and sells electricity generated from renewable energy sources to external parties, thus representing a decrease in energy needs from non-renewable sources at the end-user level and indirectly supporting energy efficiency externally. **[GRI 302-4] [GRI 302-5] [SEJJK F.7] [NDAQ E5]**



Konsumsi Bahan Bakar Total dalam Organisasi dari Sumber Daya Terbarukan [GRI 302-1B]

Total Fuel Consumption within the Organization from Renewable Sources

Konsumsi Energi Sumber Daya Terbarukan Energy Consumption of Renewable Resources	Satuan Unit	2023	2024	2025
Mining Value Chain (MVC)				
Bio Solar* Bio Solar*	liter	102.591.222,11	126.893.555,27	125.283.306,12
Konsumsi Energi Energy Consumption	gigajoule	3.587.241,93	4.247.569,31	4.135.197,13
Panel Surya Solar Panel	kWh	8.486,93	25.910	236.302
Konsumsi Energi (Panel Surya) Energy Consumption (Solar Panel)	gigajoule	30,55	93,28	850,69
Logistics, Engineering, New Business (LENB)				
Bio Solar* Bio Solar*	liter	374.668,04	884.888,21	2.775.712,87
Konsumsi Energi Energy Consumption	gigajoule	13.410,39	31.654,74	99.599,44
Panel Surya Solar Panel	kWh	-	-	135.370,00
Konsumsi Energi (Panel Surya) Energy Consumption (Solar Panel)	gigajoule	-	-	487,33
Total Konsumsi Bio Solar Total Consumption of Bio Solar	liter	102.965.890,15	127.778.443,48	128.059.018,99
Total Konsumsi Panel Surya Total Consumption of Solar Panel	kWh	8.486,93	25.910,00	371.672,00
Total Konsumsi Sumber Terbarukan dalam Organisasi Total Consumption of Renewable Sources within the Organization	gigajoule	3.600.682,87	4.279.317,33	4.236.134,59

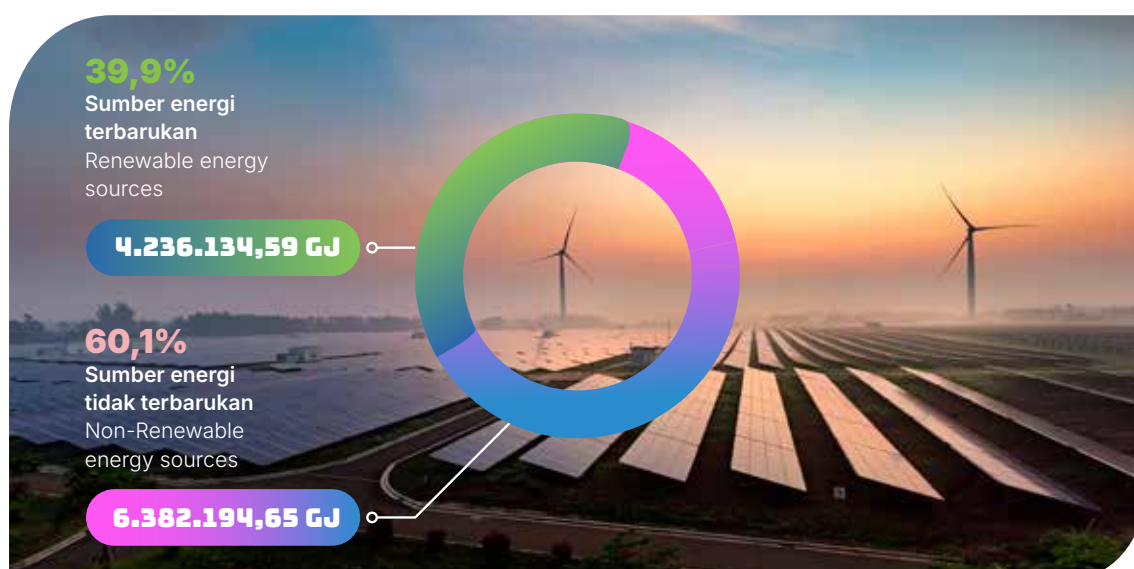
Catatan | Note:

* Penggunaan *biosolar* meningkat secara bertahap, dari B30 dan B35 pada tahun 2023, menjadi B35 pada tahun 2024, serta B40 pada tahun 2025, mengikuti kebijakan peningkatan campuran bahan bakar nabati.

* The use of biosolar is gradually increasing, transitioning from B30 and B35 in 2023, to B35 in 2024, and B40 in 2025, in alignment with policy objectives to increase the use biofuel blending.

* *Bio Solar* dikategorikan sebagai partially renewable blend. Untuk perhitungan energi terbarukan dari biodiesel, hanya kandungan *bio* (*bio content*) yang dihitung, tidak termasuk komponen berbasis fosil. Perhitungan emisi mengacu pada GHG Protocol dan IPCC Assessment Report AR5 (2014) (CO₂, N₂O, dan CH₄).

* Bio Solar is classified as a partially renewable blend. For renewable energy calculations from biodiesel, only the bio content is considered, excluding the fossil-based component. Emissions are calculated based on the GHG Protocol and IPCC Assessment Report AR5 (2014) (CO₂, N₂O, and CH₄).



Konsumsi Energi Sumber Daya Tak Terbarukan Energy Consumption of Non-Renewable Resources	Satuan Unit	2023	2024	2025
Mining Value Chain (MVC)				
Bio Solar (B0) Bio Solar (B0)	liter	239.379.518,26	235.659.459,79	187.924.959,18
Konsumsi Energi (B0) Energy Consumption	gigajoule	8.370.231,17	7.888.343,00	6.202.795,70
Konsumsi Listrik Electricity Consumption	kWh	7.566.252,78	3.000.332,00	3.261.836,00
	gigajoule	27.229,07	10.801,50	11.742,85
Logistics, Engineering, New Business (LENB)				
Bio Solar (B0) Bio Solar (B0)	liter	874.225,44	1.643.363,82	4.163.569,30
Konsumsi Energi (B0) Energy Consumption	gigajoule	31.290,91	58.787,38	149.399,15
Konsumsi Listrik Electricity Consumption	kWh	5.051.138,00	5.681.767,00	4.770.250,00
	gigajoule	18.184,09	20.454,33	18.256,95
Total Konsumsi BBM Total Fuel Consumption	liter	240.253.743,69	237.302.823,61	192.088.528,48
Total Konsumsi Listrik Total Electricity Consumption	kWh	12.617.390,78	8.682.099,00	8.032.086,00
Total Konsumsi Sumber Tidak Terbarukan Dalam Organisasi Total Consumption of Non-Renewable Sources In the Organization	gigajoule	8.446.935,24	7.978.386,20	6.382.194,65

Intensitas Energi dalam Organisasi Energy Intensity within the Organization

Keterangan Description	Satuan Unit	2023	2024	2025
Total Energi Total Energy	gigajoule	12.047.618,11	12.257.703,53	10.618.329,24
Total Pendapatan Bersih Total Net Revenue	US\$	1.492.998.856	1.200.132.454	1.038.170.254
Intensitas Energi dalam Organisasi [GRI 302-3] Energy Intensity within the Organization	GJ/US\$	0,0081	0,0102	0,0102



Emisi GRK

Emisi Gas Rumah Kaca (GRK) merupakan isu material bagi ABM mengingat keterkaitannya dengan keberlanjutan operasional, kinerja lingkungan, dan agenda transisi menuju ekonomi rendah karbon. Perubahan iklim menjadi perhatian utama para pemangku kepentingan, sehingga ABM berkomitmen mengelola dampak lingkungan secara bertanggung jawab melalui pengendalian dan pengurangan emisi GRK sebagai bagian dari praktik bisnis berkelanjutan. [\[SEOJK F.11\]](#) [\[NDAQ E1\]](#)

Penghitungan emisi dilakukan untuk Cakupan 1 (emisi langsung) dan Cakupan 2 (emisi tidak langsung dari konsumsi energi), serta sebagian Cakupan 3, dengan menggunakan pendekatan kontrol finansial. Seluruh perhitungan mengacu pada IPCC AR 5 tahun 2014 dan GHG Protocol, serta menggunakan faktor emisi yang ditetapkan oleh Kementerian ESDM. Sumber emisi utama berasal dari pembakaran bahan bakar solar pada alat berat dan kendaraan operasional, serta konsumsi listrik untuk mendukung kegiatan tambang, fasilitas operasional, dan sarana pendukung. [\[GRI 305-1\]](#) [\[GRI 305-2\]](#) [\[GRI 305-3\]](#) [\[SEOJK F.11\]](#) [\[NDAQ E1\]](#)

ABM menetapkan tahun 2022 sebagai tahun dasar perhitungan emisi seiring dengan penyempurnaan metodologi dan perubahan struktur usaha. Data emisi dihimpun dari catatan penggunaan bahan bakar dan konsumsi listrik yang dikonversi menjadi emisi CO₂e menggunakan faktor emisi yang relevan. Pemantauan dilakukan secara berkala untuk memastikan keandalan data serta mengevaluasi tren emisi dari waktu ke waktu. [\[GRI 305-4\]](#) [\[GRI 305-6\]](#) [\[SEOJK F.12\]](#)

Selain pengelolaan emisi gas rumah kaca, ABM juga menyadari risiko lingkungan yang ditimbulkan oleh penggunaan *Ozone-Depleting Substances* (ODS) dan berkomitmen untuk mendukung kebijakan pemerintah dalam mengurangi penggunaannya. Sejalan dengan komitmen tersebut serta mengacu pada Peraturan Menteri Perindustrian Nomor 41/M-IND/PER/5/2014 tentang Larangan Penggunaan Hydrochlorofluorocarbon (HCFC-22 & HCFC-141b) di sektor industri, hingga tahun pelaporan 2025 ABM tidak menggunakan ODS dalam kegiatan operasionalnya, sehingga jumlah konsumsi ODS tercatat sebesar nol.

Sebagai langkah mitigasi berkelanjutan, Perusahaan telah beralih ke senyawa yang lebih ramah lingkungan, seperti *Hydrofluorocarbon* (HFC), yang memiliki nilai *Ozone Depletion Potential* (ODP) sebesar nol. Penggunaan HFC ini merujuk pada regulasi *Environmental Protection Agency* (EPA) (2023) serta

GHG Emissions

Greenhouse Gas (GHG) Emissions constitute a material issue for ABM, as they relate to operational sustainability, environmental performance, and the transition towards a low-carbon economy. Climate change has emerged as a foremost concern among stakeholders; consequently, ABM is committed to responsibly managing environmental impacts through controlling and reducing GHG emissions as part of sustainable business practices. [\[SEOJK F.11\]](#) [\[NDAQ E1\]](#)

Emissions calculations were performed for Scope 1 (direct emissions) and Scope 2 (indirect emissions from energy consumption), along with a portion of Scope 3, employing a financial control approach. All calculations adhere to the 2014 IPCC AR5 and GHG Protocol, utilizing emission factors established by the Ministry of Energy and Mineral Resources. The main sources of emissions originate from the combustion of diesel fuel in heavy machinery and operational vehicles, as well as electricity consumption to support mining activities, operational facilities, and supporting infrastructure. [\[GRI 305-1\]](#) [\[GRI 305-2\]](#) [\[GRI 305-3\]](#) [\[SEOJK F.11\]](#) [\[NDAQ E1\]](#)

ABM designated 2022 as the baseline year for emission calculations in line with the refinement of the methodology and modifications in the business structure. Emission data are collected from fuel usage records and electricity consumption, which are then converted into CO₂e emissions using relevant emission factors. Monitoring is conducted periodically to ensure data reliability and to evaluate emission trends over time. [\[GRI 305-4\]](#) [\[GRI 305-6\]](#) [\[SEOJK F.12\]](#)

In addition to managing greenhouse gas emissions, ABM recognizes the environmental risks associated with the use of ozone-depleting substances (ODS) and is committed to supporting governmental policies aimed at reducing their use. In line with this commitment and in reference to Minister of Industry Regulation Number 41/M-IND/PER/5/2014, which pertains to the prohibition of Hydrochlorofluorocarbon (HCFC-22 & HCFC-141b) usage in the industrial sector. In 2025, ABM refrained from using ODS in our operations, resulting in zero ODS consumption.

In the context of ongoing mitigation efforts, the Company has transitioned to more environmentally friendly compounds, such as Hydrofluorocarbons (HFCs), which possess an Ozone Depletion Potential (ODP) of zero. The use of HFCs refers to regulations established by the Environmental Protection Agency (EPA) (2023)

ketentuan *Ozone Layer Protection (Substitutes for Ozone-Depleting Substances)* yang menegaskan bahwa senyawa tersebut tidak berdampak terhadap lapisan ozon.

Melalui langkah ini, ABM tidak hanya memastikan kepatuhan terhadap regulasi yang berlaku, tetapi juga berkontribusi dalam perlindungan lingkungan global, khususnya dalam menjaga keberlanjutan lapisan atmosfer dan mendukung upaya mitigasi perubahan iklim. [GRI 305-6] [SEOJK F.12]

Dalam upaya menurunkan emisi, ABM menerapkan berbagai inisiatif mitigasi di seluruh unit bisnis, antara lain penggunaan biodiesel (B40), peningkatan efisiensi bahan bakar melalui standarisasi parameter operasional, pemanfaatan energi surya dan energi biogas, digitalisasi pelaporan lingkungan, serta rehabilitasi dan reklamasi lahan pascatambang. Di tingkat operasional, CK mengoperasikan Pembangkit Listrik Tenaga Surya (PLTS) *off-grid* dengan sistem baterai (CBESS) di *site* CK KIM, Provinsi Jambi, untuk mendukung kebutuhan listrik fasilitas operasional sekaligus mengurangi emisi tidak langsung dan biaya energi jangka panjang. [GRI 305-5] [SEOJK F.12] [NDAQ E1]

Selain itu, penerapan *biodiesel* B40 pada alat berat dan kendaraan operasional turut berkontribusi pada penurunan intensitas emisi dibandingkan penggunaan solar konvensional. Optimalisasi rute dan ritase melalui pengaturan jarak tempuh dan waktu tunggu alat angkut, termasuk pemanfaatan sistem digital seperti menggunakan *MineStar*, juga dilakukan untuk meningkatkan efisiensi operasional dan menekan konsumsi bahan bakar. [SEOJK F.11] [NDAQ E1]

Pengelolaan emisi ABM diselaraskan dengan komitmen nasional dan internasional, termasuk target penurunan emisi Indonesia sebesar 31,89% serta target *Net Zero Emissions* pada tahun 2060, sebagaimana tercantum dalam *Nationally Determined Contribution* (NDC). ABM juga mendukung tujuan Perjanjian Paris untuk membatasi kenaikan suhu global di bawah 2°C. Dengan menjadikan tahun 2022 sebagai tahun dasar (baseline), ABM menetapkan target penurunan emisi Gas Rumah Kaca (GRK) sebesar 5% yang akan dicapai pada tahun 2030.

Pemantauan dan evaluasi emisi dilakukan secara berkala oleh fungsi *Health, Safety, and Environment* (HSE) di masing-masing entitas anak. Hasil pemantauan tersebut dilaporkan secara rutin kepada manajemen dan Direksi sebagai bagian dari mekanisme tata kelola serta evaluasi *Key Performance Indicators* (KPI) lingkungan. Melalui pengoperasian Pembangkit Listrik Tenaga Biogas (PLTBg) oleh Grup ND

and the *Ozone Layer Protection (Substitutes for Ozone-Depleting Substances)* provisions, which affirm that these substances do not affect the ozone layer.

Through this stage, ABM not only ensures compliance with relevant regulations but also contributes to global environmental preservation, particularly in maintaining the sustainability of atmospheric layers and supporting initiatives aimed at mitigating climate change. [GRI 305-6] [SEOJK F.12]

To reduce emissions, ABM implements various mitigation initiatives across its business units, including the utilization of biodiesel (B40), improving fuel efficiency through the standardization of operational parameters, utilizing solar energy and biogas, digitalizing environmental reporting, and rehabilitating and reclaiming post-mining lands. At the operational level, CK manages an off-grid Solar Power Plant (PLTS) equipped with a battery system (CBESS) at the CK KIM site in Jambi Province to support the site's electricity needs, whilst concurrently reducing indirect emissions and long-term energy costs. [GRI 305-5] [SEOJK F.12] [NDAQ E1]

Furthermore, the implementation of B40 biodiesel in heavy machinery and operational vehicles further facilitates a reduction in emission intensity relative to traditional diesel fuel. Additionally, route optimization and load scheduling aimed at managing travel distances and wait times for transportation equipment, including the use of digital systems such as *MineStar* are implemented to improve operational efficiency and reduce fuel consumption. [SEOJK F.11] [NDAQ E1]

ABM emission management aligns with both national and international commitments, including Indonesia's emission reduction target of 31.89% and the Net Zero Emissions target by 2060, as outlined in the *Nationally Determined Contribution* (NDC). Additionally, ABM also supports the objectives of the Paris Agreement to limit global temperature rise below 2°C. Using 2022 as the baseline year, ABM sets a target to reduce *greenhouse gas* (GHG) emissions by 5% by 2030.

Monitoring and evaluating emissions are regularly carried out by the Health, Safety, and Environment (HSE) functions at each subsidiary. The results are routinely reported to management and the Board of Directors as part of governance mechanisms and environmental Key Performance Indicators (KPIs). Through the operation of Biogas Power Plants (PLTBg) by the ND Group in

di Kalimantan Selatan, ABM turut mencegah pelepasan emisi GRK melalui pemanfaatan gas metana, sekaligus mendukung pengelolaan limbah yang lebih berkelanjutan. [\[GRI 305-7\]](#) [\[SEOJK F.12\]](#)

Penurunan emisi GRK Langsung (Cakupan 1) pada tahun 2025 terutama didorong oleh turunnya penggunaan bahan bakar, khususnya pada entitas TIA yang sejak 2025 tidak lagi melakukan operasi produksi dan hanya melanjutkan proses pengiriman sisa batu bara. Perubahan aktivitas operasional tersebut menyebabkan penurunan konsumsi energi yang signifikan dibandingkan tahun 2024, sehingga menjadi kontributor utama terhadap turunnya emisi.

Pada tingkat Grup, emisi GRK cakupan 1 menurun secara signifikan dari 28.544,36 ton CO₂eq pada 2024 menjadi 2.961,71 ton CO₂eq pada 2025. Tren serupa juga terlihat pada Unit Bisnis *Mining Value Chain* (MVC), di mana emisi GRK Cakupan 1 langsung kotor menurun dari 27.591,17 ton CO₂eq pada 2024 menjadi 2.133,46 ton CO₂eq pada 2025.

Selain dampak utama dari berkurangnya aktivitas produksi PT TIA, penurunan emisi ini juga didukung oleh peningkatan porsi penggunaan *biosolar*, dari B30 menjadi B35 pada 2024 dan selanjutnya meningkat dari B35 menjadi B40 pada 2025. Kenaikan campuran biodiesel tersebut menurunkan faktor emisi bahan bakar, sehingga semakin memperkuat penurunan total emisi dibandingkan tahun sebelumnya.

Intensitas Emisi

Sebagai bagian dari pengelolaan kinerja lingkungan, ABM memantau intensitas emisi GRK untuk menilai efektivitas pengendalian emisi secara relatif terhadap skala usaha. Intensitas emisi dihitung dengan membandingkan total emisi GRK terhadap pendapatan, sehingga memungkinkan perbandingan yang relevan di seluruh lini bisnis ABM yang mencakup sektor pertambangan, logistik, dan energi baru terbarukan. Pendekatan ini digunakan untuk memastikan keterbandingan kinerja dari tahun ke tahun serta mendukung pengambilan keputusan strategis dalam pengelolaan emisi. [\[GRI 305-4\]](#) [\[NDAQ E2\]](#)

Pemantauan intensitas emisi dilakukan secara berkala oleh fungsi HSE, dengan gas rumah kaca yang diperhitungkan meliputi CO₂, CH₄, dan N₂O, sesuai dengan ketentuan IPCC AR 5 dan GHG Protocol. Evaluasi hasil pemantauan menjadi dasar bagi Perusahaan dalam memperkuat inisiatif efisiensi operasional dan mendukung pencapaian target pengurangan intensitas emisi secara berkelanjutan. [\[GRI 305-6\]](#) [\[NDAQ E2\]](#)

South Kalimantan, ABM contributes to the mitigation of GHG emissions by harnessing methane gas while also supporting more sustainable waste management. [\[GRI 305-7\]](#) [\[SEOJK F.12\]](#)

The reduction in direct GHG emissions (Scope 1) projected for 2025 was primarily driven by decreased fuel usage, especially at TIA entities. Since 2025 have no longer conducted production operations and are solely engaged in the process of remaining coal. This shift in operational activities resulted in a significant decrease in energy consumption compared to 2024, making it the main contributor to the emission reduction.

At the Group level, Scope 1 emissions decreased substantially from 28,544.36 tons of CO₂e in 2024 to 2,961.71 tons of CO₂e in 2025. A corresponding trend is also evident within the Mining Value Chain (MVC) Business Unit, where gross Scope 1 GHG emissions declined from 27,591.17 tons of CO₂e in 2024 to 2,133.46 tons of CO₂e in 2025.

In addition to the primary reduction in PT TIA production activities, this decrease in emissions was further supported by an increased proportion of biodiesel usage, transitioning from B30 to B35 in 2024, and subsequently from B35 to B40 in 2025. The higher biodiesel blend lowered the fuel emission factor, thereby further strengthening the overall emission reduction compared to the previous year.

Emissions Intensity

In the context of environmental performance management, ABM monitors GHG emission intensity to assess the effectiveness of emission controls relative to the scale of operations. Emission intensity is determined by comparing total GHG emissions to revenue, facilitating comparisons across ABM's diverse business lines, including mining, logistics, and renewable energy. This approach helps ensure year-over-year performance comparability and supports strategic decision-making in emission management. [\[GRI 305-4\]](#) [\[NDAQ E2\]](#)

Emission intensity monitoring is conducted regularly by the HSE function, including greenhouse gases such as CO₂, CH₄, and N₂O, following the guidelines outlined by the IPCC AR 5 and the GHG Protocol. The results of this monitoring are used as a basis for the Company to enhance operational efficiency initiatives and support ongoing emission-intensity reduction targets. [\[GRI 305-6\]](#) [\[NDAQ E2\]](#)



Emisi GRK (ton CO₂eq)
GHG Emissions (ton CO₂eq)

Unit Bisnis Business Unit	2023	2024	2025
Mining Value Chain (MVC)			
Emisi GRK Cakupan 1 langsung kotor Gross direct (Scope 1) GHG emissions	85.926,80	27.591,18	2.133,46
Emisi energi GRK (Cakupan 2) tidak langsung kotor Gross location-based energy indirect (Scope 2) GHG emissions	7.967,76	3.392,32	3.896,87
Logistics, Engineering, New Business (LENB)			
Emisi GRK Cakupan 1 langsung kotor Gross direct (Scope 1) GHG emissions	3.496,83	953,18	828,25
Emisi energi GRK (Cakupan 2) tidak langsung kotor Gross location-based energy indirect (Scope 2) GHG emissions	4.094,69	5.760,03	5.309,35
Total Emisi GRK Cakupan 1 langsung kotor Total Gross direct (Scope 1) GHG emissions	89.423,63	28.544,36	2.961,71
Total Emisi energi GRK (Cakupan 2) tidak langsung kotor Total Gross location-based energy indirect (Scope 2) GHG emissions	12.062,45	9.152,35	9.206,22
Total Emisi GRK (Cakupan 1 & 2) Total GHG Emission (Scope 1&2)	101.486,09	37.696,70	12.167,93
Intensitas Emisi (ton CO₂eq/US\$) [GRI 305-4]	0,000068	0,0000314	0,0000117

*Catatan: Total emisi GRK tahun 2025 mengalami penurunan signifikan terutama disebabkan oleh berhentinya kegiatan produksi PT TIA yang berdampak pada turunnya konsumsi bahan bakar secara material, serta peningkatan penggunaan biosolar dengan campuran yang lebih tinggi (hingga B40) yang berkontribusi pada penurunan faktor emisi.

*Note: The total GHG emissions in 2025 show a significant decrease, primarily due to the cessation of PT TIA's production activities, which materially impacts fuel consumption. Additionally, there is an increased use of biodiesel with higher blends (up to B40), contributing to a reduction in emission factors.

Emisi GRK | GHG Emissions [GRI 305-1] [GRI 305-2] [GRI 305-3] [GRI 305-4] [SEOJK F.11] [SEOJK F.12]

Keterangan Description	Satuan Unit	2023	2024	2025
Emisi Gas Rumah Kaca Langsung (Cakupan 1) Direct (Scope 1) GHG Emissions	tCO ₂ eq	89.423,63	28.544,36	2.961,71
Pembakaran Stasioner Stationary Combustion	tCO ₂ eq	4.806,94	5.176,39	536,39
Pembakaran kendaraan Mobile Combustion	tCO ₂ eq	84.616,69	23.367,97	2.425,32
Emisi Gas Rumah Kaca Tidak Langsung (Cakupan 2) Energy Indirect (Scope 2) GHG emissions	tCO ₂ eq	12.062,45	9.152,35	9.206,22
Konsumsi Listrik Electricity Consumption	tCO ₂ eq	12.062,45	9.152,35	9.206,22
Emisi Gas Rumah Kaca Tidak Langsung Lainnya (Cakupan 3) Other indirect (Scope 3) GHG emissions	tCO ₂ eq	11.115,77	19.889,03	9.780,89
Transportasi dan Distribusi Hilir Downstream Transportation and Distribution	tCO ₂ eq	11.115,77	19.882,71	9.780,89
Perjalanan Dinas (BOD) Business Travel (BOD)	tCO ₂ eq	N/A	6,32	N/A
Total Emisi Gas Rumah Kaca (Cakupan 1, 2, dan 3) Total GHG Emission (Scope 1,2 &3)	tCO ₂ eq	101.486,09	37.696,71	12.167,93

Catatan: Data emisi cakupan 3 perjalanan dinas pada tahun 2025 masih dalam proses pengumpulan.
Note: Scope 3 emissions from business travel for 2025 are currently being collected.

Emisi Udara yang Signifikan [GRI 305-7]
Significant Air Emissions

Pengukuran Kadar Emisi Emissions Measurement	Baku Mutu Quality Standards	Satuan Unit	TIA		
			2023	2024	2025
Lokasi Tambang Mine Location					
Kadar Emisi Nitrogen Dioksida (NO ₂) Nitrogen Dioxide (NO ₂) Emission Levels	<200	mg/Nm ³	161	161	4,77
Kadar Emisi Karbon Monoksida (CO) Carbon Monoxide (CO) Emission Levels	<10.000	mg/Nm ³	1.199	1.199	35,54
Lokasi Pelabuhan Port Location					
Kadar Emisi Nitrogen Dioksida (NO ₂) Nitrogen Dioxide (NO ₂) Emission Levels	<200	mg/Nm ³	146	147	11,2
Kadar Emisi Karbon Monoksida (CO) Carbon Monoxide (CO) Emission Levels	<10.000	mg/Nm ³	58,46	72	30,9
Lokasi Penunjang Facilities Location					
Kadar Emisi Nitrogen Dioksida (NO ₂) Nitrogen Dioxide (NO ₂) Emission Levels	<200	mg/Nm ³	162	162	Tidak diukur* Not measured*
Kadar Emisi Karbon Monoksida (CO) Carbon Monoxide (CO) Emission Levels	<10.000	mg/Nm ³	1.202	1.202	Tidak diukur* Not measured*

*Catatan: Kualitas udara diambil sampel di titik dengan potensi pencemaran tertinggi

*Note: Air quality sample taken in the most vulnerable spot



Inisiatif Pengurangan Emisi dan Efisiensi Energi [GRI 305-5]

Sebagai bagian dari strategi mitigasi perubahan iklim, ABM secara konsisten menerapkan berbagai inisiatif yang berfokus pada reduksi emisi Gas Rumah Kaca dan pengurangan konsumsi energi di seluruh entitas usaha. Pendekatan ini mencakup pemanfaatan energi terbarukan, peningkatan efisiensi energi, optimalisasi operasional, serta transisi penggunaan bahan bakar dan teknologi yang lebih ramah lingkungan. Inisiatif-inisiatif tersebut dirancang untuk menurunkan intensitas emisi secara bertahap, sekaligus mengendalikan konsumsi energi dan biaya operasional dalam jangka menengah hingga panjang.

Emissions and Energy Reduction Initiatives [GRI 305-5]

As part of climate change mitigation, ABM consistently implements various initiatives focused on reducing Greenhouse Gas emissions and decreasing energy consumption across all business entities. This approach includes utilizing renewable energy sources, improving energy efficiency, operational optimization, and the transition to environmentally friendly fuels and technologies. These initiatives are intended to gradually lower emission intensity while managing energy consumption and operational expenses over the medium to long term.

Pengelolaan Solar Panel CK DMP – Kapasitas 200 Wp

Sebagai wujud nyata komitmen CK DMP dalam meningkatkan efisiensi energi sekaligus mendukung transisi menuju sumber energi yang lebih bersih, CK DMP mengimplementasikan Pembangkit Listrik Tenaga Surya (PLTS) skala kecil dengan kapasitas terpasang 200 Wattpeak (Wp) di area parkir Light Vehicle (LV). Instalasi yang mulai beroperasi sejak Juni 2025 ini dirancang sebagai proyek percontohan yang memanfaatkan ruang terbuka secara optimal sekaligus mengurangi ketergantungan pada pasokan listrik konvensional.

Dalam operasionalnya, sistem PLTS tersebut berfungsi secara stabil dengan rata-rata waktu operasi sekitar 10 jam per hari dan mampu menghasilkan energi sebesar 1,5–2,0 kWh per hari, bergantung pada intensitas radiasi matahari dan kondisi cuaca. Selama delapan bulan pertama pengoperasian (Juni 2025 – Februari 2026), energi yang dihasilkan telah dimanfaatkan untuk memenuhi kebutuhan listrik pendukung di area parkir, khususnya untuk penerangan LED, sehingga membantu menekan konsumsi listrik dari sumber non-terbarukan.

Melengkapi inisiatif tersebut, CK DMP juga menambah kapasitas panel surya untuk Penerangan Jalan Umum (PJU) di area operasional. Langkah ini tidak hanya mengurangi penggunaan solar pada *lighting tower*, tetapi juga mencerminkan upaya berkelanjutan CK DMP dalam memperluas pemanfaatan energi terbarukan di tingkat *site*. Melalui pengembangan bertahap ini, CK DMP berkontribusi dalam menurunkan jejak energi fosil, memperkuat ketahanan energi operasional, serta mendukung agenda keberlanjutan ABM secara keseluruhan.

CK DMP Solar Panel Management – 200 Wp Capacity

As a tangible demonstration of CK DMP's commitment to improving energy efficiency and supporting the transition to cleaner energy sources, CK DMP has implemented a small-scale Solar Power Plant (PLTS) with an installed capacity of 200 Watt-peak (Wp) in the Light Vehicle (LV) parking area. This installation, operational since June 2025, is designed as a pilot project that optimally utilizes open space while reducing reliance on conventional electricity supply.

In its operation, the PLTS system functions reliably, with an average operating time of about 10 hours per day and is capable of generating 1.5–2.0 kWh of energy daily, contingent upon sunlight intensity and weather conditions. During the initial eight months of operation (June 2025 – February 2026), the energy produced has been utilized to meet electrical requirements within the parking area, notably for LED lighting, thereby contributing to the reduction of electricity consumption from non-renewable sources.

Complementing this initiative, CK DMP has also increased the capacity of solar panels for Public Street Lighting (PJU) within the operational area. This measure not only reduces the reliance on solar power for lighting towers but also reflects CK DMP's continuous efforts to expand renewable energy utilization at the site level. Through this phased development, CK DMP contributes to lowering fossil energy footprints, strengthening operational energy resilience, and supporting ABM's overall sustainability agenda.

Efisiensi Energi melalui Infrastruktur dan Fasilitas Operasional

ABM menerapkan berbagai langkah efisiensi energi pada fasilitas operasional untuk mengendalikan konsumsi listrik dan menurunkan emisi tidak langsung. SSB secara bertahap melakukan penggantian lampu TL menjadi LED di area pabrik guna meningkatkan efisiensi pencahayaan dan menurunkan beban listrik. CKB melengkapi fasilitas logistiknya dengan instalasi *skylight* di lima gudang, sehingga memaksimalkan pemanfaatan cahaya alami dan mengurangi kebutuhan penerangan listrik pada siang hari. Upaya-upaya ini berkontribusi pada pengurangan konsumsi energi sekaligus peningkatan efisiensi operasional secara berkelanjutan.

Energy Efficiency through Infrastructure and Operational Facilities

ABM implements various energy efficiency measures at operational facilities to control electricity consumption and reduce indirect emissions. SSB gradually replaces fluorescent lamps with LED lighting in factory areas to improve lighting efficiency and lower electrical load. CKB upgrades its logistics facilities by installing skylights in five warehouses, maximizing natural light use and reducing the need for electric lighting during the day. These efforts help reduce energy consumption while continuously enhancing operational efficiency.

Transisi Bahan Bakar dan Teknologi Rendah Emisi

Sejalan dengan strategi transisi energi, ABM mendorong penggunaan bahan bakar dan teknologi yang lebih ramah lingkungan untuk menurunkan intensitas emisi operasional. CK dan ATR menerapkan biodiesel campuran (B40) untuk alat berat dan kendaraan operasional, sejalan dengan kebijakan nasional energi terbarukan. Penerapan B40 memberikan dampak positif berupa penurunan intensitas emisi sekitar 5–10% dibandingkan penggunaan solar murni, sekaligus mengurangi ketergantungan pada bahan bakar fosil. Selain itu, ATR melakukan penggantian refrigeran dari R407C ke R410A, yang memiliki efisiensi energi lebih baik dan *Global Warming Potential* (GWP) yang lebih rendah, sehingga mendukung pengurangan emisi tidak langsung dari penggunaan peralatan pendingin.

Transition to Fuel and Low-Emission Technology

In alignment with the energy transition strategy, ABM encourages the use of environmentally friendly fuels and technologies to reduce operational emission intensity. CK and ATR implement B40 biodiesel blends for heavy machinery and operational vehicles, in accordance with national renewable energy policies. The adoption of B40 produces a positive impact, reducing emissions intensity by approximately 5–10% in comparison to pure diesel and lessening dependence on fossil fuels. Moreover, ATR substitutes refrigerant R407C with R410A, which exhibits superior energy efficiency and a lower Global Warming Potential (GWP), thereby contributing to the reduction of indirect emissions from cooling equipment.

Optimalisasi Operasional dan Pengelolaan Aset

ABM juga menurunkan konsumsi energi dan emisi melalui peningkatan efisiensi operasional dan pengelolaan aset. CK menerapkan optimasi rute dan ritase pengangkutan dengan dukungan aplikasi *MineStar* di site CK BMB, yang membantu mengurangi jarak tempuh, waktu tunggu, dan konsumsi bahan bakar *dump truck*. Optimalisasi ini berdampak pada penurunan intensitas emisi (kg CO₂ per ton batu bara per kilometer) serta penghematan energi operasional. Sementara itu, CKB menyesuaikan masa pakai truk menjadi 10 tahun untuk mengoptimalkan pemanfaatan aset dan menekan emisi tidak langsung yang terkait dengan siklus hidup kendaraan.

Operational Optimization and Asset Management

ABM also reduces energy consumption and emissions through improved operational efficiency and asset management. CK applies route and haul cycle optimization supported by the *MineStar* application at the CK BMB site, which assists in reducing travel distances, waiting times, and fuel consumption of dump trucks. This optimization leads to a reduction in emission intensity (kg CO₂ per ton of coal per kilometer) as well as operational energy savings. Additionally, CKB adjusts the truck lifespan to 10 years to optimize asset utilization and reduce indirect emissions related to the vehicle's lifecycle.



Pemantauan Kualitas Udara dan Kepatuhan Emisi

ABM memastikan kualitas udara dan pengendalian emisi udara melalui pemantauan rutin yang dilakukan setiap tahun pada berbagai titik yang berpotensi terdampak aktivitas operasional. Pemantauan mencakup udara ambien serta sumber emisi dari peralatan kerja, baik bergerak maupun tidak bergerak. Parameter yang diukur mengacu pada Peraturan Pemerintah No. 22 Tahun 2021, antara lain PM₁₀, SO_x, NO_x, dan opasitas. Hasil pemantauan dianalisis dan dilaporkan kepada Kementerian Lingkungan Hidup dan Kehutanan (KLHK) melalui pemegang Izin Usaha Pertambangan (IUP), serta secara mandiri oleh unit usaha ABM yang memiliki dokumen RKL-RPL dan UKL-UPL, guna memastikan kepatuhan terhadap baku mutu nasional.

Air Quality Monitoring and Emissions Compliance

ABM ensures air quality and emission control through routine annual monitoring conducted at various points potentially affected by operational activities. The monitoring covers ambient air and emission sources from work equipment, both mobile and stationary sources. The parameters measured refer to Government Regulation No. 22 of 2021, such as PM₁₀, SO_x, NO_x, and opacity. The results of these monitoring results are thoroughly analyzed and reported to the Ministry of Environment and Forestry (KLHK) through the holder of the Mining Business License (IUP), as well as independently by ABM business units with RKL-RPL and UKL-UPL documentation to ensure compliance with national air quality standards.

Inovasi dan Pengembangan Teknologi untuk Penurunan Emisi [SEOJK F.26]

Sebagai bagian dari peningkatan berkelanjutan, ABM terus mengevaluasi dan mengembangkan penerapan teknologi serta inisiatif baru untuk menurunkan emisi udara. Salah satu fokus utama adalah pengembangan dan replikasi PLTS dengan kapasitas 638 kWp dan baterai 1 MWh menggunakan sistem penyimpanan berbasis *Containerized Battery Energy Storage System* (CBESS) di lokasi operasional Jambi, guna menurunkan emisi dari pembangkitan listrik berbasis fosil. Selain itu, pengelolaan limbah dan program reklamasi lahan terus diperkuat sebagai bagian dari pendekatan terpadu untuk mengendalikan dampak lingkungan dan mendukung penurunan emisi tidak langsung secara berkelanjutan.

Innovation and Technology Development for Emission Reduction [SEOJK F.26]

As part of ongoing improvements, ABM continues to evaluate and develop the implementation of new technologies and initiatives aimed at diminishing air emissions. One of the main focus is the development and replication of a 638 kWp solar power plant alongside a 1 MWh Battery using a *Containerized Battery Energy Storage System* (CBESS) at the Jambi operational site, with the objective of reducing emissions originating from fossil fuel-based power generation. Furthermore, waste management and land reclamation programs are continuously strengthened as part of an integrated approach to mitigate environmental impacts and support the sustainable reduction of indirect emissions.

Transisi Energi melalui Pemasangan PLTS On-Grid di Hub Samarinda

Sebagai bagian dari upaya mendukung transisi menuju energi bersih dan berkelanjutan, CKB memulai proyek pemasangan Pembangkit Listrik Tenaga Surya (PLTS) *On-Grid* di fasilitas *Hub Samarinda*. Proyek ini dilaksanakan bekerja sama dengan Infin Energy sebagai mitra pelaksana dan menghadirkan sistem PLTS atap berkapasitas 48 kWp. Sistem ini diproyeksikan mampu menghemat hingga 30% konsumsi listrik tahunan dari total kebutuhan listrik hub tersebut, sekaligus mencerminkan komitmen CKB dalam meningkatkan efisiensi energi dan pengurangan emisi melalui penerapan teknologi ramah lingkungan.

Energy Transition through On-Grid Solar Power Plant Installation at Samarinda Hub

In the ongoing efforts to support the transition towards clean and sustainable energy sources, CKB has commenced a project to install an On-Grid Solar Power Plant (PLTS) at the Samarinda Hub facility. The project is conducted in partnership with Infin Energy, which serves as the implementation partner, and involves the deployment of a 48 kWp rooftop solar system. This system is projected to save up to 30% the hub's annual electricity consumption by up to 30%, reflecting CKB commitment to improving energy efficiency and reducing emissions through the adoption of environmentally friendly technology.

Pemanfaatan Energi Surya di Entitas Lain Grup ABM

Sebagai bagian dari diversifikasi energi, Grup ABM memanfaatkan energi surya untuk menurunkan konsumsi energi berbasis bahan bakar fosil dan listrik konvensional. CK mengoperasikan Pembangkit Listrik Tenaga Surya (PLTS) *off-grid* dengan sistem *Containerized Battery Energy Storage System* (CBESS) di site CK KIM, Provinsi Jambi, dengan kapasitas 638 kWp dan baterai 1 MWh, yang digunakan untuk memenuhi kebutuhan listrik fasilitas tambang seperti kantor, *mess*, klinik, dan masjid, sehingga mengurangi penggunaan genset berbahan bakar solar.

Inisiatif pemanfaatan energi surya juga diterapkan oleh SSB di Plant Cikupa serta CKB di Samarinda. Di Plant Cikupa, sistem Solar PV yang mulai beroperasi pada Agustus 2025 hingga Desember 2025 telah menghasilkan listrik sebesar 135,37 MWh, setara dengan 17,69% dari total konsumsi listrik plant sebesar 765,04 MWh pada periode tersebut. Pemanfaatan energi surya ini memberikan efisiensi biaya dengan perbandingan tarif listrik PLN sebesar Rp 1.035,76 per kWh dan tarif Solar PV sebesar Rp 828,61 per kWh, sehingga menghasilkan penghematan biaya sebesar Rp 28.041.895,5 selama periode Agustus–Desember 2025.

Selain manfaat ekonomi, penggunaan Solar PV di Plant Cikupa juga memberikan manfaat lingkungan, antara lain penghematan batu bara standar sebesar 62,033 ton, penghindaran emisi CO₂ sebesar 73,664 ton, serta setara dengan penanaman 101 pohon. Implementasi ini berkontribusi pada penurunan konsumsi energi listrik dari jaringan dan pengurangan emisi GRK Cakupan 2 di lingkungan operasional Grup ABM.

Utilization of Solar Energy in Other Entities of ABM Group

As part of energy diversification, ABM Group utilizes solar energy to reduce fossil fuel-based energy consumption and conventional electricity. CK operates an off-grid Solar Power Plant (SPP) equipped with a Containerized Battery Energy Storage System (CBESS) at the CK KIM site in Jambi Province. This facility has a capacity of 638 kWp and a 1 MWh battery, which are utilized to supply electricity to various mining facilities, including offices, mess halls, clinics, and mosques, thereby reducing the diesel-fueled generator usage.

The solar energy utilization initiative is also undertaken by SSB at Plant Cikupa and CKB in Samarinda. At Plant Cikupa, the Solar PV system, which commenced operations in August 2025 and continued through December 2025, generated 135.37 MWh of electricity, equivalent to 17.69% of the plant's total electricity consumption of 765.04 MWh during that period. This solar energy utilization provides cost efficiency with a comparison between PLN electricity tariffs at Rp 1,035.76 per kWh and Solar PV tariffs at Rp 828.61 per kWh, resulting in cost savings of Rp 28,041,895.50 during August–December 2025.

Beyond economic benefits, the use of Solar PV at Plant Cikupa provides numerous environmental benefits. These include the conservation of 62.033 tons of standard coal, the prevention of 73.664 tons of CO₂ emissions, and equivalent to planting 101 trees. This implementation contributes to reducing electricity consumption from the grid and lowering Scope 2 GHG emissions within ABM Group's operational environment.



Pengurangan Emisi di Grup ABM [SEOJK F. 12][GRI 305-5]

Emission Reduction at ABM Group

54.898,56 ton CO₂eq



berasal dari sektor **limbah sebesar 41.171 ton CO₂e yang bersumber dari POME**, serta **sektor energi sebesar 13.727 ton CO₂e yang berasal dari pembangkit Listrik** dengan menggunakan metodologi MSLI 009 pada Sistem Registri Nasional (SRN).

from **the waste sector, amounting to 41,171 tons of CO₂e from POME**, and from the **energy sector, amounting to 13,727 tons of CO₂e from power plants**, using the MSLI 009 methodology in the National Registry System (SRN).

Pengelolaan Sumber Daya Alam dan Lingkungan

Management Of The Environment And Natural Resources

Penggunaan Air

Ketersediaan dan kualitas air merupakan aspek penting dalam keberlanjutan operasional ABM, baik untuk mendukung kegiatan produksi maupun aktivitas pendukung lainnya. Oleh karena itu, penggunaan air dikelola secara bertanggung jawab untuk memastikan kebutuhan operasional terpenuhi tanpa mengganggu ketersediaan air bersih bagi masyarakat sekitar serta menjaga kualitas badan air saat dialirkan kembali ke lingkungan. Pengelolaan air dijalankan melalui kebijakan dan prosedur yang berlaku di seluruh entitas usaha, dengan fungsi HSE sebagai penanggung jawab utama dalam pemantauan dan kepatuhan terhadap ketentuan regulator. [GRI 303-1] [SEOJK F.8] [NDAQ E6]

ABM memanfaatkan berbagai sumber air yang meliputi air tanah, air permukaan seperti sungai dan kolam, air hujan, serta pasokan air dari pihak ketiga. Seluruh penggunaan air tersebut dilakukan berdasarkan izin yang sah dari Pemerintah Daerah, termasuk Surat Izin Pemakaian Air (SIPA). Pemanfaatan air permukaan digunakan secara terbatas, antara lain untuk pencucian unit, penyiraman jalan, dan kebutuhan dasar operasional, dengan pengawasan ketat untuk menjaga ketersediaan air bersih di sekitar wilayah operasional. [GRI 303-3] [SEOJK F.8] [NDAQ E6]

Water Usage

The availability and quality of water are essential aspects of ABM's operational sustainability, both in supporting production activities and other supporting activities. Consequently, water usage is managed responsibly to ensure that operational demands are fulfilled without disrupting the availability of clean water for the surrounding community, while also ensuring the maintenance of water quality upon its return to the environment. Water management is implemented through policies and procedures applicable across all business entities, with the HSE function designated as the main responsible party for monitoring and compliance with regulatory standards. [GRI 303-1] [SEOJK F.8] [NDAQ E6]

ABM utilizes various water sources, including groundwater, surface water from rivers and ponds, rainwater, and third-party water supplies. All water usage is conducted based on valid permits from the local government, including the Water Usage Permit (SIPA). The use of surface water is limited to activities such as unit cleaning, road watering, and basic operational needs, with strict supervision to maintain the continuous availability of clean water in the surrounding operational area. [GRI 303-3] [SEOJK F.8] [NDAQ E6]

Untuk memastikan air buangan memenuhi standar lingkungan, seluruh air limbah dari kegiatan operasional diolah terlebih dahulu sebelum dilepas kembali ke badan air umum. Pada kegiatan pertambangan batu bara, air limbah dialirkan ke kolam pengendapan untuk mengendapkan sedimen. Kegiatan *supporting* seperti *mess* dan kantor di area pertambangan yang menghasilkan air limbah domestik sistem pengelolaan air limbahnya sama dengan lini bisnis logistik, manufaktur, dan energi baru terbarukan, yaitu pengelolaan air limbah dilakukan melalui Instalasi Pengolahan Air Limbah (IPAL) yang tersedia di fasilitas operasional atau kawasan industri terkait. [GRI 303-2] [GRI 303-4] [SEOJK F.8] [NDAQ E6]

Pemenuhan baku mutu efluen dijaga melalui pengujian kualitas air secara berkala sesuai dengan ketentuan pemerintah. Parameter pengujian meliputi pH, *Total Suspended Solid* (TSS), debit aliran, *Chemical Oxygen Demand* (COD), *Biological Oxygen Demand* (BOD), serta logam berat seperti Fe, Mn, dan Cd. Sepanjang periode pelaporan, seluruh hasil pengujian berada di bawah ambang batas baku mutu yang ditetapkan dan tidak terdapat kejadian ketidakpatuhan terhadap peraturan pengelolaan air limbah. [GRI 303-4] [SEOJK F.8]

Pemantauan pengambilan, penggunaan, dan pembuangan air dilakukan menggunakan *flow meter* serta pendekatan pencatatan air yang konsisten di seluruh entitas. Metodologi perhitungan yang digunakan pada tahun pelaporan tetap konsisten dengan tahun sebelumnya untuk menjaga keterbandingan data. Beberapa entitas, seperti TIA, telah menerapkan Sistem Pemantauan Air Limbah Secara Otomatis dan Terus Menerus (SPARING) yang terhubung langsung dengan sistem Kementerian Lingkungan Hidup dan Kehutanan (KLHK) guna memastikan kepatuhan secara *real-time*. [GRI 303-5] [SEOJK F.8] [NDAQ E6]

Berdasarkan studi air yang dilakukan oleh Bappenas pada tahun 2021, seluruh wilayah operasional ABM tidak berada dalam kategori wilayah dengan tingkat kelangkaan air sebagaimana diidentifikasi oleh Bappenas dan WRI Aqueduct. Meskipun demikian, ABM tetap menerapkan pengelolaan sumber daya air secara hati-hati dan bertanggung jawab, antara lain melalui pemanfaatan air hujan, penggunaan kembali air hasil pengolahan untuk penyiraman jalan operasional, serta penerapan langkah-langkah efisiensi penggunaan air di seluruh area kerja. [GRI 303-1] [GRI 303-5] [SEOJK F.8] [NDAQ E6]

To ensure compliance with environmental standards, all wastewater from operational activities is treated before discharge into public water bodies. In coal mining, wastewater is directed to a settling pond for sedimentation. Domestic wastewater from auxiliary activities, such as mess and office facilities within the mining area, is managed similarly to the logistics, manufacturing, and renewable energy business lines, through Wastewater Treatment Plants (WWTPs) located at operational sites or industrial areas. [GRI 303-2] [GRI 303-4] [SEOJK F.8] [NDAQ E6]

Effluent quality standards are maintained through regular water quality testing in accordance with governmental regulations. The testing parameters include pH, Total Suspended Solids (TSS), flow rate, Chemical Oxygen Demand (COD), Biological Oxygen Demand (BOD), and heavy metals such as Fe, Mn, and Cd. Throughout the reporting period, all test outcomes remained within the prescribed quality standard limits, and there were no violations of wastewater management regulations. [GRI 303-4] [SEOJK F.8]

Monitoring of water extraction, usage, and disposal is conducted employing flow meters and a consistent water accounting approach across all entities. The calculation methodology applied in the reporting year remains consistent with that of the previous year to maintain data comparability. Certain entities, such as TIA, have adopted an Automatic and Continuous Wastewater Monitoring System (SPARING) that is directly connected to the Ministry of Environment and Forestry (KLHK) system to ensure real-time compliance. [GRI 303-5] [SEOJK F.8] [NDAQ E6]

According to water studies conducted by Bappenas in 2021, the entire operational area of ABM is not classified as a water-stressed region, as identified by Bappenas and WRI Aqueduct. Nevertheless, ABM continues to implement careful and responsible water resource management, including the utilization of rainwater, the reuse of processed water for operational road irrigation, and applying water efficiency measures across the work area. [GRI 303-1] [GRI 303-5] [SEOJK F.8] [NDAQ E6]

Air yang diambil di setiap lokasi operasional merupakan air yang digunakan dan dikonsumsi untuk mendukung kegiatan operasional, fasilitas penunjang, serta kebutuhan domestik di area kerja. Pengukuran dilakukan menggunakan formula matematis dan *flow meter* yang terpasang pada titik pengambilan air guna memastikan akurasi pencatatan. Sumber air mencakup air baku dari lokasi operasional serta pasokan tambahan yang sebagian didistribusikan menggunakan mobil tangki dari luar *site*.

Mulai tahun 2025, ABM melakukan penyempurnaan proses pencatatan pada beberapa titik pengukuran, khususnya pada area *sump*, dengan metode yang lebih terstandarisasi dan terverifikasi. Perbaikan tersebut menyebabkan volume pengambilan dan pemanfaatan air pada tahun 2025 secara numerik menunjukkan peningkatan dibandingkan tahun sebelumnya, sehingga data tidak sepenuhnya dapat diperbandingkan secara langsung. Upaya peningkatan kualitas dan keandalan data ini akan terus dilanjutkan secara bertahap pada periode pelaporan berikutnya.

Water collected at each operational site represents the water used and consumed to facilitate operational activities, supporting facilities, and domestic needs within the work area. Measurements are taken using mathematical formulas and flow meters installed at water intake points for accuracy. The water sources include raw water from the site and additional supplies, some of which are distributed using tank trucks from outside the site.

Starting in 2025, ABM is refining the measurement recording process at several measurement points, especially in the sump area, with a more standardized and verified method. These improvements have led to an increase in the volume of water intake and utilization in 2025 compared to the previous year, so the data cannot be directly compared. Efforts to improve the quality and reliability of this data will continue gradually in upcoming reporting periods.

Total Pengambilan Air Berdasarkan Sumber

Total Water Withdrawal and Consumption by Sources

Sumber Source	Satuan Unit	2023	2024	2025
Air Permukaan Surface Water	megaliter	182,93	66,77	2,81
Air Tanah Groundwater	megaliter	5,06	4,52	7,06
Air yang Berasal dari Pihak Ketiga Third Party Water	megaliter	10,15	38,82	55,95
Air Tampungan Sump Water	megaliter	0,98	1,24	365,60
Air Sumber Lainnya Other Water Sources	megaliter	-	0,25	2,97
Air Daur Ulang Recycle Water	megaliter	-	0,17	40,03
Jumlah Total	megaliter	197,79	111,60	458,72

Pemanfaatan Air Daur Ulang dan Hujan di PT CK Tahun 2025

Pada tahun 2025, PT CK telah menerapkan sistem daur ulang air yang efisien di seluruh area *site* perusahaan. Total volume air yang berhasil didaur ulang selama satu tahun mencapai 40,03 Megaliter.

Sistem ini berpusat pada area *wash pad* yakni area khusus pencucian peralatan berat sebelum memasuki workshop untuk kegiatan perawatan dan perbaikan. Area ini dilengkapi dengan bak pengolahan air yang menggunakan proses sedimentasi sebagai tahap utama pengolahan. Air yang didaur ulang berasal secara khusus dari limbah pencucian unit alat berat sebelumnya. Setelah digunakan untuk mencuci alat berat, air limbah dialirkan ke bak penampungan, kemudian menjalani proses sedimentasi untuk mengendapkan partikel padat, lumpur, dan material tersuspensi. Air yang telah jernih kemudian dikembalikan ke *wash pad* untuk digunakan kembali dalam pencucian unit alat berat berikutnya sebelum masuk ke area workshop.

Hanya sedikit tambahan air baku yang digunakan pada area *wash pad*, karena volume air mengalami pengurangan bertahap akibat penguapan, percikan, dan kehilangan air selama operasional pasokan tambahan air berasal dari tiga sumber yaitu:

- Air sungai,
- Air dari *sump* dan *void* (air tampungan dari kolam bekas tambang), dan
- Air dari kolam pengendapan.

Pemanfaatan Air Hujan untuk Penyiraman Jalan

Selain sistem daur ulang, PT CK juga memanfaatkan air hujan yang tertampung di *void* tambang sebagai sumber air alternatif untuk kegiatan penyiraman jalan guna pengendalian debu selama musim kemarau. Pemanfaatan ini tidak hanya mengoptimalkan sumber daya air alami, tetapi juga mengurangi beban penggunaan air bersih untuk kegiatan non-kritis.

Dengan integrasi kedua pendekatan ini daur ulang air operasional dan pemanfaatan air hujan, PT CK telah berupaya meningkatkan efisiensi penggunaan air secara menyeluruh, mengurangi ketergantungan terhadap sumber air baru, serta memperkuat komitmennya terhadap pengelolaan lingkungan yang berkelanjutan.

Recycling Water and Rainwater Use at PT CK in 2025

In 2025, PT CK implemented an efficient water-recycling system across its entire company site. The total volume of water successfully recycled over the course of the year reached 40.03 Megaliters.

This system is centered on the wash pad, which serves as a dedicated area for cleaning heavy equipment before entering the workshop for maintenance and repairs. This area is equipped with a treatment reservoir that uses sedimentation as the primary treatment process. The recycled water is sourced specifically from wastewater generated during the previous cleaning of heavy equipment units. After washing the equipment with water, the wastewater is directed to a storage tank and then undergoes sedimentation to settle out solid particles, sludge, and suspended materials. The clarified water is subsequently returned to the wash pad for reuse in cleaning the next heavy equipment units before entering the workshop area.

Only a small amount of raw water is utilized within the wash pad area, as the water volume gradually decreases due to evaporation, splashing, and water loss during operation. The additional water is supplied from three sources:

- River water,
- Water from the sump and void (reservoir water originating from mining tailings ponds), and
- Water from settling ponds.

Rainwater Utilization for Watering Roads

In addition to recycling systems, PT CK employs rainwater collected in the mine void as an alternative water source for road watering activities to control dust during the dry season. This utilization not only optimizes natural water resources but also reduces the burden of using clean water in non-critical activities.

By integrating these two approaches—recycling operational water and capturing rainwater—PT CK has sought to improve overall water-use efficiency, decrease dependence on new water sources, and strengthen its commitment to sustainable environmental management.

Jumlah Air yang Dialirkan ke Badan Air Umum Berdasarkan Wilayah (Megaliter) [GRI 303-4A, 303-4B, 303-4C]

Total Water Discharged into Public Water Bodies by Region (Megaliter) [GRI 303-4A, 303-4B, 303-4C]

Lini Bisnis Business Line	Tujuan Pembuangan Discharge Destination	2023			2024			2025		
		Total Pembuangan Air Total Water Discharge	Freshwater (≤1,000 mg/L Total Dissolved Solids)	Non-freshwater (>1,000 mg/L Total Dissolved Solids)	Total Pembuangan Air Total Water Discharge	Freshwater (≤1,000 mg/L Total Dissolved Solids)	Non-freshwater (>1,000 mg/L Total Dissolved Solids)	Total Pembuangan Air Total Water Discharge	Freshwater (≤1,000 mg/L Total Dissolved Solids)	Non-freshwater (>1,000 mg/L Total Dissolved Solids)
Mining Value Chain (MVC)										
TIA	Anak Sungai	3.563,10	3.563,10	-	3.728,39	3.728,39	-	2.868,33	2.868,33	-
Logistics, Engineering, New Business (LENB)										
CKB	Badan air umum	-	-	-	0,01	0,01	-	27,03	27,03	-
Total		3.563,10	3.563,10	-	3.728,40	3.728,40	-	2.896,36	2.896,36	-

Catatan I Note:

*Data hanya mencakup entitas usaha TIA yang diukur dengan menggunakan alat pantau Sistem Pemantauan Kualitas Air Limbah secara Terus Menerus dan Dalam Jaringan (SPARING) sesuai kepatuhan regulasi KLHK. Sedangkan, anak usaha ABM lainnya tidak melakukan pembuangan ke badan air.

*Data only includes TIA entities measured using the "SPARING" Continuous and Networked Wastewater Quality Monitoring System monitoring tool in accordance with Ministry of the Environment regulations. Meanwhile, other ABM subsidiaries do not discharge into water bodies.



Tambang Kalimantan Selatan* South Kalimantan Mine*	Baku Mutu Quality Standard	2023	2024	2025
		Nilai Perolehan Tertinggi Highest Achievement Value	Nilai Perolehan Tertinggi Highest Achievement Value	Nilai Perolehan Tertinggi Highest Achievement Value
ph	6 - 9	8	7,11	7,4
TSS (mg/L)	≤ 200	24	11,6	16
Fe (mg/L)	≤ 7	0,58	0,1	0,028
Mn (mg/L)	≤ 4	3,54	0,1	0,059
Cd (mg/L)	$\leq 0,05$	$< 0,014$	0,0003	0,003

Catatan I Note:

*Parameter baku mutu air limbah yang dilepas ke lingkungan (outlet pond) berdasarkan Pergub Kalimantan Selatan no.036/2008 dan Kepmen LH no.113/2003

*The standard parameters for the quality of waste water discharged into the environment (pool outlet) are based on South Kalimantan Governor Regulation no.036/2008 and Minister of Environment Decree no.113/2003

Efisiensi dan Daur Ulang Air dalam Operasional Pertambangan

Dalam kegiatan pertambangan dan pengolahan, ABM menerapkan berbagai langkah efisiensi penggunaan air. CK memanfaatkan air dari *void* bekas tambang untuk penyiraman jalan *hauling* guna mengendalikan debu dan mengurangi pengambilan air dari sumber alami. Air bekas pencucian alat berat di *washpad* dikelola melalui *oil trap* untuk memisahkan minyak dan sedimen, kemudian digunakan kembali untuk pencucian unit lainnya. CK juga menerapkan *rainwater harvesting* dan melakukan pencatatan harian konsumsi air untuk mengidentifikasi potensi pemborosan.

Efficiency and Water Recycling in Mining Operations

In mining and processing activities, ABM implements various water efficiency measures. CK utilizes water sourced from decommissioned mine voids for hauling road watering to control dust and reduce water extraction from natural sources. Water arising from the washing of heavy equipment on the washpad is managed through an oil trap designed to separate oil and sediments, with the water subsequently being reused for cleaning other units. CK implements rainwater harvesting systems and maintains daily records of water consumption to identify any potential wastage.

Pengelolaan Air Terpadu di Area Izin Usaha Pertambangan (IUP)

Sebagai pemegang IUP, TIA menerapkan sistem pengelolaan air yang terintegrasi. Air hasil pengendapan di *settling pond* dimanfaatkan kembali untuk *dust suppression* dan proses tambang, sementara sedimen yang mengendap digunakan untuk reklamasi lahan. TIA juga mengoperasikan SPARING untuk pemantauan kualitas air secara daring dan *real-time*, serta menerapkan *Zero Discharge Policy*, yaitu tidak melakukan pembuangan air ke badan air sebelum memenuhi baku mutu. Pemanfaatan air hujan juga dilakukan untuk mengurangi pengambilan air permukaan.

Integrated Water Management in the Mining Business License Area (IUP)

As the holder of an IUP, TIA implements an integrated water management system. Water derived from sedimentation in the settling pond is reutilized for dust suppression and mining processes, while the settled sediment is utilized for land reclamation. TIA additionally operates SPARING for online and real-time monitoring of water quality and enforces a Zero Discharge Policy, ensuring that no water is discharged into water bodies until it complies with established quality standards. Furthermore, rainwater harvesting is also being carried out to reduce surface water extraction.

Pencegahan Air Asam Tambang dan Perlindungan Kualitas Lingkungan

ABM, melalui TIA, menerapkan berbagai langkah pencegahan terhadap potensi *Acid Mine Drainage* (AMD) dan kontaminasi lingkungan. Pengelolaan *overburden* dan material berpotensi asam dilakukan melalui reklamasi dan revegetasi dengan penutupan tanah pucuk serta penanaman vegetasi lokal untuk mengurangi kontak air dengan batuan sulfida. Sistem drainase dan *settling pond* dibangun untuk mengendalikan limpasan air hujan, sementara pemantauan kualitas air melalui SPARING yang terhubung dengan KLHK memastikan parameter seperti pH, TSS, debit, dan logam berat tetap memenuhi baku mutu. Apabila diperlukan, pengapuran dilakukan untuk menetralkan pH, dengan penerapan *Zero Discharge Policy* sebagai prinsip utama pengelolaan air tambang.

Prevention of Acid Mine Drainage and Environmental Quality Protection

ABM, through TIA, implements various preventive measures to mitigate potential acid mine drainage (AMD) and environmental contamination. Overburden and potentially acid-generating materials are managed through reclamation and revegetation employing topsoil cover and the planting of local vegetation to reduce water contact with sulfide rocks. Drainage systems and settling ponds are constructed to control runoff, whilst water quality monitoring—conducted through SPARING and coordinated with the Ministry of Environment and Forestry (KLHK)—ensures that parameters such as pH, TSS, flow rate, and heavy metals remain within quality standards. Where deemed necessary, lime treatment is applied to neutralize pH levels, with a Zero Discharge Policy serving as the main principle of mine water management.

Keanekaragaman Hayati [GRI 304-1]

Biodiversity



Kebijakan dan Komitmen Pengelolaan Keanekaragaman Hayati

ABM berkomitmen menjaga keanekaragaman hayati di sekitar wilayah operasional melalui perlindungan ekosistem dan rehabilitasi lingkungan yang dilakukan secara bertanggung jawab. Komitmen ini diterapkan untuk memastikan bahwa kegiatan usaha di sektor pertambangan, energi, dan logistik tetap berjalan selaras dengan prinsip keberlanjutan lingkungan.

Komitmen tersebut diformalkan melalui Kebijakan Perlindungan Keanekaragaman Hayati TIA dan Prosedur Pemantauan Tingkat Keanekaragaman Hayati (TIA-PR-HSE-40), yang menjadi dasar pengelolaan dampak keanekaragaman hayati di seluruh tahapan kegiatan, mulai dari perencanaan, operasi, hingga pascatambang.

Pengelolaan keanekaragaman hayati mengacu pada dokumen lingkungan yang berlaku, seperti Rencana Pengelolaan Lingkungan dan Rencana Pemantauan Lingkungan (RKL-RPL) serta Upaya Pengelolaan Lingkungan dan Upaya Pemantauan Lingkungan (UKL-UPL), dengan mempertimbangkan karakteristik ekologis setempat. Pendekatan ini diterapkan sejak tahap perencanaan kegiatan guna meminimalkan potensi dampak terhadap lingkungan.

Policy and Commitment to Biodiversity Management

ABM is committed to preserving biodiversity within its operational areas through the protection of ecosystems and environmentally responsible rehabilitation. This commitment is implemented to ensure that activities across the mining, energy, and logistics sectors proceed in harmony with principles of environmental sustainability.

This commitment is formalized through the TIA Biodiversity Protection Policy and the Biodiversity Level Monitoring Procedure (TIA-PR-HSE-40), which serve as the basis for managing biodiversity impacts throughout all stages of activities, from planning and operations to post-mining.

Biodiversity management refers to applicable environmental documents, such as the Environmental Management and Monitoring Plan (RKL-RPL) and Environmental Management and Monitoring Efforts (UKL-UPL), taking into account local ecological characteristics. This approach is applied from the planning phase to minimize potential environmental impacts.

Dalam Penjabaran Kebijakan Manajemen Terintegrasi, Perusahaan menegaskan keterkaitan antara pengelolaan keanekaragaman hayati dengan upaya penghematan energi, air, dan bahan bakar sebagai satu kesatuan pengelolaan sumber daya alam yang bertanggung jawab. [GRI 101-1] [GRI 101-2][SEOJK F.10]

Identifikasi Dampak dan Lokasi dengan Risiko Keanekaragaman Hayati

Sejalan dengan karakteristik kegiatan usaha di sektor pertambangan, energi, dan logistik, ABM telah melakukan identifikasi potensi dampak keanekaragaman hayati melalui dokumen Rencana Pengelolaan Lingkungan dan Rencana Pemantauan Lingkungan (RKL-RPL) untuk kegiatan pertambangan serta Upaya Pengelolaan Lingkungan dan Upaya Pemantauan Lingkungan (UKL-UPL) untuk kegiatan non-pertambangan.

Identifikasi dilakukan melalui penilaian rona awal lingkungan (*baseline assessment*) yang mencakup kondisi habitat, flora, fauna, serta keberadaan spesies dilindungi atau memiliki nilai konservasi penting, dan mencakup seluruh tahapan kegiatan mulai dari persiapan lahan, operasi produksi, hingga pascatambang.

Dari hasil identifikasi tersebut, kegiatan operasional Perusahaan memiliki potensi dampak terhadap keanekaragaman hayati, antara lain penurunan kualitas habitat, gangguan terhadap satwa liar, serta peningkatan tekanan lingkungan akibat aktivitas operasional. Perusahaan mengklasifikasikan dampak berdasarkan tingkat signifikansi, durasi, dan cakupan wilayah untuk membedakan antara dampak aktual dan potensial, serta sebagai dasar penetapan prioritas mitigasi.

Selain aspek lingkungan, ABM melakukan Pemetaan Sosial untuk memahami keterkaitan antara perubahan biodiversitas dengan mata pencaharian, ketersediaan air, dan ketergantungan masyarakat terhadap jasa ekosistem. ABM juga mengidentifikasi apakah wilayah operasional berada di dalam atau berdekatan dengan kawasan sensitif secara ekologis, termasuk area bernilai keanekaragaman hayati tinggi, area dengan integritas ekosistem tertentu, serta wilayah dengan risiko kelangkaan air. Pendekatan ini memastikan pengelolaan operasional tetap memperhatikan perlindungan fungsi ekologis dan keberlanjutan masyarakat sekitar. [GRI 101-4] [GRI 101-5] [GRI 101-6] [SEOJK F.10]

In implementing the Integrated Management Policy, the Company emphasizes the correlation between biodiversity management and efforts to conserve energy, water, and fuel as a unified natural resource management approach. [GRI 101-1] [GRI 101-2][SEOJK F.10]

Identifying the Impact and Location of Biodiversity Risks

In line with the characteristics of business activities in the mining, energy, and logistics sectors, ABM has identified potential impacts on biodiversity through Environmental Management and Monitoring Plans (RKL-RPL) for mining activities and Environmental Management and Monitoring Efforts (UKL-UPL) for non-mining activities.

The identification was conducted through an initial environmental assessment (baseline assessment) that includes habitat conditions, flora, fauna, as well as the presence of protected species or those of significant conservation value. This assessment encompasses all phases, from land preparation and production operations to post-mining activities.

Based on the results of this identification, the company's operational activities have the potential to impact biodiversity, including habitat quality decline, disturbances to wildlife, and increased environmental pressure due to operational activities. The company classifies impacts based on their significance level, duration, and geographic scope to differentiate between actual and potential impacts, as well as to set mitigation priorities.

Beyond environmental aspects, ABM conducts Social Mapping to understand the relationships among biodiversity changes, livelihoods, water availability, and community dependence on ecosystem services. ABM also identifies whether operational areas are located within or near ecologically sensitive zones, including areas with high biodiversity value, areas with intact ecosystems, and regions at risk of water scarcity. This approach ensures that operational management continues to consider the protection of ecological functions and the sustainability of surrounding communities. [GRI 101-4] [GRI 101-5] [GRI 101-6] [SEOJK F.10]



Pengelolaan dan Mitigasi Dampak Keanekaragaman Hayati

Sebagai tindak lanjut atas hasil identifikasi dampak, ABM dan anak perusahaan menerapkan berbagai upaya mitigasi untuk meminimalkan dampak negatif terhadap keanekaragaman hayati. Upaya tersebut dilaksanakan berdasarkan Hirarki Mitigasi Keanekaragaman Hayati TIA, yang mencakup: [GRI 101-2] [GRI 101-3] [GRI 101-4][GRI 304-2]

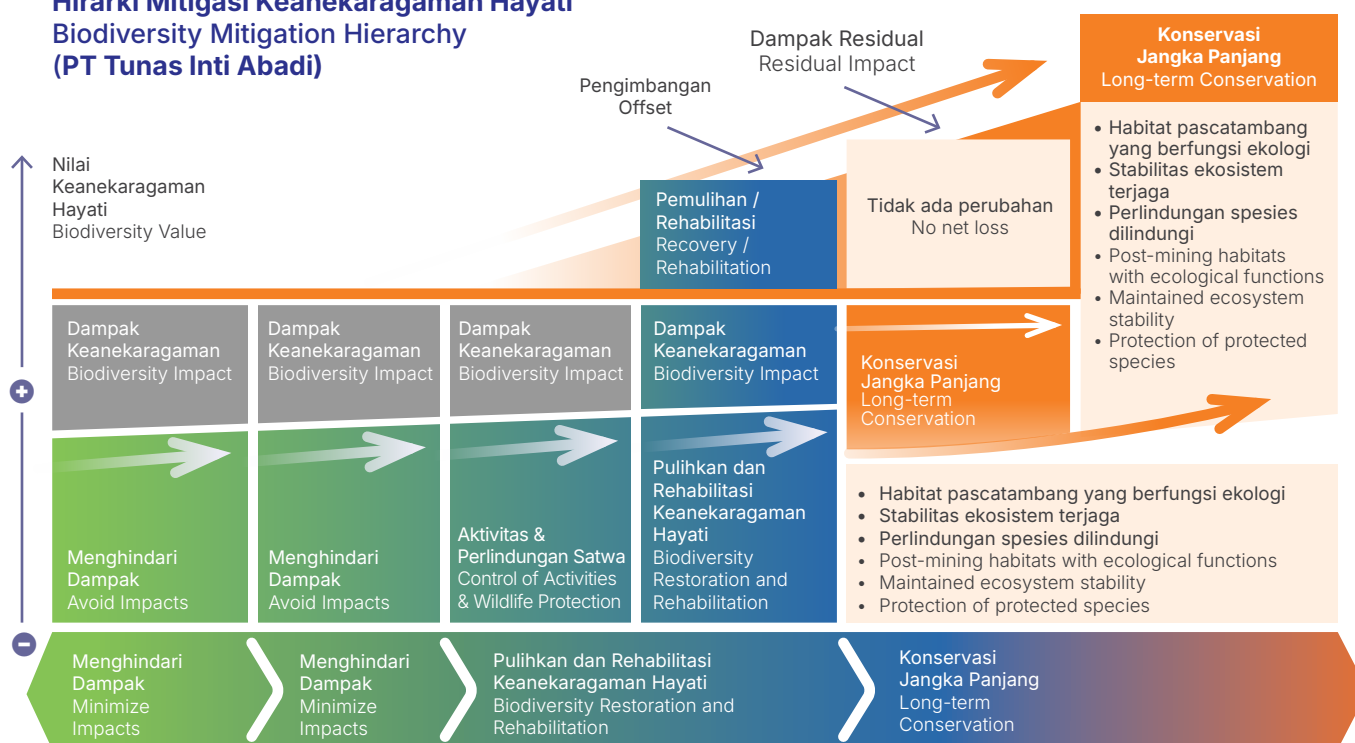
1. Penghindaran Dampak melalui penilaian awal lingkungan sebelum pembukaan lahan, pemetaan habitat dan spesies flora-fauna, perencanaan tambang berdasarkan rona awal HTI akasia, serta identifikasi area sensitif dan habitat satwa dilindungi.
2. Pengurangan Dampak melalui pembukaan lahan bertahap, penerapan sistem pengendalian erosi dan sedimentasi, larangan berburu dan memberi makan satwa liar, penjagaan koridor perlintasan satwa, serta pengelolaan kualitas habitat fauna darat, aves, dan biota perairan.
3. Pemulihan dan Restorasi melalui reklamasi dan revegetasi pascatambang, penanaman jenis lokal, *fast growing species*, MPTS, penanaman mangrove dan cemara di area pesisir, rehabilitasi DAS, serta transplantasi terumbu karang pada jalur pelayaran.
4. Monitoring, Evaluasi, dan Perbaikan Berkelanjutan melalui pemantauan flora dan fauna secara berkala, evaluasi peningkatan jumlah famili dan spesies flora, pemantauan satwa dilindungi, serta kolaborasi dengan ahli dan penerapan SOP pengelolaan biodiversitas.
5. Konservasi Jangka Panjang dengan tujuan memastikan rona akhir pascatambang memiliki daya dukung sebagai habitat flora-fauna, menjaga stabilitas ekosistem, serta meningkatkan nilai ekologis wilayah.

Management and Mitigation of Biodiversity Impacts

Following the impact identification results, ABM and its subsidiaries implement various mitigation efforts to minimize negative effects on biodiversity. These efforts are based on the Biodiversity Mitigation Hierarchy of TIA, which includes: [GRI 101-2] [GRI 101-3] [GRI 101-4][SEOJK F.9]

1. Impact Avoidance through preliminary environmental assessments prior to land clearing, including the mapping of habitats and flora and fauna species, mine planning based on the initial conditions of the acacia plantation forest (HTI), and the identification of sensitive areas and protected animal habitats.
2. Impact Minimization through phased land clearing, the implementation of erosion and sediment control systems, prohibition of hunting and feeding wild animals, safeguarding wildlife crossing corridors, and managing the habitat quality of terrestrial fauna, birds, and aquatic biota.
3. Restoration and Rehabilitation through post-mining reclamation and revegetation, planting local and fast-growing species, such as MPTS, planting mangroves and casuarinas in coastal areas, rehabilitating watersheds, and transplanting coral reefs along shipping routes.
4. Monitoring, Evaluation, and Continuous Improvement through regular flora and fauna monitoring, evaluating increases in the number of flora families and species, monitoring protected animals, collaborating with experts, and implementing biodiversity management SOPs.
5. Long-term Conservation aims to ensure that the post-mining landscape can support flora and fauna habitats, maintain ecosystem stability, and enhance the area's ecological value.

Hirarki Mitigasi Keanekaragaman Hayati Biodiversity Mitigation Hierarchy (PT Tunas Inti Abadi)



Sumber: UN Global Compact & UCN 2012 (yang telah disesuaikan)
Source: UN Global Compact & UCN 2012 (which has been adjusted)

Kondisi Keanekaragaman Hayati di Wilayah Operasional [GRI 304-3]

Pada tahun 2024, dalam operasional TIA, tidak terdapat spesies yang terdampak secara khusus akibat aktivitas penambangan. Area operasional TIA sebelumnya merupakan bagian dari Hutan Tanaman Industri (HTI) dengan dominasi *Acacia Mangium*, sehingga tidak menimbulkan dampak spesifik terhadap spesies tertentu.

Kegiatan penambangan telah berlangsung sejak tahun 2009 dan direncanakan berlanjut hingga tahun 2025, sementara upaya pemulihan lingkungan telah dilakukan sejak tahun 2010 dan direncanakan berlanjut hingga tahun 2031. Dengan karakteristik lahan yang dapat dipulihkan, dampak aktivitas penambangan dinilai bersifat sementara dan dapat direhabilitasi sesuai dengan peruntukan lahan pascatambang.

Sejalan dengan upaya pemulihan tersebut, reklamasi dan revegetasi dilaksanakan menggunakan komposisi tanaman yang lebih beragam, yaitu sekitar 60% tanaman pionir serta 40% tanaman lokal dan *Multi Purpose Tree Species* (MPTS), sehingga Perusahaan berupaya meningkatkan tingkat keanekaragaman hayati dibandingkan dengan kondisi rona awal yang homogen. Pengukuran kuantitatif perubahan kondisi biodiversitas secara jangka panjang masih dikembangkan. [GRI 101-7] [SEOJK F.10]

Biodiversity Conditions in the Operational Area [GRI 304-3]

In 2024, the operations of TIA did not specifically affect any species during their mining activities. The operational area of TIA was previously part of an Industrial Plantation Forest (HTI) predominantly composed of *Acacia mangium*, so it did not cause notable impacts on any particular species.

Mining activities have been ongoing since 2009 and are scheduled to continue until 2025, while environmental restoration efforts have been carried out since 2010 and are planned to last until 2031. Given the land's recoverable characteristics, the impact of mining activities is considered temporary and can be rehabilitated based on post-mining land use.

In accordance with these restoration efforts, reclamation and revegetation involve using a more diverse plant composition, with approximately 60% pioneer species and 40% native plants and *Multi-Purpose Tree Species* (MPTS). The company's goal is to increase biodiversity compared to the initial homogeneous condition. Quantitative measurement of long-term biodiversity changes is currently under development. [GRI 101-7] [SEOJK F.10]

Reklamasi, Rehabilitasi, dan Revegetasi Lahan

Program reklamasi, rehabilitasi, dan revegetasi dilaksanakan oleh ABM dan anak perusahaan secara bertahap dan berkelanjutan, dengan melibatkan masyarakat sekitar, LSM lokal, dan pihak ketiga lainnya untuk memastikan keberlanjutan program.

Untuk menjamin kepatuhan terhadap regulasi, TIA melaksanakan kegiatan reklamasi dan restorasi sesuai dengan Rencana Reklamasi yang telah disetujui oleh Kementerian Energi dan Sumber Daya Mineral, serta mengacu pada Peraturan Menteri ESDM Nomor 26 Tahun 2018.

Wilayah Izin Usaha Pertambangan (WIUP) TIA memiliki luas 3.085 hektare dan berada di kawasan Hutan Produksi, dengan Persetujuan Penggunaan Kawasan Hutan (PPKH) seluas 1.745,1 hektare yang seluruhnya berada dalam area IUP. Sejak memulai kegiatan operasional pada tahun 2009, Perseroan telah melakukan pembukaan lahan seluas 1.654,65 hektare sebagai bagian dari aktivitas pertambangan. Total bukaan lahan yang telah direklamasi TIA hingga saat ini adalah 901,26 hektare. [\[GRI 304-1\]](#)

Dalam pemenuhan kewajiban rehabilitasi Daerah Aliran Sungai (DAS), hingga periode 2024–2025 Perseroan telah merealisasikan rehabilitasi seluas 1.745,10 hektare atau setara dengan 100% dari kewajiban yang ditetapkan. Namun demikian, masih terdapat sekitar 290,54 hektare yang dalam tahap pengelolaan dan belum memasuki proses penyerahan kepada otoritas terkait

Sementara itu, capaian reklamasi pada tahun 2025 belum menunjukkan penambahan luasan dibandingkan periode sebelumnya. Terdapat sekitar 9 hektare yang belum dapat direalisasikan sesuai rencana akibat keterlambatan kegiatan disposal, sehingga pelaksanaan reklamasi mengalami penyesuaian jadwal. Perseroan terus melakukan perencanaan dan koordinasi untuk memastikan kewajiban reklamasi dapat dipenuhi secara bertahap sesuai ketentuan yang berlaku. [\[GRI 101-2\]](#) [\[SEOJK F.9\]](#)

Pelaksanaan reklamasi dan revegetasi dilakukan secara beriringan dengan kegiatan penambangan yang berjalan dan direncanakan dalam Dokumen Rencana Reklamasi yang disetujui regulator sebagai bagian dari upaya pemulihan fungsi ekologis lahan pascatambang. [\[GRI 101-2\]](#)[\[GRI 101-5\]](#) [\[GRI 101-6\]](#) [\[GRI 101-8\]](#) [\[SEOJK F.9\]](#)

Land Reclamation, Rehabilitation, and Revegetation

The reclamation, rehabilitation, and revegetation programs are carried out by ABM and its subsidiaries in a gradual and sustainable manner, engaging local communities, local NGOs, and other third parties to ensure the program's sustainability.

To ensure compliance with regulations, TIA conducts reclamation and restoration activities following the Reclamation Plan approved by the Ministry of Energy and Mineral Resources, and in reference to the Minister of ESDM Regulation Number 26 of 2018.

The Mining Business License Area (WIUP) of TIA spans 3,085 hectares within a Production Forest zone. The Forest Area Usage Permit (PPKH) covers 1,745.1 hectares, all situated within the designated IUP area. Since commencing operations in 2009, the Company has cleared 1,654.65 hectares for mining activities. To date, TIA has completed reclamation on a total of 901.26 hectares. [\[GRI 304-1\]](#)

In fulfilling its obligations concerning the rehabilitation of the River Basin (DAS), the company has realized rehabilitation of 1,745.10 hectares as of the 2024–2025 period, representing 100% of the set obligation. However, about 290.54 hectares remain in the management phase and have not yet been handed over to the relevant authorities.

Meanwhile, the reclamation achievements in 2025 have not increased the area compared to previous periods. Approximately 9 hectares could not be realized as scheduled due to delays in disposal activities, leading to adjustments to the reclamation schedule. The Company remains committed to planning and coordinating efforts to ensure that reclamation obligations are progressively fulfilled in accordance with applicable regulations. [\[GRI 101-2\]](#) [\[SEOJK F.9\]](#)

Reclamation and revegetation are implemented alongside ongoing and planned mining activities, as detailed in the Reclamation Plan Document approved by the regulator, to restore the ecological functions of post-mining land. [\[GRI 101-2\]](#)[\[GRI 101-5\]](#) [\[GRI 101-6\]](#) [\[GRI 101-8\]](#) [\[SEOJK F.9\]](#)

Uraian Luas Lahan Terganggu [GRI 304-3]

Description of Disturbed Land Area

Keterangan Description	Satuan Unit	Jumlah Total		
		2023	2024	2025
Wilayah Izin Usaha Pertambangan (IUP) Kabupaten Tanah Bumbu, Kalimantan Selatan (TIA) Mining Business Permit Area (IUP) Tanah Bumbu Regency, South Kalimantan (TIA)				
Luas bukaan lahan Land opening area	Ha	1184.943	1550,06	1654.32
Luasan area reklamasi di dalam wilayah IUP The size of the reclamation area within the IUP area	Ha	880.63	901.26	901.26
Luasan area rehabilitasi DAS di luar wilayah IUP Watershed rehabilitation area outside the IUP area	Ha	2.017,00	2.017,00	2.017,00

*Catatan | Note:

ABM tidak memiliki operasional yang berdekatan atau di dalam area konservasi atau area yang dilindungi dan bukan hutan lindung.

ABM does not operate around or inside conservation areas or protected areas and is not at protected forest.

Pengelolaan Dampak Keanekaragaman Hayati [GRI 101-5] [GRI 101-6] [SEOJK F.9]

ABM menyadari bahwa kegiatan pertambangan berpotensi menimbulkan perubahan tutupan lahan yang dapat berdampak pada keanekaragaman hayati. Oleh karena itu, Perusahaan melakukan identifikasi dan pemetaan lokasi operasional terhadap area sensitif ekologis dengan mengacu pada dokumen AMDAL, rencana tata ruang, serta referensi nasional yang relevan. Berdasarkan hasil kajian, wilayah operasional ABM di Kabupaten Tanah Bumbu, Kalimantan Selatan berada di kawasan Hutan Produksi dan tidak berada di dalam kawasan konservasi yang dilindungi maupun area dengan nilai keanekaragaman hayati tinggi (*High Conservation Value*).

Selain itu, area operasional tidak berada pada wilayah dengan integritas ekosistem tinggi yang belum terganggu, tidak termasuk dalam kategori wilayah dengan risiko kelangkaan air tinggi sebagaimana diidentifikasi oleh Bappenas dan WRI Aqueduct, serta tidak terletak pada kawasan yang secara khusus ditetapkan sebagai penyedia jasa ekosistem penting bagi Masyarakat Adat atau komunitas lokal. Meskipun demikian, ABM tetap menerapkan prinsip kehati-hatian melalui pelibatan pemangku kepentingan dan pengelolaan dampak lingkungan secara sistematis.

Pengelolaan dampak dilakukan melalui reklamasi progresif, revegetasi dengan spesies yang sesuai kondisi lokal, serta rehabilitasi Daerah Aliran Sungai (DAS) sesuai rencana yang telah disetujui regulator. Pendekatan ini memastikan bahwa setiap perubahan tutupan lahan diikuti dengan upaya pemulihan fungsi ekologis secara terukur dan berkelanjutan.

Biodiversity Impact Management [GRI 101-5] [GRI 101-6] [SEOJK F.9]

ABM recognizes that mining activities have the potential to cause land cover changes that can impact biodiversity. Consequently, the Company undertakes the identification and mapping of operational sites situated within ecologically sensitive areas based on AMDAL documentation, spatial planning, and relevant national references. According to the study findings, ABM's operational jurisdiction in Tanah Bumbu Regency, South Kalimantan, is located within a Production Forest zone and is not within protected conservation areas or zones characterized by high biodiversity value (*High Conservation Value*).

Furthermore, the operational area is not situated within regions with high ecosystem integrity and remain undisturbed, nor does it fall into categories of areas at high risk of water scarcity as identified by Bappenas and WRI Aqueduct. It is also not located in areas specifically designated as providers of essential ecosystem services for Indigenous Peoples or local communities. Nevertheless, ABM still applies the principle of prudence through stakeholder engagement and systematic environmental impact management.

Impact management is carried out through progressive reclamation, revegetation with species suitable for local conditions, and rehabilitating Watershed Areas (DAS) according to plans approved by regulators. This approach ensures that any land cover changes are accompanied by measurable and sustainable efforts to restore ecological functions



Perlindungan dan Pemulihan Ekosistem di Luar Area Tambang

ABM melaksanakan kegiatan perlindungan dan pemulihan ekosistem tidak hanya di area penambangan tetapi juga di luar wilayah tambang, termasuk penanaman mangrove di area operasional SSB Cikupa. Pada tahun pelaporan, ABM memperkuat komitmen rehabilitasi pesisir melalui penanaman 10.000 bibit mangrove di Pesisir Utara Tangerang, Desa Mauk, yang dilaksanakan bersama pemangku kepentingan lokal dan relawan karyawan. Program ini ditujukan untuk memperkuat sabuk hijau pesisir, meningkatkan ketahanan ekosistem, serta memastikan keberlanjutan lingkungan melalui pemantauan pertumbuhan dan kemampuan regenerasi alami mangrove.

Grup CKB juga berperan aktif dalam kegiatan penanaman mangrove di kawasan Romokalisari, Surabaya. Program ini bertujuan mendukung konservasi lingkungan, memulihkan ekosistem mangrove, serta melibatkan masyarakat lokal dalam upaya perlindungan lingkungan. [GRI 101-8] [SEOJK F.9]

Perubahan Kondisi Keanekaragaman Hayati

Sebagai bagian dari pemantauan kondisi keanekaragaman hayati di wilayah operasional, ABM melakukan identifikasi keberadaan spesies flora dan fauna yang tercantum dalam Daftar Merah IUCN serta daftar perlindungan nasional. Informasi ini menjadi dasar dalam pengelolaan dan perlindungan spesies yang berpotensi terdampak oleh kegiatan operasional. [GRI 101-4] [GRI 101-7] [SEOJK F.10]

Protection and Ecosystem Restoration Outside Mining Areas

ABM implements ecosystem protection and restoration activities both inside and outside mining areas, including planting mangroves in the SSB Cikupa operational area. During the reporting year, ABM strengthened its commitment to coastal restoration by planting 10,000 mangrove seedlings along the North Coast of Tangerang, in Mauk Village, in collaboration with local stakeholders and employee volunteers. This program aims to strengthen the coastal green belt, improve ecosystem resilience, and promote environmental sustainability by monitoring mangrove growth and natural regeneration capacity.

The CKB Group also actively engages in mangrove planting activities in the Romokalisari region of Surabaya. This program aims to promote environmental conservation, restore the mangrove ecosystem, and engage the local community in protecting the environment. [GRI 101-8] [SEOJK F.9]

Changes in Biodiversity Conditions

As part of monitoring biodiversity conditions within the operational area, ABM undertakes the identification of flora and fauna species listed on the IUCN Red List and national protection lists. This information serves as the basis for managing and protecting species that may be affected by operational activities. [GRI 101-4] [GRI 101-7] [SEOJK F.10]

Temuan Spesies Dilindungi Berdasarkan Daftar Merah IUCN di Wilayah Pertambangan [GRI 304-4]

Findings of the IUCN Red List of Protected Species Identified in Mining Areas

Nama Ilmiah Scientific Name	Nama Lokal Local Name	Status Perlindungan Protection Status	Sensus populasi Census of population	Lokasi Operasional Operational Location	Dilindungi Menurut KLHK Protected According to KLHK
Flora					
Eusideroxylon zwageri	Ulin	Rentan Vulnerable	ya yes	TIA	Dilindungi Protected
Aquilaria malaccensis	Gaharu	Terancam punah Critically endangered	ya yes	TIA	Dilindungi Protected
Eurycoma apiculata	Pasak Bumi	Terancam punah Critically endangered	tidak no	TIA	Dilindungi Protected
Rizophora mucronata	Bakau Bini	Risiko rendah Least concern	ya yes	TIA	Tidak Dilindungi Unprotected
Rizophora apiculata	Bakau Laki	Risiko rendah Least concern	ya yes	TIA	Tidak Dilindungi Unprotected
Fauna					
Muntiacus muntjak	Kijang	Risiko rendah Least concern	tidak no	TIA	Dilindungi Protected
Nasalis larvatus / Proboscis monkey	Bekantan	Rentan Vulnerable	tidak no	TIA	Dilindungi Protected
Lanthanotus borneensi / Earless monitor lizard	Biawak	Terancam Endangered	tidak no	TIA	Dilindungi Protected
Eretmochelys imbricata / Hawksbill sea turtle	Penyu sisik	Terancam punah Critically endangered	tidak no	SSB	Dilindungi Protected
Manis javanica / Sunda pangolin	Trenggiling	Terancam punah Critically endangered	tidak no	TIA	Dilindungi Protected
Helarctos malayanus / Sun bear	Beruang madu	Rentan Vulnerable	tidak no	TIA	Dilindungi Protected
Haliaeetus leucogaster	Elang laut perut putih	Risiko rendah Least concern	tidak no	TIA	Dilindungi Protected
Nisaetus cirrhatus	Elang brontok	Risiko rendah Least concern	tidak no	TIA	Dilindungi Protected



Pengakuan atas Praktik Pengelolaan Keanekaragaman Hayati

Sebagai pengakuan atas penerapan praktik pertambangan yang bertanggung jawab dan pengelolaan lingkungan berkelanjutan, ABM dan anak perusahaan memperoleh *Good Mining Practice Award*. Penghargaan ini mencerminkan keberhasilan Perusahaan dalam mengelola reklamasi lahan, melindungi keanekaragaman hayati, serta menerapkan praktik operasional yang selaras dengan prinsip keberlanjutan. [GRI 101-2] [GRI 101-1]

Recognition of Biodiversity Management Practices

As a recognition of the implementation of responsible mining practices and sustainable environmental management, ABM and its subsidiaries were honored with the Good Mining Practice Award. This award reflects the company's achievements in land reclamation management, biodiversity conservation, and the implementation of operational practices aligned with sustainability principles. [GRI 101-2] [GRI 101-1]

Rehabilitasi Lahan dan Pemantauan Lingkungan Terpadu

Sebagai bagian dari komitmen terhadap pengelolaan lingkungan yang bertanggung jawab, RWA melaksanakan program *replanting* di area bekas tambang untuk memulihkan fungsi ekologis lahan dan mendukung keberlanjutan jangka panjang. Kegiatan revegetasi dilakukan secara bertahap dengan mempertimbangkan kondisi tanah dan karakteristik lingkungan setempat, serta diarahkan untuk mempercepat pemulihan tutupan lahan dan meningkatkan daya dukung ekosistem.

Selain rehabilitasi lahan, RWA juga melakukan pemantauan dan pengukuran kualitas lingkungan secara berkala, yang mencakup kualitas air, kualitas tanah, kualitas udara, serta keanekaragaman hayati di sekitar wilayah operasional. Pemantauan ini dilakukan untuk memastikan kepatuhan terhadap baku mutu lingkungan yang berlaku, mendeteksi potensi dampak secara dini, serta menjadi dasar dalam evaluasi dan penyempurnaan pengelolaan lingkungan. Pendekatan terpadu ini mencerminkan komitmen RWA dalam menjaga keseimbangan antara kegiatan operasional dan perlindungan lingkungan. [GRI 101-2] [GRI 101-6] [GRI 101-7]

Land Rehabilitation and Integrated Environmental Monitoring

As part of our commitment to responsible environmental management, RWA implements replanting programs in former mining areas to restore ecological functions of the land and support long-term sustainability. Revegetation activities are carried out gradually, considering local soil conditions and environmental characteristics, and aim to speed up land cover recovery and strengthen ecosystem support capacity.

Along with land rehabilitation, RWA regularly monitors and evaluates environmental quality, including water, soil, air, and biodiversity within the operational area. This monitoring aims to ensure compliance with environmental standards, identify potential impacts early, and serve as a basis for evaluating and improving environmental management. This integrated approach reflects RWA's commitment to balancing operational activities with environmental protection. [GRI 101-2] [GRI 101-6] [GRI 101-7]



Operasional Lingkungan (Limbah)

Environmental Operations (Waste)

Pengelolaan limbah merupakan bagian integral dari komitmen ABM dalam meminimalkan dampak lingkungan dari kegiatan operasional di sektor pertambangan, energi, dan logistik. Limbah yang dihasilkan dikelola berdasarkan jenis dan karakteristiknya, baik limbah Bahan Berbahaya dan Beracun (B3) maupun limbah non-B3, dengan mengacu pada peraturan perundang-undangan yang berlaku. ABM telah menetapkan Kebijakan Lingkungan (Environmental Policy ABM-PLC-CAF-005) sebagai kerangka utama pengelolaan lingkungan, sementara ketentuan teknis terkait limbah, air, energi, dan material daur ulang diatur lebih lanjut dalam SOP masing-masing anak usaha agar sesuai dengan karakteristik kegiatan operasional. [\[GRI 306-1\]](#) [\[SEOJK F.13\]](#) [\[SEOJK F.14\]](#) [\[NDAQ E7\]](#)

Seluruh limbah yang dihasilkan dihimpun melalui proses penimbangan, pengukuran, pencatatan, dan dokumentasi yang terstruktur. Data limbah dicatat secara rinci berdasarkan jenisnya, termasuk limbah B3 dan non-B3, dengan satuan pengukuran ton sesuai ketentuan teknis Pemerintah Daerah dan Kementerian Lingkungan Hidup dan Kehutanan (KLHK). Limbah kemudian dikelola melalui mekanisme penyimpanan sementara, pengangkutan, dan pengolahan akhir oleh pihak ketiga berizin untuk memastikan penanganan yang aman, patuh, dan bertanggung jawab. [\[GRI 306-3\]](#) [\[GRI 306-4\]](#) [\[SEOJK F.15\]](#) [\[NDAQ E7\]](#)

ABM secara berkala mengevaluasi kinerja pengelolaan lingkungan yang mencakup energi, emisi, air, dan limbah. Evaluasi ini menjadi dasar dalam penyempurnaan kebijakan dan prosedur agar tetap relevan dengan perkembangan regulasi dan praktik terbaik. Sepanjang periode pelaporan, ABM tidak memiliki catatan denda maupun sanksi nonmoneter akibat ketidakpatuhan terhadap peraturan lingkungan hidup. [\[GRI 2-27\]](#) [\[SEOJK F.28\]](#)

Dalam pengelolaan limbah B3, ABM menerapkan pemilahan dan pengendalian yang ketat melalui Tempat Penyimpanan Sementara (TPS B3) yang dipantau secara berkala. Sebagian besar limbah B3 diserahkan kepada transporter dan pengolah resmi yang memiliki izin. Di CK MHU, sebagian oli bekas dimanfaatkan kembali sebagai bahan pencampur *Ammonium Nitrate Fuel Oil* (ANFO) untuk kegiatan peledakan, sehingga mengurangi timbunan limbah dan mendukung prinsip pemanfaatan kembali. Hingga akhir periode pelaporan, seluruh entitas di Grup ABM belum memiliki fasilitas *incinerator* untuk pemusnahan limbah. [\[GRI 306-4\]](#) [\[GRI 306-5\]](#) [\[SEOJK F.15\]](#)

Waste management is integral to ABM's commitment to minimizing the environmental impact of operations across the mining, energy, and logistics sectors. The waste generated is managed based on its type and characteristics, including Hazardous and Toxic Materials (B3) waste and non-hazardous (non-B3) waste, following applicable laws and regulations. ABM has established an Environmental Policy (Environmental Policy ABM-PLC-CAF-005) as the main framework for environmental management, while technical provisions related to waste, water, energy, and recycling materials are further regulated in the SOPs of respective subsidiaries to ensure alignment with the specific characteristics of their operational activities. [\[GRI 306-1\]](#) [\[SEOJK F.13\]](#) [\[SEOJK F.14\]](#) [\[NDAQ E7\]](#)

All waste generated is collected through a structured process of weighing, measuring, recording, and documentation. Waste data is meticulously documented according to its type, including hazardous and non-hazardous waste, utilizing measurement units in tons in compliance with the technical regulations established by the local government and the Ministry of Environment and Forestry (KLHK). Subsequently, waste is then managed through mechanisms of temporary storage, transportation, and final processing by authorized third parties to ensure safe, compliant, and responsible handling. [\[GRI 306-3\]](#) [\[GRI 306-4\]](#) [\[SEOJK F.15\]](#) [\[NDAQ E7\]](#)

ABM periodically evaluates environmental management performance, including energy, emissions, water, and waste. This evaluation serves as the basis for improving policies and procedures to ensure they remain relevant with regulatory requirements and industry best practices. Throughout the reporting period, ABM has not incurred any fines or non-monetary sanctions for non-compliance with environmental regulations. [\[GRI 2-27\]](#) [\[SEOJK F.28\]](#)

In the management of hazardous and toxic waste (B3), ABM implements stringent segregation and control measures through Temporary Storage Sites (TPS B3), which are subject to regular monitoring. The majority of B3 waste is transferred to licensed transporters and processors. At CK MHU, a portion of used oil is [\[GRI 304-3\]](#) thereby reducing waste generation and supporting the principle of reuse. As of the end of the reporting period, all entities within the ABM Group do not have incinerator facilities for waste disposal. [\[GRI 306-4\]](#) [\[GRI 306-5\]](#) [\[SEOJK F.15\]](#) To prevent potential pollution caused by hazardous material spills, ABM implements operational control measures. These include the provision of spill



Untuk mencegah potensi pencemaran akibat tumpahan bahan berbahaya, ABM menerapkan langkah-langkah pengendalian operasional, termasuk penyediaan *spill kit* di area *workshop*, TPS B3, dan titik pengisian bahan bakar; penerapan *secondary containment* pada penyimpanan drum oli dan bahan kimia; serta pelaksanaan SOP dan pelatihan tanggap darurat bagi mekanik dan operator. Di CK, diterapkan pula filtrasi oli untuk mengurangi frekuensi penggantian oli dan menekan potensi tumpahan, serta pemanfaatan kembali solar bekas hasil filtrasi untuk genset. Untuk limbah non-B3, beberapa unit seperti CK DMP dan CK BMB bekerja sama dengan bank sampah guna mencegah penumpukan limbah dan risiko kesehatan lingkungan. [GRI 306-2] [SEOJK F.16] [NDAQ E7]

Terkait fasilitas *tailing* dan pengelolaan air limpasan, CK tidak memiliki fasilitas *tailing* karena berperan sebagai kontraktor tambang. Fasilitas pengelolaan air limpasan berada pada pemilik IUP, yaitu TIA, yang mengoperasikan *settling pond* untuk menampung air limpasan dari area tambang yang mengandung sedimen dan partikel halus. Fasilitas ini berfungsi untuk mengendapkan material padat, menurunkan kekeruhan, serta memastikan kualitas air memenuhi baku mutu sebelum dialirkan lebih lanjut. Pemantauan kualitas air dilakukan secara *real-time* melalui sistem SPARING yang terhubung dengan server KLHK sesuai Peraturan Menteri LHK No. P.93 Tahun 2018 dan PP No. 22 Tahun 2021, dengan parameter pemantauan meliputi pH, TSS, debit aliran, COD, BOD, serta logam berat (Fe dan Mn). [GRI 306-2] [GRI 306-4] [SEOJK F.16] [NDAQ E7]

Sebagai bagian dari pengendalian risiko lingkungan, TIA menerapkan *Zero Discharge Policy*, menyediakan *spill kit* di area kritis, serta melaksanakan simulasi tanggap darurat secara berkala untuk menghadapi potensi tumpahan bahan bakar. Pendekatan ini memastikan integritas fasilitas pengelolaan limbah dan air tetap terjaga serta meminimalkan risiko pencemaran lingkungan. [GRI 306-2] [SEOJK F.16] [NDAQ E7]

kits in workshop areas, B3 waste transfer stations, and fueling points; applying secondary containment for the storage of oil drums and chemicals; and conducting SOPs and emergency response training for mechanics and operators. At CK, oil filtration processes, such as kidney loop filtration, are employed to extend oil change frequency and decrease the potential for spills. Additionally, used diesel from filtration is repurposed for generators. For non-B3 waste management, various units, including CK DMP and CK BMB, collaborate with waste banks to prevent waste accumulation and environmental health risks. [GRI 306-2] [SEOJK F.16] [NDAQ E7]

Regarding tailings facilities and runoff water management, CK does not have tailings facilities as it operates solely as a mining contractor. The runoff water management facility is owned by the IUP holder, TIA, which operates a settling pond designed to contain runoff water from the mining area containing sediments and fine particles. This facility functions to settle solid materials, reduce turbidity, and ensure that water quality meets the prescribed standards prior to discharge. Water quality monitoring is conducted in real-time via the SPARING system, which is connected to the KLHK server in accordance with Minister of Environment and Forestry Regulation No. P.93 of 2018 and Government Regulation No. 22 of 2021, with monitoring parameters include pH, TSS, flow rate, COD, BOD, and heavy metals (Fe and Mn). [GRI 306-2] [GRI 306-4] [SEOJK F.16] [NDAQ E7]

As part of environmental risk management, TIA implements a Zero Discharge Policy, equips critical areas with spill kits, and regularly conducts emergency response simulations to prepare for potential fuel spills. This approach ensures the integrity of waste and water management facilities is maintained and minimizes the risk of environmental pollution. [GRI 306-2] [SEOJK F.16] [NDAQ E7]

Timbunan Limbah dan Dampak yang Signifikan terkait Limbah

Waste Generation and Significant Waste-Related Impacts

Lini Bisnis Business Line	Tahapan Kegiatan Activity Stage	Bentuk Timbunan Limbah Form of Waste Generation	Pengaruh terhadap Lingkungan Influence on the Environment	Pengelolaan Timbunan Limbah Waste Generation Management
Mining Value Chain (MVC)	Pembukaan lubang tambang (pit) Mining-pit opening	Tanah pucuk, overburden Top soil Overburden	Perubahan rona lingkungan, potensi erosi Environmental color changes, Potential erosion	Perusahaan melaksanakan revegetasi kawasan serta membuat void atau penampungan air buatan dari bekas lubang tambang The Company revegetates areas and creates voids or artificial water reservoirs in the ex-mining pits.
	Operasi alat berat dan perawatan Heavy equipment operation and maintenance	Limbah mengandung bahan berbahaya dan beracun (B3) Hazardous and toxic waste	Potensi mencemari tanah dan air Potential soil and water pollution	Diserahkan kepada pihak ketiga berizin untuk dikelola/diolah lebih lanjut Sent to licensed third parties for further management/processing.
	Perkantoran dan administrasi Offices and administration	Limbah non-B3 Non-hazardous and toxic waste	Potensi mencemari tanah dan air Potential soil and water pollution	Sebagian sampah organik diolah menjadi kompos dan sebagian lagi dibawa ke TPA, sedangkan sampah anorganik seluruhnya dibawa ke TPA. Some organic waste is processed into compost and some is taken to the landfill, while all inorganic waste is taken to the landfill.
Logistics, Engineering, New Business (LENB)	Perawatan dan pengoperasian mesin; Pengecatan unit/equipment; Penyepuhan chrome Machine maintenance and operation; Painting of units/equipment; Chrome plating	Limbah B3 Hazardous waste	Potensi mencemari tanah dan air Potential to contaminate soil and water	Bekerja sama dengan pihak ketiga berizin Collaborate with licensed third parties
	Oli bekas pakai dari armada (truk, alat berat, kapal) Used oil from fleets (trucks, heavy equipment, ships)	Limbah B3 Hazardous waste	Potensi mencemari tanah dan air Potential to contaminate soil and water	Diserahkan kepada pihak ketiga berizin untuk dikelola/diolah lebih lanjut Handed over to a licensed third party for further management/processing

Timbunan Limbah Berdasarkan Lini Bisnis

Waste Generated by Business Line

Keterangan Description	Satuan Unit	Lini Bisnis Business Line	2023	2024	2025
Total timbunan limbah B3 Total hazardous waste generated	Ton	Mining Value Chain	8.007,66	4.150,60	3.116,79
		Logistics, Engineering, New Business	135,82	177,06	93,75
Total timbunan limbah B3 Total hazardous waste generated	Ton		8.143,48	4.327,66	3.209,79
Total timbunan limbah non-B3 Total non hazardous waste generated	Ton	Mining Value Chain	6.679,54	1.759,98	4.769,06
		Logistics, Engineering, New Business	1.340,37	1.180,22	425,74
Total timbunan limbah non-B3 Total non hazardous waste generated	Ton		8.019,91	2.940,20	5.194,80

*Catatan: Terdapat perubahan dalam metode pengumpulan dan pencatatan data sehingga total limbah B3 dan non-B3 pada tahun 2023 dan 2024 mengalami penyesuaian.

*Note: There have been modifications in the data collection and recording methodologies, leading to adjustments in the overall quantities of hazardous and non-hazardous waste for the years 2023 and 2024.

Limbah yang Dikirimkan ke Pembuangan Akhir Menurut Cara Pembuangan [GRI 306-4]

Hazardous Waste Disposed to Landfill by Disposal Method

Cara Pembuangan Limbah Waste Disposal Method	Satuan Unit	2023	2024	2025
Total limbah B3 yang dikelola oleh pihak ketiga Total B3 waste managed by third parties	Ton	3.823,48	3.895,41	3.043,71
Total limbah B3 yang didaur ulang Total B3 waste recycled	Ton	515,59	417,24	230,27
Total limbah B3 Total B3 waste	Ton	4.339,07	4.312,65	3.273,98
Total limbah non-B3 yang dikelola oleh pihak ketiga Total non-B3 waste managed by third parties	Ton	477,69	2.940,20	1.723,52
Total limbah non-B3 yang dimanfaatkan kembali atau didaur ulang Total non-B3 waste reused or recycled	Ton	741,30	0,00	1214,18
Total limbah non-B3 Total non-B3 waste	Ton	1.218,99	2.940,2	2.937,7

Catatan: Data 2023 dan 2024 dinyatakan kembali dikarenakan oleh perubahan metodologi.
Note: Data for 2023 and 2024 has been restated due to methodology changes.

Inisiatif Pengurangan, Pemanfaatan Kembali, dan Daur Ulang Limbah Operasional

ABM menerapkan berbagai inisiatif untuk mengurangi timbulan limbah sekaligus meningkatkan efisiensi operasional melalui prinsip *reduce, reuse, dan recycle*. Di hampir seluruh *site* CK, diterapkan filterisasi oli menggunakan sistem *kidney loop* pada oli hidrolik, transmisi, dan *final drive* alat berat, sehingga kualitas oli tetap terjaga dan frekuensi penggantian dapat dikurangi. Inisiatif ini berkontribusi langsung pada penurunan volume limbah oli bekas serta penghematan biaya operasional.

Selain itu, solar bekas dari proses penggantian filter bahan bakar dimanfaatkan kembali untuk kebutuhan operasional lain, seperti pengoperasian genset di *site*, guna mengurangi pemborosan bahan bakar dan timbulan limbah cair. Untuk limbah non-B3, CK BMB dan CK DMP menjalin kerja sama dengan bank sampah, di mana limbah seperti plastik, kertas, dan kardus dikumpulkan dan disalurkan untuk didaur ulang, sehingga mengurangi volume sampah yang dikirim ke tempat pembuangan akhir sekaligus mendukung ekonomi sirkular di masyarakat sekitar.

Operational Waste Reduction, Reuse, and Recycling Initiative

ABM implements various initiatives to reduce waste generation while simultaneously improving operational efficiency by applying the principles of *reduce, reuse, and recycle*. At nearly all CK sites, oil filtration is performed using a *kidney loop* system on hydraulic oil, transmission oil, and final drive of heavy equipment, ensuring oil quality is maintained and replacement frequency is decreased. This initiative directly helps reduce used oil waste volume and operational costs.

Furthermore, used diesel generated from fuel filter replacement processes is reutilized for other operational purposes, such as powering on-site generators, to reduce fuel wastage and liquid waste production. For non-hazardous waste, CK BMB and CK DMP collaborate with waste banks, where waste such as plastics, paper, and cardboard are collected and directed towards recycling, thereby reducing the volume of waste disposed of at final disposal sites and supporting the circular economy within the surrounding community.

ABM juga mendorong pemanfaatan kembali material operasional, antara lain penggunaan drum oli bekas sebagai wadah air atau bahan bakar cadangan, serta ban bekas yang dimanfaatkan kembali sebagai pembatas jalan, tanggul, dan fungsi pendukung lainnya di area operasional. Pendekatan ini mencerminkan komitmen ABM dalam mengelola limbah secara bertanggung jawab dan memaksimalkan nilai guna material sebelum menjadi residu akhir.

ABM also encourages the reutilization of operational materials, such as repurposing used oil drums as water containers or backup fuel tanks, and converting used tires into road barriers, embankments, and other functional supports within operational areas. This approach reflects ABM's commitment to responsible waste management and the maximum utilization of materials before they are designated as final residues.

Perempuan Menggerakkan Aksi Lingkungan melalui *Eco Enzyme*

Dalam rangka memperingati Hari Kartini pada 21 April 2025, CK berpartisipasi dalam *live talk show* yang diselenggarakan oleh Banjarmasin Post dan Bank Kalsel untuk mendorong peran perempuan dalam pengelolaan sampah organik berbasis *eco enzyme*. Kegiatan ini mengangkat tema "Perempuan Menginspirasi: Cantik Peduli Sampah" dan menegaskan kontribusi perempuan sebagai agen perubahan dalam isu lingkungan. Sejak tahun 2022, pilar bisnis MVC secara konsisten juga melakukan edukasi *eco enzyme* kepada pemerhati lingkungan, sekolah Adiwiyata, dan desa binaan melalui program Kampung Iklim di Kabupaten Tanah Bumbu.

Women Drive Environmental Action through *Eco Enzyme*

In commemoration of Kartini Day on April 21, 2025, CK participated in a live talk show organized by Banjarmasin Post and Bank Kalsel to promote the roles of women in managing organic waste through the use of *eco enzymes*. This activity was themed 'Women Inspire: Beautifully Caring for Waste' and emphasized women's contributions as agents of change in environmental issues. Since 2022, MVC's business pillars have been consistently conducting *eco enzyme* educational initiatives for environmental enthusiasts, Adiwiyata schools, and fostered villages through the Climate Village program in Tanah Bumbu Regency.

Mendorong Efisiensi Operasional melalui Studi Lubricant Management System

PWP melakukan studi *Lubricant Management System* milik CK di *site* KIM untuk memahami penerapan sistem yang efektif dan teruji dalam pengelolaan pelumas. Hasil studi ini dimanfaatkan sebagai referensi dalam pengembangan sistem *Fuel Management* di seluruh proyek PWP dengan penyesuaian sesuai kebutuhan masing-masing *site*. Inisiatif ini diarahkan menuju digitalisasi penuh guna meningkatkan akurasi data, meminimalkan kesalahan manusia, serta mengurangi potensi penyimpangan, sekaligus memperkuat efisiensi, transparansi, dan akuntabilitas operasional.

Promoting Operational Efficiency through Lubricant Management System Study

PWP conducted a study on CK's *Lubricant Management System* at the KIM site to understand the implementation of an effective and proven system for lubricant management. The results of this study are used as a reference in developing the *Fuel Management* system across all PWP projects, with adjustments made according to each site's needs. This initiative is aimed at full digitalization to improve data accuracy, minimize human errors, and reduce potential deviations, while also enhancing operational efficiency, transparency, and accountability.





Kinerja Sosial

Social Performance

ABM memastikan penghormatan terhadap hak asasi manusia, terutama pekerja, terintegrasi dalam kinerja sosial organisasi yang berorientasi pada keberlanjutan.

ABM ensures that respect for human rights, especially workers' rights, is integrated into the organization's sustainability-oriented social performance.

Pendekatan Manajemen untuk Kinerja Sosial

Management Approach for Social Performance



ABM memastikan penghormatan terhadap hak asasi manusia, terutama pekerja, terintegrasi dalam kinerja sosial organisasi yang berorientasi pada keberlanjutan. Secara umum, prinsip ini diwujudkan dalam kebijakan dan implementasi yang terkait dengan aspek-aspek di bawah ini:

A. Dukungan terhadap Karyawan

- **Akuntabilitas dalam Kesehatan dan Keselamatan Kerja**

ABM mengadopsi pendekatan Sistem Manajemen Keselamatan Pertambangan (SMKP) untuk memastikan Kesehatan dan Keselamatan Kerja (K3) dan Keselamatan Operasional (KO) di seluruh area operasional dan anak perusahaan.

- **Keberagaman dan Inklusi dalam Ketenagakerjaan**

ABM menekankan prinsip kesetaraan dan pemberian kesempatan yang sama terhadap seluruh karyawan dan manajemen senior di seluruh entitas anak perusahaan, tanpa membedakan identitas dan latar belakang karyawan.

- **Anti-Diskriminasi dan Perlindungan Kelompok Rentan**

ABM secara aktif mendorong prinsip anti-diskriminasi dalam seluruh aspek operasionalnya, serta berupaya melindungi kelompok rentan yang berisiko di sepanjang rantai nilai dengan melibatkan aktif pemasok dan kontraktor.

B. Pemberdayaan Masyarakat

Seluruh kebijakan dan implementasi aspek-aspek di atas diawasi oleh Komite ESG secara rutin.

ABM ensures that respect for human rights, especially workers' rights, is integrated into the organization's sustainability-oriented social performance. In general, this principle is realized in policies and implementation related to the aspects below:

A. Support for Employees

- **Accountability in Occupational Health and Safety**

ABM adopts the Mining Safety Management System (SMKP) approach to ensure Occupational Health and Safety (K3) and Operational Safety (KO) across all operational areas and subsidiaries.

- **Diversity and Inclusion in Employment**

ABM emphasizes the principles of equality and providing equal opportunities for all employees and senior management across all subsidiary entities, without differentiating employees' identities and backgrounds.

- **Anti-Discrimination and Protection of Vulnerable Groups**

ABM actively promotes anti-discrimination principles in all aspects of its operations, and seeks to protect vulnerable groups at risk along the value chain through the active engagement of suppliers and contractors.

B. Community Empowerment

All policies and implementation of the aspects above are routinely supervised by the ESG Committee.

Akuntabilitas dalam Kesehatan dan Keselamatan Kerja (K3)

[OJK.F.21][GRI 403-1][GRI 403-2][GRI 403-3][GRI 403-4][GRI 403-5][GRI 406-1][GRI 403-7][GRI 403-8][GRI 403-10][OJK.F.21][INDAQ S8]

Accountability in Occupational Health and Safety (K3)

ABM berkomitmen membangun budaya K3 yang memastikan lingkungan kerja aman, sehat, dan nyaman bagi seluruh pekerja, dengan menerapkan standar Kesehatan dan Keselamatan Kerja sesuai regulasi nasional dan praktik internasional. Pengelolaan K3 dilakukan secara lintas fungsi dan difasilitasi oleh *Health, Safety, and Environmental (HSE)*, sementara evaluasi kinerja dilakukan oleh Direksi melalui penilaian laporan rutin dan capaian *Key Performance Indicator (KPI)*, terutama untuk memastikan pencapaian target *zero fatalities*, *zero Lost Time Injury (LTI)*, dan *zero recordable incident* di seluruh lini bisnis dan anak perusahaan.

Pada tahun 2025, ABM senantiasa kembali melakukan evaluasi berkala atas penerapan sistem manajemen K3 di seluruh wilayah operasional sesuai dengan SMK3, ISO 45001, dan SMKP. Evaluasi ini juga mencakup pemantauan dan pelaksanaan audit internal dan eksternal minimal satu kali dalam setahun, diikuti dengan proses sertifikasi dan resertifikasi ISO 45001. Temuan audit selalu ditindaklanjuti oleh ABM untuk perbaikan berkesinambungan.

Sistem Manajemen Keselamatan dan Kesehatan Kerja Pertambangan (SMKP) [GRI 403-1] [GRI 403-7] [GRI 403-8]

Sebagai bagian dari upaya mitigasi risiko Keselamatan dan Kesehatan Kerja (K3) dalam hubungan bisnis, ABM menerapkan pengendalian terintegrasi terhadap seluruh pihak yang berada dalam lingkup operasional, termasuk kontraktor dan mitra kerja. Pendekatan ini memastikan standar K3 ABM dijalankan secara konsisten oleh seluruh tenaga kerja di bawah kendali operasional Perusahaan.

ABM dan seluruh anak perusahaan menerapkan SMK3 sesuai peraturan nasional dan diperkuat dengan standar internasional. Peraturan nasional yang dirujuk oleh ABM meliputi ketentuan Permen ESDM No. 26/2018, Kepmen ESDM No. 1827.K/30/MEM/2018, serta Kepdirjen Minerba No. 185.K/37.04/DJB/2019. Untuk memperkuat implementasi peraturan nasional, ABM turut merujuk pada SMK3 dari Kementerian Ketenagakerjaan, SMK3 dari Kementerian ESDM, dan ISO 45001 – *Occupational Health and Safety Management System*.

ABM is committed to building an occupational health and safety (K3) culture that ensures a safe, healthy, and comfortable work environment for all workers, by implementing Occupational Health and Safety standards in accordance with national regulations and international practices. K3 management is conducted cross-functionally and facilitated by Health, Safety, and Environmental (HSE), while performance evaluation is carried out by the Board of Directors through assessments of routine reports and Key Performance Indicator (KPI) achievements, particularly to ensure the achievement of zero fatalities targets, zero Lost Time Injury (LTI), and zero recordable incidents across all business lines and subsidiaries.

In 2025, ABM continuously conducted periodic evaluations of the implementation of the K3 management system across all operational areas in accordance with SMK3, ISO 45001, and SMK3. This evaluation also includes monitoring and conducting internal and external audits at least once a year, followed by the ISO 45001 certification and recertification process. Audit findings are always followed up by ABM for continuous improvement.

Mining Occupational Safety and Health Management System (SMKP)

[GRI 403-1] [GRI 403-7] [GRI 403-8]

As part of efforts to mitigate Occupational Health and Safety (K3) risks in business relationships, ABM implements integrated controls over all parties within the operational scope, including contractors and business partners. This approach ensures that ABM's K3 standards are implemented consistently by all workers under the Company's operational control.

ABM and all subsidiaries implement SMK3 in accordance with national regulations and strengthened by international standards. The national regulations referred to by ABM include the provisions of Permen ESDM No. 26/2018, Kepmen ESDM No. 1827.K/30/MEM/2018, as well as Kepdirjen Minerba No. 185.K/37.04/DJB/2019. To strengthen the implementation of national regulations, ABM also refers to SMK3 from the Ministry of Manpower, SMK3 from the Ministry of Energy and Mineral Resources, and ISO 45001 – *Occupational Health and Safety Management System*.

Pada tahun 2025, ABM dan anak perusahaan atau area operasional menindaklanjuti kinerja SMK3 pada tahun sebelumnya melalui penambahan sertifikasi.

In 2025, ABM and subsidiaries or operational areas followed up SMK3 performance in the previous year through the addition of certifications.

Area Operasional / Anak Perusahaan Operational Area / Subsidiaries	SMK3 Nasional	ISO 45001	SMKP
PT Cipta Kridatama (CK)	Implementasi Implementation	Sertifikasi Certification	Implementasi Implementation
PT Prima Wiguna Parama (PWP)	Implementasi Implementation	Implementasi Implementation	Implementasi Implementation
PT Sanggar Sarana Baja (SSB)	Sertifikasi Certification	Sertifikasi Certification	Implementasi Implementation
PT Cipta Krida Bahari (CKB)	Sertifikasi Certification	Sertifikasi Certification	Implementasi Implementation
PT Tunas Inti Abadi (TIA)	Sertifikasi Certification	Sertifikasi Certification	Implementasi Implementation

Komite Keselamatan Pertambangan yang dibentuk oleh ABM mengawasi implementasi SMK3 dan melakukan pembaruan terhadap kebijakan dan prosedur, bila diperlukan.

The Mining Safety Committee established by ABM oversees the implementation of SMK3 and updates policies and procedures, if required.

Cakupan Penerapan dan Sertifikasi SMK3 [GRI 403-8]

Scope of SMK3 Implementation and Certification

Kategori Category	Jumlah (orang) Total (persons)	Persentase (%) Percentage (%)
Karyawan Tetap Permanent Employees	165	66,5%
Kontraktor & Tenaga Kerja Alih Daya Contractors & Outsourced Workers	83	33,5%
Total Tenaga Kerja Operasional Total Operational Workforce	248	100%

Catatan | Note:

Seluruh tenaga kerja dalam lingkup operasional ABM, baik karyawan tetap maupun non-karyawan, tercakup dalam penerapan Sistem Manajemen Keselamatan Kerja (SMK3) Dari total tersebut.

All workers within ABM's operational scope, both permanent employees and non-employees, are covered under the implementation of the Occupational Safety Management System (SMK3). From this total.

Dalam pengelolaan pihak eksternal, ABM mewajibkan penerapan *Contractor Safety Management System* (CSMS) sebagai bagian dari proses seleksi dan evaluasi kontraktor, dilengkapi dengan pra-kualifikasi keselamatan dan pengendalian risiko berbasis *Hazard Identification, Risk Assessment, and Determined Control* (HIRADC). Perusahaan juga memastikan hak pekerja, termasuk kontraktor, untuk menghentikan pekerjaan yang berisiko hingga pengendalian memadai diterapkan. Kesiapsiagaan didukung oleh Tim Tanggap Darurat di seluruh area kerja yang turut berkontribusi dalam penanganan keadaan darurat internal maupun kegiatan kemanusiaan nasional.

In managing external parties, ABM requires the implementation of a Contractor Safety Management System (CSMS) as part of the contractor selection and evaluation process, complemented by safety pre-qualification and risk controls based on Hazard Identification, Risk Assessment, and Determined Control (HIRADC). The Company also ensures workers' rights, including contractors, to stop work that poses risks until adequate controls have been implemented. Preparedness is supported by Emergency Response Teams across all work areas, which also contribute to handling internal emergencies and national humanitarian activities.

Identifikasi Bahaya, Penilaian Risiko, dan Investigasi Insiden [GRI 403-2]

Untuk mewujudkan lingkungan kerja yang sehat dan aman, ABM senantiasa melakukan identifikasi bahaya, penilaian risiko, dan investigasi insiden yang merujuk pada regulasi dan standar di atas. Proses identifikasi bahaya dan risiko, serta investigasi insiden telah distrukturkan dalam langkah-langkah berikut ini:

- **Persiapan**
 - Pembentukan tim manajemen risiko K3
 - Penugasan dan penentuan proses kerja tim manajemen risiko K3
 - Pengumpulan informasi yang relevan
- **HIRADC**
 - Identifikasi bahaya
 - Penilaian risiko
 - Penetapan upaya pengendalian risiko
 - Penetapan tujuan, sasaran, dan program
- **Pelaksanaan dan Peninjauan**
 - Persetujuan manajemen
 - Komunikasi dan konsultasi
 - Penerapan upaya pengendalian risiko
 - Pemantauan dan pemeriksaan rutin
 - Peninjauan HIRADC secara berkala
- **Pencatatan, penerapan, peninjauan HIRADC, pencapaian kinerja K3, identifikasi bahaya, insiden, dan pelaporan merujuk pada regulasi yang berlaku di Indonesia untuk industri, yaitu:**
 - Undang-Undang No. 1 Tahun 1970 tentang Keselamatan Kerja
 - Peraturan Pemerintah No. 50 Tahun 2012 tentang Penerapan Sistem Manajemen Keselamatan dan Kesehatan Kerja
 - Peraturan Menteri ESDM No. 26 Tahun 2018 tentang Pelaksanaan Kaidah Pertambangan yang Baik
 - Peraturan Menteri Tenaga Kerja No. 187 Tahun 1999 tentang Pengendalian Bahan Kimia Berbahaya di Tempat Kerja
 - Peraturan Menteri Tenaga Kerja No. 03 Tahun 1998 tentang Tata Cara Pelaporan dan Pemeriksaan Kecelakaan
 - Peraturan Menteri Tenaga Kerja No. 15 Tahun 2008 tentang P3K di Tempat Kerja
 - Regulasi spesifik lainnya, seperti regulasi dari Keputusan Dirjen Minerba, peraturan Kesehatan Lingkungan, serta Standar Keselamatan dan Kesehatan Kerja Perkantoran.

Hazard Identification, Risk Assessment, and Incident Investigation [GRI 403-2]

To realize a healthy and safe work environment, ABM continuously conducts hazard identification, risk assessment, and incident investigations referring to the regulations and standards above. The hazard and risk identification process, as well as incident investigations, has been structured into the following steps:

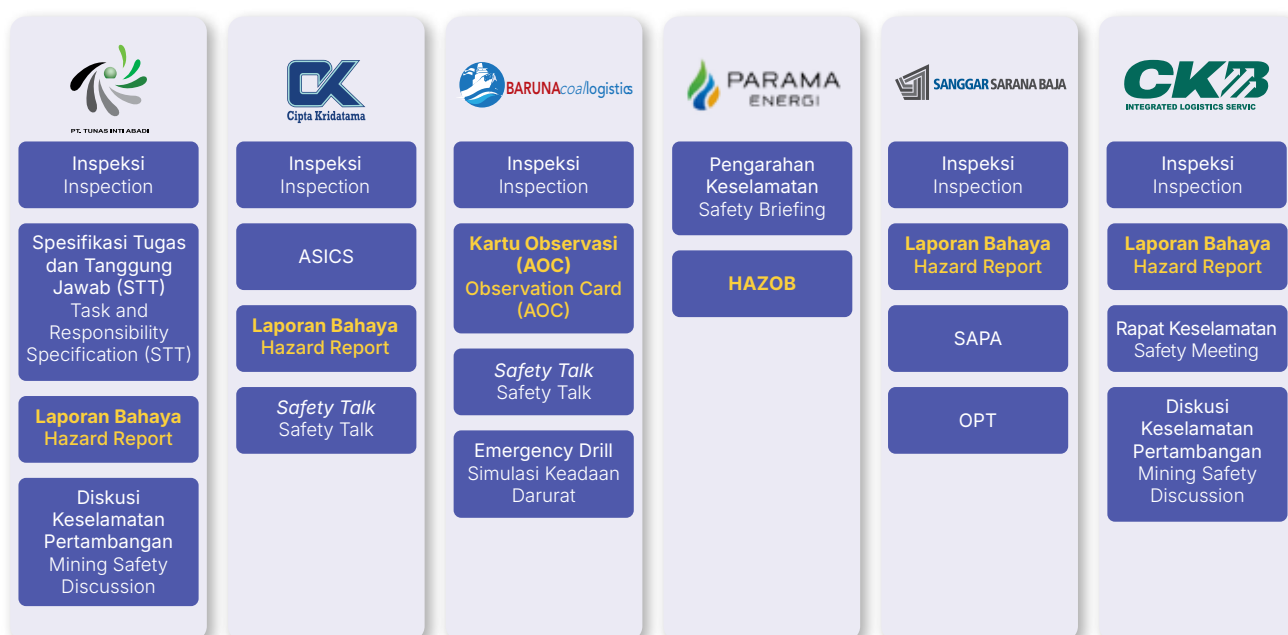
- **Preparation**
 - Establishment of an OHS risk management team
 - Assignment and determination of work processes for the OHS risk management team
 - Collection of relevant information
- **HIRADC**
 - Hazard identification
 - Risk assessment
 - Determination of risk control measures
 - Determination of objectives, targets, and programs
- **Implementation and Review**
 - Management approval
 - Communication and consultation
 - Implementation of risk control measures
 - Routine monitoring and inspections
 - Periodic review of HIRADC
- **Recording, implementation, and review of HIRADC, OHS performance achievement, hazard identification, incidents, and reporting refer to the applicable regulations in Indonesia for the industry, namely:**
 - Law No. 1 of 1970 on Occupational Safety
 - Government Regulation No. 50 of 2012 on the Implementation of an Occupational Safety and Health Management System
 - Minister of Energy and Mineral Resources Regulation (Permen ESDM) No. 26 of 2018 on the Implementation of Good Mining Practices
 - Minister of Manpower Regulation No. 187 of 1999 on the Control of Hazardous Chemicals in the Workplace
 - Minister of Manpower Regulation No. 03 of 1998 on Procedures for Reporting and Inspecting Accidents
 - Minister of Manpower Regulation No. 15 of 2008 on First Aid in the Workplace
 - Other specific regulations, such as regulations from Directorate General of Mineral and Coal Decrees, environmental health regulations, and Office Occupational Safety and Health Standards.

Dalam proses identifikasi bahaya dan insiden yang tak selalu bisa diprediksi, ABM menerapkan prosedur ketat yang melibatkan partisipasi aktif karyawan, yaitu:

- **Kewajiban pelaporan melalui *Hazard Report***
Karyawan wajib melaporkan setiap bahaya yang ditemukan di area kerja, baik kondisi maupun tindakan yang tidak aman atau berisiko, melalui sistem digital, e-SIAP (salah satu *Hazard Report* di CK yaitu OSHE. ciptakridatama.co.id). Laporan awal insiden harus dilakukan paling lambat 1x24 jam agar seluruh pihak terkait dapat terinformasi dengan cepat.
- **Inspeksi langsung terhadap lokasi dengan insiden**
Atasan dari karyawan yang mengalami insiden beserta bagian OSHE dan *emergency team* (bila diperlukan) harus segera mengunjungi lokasi untuk menangani insiden yang terjadi dan mencatat informasi yang diperlukan untuk investigasi dan pengamanan lokasi dengan insiden.
- **Penyelidikan Insiden dan Tindak Lanjut**
Berdasarkan klasifikasi keparahan atau kerusakan, ABM akan membentuk tim investigasi atau penyelidikan insiden yang beranggotakan pihak-pihak dengan kompetensi. Penyelidikan dilakukan dalam waktu 2x24 jam setelah kejadian insiden, kecuali untuk insiden besar yang membutuhkan waktu untuk penyelidikan lebih lanjut.
- **Rekomendasi Tindakan Perbaikan**
Berdasarkan hasil penyelidikan, Tim Investigasi membuat rekomendasi tindakan perbaikan. Laporan investigasi didistribusikan kepada Manajemen dan pihak terkait.
- **Pelaksanaan Rekomendasi Perbaikan**
Manajemen proyek dan manajemen korporat memastikan setiap rekomendasi dilaksanakan dengan semestinya.

In the process of identifying hazards and incidents that cannot always be predicted, ABM implements strict procedures involving active employee participation, namely:

- **Mandatory reporting through Hazard Reports**
Employees must report any hazards found in the work area, whether unsafe or risky conditions or actions, through a digital system, e-SIAP (one of the Hazard Report portals at CK, namely OSHE. ciptakridatama.co.id). Initial incident reporting must be made no later than 1x24 hours so that all relevant parties can be informed quickly.
- **Direct inspection of the incident location**
The supervisor of the employee experiencing the incident, along with OSHE and the Emergency Team (if required), must immediately visit the location to handle the incident and record the information needed for investigation and securing the incident site.
- **Incident Investigation and Follow-Up**
Based on the severity or damage classification, ABM will form an incident investigation or inquiry team consisting of parties with the relevant competencies. The investigation is conducted within 2x24 hours after the incident occurs, except for major incidents that require time for further investigation.
- **Corrective Action Recommendations**
Based on the investigation results, the Investigation Team prepares corrective action recommendations. The investigation report is distributed to Management and related parties.
- **Implementation of Corrective Recommendations**
Project management and corporate management ensure that each recommendation is implemented properly.



Partisipasi, Konsultasi, dan Komunikasi K3 [GRI 403-3] [GRI 403-4]

Untuk memperkuat disiplin dan pemahaman K3 secara berkesinambungan, ABM melaksanakan prosedur komunikasi dan konsultasi terhadap seluruh karyawan melalui:

- **Pelaksanaan *Safety Briefing***
Safety briefing dilakukan di setiap *shift* di seluruh lini operasional Perusahaan.
- **Forum Komunikasi K3**
Forum komunikasi K3 dibentuk dan dijalankan secara rutin sebagai ruang sosialisasi dan kampanye K3. Forum ini terdiri dari Forum P2K3 yang diadakan setiap bulan. P2K3 merupakan panitia yang beranggotakan perwakilan Manajemen dan perwakilan pekerja, sebagai wadah kerja sama dalam meningkatkan implementasi keselamatan dan kesehatan kerja di lingkungan operasional. Selain itu, pertemuan bulanan dan *safety talk* juga dilakukan bersama kontraktor dan mitra kerja guna memperkuat budaya keselamatan secara menyeluruh.
- **Kampanye K3**
Kampanye K3 dilakukan melalui buletin, email, stiker, dan majalah dinding setiap bulan untuk seluruh karyawan. Pemasangan *banner* dan spanduk K3 dilaksanakan setiap tiga bulan. Program seperti *Toolbox Meeting/P5M*, peringatan Bulan K3 Nasional, *Safety & Health Talk*, serta sosialisasi prosedur K3, termasuk penggunaan radio komunikasi dan aplikasi kerja, dilaksanakan secara berkala. Selain itu, setiap karyawan wajib mengikuti induksi K3 setelah kembali dari cuti. Pertemuan bulanan dan *safety talk* juga dilakukan bersama kontraktor dan mitra kerja.

Sepanjang 2025, P5M dilakukan setiap awal *shift*, sedangkan HSE *Talk* diadakan minimal sekali seminggu dengan topik K3 yang bergantian.

Pelatihan K3 untuk Pekerja [GRI 403-5]

Sepanjang tahun 2025, ABM melaksanakan pelatihan K3 bagi karyawan untuk memastikan kesiapan mereka dalam menjalankan prosedur SMK3, penanganan kejadian kecelakaan kerja, serta pencegahan penyakit akibat kerja. Pelatihan ini dirancang sebagai bagian integral dari sistem manajemen K3 untuk memperkuat kompetensi pekerja dalam mengidentifikasi bahaya, menilai risiko, serta menerapkan pengendalian risiko sesuai prinsip *Hazard Identification, Risk Assessment, and Determining Control* (HIRADC).

OHS Participation, Consultation, and Communication [GRI 403-3] [GRI 403-4]

To strengthen OHS (K3) discipline and understanding on an ongoing basis, ABM carries out communication and consultation procedures for all employees through:

- **Implementation of Safety Briefings**
Safety briefings are conducted in every shift across all of the Company's operational lines.
- **OHS Communication Forum**
An OHS communication forum is established and implemented regularly as a space for OHS socialization and campaigns. This forum consists of the P2K3 Forum, which is held every month. P2K3 is a committee comprising representatives of Management and worker representatives, serving as a forum for cooperation in improving the implementation of occupational safety and health in the operational environment. In addition, monthly meetings and safety talks are also conducted with contractors and business partners to strengthen the overall safety culture.
- **OHS Campaigns**
OHS campaigns are carried out through monthly bulletins, emails, stickers, and wall magazines for all employees. The installation of OHS banners and signage is carried out every three months. Programs such as Toolbox Meeting/P5M, the commemoration of National OHS Month, Safety & Health Talk, and the socialization of OHS procedures, including the use of communication radios and work applications, are conducted periodically. In addition, each employee is required to undergo OHS induction upon returning from leave. Monthly meetings and safety talks are also conducted with contractors and business partners.

Throughout 2025, P5M was conducted at the start of every shift, while HSE Talk was held at least once a week with rotating OHS topics.

OHS (K3) Training for Workers [GRI 403-5]

Throughout 2025, ABM conducted OHS (K3) training for employees to ensure their readiness in implementing SMK3 procedures, handling occupational accident incidents, and preventing occupational diseases. This training was designed as an integral part of the OHS management system to strengthen workers' competencies in identifying hazards, assessing risks, and implementing risk controls in accordance with the principles of Hazard Identification, Risk Assessment, and Determining Control (HIRADC).

Seluruh program pelatihan K3 juga mendukung penerapan *hierarchy of control*, yang mencakup eliminasi, substitusi, pengendalian teknis, pengendalian administratif, dan penggunaan Alat Pelindung Diri (APD), guna memastikan pencegahan risiko dilakukan secara sistematis dan berlapis.

Beberapa program pelatihan yang diberikan kepada karyawan mencakup:

- Penanganan kecelakaan kerja
- Manajemen tingkat kelelahan
- *Workshop Lock Out Tag Out* (LOTO)
- Kepemimpinan Keselamatan yang Efektif
- Pelatihan dan sertifikasi Sistem Manajemen Keselamatan dan Kesehatan Kerja (SMK3)
- *Refreshment* Sistem Manajemen Keselamatan Pertambangan (SMKP)
- Pelatihan dan sertifikasi implementasi dan audit SMKP
- Semiloka dasar-dasar K3 pertambangan
- Semiloka teknik investigasi kecelakaan
- Seminar *Zero Accident*
- Diklat dan uji kompetensi POP/POM
- Workshop HIRADC, dan CPR
- Praktik dasar kerja aman

Pelatihan tersebut diberikan kepada seluruh tenaga kerja dalam lingkup operasional ABM, baik karyawan tetap maupun tenaga kerja non-karyawan, termasuk kontraktor dan tenaga kerja alih daya. ABM memastikan bahwa seluruh pekerja yang berada di bawah pengendalian operasional Perusahaan memperoleh akses terhadap program pelatihan yang relevan guna mendukung peningkatan kompetensi serta penerapan standar keselamatan dan kinerja yang konsisten di seluruh area kerja.

Pelatihan dilaksanakan secara berkelanjutan dengan mempertimbangkan karakteristik risiko masing-masing fungsi kerja dan area operasional, serta menjadi salah satu indikator evaluasi kinerja K3 di tingkat unit kerja dan korporasi.



All OHS training programs also support the implementation of the hierarchy of control, which includes elimination, substitution, engineering controls, administrative controls, and the use of personal protective equipment (PPE), to ensure that risk prevention is carried out systematically and in layers.

Several training programs provided to employees include:

- Handling of occupational accidents
- Fatigue management
- LOTO (Lock Out Tag Out) Workshop
- Effective Safety Leadership
- Training and certification on the Occupational Safety and Health Management System (SMK3)
- Refresher on the Mining Safety Management System (SMKP)
- Training and certification on SMKP implementation and audit
- Basic mining OHS workshop
- Accident investigation techniques workshop
- Zero Accident seminar
- POP/POM training and competency testing
- HIRADC and CPR workshop
- Basic safe work practices

The training was provided to all workers within ABM's operational scope, both permanent employees and non-employee workers, including contractors and outsourced workers. ABM ensures that all workers under the Company's operational control receive access to relevant training programs to support competency improvement and the consistent application of safety standards and performance across all work areas.

Training is conducted on an ongoing basis by considering the risk characteristics of each work function and operational area, and serves as one of the indicators for evaluating OHS performance at both the work-unit and corporate levels.



Pengukuran Efektivitas Pelatihan K3

[GRI 404-1] [OJK F.22]

Pada tahun 2025, ABM melakukan pengukuran efektivitas program pelatihan sebagai bagian dari upaya memastikan bahwa pengembangan kompetensi karyawan memberikan dampak nyata terhadap peningkatan keselamatan kerja. Pengukuran ini difokuskan pada pelatihan Keselamatan dan Kesehatan Kerja (K3) yang dilaksanakan di seluruh area operasional, dengan menggunakan pendekatan tiga tingkat evaluasi, yaitu Level 1 evaluasi kembali, Level 2 pasca-uji, dan Level 3 penilaian perilaku. Hasil evaluasi Level 1 menunjukkan persepsi positif peserta terhadap kualitas pelatihan, dengan penilaian terhadap kesesuaian dan kejelasan materi sebesar 34%, kompetensi fasilitator 33%, serta kepuasan terhadap fasilitas 33%.

Sepanjang tahun 2025, ABM telah menyelenggarakan 3.151 pelaksanaan pelatihan K3 dengan total 11.660 jam pembelajaran melalui berbagai metode pembelajaran, termasuk pembelajaran daring, pembelajaran hibrida, pelatihan tatap muka, serta pembelajaran virtual, baik melalui program internal maupun learning implementation yang bekerja sama dengan lembaga eksternal. Program pelatihan ini dirancang untuk memastikan peningkatan kompetensi keselamatan kerja secara berkelanjutan serta mendukung penerapan standar keselamatan di seluruh lini operasional Perusahaan.

Efektivitas pembelajaran juga tercermin pada hasil Level 2, yang menunjukkan peningkatan pemahaman peserta dengan nilai rata-rata *pre-test* sebesar 63,2 meningkat menjadi 89,9 pada *post-test*, menghasilkan learning gain sebesar 29,7%. Sementara itu, evaluasi Level 3 menunjukkan bahwa 31,07% pelatihan dinilai sangat efektif, 59,89% efektif, dan 9,04% cukup efektif, tanpa adanya kategori kurang efektif. Materi pelatihan yang diberikan mencakup berbagai topik keselamatan kritis, antara lain ruang terbatas, bekerja di ketinggian, penerapan izin pekerjaan panas, *Lock Out Tag Out Try Out* (LOTOTO), penanggulangan kebakaran dan tanggap darurat, penguatan komunikasi bahaya, penerapan manajemen kelelahan, serta pelatihan operator alat angkat dan angkut seperti crane, forklift, dan rigging. Selain itu, ABM juga menyelenggarakan pelatihan terkait Implementasi Sistem Manajemen Keselamatan Pertambangan (ISMKP), Pengawas Operasional Pertama (POP) Pertambangan, serta berbagai pelatihan teknis K3 lainnya untuk memastikan seluruh pekerja memiliki kompetensi yang selaras dengan standar keselamatan industri pertambangan.

OHS Training Effectiveness Measurement

[GRI 404-1] [SEO JK F.22]

In 2025, ABM conducted an effectiveness assessment of its training programs to ensure that employee development initiatives deliver tangible improvements in workplace safety competencies. The assessment focused on Occupational Health and Safety (OHS) training implemented across operational areas, using a three-level evaluation approach consisting of Level 1 (feedback evaluation), Level 2 (post-test), and Level 3 (behavior assessment). Results from the Level 1 evaluation indicated positive participant perceptions of the training quality, with 34% satisfaction related to the relevance and clarity of the materials, 33% for facilitator competence, and 33% for training facilities.

Throughout 2025, ABM delivered 3,151 OHS training sessions with a total of 11,660 learning hours through various learning methods, including e-learning, hybrid learning, in-class training, and virtual learning, implemented through both internal programs and learning implementation in collaboration with external training providers. These training initiatives are designed to continuously enhance safety competencies and support the consistent implementation of safety standards across all operational areas.

The effectiveness of the learning programs is also reflected in the Level 2 evaluation, which showed a significant improvement in participants' knowledge, with the average pre-test score of 63.2 increasing to 89.9 in the post-test, resulting in a 29.7% learning gain. Meanwhile, the Level 3 evaluation indicates that 31.07% of the training programs were rated highly effective, 59.89% effective, and 9.04% moderately effective, with no programs categorized as ineffective. Training topics covered a wide range of critical safety areas, including confined space, working at height, hot work permit, Lock Out Tag Out Try Out (LOTOTO), fire fighting and emergency response, hazard communication, fatigue management, and lifting equipment operation such as crane, forklift, and rigging. In addition, ABM also conducted training on the Implementation of the Mining Safety Management System (ISMKP), First Operational Supervisor (POP) certification, and other technical OHS programs, ensuring that employees maintain competencies aligned with mining industry safety standards.

Menjaga Kesehatan dan Kesejahteraan Pekerja [GRI 403-3] [GRI 403-6] [GRI 403-10] [OJK F.21]

ABM menyediakan layanan kesehatan kerja sebagai bagian dari sistem perlindungan menyeluruh terhadap pekerja di seluruh wilayah operasional. Fasilitas yang disediakan mencakup klinik dan dokter perusahaan yang mudah diakses, pemeriksaan kesehatan berkala termasuk *Medical Check Up* (MCU), imunisasi dan vaksinasi, serta konsultasi kesehatan. Layanan ini bertujuan untuk mendeteksi dini risiko kesehatan dan memastikan kondisi kerja yang aman dan sehat bagi pekerja.

Selain layanan kuratif dan preventif, ABM menjalankan program promosi kesehatan yang terintegrasi dengan sistem K3 bagi seluruh karyawan termasuk pekerja bukan karyawan. Program ini meliputi kampanye gaya hidup sehat, edukasi pencegahan penyakit akibat kerja, pengelolaan kelelahan, senam kebugaran, serta sosialisasi melalui berbagai media internal. Perusahaan juga melakukan pemantauan dan pengendalian faktor risiko lingkungan kerja seperti debu, kebisingan, getaran, ergonomi, kualitas air minum, dan sanitasi, guna meminimalkan potensi dampak kesehatan jangka pendek maupun jangka panjang.

Sebagai bagian dari penguatan tata kelola K3, ABM memberikan hak kepada pekerja untuk menolak pekerjaan yang berpotensi membahayakan kesehatan dan keselamatannya hingga risiko tersebut dikendalikan. Disiplin dan akuntabilitas pimpinan, pengawas, serta pekerja terus diperkuat untuk memastikan seluruh prosedur K3 dijalankan secara konsisten.

ABM juga secara sistematis mengidentifikasi dan memetakan potensi Penyakit Akibat Kerja (PAK) berdasarkan paparan faktor kimia, fisika, biologi, maupun penyakit infeksi sesuai dengan Peraturan Presiden No. 7 Tahun 2019 tentang Penyakit Akibat Kerja. Sepanjang tahun 2025, tidak terdapat kasus PAK maupun fatalitas akibat PAK, baik pada karyawan maupun pekerja kontraktor, yang mencerminkan efektivitas pengendalian risiko kesehatan kerja dan penerapan program pencegahan secara berkelanjutan.

Maintaining Workers' Health and Well-Being [GRI 403-3] [GRI 403-6] [GRI 403-10] [OJK F.21]

ABM provides occupational health services as part of a comprehensive protection system for workers across all operational areas. The facilities provided include easily accessible clinics and company doctors, periodic health examinations including *Medical Check Up* (MCU), immunization and vaccination, and health consultations. These services aim to detect health risks early and ensure safe and healthy working conditions for workers.

In addition to curative and preventive services, ABM implements health promotion programs integrated with the OHS system for all employees, including non-employee workers. These programs include healthy lifestyle campaigns, education on the prevention of occupational diseases, fatigue management, fitness exercises, and socialization through various internal media. The Company also monitors and controls workplace environmental risk factors such as dust, noise, vibration, ergonomics, drinking water quality, and sanitation, to minimize potential short-term and long-term health impacts.

As part of strengthening OHS governance, ABM grants workers the right to refuse work that may endanger their health and safety until the risks are controlled. Leadership discipline and accountability of leaders, supervisors, and workers continue to be strengthened to ensure that all OHS procedures are implemented consistently.

ABM also systematically identifies and maps potential Occupational Diseases (PAK) based on exposure to chemical, physical, biological factors, as well as infectious diseases in accordance with Presidential Regulation (Peraturan Presiden) No. 7 of 2019 on Occupational Diseases. Throughout 2025, there were no cases of occupational diseases (PAK) or fatalities due to PAK, either among employees or contractor workers, reflecting the effectiveness of occupational health risk controls and the continuous implementation of prevention programs.

Kategori Category	2023	2024	2025
Jumlah Kasus Penyakit Akibat Kerja (Karyawan) Number of Occupational Disease (PAK) Cases (Employees)	0	0	0
Jumlah Kasus Penyakit Akibat Kerja (Kontraktor) Number of Occupational Disease (PAK) Cases (Contractors)	0	0	0
Jumlah Fatalitas Akibat Penyakit Akibat Kerja Number of Fatalities Due to Occupational Diseases (PAK)	0	0	0
Total Kasus Penyakit Akibat Kerja Total of Number of Occupational Disease (PAK) Cases	0	0	0

Identifikasi Bahaya Signifikan dan Pengendalian Risiko K3 [GRI 403-2][GRI 403-9]

ABM berkomitmen untuk memitigasi risiko keselamatan dan kesehatan kerja guna menjamin perlindungan pekerja dalam melaksanakan kegiatan operasional sekaligus memastikan keberlanjutan usaha. Identifikasi bahaya dan penilaian risiko dilakukan secara sistematis sesuai ISO 45001:2018 dan regulasi yang berlaku, dengan mempertimbangkan aktivitas rutin dan non-rutin, aktivitas seluruh pihak yang memasuki area kerja, faktor manusia, bahaya dari lingkungan eksternal, perubahan organisasi dan proses kerja, kewajiban peraturan perundang-undangan, serta desain tempat kerja dan prosedur operasional.

Berdasarkan hasil identifikasi bahaya, penilaian risiko, pemantauan, dan tindak lanjut oleh tim K3 di seluruh area operasional dan anak perusahaan sepanjang tahun 2025, ditetapkan sejumlah pekerjaan berisiko tinggi dengan potensi dampak signifikan berupa *Fatality*, *Lost Time Injury (LTI)*, dan *Property Damage* sebagai berikut:

Identification of Significant Hazards and OHS (K3) Risk Controls [GRI 403-2][GRI 403-9]

ABM is committed to mitigating occupational safety and health risks to ensure the protection of workers in carrying out operational activities while also ensuring business sustainability. Hazard identification and risk assessment are conducted systematically in accordance with ISO 45001:2018 and applicable regulations, by taking into account routine and non-routine activities, the activities of all parties entering the work area, human factors, hazards from the external environment, organizational and work process changes, statutory and regulatory obligations, as well as workplace design and operational procedures.

Based on the results of hazard identification, risk assessment, monitoring, and follow-up by OHS (K3) teams across all operational areas and subsidiaries throughout 2025, a number of high-risk jobs were determined with significant potential impacts in the form of *Fatality*, *Lost Time Injury (LTI)*, and *Property Damage*, as follows:

Pekerjaan Berisiko Tinggi High-Risk Activity	Potensi Dampak Signifikan Potential Significant Impact	Upaya Pengendalian Control Measures	Control Measures
Pengoperasian kendaraan dan alat berat bergerak Vehicle and mobile equipment operation	• <i>Fatality</i> • <i>LTI</i> • <i>Property Damage</i>	• Kursus Mengemudi Defensif (DDC) • Izin Perusahaan (SIMPER) • Program <i>commissioning</i> dan pemeliharaan preventif • Manajemen lalu lintas • Pencahayaan yang cukup pada <i>shift</i> malam • Penggunaan APD yang sesuai • Aturan Emas dan penerapan tindakan disipliner • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian dan pemantauan rencana aksi	• Defensive Driving Course (DDC) • Company License (SIMPER) • Commissioning and preventive maintenance program • Traffic management • Adequate lighting in night shift • Use of proper PPE • Golden Rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions
Pengangkatan Lifting	• <i>Fatality</i> • <i>LTI</i> • <i>Property Damage</i>	• Surat Izin Operator (SIO) alat angkat • Sertifikasi alat angkat • Commissioning dan program pemeliharaan rutin • Izin Kerja Pengangkatan • Pencahayaan yang memadai di malam hari • Isolasi area pengangkatan • Penggunaan APD yang sesuai • Penerapan Aturan Emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian dan pemantauan tindakan perbaikan dan pencegahan	• Lifting Operator License (SIO) • Lifting equipment certification • Commissioning and preventive maintenance program • Lifting Work Permit • Adequate lighting in night shift • Isolation of lifting area • Use of proper PPE • Golden Rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions

Pekerjaan Berisiko Tinggi High-Risk Activity	Potensi Dampak Signifikan Potential Significant Impact	Upaya Pengendalian	Control Measures
Bekerja di ketinggian Working at height	• Fatality • LTI	• Pelatihan bekerja di ketinggian • Surat Izin Operator (SIO) alat angkat • Sertifikasi alat angkat • Commissioning dan program pemeliharaan rutin • Izin Bekerja di Ketinggian • Pencahayaan yang memadai di malam hari • Isolasi area kerja • Penggunaan APD yang sesuai • Penerapan Aturan Emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Working at height training • Lifting Operator License (SIO) • Lifting equipment certification • Commissioning and preventive maintenance program • Working at Height Permit • Adequate lighting in night shift • Isolation of working area • Use of proper PPE • Golden Rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions
Bekerja di dekat air Working near water	• Fatality • LTI	• Pelatihan bekerja di dekat air • Izin Bekerja di Dekat Air • Pencahayaan yang memadai di malam hari • Penggunaan APD yang sesuai • Penerapan Aturan Emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Working near water training • Working Near Water Permit • Adequate lighting in night shift • Use of proper PPE • Golden Rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions
Bekerja di dekat tebing Working near cliff	• Fatality • LTI	• Desain dan pemantauan stabilitas tebing • Larangan sistem potong bawah (under cut) pada tebing yang melebihi tinggi kabin unit • Penetapan radius jarak aman • Pencahayaan yang memadai di malam hari • Penerapan Aturan Emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Design and monitoring of slope stability • Prohibition of under cut working system to the cliff which height above the unit cabin • Safe working radius procedure • Adequate lighting in night shift • Golden Rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions
Bekerja di dekat area disposal Working near disposal area	• Fatality • LTI	• Penetapan tanda batas dumping • Penetapan radius jarak aman • Larangan penggunaan metode full dump pada area disposal yang memiliki kolam • Pencahayaan yang memadai di malam hari • Penerapan Aturan Emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Dumping limiter installation • Safe working radius procedure • Prohibition of full dump method to the pond • Adequate lighting in night shift • Golden Rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions

Pekerjaan Berisiko Tinggi High-Risk Activity	Potensi Dampak Signifikan Potential Significant Impact	Upaya Pengendalian	Control Measures
Bekerja di dalam ruang terbatas Working in confined space	• <i>Fatality</i> • LTI	• Pelatihan bekerja di dalam ruang terbatas • Izin Bekerja di Ruang Terbatas • Izin Bekerja Panas • Pengetesan kualitas gas di dalam ruang terbatas sebelum memulai pekerjaan • Pengaturan ventilasi dan sirkulasi udara • Penggunaan APD yang sesuai • Penerapan aturan emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Working in confined space training • Working in Confined Space Permit • Hot Work Permit • Gas detection prior to work • Arrangement of ventilation and air circulation • Use of proper PPE • Golden rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions
Pemeliharaan dan perbaikan kendaraan, peralatan, instalasi dan fasilitas Maintenance and repair of vehicle, equipment, installation and facility	• <i>Fatality</i> • LTI	• Pelatihan dan penerapan prosedur • <i>Lock Out Tag Out (LOTO)</i> • Izin Kerja • Penggunaan APD yang sesuai • Penerapan aturan emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Training and application of procedures • Lock Out Tag Out (LOTO) • Work Permits • Use of appropriate PPE • Application of the golden rule and disciplinary action for violations • Safety Accountability Program (SAP) • Regular inspections • Audits • Completion of corrective and preventive actions
Peledakan Blasting	• <i>Fatality</i> • LTI • <i>Property Damage</i>	• Pelatihan dan sertifikasi kompetensi peledakan • Penetapan jarak aman evakuasi • Pelaksanaan evakuasi dan isolasi area peledakan • Izin Kerja Peledakan • Penerapan aturan emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Training and certification of blasting competencies • Blasting clearing zone procedure • Evacuation and isolation of blasting area • Blasting Work Permit • Golden rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions
Penebangan dan pembersihan area Land clearing	• <i>Fatality</i> • LTI • <i>Property Damage</i>	• Pelatihan dan sertifikasi kompetensi penebangan • <i>Commissioning</i> dan program pemeliharaan rutin • Penetapan radius jarak aman • Penerapan aturan emas dan tindakan disiplin atas pelanggaran • Program Akuntabilitas K3 • Inspeksi rutin • Audit • Penyelesaian tindakan perbaikan dan pencegahan	• Training and certification of land clearing competencies • Commissioning and preventive maintenance program • Safe working radius procedure • Golden rules and disciplinary action implementation • Safety Accountability Program (SAP) • Regular inspection • Audit • Completion of corrective and preventive actions

Catatan | Note:

* Kategori insiden | incident category:

• NM: Near Miss

• PD: Property Damages

• RI: Recordable Injuries (LTI, Minor Injury, First Aid Case)

(LTI – menyebabkan hilangnya hari kerja | cause lost workdays)

• MI: Major Incident (cedera serius menyebabkan kecacatan | serious injury causes disability)

• F: Fatalities

** Tindak lanjut berdasarkan hierarchy of control | Follow up based on hierarchy of control:

• PPE: Personal protective equipment

• AC: Administrative Control

• EC: Engineering Control

• SU: Substitution

• EL: Elimination

Tingkat Kecelakaan Kerja

[GRI 403-9][NDAQ S7]

ABM secara berkala mengevaluasi pengelolaan dan pengendalian bahaya serta risiko K3 untuk mencegah kecelakaan kerja. Upaya ini meliputi pemantauan KPI K3 di seluruh area operasional dan anak perusahaan, audit internal dan eksternal minimal sekali setahun, serta studi banding antar anak perusahaan sebagai sarana berbagi pengetahuan untuk meningkatkan implementasi K3 di seluruh ABM.

Tabel berikut menampilkan tingkat kecelakaan kerja di seluruh ABM pada tahun 2025.

Occupational Accident Rate

[GRI 403-9][NDAQ S7]

ABM periodically evaluates the management and control of OHS (K3) hazards and risks to prevent occupational accidents. These efforts include monitoring OHS KPIs across all operational areas and subsidiaries, conducting internal and external audits at least once a year, and benchmarking among subsidiaries as a knowledge-sharing mechanism to improve OHS implementation across ABM.

The following table presents the occupational accident rate across ABM in 2025.

Tingkat Kecelakaan Kerja [NDAQ S7]

Injury Rate

Tipe / Kategori Insiden Type / Incident Category	Tingkat / Frekuensi Rate / Frequency		
	2023	2024	2025
Total Manhours (Jam)	48.859.707	54.235.372	56.235.583
Total Fatality	0	0	1
Fatality Frequency Rate (FFR)	0	0	0,02
Total Loss Time Injury (LTI)	1	0	2
LTI Frequency Rate (LTIFR)	0,02	0	0,04

Tingkat Kecelakaan Kerja Karyawan dan Kontraktor [GRI 403-9A][GRI 403-9B]

Employee and Contractor Work Accident Rate

Tipe/ Kategori Insiden Incident Category	2023			2024			2025		
	Karyawan Employee	Kontraktor Contractor	Jumlah Total	Karyawan Employee	Kontraktor Contractor	Jumlah Total	Karyawan Employee	Kontraktor Contractor	Jumlah Total
Total Manhours	38.957.991	9.901.716	48.859.707	36.642.055	17.593.317	54.235.372	39.659.633	16.575.950	56.235.583
Total Fatality	0	0	0	0	0	0	0	1	1
Fatality Frequency Rate	1	0	1	0	0	0	0	0,06	0,02
Total Loss Time Injury (LTI)	1	0	1	0	0	0	1	1	2
LTI Frequency Rate	0,03	0	0,02	0	0	0	0,03	0,06	0,04

*Catatan | Note:

- Data tingkat kecelakaan kerja pada tabel di atas mencakup seluruh area operasional dan anak perusahaan ABM.
The work incident rate data in the table above covers all ABM's operational areas and subsidiaries..
- Kenaikan jumlah jam kerja karyawan dan kontraktor disebabkan oleh penambahan produksi dan jumlah karyawan .
The increase in total working hours of employees and contractors is due to the increase in production and the number of employees
- Tingkat cedera akibat kerja dihitung menggunakan denominator 1.000.000 sesuai dengan *International Labour Organization* (ILO) dan Kementerian Ketenagakerjaan.
The injury rate is calculated using a denominator of 1,000,000 according to the International Labour Organization (ILO) and Ministry of Manpower.



Keselamatan sebagai Prioritas Bersama

Keselamatan dan Kesehatan Kerja (K3) merupakan prioritas utama dalam seluruh operasional Perusahaan. Sepanjang periode pelaporan, penerapan sistem manajemen K3 yang konsisten di berbagai entitas Grup memperoleh pengakuan dari instansi pemerintah, penyelenggara penghargaan nasional, serta pengakuan internal, yang mencerminkan komitmen Perusahaan dalam menciptakan lingkungan kerja yang aman dan berkelanjutan.

ABM melalui Entitasnya CK menunjukkan komitmen yang kuat dalam penerapan Keselamatan dan Kesehatan Kerja (K3) melalui penguatan sistem manajemen keselamatan serta pengendalian risiko operasional secara konsisten. Atas upaya tersebut, CK memperoleh penghargaan *Indonesia Safety Excellence Award* (ISEA) sebagai pengakuan atas praktik keselamatan kerja yang unggul dan kepatuhan terhadap standar K3 yang berlaku. Penghargaan ini mencerminkan keberhasilan CK dalam membangun budaya keselamatan yang terintegrasi dalam seluruh aktivitas operasional.

SSB mencatatkan kinerja keselamatan kerja yang positif di berbagai wilayah operasionalnya. Sepanjang periode pelaporan, SSB memperoleh penghargaan *Zero Accident* untuk area Grasberg yang diberikan oleh PT Freeport Indonesia (PTFI), serta penghargaan *Zero Accident* untuk area Sebam dan Tanjung dari Pemerintah Provinsi Kalimantan Selatan melalui instansi ketenagakerjaan terkait. Penghargaan ini diberikan berdasarkan pencapaian jam kerja tanpa kecelakaan serta hasil evaluasi kepatuhan terhadap ketentuan keselamatan kerja yang berlaku di masing-masing wilayah.

ATR menunjukkan konsistensi dalam menjaga kinerja keselamatan kerja melalui pencapaian *Zero Accident Hours* Periode 2024 yang diberikan oleh CKB. Capaian ini mencerminkan efektivitas penerapan prosedur keselamatan kerja, kedisiplinan tenaga kerja dalam mematuhi standar operasional, serta pengawasan K3 yang berkelanjutan di lingkungan kerja. Pengakuan ini bersifat internal dan didukung oleh pencatatan serta dokumentasi resmi atas kinerja keselamatan kerja selama periode tersebut.

Safety as a Shared Priority

Occupational safety and health (K3) are the top priority across all of the Company's operations. Throughout the reporting period, the consistent implementation of the OHS (K3) management system across various Group entities received recognition from government institutions, national award organizers, as well as internal recognition, reflecting the Company's commitment to creating a safe and sustainable work environment.

ABM, through its Entity CK, demonstrated a strong commitment to the implementation of occupational safety and health (K3) by strengthening the safety management system and consistently controlling operational risks. For these efforts, CK received the Indonesia Safety Excellence Award (ISEA) as recognition of excellent occupational safety practices and compliance with applicable OHS (K3) standards. This award reflects CK's success in building a safety culture integrated into all operational activities.

SSB recorded positive occupational safety performance across its various operational areas. Throughout the reporting period, SSB received a Zero Accident award for the Grasberg area granted by PT Freeport Indonesia (PTFI), as well as Zero Accident awards for the Sebam and Tanjung areas from the Provincial Government of South Kalimantan through the relevant manpower agency. These awards were granted based on the achievement of work hours without accidents and the results of evaluations of compliance with applicable occupational safety provisions in each area.

ATR demonstrated consistency in maintaining occupational safety performance through the achievement of Zero Accident Hours for the 2024 Period, granted by CKB. This achievement reflects the effectiveness of implementing occupational safety procedures, workforce discipline in complying with operational standards, as well as ongoing OHS (K3) oversight in the workplace. This recognition is internal in nature and is supported by official recording and documentation of occupational safety performance during the period.

CKB terus memperkuat implementasi K3 di seluruh area operasionalnya. Sebagai hasil dari penerapan sistem keselamatan kerja yang konsisten, CKB memperoleh penghargaan *Zero Accident* untuk wilayah Balikpapan, Samarinda, Banjarmasin, dan Tanjung (ADARO) yang diberikan oleh Dinas Ketenagakerjaan pemerintah daerah terkait. Penghargaan ini diberikan berdasarkan penilaian resmi atas pencapaian jam kerja tanpa kecelakaan serta kepatuhan terhadap ketentuan keselamatan dan kesehatan kerja.

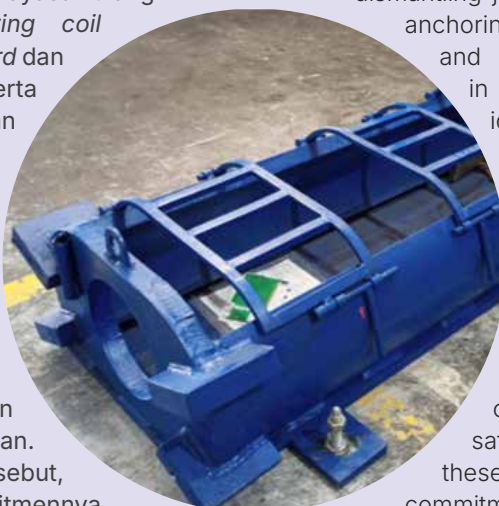
CKB continues to strengthen OHS (K3) implementation across all of its operational areas. As a result of the consistent implementation of the occupational safety system, CKB received Zero Accident awards for the Balikpapan, Samarinda, Banjarmasin, and Tanjung (ADARO) areas, granted by the relevant local government manpower offices. These awards were granted based on an official assessment of the achievement of work hours without accidents and compliance with occupational safety and health provisions.

Komitmen ABM terhadap Keselamatan Kerja

Keselamatan dan kesehatan kerja merupakan prioritas utama ABM dalam setiap aktivitas operasional. Pada tahun pelaporan, terjadi satu insiden *Lost Time Injury* (LTI) di salah satu lokasi operasional SSB, di mana seorang pekerja mengalami cedera pada bagian kepala akibat terpelantainya jig dan jack hydraulic saat proses pembongkaran komponen spring coil. Peristiwa ini menjadi pengingat bahwa setiap aktivitas kerja mengandung risiko yang harus dikelola secara disiplin dan konsisten.

ABM memandang insiden tersebut sebagai pembelajaran bersama untuk memperkuat budaya keselamatan di seluruh lini operasi. Sebagai tindak lanjut, Perusahaan melaksanakan *safety stand down meeting*, melakukan rekayasa ulang pada jig pembongkaran *spring coil* dengan penambahan *safety guard* dan pengikatan jig ke lantai kerja, serta memasang *safety sign* peringatan bahaya di area terkait. Selain itu, dilakukan identifikasi kesesuaian jig dengan jenis pekerjaan serta proses *inquiry job review*.

ABM juga memberikan *coaching* kepada operator dan pengawas guna memastikan pemahaman risiko dan kepatuhan terhadap prosedur kerja aman. Melalui langkah-langkah tersebut, ABM menegaskan komitmennya untuk mencegah kejadian serupa dan terus menciptakan lingkungan kerja yang aman, sehat, dan saling peduli bagi seluruh insan perusahaan.



ABM's Commitment to Occupational Safety

Occupational safety and health is ABM's top priority in every operational activity. In the reporting year, one Lost Time Injury (LTI) incident occurred at one of SSB's operational sites, where a worker sustained a head injury after a jig and hydraulic jack were ejected during the dismantling process of a spring coil component. This incident serves as a reminder that every work activity carries risks that must be managed with discipline and consistency.

ABM views the incident as a shared learning opportunity to strengthen the safety culture across all operational lines. As a follow-up, the Company conducted a safety stand down meeting, re-engineered the spring coil dismantling jig by adding a safety guard and anchoring the jig to the workshop floor, and installed safety warning signs in the relevant area. In addition, identification was carried out regarding the suitability of the jig for the type of work, as well as an inquiry job review process.

ABM also provided coaching to operators and supervisors to ensure their understanding of risks and compliance with safe work procedures. Through these measures, ABM reaffirms its commitment to preventing similar incidents and to continuously creating a safe, healthy, and caring work environment for all members of the Company.

Keberagaman dan Inklusi dalam Ketenagakerjaan [GRI 405-1]

Diversity and Inclusion in Employment [GRI 405-1]

ABM menjunjung tinggi keberagaman dan inklusi sebagai bagian dari komitmen tata kelola perusahaan yang baik, dengan memastikan setiap karyawan dari tingkat pemula hingga manajemen memiliki kesempatan yang setara untuk berkembang. Hal ini dibuktikan melalui kinerja yang terus diupayakan oleh Perusahaan untuk meningkatkan representasi perempuan di berbagai tingkatan manajemen, diiringi dengan pemberian hak yang setara terkait remunerasi.

ABM memastikan bahwa seluruh kebijakan ketenagakerjaan diterapkan secara konsisten kepada seluruh kategori pekerja, termasuk karyawan tetap, karyawan kontrak, tenaga magang, serta pekerja nonkaryawan yang berada di bawah pengawasan langsung Perusahaan.

ABM upholds diversity and inclusion as part of its commitment to good corporate governance, by ensuring that every employee—from entry level to management—has equal opportunities to grow. This is demonstrated through the Company's ongoing efforts to increase women's representation across various levels of management, accompanied by the provision of equal rights related to remuneration.

ABM ensures that all employment policies are implemented consistently across all worker categories, including permanent employees, contract employees, interns, as well as non-employee workers under the Company's direct supervision.

Keberagaman Dewan [GRI 405-1] [NDAQ G1]

Pemilihan dewan didasarkan pada kompetensi dan pengalaman diikuti dengan proses seleksi secara transparan dan adil tanpa diskriminasi terhadap identitas atau latar belakang. Pada tahun 2025, upaya peningkatan keberagaman dan inklusi di tingkat dewan terwujud dalam kinerja berikut.

Board Diversity [GRI 405-1] [NDAQ G1]

The selection of board members is based on competency and experience, followed by a transparent and fair selection process without discrimination based on identity or background. In 2025, efforts to enhance diversity and inclusion at the board level were reflected in the following performance.

Jumlah dan Persentase Dewan Komisaris dan Direksi Berdasarkan Gender dan Usia

Number and Percentage of the Board of Commissioners and Directors by Gender and Age

Top Manajemen Top Management	Kelompok Usia Age Group	2023			2024			2025		
		Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total
Dewan Komisaris Board of Commissioners	>50 tahun years old	4	1	5	4	1	5	3	1	4
	30 – 50 tahun years old	0	0	0	0	0	0	0	0	0
	<30 tahun years old	0	0	0	0	0	0	0	0	0
Dewan Direksi Board of Directors	>50 tahun years old	12	1	13	11	0	11	12	0	12
	30 – 50 tahun years old	1	1	2	1	1	2	2	1	3
	<30 tahun years old	0	0	0	0	0	0	0	0	0

Catatan: Dalam pengumpulan data, kami tidak menghitung jumlah indikator keberagaman lainnya, seperti kelompok minoritas atau kelompok rentan.
Note: In data collection we did not count the number of other diversity indicators such as minority groups or vulnerable groups.

Persentase Jumlah Wanita dalam Susunan Direksi dan Komisaris [NDAQG1.1] [NDAQG1.2]

Percentage of Total Women in the Composition of Directors and Commissioners

Dewan Board	2023		2024		2025	
	Pria Male (%)	Wanita Female (%)	Pria Male (%)	Wanita Female (%)	Pria Male (%)	Wanita Female (%)
Dewan Komisaris Board of Commissioners	80%	20%	80%	20%	75%	25%
Dewan Direksi Board of Directors	87%	13%	93%	7%	93%	7%

Jumlah dan Persentase Karyawan Sesuai Kategori Berdasarkan Gender dan Usia

Total and Percentage of Employees by Gender and Age Categories.

Kategori Karyawan Employee Category	Kelompok Usia Age Group	2023			2024			2025		
		Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total
Karyawan Tetap Permanent Employees	>50 tahun years old	455	14	469	305	9	314	428	12	440
	30 – 50 tahun years old	5.376	271	5.647	2.326	231	2.557	5.771	279	6.050
	<30 tahun years old	1.438	129	1.773	6.040	260	6.300	2.104	204	2.308
Karyawan Tidak Tetap (Temporer/Kontrak) Temporary Employee (Contract)	>50 tahun years old	69	3	72	56	2	58	53	2	55
	30 – 50 tahun years old	1.746	22	1.768	998	117	1.115	832	25	857
	<30 tahun years old	1.453	129	1.582	1.215	24	1.239	682	71	753
Tenaga Ahli (Kontraktor/Konsultan) Experts (Contractor/Consultant)	>50 tahun years old	0	0	0	0	0	0	0	0	0
	30 – 50 tahun years old	0	0	0	0	0	0	0	0	0
	<30 tahun years old	1	0	1	0	0	0	0	0	0
Ahli Daya Outsource	>50 tahun years old	45	0	45	25	0	25	27	0	27
	30 – 50 tahun years old	437	30	467	457	12	469	634	5	639
	<30 tahun years old	137	75	212	226	38	264	455	31	486

Catatan: Dalam pengumpulan data, kami tidak menghitung jumlah indikator keberagaman lainnya, seperti kelompok minoritas atau kelompok rentan.

Note: In data collection we did not count the number of other diversity indicators such as minority groups or vulnerable groups.

Jumlah dan Persentase Total Karyawan Berdasarkan Gender [NDAQ S4]

Total and Percentage of Total Employees by Gender

2023				2024				2025			
Pria Male		Wanita Female		Pria Male		Wanita Female		Pria Male		Wanita Female	
Jumlah Total Head Count	%	Jumlah Total Head Count	%	Jumlah Total Head Count	%	Jumlah Total Head Count	%	Jumlah Total Head Count	%	Jumlah Total Head Count	%
10.567	94%	628	6%	10.940	94,35%	643	5,65%	9.870	94%	593	6%

Jumlah dan Persentase Karyawan Berdasarkan Jenjang Manajemen & Gender [NDAQ S4]

Total and Percentage of Employees by Management Level & Gender

Level Level	Jenjang Manajemen Management Level	2023			2024			2025		
		Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total
Level Eksekutif Executive Level	Direktur Director	11	1	12	9	1	10	11	1	12
	Chief	3	0	3	3	0	3	3	0	3
Level Senior Senior Level	Group Head	47	4	51	44	4	48	40	5	45
Tingkat Awal & Menengah Entry & Mid Level	Staf Staff	2.390	424	2.814	2625	440	3.065	2.390	417	2.807
	Non Staf Non Staff	8.116	199	8.315	8259	198	8.457	7.426	170	7.596
Jumlah Total		10.567	628	11.195	10.940	643	11.583	9.870	593	10.463

Keberagaman dan Perputaran Karyawan

[GRI 2-7][GRI 2-8] [GRI 401-1] [NDAQ S3] [NDAQ S4]

Untuk memastikan Perusahaan tetap unggul dan kompetitif, ABM senantiasa memantau tingkat perputaran karyawan dan memastikan tingkat retensi yang baik. Pengelolaan *turnover* dilakukan oleh unit *Human Resource* di kantor pusat dan anak perusahaan. Target *turnover* ditetapkan di bawah 5% untuk setiap tahunnya.

Berbagai kebijakan diterapkan untuk mencapai target tersebut, antara lain:

- *Strategic Manpower Planning* yang diselaraskan dengan arah strategis Perusahaan jangka pendek, menengah, dan panjang.
- *Benchmarking* dengan merujuk pada *best practice of turnover* yang diterapkan di perusahaan sejenis dan sektor industri terkait.
- Program retensi karyawan dan pelaksanaan *Employee Engagement Survey* (EES) untuk mempertahankan talenta terbaik.
- Program pengembangan karyawan melalui pembelajaran dan pengembangan karier yang terintegrasi.

Pada 2025, Grup ABM melaksanakan EES dan memperoleh skor 85% yang menunjukkan tingkat retensi karyawan yang positif.

Employee Diversity and Turnover

[GRI 2-7][GRI 2-8] [GRI 401-1] [NDAQ S3] [NDAQ S4]

To ensure the Company remains superior and competitive, ABM continuously monitors employee turnover and ensures a good retention rate. Turnover management is carried out by the Human Resource unit at the head office and subsidiaries. The turnover target is set at below 5 percent each year.

Various policies are implemented to achieve this target, including:

- Strategic Manpower Planning aligned with the Company's short-, medium-, and long-term strategic direction.
- Benchmarking by referring to turnover best practices implemented in comparable companies and related industry sectors.
- Employee retention programs and the implementation of an Employee Engagement Survey (EES) to retain top talent.
- Employee development programs through integrated learning and career development.

In 2025, the ABM Group conducted an EES and obtained a score of 85% which indicates a positive employee retention rate.

Sebagai bagian dari pendekatan pengelolaan sumber daya manusia yang berkelanjutan, ABM mengelola perputaran karyawan secara terstruktur melalui unit *Human Capital* di tingkat kantor pusat dan anak perusahaan. Perusahaan secara berkala mengevaluasi efektivitas kebijakan pengelolaan perputaran karyawan dengan mengacu pada hasil *Employee Engagement Survey* (EES) serta praktik terbaik industri sebagai dasar perbaikan berkelanjutan dalam strategi retensi dan pengembangan talenta.

Sejalan dengan upaya penguatan retensi dan pengembangan talenta, ABM juga berkomitmen mendukung pengembangan masyarakat lokal melalui kebijakan rekrutmen yang inklusif. Perusahaan memprioritaskan perekrutan tenaga kerja manajemen dari masyarakat lokal di kabupaten wilayah operasional, dengan tetap mengedepankan kompetensi dan kualifikasi yang ditetapkan. Pada tahun 2025, sebesar 88% manajemen senior di tingkat *Group Head* dan *Executive* (L1 & L2) berasal dari masyarakat lokal. Untuk mendukung keberlanjutan kontribusi tersebut, ABM menyediakan program pelatihan dan pengembangan guna meningkatkan kapabilitas manajemen lokal. Wilayah "Lokal" didefinisikan sebagai kabupaten tempat perusahaan beroperasi, sementara lokasi operasi signifikan mencakup domisili usaha di daerah atau *site*, sebagaimana disajikan lebih lanjut pada Tabel GRI 202-2.

Data ketenagakerjaan ABM untuk tahun 2025 dikumpulkan hingga akhir Desember oleh Departemen Corporate Human Capital melalui koordinasi dengan fungsi Human Capital di masing-masing anak perusahaan. Proses pengumpulan data mencakup seluruh entitas utama dalam rantai nilai pertambangan *Mining Value Chain* (MVC), layanan pendukung, serta unit logistik, guna memastikan kelengkapan dan konsistensi data di tingkat Grup.

Sebagai bagian dari pendekatan manajemen tenaga kerja, ABM mendefinisikan pekerja temporer sebagai tenaga kerja yang terdiri dari karyawan kontrak, kontraktor, dan/atau konsultan. Penggunaan tenaga kerja ini ditujukan untuk memenuhi kebutuhan keahlian yang bersifat spesifik dan mendukung fleksibilitas operasional di tengah dinamika industri pertambangan.

Berdasarkan status hubungan kerja, Perusahaan mengelompokkan tenaga kerja ke dalam karyawan tetap (PKWTT) dan karyawan tidak tetap (PKWT) sesuai ketentuan peraturan perundang-undangan. ABM memastikan bahwa setiap aktivitas inti yang dilakukan oleh personil nonkaryawan tetap berada di bawah supervisi langsung karyawan ABM, dengan pengaturan kerja yang dituangkan dalam kontrak, *Service Level Agreement* (SLA), target kinerja, dan jangka waktu pekerjaan yang disepakati.

As part of a sustainable human resource management approach, ABM manages employee turnover in a structured manner through the Human Capital unit at the head office and subsidiary levels. The Company periodically evaluates the effectiveness of employee turnover management policies by referring to Employee Engagement Survey (EES) results and industry best practices as a basis for continuous improvement in retention strategies and talent development

In line with efforts to strengthen retention and talent development, ABM is also committed to supporting local community development through inclusive recruitment policies. The Company prioritizes the recruitment of management workforce from local communities in the regency of operational areas, while continuing to emphasize the established competencies and qualifications. In 2025, 88% of senior management at the Group Head and Executive levels (L1 & L2) came from local communities. To support the sustainability of this contribution, ABM provides training and development programs to enhance local management capabilities. "Local" is defined as the regency where the company operates, while significant operating locations include business domiciles in the region or site, as further presented in Table GRI 202-2.

ABM employment data for 2025 was collected through the end of December by the Corporate Human Capital Department in coordination with the Human Capital function in each subsidiary. The data collection process covered all main entities in the mining value chain (Mining Value Chain/MVC), supporting services, and logistics units, to ensure data completeness and consistency at the Group level.

As part of its workforce management approach, ABM defines temporary workers as a workforce consisting of contract employees, contractors, and/or consultants. The use of this workforce is intended to meet specific expertise requirements and support operational flexibility amid the dynamics of the mining industry.

Based on employment relationship status, the Company classifies its workforce into permanent employees (PKWTT) and non-permanent employees (PKWT) in accordance with prevailing laws and regulations. ABM ensures that any core activities carried out by non-employee personnel remain under the direct supervision of ABM employees, with work arrangements set out in contracts, Service Level Agreements (SLAs), performance targets, and agreed work periods.



ABM juga menetapkan jenis pekerjaan tertentu yang dapat dilakukan oleh tenaga nonkaryawan, yaitu pekerjaan yang tidak berhubungan langsung dengan proses produksi maupun proses bisnis inti perusahaan, seperti layanan kebersihan dan administrasi pendukung. Perusahaan tidak menerapkan skema pekerja paruh waktu, namun menyediakan program magang sebagai sarana pengembangan talenta muda dan pemenuhan kebutuhan operasional jangka menengah.

Dalam pengelolaan karyawan kontrak (PKWT), ABM mematuhi seluruh ketentuan ketenagakerjaan yang berlaku, dengan masa kerja maksimal hingga lima tahun yang dapat terdiri dari beberapa periode kontrak. Setiap perpanjangan kontrak dilakukan secara adil dan transparan berdasarkan evaluasi kinerja serta kebutuhan operasional, guna memastikan kepatuhan hukum sekaligus perlindungan hak-hak karyawan.

Selama tahun pelaporan, Perusahaan melakukan penyesuaian terhadap jumlah dan komposisi karyawan sejalan dengan dinamika operasional. Di situs CK, terjadi perubahan pada kelompok usia produktif yang lebih muda, terutama sebagai dampak penghentian pekerjaan kontrak di Provinsi Kalimantan Selatan dan Kalimantan Timur, serta pelaksanaan Pemutusan Hubungan Kerja (PHK) terhadap karyawan PKWTT di Provinsi Kalimantan Selatan dan Jambi. Kondisi tersebut turut memengaruhi tingkat turnover karyawan serta penurunan jumlah karyawan pada tahun 2025.

Selain itu, peningkatan proporsi karyawan PKWT dipengaruhi oleh penutupan salah satu area pertambangan dan berakhirnya kegiatan operasional di lokasi tersebut. Penyesuaian struktur tenaga kerja dilakukan secara bertahap melalui skema kontrak yang diselaraskan dengan kebutuhan transisi operasional, dengan tetap menjunjung tinggi prinsip kepatuhan terhadap peraturan ketenagakerjaan serta perlindungan hak-hak karyawan.

ABM also determines certain types of work that may be performed by non-employee workers, namely work that is not directly related to the production process or the company's core business processes, such as cleaning services and supporting administration. The Company does not implement a part-time worker scheme, but provides an internship program as a means of developing young talent and meeting medium-term operational needs.

In managing contract employees (PKWT), ABM complies with all applicable labor provisions, with a maximum employment period of up to five years, which may consist of several contract periods. Each contract extension is carried out fairly and transparently based on performance evaluations and operational needs, to ensure legal compliance as well as the protection of employees' rights.

During the reporting year, the Company made adjustments to the number and composition of employees in line with operational dynamics. At CK sites, changes occurred in the younger productive age group, primarily as an impact of the termination of contract work in the Provinces of South Kalimantan and East Kalimantan, as well as the implementation of termination of employment (PHK) for PKWTT employees in the Provinces of South Kalimantan and Jambi. These conditions also affected the employee turnover rate as well as a decrease in the number of employees in 2025.

In addition, the increase in the proportion of PKWT employees was influenced by the closure of one mining area and the end of operational activities at that location. Adjustments to the workforce structure were carried out gradually through contract schemes aligned with the needs of the operational transition, while continuing to uphold the principles of compliance with labor regulations and protection of employees' rights.

Di bawah ini adalah komposisi dan *turn over* karyawan ABM pada tahun 2025.

Below is the composition and employee turnover of ABM in 2025.

Distribusi Karyawan Tetap, Temporer, dan Kontraktor di ABM [GRI 2-7][GRI 2-8]

Distribution of Permanent, Temporary and Contractor Employees at ABM

Kategori Karyawan Employee Category	Area Operasional Operational Area	2023			2024			2025		
		Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total	Pria Male	Wanita Female	Jumlah Total
Tetap (PKWTT) Permanent	ABM – Kantor Pusat Head Office	67	61	128	34	11	45	37	13	50
	Mining Value Chain (MVC)	5.735	169	5.904	7.121	222	7.343	6.775	209	6.984
	Logistics, Engineering, New Business (LENB)	1.497	244	1.741	1.516	267	1.783	1.491	273	1.764
Total Karyawan Tetap (PKWTT) (a) Total Permanent Employees		7.299	474	7.773	8.671	500	9.171	8.303	495	8.798
Kontrak (PKWT) Contract	ABM – Kantor Pusat Head Office	2	3	5	3	-	3	3	-	3
	Mining Value Chain (MVC)	2.160	28	2.188	1.196	37	1.233	577	14	591
	Logistics, Engineering, New Business (LENB)	1.106	123	1.229	1.070	106	1.176	987	84	1.071
Total Karyawan Kontrak (PKWT) (b) Total Contract Employees		3.268	154	3.422	2.269	143	2.412	1.567	98	1.665
Kontraktor, Konsultan, dan Outsource Contractor, Consultant, and Outsource	ABM – Kantor Pusat Head Office	2	1	3	-	1	1	3	1	4
	Mining Value Chain (MVC)	99	17	116	35	2	37	149	2	151
	Logistics, Engineering, New Business (LENB)	1.152	74	1.226	673	47	720	964	33	997
Total Kontraktor / Konsultan (c) Total Contractor / Consultant		1.253	92	1.345	708	50	758	1.116	36	1.152
Total Karyawan (d) Total Employee		10.567	628	11.195	10.940	643	11.583	9.870	593	10.463
Total Karyawan + Kontraktor (e) Total Employees + Contractor		11.820	720	12.540	11.648	693	12.341	10.986	629	11.615
% Karyawan Kontrak (PKWT) ((b/e)*100%) % Contract Employees		28%	21%	27%	19%	21%	20%	14%	16%	14%
% Kontraktor/Konsultan ((c/e)*100%) Contractor/Consultant		11%	13%	11%	6%	7%	6%	10%	6%	10%

Catatan:

*) Data Mining Value Chain meliputi PT Tunas Inti Abadi, PT Cipta Kridatama, PT Prima Wiguna Parama, dan PT Reswara Minergi Hartama.

**) Data Logistics, Engineering, New Business (LENB) meliputi PT Sanggar Sarana Baja, PT Cipta Krida Bahari dan PT Anzara Janitra Nusantara.

**) Jumlah karyawan di Kantor Pusat terjadi penurunan karena adanya reorganisasi dan employee mobility ke anak usaha.

Note:

*) Mining Value Chain data includes PT Tunas Inti Abadi, PT Cipta Kridatama, PT Prima Wiguna Parama, dan PT Reswara Minergi Hartama.

**) Logistics, Engineering, New Business (LENB) data includes PT Sanggar Sarana Baja, PT Cipta Krida Bahari and PT Anzara Janitra Nusantara

**) The number of employees at Head Office decreased due to reorganization of functions and transfer to ABM Group subsidiaries.

Komposisi Karyawan Berdasarkan Tingkat Pendidikan

Employee Composition by Education Level

Keterangan Description	2023				2024				2025			
	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%	Pria Male	Wanita Female	Jumlah Total	%
Perusahaan The Company												
Pasca Sarjana (S2) Post-graduate (S2)	27	12	39	0,4%	6	0	6	0,05%	14	4	18	0,2%
Sarjana (S1) Bachelor (S1)	38	46	84	0,8%	10	1	11	0,09%	26	8	34	0,3%
Diploma (D1, D2, D3) Diploma (D1, D2, D3)	2	5	7	0,1%	12	7	19	0,16%	0	1	1	0,0%
Sekolah Menengah Atas dan Sederajat High School and Equivalent	2	1	3	0,0%	9	3	12	0,10%	0	0	0	0,0%
Sub Total	69	64	133	1,3%	37	11	48	0,41%	40	13	53	0,5%
Entitas Anak Subsidiaries												
Pasca Sarjana (S2) Post-graduate (S2)	51	10	61	0,6%	65	16	81	0,70%	64	14	78	0,7%
Sarjana (S1) Bachelor (S1)	1.636	415	2.051	19,4%	2.159	519	2.678	23,12%	2.013	484	2.497	23,9%
Diploma (D1, D2, D3) Diploma (D1, D2, D3)	583	62	645	6,1%	151	40	191	1,65%	127	38	165	1,6%
Sekolah Menengah Atas dan Sederajat High School and Equivalent	7.628	43	7.671	72,6%	8.528	57	8.585	74,12%	7.626	44	7.670	73,3%
Sub Total	9.898	530	10.428	98,7%	10.903	632	11.535	99,59%	9.830	580	10.410	99,5%
Jumlah Total	9.967	594	10.561	100%	10.940	643	11.583	100%	9.870	593	10.463	100%

Rasio Perputaran Karyawan Tetap dan Karyawan Kontrak [NDAQS3.1][S3.2][S3-3]

Turnover Rate of Permanent Employees and Contract Employees

NDAQ S3.1 S3.2 S3-3	Karyawan Tetap (PKWTT) Permanent Employees			Karyawan Kontrak (PKWT) Contract employees			Alih Daya Outsourcing		
	2023	2024	2025	2023	2024	2025	2023	2024	2025
Turnover Rate (%)	6%	7%	14%	7%	6%	7%	1%	1%	2%

Turnover Berdasarkan Kelompok Usia Tahun 2025 [GRI 401-1B]

Turnover by Age Group in 2025

Kelompok Usia Age Group	Turnover	
	Jumlah Total	Proporsi Proportion
18-30 Tahun Years old	942	41,4%
31-45 Tahun Years old	1.086	47,7%
46-55 Tahun Years old	238	10,5%
>55 Tahun Years old	9	0,4%
Jumlah Total	2.275	100%

Catatan: Karyawan yang meninggalkan/keluar perusahaan baik secara *voluntary* atau *involuntary*, di mana *voluntary* berdefinisi mengundurkan diri secara sukarela dan untuk *involuntary* berdefinisi karyawan yang telah selesai kontrak (PKWT) dan PHK (proyek selesai, performansi kurang, kejahatan yang serius dan perubahan organisasi). Data turnover merupakan karyawan semua level.

Note: Employees who leave the company either voluntarily or involuntarily, where voluntary is defined as resigning voluntarily and involuntary is defined as employees who have completed contracts (PKWT) and layoffs (finished projects, underperformance, committed crimes, and organizational changes). The turnover data are all Band employees.

Karyawan Baru Berdasarkan Gender dan Lokasi Operasional Tahun 2025 [GRI 401-1A]

New Hires by Gender and Location of Operations in 2025

Lokasi Location	Jumlah Total	Proporsi Proportion
ABM - Kantor Pusat Head Office	6	0,3%
Mining Value Chain	1.006	56,8%
Logistics, Engineering, New Business (LENB)	759	42,9%
Jumlah Total	1.771	100%
Pria Male	1.682	95,1%
Wanita Female	89	4,9%
Jumlah Total	1.771	100%
> 55 tahun years old	6	0,3%
46 - 55 tahun years old	67	3,8%
36 - 45 tahun years old	319	18,0%
25 - 35 tahun years old	1.029	58,1%
<25 tahun years old	350	19,8%
Jumlah Total	1.771	100%



Turnover Berdasarkan Gender dan Lokasi Operasional Tahun 2025 [GRI 401-1B]

Turnover by Gender and Location of Operations in 2025

Lokasi Location	Turnover Karyawan Employee Turnover			
	Pria Male		Wanita Female	
	Jumlah Total	Proporsi Proportion	Jumlah Total	Proporsi Proportion
ABM – Kantor Pusat Head Office				
Jakarta	2	0,09%	0	0,00%
Mining Value Chain (MVC)*				
Jakarta	12	0,53%	9	0,40%
Seluruh Wilayah Operasional All Site	1564	68,75%	33	1,45%
Logistics, Engineering, New Business (LENB)**				
Jakarta & Seluruh Wilayah Operasional Jakarta & All Site	607	26,68%	48	2,11%
Jumlah Total	2185	96%	90	3,96%

Catatan: | Note:

Data Mining Value Chain (MVC) meliputi PT Tunas Inti Abadi, PT Cipta Kridatama, PT Prima Wiguna Parama, dan PT Reswara Minergi Hartama.

**) Data Logistics, Engineering, New Business (LENB) meliputi PT Sanggar Sarana Baja, PT Cipta Krida Bahari dan PT Anzara Janitra Nusantara.

*) Mining Value Chain data includes PT Tunas Inti Abadi, PT Cipta Kridatama, PT Prima Wiguna Parama, dan PT Reswara Minergi Hartama.

**) Logistics, Engineering, New Business (LENB) data includes PT Sanggar Sarana Baja, PT Cipta Krida Bahari and PT Anzara Janitra Nusantara

Proporsi Manajemen Senior yang Direkrut dari Masyarakat Sekitar [GRI 202-2]

Proportion of Senior Management Hired from the Local Community

Kategori Category	Jumlah karyawan Total employee	Masyarakat Lokal Local Community	Proporsi Proportion
Senior Management (Executive Level dan Manager Level)	214	172	80,4%
Supervisor/Analyst Level	926	474	51,2%
Staff/Officer Level	1.749	761	43,5%

Pengembangan Kompetensi dan Evaluasi Kinerja [GRI 404-1][GRI 404-3]

ABM menyelenggarakan berbagai program pelatihan dan pengembangan kompetensi untuk mendukung peningkatan kapabilitas karyawan di seluruh jenjang jabatan dan fungsi kerja.

Pelatihan dan pengembangan karyawan dilaksanakan secara berkelanjutan sepanjang tahun, disesuaikan dengan kebutuhan kompetensi, tuntutan operasional, serta pengembangan karier jangka panjang.

ABM juga secara berkala melakukan evaluasi kinerja dan pengembangan karier melalui sistem penilaian kinerja yang terstruktur, yang menjadi dasar dalam penetapan program pengembangan kompetensi, promosi, maupun perencanaan suksesi.

Competency Development and Performance Evaluation [GRI 404-1][GRI 404-3]

ABM organizes various training programs and competency development initiatives to support the enhancement of employee capabilities across all job levels and work functions.

Employee training and development are carried out continuously throughout the year, tailored to competency needs, operational demands, and long-term career development.

ABM also periodically conducts performance evaluation and career development through a structured performance appraisal system, which serves as the basis for determining competency development programs, promotions, and succession planning.

Dalam mendukung efektivitas pelatihan dan pengembangan tersebut, ABM menerapkan pendekatan manajemen pengembangan sumber daya manusia yang berorientasi pada kesiapan karyawan dalam menghadapi tantangan dan peluang di industri pertambangan. Program pengembangan kompetensi dirancang untuk memastikan peningkatan kualitas kinerja karyawan sejalan dengan kebutuhan bisnis masa depan dan keberlanjutan Perusahaan.

Sebagai kerangka pengembangan SDM, ABM telah menetapkan *Strategi People Development* yang menitikberatkan pada penguatan empat aspek utama (4C), yaitu *Capability*, *Competence*, *Character*, dan *Contribution*. Strategi ini dilandasi filosofi bahwa seluruh karyawan memiliki kesempatan yang setara untuk dikembangkan sesuai potensi dan kebutuhannya, membangun kompetensi saat ini dan masa depan, serta menumbuhkan karakter kepemimpinan yang selaras dengan nilai Perusahaan. [SEOJK F.22][GRI 404-2]

Rata-Rata Jam Pelatihan per Tahun per Karyawan [GRI 404-1][OJK F.22]

ABM secara rutin melaksanakan pelatihan dan pengembangan kepada karyawan guna meningkatkan kompetensi. Sepanjang tahun 2025, ABM telah menyelenggarakan 110.118 jam pelatihan dengan rata-rata jam pelatihan 6,18 per karyawan per tahun dan total jumlah peserta mencapai 26.832 karyawan. Realisasi biaya pelatihan tahun 2025 mencapai Rp 9,51 Miliar.

Pelaksanaan pelatihan tersebut difasilitasi melalui ABM Academy yang berfungsi sebagai pusat pengembangan karyawan. ABM Academy menyediakan berbagai program pembelajaran untuk memperkuat keterampilan teknis, kepemimpinan, dan kompetensi pendukung lainnya yang relevan dengan kebutuhan bisnis dan operasional Perusahaan.

Pada tahun 2025, jumlah partisipan pelatihan meningkat dibandingkan tahun sebelumnya, meskipun total durasi pelatihan menurun. Perubahan ini sejalan dengan optimalisasi metode pembelajaran melalui pendekatan digital dan *blended learning*, yang memungkinkan penyampaian materi secara lebih ringkas, modular, dan berbasis kebutuhan spesifik unit kerja. Jika sebelumnya pelatihan didominasi format tatap muka berdurasi panjang, pada tahun 2025 pelaksanaan difokuskan pada sesi tematik yang lebih terarah dan efisien tanpa mengurangi kualitas pembelajaran.

To support the effectiveness of such training and development, ABM implements a human resource development management approach oriented toward employee readiness in facing challenges and opportunities in the mining industry. Competency development programs are designed to ensure improvements in employee performance quality in line with future business needs and the Company's sustainability.

As a human resource development framework, ABM has established a People Development Strategy that emphasizes strengthening four main aspects (4C), namely *Capability*, *Competence*, *Character*, and *Contribution*. This strategy is grounded in the philosophy that all employees have equal opportunities to be developed according to their potential and needs, to build current and future competencies, and to foster leadership character aligned with the Company's values. [SEOJK F.22][GRI 404-2]

Average Training Hours per Employee per Year [GRI 404-1][OJK F.22]

ABM regularly conducts training and development for employees to improve competencies. Throughout 2025, ABM organized 110,118 training hours, with an average of 6.18 training hours per employee per year, and a total number of participants reaching 26,832 employees. The realization of training costs in 2025 amounted to Rp9.51 billion.

The implementation of such training was facilitated through ABM Academy, which functions as an employee development center. ABM Academy provides various learning programs to strengthen technical skills, leadership, and other supporting competencies relevant to the Company's business and operational needs.

In 2025, the number of training participants increased compared to the previous year, although the total training duration declined. This change aligns with the optimization of learning methods through digital and blended learning approaches, which enable the delivery of materials in a more concise, modular, and specific unit-based manner. Whereas previously training was dominated by long-duration face-to-face formats, in 2025 implementation was focused on more targeted and efficient thematic sessions without reducing learning quality.

Sebagai bagian dari transformasi digital pengembangan kompetensi, ABM memulai transisi ke sistem e-learning pada Juni 2025 melalui tahap pengenalan dan implementasi awal di *Section A*, sementara level lainnya masih menggunakan pendekatan *blended learning*. Tahap lanjutan direncanakan pada November 2025 sebagai bagian dari *roadmap* bertahap. Transformasi ini mendukung efektivitas anggaran sekaligus mendorong kemandirian pembelajaran karyawan, dengan proses adaptasi yang masih berlangsung untuk memastikan implementasi berjalan optimal di seluruh entitas.

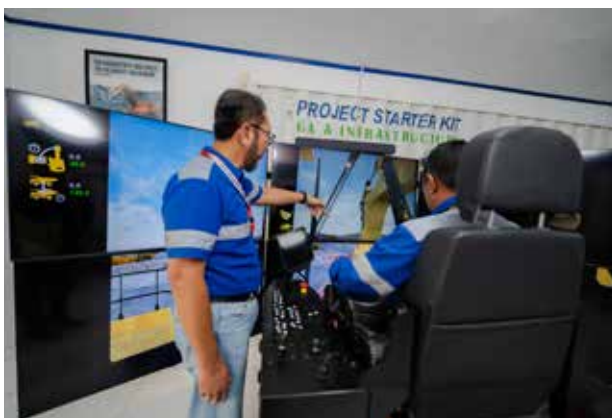
Sebagai bagian dari transformasi digital pengelolaan SDM, ABM juga mengimplementasikan sistem SAP *Success Factors* yang dikenal dengan nama FALCON. Sistem ini mendukung proses rekrutmen dan *onboarding*, manajemen kinerja dan kompensasi, pengembangan talenta, serta perencanaan suksesi secara terintegrasi dan transparan, sehingga menjadi investasi berkelanjutan dalam pengembangan sumber daya manusia ABM.

As part of the digital transformation of competency development, ABM began transitioning to an e-learning system in June 2025 through an awareness stage and initial implementation in *Section A*, while other levels still used a blended learning approach. The next stage was planned for November 2025 as part of a phased roadmap. This transformation supports budget effectiveness while encouraging employee learning independence, with the adaptation process still ongoing to ensure implementation runs optimally across all entities.

As part of the digital transformation of human resource management, ABM also implemented the SAP SuccessFactors system known as FALCON. This system supports recruitment and onboarding processes, performance and compensation management, talent development, and succession planning in an integrated and transparent manner, thereby serving as a sustainable investment in ABM's human resource development.

Rata-Rata Jam Pelatihan per Karyawan, Jumlah Peserta, dan Biaya Pelatihan per Tahun Average Training Hours Per Employee, Number of Participants, and Annual Training Costs

Deskripsi Descriptions	Satuan Unit	2023	2024	2025
Total Durasi Pelatihan Terakumulasi Total Accumulated Training Duration		140.935	170.392	110.188
Durasi Pelatihan Terakumulasi – Eksekutif Accumulated Training Duration – Executive	Jam Hour	109	430	129
Durasi Pelatihan Terakumulasi – Non Eksekutif Accumulated Training Duration – Non Executive		140.826	169.962	110.059
Jumlah Peserta Number of Participants	Orang Person	14.620	23.399	26.832
Total Biaya Pelatihan Karyawan Total Employee Training Expense	Miliar Billion	18,20	15,05	9,51



Pendidikan dan Pelatihan Berdasarkan Kategori Jabatan [GRI 404-1]

Education and Training by Job Category

Jenis Pendidikan dan Pelatihan Type of Education and Training					
Tahun Year	Tingkat Jabatan Position Level	Keterampilan Fungsional Functional Skill	Soft Skill Soft Skill	Sertifikasi Certification	Jumlah Total
2023	Direktur Director	2	1	-	3
	General Manager	33	21	1	66
	Senior Manager	125	82	29	236
	Supervisory	493	236	638	1.367
	Staff & Non Staff	915	471	1.910	3.296
	Total	1.568	811	2.578	4.957
	%	32%	16%	52%	100%
2024	Direktur Director	11	20	1	32
	General Manager	162	122	6	290
	Senior Manager	808	318	17	1.143
	Supervisory	3.815	1.154	328	5.297
	Staff & Non Staff	12.564	3.182	890	16.636
	Total	17.360	4.796	1.242	23.398
	%	74%	20%	5%	100%
2025	Direktur Director	1	1	-	2
	General Manager	-	-	-	-
	Group Manager	77	129	2	208
	Manager	357	172	15	544
	Supervisory	2.111	779	132	3.022
	Staff & Non Staff	20.812	1.867	377	23.056
	Total	23.358	2.948	526	26.832
	%	87%	11%	2%	100%

Pendidikan dan Pelatihan Berdasarkan Gender [GRI 404-1]

Education and Training by Gender

Jenis Kelamin Gender	2023			2024			2025		
	Jumlah Pekerja Total Number of Workers	Jumlah Jam Pelatihan Total of Training Hours	Rata-rata Jam Pelatihan per-Karyawan (%) Average Hours of Training per-Employee (%)	Jumlah Pekerja Total Number of Workers	Jumlah Jam Pelatihan Total of Training Hours	Rata-rata Jam Pelatihan per-Karyawan (%) Average Hours of Training per-Employee (%)	Jumlah Pekerja Total Number of Workers	Jumlah Jam Pelatihan Total of Training Hours	Rata-rata Jam Pelatihan per-Karyawan (%) Average Hours of Training per-Employee (%)
Pria Male	10.567	118.475	11,21	10.913	152.568	13,98	16.488	100.805	6,11
Wanita Female	628	22.460	35,76	653	17.824	27,30	1.343	9.383	6,99
Jumlah Total	11.195	140.935	12,59	11.566	170.392	14,73	17.831	110.188	6,18



Penguatan Kapasitas Karyawan [GRI 404]

Sebagai bagian dari strategi pengembangan sumber daya manusia berkelanjutan, Perusahaan mengimplementasikan sejumlah program pelatihan yang dirancang untuk memperkuat kapabilitas teknis, kepemimpinan, dan budaya keselamatan kerja. Beberapa program penguatan kapasitas karyawan andalan yang dilaksanakan oleh ABM pada tahun ini, antara lain:

Advance Development Operator Program (ADOP): Membangun Operator Andal untuk Operasional Berkelanjutan

Untuk memastikan keberlanjutan sumber daya manusia operasional, CK mengembangkan *Advance Development Operator Program* (ADOP) sebagai pendekatan strategis pengembangan operator berbasis pembelajaran terstruktur dan pendampingan intensif.

ADOP dirancang sebagai program pengembangan operator berdurasi 60–90 hari yang dilaksanakan melalui *Mining Academy*, dengan skema *onboarding* terpusat di asrama pelatihan dan pendampingan langsung oleh tim instruktur. Program ini menekankan penguatan kompetensi teknis, disiplin kerja, budaya keselamatan, serta internalisasi nilai dan budaya perusahaan sejak tahap awal penugasan.

ADOP didesain dengan menawarkan keunggulan dalam membangun kesiapan kerja yang lebih stabil, adaptasi budaya yang lebih kuat, serta kontribusi produktivitas yang lebih efektif. Selain itu, program ini dirancang untuk mengelola risiko keselamatan secara lebih terkendali, sekaligus memberikan efisiensi biaya pengembangan tenaga kerja dalam jangka menengah.

Melalui ADOP, CK tidak hanya memastikan ketersediaan operator yang kompeten secara teknis, tetapi juga menyiapkan fondasi sumber daya manusia yang berkelanjutan, yakni operator yang siap berkontribusi secara optimal, selaras dengan budaya keselamatan, dan mendukung keandalan operasional perusahaan di tengah dinamika industri pertambangan.

Best of The Best (BOTB) Program untuk Kepemimpinan Karyawan

Sebagai bagian dari penguatan pengembangan kapasitas dan kesiapan kepemimpinan internal, CK menyelenggarakan program *Best of the Best* (BOTB) 2025 dengan tema "*Resilience, Vision, Efficiency for Operational Excellence*". Program ini dirancang untuk mempersiapkan operator, teknisi, dan pimpinan lini terbaik sebagai calon pemimpin masa depan perusahaan, seiring dengan pertumbuhan operasional yang berkelanjutan.

Strengthening Employee Capacity [GRI 404]

As part of its sustainable human resource development strategy, the Company implements a number of training programs designed to strengthen technical capabilities, leadership, and occupational safety culture. Several flagship employee capacity-building programs implemented by ABM this year include:

1

Advance Development Operator Program (ADOP): Building Reliable Operators for Sustainable Operations

To ensure the sustainability of operational human resources, CK developed the Advance Development Operator Program (ADOP) as a strategic approach to operator development based on structured learning and intensive mentoring.

ADOP is designed as a 60–90-day operator development program implemented through the Mining Academy, with a centralized onboarding scheme at the training dormitory and direct mentoring by the instructor team. This program emphasizes strengthening technical competencies, work discipline, safety culture, as well as internalizing the Company's values and culture from the early stage of assignment.

ADOP is designed to offer advantages in building more stable work readiness, stronger cultural adaptation, and more effective productivity contribution. In addition, this program is designed to manage safety risks in a more controlled manner, while also providing cost efficiency for workforce development in the medium term.

Through ADOP, CK not only ensures the availability of technically competent operators, but also prepares a sustainable human resource foundation, namely operators who are ready to contribute optimally, aligned with the safety culture, and support the Company's operational reliability amid the dynamics of the mining industry.

2

Best of the Best (BOTB) Program for Employee Leadership

As part of strengthening capacity development and internal leadership readiness, CK organized the 2025 Best of the Best (BOTB) program with the theme "*Resilience, Vision, Efficiency for Operational Excellence*". This program is designed to prepare the best operators, technicians, and line leaders as prospective future leaders of the Company, in line with sustainable operational growth.

BOTB 2025 dilaksanakan melalui proses seleksi dan pengembangan berjenjang, mulai dari penjurangan 30 besar peserta hingga penetapan 15 besar dan pemenang utama. Peserta mengikuti rangkaian pembinaan yang mencakup pengembangan fisik, sikap dan perilaku, kepemimpinan, serta penguatan kompetensi teknis sesuai dengan fungsi masing-masing, termasuk operasi, pemeliharaan peralatan, OSHE, dan layanan teknis. Program ini juga menekankan disiplin, tanggung jawab, daya saing, serta penerapan praktik pertambangan yang baik melalui kombinasi pembelajaran teori, evaluasi kinerja, dan *battle knowledge*.

Melalui BOTB 2025, PT Cipta Kridatama menunjukkan komitmennya dalam membangun sumber daya manusia unggul, berkarakter, dan siap menghadapi tantangan operasional, sekaligus memastikan keberlanjutan kinerja Perusahaan dalam jangka panjang.



BOTB 2025 was implemented through a tiered selection and development process, starting from screening the Top 30 participants up to determining the Top 15 and the overall winner. Participants undertook a series of coaching activities covering physical development, attitudes and behavior, leadership, and strengthening technical competencies according to their respective functions, including operations, equipment maintenance, OSHE, and technical services. The program also emphasizes discipline, responsibility, competitiveness, and the implementation of good mining practices through a combination of theoretical learning, performance evaluation, and battle knowledge.

Through BOTB 2025, Cipta Kridatama demonstrates its commitment to building superior human resources with strong character and readiness to face operational challenges, while also ensuring the Company's long-term performance sustainability.



3

Rekrutmen Lokal Panji dari BOTB untuk Knowledge Transfer dalam Mining Academy

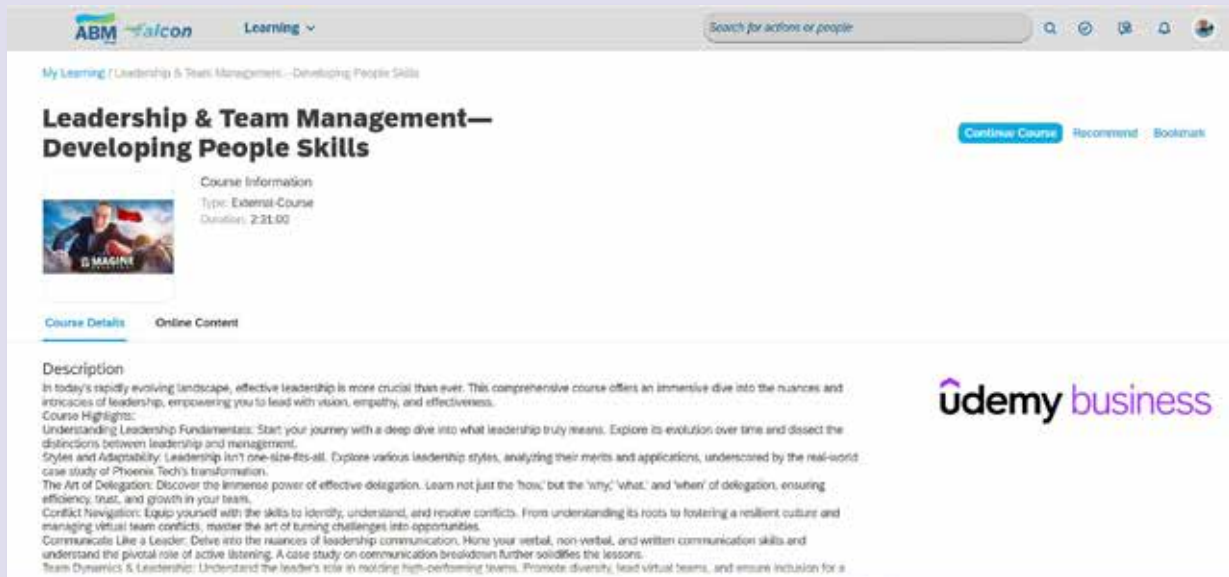
Keberhasilan program BOTB tercermin dari lahirnya talenta internal yang kemudian berperan sebagai penggerak pembelajaran di organisasi atau yang disebut dengan Lokal Panji. Mereka menjadi pengajar dan mentor bagi karyawan lain melalui *Mining Academy*. Pendekatan ini memperkuat budaya berbagi pengetahuan, meningkatkan produktivitas operasional, serta mendorong peningkatan utilisasi dan efisiensi kerja di lapangan.

Komitmen CK sejalan dengan strategi induk Perusahaan, ABM, yang menempatkan manusia sebagai fondasi utama dalam membangun bisnis yang berkelanjutan. Sepanjang tahun pelaporan, pengembangan kompetensi dilakukan secara konsisten sebagai bagian dari budaya perusahaan, bukan sekadar program jangka pendek. Melalui inisiatif ini, CK meyakini bahwa keberlanjutan industri pertambangan hanya dapat dicapai dengan menumbuhkan pemimpin-pemimpin yang lahir dari lapangan, berintegritas, dan siap menghadapi tantangan masa depan.

Local Panji Recruitment from BOTB for Knowledge Transfer in the Mining Academy

The success of the BOTB program is reflected in the emergence of internal talents who subsequently serve as learning drivers within the organization, referred to as Local Panji. They act as instructors and mentors for other employees through the Mining Academy. This approach strengthens a knowledge-sharing culture, improves operational productivity, and encourages increased utilization and work efficiency in the field.

CK's commitment is aligned with the parent company's strategy, ABM, which places people as the primary foundation in building a sustainable business. Throughout the reporting year, competency development was carried out consistently as part of the Company's culture, rather than merely a short-term program. Through this initiative, CK believes that the sustainability of the mining industry can only be achieved by fostering leaders who emerge from the field, have integrity, and are prepared to face future challenges.



Mengatasi Tantangan dalam Akses Pembelajaran melalui UdeMy Business

Untuk mempercepat transformasi pembelajaran digital dan memperluas jangkauan pengembangan kompetensi karyawan, ABM mengintegrasikan *UdeMy Business* ke dalam *Learning Management System* (LMS) sebagai bagian dari inisiatif *Digital Learning Transformation*. Inisiatif ini menjawab tantangan utama pembelajaran konvensional, seperti keterbatasan kapasitas kelas tatap muka, tingginya biaya pelatihan, keterbatasan waktu karyawan, serta akses pembelajaran yang belum merata khususnya bagi karyawan di *site* operasional.

Melalui *UdeMy Business*, karyawan Grup ABM memperoleh akses ke ribuan kursus daring yang mencakup kepemimpinan, manajemen, teknologi digital, keselamatan kerja, hingga topik keberlanjutan dan ESG. Platform ini terintegrasi penuh dengan LMS melalui *Single Sign-On* (SSO), memungkinkan pembelajaran dilakukan secara fleksibel melalui web maupun perangkat seluler, tanpa mengganggu aktivitas operasional.

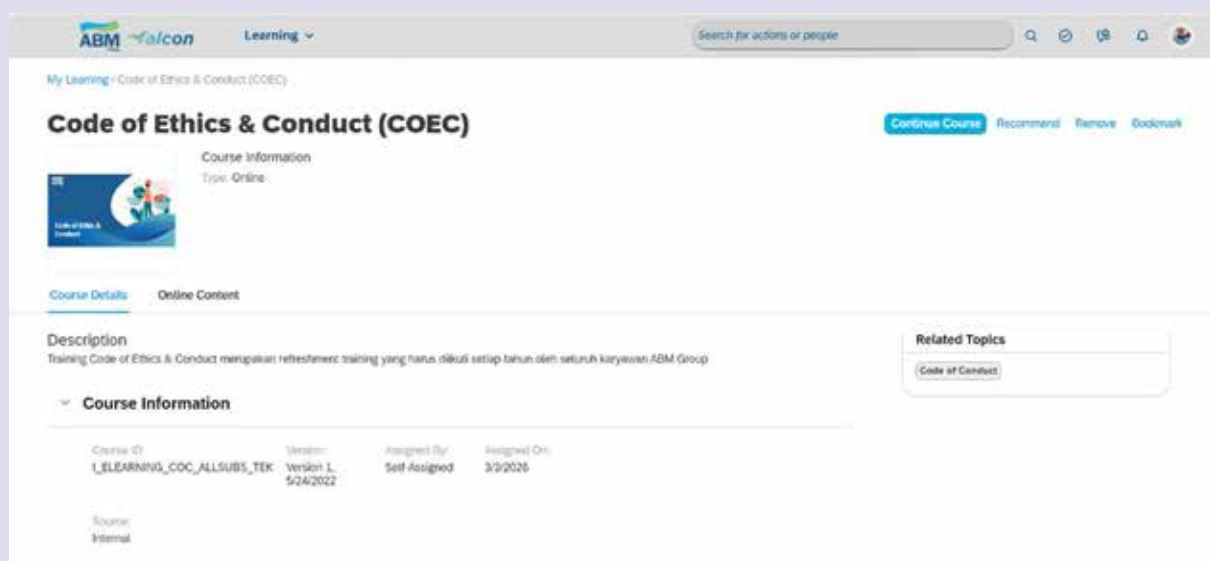
Integrasi ini juga memungkinkan pelacakan jam pelatihan secara individual melalui sistem learning analytics yang terhubung langsung dengan data karyawan. Setiap aktivitas pembelajaran termasuk durasi belajar, kursus yang diikuti, tingkat penyelesaian, dan progres individu tercatat secara otomatis dan terpusat di LMS. Dengan demikian, ABM dapat memantau total jam pelatihan per karyawan, mendukung penyusunan *Individual Development Plan* (IDP), serta memastikan pelaporan pengembangan SDM yang lebih akurat, transparan, dan berbasis data.

Addressing Learning Access Challenges Through UdeMy Business

To accelerate the digital learning transformation and expand the reach of employee competency development, ABM integrated *UdeMy Business* into the *Learning Management System* (LMS) as part of the *Digital Learning Transformation* initiative. This initiative addresses key challenges of conventional learning, such as limited face-to-face class capacity, high training costs, limited employee time, and learning access that has not been evenly distributed—particularly for employees at operational sites.

Through *UdeMy Business*, ABM Group employees gain access to thousands of online courses covering leadership, management, digital technology, occupational safety, and sustainability and ESG topics. This platform is fully integrated with the LMS through *Single Sign-On* (SSO), enabling flexible learning via the web and mobile devices without disrupting operational activities.

This integration also enables individual tracking of training hours through a learning analytics system directly connected to employee data. Each learning activity, including learning duration, courses taken, completion rates, and individual progress, is recorded automatically and centrally in the LMS. Accordingly, ABM can monitor total training hours per employee, support the preparation of *Individual Development Plans* (IDPs), and ensure more accurate, transparent, and data-driven human resource development reporting.



Menanamkan Integritas melalui Pelatihan *Code of Conduct*

Sebagai bagian dari penguatan tata kelola dan budaya integritas, ABM menyelenggarakan pelatihan *Code of Conduct* bagi seluruh karyawan melalui platform *Learning Management System (LMS)*. Pelatihan ini dirancang sebagai *mandatory course* untuk memastikan pemahaman yang konsisten atas nilai, prinsip etika, serta standar perilaku yang berlaku di seluruh Grup ABM.

Pelatihan *Code of Conduct* dilaksanakan secara daring dan terstruktur, mencakup rangkaian *pre-test*, modul pembelajaran, *post-test*, dan evaluasi, dengan standar kelulusan minimum yang ditetapkan. Akses pelatihan tersedia melalui web maupun aplikasi seluler, sehingga memungkinkan karyawan mengikuti pembelajaran secara fleksibel namun tetap terpantau.

Melalui pendekatan pembelajaran digital ini, ABM memperkuat kesadaran etika, kepatuhan, dan tanggung jawab individu dalam menjalankan peran masing-masing, sekaligus memastikan bahwa prinsip integritas menjadi fondasi perilaku dan pengambilan keputusan di seluruh lini organisasi.

Instilling Integrity Through Code of Conduct Training

As part of strengthening governance and a culture of integrity, ABM organized Code of Conduct training for all employees through the Learning Management System (LMS) platform. This training is designed as a mandatory course to ensure consistent understanding of the values, ethical principles, and behavioral standards applicable throughout the ABM Group.

The Code of Conduct training is delivered online in a structured manner, comprising a series of pre-tests, learning modules, post-tests, and evaluations, with a minimum passing standard established. Training access is available via the web and mobile application, enabling employees to participate flexibly while remaining monitored.

Through this digital learning approach, ABM strengthens ethical awareness, compliance, and individual responsibility in carrying out each respective role, while also ensuring that integrity principles serve as the foundation for behavior and decision-making across all lines of the organization.



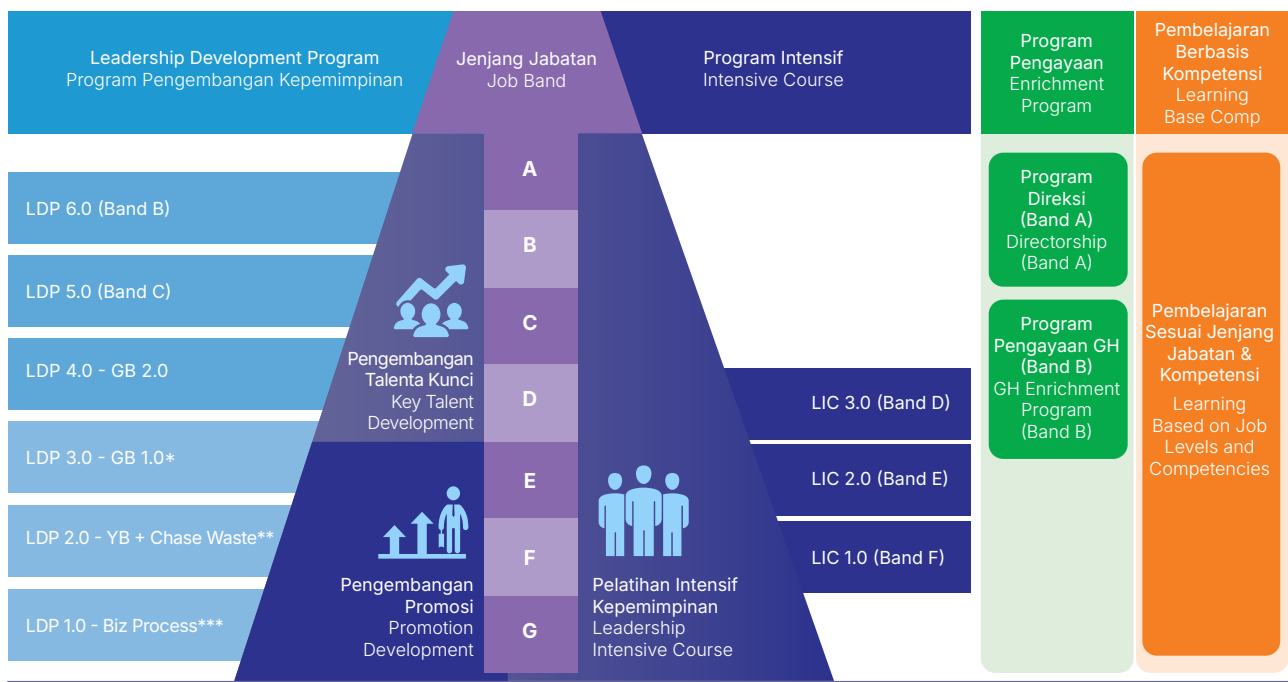
Transformasi Kepemimpinan dan *Talent Management* Leadership Transformation and Talent Management

Untuk menjawab kebutuhan kepemimpinan di tengah ekspansi dan dinamika bisnis, pada tahun 2025 Grup ABM melanjutkan implementasi *Leadership Development Program* (LDP) yang mencakup seluruh jenjang kepemimpinan, mulai dari level *frontline* hingga eksekutif. Program ini dirancang untuk memperkuat kepemimpinan strategis, tidak hanya dari sisi kompetensi teknis, tetapi juga kemampuan memimpin tim, mengelola perubahan, dan mendorong inovasi berkelanjutan.

LDP disusun secara berjenjang, mulai dari LDP 1.0 hingga LDP 6.0, serta dilengkapi dengan *Leadership Intensive Course* (LIC) bagi pimpinan yang belum memperoleh pembekalan kepemimpinan formal. Sepanjang tahun 2025, program ini dilaksanakan dalam beberapa batch dengan cakupan yang terus diperluas di seluruh unit operasional Grup ABM.

To address leadership needs amid business expansion and dynamics, in 2025 the ABM Group continued the implementation of the Leadership Development Program (LDP), which covers all leadership levels, from frontline to executive. This program is designed to strengthen strategic leadership, not only in terms of technical competencies, but also the ability to lead teams, manage change, and drive sustainable innovation.

The LDP is structured in stages, from LDP 1.0 to LDP 6.0, and is complemented by a Leadership Intensive Course (LIC) for leaders who have not yet received formal leadership training. Throughout 2025, this program was implemented in several batches with continuously expanded coverage across all operational units of the ABM Group.



Catatan | Notes:

- * Kepala Seksi/Spesialis – Kepala Departemen/Spesialis Senior
(Sec. Head/Spec – Dept Head/Sr. Spec)
- ** Staf/Officer/Lead Officer – Spesialis/Kepala Seksi
Staff/Off/Lead Off – Spec/Sec. Head
- *** Proses Bisnis (Non Staf – Staf)
Biz Process (Non Staff – Staff)

Pendekatan *Continuous Improvement* untuk Perbaikan Proses Bisnis Berkelanjutan

Dalam implementasi *Continuous Improvement* (CI), ABM mengadopsi dua pendekatan utama yang saling melengkapi, yaitu *Plan-Do-Check-Act* (PDCA) dan *Define-Measure-Analyze-Improve-Control* (DMAIC), sebagai kerangka kerja untuk mendorong perbaikan proses yang sistematis, terukur, dan berkelanjutan.

PDCA digunakan sebagai siklus perbaikan berkelanjutan untuk memastikan proses berjalan secara konsisten dan adaptif. Tahap *Plan* berfokus pada identifikasi masalah dan perencanaan perbaikan; *Do* pada pelaksanaan solusi yang telah dirancang; *Check* pada evaluasi hasil dan kinerja proses; serta *Act* pada standarisasi perbaikan atau penyesuaian lanjutan. Pendekatan ini mendorong budaya belajar berkelanjutan dan perbaikan bertahap di seluruh lini operasional.

DMAIC merupakan metodologi utama dalam *Six Sigma* yang digunakan untuk menyelesaikan permasalahan proses secara lebih mendalam dan berbasis data. *Define* menetapkan ruang lingkup dan tujuan perbaikan; *Measure* mengukur kinerja proses dan variabilitasnya; *Analyze* mengidentifikasi akar penyebab masalah; *Improve* merancang dan menerapkan solusi; dan *Control* memastikan perbaikan dapat dipertahankan dalam jangka panjang. DMAIC sangat efektif untuk mengurangi *defect*, meningkatkan kapabilitas proses, dan menjaga kualitas secara konsisten.

Untuk mendukung penerapan CI secara berjenjang, ABM mengembangkan sistem tingkatan *Belt* sebagai jalur pembelajaran dan pengembangan kompetensi karyawan, yaitu:

- **White Belt (CI Awareness):** Pengenalan konsep dasar CI, *Lean*, dan *Six Sigma*, serta peran individu dalam mengidentifikasi peluang perbaikan di area kerja.
- **Yellow Belt:** Fokus pada partisipasi aktif dalam proyek perbaikan sederhana dan penerapan dasar *Lean* untuk mengurangi pemborosan.
- **Green Belt:** Penerapan metodologi CI dan *Six Sigma* secara lebih mendalam melalui proyek perbaikan lintas fungsi yang berdampak pada kinerja operasional.
- **Black Belt:** Pengembangan *key talent* yang memimpin proyek perbaikan strategis, berperan sebagai *change agent*, *trainer*, dan *coach* dalam organisasi.
- **Master Black Belt:** Peran di dalam pengembangan metodologi, pembinaan *Black Belt*, serta penguatan budaya CI di tingkat organisasi.

Melalui penerapan PDCA, DMAIC, dan sistem *Belt* yang terstruktur, ABM memastikan bahwa perbaikan berkelanjutan tidak hanya menjadi inisiatif sesaat, tetapi tertanam sebagai budaya kerja yang mendukung keselamatan, kualitas, efisiensi, dan keberlanjutan bisnis jangka panjang.

Continuous Improvement Approach for Sustainable Business Process Improvement

In implementing Continuous Improvement (CI), ABM adopts two main complementary approaches, namely Plan-Do-Check-Act (PDCA) and Define-Measure-Analyze-Improve-Control (DMAIC), as a framework to drive systematic, measurable, and sustainable process improvements.

PDCA is used as a continuous improvement cycle to ensure that processes run consistently and adaptively. The Plan stage focuses on problem identification and improvement planning; Do on implementing the designed solutions; Check on evaluating outcomes and process performance; and Act on standardizing improvements or making further adjustments. This approach promotes a culture of continuous learning and incremental improvements across all operational lines.

DMAIC is the primary methodology in Six Sigma used to resolve process issues in a more in-depth and data-driven manner. Define establishes the scope and objectives of improvement; Measure assesses process performance and variability; Analyze identifies root causes of problems; Improve designs and implements solutions; and Control ensures improvements can be sustained over the long term. DMAIC is highly effective in reducing defects, improving process capability, and consistently maintaining quality.

To support the tiered implementation of CI, ABM developed a Belt level system as a learning pathway and employee competency development, as follows:

- **White Belt (CI Awareness):** Introduction to the basic concepts of CI, *Lean*, and *Six Sigma*, as well as the role of individuals in identifying improvement opportunities in the work area.
- **Yellow Belt:** Focus on active participation in simple improvement projects and the basic application of *Lean* to reduce waste.
- **Green Belt:** More in-depth application of CI and *Six Sigma* methodologies through cross-functional improvement projects that impact operational performance.
- **Black Belt:** Development of key talent leading strategic improvement projects, serving as change agents, trainers, and coaches within the organization.
- **Master Black Belt:** A role in methodology development, coaching Black Belts, and strengthening the CI culture at the organizational level.

Through the implementation of PDCA, DMAIC, and a structured Belt system, ABM ensures that continuous improvement is not merely a temporary initiative, but is embedded as a work culture that supports safety, quality, efficiency, and long-term business sustainability.



Program Pengembangan Keterampilan dan Persiapan Pensiun [GRI 404-2]

Sebagai bentuk penghargaan atas kontribusi jangka panjang karyawan, ABM menyediakan program masa persiapan pensiun bagi karyawan yang memasuki usia di atas 53 tahun. Pada tahun 2025, program ini dilaksanakan sebanyak 2 *batch* dengan total peserta 48 orang dari seluruh entitas Grup ABM. Program ini membekali karyawan dengan pengetahuan keuangan, psikologi, serta *soft skills*, termasuk sesi *coaching* untuk perencanaan pascapensiun.

Selain itu, ABM secara berkelanjutan menyediakan berbagai program pengembangan keterampilan teknis, kepemimpinan, dan digital untuk memastikan daya saing karyawan di setiap tahap karier. Bagi karyawan yang terdampak pemutusan hubungan kerja, Perusahaan memberikan kompensasi sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

Skills Development and Retirement Preparation Program [GRI 404-2]

As a form of appreciation for employees' long-term contributions, ABM provides a pre-retirement preparation program for employees entering the age of above 53 years. In 2025, this program was carried out in 2 batches with a total of 48 participants from all entities within the ABM Group. This program equips employees with financial knowledge, psychology, as well as soft skills, including coaching sessions for post-retirement planning.

In addition, ABM continuously provides various technical, leadership, and digital skills development programs to ensure employee competitiveness at every career stage. For employees affected by termination of employment, the Company provides compensation in accordance with the provisions of applicable laws and regulations.

Membekali Karyawan Menuju Masa Purnabakti yang Siap, Mandiri, dan Bermakna

Sebagai bagian dari komitmen ABM dalam pengembangan SDM dan kesejahteraan karyawan, ABM menyelenggarakan program pensiun untuk membekali karyawan yang mendekati masa purnabakti agar siap secara psikologis, mental, dan perencanaan masa depan. Program ini diikuti oleh 21 peserta dan dirancang untuk membantu peserta memasuki masa pensiun dengan lebih tenang, percaya diri, serta memiliki arah tujuan yang jelas dalam kehidupan setelah purna tugas.

Program disusun berbasis prinsip *adult learning* dengan pendekatan pembelajaran yang berpusat pada peserta melalui kombinasi ceramah, diskusi, tanya jawab, studi kasus, role play, simulasi, serta perspektif aplikasi praktis. Materi pelatihan mencakup perubahan mental, psikologi dalam mengelola perubahan, membangun pemikiran positif, menemukan kekuatan diri, perubahan paradigma dalam menghadapi *second career* agar tetap produktif dan bermakna, mengatasi *post power syndrome*, hingga pengenalan kewirausahaan seperti memulai bisnis kuliner dan memahami skema biaya usaha. Seluruh modul tersebut mendukung peserta dalam memperoleh gambaran komprehensif mengenai transformasi dari karyawan menjadi *self-employment*, memahami pengelolaan dana pensiun, berbagai pilihan investasi, serta pengelolaan keuangan keluarga yang aman dan efektif.

Untuk memastikan kualitas dan efektivitas program, ABM menerapkan pendekatan evaluasi pelatihan berbasis *Kirkpatrick's Evaluation Model* pada tingkat reaksi dan pembelajaran melalui kuesioner evaluasi modul, penilaian fasilitator, serta *pre-test* dan *post-test*. Pendekatan ini membantu memastikan bahwa program memberikan manfaat nyata bagi peserta, sekaligus memperkuat upaya ABM dalam membangun kapabilitas, kesiapan transisi kerja, dan kesejahteraan jangka panjang karyawan secara berkelanjutan.

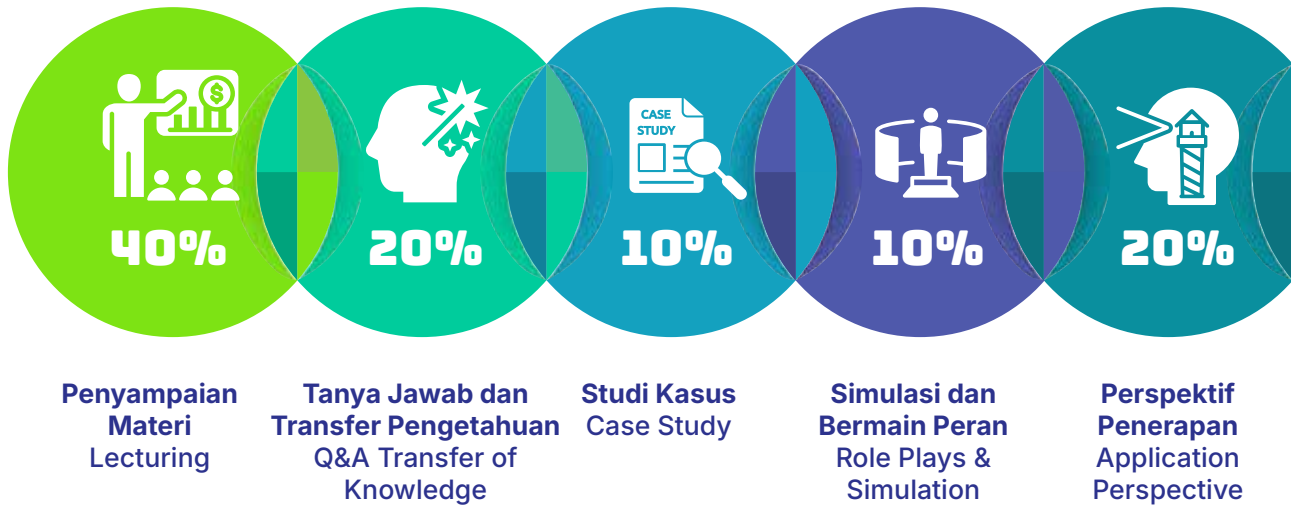
Equipping Employees Toward a Ready, Independent, and Meaningful Retirement

As part of ABM's commitment to Human Resource Development and Employee Welfare, ABM organized a Retirement Program to equip employees approaching retirement so they are psychologically and mentally prepared and able to plan for the future. This program was attended by 21 participants and is designed to help participants enter retirement more calmly, confidently, and with clear direction and purpose in life after completing their service.

The program was developed based on adult learning principles with a participant-centered learning approach through a combination of lectures, discussions, question-and-answer sessions, case studies, role play, simulations, and a practical application perspective. Training materials include mental switching, psychology in managing change, building a positive mindset, discovering personal strengths (self discovery), paradigm shifts in facing a second career to remain productive and meaningful, overcoming post power syndrome, and introductions to entrepreneurship such as starting a culinary business and understanding business cost schemes. All of these modules support participants in obtaining a comprehensive picture of the transformation from employee to self-employment, understanding the management of retirement funds, various investment options, as well as safe and effective family financial management.

To ensure the quality and effectiveness of the program, ABM applied a training evaluation approach based on Kirkpatrick's Evaluation Model at the reaction and learning levels through module evaluation questionnaires, facilitator assessments, as well as pre-tests and post-tests. This approach helps ensure that the program delivers tangible benefits to participants, while also strengthening ABM's efforts to build capability, readiness for work transition, and long-term employee welfare on a sustainable basis.

Metodologi Training Training Methodology



Evaluasi Kinerja, Promosi, dan Perencanaan Suksesi [GRI 404-3]

Sebagai bagian dari strategi keberlanjutan kepemimpinan, Grup ABM menempatkan kesiapan suksesor sebagai salah satu KPI Direksi. Pendekatan ini memastikan bahwa pengembangan talenta dilakukan secara terintegrasi dan berorientasi jangka panjang.

ABM menerapkan proses *Talent Mapping* berbasis *9-Box Matrix* untuk mengelola potensi dan kinerja karyawan secara objektif. Hasil pemetaan ini ditindaklanjuti melalui *Individual Development Plan* (IDP) atau *Performance Improvement Plan* (PIP), yang dirancang dan dimonitor secara berkala guna memastikan setiap karyawan memperoleh pengembangan yang sesuai dengan kebutuhan dan potensinya.

Performance Evaluation, Promotion, and Succession Planning [GRI 404-3]

As part of its leadership sustainability strategy, the ABM Group places successor readiness (Bench Strength Readiness) as one of the Board of Directors' Key Performance Indicators (KPIs). This approach ensures that talent development is carried out in an integrated manner and is long-term oriented.

ABM implements a Talent Mapping process based on the 9-Box Matrix to manage employee potential and performance objectively. The results of this mapping are followed up through an Individual Development Plan (IDP) or a Performance Improvement Plan (PIP), which are designed and monitored periodically to ensure that each employee receives development that is aligned with their needs and potential.

100%

Seluruh Karyawan Menerima Tinjauan Rutin Terhadap Kinerja dan Pengembangan Karier

All Employees Receive Regular Reviews of Performance and Career Development

25,23%

dari total karyawan | of total employees

Sebanyak 2.641 karyawan (2.549 karyawan pria dan 92 karyawan wanita) memperoleh promosi sepanjang tahun 2025.

A total of 2,641 employees (2,549 male employees and 92 female employees) received promotions throughout 2025.



Unlimit Your Potentials: Memperkuat Potensi Kepemimpinan Melampaui Batas

Unlimit Your Potentials (UYP) merupakan semangat yang mendorong individu dan organisasi di Grup ABM untuk berani melampaui batas, membuka potensi terbaik, dan mencapai kinerja yang luar biasa. Semangat ini berakar kuat pada *Core Values* dan *Leadership Traits* Grup ABM, serta diwujudkan melalui perilaku kepemimpinan sehari-hari dan berbagai program pengembangan yang terintegrasi dengan strategi bisnis perusahaan.

Sebagai bagian dari penguatan budaya organisasi, ABM mengimplementasikan program UYP secara bertahap dan berkelanjutan. Program ini menekankan peran kepemimpinan, komunikasi yang efektif, serta pembelajaran berkesinambungan sebagai fondasi dalam menciptakan kinerja unggul dan transformasi organisasi.

Pembelajaran intensif UYP dimulai dari tingkat eksekutif pada tahun 2024, dilanjutkan ke lapisan manajemen di bawahnya pada tahun 2025, dan secara bertahap akan menjangkau seluruh karyawan Grup ABM. Salah satu ciri khas utama program ini adalah pendekatan *mentoring* dan *coaching* langsung, yang memungkinkan peserta merefleksikan tantangan nyata, mengembangkan kapasitas kepemimpinan, serta menerjemahkan nilai dan strategi perusahaan ke dalam aksi konkret.

Sepanjang periode pelaksanaan, program ini telah menjangkau berbagai jenjang kepemimpinan sebagai berikut:

Jenjang Manajemen Management Level	Jumlah Peserta Total Participants
Executive	20
Group Head	43
Division Head	114
Senior Specialist/ Department Head	172

Melalui UYP, Grup ABM memperkuat kapabilitas pemimpin di seluruh tingkat organisasi, sekaligus membangun budaya pembelajaran yang menjadi ciri pembeda perusahaan dalam menciptakan bisnis yang tangguh, adaptif, dan berkelanjutan.

Unlimit Your Potentials: Strengthening Leadership Potential Beyond Limits

Unlimit Your Potentials (UYP) is a spirit that encourages individuals and the organization within the ABM Group to dare to go beyond limits, unlock their best potential, and achieve outstanding performance. This spirit is strongly rooted in the ABM Group's *Core Values* and *Leadership Traits*, and is embodied through daily leadership behaviors and various development programs that are integrated with the Company's business strategy.

As part of strengthening organizational culture, ABM implements the UYP program in phases and on a continuous basis. This program emphasizes the role of leadership, effective communication, and continuous learning as the foundation for creating superior performance and organizational transformation.

Intensive UYP learning began at the executive level in 2024, continued to the management layers below in 2025, and will gradually reach all employees of the ABM Group. One of the main hallmarks of this program is a direct mentoring and coaching approach, which enables participants to reflect on real challenges, develop leadership capacity, and translate the Company's values and strategy into concrete actions.

Throughout the implementation period, this program has reached various leadership levels as follows:

Through UYP, the ABM Group strengthens leader capabilities across all levels of the organization, while also building a learning culture that distinguishes the Company in creating a resilient, adaptive, and sustainable business.

Manfaat Ketenagakerjaan dan Perlindungan Pekerja [GRI 401-2][GRI 401-3][SEOJK F.20][SEOJK F.22]

Employment Benefits and Worker Protection

ABM menyediakan berbagai manfaat ketenagakerjaan bagi karyawan tetap dan kontrak sesuai dengan ketentuan peraturan yang berlaku, termasuk asuransi kesehatan dan kecelakaan, jaminan sosial, cuti melahirkan, cuti ayah, serta tunjangan lainnya. ABM memastikan bahwa kebijakan manfaat ketenagakerjaan diterapkan secara adil dan transparan bagi seluruh pekerja, dengan cakupan perlindungan yang disesuaikan berdasarkan status ketenagakerjaan dan tingkat jabatan.

ABM provides various employment benefits for permanent and contract employees in accordance with applicable regulatory provisions, including health and accident insurance, social security, maternity leave, paternity leave, and other allowances. ABM ensures that employment benefit policies are implemented fairly and transparently for all workers, with coverage tailored based on employment status and job level.

Sebagai bagian dari perlindungan terhadap hak keluarga dan keseimbangan kehidupan kerja, ABM memastikan bahwa seluruh (100%) karyawan tetap dan karyawan kontrak perempuan berhak memperoleh cuti melahirkan sesuai dengan ketentuan Peraturan Perusahaan yang berlaku. Selain itu, ABM juga memberikan hak cuti ayah bagi karyawan tetap dan kontrak kepada karyawan laki-laki selama dua hari kerja untuk mendampingi proses persalinan istri.

As part of protecting family rights and work-life balance, ABM ensures that all (100%) permanent and contract female employees are entitled to maternity leave in accordance with the provisions of the applicable Company Regulation. In addition, ABM also provides paternity leave entitlements for permanent and contract male employees for two working days to accompany their wives during the childbirth process.

Cuti Melahirkan [GRI 401-3]

Maternity Leave

Keterangan Description	Pria Male	Wanita Female
Jumlah karyawan yang berhak mendapat cuti Total employees entitled to leave	10.473	629
Jumlah karyawan yang mengambil cuti melahirkan Total employees who took maternity leave	180	51
Jumlah karyawan yang kembali bekerja pada periode pelaporan setelah cuti melahirkan berakhir Total employees who returned to work during the reporting period after their maternity leave ended	100%	100%
Jumlah karyawan yang kembali bekerja setelah cuti melahirkan berakhir, yang masih dipekerjakan 12 bulan setelah kembali bekerja Total employees who returned to work after their maternity leave ended and who were still employed 12 months after returning to work	100%	100%
Tingkat kembali bekerja Return to work rate	100%	100%
Tingkat karyawan yang dipertahankan Employee retention rate	100%	100%

Selama periode pelaporan, seluruh karyawan yang mengambil cuti melahirkan telah kembali bekerja setelah masa cuti berakhir, sehingga tingkat *return to work* bagi karyawan yang menjalani cuti melahirkan tercatat sebesar 100%. Hal ini mencerminkan efektivitas kebijakan Perusahaan dalam mendukung keberlanjutan karier karyawan pascakelahiran.

During the reporting period, all employees who took maternity leave returned to work after their leave period ended, accordingly, the return-to-work rate for employees who took maternity leave was recorded at 100%. This reflects the effectiveness of the Company's policies in supporting the continuity of employees' careers after childbirth.

Tunjangan Allowance	Karyawan Tetap Permanent Employees	Karyawan Kontrak Contracted Employees
Tunjangan Hari Raya (THR) ¹ Religious Day Allowance	V	V
Jaminan Pemeliharaan Kesehatan ¹ Health Care Insurance	V	V
Asuransi Kecelakaan Kerja ¹ Work Accident Insurance	V	V
Jaminan Hari Tua ¹ Old-Age Security Benefit	V	V
Jaminan Kehilangan Pekerjaan ¹ Unemployment Insurance	V	V
Kompensasi Pemutusan Hubungan Kerja ¹ Termination Compensation	V	V
Cuti Melahirkan dan Cuti untuk Ayah ¹ Maternity and Paternity Leave	V	V
Penyediaan Alat Pelindung Diri (APD) ¹ Personal Protective Equipment (PPE)	V	V
Tunjangan Transportasi ² Transportation Allowance	V	V
Tunjangan Makan ² Meal Allowance	V	V
Asuransi Jiwa ² Life Insurance	V	V
Fasilitas Pengobatan (termasuk keluarga) ² Medical Facilities (including family members)	V	V
Tunjangan Pensiun ² Pension Benefit	V	V
Cuti Disabilitas / Sakit Berkepanjangan ² Disability or Long-term Sick Leave	V	V
Cuti <i>Volunter</i> ²	V	-

Keterangan | Footnotes

¹ Manfaat Wajib Sesuai Peraturan Perundang-Undangan

Diberikan berdasarkan ketentuan ketenagakerjaan yang berlaku di Indonesia, termasuk peraturan jaminan sosial, keselamatan kerja, dan hak normatif pekerja.

² Manfaat Tambahan Berdasarkan Kebijakan Perusahaan

Diberikan sebagai bentuk komitmen Perusahaan untuk meningkatkan kesejahteraan karyawan di luar manfaat minimum yang diwajibkan oleh regulasi.

¹ Mandatory Benefits in Accordance with Laws and Regulations

Provided based on the prevailing employment provisions in Indonesia, including regulations on social security, occupational safety, and workers' normative rights.

² Additional Benefits Based on Company Policy

Provided as a form of the Company's commitment to improving employee welfare beyond the minimum benefits required by regulations.

Meskipun jenis manfaat yang diberikan kepada karyawan tetap dan kontrak pada prinsipnya serupa, ABM memastikan bahwa besaran dan ketentuan manfaat disesuaikan dengan status ketenagakerjaan dan tingkat jabatan masing-masing karyawan, dengan tetap menjunjung prinsip keadilan dan kepatuhan terhadap regulasi yang berlaku. Lokasi operasi signifikan yang tercakup dalam kebijakan ini meliputi seluruh wilayah operasional dan kantor pusat ABM.

Although the types of benefits provided to permanent and contract employees are in principle similar, ABM ensures that the amount and terms of benefits are adjusted to each employee's employment status and job level, while upholding the principles of fairness and compliance with applicable regulations. Significant operating locations covered under this policy include all ABM operational areas and the ABM head office.



Rasio Remunerasi Berdasarkan Gender dan Gaji Pokok Rata-Rata [GRI 202-1][GRI 201-3]

[GRI 405-2] [NDAQ S2]

ABM menerapkan kebijakan remunerasi yang adil dan setara bagi seluruh karyawan tanpa membedakan jenis kelamin maupun status kerja. Penetapan remunerasi didasarkan pada kompetensi, pengalaman, dan tanggung jawab jabatan. Untuk posisi dengan kualifikasi dan latar belakang yang setara, ABM memastikan rasio upah antara karyawan laki-laki dan perempuan berada pada tingkat 1:1.

Selain menjamin kesetaraan remunerasi, ABM memastikan bahwa upah awal bagi karyawan baru di seluruh wilayah operasional telah memenuhi atau melampaui upah minimum yang ditetapkan oleh pemerintah daerah setempat. Perusahaan juga menyediakan program manfaat pascakerja bagi karyawan tetap sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, termasuk program pensiun dan jaminan sosial ketenagakerjaan yang dikelola melalui skema nasional.

Untuk mendukung kesejahteraan karyawan secara menyeluruh, ABM melengkapi struktur remunerasi dengan berbagai tunjangan, antara lain tunjangan kesehatan, pelatihan, dan transportasi, yang berlaku secara merata dan dievaluasi secara berkala. Informasi mengenai rasio gaji pokok rata-rata antara karyawan perempuan dan laki-laki di setiap lokasi operasional berdasarkan tingkatan manajemen disajikan pada tabel berikut.

Remuneration Ratio by Gender and Average Base Salary [GRI 202-1][GRI 201-3] [GRI

405-2] [NDAQ S2]

ABM implements a fair and equal remuneration policy for all employees without differentiating by gender or employment status. Remuneration is determined based on competencies, experience, and job responsibilities. For positions with equivalent qualifications and backgrounds, ABM ensures that the wage ratio between male and female employees is maintained at a 1:1 level.

In addition to ensuring remuneration equality, ABM ensures that the starting wage (entry level wage) for new employees across all operational areas meets or exceeds the minimum wage set by the applicable local government. The Company also provides post-employment benefit programs for permanent employees in accordance with applicable laws and regulations, including pension programs and employment social security administered through the national scheme.

To support overall employee welfare, ABM complements its remuneration structure with various allowances, including health, training, and transportation allowances, which are applied uniformly and are periodically evaluated. Information regarding the average base salary ratio between female and male employees at each operational location by management level is presented in the following table.

Rasio Gaji Pokok [GRI 405-2]

Ratio of Base Salary

Lokasi Operasional Operational Location	Rasio Gaji Pokok Rata-Rata Karyawan Tetap Ratio Average Basic Salary Permanent Employees		Rasio Gaji Pokok Rata-Rata Karyawan Kontrak Ratio Average Basic Salary Contract Employee	
	Pria Male	Wanita Female	Pria Male	Wanita Female
Jakarta	1,51	1	1,67	1
Non-Jakarta*	1,18	1	1,22	1

*Catatan: Non-Jakarta merupakan daerah lokasi *site* setiap anak perusahaan

Karyawan kontrak mencakup mereka yang telah mencapai usia pensiun.

*Note: Non-Jakarta is the site location of each subsidiary company

Contract employees include those who have reached retirement age.

Rasio Gaji Pokok berdasarkan Status Karyawan [GRI 405-2]

Ratio of Base Salary based on Employee Status

Status Karyawan Employee status	Rasio Gaji Pokok Rata-Rata Karyawan Tetap Ratio Average Basic Salary Permanent Employees		Rasio Gaji Pokok Rata-Rata Karyawan Kontrak Ratio Average Basic Salary Contract Employee	
	Pria Male	Wanita Female	Pria Male	Wanita Female
Senior Manager	1	1,09	-	-
Manager	1	1,06	-	-
Supervisor	1,10	1	1,54	1
Staff	1	1,33	1	1,14



Suara Perempuan di Dunia Tambang yang Maskulin

Di industri pertambangan yang selama ini identik dengan dominasi laki-laki, keberanian untuk melangkah sering kali menjadi titik awal perubahan. Apriaty Sirait adalah salah satu bukti bahwa batasan dapat ditembus melalui ketekunan, pembelajaran, dan kesempatan yang setara.

Memulai karier sebagai *Fresh Green Operator* (FGO) pada 2009, Apriaty mengoperasikan alat berat berkapasitas ratusan ton di tengah medan tambang yang menuntut ketelitian dan disiplin tinggi. Perjalanan tersebut tidak selalu mulus, ia pernah mengalami masa jeda karier dan tantangan personal, namun setiap *fase* justru memperkuat tekadnya untuk terus berkembang. Komitmen terhadap pembelajaran mendorong Apriaty menempuh sertifikasi dan meningkatkan kompetensi hingga akhirnya bergabung dengan CK pada 2021.

Di CK, Apriaty memperoleh kesempatan *upskilling* melalui sertifikasi *Training of Trainer* (TOT) dan mencatatkan sejarah sebagai *trainer* perempuan pertama di *Mining Academy*. Hingga kini, ia telah membimbing lebih dari 300 *trainee* dari berbagai *site* sebagian besar laki-laki sekaligus menjadi simbol bahwa perempuan memiliki ruang untuk memimpin dan menginspirasi di sektor tambang.

Dedikasi tersebut mendapat pengakuan nasional melalui Penghargaan Perempuan BERBAKTI 2025 kategori Perempuan Berbakti di Perusahaan yang kini diberikan secara reguler oleh ABM untuk meningkatkan kepemimpinan dan suara perempuan di dunia tambang. Bagi Apriaty, penghargaan ini bukan sekadar pencapaian pribadi, melainkan representasi dari perjuangan banyak perempuan yang terus membuktikan kapasitasnya di sektor strategis.

Lebih dari sekadar cerita individu, perjalanan Apriaty menegaskan bahwa transformasi industri dimulai dari keberanian memberi kesempatan. Di CK, pembangunan manusia termasuk pemberdayaan perempuan menjadi fondasi penting dalam membentuk masa depan industri pertambangan yang tangguh dan berkelanjutan.

Women's Voices in the Masculine World of Mining

In the mining industry, which has long been synonymous with male dominance, the courage to take a step forward is often the starting point of change. Apriaty Sirait is one proof that boundaries can be broken through perseverance, learning, and equal opportunity.

Starting her career as a fresh graduate operator in 2009, Apriaty operated heavy equipment with a capacity of hundreds of tons amid mining terrain that demands high precision and discipline. The journey was not always smooth—she experienced a career hiatus and personal challenges—yet each phase in fact strengthened her determination to keep growing. Her commitment to learning encouraged Apriaty to pursue certifications and enhance her competencies, until she eventually joined CK in 2021.

At CK, Apriaty gained upskilling opportunities through Training of Trainer (TOT) certification and made history as the first female trainer at the Mining Academy. To date, she has mentored more than 300 trainees from various sites, most of whom are male, while also becoming a symbol that women have space to lead and inspire in the mining sector.

Her dedication received national recognition through the 2025 Perempuan BERBAKTI Award in the Perempuan Berbakti di Perusahaan category, which is now granted regularly by ABM to enhance women's leadership and voice in the mining world. For Apriaty, this award is not merely a personal achievement, but a representation of the struggle of many women who continue to prove their capabilities in a strategic sector.

More than an individual story, Apriaty's journey underscores that industry transformation begins with the courage to provide opportunities. At CK, human development—including empowering women—serves as an important foundation in shaping a resilient and sustainable future for the mining industry.

Anti-Diskriminasi dan Perlindungan Kelompok Rentan [GRI 408-1] [GRI 409-1] [GRI 411-1]

Anti-Discrimination and Protection of Vulnerable Groups



ABM berpedoman pada regulasi pemerintah daerah dan nasional, serta menerapkan prinsip nondiskriminatif dan keberagaman. Prinsip-prinsip ini juga selaras dengan standar internasional terkait kesetaraan gender, keberagaman, dan penghormatan hak asasi manusia, dan diimplementasikan oleh perusahaan di sepanjang rantai nilai, terutama pada karyawan, kontraktor, pemasok, dan masyarakat adat yang berpotensi terdampak oleh operasional Perusahaan.

Sebagai penguatan atas komitmen tersebut, ABM tengah menyusun kebijakan formal terkait pencegahan pekerja anak, kerja paksa, dan aspek ketenagakerjaan lainnya. Pada tahun 2025, dokumen kebijakan tersebut masih dalam tahap penyusunan dan penyesuaian seiring dengan pertumbuhan bisnis, dan direncanakan memasuki tahap *review* serta *alignment* pada tahun 2026 sebelum diberlakukan secara resmi.

ABM is guided by regional and national government regulations and applies non-discriminatory and diversity principles. These principles are also aligned with international standards on gender equality, diversity, and respect for human rights, and are implemented by the Company throughout the value chain, particularly for employees, contractors, suppliers, and Indigenous Peoples who may potentially be affected by the Company's operations.

To further strengthen this commitment, ABM is currently drafting a formal policy related to the prevention of child labor, forced labor, and other labor-related aspects. In 2025, the policy document was still in the drafting and adjustment stage in line with business growth, and is planned to enter the review and alignment stage in 2026 before being officially enacted.

Pencegahan Pekerja Anak [SEOJK F.19] [GRI 408-1][NDAQ S9]

Perusahaan berkomitmen penuh untuk mencegah keberadaan pekerja anak di seluruh wilayah operasional. Komitmen ini dijalankan dengan mematuhi seluruh peraturan ketenagakerjaan yang berlaku, termasuk Undang-Undang Ketenagakerjaan serta Konvensi ILO No. 138 tentang usia minimum bekerja dan Konvensi ILO No. 182 tentang penghapusan bentuk-bentuk pekerjaan terburuk untuk anak.

Sebagai bentuk kepatuhan terhadap standar nasional maupun internasional, ABM dan seluruh anak usaha menetapkan usia minimum karyawan adalah 18 tahun sebagaimana tercantum dalam Peraturan Perusahaan.

ABM memahami bahwa karakteristik kegiatan operasional Perusahaan memiliki tingkat risiko yang tinggi serta membutuhkan keterampilan dan keahlian khusus, sehingga tidak sesuai untuk melibatkan anak di bawah umur dalam aktivitas kerja. Oleh karena itu, Perusahaan secara konsisten menerapkan kebijakan pencegahan pekerja anak sebagai bagian dari komitmen terhadap perlindungan hak anak dan penghormatan terhadap hak asasi manusia.

Berdasarkan kebijakan tersebut, seluruh operasi dan pemasok ABM dinyatakan tidak memiliki risiko signifikan terhadap insiden pekerja anak, karena seluruh aktivitas bisnis dijalankan dengan mengacu pada kebijakan hak asasi manusia yang berlaku di Perusahaan dan Grup ABM.

Pencegahan Kerja Paksa [SEOJK F.19] [GRI 409-1] [GRI 406-1][SEOJK F.18] [NDAQ S5] [NDAQ S6]

ABM menyadari adanya risiko terkait kerja paksa di wilayah operasional. Hal ini mendorong ABM untuk secara aktif mencegah risiko tersebut agar tidak menjadi insiden aktual melalui inisiatif:

- **Penetapan jam kerja sesuai regulasi**
Perusahaan menerapkan sistem kerja giliran sesuai kebutuhan operasional dan sepenuhnya berpedoman pada peraturan ketenagakerjaan. Jam kerja ditetapkan 8 jam per hari dan 40 jam per minggu, dengan kompensasi lembur yang diberikan sesuai ketentuan Undang-Undang Ketenagakerjaan dan Perjanjian Kerja Bersama.

Prevention of Child Labor [SEOJK F.19] [GRI 408-1][NDAQ S9]

The Company is fully committed to preventing the presence of child labor across all operational areas. This commitment is implemented by complying with all applicable labor regulations, including the Manpower Law as well as ILO Convention No. 138 on the minimum age for employment and ILO Convention No. 182 on the elimination of the worst forms of child labor.

As a form of compliance with both national and international standards, ABM and all subsidiaries set the minimum employee age at 18 years, as stated in the Company Regulation.

ABM understands that the characteristics of the Company's operational activities carry a high level of risk and require special skills and expertise, and therefore are not appropriate for involving minors in work activities. Accordingly, the Company consistently implements a child labor prevention policy as part of its commitment to protecting children's rights and respecting human rights.

Based on this policy, all ABM operations and suppliers are declared not to have significant risk related to child labor incidents, as all business activities are carried out with reference to the human rights policies applicable within the Company and the ABM Group.

Prevention of Forced Labor [SEOJK F.19] [GRI 409-1] [GRI 406-1][SEOJK F.18] [NDAQ S5] [NDAQ S6]

ABM recognizes the existence of risks related to forced labor in its operational areas. This has prompted ABM to actively prevent such risks from becoming actual incidents through the following initiatives:

- **Setting working hours in accordance with regulations**
The Company implements a shift work system based on operational needs and fully refers to labor regulations. Working hours are set at 8 hours per day and 40 hours per week, with overtime compensation provided in accordance with the provisions of the Manpower Law and the Collective Labor Agreement.

Bagi karyawan di *remote area*, waktu bebas tetap diberikan di luar jam kerja, dan lembur tidak pernah diwajibkan, terutama jika kondisi kesehatan atau keselamatan tidak memungkinkan. Pelaksanaan lembur hanya dilakukan berdasarkan persetujuan karyawan.

Pengelolaan jam kerja dilakukan secara wajar, tanpa paksaan, dan memastikan karyawan mendapatkan waktu istirahat yang layak.

- **Penghargaan terhadap konsen karyawan**

ABM juga memastikan proses rekrutmen, promosi, dan mutasi dilakukan berdasarkan kesepakatan kedua belah pihak tanpa unsur paksaan atau ancaman.

Sebagai penguatan atas komitmen terhadap perlindungan hak asasi manusia, ABM memastikan bahwa seluruh operasi dan pemasok Perusahaan tidak berada pada risiko signifikan terhadap insiden kerja paksa atau wajib kerja. Seluruh kegiatan usaha dijalankan dengan mengacu pada kebijakan hak asasi manusia dan ketenagakerjaan yang berlaku, serta prinsip hubungan kerja yang adil dan saling menghormati di seluruh rantai nilai ABM. Selama periode pelaporan, tidak terdapat insiden pelanggaran yang teridentifikasi terkait kerja paksa maupun pelanggaran hak masyarakat adat.

Dalam pengelolaan jam kerja, ABM memastikan tidak memberlakukan lembur secara berlebihan dan senantiasa mematuhi ketentuan mengenai waktu kerja dan waktu istirahat. Perusahaan tidak melakukan penahanan dokumen pribadi karyawan dan menjunjung tinggi prinsip kepercayaan serta profesionalisme dalam seluruh proses administrasi kepegawaian. Bagi karyawan yang bertugas di wilayah terpencil, ABM memberikan fleksibilitas waktu di luar jam kerja dan memastikan bahwa keputusan untuk melakukan lembur sepenuhnya bersifat sukarela dengan mempertimbangkan faktor kesehatan, keselamatan, dan kondisi lingkungan kerja.

ABM memastikan bahwa seluruh proses rekrutmen, promosi, dan mutasi karyawan dilaksanakan berdasarkan asas kesepakatan bersama tanpa unsur paksaan dan ancaman, baik di seluruh operasi maupun di sepanjang rantai pasok Perusahaan. Pendekatan ini menjadi bagian dari upaya Perusahaan dalam menciptakan hubungan kerja yang adil, setara, dan berkelanjutan.

For employees in remote areas, free time is still provided outside working hours, and overtime is never mandatory, particularly if health or safety conditions do not allow it. Overtime is carried out only based on employee consent.

Working hours are managed reasonably, without coercion, and ensure employees receive adequate rest time.

- **Respecting employee consent**

ABM also ensures that recruitment, promotion, and transfer processes are carried out based on mutual agreement between both parties, without any element of coercion or threats.

To further strengthen its commitment to protecting human rights, ABM ensures that all of the Company's operations and suppliers are not at significant risk of forced labor or compulsory labor incidents. All business activities are carried out with reference to applicable human rights and labor policies, as well as fair and mutually respectful employment relationship principles throughout the ABM value chain. During the reporting period, there were no identified incidents of violations related to forced labor or violations of Indigenous Peoples' rights.

In managing working hours, ABM ensures that it does not impose excessive overtime and consistently complies with provisions regarding working time and rest time. The Company does not withhold employees' personal documents and upholds the principles of trust and professionalism in all personnel administration processes. For employees assigned to remote areas, ABM provides time flexibility outside working hours and ensures that decisions to work overtime are entirely voluntary, taking into account health, safety, and work environment conditions.

ABM ensures that all recruitment, promotion, and employee transfer processes are carried out based on the principle of mutual agreement without coercion or threats, both across all operations and throughout the Company's supply chain. This approach forms part of the Company's efforts to create fair, equitable, and sustainable employment relationships.



Sejalan dengan pendekatan manajemen yang komprehensif dalam perlindungan hak asasi manusia, ABM menerapkan prinsip kesetaraan dan nondiskriminasi di seluruh wilayah operasional. Perusahaan menyediakan mekanisme pelaporan atas dugaan tindakan diskriminatif dan pelecehan seksual melalui *Whistleblowing System* (WBS) yang menjamin kerahasiaan pelapor serta penanganan sesuai ketentuan internal dan peraturan yang berlaku. Kebijakan terkait etika di tempat kerja, pencegahan diskriminasi, dan pelecehan seksual diatur dalam Peraturan Perusahaan, ditinjau secara berkala, dan dikelola oleh fungsi Corporate Human Capital. Sepanjang tahun 2025, ABM tidak menerima laporan maupun mencatat adanya insiden diskriminasi atau pelecehan seksual, serta secara konsisten memastikan keselarasan kebijakan dengan regulasi nasional dan standar internasional, termasuk *International Labour Organization* (ILO).

Perundingan Kolektif [GRI 2-30] [GRI 402-1] [GRI 407-1] [NDAQ G4]

ABM menjamin dan melindungi kebebasan berserikat sebagai bagian dari komitmen perusahaan terhadap hak asasi manusia dan hubungan industrial yang harmonis. Perusahaan secara terbuka memfasilitasi dialog dengan karyawan melalui berbagai kanal komunikasi, seperti *coffee morning*, *morning briefing*, dan *town hall*, sehingga karyawan dapat menyampaikan pendapat dan aspirasi dengan bebas. Melalui mekanisme komunikasi ini, ABM dapat mengelola potensi risiko terkait kebebasan berserikat dan perundingan kolektif. Perusahaan memastikan seluruh karyawan memiliki hak untuk bergabung dan berpartisipasi dalam kegiatan serikat pekerja.

Komitmen terhadap kebebasan berserikat dan perundingan kolektif juga diwujudkan melalui mekanisme penyusunan dan pelaksanaan Perjanjian Kerja Bersama (PKB) maupun Peraturan Perusahaan (PP), yang disusun dan dirundingkan secara partisipatif antara manajemen dan perwakilan pekerja. Pendekatan ini sejalan dengan Konvensi ILO No. 98 Tahun 1949 tentang Hak Berorganisasi dan Perundingan Bersama yang telah diratifikasi melalui Undang-Undang No. 18 Tahun 1956, guna memberikan kejelasan mengenai hak dan kewajiban antara pengusaha dan pekerja serta tata tertib di lingkungan kerja.

In line with a comprehensive management approach to protecting human rights, ABM applies the principles of equality and non-discrimination across all operational areas. The Company provides a reporting mechanism for alleged discriminatory acts and sexual harassment through the *Whistleblowing System* (WBS), which ensures reporter confidentiality and handling in accordance with internal provisions and applicable regulations. Policies related to workplace ethics, discrimination prevention, and sexual harassment are regulated in the Company Regulation, reviewed periodically, and managed by the Corporate Human Capital function. Throughout 2025, ABM did not receive any reports or record any incidents of discrimination or sexual harassment, and consistently ensured policy alignment with national regulations and international standards, including the *International Labour Organization* (ILO).

Collective Bargaining [GRI 2-30] [GRI 402-1] [GRI 407-1] [NDAQ Q G4]

ABM guarantees and protects freedom of association as part of the Company's commitment to human rights and harmonious industrial relations. The Company openly facilitates dialogue with employees through various communication channels, such as *coffee morning*, *morning briefings*, and *town halls*, so that employees can freely express opinions and aspirations. Through these communication mechanisms, ABM can manage potential risks related to freedom of association and collective bargaining. The Company ensures that all employees have the right to join and participate in labor union activities.

The commitment to freedom of association and collective bargaining is also realized through the mechanism for the preparation and implementation of a Collective Labor Agreement (PKB) and/or Company Regulation (PP), which are prepared and negotiated in a participatory manner between management and employee representatives. This approach is aligned with ILO Convention No. 98 of 1949 concerning the Right to Organize and Collective Bargaining, which has been ratified through Law No. 18 of 1956, to provide clarity regarding the rights and obligations between employers and workers as well as rules and order in the workplace.

Seluruh ketentuan dalam PP/PKB dirancang secara transparan dan diberlakukan secara konsisten di seluruh entitas anak Grup ABM, sehingga 100% karyawan terlindungi oleh ketentuan hubungan kerja yang adil dan sesuai dengan peraturan perundang-undangan yang berlaku. PP/PKB berfungsi sebagai kerangka penyelesaian berbagai isu ketenagakerjaan, termasuk keluhan karyawan, pelanggaran disiplin, dan potensi perselisihan hubungan industrial.

Sepanjang tahun 2025, tidak terdapat konflik antara Karyawan dan ABM. Setiap perbedaan pendapat atau potensi perselisihan yang muncul diselesaikan melalui mekanisme mediasi bipartit maupun tripartit sesuai ketentuan yang berlaku. Selain itu, Serikat Pekerja di SSB berperan aktif dalam memfasilitasi dialog yang konstruktif antara perusahaan dan karyawan, sehingga hubungan industrial tetap terjaga secara harmonis dan kondusif.

Sebagai bagian dari pendekatan manajemen hubungan industrial yang berkelanjutan, ABM secara berkala melakukan evaluasi atas implementasi PP/PKB bersama karyawan melalui mekanisme *town hall meeting* yang dilaksanakan minimal dua kali dalam setahun, serta pertemuan rutin tahunan dengan seluruh entitas anak perusahaan untuk sosialisasi dan evaluasi kebijakan hubungan industrial.

Selain itu, untuk menjaga transparansi dan komunikasi yang efektif, ABM memastikan bahwa setiap rencana aksi korporasi atau perubahan operasional yang berdampak signifikan terhadap karyawan dikomunikasikan kepada seluruh pekerja sesuai dengan prosedur yang berlaku. Penyampaian informasi dilakukan dalam jangka waktu yang mengacu pada Peraturan Perusahaan No. KEP.4/HI.00.01/00.0000.230414006/B/VII/2023, yaitu paling lambat satu bulan (empat minggu) sebelum perubahan operasional diberlakukan.

Melalui pendekatan dialog terbuka, penerapan PP/PKB, dan perlindungan hak kebebasan berserikat, ABM memitigasi risiko yang mungkin timbul terkait perundingan kolektif di seluruh wilayah operasional dan memastikan bahwa hak karyawan untuk berserikat dan berunding bersama tetap terpenuhi secara konsisten.

All provisions in the PP/PKB are designed transparently and are implemented consistently across all ABM Group subsidiary entities, so that 100% of employees are protected under fair employment relationship provisions and in accordance with applicable laws and regulations. The PP/PKB serves as a framework for resolving various employment issues, including employee grievances, disciplinary violations, and potential industrial relations disputes.

Throughout 2025, there were no conflicts between Employees and ABM. Any differences of opinion or potential disputes that arose were resolved through bipartite or tripartite mediation mechanisms in accordance with applicable provisions. In addition, the Labor Union at SSB played an active role in facilitating constructive dialogue between the Company and employees, so that industrial relations remained harmonious and conducive.

As part of a sustainable industrial relations management approach, ABM periodically evaluates the implementation of the PP/PKB together with employees through a town hall meeting mechanism held at least twice a year, as well as annual regular meetings with all subsidiary entities for the socialization and evaluation of industrial relations policies.

In addition, to maintain transparency and effective communication, ABM ensures that any corporate action plan or operational change that has a significant impact on employees is communicated to all workers in accordance with applicable procedures. Information is delivered within a timeframe that refers to Company Regulation No. KEP.4/HI.00.01/00.0000.230414006/B/VII/2023, namely no later than one month (four weeks) before the operational change is implemented.

Through an open dialogue approach, the implementation of the PP/PKB, and the protection of freedom of association rights, ABM mitigates potential risks related to collective bargaining across all operational areas and ensures that employees' rights to organize and bargain collectively remain consistently fulfilled.



Penghormatan terhadap Hak Masyarakat Adat dan Komunitas Lokal

[GRI 407-1] [GRI 411-1] [NDAQ S10]

ABM berkomitmen menghormati budaya serta hak-hak masyarakat adat dan komunitas lokal di sekitar wilayah operasional. Pada tahun pelaporan 2025, wilayah operasional ABM tidak bersinggungan secara langsung dengan wilayah masyarakat adat. Meskipun demikian, Perusahaan tetap memastikan bahwa setiap aktivitas operasional dijalankan dengan menghormati hak masyarakat lokal serta mendukung keberlanjutan mata pencaharian yang telah berlangsung secara turun-temurun. Pendampingan yang dilakukan ABM disesuaikan dengan kebutuhan komunitas setempat guna menjaga keharmonisan dan melestarikan nilai-nilai kearifan lokal.

Sepanjang tahun 2025, tidak terdapat insiden atau laporan pelanggaran hak masyarakat adat maupun masyarakat lokal melalui *Whistleblowing System* (WBS), media atau kanal lainnya.

Sebagai bagian dari komitmen tersebut, ABM secara konsisten memastikan pemenuhan dan perlindungan hak masyarakat adat maupun masyarakat lokal menjadi prioritas utama, serta melakukan identifikasi secara berkala untuk memastikan tidak terdapat area operasional

Respect for the Rights of Indigenous Peoples and Local Communities

[GRI 407-1] [GRI 411-1] [NDAQ S10]

ABM is committed to respecting the culture and the rights of Indigenous Peoples and local communities around its operational areas. In the 2025 reporting year, ABM's operational areas did not directly overlap with Indigenous Peoples' territories. Nevertheless, the Company continues to ensure that all operational activities are carried out with respect for local community rights and support the sustainability of livelihoods that have been passed down from generation to generation. The assistance provided by ABM is tailored to the needs of local communities to maintain harmony and preserve local wisdom values.

Throughout 2025, there were no incidents or reports of violations of the rights of Indigenous Peoples or local communities through the Whistleblowing System (WBS), the media, or other channels.

As part of this commitment, ABM consistently ensures that the fulfillment and protection of the rights of Indigenous Peoples and local communities remain a top priority, and conducts periodic identification to ensure that no operational areas are located within

yang berada di dalam atau berdekatan dengan wilayah masyarakat adat. Pendekatan ini dilakukan untuk menjaga hubungan yang harmonis dan berkelanjutan antara Perusahaan dan komunitas setempat.

Pendampingan yang dilakukan ABM difokuskan pada program-program yang relevan dengan kebutuhan masyarakat, terutama yang berkaitan dengan penguatan mata pencaharian lokal yang telah berlangsung secara turun-temurun, serta pelestarian nilai-nilai sosial dan budaya setempat.

Selama periode pelaporan, tidak terdapat insiden pelanggaran hak masyarakat adat maupun masyarakat lokal yang teridentifikasi, yang dibuktikan dengan tidak adanya laporan melalui WBS, pemberitaan media, maupun penyampaian langsung dari para pemangku kepentingan.

Untuk memastikan penerapan prinsip hak asasi manusia secara konsisten, ABM memastikan bahwa karyawan memperoleh pemahaman yang memadai terkait perlindungan hak asasi manusia melalui sosialisasi peraturan perusahaan dan kode etik yang mencakup klausul penghormatan terhadap hak masyarakat adat dan komunitas lokal.

Dalam konteks wilayah operasional, ABM memastikan bahwa seluruh area operasi tidak bersinggungan di dalam kawasan masyarakat adat, kawasan lindung berdasarkan Kategori Manajemen Kawasan Lindung IUCN, Konvensi Ramsar, maupun legislasi nasional. Meskipun demikian, ABM tetap menetapkan dan mengelola kawasan perlindungan keanekaragaman hayati di sejumlah wilayah operasional sebagai bentuk komitmen terhadap kelestarian lingkungan.

Pendekatan perlindungan hak asasi manusia di ABM, baik di lingkungan kerja maupun di sepanjang rantai pasok, diatur melalui kode etik, Peraturan Perusahaan, serta klausul dalam perjanjian kerja dan pakta integritas yang wajib dipatuhi oleh seluruh karyawan dan pemasok. Implementasi kebijakan tersebut secara berkala ditinjau dengan mengacu pada ketentuan regulasi yang berlaku.

ABM juga memastikan bahwa 100% petugas keamanan, termasuk yang berasal dari pihak ketiga, telah menerima pelatihan resmi terkait kebijakan hak asasi manusia dan prosedur pengamanan yang berlaku. Persyaratan ini diterapkan secara setara guna memastikan bahwa seluruh aktivitas pengamanan dilakukan dengan menghormati hak asasi manusia di seluruh area operasional. [\[GRI 410-1\]](#)

or adjacent to Indigenous Peoples' territories. This approach is undertaken to maintain a harmonious and sustainable relationship between the Company and local communities.

The assistance provided by ABM is focused on programs that are relevant to community needs, particularly those related to strengthening local livelihoods that have been sustained from generation to generation, as well as preserving local social and cultural values.

During the reporting period, there were no identified incidents of violations of the rights of Indigenous Peoples or local communities, as evidenced by the absence of reports through the WBS, media coverage, or direct submissions from stakeholders.

To ensure consistent application of human rights principles, ABM ensures that employees obtain adequate understanding related to human rights protection through the socialization of Company Regulations and the Code of Conduct, which includes clauses on respect for the rights of Indigenous Peoples and local communities.

In the context of its operational areas, ABM ensures that all operational areas do not overlap within Indigenous Peoples' areas, protected areas based on IUCN Protected Area Management Categories, the Ramsar Convention, or national legislation. Nevertheless, ABM continues to designate and manage biodiversity protection areas in several operational areas as a form of commitment to environmental sustainability.

ABM's approach to human rights protection, both in the workplace and throughout the supply chain, is regulated through the Code of Conduct, Company Regulations, as well as clauses in employment agreements and integrity pacts that must be complied with by all employees and suppliers. The implementation of these policies is periodically reviewed with reference to applicable regulatory provisions.

ABM also ensures that 100% of security personnel, including those from third parties, have received official training related to the human rights policy and applicable security procedures. This requirement is applied equally to ensure that all security activities are carried out with respect for human rights across all operational areas. [\[GRI 410-1\]](#)

Pemberdayaan Masyarakat [GRI 413-1; GRI 413-2]

Community Empowerment



Pendekatan Manajemen

Melalui program kemasyarakatan, ABM senantiasa menyeimbangkan prioritas ekonomi, sosial, dan lingkungan. Melampaui fokus yang hanya berorientasi pada kinerja bisnis, ABM mendorong inisiatif-inisiatif yang memberikan nilai langsung dan berkelanjutan bagi masyarakat di sekitar wilayah operasionalnya.

ABM melaksanakan serangkaian program pemberdayaan masyarakat yang terstruktur untuk membangun ekonomi lokal, meningkatkan kesejahteraan sosial, dan menyediakan keterampilan terkait mata pencaharian guna meningkatkan kualitas hidup masyarakat sekitar. Untuk memastikan setiap program benar-benar menjawab kebutuhan lokal dan mengidentifikasi dampak positif maupun negatif, ABM juga melakukan evaluasi dampak setelah program diimplementasikan.

ABM secara berkala melakukan pemetaan isu dan pemangku kepentingan serta penyusunan *social baseline study* untuk memperoleh gambaran yang komprehensif mengenai dinamika sosial masyarakat di sekitar wilayah operasional. Pendekatan ini memungkinkan Perusahaan memahami kebutuhan, potensi, serta isu strategis yang berkembang, sehingga program dan inisiatif yang dijalankan dapat lebih tepat sasaran dan selaras dengan kondisi lokal. [\[SEOJK F.24\]](#)

Management Approach

Through community programs, ABM consistently balances economic, social, and environmental priorities. Going beyond a focus that is solely oriented toward business performance, ABM promotes initiatives that provide direct and sustainable value for communities around its operational areas.

ABM implements a series of structured community empowerment programs to build the local economy, improve social welfare, and provide livelihood-related skills to enhance the quality of life of surrounding communities. To ensure that each program truly addresses local needs and identifies positive and negative impacts, ABM also conducts impact evaluations after program implementation.

ABM periodically conducts issue and stakeholder mapping (needs assessment) and prepares a social baseline study to obtain a comprehensive overview of the social dynamics of communities around its operational areas. This approach enables the Company to understand emerging needs, potential, and strategic issues, so that the programs and initiatives implemented can be more well-targeted and aligned with local conditions. [\[SEOJK F.24\]](#)

Realisasi Dana Pemberdayaan Masyarakat [SEOJK F.25]

Pada tahun 2025, ABM merealisasikan dana pemberdayaan masyarakat sebesar Rp 5,11 miliar, menurun dibandingkan realisasi tahun 2024 sebesar Rp 9,59 miliar. Penurunan ini mencerminkan penyesuaian prioritas program dan skala implementasi di masing-masing wilayah operasional selama periode pelaporan.

Secara keseluruhan, dana pemberdayaan ini digunakan untuk mendukung kegiatan di berbagai sektor, meliputi pendidikan, kesehatan, peningkatan pendapatan dan kemandirian ekonomi, sosial dan budaya, serta partisipasi masyarakat dalam pengelolaan lingkungan. Program juga mencakup penguatan kelembagaan komunitas, pembangunan infrastruktur pendukung, serta inisiatif pelestarian lingkungan.

Community Empowerment Fund Realization [SEOJK F.25]

In 2025, ABM realized community empowerment funds amounting to Rp 5.11 billion, a decrease compared to the 2024 realization of Rp 9.59 billion. This decrease reflects adjustments to program priorities and the scale of implementation in each operational area during the reporting period.

Overall, these empowerment funds were used to support activities across various sectors, including education, health, income improvement and economic self-reliance, social and culture, as well as community participation in environmental management. Programs also include strengthening community institutions, developing supporting infrastructure, and environmental conservation initiatives.

Realisasi Dana Pemberdayaan Masyarakat tahun 2025 (Rp) Realization of Community Empowerment Funds in 2025 (Rp)

Pilar CSR Pillar CSR	Dalam Rp in Rp
Pendidikan Education	Rp 245.283.454
Lingkungan dan Dampak Ekologi Environment dan Ecological Impact	Rp 1.261.038.201
Sosial Budaya Sociocultural	Rp 3.116.854.260
Ekonomi Economic	Rp 148.276.000
Kesehatan Health	Rp 210.498.500
Tanggap Bencana Emergency Response	Rp 132.884.400

Grup ABM mengelompokkan program pemberdayaan masyarakat ke dalam tiga kategori utama, berdasarkan tujuan program dan target pemangku kepentingan, yaitu:

- Pemberdayaan Ekonomi Masyarakat, Pelestarian Lingkungan, dan Mata Pencaharian**
 ABM mengembangkan dan melaksanakan berbagai inisiatif masyarakat untuk memperkuat kewirausahaan, keterampilan penghidupan, pelestarian lingkungan, serta kesejahteraan pemangku kepentingan utama. Para pemangku kepentingan utama ini mencakup petani serta kelompok lain yang terdampak secara langsung maupun tidak langsung oleh operasi ABM, seperti perempuan, anak-anak, dan anak usia sekolah.

ABM Group classified community empowerment programs into three main categories, based on program objectives and stakeholder targets, as follows:

- Community Economic Empowerment, Environmental Conservation, and Livelihoods**
 ABM develops and implements various community initiatives to strengthen entrepreneurship, livelihood skills, environmental conservation, and the welfare of key stakeholders. These key stakeholders include farmers and other groups directly or indirectly affected by ABM's operations, such as women, children, and school-age children.

- **Penguatan jiwa *volunteerism* untuk karyawan ABM**
ABM mengembangkan program khusus untuk mendorong dan memperkuat jiwa *volunteerism* untuk karyawan ABM berpartisipasi dalam pembangunan sosial dan lingkungan hidup.
- **Evaluasi Dampak Program Masyarakat**
ABM senantiasa melaksanakan evaluasi dampak untuk mengidentifikasi dampak positif dan negatif terhadap para pemangku kepentingan utama setelah program dilaksanakan. Hasil penilaian ini menjadi dasar untuk merancang perbaikan program, serta memastikan bahwa program dapat menjawab kebutuhan pemangku kepentingan lokal secara lebih bermakna dan efektif.

Seluruh program kemasyarakatan ini dilaksanakan oleh seluruh anak perusahaan, dengan pengawasan berkelanjutan oleh Komite ESG dan tim CSR di tingkat anak perusahaan, serta pemantauan dari Dewan Direksi (BOD).

- **Strengthening the spirit of volunteerism for ABM employees**
ABM develops specific programs to encourage and strengthen the spirit of volunteerism for ABM employees to participate in social and environmental development.
- **Evaluation of Community Program Impacts**
ABM consistently conducts impact evaluations to identify positive and negative impacts on key stakeholders after programs are implemented. The results of this assessment serve as the basis for designing program improvements and ensuring that programs can address local stakeholder needs in a more meaningful and effective manner.

All of these community programs are implemented by all subsidiaries, with ongoing oversight by the ESG Committee and CSR teams at the subsidiary level, as well as monitoring by the Board of Directors (BoD).



Pemberdayaan Ekonomi Masyarakat, Pelestarian Lingkungan, dan Mata Pencaharian [SEOJK F.24]

Community Economic Empowerment, Environmental Conservation, and Livelihoods



Dua program utama yang dijalankan ABM pada tahun ini adalah Program Kopi Aranio dan Klaster Pertanian Berkelanjutan (Biotron). Kedua program ini bertujuan memperkuat pemberdayaan masyarakat melalui ketahanan ekonomi lokal, kesejahteraan sosial, dan pengelolaan lingkungan bagi pemangku kepentingan utama yang terdampak. ABM juga memastikan bahwa program-program ini selaras dengan prioritas pemerintah untuk pembangunan desa dan Tujuan Pembangunan Berkelanjutan (TPB). Dengan demikian, program masyarakat ABM berkontribusi kuat terhadap orientasi keberlanjutan nasional.

Program Kopi Aranio

[GRI 203-1; GRI 413-1; GRI 413-2]

Pemangku kepentingan utama yang terdampak adalah para petani dan masyarakat Desa Tiwingan Lama di Kecamatan Aranio, Kabupaten Banjar, Kalimantan Selatan. Bersama para pemangku kepentingan tersebut, ABM berupaya revitalisasi lahan perkebunan yang terbengkalai dan memperkuat sektor kopi lokal sebagai mata pencaharian desa.

Secara umum, desain program ABM mencakup penyediaan pelatihan bagi petani dalam bidang yang meliputi budidaya kopi, tata kelola pascapanen,

Two main programs implemented by ABM this year are the Aranio Coffee Program and the Sustainable Agriculture Cluster (Biotron). Both programs aim to strengthen community empowerment through local economic resilience, social welfare, and environmental management for key stakeholders affected. ABM also ensures that these programs are aligned with government priorities for village development and the Sustainable Development Goals (SDGs). Accordingly, ABM's community programs contribute strongly to the national sustainability agenda.

Aranio Coffee Program

[GRI 203-1; GRI 413-1; GRI 413-2]

Key affected stakeholders are farmers and the community of Tiwingan Lama Village in Aranio District, Banjar Regency, South Kalimantan. Together with these stakeholders, ABM seeks to revitalize abandoned plantation land and strengthen the local coffee sector as the village's livelihood.

In general, ABM's program design includes providing training for farmers in areas covering coffee cultivation, post-harvest governance, entrepreneurship, product

kewirausahaan, pengembangan produk, dan akses pasar. Melalui keterampilan ini, petani berhasil beralih dari menjual biji kopi mentah menjadi memproduksi kopi bubuk dalam kemasan, sehingga meningkatkan margin pendapatan dan memperkuat kapasitas agroindustri desa. Program ini menekankan konsep *shared value*, di mana pemberdayaan masyarakat memperkuat ketahanan ekonomi jangka panjang serta mendukung pencapaian TPB dan pembangunan ekonomi lokal.

Di bawah ini adalah perjalanan Program Kopi Aranio yang menampilkan keterlibatan dan pemberdayaan pemangku kepentingan lokal di sepanjang alur program.

• **Keterlibatan pemangku kepentingan dalam konsultasi dan evaluasi bersama**

ABM bermitra dengan Kelompok Tani Hutan, BUMDes Tiwingan Sejahtera, Pemerintah Desa Tiwingan Lama, dan pengelola Taman Hutan Raya (Tahura) Sultan Adam, untuk memastikan desain program menjawab kebutuhan lokal.

• **Penyediaan pelatihan bagi petani kopi**

Berdasarkan hasil konsultasi, ABM menyediakan serangkaian pelatihan mencakup empat bidang utama, berikut dengan 40 petani yang berpartisipasi. Dukungan kepada mereka tidak hanya dalam pengembangan produk tetapi juga peningkatan akses pasar.

development, and market access. Through these skills, farmers successfully transitioned from selling raw coffee beans to producing packaged ground coffee, thereby increasing income margins and strengthening the village's agro-industry capacity. This program emphasizes the shared value concept, in which community empowerment strengthens long-term economic resilience and supports the achievement of the SDGs and local economic development.

Below is the Aranio Coffee Program journey, which showcases the involvement and empowerment of local stakeholders throughout the program flow.

• **Stakeholder engagement in joint consultations and evaluations**

ABM partners with the Forest Farmer Group (Kelompok Tani Hutan), BUMDes Tiwingan Sejahtera, the Tiwingan Lama Village Government, and the management of the Sultan Adam Forest Park (Tahura) to ensure that the program design addresses local needs.

• **Provision of training for coffee farmers**

Based on the consultation results, ABM provided a series of training programs covering four main areas, with 40 farmers participating. Support for them is provided not only in product development but also in improving market access.

Sinergi Program Synergy Program	Ketrampilan	Key Skills
Budidaya Kopi Coffee Cultivation	Mencakup teknik dasar dan terampil dalam: - Persiapan pembibitan dan penanaman - Pemangkasan dan pemupukan - Pengelolaan tanah - Praktik budidaya berkelanjutan sesuai pedoman Tahura	Includes basic and advanced techniques in: - Seedling preparation and planting - Pruning and fertilization - Soil management - Sustainable cultivation practices in accordance with Tahura guidelines
Pascapanen Post-Harvest	Meningkatkan kompetensi petani dalam memproses biji kopi: - Pemanenan dan pemilihan - Pengeringan, pencucian, dan fermentasi - Peningkatan mutu biji kopi - Pengenalan dasar <i>sensory & grading</i>	Enhancing farmers' competencies in processing coffee beans: - Harvesting and selection - Drying, washing, and fermentation - Improving coffee bean quality - Introduction to sensory basics and grading
Pengolahan Produk Product Processing	Membantu petani untuk transisi dari sekadar menjual biji kopi mentah menjadi produk dengan nilai tambah, meliputi: <i>Roasting</i> (memanfaatkan mesin <i>roasting</i> yang disediakan oleh BUMDes) - Penghalusan dan pengemasan (<i>grinding and packaging</i>) - Penggunaan peralatan <i>sealer</i>, <i>grinder</i>, dan mesin lainnya - Pengembangan produk kopi bubuk (<i>ground coffee</i>) siap jual	Helping farmers transition from merely selling raw coffee beans to value-added products, including: - Roasting (utilizing a roasting machine provided by BUMDes) - Grinding and packaging - Use of sealer equipment, grinders, and other machines - Development of ready-to-sell ground coffee products
Dukungan Kewirausahaan dan Akses Pasar Entrepreneurship Support and Market Access	Meningkatkan kemampuan bisnis petani: - Penjualan ke BUMDes sebagai target pasar yang stabil - Stabilitas harga dan penghematan biaya - Pemahaman dasar terkait rantai nilai	Improving farmers' business capabilities: - Sales to BUMDes as a stable target market - Price stability and cost savings - Basic understanding of the value chain

Dampak Program Kopi Aranio

[SEOJK F.23]

Berdasarkan SROI yang dilakukan oleh *Center for Entrepreneurship, Change, and Third Sector (CECT)* Trisakti, petani mengalami peningkatan pengetahuan, akses pasar yang lebih mudah melalui BUMDes, dan peningkatan pendapatan. Program ini juga mendukung terbentuknya rantai nilai kopi desa yang baru, menghasilkan peningkatan produk olahan dan sumber pendapatan baru bagi BUMDes.

Hasil SROI menunjukkan bahwa setiap Rp 1 yang diinvestasikan menghasilkan Rp 3,38 nilai sosial selama 2023-2024. Dampak signifikan, sebesar 99,3%, diterima oleh petani melalui peningkatan pengetahuan, pendapatan, dan stabilitas pasar, serta berkontribusi pada penguatan lembaga desa dan pengelolaan berkelanjutan kawasan Tahura. Seiring dengan berkembangnya komoditas kopi sebagai sumber ekonomi desa, terdapat potensi peningkatan ketergantungan pada komoditas tertentu, sehingga ABM juga mendorong penguatan kapasitas masyarakat dan pengembangan variasi produk agar manfaat ekonomi tetap berkelanjutan.

Impact of the Aranio Coffee Program

[SEOJK F.23]

Based on the SROI conducted by the Center for Entrepreneurship, Change, and Third Sector (CECT) Trisakti, farmers experienced increased knowledge, easier market access through BUMDes, and increased income. This program also supported the establishment of a new village coffee value chain, resulting in an increase in processed products and new income sources for BUMDes.

The SROI results show that every Rp 1 invested generated Rp 3.38 in social value during 2023–2024. Significant impact, amounting to 99.3%, was received by farmers through increased knowledge, income, and market stability, and also contributed to strengthening village institutions and the sustainable management of the Tahura area. As coffee becomes an increasingly vital economic resource for the village, there is a risk of growing dependence on a single commodity; therefore, ABM also encourages community capacity building and the development of product diversification to ensure that economic benefits remain sustainable.

>40

Petani berpartisipasi
Farmers participated

3,38

SROI

RP268,22

Juta | Million
Investasi 2023-2025
Investment 2023-2025



Dampak signifikan terhadap petani yang teridentifikasi mencakup:

- Peningkatan pendapatan petani dari penjualan kopi
- Pengurangan biaya transportasi karena akses pasar desa
- Peluang kerja baru (misalnya, terbukti dari 5 perempuan pekerja panen)
- Pertumbuhan agroindustri lokal melalui unit pengolahan BUMDes
- Terbentuknya rantai nilai kopi desa sebagai pendorong ekonomi lokal

Significant impacts on farmers that were identified include:

- Increased farmer income from coffee sales
- Reduced transportation costs due to village market access
- New job opportunities (for example, as evidenced by 5 women harvest workers)
- Growth of the local agro-industry through the BUMDes processing unit
- The establishment of a village coffee value chain as a driver of the local economy



Klaster Pertanian Berkelanjutan melalui *Biochar Three in One (Biotron)*

[GRI 203-1; GRI 413-1; GRI 413-2]

Melalui CK, ABM mengembangkan klaster pertanian berkelanjutan berbasis Biotron, teknologi pemulihan tanah. Berkolaborasi dengan BBPP Binuang, ABM memberikan pelatihan, demonstrasi lapangan, dan dukungan teknis bagi petani. Biotron menjawab tantangan kelangkaan pupuk, degradasi tanah, dan penurunan produktivitas, serta menawarkan solusi agroforestri berskala luas untuk pemulihan lahan jangka panjang, termasuk lahan pascatambang. Hasil awal menunjukkan peningkatan kesehatan tanah, peningkatan hasil panen, pengurangan ketergantungan pada pupuk sintetis, dan peningkatan ketahanan petani.

Sustainable Agriculture Cluster through Biochar Three in One (Biotron)

[GRI 203-1; GRI 413-1; GRI 413-2]

Through CK, ABM developed a sustainable agriculture cluster based on Biotron, a soil restoration technology. In collaboration with BBPP Binuang, ABM provided training, field demonstrations, and technical support for farmers. Biotron addresses challenges related to fertilizer scarcity, soil degradation, and declining productivity, and offers large-scale agroforestry solutions for long-term land restoration, including post-mining land. Initial results indicate improved soil health, increased crop yields, reduced dependence on synthetic fertilizers, and enhanced farmer resilience.



24

Orang | People

Petani berpartisipasi
Farmers participated

RP 75

Juta | Million

Investasi
Investment

Program Bunda Peduli Asupan Sehat (Bunda PAS)

Diluncurkan melalui CKB, ABM bekerja sama dengan tenaga kesehatan lokal dan pemerintah desa di Surabaya, Jawa Timur. Program ini memberikan dukungan gizi langsung, edukasi, dan pemberdayaan masyarakat untuk mengatasi *stunting*.

Program berjalan di 4 kelurahan di Kecamatan Benowo Tambak Osowilangun, Sememi/Semeni, Kandangan, dan Romokalisari dan menjangkau 50 anak berisiko *stunting* melalui paket gizi rutin (telur, susu, vitamin), pemantauan pertumbuhan, pelatihan bagi pengasuh, dan koordinasi dengan Puskesmas. Selain itu, program ini juga dijalankan di Jakarta Utara, khususnya di Kelurahan Sukapura, Kecamatan Cilincing. Total kontribusi ABM pada tahun 2025 untuk program ini adalah Rp 65,49 Juta.

Dengan fokus intervensi program ada 1.000 hari pertama kehidupan, ABM memastikan bahwa program ini menasar akar masalah *stunting*, yaitu malnutrisi kronis, kurangnya pengetahuan pengasuhan, dan minimnya akses terhadap makanan bergizi, daripada sekadar memberikan bantuan yang tidak menyentuh akar permasalahan (*ad-hoc aid*).

Dampak Program Bunda PAS

Berdasarkan SROI yang dilakukan oleh *Center for Entrepreneurship, Change, and Third Sector* (CECT) Trisakti, program Bunda PAS di Jakarta menghasilkan dampak sosial yang mencakup, antara lain, asupan gizi balita tercukupi dan terpantau secara rutin, peningkatan perkembangan motorik halus dan kasar bagi balita, efisiensi biaya pemenuhan gizi anak, dan penurunan angka *stunting* di Kecamatan Sukapura.

Analisis *Social Return on Investment* yang dilakukan oleh ABM dan CECT Sustainability Universitas Trisakti untuk program di Jakarta Utara menunjukkan bahwa setiap Rp 1 yang diinvestasikan untuk program ini menghasilkan nilai dampak sosial sebesar Rp 1,43.

Bunda Peduli Asupan Sehat (Bunda PAS) Program

Launched through CKB, ABM collaborates with local health workers and village governments in Surabaya, East Java. This program provides direct nutritional support, education, and community empowerment to address *stunting*.

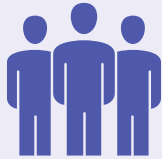
The program operates in four urban villages in Benowo District—Tambak Osowilangun, Sememi/Semeni, Kandangan, and Romokalisari—and reaches 50 children at risk of *stunting* through regular nutrition packages (eggs, milk, vitamins), growth monitoring, training for caregivers, and coordination with Puskesmas. In addition, the program is also implemented in North Jakarta, specifically in Sukapura Urban Village, Cilincing District. ABM's total contribution in 2025 for this program was IDR 65.49 million.

With the program intervention focused on the first 1,000 days of life, ABM ensures that this program targets the root causes of *stunting*, namely chronic malnutrition, lack of caregiving knowledge, and limited access to nutritious food, rather than merely providing assistance that does not address the underlying issues (*ad-hoc aid*).

Impacts of the Bunda PAS Program

Based on the SROI conducted by the Center for Entrepreneurship, Change, and Third Sector (CECT) Trisakti, the Bunda PAS program in Jakarta generated social impacts including, among others, toddlers' nutritional intake being adequately fulfilled and routinely monitored, improved fine and gross motor development for toddlers, cost efficiency in meeting children's nutritional needs, and a reduction in *stunting* rates in Sukapura District.

The Social Return on Investment analysis conducted by ABM and CECT Sustainability Universitas Trisakti for the program in North Jakarta shows that every Rp1 invested in this program generated Rp 1.43 in social impact value.



53

Orang | People
Partisipasi
Participated



RP 244,92

Juta | Million
Investasi
Investment



1,43

SROI

Dampak signifikan terhadap balita, orang tua, dan kader posyandu yang teridentifikasi mencakup:

- Asupan gizi balita tercukupi dan terpantau secara rutin
- Peningkatan perkembangan motorik halus dan kasar bagi balita
- Efisiensi biaya pemenuhan gizi anak
- Penurunan angka stunting di Kecamatan Sukapura

Significant impacts on toddlers, parents, and Posyandu cadres that were identified include:

- Toddlers' nutritional intake is adequately fulfilled and routinely monitored
- Improved fine and gross motor development for toddlers
- Cost efficiency in meeting children's nutritional needs
- A reduction in stunting rates in Sukapura District



Restorasi Ekosistem Pesisir melalui Rehabilitasi Mangrove

Pada tahun 2025, ABM memperkuat komitmen restorasi pesisir melalui program rehabilitasi mangrove yang dilaksanakan bersama CK, CKB, PWP, dan SSB. Dalam rangka memperingati *International Biodiversity Day* dan dengan tema "*Empower the Shoreline, Protect the Future*" ABM dan para anak perusahaan memobilisasi karyawan, masyarakat lokal, dan pemangku kepentingan pesisir untuk menanam mangrove di kawasan rawan abrasi. Dengan mengandalkan keahlian teknis dan logistik anak perusahaan, program ini mencakup edukasi, penanaman, dan pemantauan pascatanam untuk memastikan kelangsungan hidup bibit.

Upaya ini diarahkan untuk melindungi pesisir pantai, meningkatkan keanekaragaman hayati, dan menciptakan nilai bersama melalui keterlibatan karyawan dan masyarakat. Pada tahun 2025, program rehabilitasi mangrove dilaksanakan di Mangrove Romokalisari, Surabaya, dengan penanaman 6.000 bibit sebagai bagian dari target total 10.000 mangrove. Selain itu, pada bulan Desember 2025, ABM juga melaksanakan penanaman 10.000 bibit mangrove di kawasan Urban Aquaculture, Desa Mauk, Tangerang.

Secara jangka panjang, program ini diharapkan memberikan manfaat ekologis berkelanjutan, dengan kemampuan mangrove untuk menyerap karbon dan menjaga ekosistem pesisir hingga lebih dari 20 tahun.

Coastal Ecosystem Restoration through Mangrove Rehabilitation

In 2025, ABM strengthened its coastal restoration commitment through a mangrove rehabilitation program implemented together with CK, CKB, PWP, and SSB. In commemoration of *International Biodiversity Day* and under the theme "*Empower the Shoreline, Protect the Future*", ABM and its subsidiaries mobilized employees, local communities, and coastal stakeholders to plant mangroves in abrasion-prone areas. Leveraging the technical and logistical expertise of its subsidiaries, the program includes education, planting, and post-planting monitoring to ensure seedling survival.

These efforts are directed at protecting coastlines, enhancing biodiversity, and creating shared value through employee and community engagement. In 2025, the mangrove rehabilitation program was carried out at Mangrove Romokalisari, Surabaya, with the planting of 6,000 seedlings as part of a total target of 10,000 mangroves. In addition, in December 2025, ABM also planted 10,000 mangrove seedlings in the Urban Aquaculture area, Mauk Village, Tangerang.

In the long term, this program is expected to provide sustainable ecological benefits, with mangroves' ability to absorb carbon and preserve coastal ecosystems for more than 20 years.



Machining Development Program (MDP) – Keterampilan Teknis untuk Komunitas Lokal Machining Development Program (MDP) – Technical Skills for Local Communities



SSB melanjutkan *Machining Development Program (MDP)* pada tahun 2025 sebagai bagian dari komitmennya untuk membangun kapasitas teknis di Kalimantan. Program ini melatih 16 peserta dalam keterampilan pemesinan, tiga di antaranya kemudian dipekerjakan sebagai karyawan SSB. MDP mendukung pengembangan tenaga kerja lokal, meningkatkan kemampuan kerja, dan berkontribusi untuk meningkatkan mata pencaharian di masyarakat sekitar.

SSB continued its *Machining Development Program (MDP)* in 2025 as part of its commitment to building technical capacity in Kalimantan. The program trained 16 participants in machining skills, three of whom were subsequently hired as SSB employees. MDP supports local workforce development, enhances employability, and contributes to improving livelihoods in surrounding communities.

Beberapa program kemasyarakatan lainnya di tahun 2025:

- Program Komunitas Eco-Enzyme**
 Pada April 2025, CK mendukung acara *talk show* "Perempuan Menginspirasi: Cantik Peduli Sampah" di Banjarmasin. Program ini mendorong perempuan untuk berperan aktif dalam mengolah sampah organik menjadi *eco-enzyme*. Sejak 2022, CK telah memberikan edukasi *eco-enzyme* kepada kader lingkungan dan sekolah-sekolah, mendukung solusi pengelolaan sampah berbasis masyarakat dan program Kampung Iklim di Kabupaten Tanah Bumbu.
- Pelatihan Welding di Balai Latihan Kerja (BLK) Pasar Rebo**
 Pada Agustus 2025, SSB memberikan sesi berbagi pengetahuan pengelasan untuk 19 peserta BLK Pasar Rebo. Materi mencakup dasar-dasar *welding* dan *Welding Procedure Specification (WPS)* untuk mendukung peningkatan kompetensi generasi muda dan pengembangan Sumber Daya Manusia untuk sektor industri.
- Dukungan Pendidikan untuk Siswa di Maluku Barat Daya**
 Pada September 2025, CKB menyalurkan perlengkapan sekolah kepada 312 anak di Desa Lurang dan Uhak, Maluku Barat Daya. Inisiatif ini bertujuan untuk meningkatkan motivasi belajar anak-anak dan akses terhadap perlengkapan pendidikan di wilayah kepulauan terpencil yang dibutuhkan untuk memungkinkan mereka meraih kesempatan belajar yang lebih baik di kemudian hari.
- Dukungan Pendidikan Teknis untuk SMKN 1 Balikpapan**
 Melalui program Saya Senang Belajar, ABM memberikan pelatihan kepada 67 siswa SMKN 1 Balikpapan terkait teknik pengelasan, alat ukur, perilaku industri, keselamatan, serta persiapan CV dan wawancara. Inisiatif ini membantu meningkatkan kemampuan teknis tenaga kerja masa mendatang dan meningkatkan pengetahuan tentang standar industri melalui pembelajaran praktis dan interaktif.
- Donasi Darah dan Dukungan Sosial di Tanah Bumbu**
 Dalam memperingati HUT ke-80 Tentara Negara Indonesia (TNI), CK dan 22 subkontraktor bekerja sama dengan Kodim 1022/ Tanah Bumbu dan PMI menyelenggarakan donor darah serta menyalurkan 250 paket sembako kepada masyarakat. Program ini mendukung masyarakat lokal, memperkuat kolaborasi dengan institusi regional, dan mendorong keterlibatan sipil antara karyawan dan institusi pemerintah.

Other community programs in 2025:

- Eco-Enzyme Community Program**
 In April 2025, CK supported the talk show event "Perempuan Menginspirasi: Cantik Peduli Sampah" in Banjarmasin. This program encourages women to play an active role in processing organic waste into *eco-enzyme*. Since 2022, CK has provided *eco-enzyme* education to environmental cadres and schools, supporting community-based waste management solutions and the Climate Village Program in Tanah Bumbu Regency.
- Welding Training at the Pasar Rebo Job Training Center (BLK)**
 In August 2025, SSB provided a welding knowledge-sharing session for 19 participants at BLK Pasar Rebo. The materials covered welding fundamentals and the *Welding Procedure Specification (WPS)* to support improving the competencies of the younger generation and human resource development for the industrial sector.
- Education Support for Students in Southwest Maluku**
 In September 2025, CKB distributed school supplies to 312 children in Lurang and Uhak Villages, Southwest Maluku. This initiative aims to increase children's learning motivation and access to educational supplies in remote island areas which are needed to enable them to obtain better learning opportunities in the future.
- Technical Education Support for SMKN 1 Balikpapan**
 Through the Saya Senang Belajar program, ABM provided training to 67 students of SMKN 1 Balikpapan on welding techniques, measuring instruments, industrial behavior, safety, as well as CV and interview preparation. This initiative helps improve the technical skills of the future workforce and increase knowledge of industry standards through practical and interactive learning.
- Blood Donation and Social Support in Tanah Bumbu**
 In commemoration of the 80th Anniversary of the Indonesian National Armed Forces (TNI), CK and 22 subcontractors partnered with Kodim 1022/Tanah Bumbu and PMI, organized a blood donation and distributed 250 basic food packages to the community. This program supports local communities, strengthens collaboration with regional institutions, and promotes civic engagement between employees and government institutions.

- **Dukungan untuk Mengentaskan AIDS, TBC, dan Malaria di Kalimantan Selatan**

TIA dan CK mendukung inisiatif provinsi Kalimantan Selatan untuk mengentaskan AIDS, TBC, dan Malaria pada 2030. Kontribusi kedua perusahaan mencakup kegiatan pencegahan, layanan *Voluntary Counselling and Testing* (VCT) di tempat kerja, dan edukasi kesehatan bagi pelajar SMA. Upaya ini sejalan dengan target pencapaian kesehatan nasional dan TPB, sekaligus memperkuat kesadaran komunitas dan kemampuan pencegahan terhadap penyakit tersebut.

- **Pemeliharaan *Teaching Factory* dan Dukungan Rumah Autis**

Di bidang pendidikan, dukungan diberikan melalui pemeliharaan fasilitas *Teaching Factory* serta bantuan perlengkapan sekolah bagi SDN Uhak dan Lurang, Maluku melalui CKB. Komitmen terhadap inklusi juga diwujudkan melalui dukungan berkelanjutan kepada Rumah Autis dengan alokasi dana sebesar Rp 8 juta untuk mendukung operasional dan kebutuhan pembelajaran.

- **Pencegahan Stunting**

Program pencegahan stunting dilaksanakan di Sememi, Surabaya (75 anak) dengan dukungan senilai Rp 30 juta, serta di Puskesmas Sukapura, Cilincing, Jakarta Utara (53 anak) melalui penyediaan makanan tambahan bergizi bagi anak-anak terdampak. Program ini memperkuat upaya peningkatan kualitas generasi masa depan di wilayah operasional perusahaan.

- **Pemberdayaan Perempuan melalui UMKM**

Pemberdayaan ekonomi lokal juga dilakukan melalui pembelian dan penyaluran produk batik sasirangan dari 11 ibu di Desa Bunati, Kecamatan Sungai Loban, Kabupaten Tanah Bumbu, sebagai bentuk dukungan terhadap UMKM perempuan dan penguatan ekonomi berbasis komunitas.

- **Program *Food Always In The House* (FAITH)**

Melalui program *Food Always In The House* (FAITH), ABM mendorong keterlibatan aktif karyawan dalam kegiatan *volunteering* yang berfokus pada praktik *urban farming* di lahan terbatas, bekerja sama dengan Kebun Kumara. Program ini meliputi penanaman tanaman pangan, tanaman obat, serta tanaman cepat panen, disertai edukasi mengenai media tanam dan teknik pengelolaan kebun sederhana yang dapat diterapkan secara mandiri. Pada tahun 2025, kegiatan ini diikuti oleh 49 karyawan dalam dua *batch* pelaksanaan, yang terdiri dari 23 peserta pada *batch* pertama dan 26 peserta pada *batch* kedua, sebagai wujud komitmen Perusahaan dalam membangun budaya keberlanjutan melalui partisipasi

- **Support for Eliminating AIDS, Tuberculosis, and Malaria in South Kalimantan**

TIA and CK supported the South Kalimantan provincial initiative to eliminate AIDS, tuberculosis, and malaria by 2030. The contributions of both companies include prevention activities, Voluntary Counselling and Testing (VCT) services in the workplace, and health education for senior high school students. These efforts are aligned with national health achievement targets and the SDGs, while also strengthening community awareness and prevention capabilities against these diseases.

- **Maintenance of the Teaching Factory and Support for Rumah Autis**

In the education sector, support was provided through the maintenance of Teaching Factory facilities as well as school supply assistance for SDN Uhak and Lurang, Maluku through CKB. The commitment to inclusion was also realized through ongoing support to Rumah Autis with a fund allocation of Rp 8 million to support operations and learning needs.

- **Stunting Prevention**

Stunting prevention programs were implemented in Sememi, Surabaya (75 children) with support amounting to Rp 30 million, as well as at Puskesmas Sukapura, Cilincing, North Jakarta (53 children) through the provision of nutritious supplementary food for affected children. This program strengthens efforts to improve the quality of future generations in the Company's operational areas.

- **Women's Empowerment through MSMEs**

Local economic empowerment was also carried out through the purchase and distribution of sasirangan batik products from 11 women in Bunati Village, Sungai Loban District, Tanah Bumbu Regency, as a form of support for women MSMEs and community-based economic strengthening.

- **Food Always In The House (FAITH) Program**

Through the Food Always In The House (FAITH) program, ABM encourages active employee involvement in volunteering activities focused on urban farming practices on limited land, in collaboration with Kebun Kumara. This program includes planting food crops, medicinal plants, and fast-harvest crops, accompanied by education on planting media and simple garden management techniques that can be applied independently. In 2025, this activity was attended by 49 employees in two batches of implementation, consisting of 23 participants in the first batch and 26 participants in the second batch, as a manifestation of the Company's commitment to building a sustainability



langsung karyawan. Setiap karyawan memperoleh pengalaman mengolah hasil panen menjadi bahan makanan, sehingga inisiatif ini menumbuhkan kesadaran akan gaya hidup berkelanjutan dan pemanfaatan ruang secara produktif.

- **Dukungan Pendidikan bagi Masyarakat Sekitar**
[GRI 203-2]

Sebagai bagian dari komitmen terhadap penguatan komunitas di sekitar wilayah operasional, Perusahaan menyalurkan perlengkapan sekolah kepada siswa SDN Uhak dan SDN Lurang di Maluku melalui CKB. Bantuan ini bertujuan mendukung kegiatan belajar mengajar serta meningkatkan semangat belajar siswa di daerah tersebut.

culture through direct employee participation. Each employee gained experience in processing harvested produce into food ingredients, thereby fostering awareness of a sustainable lifestyle and productive use of space.

- **Education Support for Local Communities**
[GRI 203-2]

As part of its commitment to strengthening communities around its operational areas, the Company distributed school supplies to students of SDN Uhak and SDN Lurang in Maluku through CKB. This assistance aims to support teaching and learning activities and increase students' learning motivation in the area.



Respons Cepat ABM untuk Banjir & Longsor Sumatera 2025

ABM's Rapid Response to
the 2025 Sumatra Floods
and Landslides [GRI 203-2]



Menanggapi bencana banjir dan longsor yang melanda Aceh, Sumatera Utara, dan Sumatera Barat pada 2025, Grup ABM bersama entitas dalam Grup TMT melalui kolaborasi dengan Human Initiative mengaktifkan program tanggap darurat untuk memastikan pemenuhan kebutuhan dasar masyarakat terdampak, khususnya kelompok masyarakat yang terdampak secara signifikan oleh bencana. Sebagai bagian dari komitmen kemanusiaan tersebut, Grup TMT menyalurkan bantuan senilai Rp 2,5 milyar kepada masyarakat terdampak di Aceh, khususnya di wilayah Aceh Tamiang dan Aceh Utara yang mengalami dampak paling parah akibat bencana banjir bandang, luapan sungai, dan tanah longsor yang terjadi pada akhir November 2025.

Sebanyak 55 relawan diterjunkan ke wilayah terdampak untuk melaksanakan evakuasi, distribusi bantuan, dan pendirian pos tanggap darurat. Selain dukungan relawan, bantuan yang disalurkan juga mencakup berbagai kebutuhan dasar masyarakat, antara lain paket sembako, perlengkapan hunian darurat (terpal, tikar, paku), peralatan memasak, perlengkapan mandi, paket kebutuhan dasar, perlengkapan tempat tidur (kasur, selimut, bantal, kelambu), pengadaan air bersih melalui *water trucking*, serta alat kebersihan rumah dan *community working tools* untuk mendukung proses pembersihan lingkungan pascabencana.

Selain bantuan logistik, dukungan operasional juga diberikan melalui pengerahan alat berat untuk membantu pembukaan akses jalan di wilayah terdampak sehingga proses evakuasi dan distribusi bantuan dapat berjalan lebih efektif. *Emergency Response Team* (ERT) juga diterjunkan untuk mendukung evakuasi korban, distribusi bantuan kebutuhan dasar, serta pendirian dapur umum bagi masyarakat terdampak.

Inisiatif ini mencerminkan komitmen ABM dalam mendukung pengurangan risiko dan kerugian akibat krisis kemanusiaan, sekaligus memastikan masyarakat terdampak memperoleh bantuan secara cepat, tepat sasaran, dan bermartabat. Selain di Aceh, dukungan kemanusiaan juga disalurkan ke wilayah terdampak lainnya di Sumatera Utara dan Sumatera Barat, termasuk Kabupaten Tapanuli Tengah, Tapanuli Selatan, dan Kabupaten Agam, sebagai bagian dari upaya kolaboratif untuk mempercepat pemulihan masyarakat pascabencana.

In response to the floods and landslides that struck Aceh, North Sumatra, and West Sumatra in 2025, ABM Group together with entities within the TMT Group, in collaboration with Human Initiative, activated an emergency response program to ensure the fulfillment of the basic needs of affected communities, particularly those significantly impacted by the disaster. As part of this humanitarian commitment, TMT Group provided assistance amounting to Rp2.5 billion to affected communities in Aceh, particularly in Aceh Tamiang and North Aceh, which were among the areas most severely impacted by flash floods, river overflows, and landslides that occurred in late November 2025.

A total of 55 volunteers were deployed to the affected areas to conduct evacuations, distribute assistance, and establish emergency response posts. Along with volunteer support, the aid offered also covered various basic needs for affected communities, such as food parcels, shelter kits (tarpaulins, mats, nails), cooking utensils, hygiene kits, dignity kits, bedding kits (mattresses, blankets, pillows, mosquito nets), supply of clean water through water trucking, as well as household cleaning supplies and community tools to assist with post-disaster clean-up efforts.

In addition to logistical aid, operational support has been supplied by deploying heavy equipment to clear roads in the affected areas, thereby facilitating more efficient evacuation and distribution of assistance. An Emergency Response Team (ERT) has also been deployed to assist with evacuations, distribute basic necessities, and establish community kitchens for those affected communities.

This initiative reflects ABM's commitment to supporting the reduction of risks and losses from humanitarian crises, while ensuring that affected communities receive assistance quickly, accurately targeted, and with dignity. Beyond Aceh, humanitarian assistance was also extended to other affected areas in North Sumatra and West Sumatra, including Central Tapanuli, South Tapanuli, and Agam Regency, as part of a collaborative effort to accelerate community recovery after the disaster.

Penguatan Jiwa *Volunteerism* untuk Karyawan ABM

Sebagai bagian dari komitmen terhadap pembangunan sosial dan penguatan keterlibatan karyawan, ABM mengembangkan program *Employee Investment on Social* melalui inisiatif *volunteer* yang dikembangkan menjadi sebuah program terstruktur. Program ini mendorong kontribusi aktif karyawan dalam bentuk waktu, tenaga, dan keahlian untuk mendukung pencapaian tujuan CSR perusahaan, sekaligus memperkuat *engagement*, kepedulian sosial, serta reputasi Perusahaan.

Salah satu inisiatif utama adalah ABM Food *Always In The House* (FAITH), program *volunteer* internal yang memberikan hak cuti *volunteer* selama satu hari (8 jam) per karyawan setiap tahun, yang dilaksanakan dalam beberapa *batch*. Program ini dirancang untuk melibatkan seluruh jenjang karyawan, dari staf hingga direksi, dalam berbagai kegiatan sosial yang berdampak langsung bagi masyarakat.

Selain itu, anak perusahaan Grup ABM secara aktif berkontribusi dalam bidang pendidikan melalui kegiatan seperti pengajaran di sekolah kejuruan, kunjungan industri bagi mahasiswa, serta program peningkatan kualitas sumber daya manusia dan kewirausahaan masyarakat. Melalui pendekatan ini, ABM tidak hanya memberikan manfaat sosial yang berkelanjutan, tetapi juga menanamkan nilai kepedulian dan kebersamaan sebagai bagian dari budaya perusahaan.

Strengthening the Spirit of Volunteerism for ABM Employees

As part of its commitment to social development and strengthening employee engagement, ABM developed the Employee Investment on Social program through volunteer initiatives that have been developed into a structured program. This program encourages employees' active contributions in the form of time, effort, and expertise to support the achievement of the Company's CSR objectives, while also strengthening engagement, social awareness, and the Company's reputation.

One of the main initiatives is ABM FAITH (Food Always in the House), an internal volunteer program that grants one day (8 hours) of volunteer leave entitlement per employee each year, implemented in several batches. This program is designed to involve all levels of employees, from staff to the Board of Directors, in various social activities that have direct impacts on communities.

In addition, ABM Group's subsidiaries actively contribute in the education sector through activities such as teaching at vocational schools, industry visits for university students, and programs to improve the quality of human resources and community entrepreneurship. Through this approach, ABM not only delivers sustainable social benefits, but also instills the values of care and togetherness as part of the Company's culture.





Governansi dan Ekonomi

Governance and Economy

**Bagi ABM, tata kelola yang kuat
adalah fondasi keberlanjutan kami.**

For ABM, strong governance is the foundation of our sustainability.



Governansi

GOVERNANCE



Pendekatan Manajemen untuk Governansi

ABM membangun pendekatan governansi yang berorientasi pada keberlanjutan dengan menyeimbangkan kinerja ekonomi, lingkungan, dan sosial. Pendekatan governansi ABM dibangun atas dasar Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas dan kerangka Tata Kelola Perusahaan yang Baik (GCG). Secara umum, governansi ABM mencakup berbagai kebijakan dan implementasi untuk memastikan tata kelola organisasi yang berintegritas dalam mendukung pencapaian keberlanjutan, yaitu:

A. Untuk Tingkat Manajemen Senior

• Pencegahan Benturan Kepentingan

ABM mengelola konflik kepentingan melalui penerapan pedoman etika dan tata kelola, pengungkapan rutin, pengawasan oleh komite tata kelola, serta transparansi atas transaksi dengan pihak terkait.

Management Approach to Governance

ABM develops a governance approach oriented towards sustainability by balancing economic, environmental, and social performance. The ABM governance approach is established based on Law No. 40 of 2007 concerning Limited Liability Companies and the framework of Good Corporate Governance (GCG). Generally, ABM's governance encompasses a variety of policies and implementations at ensuring organizational integrity and supporting the attainment of sustainability, which are:

A. For Senior Management Level

• Prevention of Conflicts of Interest

ABM manages conflicts of interest by implementing ethical guidelines and governance practices, conducting routine disclosures, overseeing activities through the governance committee, and ensuring transparency in transactions with related parties.

- **Independensi Dewan Direksi dan Komisaris**

ABM menekankan pengawasan yang objektif dan pencegahan benturan kepentingan melalui keberadaan komisaris independen, pemisahan peran Direksi dan Dewan Komisaris, serta pembatasan hubungan keluarga atau kepemilikan yang dapat memengaruhi integritas pengambilan keputusan.

- **Remunerasi yang Berintegritas**

ABM mengintegrasikan prinsip integritas dalam keputusan remunerasi Dewan Komisaris dan Dewan Direksi yang disesuaikan dengan peran, kinerja, dan tanggung jawab masing-masing.

- **Peran Aktif Komite ESG untuk Mengawasi Implementasi Keberlanjutan**

Komite ESG yang dibentuk ABM memastikan pemantauan dan pelaporan dampak ESG dilakukan secara rutin dan terukur, baik terhadap ABM maupun anak perusahaan.

B. Di Seluruh Tingkat Manajemen

- **Implementasi *Code of Ethics and Conduct* (COEC)**

ABM menetapkan COEC yang mengatur nilai-nilai, prinsip, dan perilaku yang harus dijalankan oleh seluruh karyawan dan jajaran direksi ABM.

- **Kebijakan Anti-Suap dan Korupsi**

ABM memastikan bahwa setiap karyawan dan pemasok mematuhi Kebijakan Anti-Suap dan Kebijakan Anti-Korupsi untuk mewujudkan praktik bisnis yang bersih berintegritas, serta bebas dari korupsi dan gratifikasi.

Pengawasan atas penerapan governansi ABM dilakukan oleh Komite Tata Kelola Perusahaan dan diperkuat melalui audit rutin untuk memastikan seluruh kebijakan governansi dijalankan secara konsisten dan efektif.

- **Independence of the Board of Directors and Commissioners**

ABM emphasizes objective oversight and conflict of interest prevention by having independent commissioners, separating roles between the Board of Directors and the Board of Commissioners, and restricting family or ownership relationships that could influence decision-making integrity.

- **Remuneration with Integrity**

ABM integrates the principle of integrity into remuneration decisions for the Board of Commissioners and the Board of Directors, tailored to each member's role, performance, and responsibilities

- **Active Role of the ESG Committee in Overseeing Sustainability Implementation**

The ESG Committee established by ABM ensures that ESG impacts are monitored and reported regularly and measurably, for both ABM and its subsidiaries.

B. Across All Management Levels

- **Implementation of the Code of Ethics and Conduct (COEC)**

ABM establishes a COEC that governs the values, principles, and behaviors expected from all employees and management across the organization.

- **Anti-Bribery and Anti-Corruption Policies**

ABM ensures that every employee and supplier complies with the Anti-Bribery Policy and Anti-Corruption Policy to uphold clean, integrity-driven business practices free from corruption and gratuities.

The oversight of ABM governance implementation is performed by the Corporate Governance Committee and is strengthened through routine audits to ensure that all governance policies are implemented consistently and effectively.



Pencegahan Benturan Kepentingan [GRI 2-9]

ABM memastikan pencegahan benturan kepentingan melalui penerapan pedoman etika dan tata kelola, pengungkapan rutin melalui pernyataan tertulis, pengawasan oleh Komite Tata Kelola Perusahaan, serta pengaturan transaksi afiliasi yang wajib memenuhi ketentuan regulasi, diaudit, dan diungkapkan secara transparan, termasuk pengungkapan keanggotaan lintas dewan, kepemilikan saham lintas organisasi, serta pemegang saham pengendali. Transparansi atas seluruh transaksi pihak berelasi diungkapkan dan dipublikasikan dalam laporan keuangan konsolidasi sesuai dengan standar akuntansi yang berlaku. Melalui mekanisme pencegahan ini, ABM menjaga integritas, keterbukaan, dan kepercayaan dalam penerapan governansi Perusahaan.

Independensi Dewan Direksi dan Komisaris

[GRI 2-9][GRI 2-11][GRI 2-15] [NDAQ G.2]

ABM menuangkan kebijakan independensi Dewan Direksi dan Komisaris dalam *Board Manual* yang bersifat mengikat bagi seluruh anggota perusahaan. Dokumen ini menjadi pedoman hubungan internal Perusahaan dan mencakup tugas, wewenang, mekanisme rapat, pengambilan keputusan, serta pengendalian dan pengawasan.

Board Manual menegaskan bahwa Dewan Komisaris harus bersikap independen dalam melakukan pengawasan, serta melarang Direktur Utama (*Chief Executive Officer*) merangkap sebagai Komisaris guna menjaga efektivitas fungsi kontrol. Dewan Komisaris dan Direksi tidak diperbolehkan memiliki hubungan keluarga satu sama lain, serta tidak ada lintas kepemilikan saham dengan pemasok dan para pemangku kepentingan lain di luar Grup TMT.

Dalam menjalankan fungsi pengawasan, ABM menunjuk dan menempatkan Komisaris Independen untuk mengawasi kinerja Direksi, memberikan masukan secara objektif, dan memastikan penerapan GCG berjalan dengan semestinya.

Pada tahun 2025, ABM memiliki dua Komisaris Independen yang mewakili 50% dari total anggota Dewan Komisaris. Komposisi ini mencerminkan komitmen Perseroan terhadap pengawasan yang independen dan tata kelola yang seimbang.

Conflict of Interest Prevention [GRI 2-9]

ABM ensures the prevention of conflicts of interest through the implementation of ethical guidelines and governance principles, routine disclosures via written statements, oversight by the Corporate Governance Committee, and regulation of affiliate transactions that must adhere to regulatory standards, be audited, and transparently disclosed, including disclosures of cross-board memberships, cross-organization shareholdings, and controlling shareholders. Transparency regarding all related-party transactions is disclosed and published in consolidated financial reports in accordance with applicable accounting standards. Through this preventive mechanism, ABM upholds integrity, transparency, and trust in the company's governance practices.

Independence of the Board of Directors and Commissioners

[GRI 2-9][GRI 2-11][GRI 2-15] [NDAQ G.2]

ABM articulates the independence policy of the Board of Directors and Commissioners within the Board Manual, a document that is binding for all company members. This document serves as a guideline for the company's internal relations, encompassing responsibilities, authorities, meeting protocols, decision-making processes, as well as control and supervision.

The Board Manual emphasizes that the Board of Commissioners to operate independently in their supervisory role and explicitly prohibits the President Director (Chief Executive Officer) from concurrently serving as a Commissioner to maintain the effectiveness of the control function. The Board of Commissioners and the Board of Directors are barred from possessing familial relationships with one another, and cross-shareholdings with suppliers and other external stakeholders outside the TMT Group are not permitted.

In the conduct of its supervisory responsibilities, ABM appoints and positions Independent Commissioners to oversee the Board of Directors' performance, provide objective input, and ensure the proper implementation of GCG.

By 2025, ABM aims to have two Independent Commissioners, comprising 50% of the total members of the Board of Commissioners. This composition reflects the company's commitment to independent oversight and balanced governance.

ABM menerapkan prinsip Tata Kelola Perusahaan yang Baik (GCG) untuk mencegah dan mengelola potensi konflik kepentingan melalui penerapan pedoman etika, kewajiban pengungkapan konflik kepentingan secara berkala, serta pengawasan oleh Komite Tata Kelola Perusahaan. Transaksi afiliasi dilaksanakan sesuai dengan ketentuan yang berlaku melalui proses penelaahan, audit, dan pengungkapan secara transparan kepada pemangku kepentingan, termasuk pengungkapan keanggotaan lintas dewan, kepemilikan saham lintas entitas, serta transaksi dengan pihak berelasi dalam laporan keuangan konsolidasian.

Dalam struktur tata kelola, ABM mematuhi ketentuan peraturan perundang-undangan di Indonesia yang menganut sistem dua tingkat dengan pemisahan peran antara Direksi dan Dewan Komisaris. Direktur Utama tidak merangkap jabatan sebagai Komisaris Utama di Perseroan, namun dapat menjabat sebagai Komisaris Utama pada entitas anak sesuai dengan ketentuan yang berlaku.

Informasi lebih rinci mengenai struktur komite di bawah Dewan Komisaris dan Direksi, termasuk tugas dan tanggung jawab masing-masing komite, disajikan dalam Laporan Tahunan dan dapat merujuk pada bagian Tata Kelola Perusahaan.

ABM implements the principles of GCG to prevent and manage potential conflicts of interest through the implementation of ethical guidelines, periodic disclosure obligations concerning conflicts of interest, and oversight by the Corporate Governance Committee. Transactions with related parties are executed in compliance with applicable regulations through review processes, audits, and transparent disclosures to stakeholders, including disclosures of cross-board memberships, cross-entity shareholdings, and transactions with related parties in the consolidated financial statements.

In its governance structure, ABM complies with Indonesian laws that adopt a two-tier system with a separation of roles between the Board of Directors and the Board of Commissioners. The President Director does not concurrently serve as the President Commissioner but may serve as the President Commissioner of subsidiaries in accordance with applicable regulations.

More detailed information regarding the committee structures under the Board of Commissioners and the Board of Directors, including their duties and responsibilities, is provided in the Annual Report and can be referenced in the Corporate Governance section.



Komposisi Komisaris [NDAQ G2.1][GRI 2-9]

Composition of the Board Commissioner

Dewan Komisaris Board of Commissioners	Jenis Kelamin Gender	Executive/ Non-Executive Executive/ Non-Executive	Independen Independent	Lama Masa Jabatan di Posisi yang Sama hingga 2025 Length of Tenure in The Same Position until 2025	Jabatan di Perusahaan atau Institusi Lain Position in Other Companies or Institutions
Rachmat Mulyana Hamami Komisaris Utama President Commissioner	Pria Male	Non-Executive	Tidak Independen Non-Independent	Menjabat sejak 2010 Served since 2010	Menjabat sebagai Direktur Utama PT Tiara Marga Trakindo (sejak 2005) dan Direktur Utama PT Trakindo Utama (since 2008). Served as President Director of PT Tiara Marga Trakindo (since 2005) and President Director of PT Trakindo Utama (since 2008).
Mivida Hamami Komisaris Commissioner	Wanita Female	Non-Executive	Tidak Independen Non-Independent	Menjabat sejak 2006 Served since 2006	Saat ini juga menjabat sebagai Direktur PT Tiara Marga Trakindo (sejak 2005), Direktur Utama PT Mahadana Dasha Utama (sejak 2010), Komisaris PT Mitra Solusi Telematika (sejak 2014), Komisaris PT Triyasa Propertindo (sejak 2016), dan Komisaris PT Chitra Paratama (sejak 2010). Currently also serves as Director of PT Tiara Marga Trakindo (since 2005), President Director of PT Mahadana Dasha Utama (since 2010), Commissioner of PT Mitra Solusi Telematika (since 2014), Commissioner of PT Triyasa Propertindo (since 2016), and Commissioner of PT Chitra Paratama (since 2010).
Arief Tarunakarya Surowidjojo Komisaris Independen Independent Commissioner	Pria Male	Non-Executive	Ya Yes	Menjabat sejak 2015 Served since 2015	Saat ini juga menjabat sebagai Pendiri di Lubis Ganie Surowidjojo Law Firm (sejak 1985 - sekarang). [Ketua Komite ESG 2021 – sekarang] Currently also serves as Founder at Lubis Ganie Surowidjojo Law Firm (since 1985 - present). [ESG 2021 Committee Chair – now]
Manggi Taruna Habir Komisaris Independen Independent Commissioner	Pria Male	Non-Executive	Ya Yes	Menjabat sejak 2021 Served since 2021	Saat ini juga memegang posisi sebagai: - Ketua Komite Audit (2021 - Sekarang) - PT BERDAYAKAN USAHA INDONESIA (BATUMBU) (2020 - sekarang) Jakarta, Indonesia Komisaris Independen (Anggota Dewan Komisaris) - YUSOF ISHAK INSTITUTE, Institute of Southeast Asian Studies (ISEAS), (2020 - sekarang), Singapore Visiting Fellow di Departemen Studi Indonesia - IND. PENGEMBANGAN MANAJEMEN INST. IPMI (1991 - sekarang) Jakarta, Indonesia - MITRA GAGAS EMHA KREASI (MGK) (1991 - sekarang) Jakarta, Indonesia Senior Advisor Currently also holding positions as: - Chairman of the Audit Committee (2021-Present) - PT BERDAYAKAN USAHA INDONESIA (BATUMBU) (2020-present) Jakarta, Indonesia Independent Commissioner (Member of the Board of Commissioners) - YUSOF ISHAK INSTITUTE, Institute of Southeast Asian Studies (ISEAS), (2020-present), Singapore Visiting Fellow at Department of Indonesian Studies - ENG. MANAGEMENT DEVELOPMENT INST. IPMI (1991-present) Jakarta, Indonesia - MITRA GAGAS EMHA KREASI (MGK) (1991-present) Jakarta, Indonesia Senior Advisor



Komposisi Direksi

Composition of Directors

Direksi Directors	Jenis Kelamin Gender	Lama Masa Jabatan di Posisi yang Sama hingga 2025 Length of Tenure in The Same Position until 2025	Jabatan di Perusahaan atau Institusi Lain Position in Other Companies or Institutions
Achmad Ananda Djajanegara Direktur Utama (Chief Executive Officer/CEO) President Director (Chief Executive Officer/CEO)	Pria Male	Menjabat sejak 2009 Served since 2009	Menjabat sebagai Wakil Presiden Komisaris PT Golden Energy Mines Tbk (2024–sekarang); Komisaris PT Nagata Dinamika Hidro Pongko (2024–sekarang); Komisaris PT Radhika Jananta Raya (2022–sekarang); Komisaris PT Media Djaya Bersama (2021–sekarang); Komisaris PT Reswara Minergi Hartama (2021–sekarang); Komisaris PT Agata Nugaha Nastari (2019–sekarang); Komisaris PT Cipta Krida Bahari (2019–sekarang); Komisaris PT Cipta Kridatama (2019–sekarang); Komisaris PT Sanggar Sarana Baja (2019–sekarang); serta Anggota Komite Investasi (2021–sekarang). Serves as Vice President Commissioner of PT Golden Energy Mines Tbk (2024–present); Commissioner of PT Nagata Dinamika Hidro Pongko (2024–present); Commissioner of PT Radhika Jananta Raya (2022–present); Commissioner of PT Media Djaya Bersama (2021–present); Commissioner of PT Reswara Minergi Hartama (2021–present); Commissioner of PT Agata Nugaha Nastari (2019–present); Commissioner of PT Cipta Krida Bahari (2019–present); Commissioner of PT Cipta Kridatama (2019–present); Commissioner of PT Sanggar Sarana Baja (2019–present); and Member of the Investment Committee (2021–present).
Haris Mustarto Direktur (Chief Administration Officer/CAO) Director (Chief Administration Officer/CAO)	Pria Male	Menjabat sejak 2020 Served since 2020	Menjabat sebagai Wakil Presiden Direktur PT Golden Energy Mines Tbk (2024–sekarang) dan Direktur PT Prima Wiguna Parama (2019–sekarang). Serves as Vice President Director of PT Golden Energy Mines Tbk (2024–present) and Director of PT Prima Wiguna Parama (2019–present).
Feriwan Sinatra Direktur (Chief Operating Officer/COO) Director (Chief Operating Officer/COO)	Pria Male	Menjabat sejak 2024 Served since 2024	Menjabat sebagai Komisaris Utama PT Cipta Kridatama (2024–sekarang); Komisaris PT Prima Wiguna Parama (2024–sekarang); Komisaris PT Tunas Inti Abadi (2024–sekarang); Komisaris Utama PT Baruna Dirga Dharma (2024–sekarang); Komisaris PT Dianta Daya Embara (2024–sekarang); Komisaris Utama PT Pelabuhan Buana Reja (2024–sekarang); Direktur PT Agata Nugraha Nastari (2024–sekarang); Direktur PT Radhika Jananta Raya (2024–sekarang); Direktur PT Nagata Dinamika Hidro Pongko (2024–sekarang); Komisaris PT Golden Energy Mines Tbk (2024–sekarang); serta Anggota Komite Investasi (2021–sekarang). Serves as President Commissioner of PT Cipta Kridatama (2024–present); Commissioner of PT Prima Wiguna Parama (2024–present); Commissioner of PT Tunas Inti Abadi (2024–present); President Commissioner of PT Baruna Dirga Dharma (2024–present); Commissioner of PT Dianta Daya Embara (2024–present); President Commissioner of PT Pelabuhan Buana Reja (2024–present); Director of PT Agata Nugraha Nastari (2024–present); Director of PT Radhika Jananta Raya (2024–present); Director of PT Nagata Dinamika Hidro Pongko (2024–present); Commissioner of PT Golden Energy Mines Tbk (2024–present); and Member of the Investment Committee (2021–present).
Hans Christian Manoe Direktur (Chief Financial Officer/ CFO) Director (Chief Financial Officer/ CFO)	Pria Male	Menjabat sejak 2024 Served since 2024	Menjabat sebagai Komisaris Utama PT Nirmala Coal Nusantara (2024–sekarang); Komisaris PT Mifa Bersaudara (2021–sekarang); Komisaris PT Bara Energi Lestari (2021–sekarang); serta Corporate Secretary (2024–sekarang) dan Anggota Komite Investasi (2022–sekarang). Serves as President Commissioner of PT Nirmala Coal Nusantara (2024–present); Commissioner of PT Mifa Bersaudara (2021–present); Commissioner of PT Bara Energi Lestari (2021–present); as well as Corporate Secretary (2024–present) and Member of the Investment Committee (2022–present).

Catatan | Notes:

Informasi lebih rinci mengenai komposisi Direksi dan Dewan Komisaris disajikan dalam Laporan Tahunan pada bagian Tata Kelola Perusahaan.
More detailed information concerning the composition of the Board of Directors and the Board of Commissioners is provided in the Annual Report within the Corporate Governance section.

Nominasi Badan Tata Kelola Tertinggi

[GRI 2-10]

ABM menerapkan proses nominasi yang terstruktur dan mengacu pada ketentuan yang berlaku bagi perusahaan terbuka. Proses ini bertujuan memastikan anggota Dewan Komisaris dan Direksi memiliki kompetensi, integritas, serta kemandirian yang memadai untuk menjalankan fungsi pengawasan dan pengelolaan Perusahaan.

Proses Nominasi Dewan Komisaris

Sebagai perusahaan publik, ABM wajib memiliki Komisaris Independen dengan jumlah minimal 30% dari total anggota Dewan Komisaris. Komisaris Independen berasal dari pihak eksternal yang bebas dari pengaruh Dewan Komisaris, Direksi, maupun Pemegang Saham Pengendali. Selain itu, sekurang-kurangnya satu anggota Dewan Komisaris wajib memiliki latar belakang akuntansi dan/atau keuangan.

Proses nominasi dilakukan oleh Komite Nominasi dan Remunerasi (KNR) yang menilai kualifikasi, pengalaman, serta kepatuhan terhadap persyaratan regulator. Rekomendasi KNR selanjutnya disampaikan kepada Rapat Umum Pemegang Saham (RUPS) untuk memperoleh persetujuan pengangkatan.

Proses Nominasi Direksi

Direksi berjumlah minimal dua orang, termasuk satu Direktur Utama. KNR melakukan penilaian awal terhadap calon Direksi dan mengajukan rekomendasi kepada RUPS. Calon Direksi dievaluasi berdasarkan pengalaman kepemimpinan, pemahaman terhadap risiko, serta kesesuaian dengan kebutuhan bisnis Perusahaan.

Sumber Calon dan Prioritas Seleksi

ABM memprioritaskan calon yang berasal dari internal Grup, seperti Direktur Entitas Anak atau karyawan yang telah mengikuti pengembangan kepemimpinan. Namun demikian, Perusahaan tetap membuka kesempatan bagi calon eksternal apabila tidak terdapat kandidat internal yang memenuhi persyaratan, terdapat ketentuan hukum tertentu, atau diperlukan perwakilan daerah.

Nomination of the Highest Governance Body [GRI 2-10]

ABM implements a structured nomination process based on applicable regulations for publicly listed companies. This process aims to ensure that members of the Board of Commissioners and the Board of Directors possess adequate competence, integrity, and independence to carry out the supervisory and management functions of the Company.

Nomination Process for the Board of Commissioners

As a publicly listed company, ABM is required to appoint an Independent Commissioner constituting at least 30% of the total Board of Commissioners members. The Independent Commissioner must come from an external party who is free from influence by the Board of Commissioners, the Board of Directors, or the Controlling Shareholders. Furthermore, at least one member of the Board of Commissioners must have a background in accounting and/or finance.

The nomination process is conducted by the Nomination and Remuneration Committee (NRC), which assesses the qualifications, experience, and compliance with regulatory requirements. The NRC's recommendations are subsequently submitted to the General Meeting of Shareholders (GMS) for the approval of the appointment.

Board of Directors Nomination Process

The board of directors is composed of a minimum of two individuals, including one President Director. KNR conducts an initial assessment of the prospective directors and submits its recommendations to the GMS. The candidates are assessed based on their leadership experience, risk comprehension, and their suitability to the company's business needs.

Candidate Sources and Selection Priorities

ABM prioritizes candidates from within the Group, such as subsidiary directors or employees who have participated in leadership development. However, the Company remains open to external candidates if there are no suitable internal candidates, certain legal provisions apply, or regional representation is needed.

Hak Pemegang Saham

Pemegang saham atau kelompok pemegang saham yang memiliki minimal 10% saham berhak mengajukan nominasi anggota Dewan Komisaris atau Direksi kepada KNR. Setiap nominasi diproses sesuai dengan kebijakan dan prosedur KNR yang berlaku.

Dokumentasi dan Transparansi

Proses nominasi dari tingkat Komisaris Utama hingga General Manager diatur dalam Kebijakan *Board & Management* dan dapat diakses melalui situs web Perusahaan.

Proses Nominasi dengan Orientasi ESG

- Proses nominasi dilakukan menggunakan kriteria evaluasi yang terdokumentasi, antara lain integritas, kompetensi strategis, rekam jejak, serta kesesuaian dengan nilai dan prinsip tata kelola Perusahaan.
- KNR mempertimbangkan aspek keberagaman, termasuk pengalaman industri, gender, dan latar belakang profesional, dalam proses seleksi untuk memastikan keberagaman perspektif dalam pengambilan keputusan.
- KNR melakukan penilaian secara independen untuk memastikan tidak terdapat konflik kepentingan dalam usulan calon, serta memastikan seluruh kandidat menjalani uji kelayakan dan kepatutan sesuai dengan peraturan OJK.

Komunikasi Hal-Hal Kritis kepada Badan Tata Kelola Tertinggi [GRI 2-16]

ABM memiliki mekanisme yang jelas dan terstruktur untuk memastikan setiap kejadian atau informasi material yang berkaitan dengan dampak sosial dan lingkungan yang signifikan dikomunikasikan secara tepat waktu kepada pihak yang berwenang. Setiap kejadian material dan/atau kritis di seluruh unit kerja Grup ABM wajib segera dilaporkan kepada Direksi (BOD) dan Dewan Komisaris (BOC) berdasarkan kriteria kejadian kritis yang ditetapkan dalam kerangka manajemen risiko dan diperbarui secara berkala. Kriteria kejadian tersebut diklasifikasikan ke dalam tiga tingkat, yaitu kejadian kritis, kejadian berdampak serius, dan kejadian berdampak sangat serius, berdasarkan tingkat dampaknya terhadap aspek operasional, keuangan, reputasi, sosial, dan lingkungan. Untuk kejadian kritis, salah satu contoh risiko yang diidentifikasi oleh ABM sepanjang tahun 2025 adalah risiko terkait ESG *Value*,

Shareholder Rights

Shareholders or groups of shareholders holding at least 10% of the shares possess the right to submit nominations for members of the Board of Commissioners or the Board of Directors to KNR. Each nomination is processed in accordance with the applicable KNR policies and procedures.

Documentation and Transparency

The nomination process from the position of Main Commissioner to that of General Manager is regulated in the Board & Management Policy and is accessible through the Company's official website.

Nomination Process with ESG Orientation

- The nomination process is conducted utilizing documented evaluation criteria, which include integrity, strategic competence, track record, and alignment with the company's values and governance principles.
- KNR takes into account aspects of diversity, including industry experience, gender, and professional background, during the selection process to ensure a variety of perspectives in decision-making.
- KNR performs an independent assessment to confirm the absence of conflicts of interest among the proposed candidates and ensures that all candidates undergo the fit and proper test in accordance with OJK regulations.

Critical Communications to the Highest Governance Body [GRI 2-16]

ABM has a clear, structured mechanism to ensure that any material incidents or information pertaining to significant social and environmental impacts are promptly communicated to authorized parties. Any material and/or critical incidents across ABM Group's units must be reported immediately to the Board of Directors (BOD) and the Board of Commissioners (BOC) in accordance with the criteria for critical incidents established in the risk management framework and updated periodically. These criteria are classified into three levels: critical incidents, serious impact incidents, and very serious impact incidents, based on their implications for operational, financial, reputational, social, and environmental aspects. One example of a risk identified by ABM throughout 2025 is the ESG Value-related risk, triggered by several root causes, including

yang dipicu oleh beberapa akar penyebab seperti tingginya emisi energi, pengelolaan limbah yang kurang optimal, ketidakpatuhan terhadap regulasi dan perizinan, pengelolaan kontrak yang kurang efektif, potensi *fraud* dan penyuapan, isu sosial dan reputasi, serta dampak perubahan iklim.

Sesuai dengan prinsip tata kelola yang berlaku, Direksi berkewajiban menyampaikan setiap perkembangan penting kepada Dewan Komisaris melalui surat resmi, laporan berkala, maupun pembahasan dalam rapat rutin. Mekanisme ini memungkinkan Dewan Komisaris menjalankan fungsi pengawasan secara efektif serta memastikan respons strategis dapat diambil secara cepat apabila diperlukan. Untuk kejadian yang berdampak serius terhadap operasional, pemberitahuan kepada BOD dan BOC dilakukan sesegera mungkin dan paling lambat 24 jam setelah kejadian, disertai informasi yang memadai untuk penetapan langkah mitigasi. Untuk kejadian yang berdampak serius, salah satu contoh risiko yang diidentifikasi oleh ABM adalah *Legal and Compliance Risk*, yang dapat disebabkan oleh potensi pelanggaran *covenant* dengan *bank* lokal, perubahan regulasi, serta potensi sengketa, pelanggaran peraturan, atau isu hukum lainnya yang dapat mengganggu kelangsungan operasional bisnis.

Selain pelaporan kepada Dewan Komisaris, ABM juga berkewajiban mengomunikasikan kejadian kritis kepada pemegang saham utama atau pengendali sesuai dengan ketentuan Anggaran Dasar. Informasi tersebut disampaikan dalam Rapat Umum Pemegang Saham (RUPS) apabila dipersyaratkan oleh peraturan atau apabila kejadian tersebut berpotensi mempengaruhi arah kebijakan Perusahaan secara signifikan. ABM juga memastikan setiap kejadian material yang mensyaratkan keterbukaan informasi disampaikan kepada publik sesuai dengan peraturan OJK dan Bursa Efek Indonesia. Untuk kejadian yang bersifat sangat serius, eskalasi dilakukan oleh Kepala Departemen terkait kepada BOD dan BOC melalui rapat khusus yang melibatkan Komite Audit dan komite terkait lainnya. Untuk kejadian yang bersifat sangat serius, contoh risiko yang diidentifikasi oleh ABM meliputi potensi kecelakaan kerja yang menyebabkan *Lost Time Injury (LTI)*, penurunan pendapatan akibat berkurangnya volume atau produktivitas, tekanan terhadap margin usaha, serta permasalahan arus kas. Risiko-risiko tersebut dapat dipicu oleh berbagai faktor seperti kondisi kerja yang tidak aman, fluktuasi harga komoditas dan bahan bakar, perubahan regulasi, penurunan kinerja layanan, hingga keterlambatan penagihan dari pelanggan.

Pada tahun 2025, tidak terdapat kejadian kritis yang bersifat signifikan dan berpotensi mengganggu kinerja ekonomi, lingkungan, sosial, dan tata kelola Perusahaan.

high energy emissions, suboptimal waste management, non-compliance with regulations and permits, ineffective contract management, potential fraud and bribery, social and reputational issues, and climate change impacts.

In accordance with applicable governance principles, the Board of Directors is obliged to communicate any significant developments to the Board of Commissioners through official letters, periodic reports, or discussions in routine meetings. This mechanism allows the Board of Commissioners to exercise effective oversight and ensures that strategic responses can be enacted promptly if necessary. For incidents that have a serious impact on operations, notification to the BOD and BOC must be made as soon as possible and no later than 24 hours after the incident, accompanied by sufficient information to determine mitigation steps. For serious impact incidents, one example of risk identified by ABM is Legal and Compliance Risk, which can arise from potential breaches of covenants with local banks, regulatory changes, disputes, regulatory violations, or other legal issues that could disrupt business continuity.

In addition to reporting to the Board of Commissioners, ABM is also obliged to communicate critical incidents to major shareholders or controlling parties in accordance with the Articles of Association. This information is conveyed during the General Meeting of Shareholders (GMS) if required by regulations or if the incident has the potential to significantly influence the company's policy direction. ABM also ensures that any material incident requiring transparency is disclosed to the public in accordance with OJK and Indonesia Stock Exchange regulations. For very serious incidents, escalation is carried out by the relevant Department Head to the BOD and BOC through special meetings involving the Audit Committee and other related committees. For very serious incidents, an example of risk identified by ABM includes potential work accidents causing Lost Time Injury (LTI), revenue decline due to reduced volume or productivity, pressure on profit margins, and cash flow issues. These risks can be triggered by various factors such as unsafe working conditions, commodity and fuel price fluctuations, regulatory changes, declining service performance, or delayed customer collections.

In 2025, no critical incidents of a substantial nature that could potentially disrupt the company's economic, environmental, social, and governance performance.

Pengetahuan Kolektif Badan Tata Kelola Tertinggi tentang Keberlanjutan [GRI 2-17]

ABM memastikan Dewan Komisaris dan Direksi memiliki pengetahuan kolektif yang memadai untuk mengawasi dan mengarahkan kinerja keberlanjutan Perusahaan. Penguatan pengetahuan tersebut dibangun melalui berbagai pedoman, kebijakan, dan prosedur yang menjadi acuan dalam memahami isu keberlanjutan, tata kelola, etika, serta risiko operasional.

- **Pedoman Etika dan Perilaku** memberikan dasar pemahaman mengenai etika bisnis dan perilaku kerja yang relevan dengan agenda keberlanjutan. Kewajiban seluruh anggota Dewan Komisaris dan Direksi untuk menandatangani pedoman ini setiap tahun memastikan pemahaman yang konsisten terhadap nilai, standar etika, dan ekspektasi tata kelola ABM.
- **Board Manual** memperkuat pemahaman Dewan Komisaris dan Direksi terkait struktur tata kelola, mekanisme rapat, proses pengambilan keputusan, serta fungsi pengawasan. Dokumen ini membantu badan tata kelola tertinggi memahami implikasi keberlanjutan terhadap operasi, risiko, dan strategi perusahaan.
- **Peraturan Perusahaan** menjelaskan hak dan kewajiban, standar perilaku, serta ketentuan ketenagakerjaan yang relevan dengan aspek sosial keberlanjutan. Dengan regulasi yang sudah diselaraskan dengan nilai inti Perusahaan, Dewan Komisaris dan Direksi memiliki pondasi yang jelas dalam memahami implikasi keberlanjutan terhadap kinerja tenaga kerja.
- **Kebijakan Perusahaan** mencerminkan komitmen ABM terhadap praktik GCG dan pelaksanaan kegiatan bisnis yang sesuai prinsip keberlanjutan. Pembaruan kebijakan di berbagai area, seperti *Business Development Logistics, Engineering, Data Science*, dan *Government Relations*, mendukung pemahaman Dewan Komisaris dan Direksi terhadap dinamika isu keberlanjutan lintas fungsi.
- **Prosedur Perusahaan (SOP)** membantu Dewan Komisaris dan Direksi memahami bagaimana prinsip keberlanjutan dioperasionalkan dalam kegiatan sehari-hari. Dengan lebih dari 113 SOP yang diperbarui secara berkala, badan tata kelola tertinggi memiliki referensi yang memadai untuk memonitor kepatuhan terhadap standar operasional, aspek keselamatan, efisiensi sumber daya, dan pengelolaan risiko.

The Collective Knowledge of the Highest Governance Body on Sustainability [GRI 2-17]

ABM ensures that the Board of Commissioners and the Board of Directors possess adequate collective knowledge to oversee and direct the company's sustainability performance. This knowledge is strengthened through various guidelines, policies, and procedures that serve as benchmarks in understanding sustainability issues, governance, ethics, and operational risks.

- **The Ethics and Conduct Guidelines** provide a foundation for understanding business ethics and work behavior relevant to the sustainability agenda. The obligation for all members of the Board of Commissioners and Directors to annually endorse this guideline each year ensures a consistent understanding of core values, ethical standards, and governance expectations within ABM.
- **The Board Manual** strengthens the understanding of the Board of Commissioners and the Board of Directors concerning governance structure, meeting mechanisms, decision-making procedures, and oversight functions. This document facilitates the highest governance body in understanding the implications of sustainability on operational activities, risk management, and company strategy.
- **The Company Regulations** outline rights and obligations, behavioral standards, and employment provisions pertinent to social sustainability aspects. With regulations aligned with the Company's core values, the Board of Commissioners and the Board of Directors possess a clear understanding of the implications of sustainability on workforce performance.
- **The Company Policy** reflects ABM's commitment to GCG practices and the implementation of business activities in accordance with sustainability principles. Amendments to policies across diverse sectors, including Business Development Logistics, Engineering, Data Science, and Government Relations, assist the Board of Commissioners and the Board of Directors in understanding the dynamics of cross-functional sustainability issues.
- **The Company Procedures (SOP)** help the Board of Commissioners and the Board of Directors in understanding how sustainability principles are operationalized in daily activities. With over 113 Standard Operating Procedures (SOPs) regularly updated, the highest governance body has enough reference materials to monitor compliance with operational standards, safety aspects, resource efficiency, and risk management.

Melalui kerangka pedoman, kebijakan, dan SOP tersebut, ABM memastikan bahwa Dewan Komisaris dan Direksi memiliki pengetahuan kolektif yang memadai dalam memantau strategi keberlanjutan, mengevaluasi risiko, serta memastikan integrasi keberlanjutan dalam pengambilan keputusan strategis.

Evaluasi kinerja badan tata kelola tertinggi [GRI 2-18]

ABM memiliki dua kerangka evaluasi kinerja badan tata kelola tertinggi, yaitu:

- **Evaluasi Kinerja Komite di Bawah Dewan Komisaris**

Dewan Komisaris melaksanakan evaluasi kinerja terhadap komite-komite yang berada di bawah pengawasannya sekurang-kurangnya satu kali dalam setahun. Penilaian dilakukan menggunakan berbagai metode, termasuk *self-assessment*, *peer evaluation*, atau metode lain yang disetujui dalam rapat internal Dewan Komisaris. Evaluasi ini membandingkan pelaksanaan tugas masing-masing komite dengan target serta indikator kinerja yang ditetapkan dalam rencana kerja tahunan.

Berdasarkan hasil evaluasi tahun 2025, Dewan Komisaris menilai bahwa Komite Audit, Komite Nominasi dan Remunerasi, Komite Investasi, serta Komite ESG telah menjalankan peran dan tanggung jawabnya secara efektif. Kinerja komite-komite tersebut dinilai selaras dengan mandat yang diberikan serta target yang ditetapkan dalam rencana kerja tahunan.

- **Evaluasi Kinerja Komite di Bawah Direksi**

Direksi melakukan evaluasi secara berkala terhadap komite pendukung yang membantu pelaksanaan fungsi manajerial, khususnya Komite *Group Executive Management* (GEM). Evaluasi dilakukan melalui mekanisme yang terstruktur, antara lain *self-assessment*, *peer evaluation*, serta metode lain sesuai keputusan rapat internal Direksi. Proses ini bertujuan memastikan bahwa komite menjalankan peran operasional dan strategis secara efektif serta selaras dengan pedoman kerja yang berlaku.

Evaluasi terhadap Komite GEM dilaksanakan sejalan dengan sistem penilaian kinerja Direksi yang berbasis *Key Performance Indicators* (KPI), yang mencakup aspek keuangan, operasional, manajemen risiko, tata kelola, serta implementasi strategi keberlanjutan (ESG). Dalam konteks tersebut, kontribusi Komite GEM juga dinilai

Through the framework of guidelines, policies, and SOPs, ABM ensures that the Board of Commissioners and the Board of Directors possess adequate collective knowledge to monitor sustainability strategies, assess risks, and ensure the integration of sustainability into strategic decision-making.

Evaluation of the Highest Governance Body's Performance [GRI 2-18]

ABM has two frameworks for evaluating the performance of the highest governance body:

- **Performance Evaluation of the Committee Under the Board of Commissioners**

The Board of Commissioners conducts performance evaluations of the committees under its supervision at least once a year. The assessment is carried out using various methods, including self-assessment, peer evaluation, or other methods approved in the Board of Commissioners' internal meeting. This evaluation compares each committee's performance in carrying out its duties with the targets and performance indicators set in the annual work plan.

Based on the 2025 evaluation results, the Board of Commissioners assesses that the Audit Committee, Nomination and Remuneration Committee, Investment Committee, and ESG Committee have effectively performed their roles and responsibilities. The performance of these committees is deemed to be consistent with the mandates and the targets set in the annual work plan.

- **Performance Evaluation of the Committee Under the Board of Directors**

The Board of Directors conducts periodic evaluations of supporting committees that assist in executing managerial functions, particularly the Group Executive Management (GEM) Committee. The evaluation is conducted via a structured mechanism comprising self-assessment, peer evaluation, and other methods as determined by internal Board meetings. This process aims to ensure that the committee performs its operational and strategic roles effectively and in compliance with applicable work guidelines.

The evaluation of the GEM Committee is conducted in line with the performance assessment system of the Board of Directors, which is based on Key Performance Indicators (KPIs). These KPIs encompass financial, operational, risk management, governance, and the implementation of sustainability strategies (ESG). In this context, the contribution

berdasarkan dukungannya terhadap pencapaian *ESG Impact* sebagai bagian dari akuntabilitas Direksi dalam mendorong keberlanjutan dan penciptaan nilai jangka panjang.

Berdasarkan hasil evaluasi tahun 2025, Komite GEM dinilai telah menjalankan mandatnya secara efektif dan memberikan dukungan yang memadai terhadap pencapaian tujuan strategis Perusahaan. Dalam hal evaluasi menunjukkan kinerja yang belum optimal, Direksi dapat menetapkan langkah perbaikan berupa penyesuaian mekanisme kerja komite, penguatan koordinasi lintas fungsi, peningkatan kompetensi anggota, maupun perubahan komposisi keanggotaan komite untuk memastikan efektivitas pelaksanaan fungsi manajerial dan tata kelola Perusahaan.

of the GEM Committee is also evaluated based on its support in achieving *ESG Impact* as part of the Board of Directors' accountability in promoting sustainability and generating long-term value.

Based on the 2025 evaluation results, GEM Committee has effectively fulfilled its mandate and has provided meaningful support towards the achievement of the Company's strategic objectives. If the evaluation shows that performance is still not optimal, the Board of Directors may take corrective actions, such as adjusting the committee's operating procedures, improving cross-functional collaboration, boosting members' skills, or changing the committee's membership makeup, to ensure the company's management and governance functions are effectively carried out.

Remunerasi yang Berintegritas [GRI 2-19][GRI 2-20][GRI 2-21][NDAQ G3][NDAQ S1]

Remuneration with Integrity

ABM menetapkan kebijakan remunerasi bagi anggota Dewan Komisaris dan Direksi melalui Komite Nominasi dan Remunerasi (KNR). Komite ini memastikan kebijakan remunerasi disusun secara transparan, akuntabel, serta selaras dengan ketentuan ketenagakerjaan dan praktik terbaik industri. Penetapan remunerasi dilakukan melalui evaluasi berbasis kinerja, konsultasi dengan pemangku kepentingan internal, serta analisis kesesuaian dengan strategi jangka panjang Perusahaan.

ABM establishes remuneration policies for members of the Board of Commissioners and Directors via the Nomination and Remuneration Committee (NRC). This committee ensures that the remuneration policies are developed in a transparent, accountable manner, and in compliance with labor regulations and industry standards. The determination of remuneration is conducted through performance-based evaluations, consultations with internal stakeholders, and analyses to ensure alignment with the Company's long-term strategy.

Struktur remunerasi di ABM disusun berdasarkan *job band*, *person grade*, serta pencapaian kinerja keberlanjutan yang meliputi indikator ekonomi, lingkungan, dan sosial yang telah terintegrasi dalam sistem penilaian kinerja eksekutif. Integrasi aspek keberlanjutan ini memastikan bahwa kompensasi tidak hanya mencerminkan pencapaian finansial, tetapi juga kontribusi terhadap pengelolaan dampak organisasi dan implementasi strategi ESG.

The remuneration structure at ABM is structured according to job bands, person grades, and achievement of sustainability performance, which includes economic, environmental, and social indicators integrated into the executive performance assessment system. The integration of sustainability aspects ensures that compensation not only mirrors financial achievements but also acknowledges contributions to managing organizational impacts and implementing ESG strategies.

• **Komponen Remunerasi**

Komponen remunerasi Dewan Komisaris dan Direksi terdiri dari:

- Insentif & Anugerah Kinerja (bonus)
- Tunjangan transportasi dan perjalanan dinas
- Cuti tahunan dan tunjangan perjalanan cuti
- Pengobatan, perawatan kesehatan, pemeriksaan medis, dan asuransi jiwa
- Tunjangan pendidikan anak
- Tunjangan utilitas
- Keanggotaan klub
- *Benefit* lainnya sesuai kebijakan Perusahaan

• **Remuneration Components**

The remuneration components for the Board of Commissioners and Directors consist of:

- Performance Incentives & Awards (bonuses)
- Transportation and official travel allowances
- Annual leave and holiday travel allowances
- Medical treatment, healthcare, medical examinations, and life insurance
- Child education allowances
- Utility allowances
- Club memberships
- Other benefits in accordance with Company policies

• Fixed Pay dan Variable Pay

Remunerasi mencakup:

- **Fixed pay:** gaji pokok dan tunjangan tetap.
- **Variable pay:** insentif jangka pendek dan jangka panjang.

Insentif jangka pendek diberikan berdasarkan hasil evaluasi kinerja tahunan. Insentif jangka panjang diberikan apabila Perusahaan mencapai target pertumbuhan profitabilitas serta capaian keberlanjutan, dan mengikuti siklus penilaian tiga tahunan sesuai kebijakan Perusahaan.

• Bonus dan tunjangan lainnya:

- **Sign-on bonus** atau **recruitment incentive:** ABM tidak memberikan *sign-on* bonus bagi eksekutif, kecuali dalam kondisi khusus sesuai keputusan KNR.
- **Termination payments:** Pembayaran terminasi mengikuti ketentuan perundang-undangan serta kontrak kerja eksekutif.
- **Clawback:** ABM tidak menerapkan mekanisme *clawback* pada insentif jangka panjang.
- **Retirement benefits:** menyediakan program pensiun opsional bagi eksekutif yang dirancang untuk mendukung transisi masa pensiun.

• Fixed Pay and Variable Pay

Remuneration includes:

- **Fixed pay:** base salary and fixed allowances.
- **Variable pay:** short-term and long-term incentives.

Short-term incentives are awarded based on annual performance evaluations. Long-term incentives are granted if the Company achieves profitability growth targets and sustainability goals, following a three-year assessment cycle in accordance with the Company's policies.

• Additional bonuses and allowances:

- **Sign-on bonus or recruitment incentive:** ABM does not offer sign-on bonuses to executives, except under special circumstances as determined by KNR.
- **Termination payments:** Termination payments adhere to applicable laws and the executive's employment contract.
- **Clawback:** ABM does not implement a clawback mechanism for long-term incentives.
- **Retirement benefits:** Offers optional retirement programs for executives intended to facilitate the transition into retirement.

Proses Penentuan Remunerasi

[GRI 2-20]

ABM memiliki ketentuan remunerasi bagi Dewan Komisaris, Direksi, dan karyawan sebagaimana tertuang dalam Risalah Komite Remunerasi Nomor 006/ABM-KNR/X/2020 tanggal 23 Oktober 2020. Penentuan remunerasi, termasuk untuk Direktur Utama, memperhatikan aspek-aspek berikut:

1. *Key Performance Indicators* (KPI) masing-masing anggota Dewan Komisaris dan Direksi;
2. Kinerja Perseroan;
3. Ukuran bisnis; dan
4. *Benchmark* remunerasi dengan pasar tenaga kerja.

Sejak 2021, pencapaian ABM dalam bidang *Environment, Social, and Governance* (ESG) menjadi bagian dari KPI Direktur Utama dan diturunkan secara terstruktur menjadi KPI setiap Direktur serta departemen terkait di seluruh entitas ABM. Capaian KPI ESG ini turut menentukan besaran remunerasi yang diterima Direksi di seluruh Grup.

Remuneration Determination Process

[GRI 2-20]

ABM has remuneration policies for the Board of Commissioners, the Board of Directors, and employees as outlined in the Remuneration Committee Minutes No. 006/ABM-KNR/X/2020 dated 23 October 2020. The determination of remuneration, including for the President Director, considers the following aspects:

1. Key Performance Indicators (KPIs) for each member of the Board of Commissioners and the Board of Directors;
2. The company's performance;
3. Business size; and
4. Remuneration benchmarks with the labor market.

Since 2021, ABM's achievements in the Environmental, Social, and Governance (ESG) field have become part of the CEO's KPI and are systematically broken down into KPIs for each Director and related departments across all ABM entities. The achievement of these ESG KPIs also determines the amount of remuneration received by the Board of Directors throughout the Group.

Dengan pendekatan ini, ESG tidak diposisikan sebagai inisiatif terpisah, melainkan menyatu dalam cara Perusahaan menjalankan operasi dan mengelola bisnis. Setiap target ESG dirancang agar selaras dengan keberlanjutan operasional, ketahanan bisnis, kepatuhan terhadap regulasi, serta penguatan reputasi Perusahaan di mata pemangku kepentingan. Melalui kerangka *Enterprise Risk Management* (ERM), aspek ESG juga dipetakan sebagai bagian dari risiko strategis dan operasional yang dipantau secara berkala. Dengan demikian, setiap keputusan yang diambil tidak hanya mempertimbangkan kinerja jangka pendek, tetapi juga dampaknya terhadap keberlanjutan dan penciptaan nilai jangka panjang.

Proses Perancangan Kebijakan Remunerasi

Penentuan kebijakan *Compensation & Benefit* (C&B) dan *Talent Management* bagi eksekutif dilakukan berdasarkan filosofi ABM, yaitu meningkatkan motivasi, mendukung sinergi antar entitas, mengembangkan talenta, mendorong pertumbuhan profesional, dan mengoptimalkan biaya. Struktur C&B dirancang untuk:

- Menyelaraskan total penghasilan dengan kinerja bisnis dan pasar;
- Meningkatkan proporsi remunerasi variabel;
- Mendorong budaya kinerja dan sinergi;
- Menstandarkan kebijakan remunerasi;
- Menjaga daya saing pasar; serta
- Memberikan manfaat kesejahteraan yang mendukung pencapaian peran eksekutif.

Pengawasan dan Persetujuan Remunerasi

Proses penentuan remunerasi diawasi oleh Komite Nominasi dan Remunerasi (KNR) sebagai komite independen di bawah Dewan Komisaris. KNR bertanggung jawab memastikan proses penilaian remunerasi dilakukan secara objektif, transparan, dan akuntabel. Penetapan remunerasi Dewan Komisaris dan Direksi kemudian dimintakan persetujuan melalui Rapat Umum Pemegang Saham (RUPS) sebagai bentuk keterlibatan pemangku kepentingan utama.

Pada tahun 2025, ABM belum melibatkan pemangku kepentingan lain di luar RUPS dalam proses pengambilan keputusan remunerasi.

With this approach, ESG is not positioned as a separate initiative; rather, it integrates it into the Company operational conduct and manages its business. Each ESG target is designed to align with sustainable operations, business resilience, compliance with regulations, and the strengthening of the Company's reputation among stakeholders. Through the Enterprise Risk Management (ERM) framework, ESG aspects are also mapped as part of strategic and operational risk that are monitored periodically. Consequently, all decisions are made with consideration of not only short-term performance but also their implications for sustainability and long-term value creation.

Remuneration Policy Design Process

The determination of Compensation & Benefits (C&B) and Talent Management policies for executives is founded upon the ABM philosophy, which seeks to enhance motivation, foster synergy among entities, develop talent, encourage professional growth, and optimize costs. The C&B structure is designed to:

- Align total compensation with business performance and market standards;
- Increase the proportion of variable remuneration;
- Promote a culture of performance and synergy;
- Standardize remuneration policies;
- Maintain market competitiveness; and
- Provide welfare benefits that support the achievement of executive roles.

Supervision and Approval of Remuneration

The process of determining remuneration is overseen by the Nomination and Remuneration Committee (NRC), functioning as an independent committee under the Board of Commissioners. The NRC bears the responsibility of ensuring that the remuneration assessment process is conducted with objectivity, transparency, and accountability. The determination of remuneration for the Board of Commissioners and the Board of Directors is subsequently submitted for approval through the General Meeting of Shareholders (GMS), serving as a form of engagement with key stakeholders.

By 2025, ABM has not involved other stakeholders beyond the GMS into the remuneration decision-making process.

Pertimbangan Pemangku Kepentingan untuk Penentuan Remunerasi

- Pandangan pemegang saham disampaikan melalui agenda persetujuan remunerasi dalam RUPS dan hasil pemungutan suara menjadi bagian dari keputusan final Perusahaan.
- ABM menggunakan pihak eksternal independen untuk analisis *benchmarking* dalam penentuan remunerasi menggunakan Mercer. ABM memastikan pihak tersebut bekerja secara independen tanpa konflik kepentingan dengan Direksi, Dewan Komisaris, atau manajemen senior.

Stakeholder Considerations for Remuneration Determination

- Shareholders' views are conveyed through the remuneration approval agenda at the GMS, and the voting results become part of the company's final decision.
- ABM employs an independent external party for benchmarking analysis to determine remuneration, using Mercer. ABM ensures this party operates independently, without conflicts of interest with the Board of Directors, the Board of Commissioners, or senior management.

Rasio Jumlah Kompensasi [GRI 2-21]

Informasi mengenai rasio total kompensasi tahunan individu dengan kompensasi tertinggi dibandingkan median kompensasi karyawan, serta rasio persentase kenaikan kompensasi tahunan, tidak disajikan dalam Laporan Keberlanjutan ini tetapi diungkapkan dalam Laporan Tahunan ABM sebagai bagian dari pengungkapan tata kelola halaman 261.

Meskipun demikian, ABM tetap berkomitmen mengelola sumber daya manusia secara adil, transparan, dan sesuai dengan peraturan ketenagakerjaan yang berlaku. ABM memastikan bahwa struktur kompensasi disusun berdasarkan prinsip kesetaraan internal, evaluasi jabatan, *benchmarking* pasar, serta mekanisme penilaian kinerja yang diterapkan secara konsisten bagi seluruh karyawan.

Dalam penentuan kompensasi, ABM menggunakan metodologi penghitungan total kompensasi tahunan yang mencakup gaji pokok, tunjangan tetap, serta manfaat lain sesuai kebijakan perusahaan. Data dihimpun melalui sistem penggajian terpusat untuk menjamin akurasi dan konsistensi pelaporan.

ABM akan terus mengevaluasi kelayakan pengungkapan rasio kompensasi di masa mendatang dengan mempertimbangkan perkembangan regulasi, praktik terbaik, dan permintaan dari pemangku kepentingan.

Total Compensation Ratio [GRI 2-21]

Information concerning the ratio of an individual's total annual compensation to the highest compensation in comparison with the median employee compensation, as well as the percentage increase in annual compensation, is not included in this Sustainability Report; however, it is disclosed in ABM's Annual Report as part of governance disclosures page 261

Nevertheless, ABM remains committed to managing human resources fairly, transparent, and in accordance with relevant labor regulations. ABM ensures that the compensation structure is designed based on the principles of internal equity, job evaluation, market benchmarking, and performance assessment mechanisms, which are applied consistently across all employees.

In determining compensation, ABM employs a methodology for calculating total annual compensation that encompasses base salary, fixed allowances, and additional benefits in accordance with company policies. Data is collected through a centralized payroll system to ensure accuracy and consistency in reporting.

ABM will continue to evaluate the appropriateness of disclosing compensation ratio disclosures in the future, considering regulatory developments, best practices, and stakeholder demands.

Peran Aktif Komite ESG untuk Mengawasi Implementasi Keberlanjutan [SEOJK E.1][SEOJK E.5][GRI 2-12][GRI 2-13][GRI 2-14]

The Active Role of the ESG Committee in Overseeing Sustainability Implementation



Sebagai bagian dari komitmen ABM terhadap keberlanjutan, Perseroan membentuk Komite ESG yang secara rutin memantau dan mengawasi pengelolaan dampak lingkungan, sosial, dan tata kelola di seluruh entitas ABM dan anak perusahaan, sejalan dengan kerangka strategis ABM *Sustainability Target*. Komite ESG berperan dalam memberikan arahan strategis atas implementasi ESG serta memantau progres pelaksanaannya secara berkala. Komite ESG diketuai oleh Komisaris Independen dan didukung oleh Komisaris Independen lainnya serta manajemen senior ABM, dan melaporkan hasil pengawasannya secara berkala kepada Dewan Komisaris melalui *ESG Committee Meeting* yang diselenggarakan secara kuartal dalam satu tahun pelaporan. Selain itu, Ketua Komite ESG juga menyampaikan laporan dan rekomendasi strategis kepada Direksi (BOD) guna memastikan integrasi aspek ESG dalam pengambilan keputusan operasional dan strategis Perusahaan.

In alignment with ABM's commitment to sustainability, the Company has established an ESG Committee tasked with regularly monitoring and overseeing the management of environmental, social, and governance impacts across all ABM entities and subsidiaries, consistent with the strategic framework of the ABM *Sustainability Target*. The ESG Committee is responsible for providing strategic guidance on ESG implementation and periodically monitoring its progress. The ESG Committee is chaired by an Independent Commissioner and supported by other Independent Commissioners as well as senior management of ABM, and periodically reports the results of its oversight to the Board of Commissioners through quarterly ESG Committee Meetings held during the reporting year. It reports its oversight findings regularly to the Board of Commissioners. Furthermore, the Chair of the ESG Committee also submits reports and strategic recommendations to the Board of Directors (BOD) to ensure the integration of ESG aspects into the Company's operational and strategic decision-making.

Direksi (BOD) melakukan pengawasan atas kinerja keberlanjutan Perusahaan serta memastikan akuntabilitas manajemen terhadap pencapaian target ESG. Dalam pelaksanaannya, Direksi mendelegasikan implementasi ESG kepada *Chief Information Officer* (CIO) sebagai Chief sustainability untuk memastikan efektivitas penerapan dan integrasi pertimbangan keberlanjutan di seluruh lini bisnis. CIO bersama *Sustainability Head* secara bulanan menyampaikan perkembangan implementasi ESG dan pengelolaan dampak ekonomi, lingkungan, dan sosial kepada Direksi dan Komite ESG sebagai bagian dari mekanisme pelaporan internal.

Sustainability Head yang didukung oleh *ESG Working Group* bertanggung jawab atas pelaksanaan dan pengelolaan rutin inisiatif keberlanjutan, di bawah supervisi CIO dan Komite ESG. Koordinasi implementasi ESG di tingkat operasional dilakukan melalui pertemuan *ESG Working Group* yang diselenggarakan secara mingguan untuk memantau perkembangan program, konsolidasi data ESG, serta tindak lanjut atas inisiatif keberlanjutan di seluruh entitas ABM. Sementara itu, fungsi *Corporate Communication* bertanggung jawab atas penyusunan, penyampaian kepada pemangku kepentingan, serta publikasi Laporan Keberlanjutan. Melalui struktur ini, ABM memastikan bahwa dampak ESG dapat diidentifikasi, dikelola, dan dievaluasi secara berkesinambungan, sehingga informasi ESG yang disajikan dalam Laporan Keberlanjutan dapat dipertanggungjawabkan.

Laporan Keberlanjutan 2025 telah ditelaah dan disetujui oleh Dewan Komisaris dan Direksi, termasuk persetujuan atas topik material serta data dan informasi yang diungkapkan. Proses persetujuan dilakukan melalui peninjauan menyeluruh untuk memastikan akurasi, transparansi, dan kesesuaian dengan standar pelaporan yang berlaku, serta mempertimbangkan masukan pemangku kepentingan dalam penentuan topik material yang relevan.

The Board of Directors (BOD) oversees the Company's sustainability performance and ensures management accountability for achieving ESG targets. In its implementation, the BOD delegates the responsibility of ESG implementation to the Chief Information Officer (CIO) to ensure the effective application and integration of sustainability considerations throughout all business lines. The CIO and the Head of Sustainability regularly report on the progress of ESG implementation and the management of economic, environmental, and social impacts to the Board of Directors and the ESG Committee as part of the internal reporting mechanism.

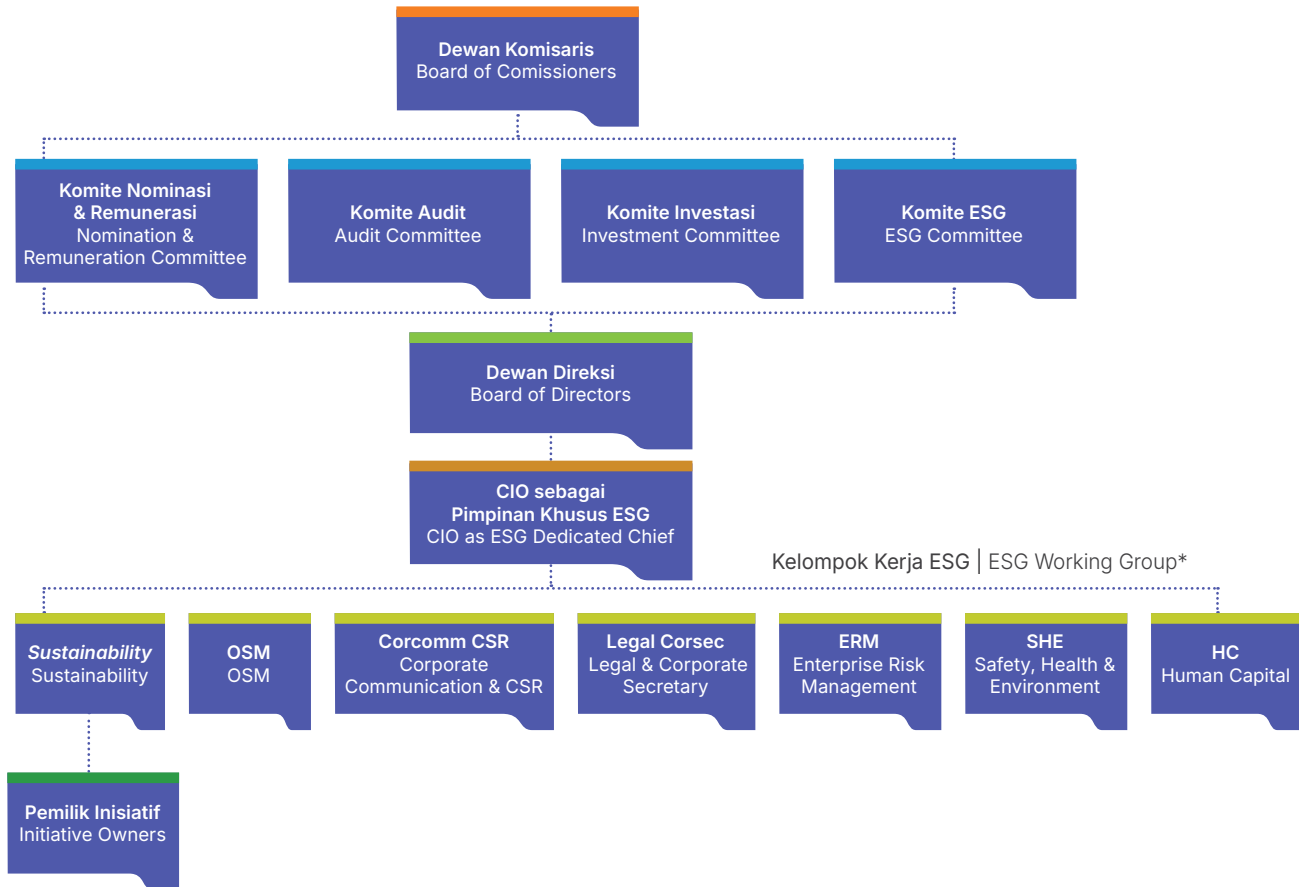
The Head of Sustainability, supported by the ESG Working Group, bears responsibility for the implementation and ongoing management of sustainability initiatives, under the oversight of the CIO and the ESG Committee. The coordination of ESG implementation at the operational level is conducted through biweekly meetings of the ESG Working Group to track program progress, compile ESG data, and follow up on sustainability initiatives across all ABM entities. Currently, the Corporate Communication function is responsible for preparing, delivering to stakeholders, and publication of the Sustainability Report. Through this structure, ABM ensures that ESG impacts can be identified, managed, and evaluated continuously, so that the ESG information presented in the Sustainability Report can be accounted for.

The 2025 Sustainability Report has been reviewed and approved by the Board of Commissioners and the Board of Directors, including the approval of material topics as well as the data and information disclosed. The approval process entails a comprehensive review to ensure accuracy, transparency, and compliance with applicable reporting standards, while duly considering stakeholder input in the determination of pertinent material topics.



Struktur Komite ESG [GRI 2-13]

ESG Committee Structure



Seperti pada tahun sebelumnya, pada tahun 2025, Komite ESG beserta seluruh Dewan Komisaris dan Direksi telah meninjau dan menyetujui Laporan Keberlanjutan 2025, termasuk pengesahan daftar topik material, data kinerja, serta informasi yang diungkapkan. Sepanjang tahun pelaporan, koordinasi implementasi ESG dilakukan melalui pertemuan *ESG Working Group* yang diselenggarakan secara mingguan untuk memantau perkembangan program, konsolidasi data ESG, serta tindak lanjut atas inisiatif keberlanjutan. Selain itu, pengawasan strategis terhadap implementasi ESG dilakukan melalui *ESG Committee Meeting* yang dilaksanakan secara kuartal untuk meninjau progres kinerja ESG serta memberikan arahan kepada manajemen.

Pelaksanaan penilaian tata kelola perusahaan (GCG Score) dilakukan melalui mekanisme *self-assessment* sesuai dengan ketentuan POJK, SEOJK, dan ASEAN *Corporate Governance Scorecard* (ACGS), dengan rincian lebih lanjut disajikan dalam Laporan Tahunan.

Rincian tugas dan tanggung jawab komite, termasuk agenda evaluasi ESG sepanjang 2025, dijabarkan dalam Bab Tata Kelola pada Laporan Tahunan ABM halaman terkait.

Similar to the previous year, in 2025, the ESG Committee, together with the Board of Commissioners and the Board of Directors, has reviewed and approved the 2025 Sustainability Report. This includes the validation of the list of material topics, performance data, and the disclosed information. Throughout the reporting year, ESG implementation was monitored through weekly ESG Working Group meetings to monitor program progress, consolidate ESG data, and follow up on sustainability initiatives. Additionally, strategic oversight of ESG implementation was conducted through quarterly ESG Committee Meetings to review ESG performance progress and provide guidance to management.

The implementation of the corporate governance assessment (GCG Score) is conducted through a self-assessment mechanism in accordance with POJK, SEOJK, and the ASEAN Corporate Governance Scorecard (ACGS) regulations, with further details provided in the Annual Report.

Details of the committee's duties and responsibilities, including the ESG evaluation agenda throughout 2025, are outlined in the Governance chapter of the ABM Annual Report, on the relevant pages.



Penghargaan ASRRAT 2025 Peringkat Platinum untuk ABM

ABM kembali memperoleh pengakuan atas kualitas pelaporan keberlanjutan melalui keikutsertaan dalam *Asia Sustainability Reporting Rating* (ASRRAT) 2025. Pada ajang ini, Laporan Keberlanjutan 2024 ABM berhasil meraih Peringkat Platinum, sebagai bentuk apresiasi atas komitmen dan peningkatan kualitas laporan yang dihasilkan. NCCR, penyelenggara ASRRAT sejak 2005, terus mendorong standar pelaporan yang lebih baik di kawasan Asia.

ABM berkomitmen untuk senantiasa meningkatkan kualitas pelaporannya tidak hanya untuk ajang penghargaan, tetapi juga untuk tujuan keberlanjutan demi menjaga kelestarian lingkungan dan kesejahteraan sosial.

Tingkat penerapan GRI Standards serta skor penilaian lengkap ABM tercantum dalam Lampiran I dan II laporan keberlanjutan. Kriteria resmi ASRRAT 2026 akan dirilis pada Februari 2026, dan ABM diharapkan kembali ambil bagian dalam ajang tersebut.

ASRRAT 2025 Award, Platinum level for ABM



ABM has once again been recognized for the excellence of its sustainability reporting through participation in the *Asia Sustainability Reporting Rating* (ASRRAT) 2025. During this event, ABM's 2024 Sustainability Report was awarded a Platinum Rating, in acknowledgment of the commitment and improved quality of the reports produced. NCCR, the organizer of ASRRAT since 2005, continues to promote better reporting standards across Asia.

ABM remains committed to continuously improving the quality of its reporting, not solely for awards but also to achieve sustainability goals to preserve the environment and social well-being.

The levels of GRI Standards implementation and ABM's full assessment scores are detailed in Appendices I and II of the sustainability report. The official criteria for ASRRAT 2026 will be disclosed in February 2026, and ABM is anticipated to participate once again in the event.



Peningkatan Kapabilitas ESG dan Kesiapan IFRS [SEOJK E.2]

Sebagai bagian dari penguatan tata kelola keberlanjutan dan persiapan penerapan IFRS S1 dan S2, ABM melaksanakan rangkaian pelatihan ESG - IFRS sepanjang tahun 2024 - 2025. Sebanyak enam peserta dari fungsi *Finance*, *Risk Management*, *Corporate Communication*, dan *Communication* mengikuti tiga sesi pelatihan resmi yang diselenggarakan oleh PwC (30 Juni), EY (25 September), dan IAI (3 Oktober). Selain itu, ABM juga mengikuti sesi sosialisasi IFRS *Standards Board* yang berlangsung di Bali melalui fasilitas daring.

Pelatihan ini memperkuat pemahaman internal terkait pelaporan keberlanjutan dan pengelolaan risiko iklim. Materi pelatihan mencakup dampak curah hujan tinggi terhadap operasional tambang, serta ketergantungan tambang baru di Kalimantan Tengah pada kondisi sungai yang perlu diintegrasikan ke dalam manajemen risiko dan pengungkapan keberlanjutan. Melalui kegiatan ini, ABM meningkatkan kesiapan organisasi dalam mengadopsi standar IFRS dan mengintegrasikannya secara konsisten ke dalam proses bisnis.

Improving ESG Capabilities and IFRS Readiness [SEOJK E.2]

As part of strengthening sustainability governance and preparing for the implementation of IFRS S1 and S2, ABM conducted a series of ESG - IFRS training sessions throughout 2024 and 2025. Six participants from the *Finance*, *Risk Management*, *Corporate Communication*, and *Communication* functions attended three official training sessions organized by PwC (June 30), EY (September 25), and IAI (October 3). Furthermore, ABM also participated in an IFRS *Standards Board* socialization session held in Bali via online facilities.

This training improves internal understanding related to sustainability reporting and climate risk management. The training materials cover the impact of heavy rainfall on mining operations, as well as the dependence of new mines in Central Kalimantan on river conditions, which must be integrated into risk management and sustainability disclosures. Through this activity, ABM improves organizational readiness to adopt IFRS standards and consistently integrate them into business processes.

Mengembangkan Talenta dan Kapabilitas ESG di Grup ABM melalui ACCELERATE

ABM melaksanakan ACCELERATE Program sebagai wadah pengembangan karyawan yang berperan aktif sebagai *learning partner*, *change agent*, dan penggerak peningkatan kapabilitas organisasi. Program ini ditujukan bagi karyawan lintas fungsi yang terlibat langsung dalam pengembangan kompetensi internal Grup ABM melalui peran sebagai *trainer*, mentor, *assessor*, *knowledge contributor*, dan agen perubahan.

Melalui ACCELERATE, ABM mendorong pembelajaran berbasis kontribusi nyata, termasuk dalam topik-topik strategis seperti *Environmental, Social, and Governance* (ESG). Karyawan didorong untuk mengembangkan dan menyampaikan modul ESG, menjadi fasilitator pelatihan, serta terlibat dalam proyek perubahan yang mendukung praktik bisnis berkelanjutan, kepatuhan, dan tata kelola yang bertanggung jawab. Pendekatan ini memastikan bahwa pemahaman ESG tidak hanya bersifat konseptual, tetapi terintegrasi ke dalam praktik kerja sehari-hari. Program ini juga dilengkapi dengan sistem pengakuan berbasis *point dan reward* untuk mendorong partisipasi aktif dan keberlanjutan kontribusi pembelajaran.

Melalui ACCELERATE, ABM memperkuat ekosistem pembelajaran internal sekaligus membangun kapabilitas kepemimpinan dan ESG sebagai fondasi penting dalam mendukung keberlanjutan bisnis jangka panjang.

Developing ESG Talent and Capabilities in the ABM Group Through ACCELERATE

ABM implemented the ACCELERATE Program as a platform for employee development, where employees play an active role as learning partners, change agents, and drivers of organizational capability enhancement. This program is intended for cross-functional employees who are directly involved in developing internal competencies across the ABM Group through roles as trainers, mentors, assessors, knowledge contributors, and change agents.

Through ACCELERATE, ABM promotes contribution-based learning, including on strategic topics such as Environmental, Social, and Governance (ESG). Employees are encouraged to develop and deliver ESG modules, serve as training facilitators, and participate in change projects that support sustainable business practices, compliance, and responsible governance. This approach ensures that ESG understanding is not merely conceptual, but integrated into day-to-day work practices. The program is also complemented by a points-based recognition and reward system to encourage active participation and sustained learning contributions.

Through ACCELERATE, ABM strengthens its internal learning ecosystem while also building leadership and ESG capabilities as an essential foundation to support long-term business sustainability.





Implementasi *Code of Ethics and Conduct* (COEC)

Implementation Code of Ethics and Conduct (COEC)



Secara berkesinambungan, ABM menanamkan budaya kerja profesional, transparan, dan bertanggung jawab melalui penerapan *Code of Ethics and Conduct* (COEC) sebagai pedoman nilai, prinsip, dan perilaku bagi seluruh karyawan dan direksi. Karyawan didorong melaporkan pelanggaran COEC melalui dua jalur, yaitu berdiskusi dengan fungsi internal terkait atau menggunakan *Whistleblowing System* (WBS) yang menjamin kerahasiaan pelapor. Pelanggaran terhadap Peraturan Perusahaan akan dikenakan sanksi bertingkat, mulai dari teguran hingga pemutusan hubungan kerja. Data pelanggaran sepanjang 2025 disajikan pada tabel di bawah ini [SEOJK F.16]

ABM consistently fosters a culture of professionalism, transparency, and accountability through the implementation of the Code of Ethics and Conduct (COEC), serving as a guideline for values, principles, and behaviors for all employees and directors. Employees are encouraged to report any violations of the COEC through two channels: discussing with the relevant internal function or utilizing the Whistleblowing System (WBS), which ensures the confidentiality of the whistleblower. Violations of the Company Regulations will incur tiered sanctions, ranging from warnings to termination of employment. Data regarding violations throughout 2025 are presented in the table below. [SEOJK F.16]

Jenis Pelanggaran Type of Violation	Jumlah Pelaporan Reporting Amount	Selesai Diproses Finished Processing	Masih Ditindaklanjuti Still being Followed Up	
			Proses Observasi Observation Process	Proses Investigasi Investigation Process
Pemerasan Ekonomi Economic Extortion	-	-	-	-
Balas Jasa Remuneration	2	2	-	-
Penyalahgunaan Aset Asset Misuse	6	6	-	-
Penyuapan Bribery	1	1	-	-
Penipuan & Penggelapan Fraud & Embezzlement	7	7	-	-
Penyalahgunaan Wewenang Abuse of Authority	9	8	-	1
Gratifikasi Gratification	-	-	-	-
Pelanggaran Pedoman & Peraturan Perusahaan Violation of Company Guidelines & Regulations	9	9	-	-

Kebijakan Anti-Suap dan Anti-Korupsi [GRI 205-1] [GRI 2-13] [GRI 2-14]

Anti-Bribery and Anti-Corruption Policy

Grup ABM mengimplementasikan kebijakan dan prosedur anti-suap dan anti-korupsi yang mengacu pada peraturan perundang-undangan nasional, termasuk Undang-Undang No. 31 Tahun 1999 dan Undang-Undang No. 20 Tahun 2001, serta pedoman yang diterbitkan oleh Komisi Pemberantasan Korupsi (KPK). Kebijakan tersebut dievaluasi dan diperbarui secara berkala oleh Departemen Internal Audit untuk memastikan efektivitas dan relevansinya, serta berlaku sebagai kerangka terpadu bagi seluruh entitas Grup ABM.

Perusahaan telah mengidentifikasi area operasional dengan tingkat risiko korupsi yang signifikan, antara lain pengadaan barang dan jasa, pembebasan lahan, pengurusan perizinan, pengelolaan kas dan setaranya, pengelolaan aset dan persediaan, proses klaim, penerimaan gratifikasi, serta aktivitas lain yang berpotensi menimbulkan benturan kepentingan. Risiko-risiko tersebut dapat berdampak pada integritas dan reputasi Perusahaan, sehingga ABM menerapkan pengendalian dan tata kelola yang ketat di seluruh proses bisnis. [GRI 205-1] [POJK E.1]

Pada tahun 2025, seluruh unit bisnis ABM baik kantor pusat maupun anak perusahaan telah menjalani penilaian risiko korupsi, sehingga 100% operasi Perseroan tercakup dalam proses evaluasi risiko. Penilaian dilakukan melalui *risk assessment* tahunan yang terintegrasi dalam kerangka *Enterprise Risk Management* (ERM) dan diperkuat dengan pelaksanaan audit internal berbasis risiko secara berkala.

Untuk memitigasi risiko yang teridentifikasi, ABM secara konsisten mengimplementasikan kebijakan anti-suap dan anti-korupsi melalui evaluasi rutin atas risiko korupsi di seluruh proses bisnis. Risiko tersebut diintegrasikan ke dalam *Enterprise Risk Management System Dashboard* dan dipantau serta dianalisis setiap bulan oleh Departemen Enterprise Risk Management, dengan penguatan pengawasan melalui audit internal yang dilakukan setiap tiga bulan oleh Tim Internal Audit. [GRI 205-1]

Sistem pengendalian internal ABM mengacu pada kerangka *Committee on Sponsoring Organization of the Treadway Commission* (COSO) yang terdiri dari lima komponen utama dan berlaku secara internasional, guna memastikan kegiatan operasional berjalan efektif, efisien, andal, aman, serta patuh terhadap peraturan yang berlaku. Pengendalian utama mencakup pemisahan

ABM Group implements anti-bribery and anti-corruption policies and procedures in accordance with national laws and regulations, including Law No. 31 of 1999 and Law No. 20 of 2001, as well as guidelines issued by the Corruption Eradication Commission (KPK). These policies are regularly evaluated and updated by the Internal Audit Department to ensure their effectiveness and continued relevance, serving as an integrated framework for all ABM Group entities.

The Company has identified operational areas with significant corruption risks, including procurement of goods and services, land acquisition, licensing procedures, cash management and equivalents, asset and inventory management, claims processing, acceptance of gratifications, and other activities that may give rise to conflicts of interest. Recognizing the potential impact of these risks on the Company's integrity and reputation, ABM implements stringent controls and governance throughout all business processes. [GRI 205-1] [POJK E.1]

By 2025, all ABM business units, including the head office and subsidiaries, have conducted comprehensive corruption risk assessments, ensuring that 100% of the company's operations are encompassed within the risk evaluation process. These assessments are conducted through an annual risk assessment integrated into the Enterprise Risk Management (ERM) framework and reinforced by periodic risk-based internal audits

To address and mitigate identified risks, ABM persistently enforces anti-bribery and anti-corruption policies through routine evaluations of corruption risks across all business processes. These risks are integrated into the Enterprise Risk Management System Dashboard and monitored and analyzed on a monthly basis by the Enterprise Risk Management Department. Oversight is reinforced through internal audits conducted quarterly by the Internal Audit Team. [GRI 205-1]

ABM's internal control system is based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework, which comprises five main components and is internationally acknowledged. This system aims to ensure operational activities are effective, efficient, reliable, secure, and in compliance with applicable regulations. Principal controls include the segregation of duties,

fungsi, penerapan SOP yang jelas, serta digitalisasi proses keuangan dan bisnis untuk meningkatkan transparansi dan monitoring. [GRI 2-25] [GRI 2-26] [POJK E.1]

Sebagai bagian dari penguatan integritas, ABM mempertahankan sertifikasi ISO 37001:2016 Sistem Manajemen Anti Penyuapan di kantor pusat dan terus menjalankan Kebijakan serta Sistem Pusat Pengendalian Gratifikasi (PPG) yang telah diterapkan sejak 2024, guna memastikan seluruh penerimaan dan pelaporan gratifikasi tercatat dan diawasi secara memadai. Pemasok juga diwajibkan menandatangani komitmen anti-suap serta tunduk pada klausul etika dalam kontrak.

Dalam mendukung efektivitas kebijakan tersebut, ABM melaksanakan komunikasi dan pelatihan terkait kebijakan serta prosedur anti-suap dan anti-korupsi, termasuk sosialisasi berkala kepada karyawan, Dewan Komisaris, Direksi, pemasok, dan kontraktor. Pada tahun 2025, pelatihan wajib pencegahan korupsi dan suap telah diikuti oleh 100% anggota badan tata kelola, karyawan, dan mitra bisnis, sehingga seluruh partisipan memiliki pemahaman yang memadai terhadap kebijakan dan prosedur yang berlaku. Departemen Internal Audit juga menyelenggarakan sesi penyegaran kesadaran *anti-fraud* setiap tahun bagi seluruh anggota Grup ABM. [GRI 205-2]

Untuk membangun budaya perusahaan yang berintegritas, ABM mendorong pemanfaatan aplikasi *Internal Audit Clinic (IA Clinic)* sebagai sarana konsultasi dan pelaporan, yang dikomunikasikan secara rutin melalui berbagai media internal Perusahaan. Komitmen ini diperkuat melalui penegasan berkelanjutan dari Direksi dan manajemen bahwa integritas merupakan prinsip yang tidak dapat ditawar dalam seluruh aktivitas bisnis.

implementation of clear SOP implementation, and the digitalization of financial and business processes to enhance transparency and monitoring. [GRI 2-25] [GRI 2-26] [POJK E.1]

In pursuit of strengthening integrity, ABM upholds the ISO 37001:2016 certification for the Anti-Bribery Management System at its head office. Additionally, ABM continues to implement the Central Gratuity Control Policy and System (PPG), established in 2024, to ensure all gratuity receipts and reports are duly documented and supervised. Suppliers are also required to sign anti-bribery and anti-fraud commitments and to adhere to ethical clauses stipulated in contracts.

To support the effectiveness of these policies, ABM conducts communication and training related to anti-bribery and anti-corruption policies and procedures, including periodic socialization for employees, the Board of Commissioners, the Board of Directors, suppliers, and contractors. In 2025, mandatory anti-corruption and anti-bribery training was attended by 100% of governance members, employees, and business partners, ensuring all participants possess a sufficient understanding of the relevant policies and procedures. The Internal Audit Department also holds annual refresher sessions on anti-fraud awareness for all members of the ABM Group. [GRI 205-2]

To foster an integrity-driven corporate culture, ABM encourages the use of the Internal Audit Clinic (IA Clinic) application as a tool for consultation and reporting, which is regularly communicated through various internal media. This commitment is further reinforced through continuous emphasis from the Board of Directors and management, reaffirming that integrity is an inviolable principle in all business activities.



Karyawan ABM telah menandatangani pakta integritas sesuai dengan Kode Etik dan Perilaku yang berlaku di Perusahaan, sebagai pernyataan kepatuhannya terhadap kebijakan etika & anti-korupsi, sekaligus mendukung kebijakan Perusahaan.

ABM employees have declared their compliance with the ethics & anti-corruption policy by signing an integrity pact in accordance with the Company's Code of Ethics and Conduct.



ABM telah memperoleh sertifikasi Sistem Manajemen Anti Penyuapan

ABM has obtained Anti- Bribery Management System certification

Whistleblowing System (Sistem Pengaduan Pelanggaran)

ABM memiliki mekanisme *Whistleblowing System* (WBS) yang memungkinkan karyawan dan pemangku kepentingan melaporkan dugaan pelanggaran etika atau korupsi secara aman tanpa risiko pembalasan. Grup ABM menyediakan berbagai kanal pelaporan, termasuk email khusus dan PO Box yang dioperasikan secara independen oleh Komite Audit selama 24/7, serta jalur alternatif melalui atasan, HR, Legal, Compliance, atau Internal Audit.

Sepanjang 2025, ABM menerima sejumlah 33 laporan dugaan pelanggaran etika melalui mekanisme pengaduan yang tersedia. Seluruh laporan ditindaklanjuti melalui proses investigasi rahasia oleh Tim Internal Audit sebagai bentuk respon, serta didukung penetapan tindakan korektif dan langkah remediasi untuk mencegah terulangnya kejadian serupa. Untuk kasus yang kompleks, Perusahaan dapat melibatkan ahli forensik eksternal, dan selama proses investigasi karyawan yang terlibat dapat dikenakan penonaktifan sementara guna menjaga integritas proses.

Apabila dugaan terbukti, ABM menjatuhkan sanksi sesuai Peraturan Perusahaan dan tingkat pelanggaran, mulai dari teguran tertulis hingga pemutusan hubungan kerja. Dalam hal terdapat pelanggaran terhadap peraturan perundang-undangan, Perusahaan menyampaikan laporan kepada otoritas yang berwenang, termasuk OJK dan Bursa Efek Indonesia, sebagai bagian dari komitmen kepatuhan. Hasil penanganan kasus, dengan tetap menjaga kerahasiaan, dapat dikomunikasikan sebagai pembelajaran untuk memperkuat budaya tanpa toleransi terhadap korupsi.

ABM menerapkan kebijakan non-retaliasi dan memastikan setiap pelapor yang menyampaikan laporan dengan itikad baik memperoleh perlindungan. Informasi mengenai mekanisme *Whistleblowing System* (WBS) dikomunikasikan secara berkelanjutan melalui pelatihan, orientasi karyawan baru, dan berbagai media internal.

Whistleblowing System (Violation Reporting System)

ABM has implemented a Whistleblowing System (WBS) mechanism that allows employees and stakeholders to report suspected ethical violations or corruption securely, without fear of retaliation. The ABM Group offers multiple reporting channels, including a dedicated email and a PO Box operated independently by the Audit Committee 24/7, as well as alternative channels through supervisors, Human Resources, Legal, Compliance, or Internal Audit.

Throughout 2025, ABM received a total of 33 reports of suspected ethical violations through the available grievance mechanism. All reports are followed up with confidential investigation processes conducted by the Internal Audit Team as a form of response, supported by the implementation of corrective actions and remediation steps to prevent similar incidents from recurring. For complex cases, the Company may involve external forensic experts, and during the investigation, involved employees may be placed on temporary administrative leave to maintain the integrity of the process.

If the suspicion is proven, ABM imposes sanctions in accordance with the Company Regulations and the severity of the violation, which may vary from written warnings to termination of employment. In cases of violations of laws and regulations, the Company reports these to the relevant authorities, including OJK and the Indonesia Stock Exchange, as part of our compliance. The outcomes of case handling, while maintaining confidentiality, may be shared as lessons learned to reinforce a culture of zero tolerance for corruption.

ABM implements a non-retaliation policy and guarantees protection for any whistleblower acting in good faith. Information regarding the Whistleblowing System (WBS) mechanism is continuously communicated through training, new employee orientations, and various internal media.

Media	Jumlah Keluhan tahun 2025 Total of Complaints in 2025		Jumlah Total
	Terselesaikan Resolved	Tidak Terselesaikan Unfinished	
Email	32	1	33
Surat Letter	-	-	-



ABM Meraih IICD Award 2025 untuk Praktik GCG Unggul

Pada tahun 2025, ABM meraih IICD Award 2025 dalam kategori *Best Financial Sector (Mid Cap)* pada ajang *"The 16th IICD Corporate Governance Conference and Award: Building Resilience through Good Governance – Thriving in Turbulent Times"* yang diselenggarakan oleh *Indonesian Institute for Corporate Directorship (IICD)*. Penghargaan ini diberikan kepada emiten yang dinilai konsisten menerapkan praktik *Good Corporate Governance (GCG)* serta tidak terlibat dalam kasus serius yang bertentangan dengan prinsip tata kelola.

Pencapaian tersebut mencerminkan pengakuan atas penguatan tata kelola ABM, termasuk peran *Corporate Secretary* dalam memastikan efektivitas *Whistleblowing System (WBS)*, penerapan Sistem Manajemen Anti Penyuapan ISO 37001, serta penguatan *ABM Investment System* sebagai bagian dari kerangka pengambilan keputusan yang transparan, akuntabel, dan berintegritas.

Penilaian dilakukan terhadap 200 emiten dengan kapitalisasi pasar terbesar dan menengah di Bursa Efek Indonesia menggunakan metodologi *ASEAN Corporate Governance Scorecard*, yang mencakup aspek hak pemegang saham, peran pemangku kepentingan, pengungkapan dan transparansi, serta tanggung jawab Dewan. Penghargaan ini semakin memperkuat komitmen ABM untuk terus meningkatkan kualitas tata kelola dan membangun ketahanan perusahaan secara berkelanjutan.

ABM Receives the IICD Award 2025 for Excellence in GCG Practices

In 2025, ABM was honored with the IICD Award 2025 in the *Best Financial Sector (Mid Cap)* category at the *"16th IICD Corporate Governance Conference and Award: Building Resilience through Good Governance – Thriving in Turbulent Times,"* organized by the *Indonesian Institute for Corporate Directorship (IICD)*. This award is given to issuers that consistently implement *Good Corporate Governance (GCG)* practices and are not associated with any significant violations conflicting with governance principles.

This achievement reflects recognition of ABM's strengthened governance, including the role of the *Corporate Secretary* in ensuring the efficacy of the *Whistleblowing System (WBS)*, the implementation of the *ISO 37001 Anti-Bribery Management System*, and the improvement of the *ABM Investment System* as part of a transparent, accountable, and integrity-oriented decision-making framework.

The assessment was conducted on 200 issuers with the largest and mid-sized market capitalizations on the Indonesia Stock Exchange, using the *ASEAN Corporate Governance Scorecard* methodology, which covers shareholder rights, stakeholder roles, disclosure and transparency, and board responsibilities. This award further underscores ABM's commitment to continuously improving governance quality and the development of sustainable corporate resilience.



Komitmen dan Pendekatan ABM dalam Remediasi Dampak Negatif [GRI 2-25]

ABM berkomitmen untuk mengelola dan meremediasi setiap dampak negatif yang mungkin ditimbulkan oleh kegiatan operasional Perusahaan. Komitmen ini mencerminkan prinsip tata kelola yang bertanggung jawab, perlindungan terhadap pemangku kepentingan, serta integrasi nilai-nilai keberlanjutan dalam seluruh proses bisnis.

Dengan demikian, ABM secara efektif mengelola risiko dan memastikan bahwa praktik bisnisnya berjalan selaras dengan nilai keberlanjutan serta kepentingan semua pihak terkait. Berikut adalah pendekatan-pendekatan ABM dan langkah-langkah remediasi untuk mengurangi dampak negatif tersebut.

Identifikasi Dampak Negatif dan Langkah Remediasi

ABM mengidentifikasi tingkat dan sifat dampak negatif, mengembangkan langkah-langkah remediasi, dan mengimplementasikannya. Proses identifikasi dilakukan melalui *risk assessment* berkala, audit internal, serta pelaporan insiden dari unit operasional. Apabila Perusahaan diidentifikasi sebagai penyebab atau kontributor dampak negatif, ABM wajib melakukan tindakan pemulihan yang proporsional, termasuk pemulihan lingkungan, koreksi operasional, atau kompensasi sesuai kebutuhan. Analisis akar penyebab dilakukan untuk memastikan penguatan pengendalian, pembaruan kebijakan, serta pelaksanaan pelatihan tambahan guna mencegah terulangnya dampak serupa.

Mekanisme Pengaduan

ABM telah menetapkan mekanisme pengaduan untuk mengidentifikasi dan menangani setiap keluhan yang disampaikan oleh para pemangku kepentingan, termasuk karyawan, pemasok, pelanggan, dan masyarakat. Dalam penerapannya, ABM juga memberikan perhatian khusus kepada pemangku kepentingan rentan, yaitu kelompok masyarakat yang berisiko mengalami diskriminasi atau kekerasan seperti penyandang disabilitas, perempuan, dan kelompok etnis minoritas, serta masyarakat yang hidup di bawah garis kemiskinan di wilayah operasional ABM.

Sebagai bagian dari mekanisme tersebut, ABM menyediakan saluran *Whistleblowing* yang dapat diakses oleh masyarakat luas. Pendekatan Perusahaan dalam mengelola pengaduan dilakukan melalui pelibatan pemangku kepentingan secara berkala, penyediaan berbagai kanal penyampaian keluhan, serta proses penelaahan, investigasi, dan tindak lanjut yang dilaksanakan secara tepat waktu dan efektif.

Commitment and ABM Approach in Remediating Negative Impacts [GRI 2-25]

ABM is committed to managing and remediating any potential negative impacts caused by the Company's operational activities. This commitment reflects responsible governance, emphasizes stakeholder protection, and the integration of sustainability values into all business processes.

Therefore, ABM effectively manages risks and ensures that its business practices align with sustainability values and the interests of all stakeholders. Presented below are ABM's approaches and remediation steps to reduce these negative impacts.

Identify Negative Impacts and Remediation Steps

ABM identifies the extent and characteristics of negative impacts, develops remedial measures, and implements them. The identification process is conducted through routine risk assessments, internal audits, and incident reports from operational units. Should the Company be identified as the source or contributor to negative impacts, ABM is required to take appropriate recovery actions, including environmental restoration, operational corrections, or compensation as needed. Root cause analysis is conducted to ensure strengthened controls, updated policies, and provide additional training to prevent the recurrence of similar impacts.

Complaint Mechanism

ABM has established a complaints mechanism to identify and resolve grievances submitted by stakeholders, including employees, suppliers, customers, and the community. In its implementation, ABM also allocates particular attention to vulnerable stakeholders, such as groups at risk of discrimination or violence, including persons with disabilities, women, and minority ethnic groups, as well as communities living below the poverty line in ABM's operational areas.

As part of this mechanism, ABM provides a Whistleblowing channel accessible to the general public. The Company's approach to managing complaints involves regular stakeholder engagement, providing multiple channels for submitting grievances, and conducting review, investigation, and follow-up processes that are conducted promptly and efficiently.

ABM memastikan bahwa seluruh mekanisme pengaduan dirancang agar mudah diakses, memungkinkan pelaporan secara anonim, serta memberikan perlindungan kepada pelapor dari segala bentuk tindakan pembalasan, sehingga mendorong terciptanya lingkungan yang aman, transparan, dan berintegritas.

Sepanjang 2025, ABM mencatat bahwa tidak terdapat pengaduan masyarakat terkait dampak operasional lingkungan hidup yang memerlukan tindak lanjut signifikan. [SEOJK F.24]

Proses Remediasi Tambahan

Selain mekanisme pengaduan, ABM telah menetapkan berbagai proses lain untuk memberikan remediasi atas dampak negatif yang diidentifikasi sebagai akibat atau kontribusinya. Ini mencakup sistem manajemen lingkungan, kebijakan kesehatan dan keselamatan, serta program tanggung jawab sosial untuk meningkatkan kualitas hidup masyarakat di wilayah operasi. Dalam kondisi tertentu, ABM bekerja sama dengan pemerintah daerah, komunitas lokal, dan mitra eksternal lainnya untuk memastikan proses remediasi dilaksanakan secara efektif, inklusif, dan berkelanjutan.

Keterlibatan Pemangku Kepentingan

Untuk memahami kebutuhan dan preferensi pemangku kepentingan, ABM mengumpulkan umpan balik mengenai efektivitas mekanisme pengaduan. Pemangku kepentingan yang menjadi pengguna utama mekanisme (misalnya karyawan, kontraktor, dan masyarakat sekitar) dilibatkan dalam proses evaluasi dan perbaikan sistem melalui konsultasi, forum dialog, dan survei kepuasan. Masukan mereka menjadi dasar peningkatan desain, operasional, dan akuntabilitas mekanisme pengaduan.

Pemantauan Efektivitas Remediasi

ABM melacak efektivitas mekanisme pengaduan dan proses remediasi lainnya dengan memantau indikator utama, seperti jumlah dan sifat pengaduan, serta waktu penyelesaiannya. Perusahaan juga melakukan survei dan konsultasi pemangku kepentingan secara berkala untuk mengumpulkan umpan balik mengenai efektivitas mekanisme dan prosesnya.

Selain itu, ABM juga melakukan evaluasi tahunan untuk menilai apakah proses remediasi benar-benar mencegah terulangnya dampak negatif dan meningkatkan kualitas tata kelola. Hasil evaluasi digunakan untuk memperbarui kebijakan, meningkatkan kapasitas internal, dan memperkuat sistem pengendalian.

ABM guarantees that all complaint mechanisms are designed to be easily accessible, allow for anonymous reporting, and provide protection to complainants against any form of retaliation, thereby fostering a safe, transparent, and integrity-driven environment.

Throughout 2025, ABM recorded no significant community complaints related to environmental impacts requiring substantial follow-up. [SEOJK F.24]

Additional Remediation Process

Along with the complaint mechanism, ABM has established various other processes to provide remediation for the negative impacts identified or caused by our operations. These include environmental management systems, health and safety policies, and social responsibility programs aimed at improving the quality of communities in the operational area. Under certain conditions, ABM collaborates with local governments, community members, and external partners to ensure that remediation processes are conducted efficiently, inclusively, and sustainably.

Stakeholder Engagement

To comprehend the needs and preferences of stakeholders, ABM collects feedback regarding the effectiveness of the complaint mechanism. Primary users of the mechanism (such as employees, contractors, and local communities) are involved in the evaluation and improvement process through consultations, dialogue forums, and satisfaction surveys. Their input serves as the basis for improving the design, operations, and accountability of the complaint mechanism.

Monitoring the Effectiveness of Remediation

ABM oversees the effectiveness of complaint mechanisms and other remediation processes by monitoring key indicators, such as the quantity and characteristics of complaints, as well as the duration required for their resolution. The company also conducts periodic stakeholder surveys and consultations to collect feedback regarding the effectiveness of these mechanisms and processes.

Additionally, ABM conducts an annual evaluation to assess whether the remediation process truly prevents the recurrence of adverse impacts and improves governance quality. The outcomes of this evaluation are used to update policies, bolster internal capacity, and reinforce the control system.



Mekanisme untuk Mencari Nasihat dan Mengemukakan Masalah

[GRI 2-26] [SEOJK E.3]

ABM menyediakan mekanisme yang memungkinkan individu, baik karyawan maupun pihak eksternal, untuk mencari nasihat mengenai kebijakan dan praktik Perusahaan terkait *responsible business conduct*. Saluran ini mencakup fungsi *Compliance* dan unit *Governance* yang dapat memberikan panduan terkait penerapan kebijakan, standar etika, dan ketentuan operasional.

Selain untuk memperoleh nasihat, mekanisme ini juga memungkinkan individu untuk menyampaikan kekhawatiran mengenai perilaku bisnis perusahaan, baik terkait integritas, etika, keamanan kerja, maupun potensi pelanggaran lainnya.

Whistleblowing System (WBS) ABM berfungsi sebagai kanal utama untuk menyampaikan kekhawatiran tersebut dan dirancang untuk menjamin kerahasiaan identitas pelapor serta memberikan perlindungan dari tindakan balasan. Seluruh laporan ditangani dengan proses investigasi yang independen untuk memastikan objektivitas dan keadilan.

Informasi lebih lanjut mengenai mekanisme WBS dan kebijakan terkait disampaikan dalam Laporan Tahunan ABM serta tersedia secara publik di:
<https://www.abm-investama.com/menu/30/whistleblowing-system-wbs>

Implementasi Tindakan Korektif atas Insiden Korupsi dan Suap

[GRI 205-3]

Untuk menyelesaikan insiden pelanggaran yang terdokumentasi di atas dan berdasarkan hasil investigasi, ABM memberikan sanksi pemutusan hubungan kerja atau hukuman terhadap karyawan berupa pengakhiran atau tidak diperbaharui kontrak dengan mitra bisnis. Seluruh insiden yang terbukti tersebut telah ditindaklanjuti sesuai ketentuan yang berlaku, termasuk penghentian hubungan kerja dengan karyawan terkait serta tidak diperpanjangnya kerja sama dengan mitra bisnis yang terlibat.

Mechanism for Seeking Advice and Expressing Problems

[GRI 2-26] [SEOJK E.3]

ABM provides a mechanism that allows individuals, both employees and external parties, to seek advice regarding the company's policies and practices related to responsible business conduct. This channel includes the Compliance function and the Governance unit, which are responsible for providing counsel on policy implementation, ethical standards, and operational provisions.

Besides seeking advice, this mechanism also allows individuals to raise concerns regarding the company's business conduct, whether related to integrity, ethics, workplace safety, or other potential violations.

ABM's Whistleblowing System (WBS) functions as the main channel for reporting concerns and is designed to ensure the confidentiality of the reporter's identity while offering protection against retaliation. All reports are handled through an independent investigation process to ensure objectivity and fairness.

Additional details regarding the WBS mechanism and related policies are provided in ABM's Annual Report and are publicly accessible at:
<https://www.abm-investama.com/menu/30/whistleblowing-system-wbs>

Implementation of Corrective Actions for Incidents of Corruption and Bribery

[GRI 205-3]

To resolve the documented violation incident outlined above and in accordance with the findings of the investigation, ABM imposes sanctions which may include termination of employment or penalties such as contract termination or non-renewal with business partners. All confirmed incidents have been addressed in accordance with applicable regulations, including termination of employment for the employees involved and non-renewal of contracts with the related business partners.

2025



32

kasus (96,9 %) telah selesai ditindaklanjuti;
cases (96,9%) have completed follow-up;

1

kasus (3,1%) sedang dalam proses pemeriksaan.
cases (3,1 %) are currently in the process of being investigated.





Ekonomi
Economic



Ekonomi

Economy



Pendekatan Manajemen Untuk Kinerja Ekonomi

Selain berfokus pada isu keberlanjutan, profitabilitas merupakan elemen penting bagi ABM untuk mendistribusikan nilai ekonomi kepada seluruh pemangku kepentingan. Pada 2025, ABM mencatat kinerja operasional dan keuangan yang positif, meskipun berada di tengah dinamika industri pertambangan dan energi yang semakin kompleks. Sepanjang 2025, perusahaan tetap menunjukkan kemampuan menghasilkan pendapatan dan laba yang memberikan manfaat bagi seluruh pemangku kepentingan, melalui pembayaran pajak, pemberian remunerasi dan fasilitas bagi seluruh karyawan, pembagian dividen, pembayaran utang, serta realisasi dana pengembangan masyarakat dan lingkungan.

Dalam menghadapi tantangan industri untuk menjaga stabilitas kinerja ekonomi, ABM menerapkan peta jalan strategis yang disusun secara komprehensif dan diawasi secara ketat oleh Direksi, baik di tingkat anak perusahaan maupun kantor pusat.

Pengawasan dilakukan melalui peninjauan rutin pada setiap lini kerja dan memastikan seluruh inisiatif berjalan sesuai rencana. Dewan Komisaris turut menjalankan fungsi pengawasan sebagai perwakilan pemegang saham melalui evaluasi berkala atas laporan manajemen dan memastikan arah strategis Perusahaan diimplementasikan dengan efektif.

Management Approach For Economic Performance

In addition to focusing on sustainability issues, profitability is an important element for ABM in distributing economic value to all stakeholders. By 2025, ABM achieved positive operational and financial performance despite the increasingly complex dynamics in the mining and energy industries. Throughout 2025, the Company consistently demonstrated our ability to generate revenue and profit that benefit all stakeholders through tax payments, employee remuneration and facilities, dividend distributions, debt repayments, and investments in community and environmental development.

In facing industry challenges to maintain economic performance stability, ABM has implemented a comprehensive strategic roadmap that is closely monitored by the Board of Directors, at both the subsidiary level and the head office.

Monitoring is conducted through regular reviews at every work line to ensure all initiatives progress in accordance with established plans. The Board of Commissioners also performs oversight functions as representatives of the shareholders by periodically evaluating management reports and ensuring the effective implementation of the company's strategic directives.

Pemantauan kinerja ekonomi dilakukan melalui indikator profitabilitas, likuiditas, dan solvabilitas, serta didukung oleh pengelolaan risiko yang bersifat proaktif. Setiap potensi risiko diidentifikasi secara sistematis dan dilengkapi dengan rencana mitigasi di masing-masing anak perusahaan. Salah satu risiko utama yang menjadi perhatian adalah dampak perubahan iklim, yang dikelola melalui strategi mitigasi yang terstruktur dan terintegrasi.

Secara umum, prinsip ini diwujudkan dalam kebijakan dan implementasi yang terkait dengan aspek-aspek di bawah ini:

A. Penciptaan dan Distribusi Nilai Ekonomi yang Bertanggung Jawab

- **Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan**

ABM memastikan penciptaan dan distribusi nilai ekonomi dilakukan secara seimbang kepada pemegang saham, karyawan, pemerintah, kreditur, dan masyarakat melalui kebijakan keuangan yang prudent serta pengungkapan kinerja secara transparan.

- **Perbandingan Kinerja Ekonomi**

ABM melakukan pemantauan dan evaluasi atas kinerja ekonomi antarperiode sebagai dasar penetapan strategi, target, dan pengambilan keputusan bisnis.

- **Transparansi Perpajakan**

ABM menerapkan tata kelola perpajakan yang transparan dan patuh, mencakup pengelolaan risiko pajak, kepatuhan di seluruh yurisdiksi perpajakan, serta keterlibatan pemangku kepentingan dalam aspek perpajakan.

- **Bantuan Finansial yang Diterima dari Pemerintah**

ABM memastikan setiap bantuan atau insentif dari pemerintah dikelola dan diungkapkan secara akuntabel sesuai dengan ketentuan yang berlaku.

- **Pencegahan Tindak Antipersaingan**

ABM menerapkan kebijakan kepatuhan terhadap hukum persaingan usaha serta mencegah praktik antipersaingan dan *anti-trust* dalam seluruh aktivitas bisnis.

B. Di Seluruh Tingkat Manajemen

- **Praktik Pengadaan**

ABM menerapkan sistem pengadaan yang terstandarisasi di seluruh entitas, mencakup komponen utama sistem pengadaan, seleksi dan evaluasi pemasok, pengelolaan kontrak dan kepatuhan, kepatuhan terhadap Sistem Manajemen Anti Penyuapan, serta prioritas dan pemantauan proporsi belanja kepada pemasok lokal.

- **Privasi Data**

ABM memastikan perlindungan data pribadi dan informasi Perusahaan melalui penerapan kebijakan, pengendalian akses, serta pengamanan sistem informasi.

The monitoring of economic performance is carried out using indicators such as profitability, liquidity, and solvency, supported by proactive risk management. Each potential risk is systematically identified and accompanied by mitigation plans at each subsidiary. One of the main risks of concern is the impact of climate change, which is managed through structured and integrated mitigation strategies.

In general, this principle is realized through policies and implementations related to the following aspects:

A. Creation and Distribution of Responsible Economic Value

- **Direct Economic Value Generated and Distributed**

ABM ensures that the creation and distribution of economic value are conducted fairly among shareholders, employees, the government, creditors, and the community through prudent financial policies and transparent performance disclosures.

- **Economic Performance Comparison**

ABM monitors and evaluates economic performance over time as a basis for setting strategies and targets and making business decisions.

- **Tax Transparency**

ABM implements transparent and compliant tax governance, including tax risk management, compliance across all tax jurisdictions, and stakeholder engagement on tax-related matters.

- **Financial Assistance Received from the Government**

ABM ensures that any government assistance or incentives are managed and disclosed responsibly in accordance with applicable regulations.

- **Prevention of Anti-Competitive Practices**

ABM applies compliance policies aligned with competition laws and actively prevents anti-competitive and anti-trust practices across all business activities.

B. Across All Management Levels

- **Procurement Practices**

ABM implements a standardized procurement system across all entities, covering key components such as procurement system elements, supplier selection and evaluation, contract management and compliance, adherence to the Anti-Bribery Management System, and the prioritization and monitoring of the proportion of spending with local suppliers.

- **Data Privacy**

ABM ensures the protection of personal data and company information through the implementation of policies, access controls, and information system security measures.

Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan [GRI 201-1]

Direct Economic Value Generated and Distributed

Kinerja operasional yang stabil membantu ABM untuk mempertahankan misinya dalam memberikan manfaat optimal bagi seluruh pemangku kepentingan. Distribusi nilai ekonomi mencakup pembayaran gaji dan kesejahteraan, kontribusi pajak kepada pemerintah, pembagian dividen, serta pendanaan program sosial dan lingkungan yang mendukung komunitas dan keberlanjutan

Stable operational performance helps ABM maintain our mission to deliver optimal benefits to all stakeholders. The distribution of economic value includes salaries and welfare payments, tax contributions to the government, dividend distributions, and funding for social and environmental programs that support communities and sustainability.

Nilai Ekonomi Langsung yang Dihasilkan dan Didistribusikan [GRI 201-1]

Direct Economic Value Generated and Distributed

Deskripsi Description	2023	2024	2025
A. Nilai Ekonomi yang Dihasilkan (US\$) Economic Value Generated (USD)			
Pendapatan Bersih Net Revenue	1.492.998.856	1.200.132.454	1.038.170.254
Pendapatan Lainnya Other Income	47.753.670	34.173.237	24.620.012
Bagian Laba Entitas Asosiasi - Neto Share of Profit of Associates - Net	143.996.935	151.375.901	84.677.694
Pendapatan Dividen Dividend Income	25.000.000	831.453	129.014
Pendapatan Keuangan - Neto Finance Income - Net	4.812.848	4.558.293	4.254.012
Jumlah Ekonomi yang Dihasilkan Total Economic Value Generated	1.714.562.309	1.391.071.338	1.151.850.986
B. Nilai Ekonomi yang Didistribusikan (US\$) Economic Value Distributed (USD)			
Beban Pokok Pendapatan Cost of Revenue	(1.100.952.827)	(1.068.940.836)	(934.491.492)
Beban Penjualan Umum, Administrasi (termasuk Gaji dan Kesejahteraan Karyawan*) Selling, General and Administrative Expenses Including Employee Salaries and Benefits	(110.370.850)	(56.891.458)	(56.197.184)
Beban Lainnya Other Expenses	(23.801.736)	(613.889)	(4.373.812)
Biaya Keuangan Financial Charges	(106.107.407)	(109.803.082)	(76.554.485)
Beban Pajak Final Final Tax Expenses	(1.838.566)	(1.081.457)	(929.122)
Beban Pajak Penghasilan Income Tax Expenses - Net	(55.867.030)	(14.398.767)	(4.421.458)
Pos yang Akan Direklasifikasi ke Laba Rugi: Selisih Kurs dari Penjabaran Laporan Keuangan Items that will be Reclassified to Profit or Loss: Exchange Differences from Translation of Financial Statements	3.449.191	(8.309.335)	(9.045.245)
Perubahan Nilai Wajar Investasi pada Saham** Changes in the Fair Value of Investments in Shares**	(6.687.959)	1.231.226	(3.668.141)
Pos yang Akan Direklasifikasi Ke Laba Rugi: Pengukuran Kembali atas Program Imbalan Pasti Items that will be Reclassified to Profit or Loss: Remeasurement of Defined Benefit Plan	(1.965.162)	206.424	(503.133)

Deskripsi Description	2023	2024	2025
Pembayaran Dividen Dividend Payments	(97.100.000)	(50.000.025)	(25.000.000)
Jumlah Nilai Ekonomi yang Didistribusikan Total Economic Value Distributed	(1.494.554.387)	(1.309.832.425)	(1.115.184.072)
Jumlah Nilai Ekonomi Ditahan (US\$) Total Economic Value Retained (USD)			
Nilai Ekonomi yang Dihasilkan Dikurangi Nilai Ekonomi yang Didistribusikan Economic Value Generated Less Economic Value Distributed	220.007.922	81.238.913	36.666.914

Catatan | Note

*) Biaya *community investment* termasuk dalam bagian ini
Community investment costs are included in this section

**) Penurunan nilai investasi di proyek MHU
Decrease in investment value on MHU project



Perbandingan Kinerja Ekonomi [SEOJK F.2]

Comparison of Economic Performance

Pada tahun 2025, ABM memandang pencapaian kinerja ekonomi sebagai bagian yang tidak terpisahkan dari strategi keberlanjutan jangka panjang. Pertumbuhan usaha dilakukan dengan mengacu pada pencapaian target produksi, kinerja pendapatan, serta laba Perseroan yang selaras dengan prinsip tata kelola perusahaan yang baik dan komitmen terhadap aspek sosial dan lingkungan. Setiap peningkatan kinerja operasional diimbangi dengan upaya pengelolaan dampak lingkungan dan sosial di wilayah operasional untuk memastikan keberlanjutan nilai ekonomi yang dihasilkan.

Sejalan dengan praktik pengelolaan kinerja perusahaan, ABM melakukan evaluasi kinerja ekonomi melalui perbandingan antara target yang telah ditetapkan dengan realisasi produksi, pendapatan, dan laba. Hasil evaluasi tersebut menjadi dasar bagi manajemen dalam menilai efektivitas strategi bisnis, mengidentifikasi peluang perbaikan, serta memastikan bahwa kinerja ekonomi yang dicapai tetap berkelanjutan. Rincian kinerja keuangan dan analisis lebih lanjut disajikan dalam Laporan Tahunan ABM pada bagian *Management Discussion and Analysis*.

In 2025, ABM views economic performance as integral to its long-term sustainability strategy. Business growth is pursued by focusing on achieving production targets, improving revenue performance, and boosting profits, all aligned with principles of sound corporate governance and commitments to social and environmental responsibilities. Each increase in operational performance is prudently balanced with efforts to manage environmental and social impacts within operational areas to ensure the sustainability of the economic value generated.

In line with corporate performance management practices, ABM evaluates its economic performance by comparing predetermined targets with actual production, revenue, and profit realizations. The results of this evaluation serve as a basis for management to assess the effectiveness of business strategies, identify opportunities for improvement, and ensure the sustainability of the achieved economic performance. Details regarding financial performance and additional analyses are provided in ABM's Annual Report within the Management Discussion and Analysis section.

Pengelolaan Dampak Iklim

Dampak iklim turut membuat ABM bersiaga untuk menangani risiko lingkungan hidup yang dapat berpengaruh pada bisnis. Curah hujan tinggi di CK menghambat kegiatan tambang. Pada 2025, lokasi TIA dan BMB terdampak banjir, sehingga memicu proses klaim asuransi. Kombinasi faktor-faktor tersebut berdampak pada penurunan produksi dan penjualan selama periode pelaporan.

Climate Impact Management

Climate impacts further necessitate that ABM remain vigilant in managing environmental risks that could potentially influence the business. Heavy rainfall in CK disrupts mining activities. In 2025, the TIA and BMB sites are impacted by flooding, triggering insurance claim processes. These combined factors lead to a decline in both production and sales during the reporting period.

Transparansi Perpajakan

Tax Transparency

Komitmen ABM terhadap transparansi perpajakan tidak hanya diwujudkan melalui pemenuhan kewajiban pajak, tetapi juga melalui kontribusi kepada negara dalam bentuk Penerimaan Negara Bukan Pajak (PNBP), pelaksanaan *Domestic Market Obligation* (DMO), serta pembayaran royalti. Seluruh kewajiban tersebut dipantau dan dievaluasi setiap bulan untuk memastikan pelaporan dan pembayaran telah sesuai dengan regulasi perpajakan dan ketentuan yang berlaku.

Tata Kelola Transparansi dan Risiko terkait Pajak [GRI 207-1 & 207-2]

Pengelolaan perpajakan ABM berada di bawah tanggung jawab Direktur Keuangan dengan dukungan pejabat senior yang menangani fungsi perpajakan di seluruh Grup ABM. Pendekatan ini memastikan kepatuhan terhadap peraturan perpajakan yang berlaku serta memperkuat integritas tata kelola pajak. Untuk menjaga kredibilitas dan transparansi, ABM melibatkan auditor independen dalam audit eksternal, dengan hasil pengujian dan opini yang diungkapkan secara terbuka melalui laporan tahunan.

ABM menerapkan pendekatan yang terstruktur dalam mengelola risiko perpajakan, mencakup proses identifikasi, pengelolaan, dan pemantauan risiko secara berkelanjutan. Strategi perpajakan ditinjau dan disetujui secara berkala oleh Direktur Keuangan, serta diintegrasikan ke dalam proses bisnis dan kebijakan internal agar selaras dengan strategi Perusahaan dan komitmen terhadap pembangunan berkelanjutan. Isu perpajakan yang bersifat signifikan, termasuk risiko kepatuhan dan potensi sengketa pajak, dipantau dan dievaluasi melalui mekanisme pengawasan internal, antara lain melalui Komite Audit. Isu-isu tersebut selanjutnya dieskalasikan kepada Direksi sesuai dengan ketentuan tata kelola Perusahaan yang berlaku.

Sebagai bagian dari penguatan tata kelola, ABM menyediakan mekanisme pelaporan pelanggaran terkait perpajakan yang dikelola secara independen untuk menjamin kerahasiaan dan penanganan laporan secara transparan. Evaluasi kepatuhan perpajakan dilakukan melalui audit eksternal, sementara proses penjaminan atas pengungkapan pajak dijelaskan dalam laporan tahunan melalui rujukan terhadap laporan audit dan opini penjaminan, sebagai bentuk akuntabilitas kepada para pemangku kepentingan.

ABM's dedication to tax transparency is demonstrated not only by fulfilling tax obligations but also through contributions to the state in the form of Non-Tax State Revenue (PNBP), the implementation of Domestic Market Obligation (DMO), and royalty payments. All these obligations are subject to monthly to ensure that reporting and payments comply with tax regulations and applicable provisions.

Tax Governance, Transparency, and Risk Management [GRI 207-1 & 207-2]

Tax management at ABM is under the responsibility of the Finance Director, supported by senior officials responsible for tax functions across the ABM Group. This approach ensures compliance with relevant tax regulations and strengthens tax governance. To maintain credibility and transparency, ABM engages independent auditors for external audits, with testing results and opinions openly disclosed in the annual report.

ABM implements a structured approach to managing tax risks, including the processes of identifying, managing, and continuously monitoring of such risks. The tax strategy undergoes periodic review and approval by the Chief Financial Officer and is integrated into business processes and internal policies to ensure alignment with the Company's strategy and commitment to sustainable development. Notable tax issues, including compliance risks and potential disputes, are vigilantly monitored and evaluated through internal oversight mechanisms, such as the Audit Committee. These issues are subsequently escalated to the Board of Directors in accordance with the Company's governance policies.

As part of strengthening governance, ABM provides an independent whistleblowing mechanism for reporting tax-related violations, ensuring confidentiality and transparent handling of reports. Tax compliance is evaluated through external audits, while the process of assurance over tax disclosures is detailed in the annual report through references to audit reports and assurance opinions, as a form of accountability to stakeholders.

US\$ 6,33

Juta | Million

Total pajak yang dibayarkan oleh ABM pada tahun 2025
The total taxes paid by ABM in 2025

US\$ 0,74

Juta | Million

Total royalti yang dibayarkan oleh ABM pada tahun 2025
The total royalties paid by ABM in 2025



Keterlibatan Pemangku Kepentingan dalam Aspek Pajak [GRI 207-3]

Untuk meningkatkan kepatuhan perpajakan, ABM mengadakan sosialisasi perpajakan minimal satu kali setiap tahun terhadap para pemangku kepentingan terkait, terutama karyawan, kontraktor, dan pemasok. Sosialisasi ini juga mencakup pengumpulan masukan dari para pemangku kepentingan internal dan eksternal untuk memastikan kebijakan dan tata kelola perpajakan Perusahaan sesuai dengan peraturan yang berlaku.

Yurisdiksi Perpajakan [GRI 207-4]

ABM menjalankan seluruh kegiatan operasional sesuai dengan regulasi perpajakan di Indonesia yang ditetapkan oleh Direktorat Jenderal Pajak Kementerian Keuangan serta ketentuan dari Kementerian Energi dan Sumber Daya Mineral (ESDM). Seluruh pembayaran pajak, royalti, dan kewajiban lainnya kepada negara tercatat dalam Laporan Keuangan Konsolidasi Perusahaan, yang telah diaudit secara ketat oleh akuntan publik independen (Ernst & Young) untuk tahun buku yang berakhir pada 31 Desember 2025.

Stakeholder Involvement in Tax Aspects [GRI 207-3]

To improve tax compliance, ABM conducts tax socialization sessions at least once a year with relevant stakeholders, particularly employees, contractors, and suppliers. This socialization also involves collecting feedback from both internal and external stakeholders to ensure that the Company's tax policies and governance align with relevant regulations.

Taxation Jurisdiction [GRI 207-4]

ABM conducts all operational activities in accordance with Indonesian tax regulations mandated by the Directorate General of Taxes of the Ministry of Finance, as well as the provisions of the Ministry of Energy and Mineral Resources (ESDM). All tax payments, royalties, and other obligations owed to the state are properly documented in the Company's Consolidated Financial Statements, which have undergone thoroughly audited by an independent public accountant (Ernst & Young) for the fiscal year ending on 31 December 2025.

Bantuan Finansial yang Diterima dari Pemerintah [GRI 201-4]

Financial Assistance Received from the Government

Sepanjang tahun 2025, ABM tidak menerima bantuan atau insentif finansial dari pemerintah dalam bentuk apa pun. Perusahaan tidak memperoleh keringanan pajak, kredit pajak, subsidi, hibah investasi, maupun hibah untuk penelitian dan pengembangan. Selain itu, ABM tidak menerima fasilitas pembebasan royalti, bantuan dari lembaga kredit ekspor, maupun bentuk manfaat finansial lainnya dari pemerintah untuk mendukung kegiatan operasional Perusahaan.

Selama periode pelaporan, ABM juga tidak menerima bentuk dukungan tidak langsung dari pemerintah, seperti jaminan pemerintah, penyediaan infrastruktur yang dibiayai pemerintah, atau akses eksklusif terhadap sumber daya publik. Perusahaan menjalankan aktivitas bisnis secara independen tanpa ketergantungan pada dukungan finansial negara.

Selain itu, pada tahun yang sama, tidak terdapat partisipasi pemerintah dalam struktur kepemilikan saham ABM. Perusahaan sepenuhnya dimiliki oleh pihak swasta dan tidak memiliki pemegang saham yang merupakan badan pemerintah atau entitas yang dikendalikan pemerintah.

Oleh karena itu, ABM dapat memastikan bahwa seluruh operasional dan kinerja finansial Perusahaan tidak bergantung pada bantuan pemerintah dan mencerminkan keberlanjutan bisnis yang mandiri dan berintegritas.

Throughout the year 2025, ABM did not receive any form of financial assistance or incentives from the government. The Company did not obtain tax relief, tax credits, subsidies, investment grants, or research and development grants. Additionally, ABM did not receive royalty exemption facilities, support from export credit agencies, or other financial benefits from the government to support the Company's operational activities.

During the reporting period, ABM did not receive any form of indirect support from the government, such as guarantees, government-funded infrastructure, or exclusive access to public resources. The Company conducts our business activities independently, without reliance on government financial support.

Furthermore, in the same year, there was no government participation in ABM's share ownership structure. The Company is fully owned by private parties and has no shareholders that are government agencies or entities controlled by the government.

Therefore, ABM affirms that all of the Company's operations and financial performance are not depend on government assistance and reflect a sustainable, independent, and integrity-driven business.



Pencegahan Tindak Anti-Persaingan

Prevention of Anti-Competitive Practices

ABM menyadari bahwa sebagai perusahaan energi terintegrasi, Perusahaan memiliki peran strategis dalam mendukung kebutuhan industri pertambangan melalui layanan *end-to-end one-stop mining solutions*. Sejalan dengan peran tersebut dan kontribusinya terhadap ketahanan energi nasional, ABM secara proaktif membangun komunikasi melalui diskusi dan dialog rutin dengan para pemangku kepentingan, termasuk pelaku industri, asosiasi bisnis, organisasi terkait, serta pemangku kebijakan. Forum-forum tersebut dimanfaatkan untuk membahas etika usaha, penerapan prinsip perdagangan yang adil, serta penguatan kepatuhan terhadap seluruh peraturan perundang-undangan yang berlaku.

Kasus Hukum Terkait Anti-Persaingan dan *Anti-Trust* [GRI 206-1]

ABM berkomitmen untuk menjalankan praktik bisnis yang etis, berintegritas, serta patuh sepenuhnya terhadap regulasi persaingan usaha. Perusahaan senantiasa mematuhi ketentuan mengenai praktik monopoli dan persaingan usaha tidak sehat sebagaimana diuraikan dalam Bab Tata Kelola Perusahaan pada Laporan Tahunan.

Sebagai bagian dari kepatuhan hukum, ABM secara aktif melaporkan aktivitas bisnis yang relevan kepada Otoritas Jasa Keuangan (OJK) dan lembaga berwenang lainnya. Sepanjang tahun 2025, ABM tidak terlibat dalam kasus hukum yang berkaitan dengan praktik antipersaingan, *anti-trust*, maupun monopoli perdagangan di pengadilan Republik Indonesia. Kondisi ini mencerminkan komitmen Perusahaan dalam menjalankan kegiatan usaha secara adil, transparan, dan mendukung terciptanya iklim persaingan yang sehat.

ABM acknowledges our position as an integrated energy company, the Company plays a strategic role in facilitating the mining industry's requirements through end-to-end one-stop mining solutions. In alignment with this role and its contribution to national energy resilience, ABM actively fosters communication through regular discussions and dialogues with stakeholders, including industry players, business associations, related organizations, and policymakers. These forums are utilized to examine business ethics, uphold the principles of fair trade, and to strengthen compliance with all applicable laws and regulations.

Legal Cases Concerning Anti-Competitive Practices and Anti-Trust [GRI 206-1]

ABM is committed to conducting business practices that uphold ethics, integrity, and full compliance with competition regulations. The company consistently adheres to provisions concerning monopoly practices and unfair competition as outlined in the Corporate Governance chapter of the Annual Report.

In adherence to legal compliance, ABM diligently reports relevant business activities to the Financial Services Authority (OJK) and other authorized agencies. Throughout 2025, ABM was not involved in any legal cases related to anticompetitive practices, antitrust violations, or trade monopoly cases in the courts of the Republic of Indonesia. This reflects the Company's commitment to conducting business fairly and transparently and supporting the creation of a healthy, competitive environment.

Praktik Pengadaan

Procurement Practices

ABM memahami bahwa tata kelola rantai pasok yang efektif merupakan fondasi penting bagi kelancaran operasional Perusahaan. Untuk itu, ABM menjaga komunikasi dan kolaborasi yang erat dengan seluruh penyedia barang dan jasa, sekaligus memprioritaskan keterlibatan pemasok lokal guna menciptakan *multiplier effect* bagi kesejahteraan masyarakat di sekitar wilayah operasi.

Untuk memastikan konsistensi, transparansi, dan efisiensi, ABM telah menetapkan kebijakan dan *Standard Operating Procedures* (SOP) yang berlaku bagi seluruh entitas grup. Kebijakan ini mengatur seluruh proses pengadaan, mulai dari pendaftaran calon pemasok, seleksi, evaluasi, hingga pengelolaan kontrak agar berjalan sesuai aturan dan standar Perusahaan.

Komponen Utama Sistem Pengadaan ABM [NDAQ G5]

Untuk memastikan proses pengadaan berlangsung transparan dan akuntabel, ABM menerapkan serangkaian kriteria dan mekanisme utama yang menjadi dasar pengelolaan rantai pasok Perusahaan. Pendekatan ini dirancang untuk mendukung tata kelola perusahaan yang bertanggung jawab serta memastikan integrasi aspek lingkungan, sosial, dan etika bisnis dalam seluruh proses pengadaan.

Seleksi dan Evaluasi Pemasok [GRI 308-1][GRI 308-2][GRI 414-1][GRI 414-2]

ABM menerapkan proses seleksi dan evaluasi pemasok yang terstruktur dan konsisten di seluruh unit bisnis. Tahapan awal dimulai dengan registrasi calon pemasok yang mengacu pada ketentuan pemerintah sesuai klasifikasi usaha berdasarkan KBLI, dilanjutkan dengan evaluasi teknis dan komersial yang dilakukan secara sistematis.

Kriteria penilaian pemasok mencakup aspek non-komersial dan komersial. Aspek non-komersial meliputi kualitas, ketepatan waktu pengiriman, keselamatan dan kesehatan kerja, serta kepatuhan terhadap ketentuan lingkungan dan sosial. Sementara itu, aspek komersial mencakup total biaya dan harga satuan dan metoda pembayaran.

ABM recognizes that effective supply chain governance is a crucial foundation for the seamless operation of the Company. Consequently, ABM maintains close communication and collaboration with all suppliers of goods and services, with an emphasis on engaging local suppliers to generate a multiplier effect for the welfare of the communities around the operational areas.

To ensure consistency, transparency, and efficiency, ABM has instituted policies and Standard Operating Procedures (SOPs) applicable across all group entities. These policies oversee the entire procurement process, including supplier registration, selection, evaluation, and contract management, ensuring strict adherence to the Company's regulations and standards.

Main Components of the ABM Procurement System [NDAQ G5]

To ensure transparency and accountability in the procurement process, ABM enforces a series of key criteria and mechanisms that underpin the Company's supply chain management. This approach is designed to foster responsible corporate governance and ensure the integration of environmental, social, and business ethics considerations throughout the procurement process.

Supplier Selection and Evaluation [GRI 308-1][GRI 308-2][GRI 414-1][GRI 414-2]

ABM implements a structured and consistent supplier selection and evaluation process across all business units. The initial stage begins with registering potential suppliers in accordance with government regulations based on business classification according to KBLI, followed by systematic technical and commercial evaluations.

The supplier assessment criteria encompass both non-commercial and commercial aspects. Non-commercial aspects cover quality, on-time delivery, occupational health and safety standards, and compliance with environmental and social regulations. Conversely, the commercial aspects include total cost, unit price, and payment terms.

Dalam mewujudkan tata kelola perusahaan yang bertanggung jawab, ABM memastikan bahwa seluruh pemasok, baik baru maupun eksisting, mematuhi Kode Etik dan Pakta Integritas Perusahaan yang mencerminkan komitmen terhadap standar lingkungan, sosial, dan etika bisnis. Pendekatan ini bertujuan untuk mendorong pemasok berperan aktif dalam mendukung rantai nilai ABM yang berkelanjutan.

Setiap pemasok, mitra kerja, atau kontraktor baru di ABM dan anak perusahaan diwajibkan menandatangani Pakta Integritas. Selain itu Perjanjian Kemitraan, dan *Non-Disclosure Agreement* (NDA) ditandatangani sesuai dengan kebutuhan dan karakteristik kerja sama, yang ditandatangani oleh direktur vendor. Kepatuhan terhadap dokumen tersebut menjadi bagian dari kriteria seleksi formal dalam proses evaluasi vendor.

Sebagai bagian dari komitmen terhadap praktik bisnis yang bertanggung jawab, pemasok, mitra kerja, dan kontraktor juga wajib mematuhi Pedoman Kode Etik dan Perilaku yang mengatur standar etika, ketenagakerjaan, dan keselamatan kerja. Pedoman ini secara tegas melarang:

- Mempekerjakan anak di bawah umur;
- Mempekerjakan tenaga kerja secara paksa;
- Memberikan upah di bawah standar yang ditetapkan oleh peraturan perundang-undangan yang berlaku;
- Menyediakan kondisi kerja yang tidak layak;
- Mengabaikan aspek Keselamatan dan Kesehatan Kerja (K3) sesuai dengan kebijakan dan prosedur HSE Perusahaan;
- Melakukan intimidasi terhadap pekerja yang mempertahankan hak-haknya; dan
- Melakukan intimidasi atau ancaman terhadap karyawan Grup ABM.

Sepanjang tahun 2025, ABM memastikan bahwa 100% (301) pemasok baru telah diseleksi menggunakan kriteria lingkungan dan mematuhi Kode Etik dan Perilaku ABM sebagai pedoman dalam menjalankan interaksi bisnis serta mencegah potensi benturan kepentingan. Berdasarkan hasil penilaian tersebut, ABM tidak menemukan pemasok dengan dampak lingkungan negatif yang signifikan, baik aktual maupun potensial. Dengan demikian, tidak terdapat pemasok yang diwajibkan menyusun *corrective action plan*.

Selain itu, 100% pemasok utamanya yang memiliki potensi dampak lingkungan signifikan wajib mengikuti ketentuan pengelolaan dampak lingkungan hidup sesuai dengan panduan dari Grup ABM.

In the pursuit of responsible corporate governance, ABM ensures that all suppliers, whether new or existing, comply with the Code of Ethics and the Company's Integrity Pact, which reflect a commitment to environmental, social, and business ethics standards. This approach seeks to motivate suppliers to actively support ABM's sustainable value chain.

All new suppliers, partners, or contractors engaging with ABM and its subsidiaries are mandated to sign an Integrity Pact. Furthermore, Partnership Agreements and Non-Disclosure Agreements (NDAs) are signed as needed, depending on the nature of the cooperation, and are signed by the vendor's director. Compliance with these documents is incorporated into the formal selection criteria during the vendor evaluation process.

In line with our commitment to responsible business practices, suppliers, partners, and contractors are required to comply with the Code of Ethics & Conduct Guidelines, which establish standards for ethics, labor, and occupational safety. These guidelines explicitly prohibit:

- Employing underage children;
- Employing forced labor;
- Providing wages below the standards set by applicable laws and regulations;
- Offering unfit working conditions;
- Neglecting Occupational Safety and Health (OSH) aspects in accordance with the company's HSE policies and procedures;
- Intimidating workers who defend their rights;
- Threatening or intimidating employees of the ABM Group.

Throughout 2025, ABM ensured that 100% (301) of new suppliers were selected using environmental criteria and complied with ABM's Code of Ethics and Conduct as a guideline for business interactions and the prevention of potential conflicts of interest. Based on comprehensive assessments, ABM found no suppliers with significant negative environmental impacts, whether actual or potential. Consequently, there is no requirement for any suppliers to develop a corrective action plan.

Additionally, 100% of our main suppliers whose activities may significantly affect the environment are mandated to follow environmental impact management provisions, in accordance with the guidelines established by the ABM Group.

Dari sisi sosial, dalam proses tender ABM telah mensyaratkan pemasok untuk mematuhi Pedoman Perilaku yang memuat komitmen untuk menghormati hak asasi manusia, menerapkan standar ketenagakerjaan yang layak, serta menjunjung praktik kerja yang etis. Ruang lingkupnya mencakup larangan mempekerjakan anak di bawah umur, penggunaan tenaga kerja paksa, pemberian upah di bawah ketentuan, penciptaan kondisi kerja yang tidak layak, pengabaian aspek keselamatan dan kesehatan kerja, pembatasan kebebasan berserikat, serta segala bentuk intimidasi atau ancaman terhadap pekerja.

Pada tahun 2025, Perusahaan telah menerapkan kriteria evaluasi sosial dalam proses seleksi pemasok baru, khususnya pada tahap awal tender. Kriteria tersebut mencakup kepatuhan terhadap peraturan ketenagakerjaan, larangan kerja paksa dan pekerja anak, penerapan standar Keselamatan dan Kesehatan Kerja (K3), penghormatan terhadap hak asasi manusia, serta komitmen terhadap praktik bisnis yang etis dan bertanggung jawab. Penerapan ini bertujuan memastikan bahwa aspek sosial telah menjadi bagian dari pertimbangan sejak tahap awal proses pengadaan.

Berdasarkan hasil evaluasi, ABM tidak mengidentifikasi pemasok dengan dampak sosial negatif aktual maupun potensial yang signifikan. Oleh karena itu, tidak terdapat pemasok yang diwajibkan melakukan *corrective action plan* maupun penghentian hubungan kerja akibat temuan dampak sosial dan 100% (301) pemasok baru telah diseleksi menggunakan kriteria sosial dan mematuhi Kode Etik dan Perilaku ABM sebagai pedoman dalam menjalankan interaksi bisnis serta mencegah potensi benturan kepentingan.

Saat ini, ABM belum melakukan audit khusus kepada pemasok terkait penerapan Pedoman Perilaku. Meski demikian, kepatuhan terhadap ketentuan tersebut tetap menjadi bagian dari proses seleksi dan evaluasi pemasok secara berkelanjutan.

Pengelolaan Kontrak dan Kepatuhan

ABM mengatur hak dan kewajiban pemasok secara jelas dalam kontrak kerja sama, termasuk hak atas pembayaran tepat waktu, mekanisme pembatalan pesanan, serta pengaturan pengembalian barang yang tercantum dalam SOP Rantai Pasokan. Seluruh proses pengadaan dan kontrak dikelola secara digitalisasi melalui sistem *Enterprise Resource Planning* (ERP) untuk menjaga kontrol, konsistensi, dan transparansi.

Regarding the social aspect, during the tender process, ABM mandated that suppliers adhering to the Code of Conduct, which includes commitments to respect human rights, implement fair labor standards, and uphold ethical working practices. The scope includes prohibitions against employing underage children, forced labor, paying wages below the legal minimum, creating unfit working conditions, neglecting occupational safety and health, restricting freedom of association, and any form of intimidation or threats directed at workers.

In 2025, the Company implemented social evaluation criteria into our supplier selection process, particularly during the initial tender stage. These criteria include compliance with labor regulations, the prohibition of forced labor and child labor, adherence to occupational safety and health (OSH) standards, respect for human rights, and a commitment to ethical and responsible business practices. This implementation aims to ensure that social aspects are considered from the earliest stages of procurement.

Based on the evaluation results, ABM confirmed that there are no suppliers with significant actual or potential negative social impacts. Consequently, no suppliers are mandated to develop corrective action plans or to terminate their relationships due to social impact findings, and 100% (301) of new suppliers were selected based on social criteria and complied with ABM's Code of Ethics and Conduct, serving as a guideline for business interactions and the prevention of potential conflicts of interest.

Currently, ABM has not conducted specific audits of suppliers concerning the implementation of the Code of Conduct. However, compliance with these provisions remains part of the ongoing supplier selection and evaluation process.

Contract Management and Compliance

The ABM clearly defines the rights and obligations of suppliers under the cooperation contract, including the right to timely payment, order cancellation mechanisms, and return procedures outlined in the Supply Chain SOP. All procurement and contractual processes are managed digitally through an *Enterprise Resource Planning* (ERP) system to ensure control, consistency, and transparency.

Kepatuhan terhadap Sistem Manajemen Anti Penyuapan

ABM menerapkan Sistem Manajemen Anti Penyuapan ISO 37001:2016 sebagai upaya pencegahan penyuapan dan gratifikasi di sepanjang rantai nilai. Setiap tahun, pemasok mendapatkan sosialisasi ulang dan diwajibkan mengisi formulir kepatuhan, serta tunduk pada standar integritas dan etika Perusahaan dengan sanksi yang jelas atas setiap pelanggaran.

Prioritas Pemasok Lokal

ABM memprioritaskan pemasok lokal yang berada di wilayah kabupaten atau kota lokasi operasional berdasarkan parameter lokasi dan NPWP. Lokasi operasi signifikan meliputi area perkantoran, tambang, pergudangan dan logistik, pabrik perakitan, serta pelabuhan. Pemasok non-lokal hanya digunakan untuk pekerjaan dengan tingkat kompleksitas tinggi atau kebutuhan teknis yang tidak tersedia di wilayah setempat.

Proporsi Pengeluaran untuk Pemasok Lokal [GRI 204-1]

Sepanjang tahun 2025, ABM berhasil bermitra dengan para pemasok lokal dan non-lokal dengan komposisi:

Compliance with the Anti-Bribery Management System

ABM implements the Anti-Bribery Management System ISO 37001:2016 as an effort to prevent bribery and gratification throughout the entire value chain. Annually, suppliers undergo reorientation and must complete a compliance form. They must also adhere to follow the company's standards of integrity and ethics, with clear penalties for any violations.

Local Supplier Priority

ABM prioritizes local suppliers situated within the district or city of operational areas, based on location parameters and NPWP. Significant operational locations include office areas, mines, warehouses, logistics centers, assembly plants, and ports. Non-local suppliers are engaged solely for high-complexity tasks or technical requirements that are not available locally.

Proportion of Expenditure for Local Suppliers [GRI 204-1]

Throughout 2025, ABM successfully partnered with local and non-local suppliers, comprising the following composition:

1.187

Pemasok Lokal
(Kabupaten/Kotamadya/
Ibukota Propinsi)

Local Suppliers (District/
City/Provincial Capital)

1.153

Pemasok Non-lokal
(Jabodetabek dan Luar Negeri)

Non-local Suppliers
(Jabodetabek and Overseas)

50,73%

Pemasok Lokal
Local Suppliers

49,27%

Pemasok Non-lokal
Non-local Suppliers

Proporsi Belanja Pengadaan
Procurement Spending Proportion

11,43% **88,57%**

Pemasok Non-lokal Non-local Suppliers Pemasok Non-lokal Non-local Suppliers



Vendor Dashboard Analytics & Data Spending (Bersama TMT)

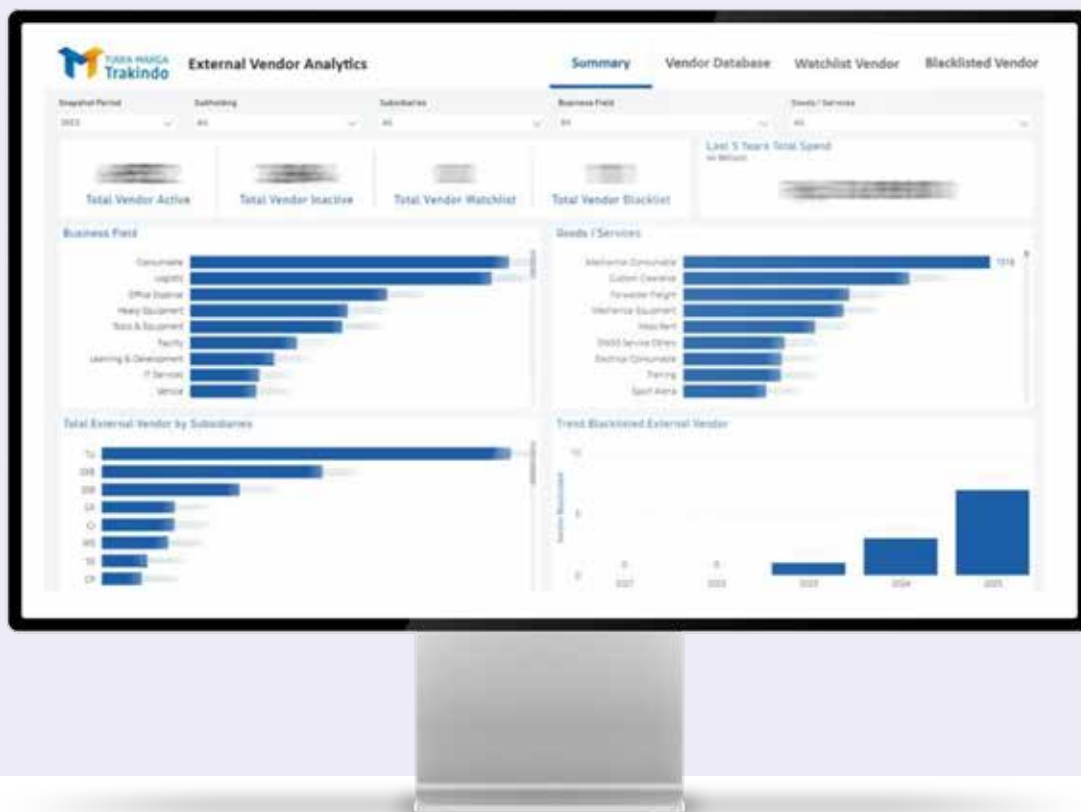
Grup ABM bersama PT Tiara Marga Trakindo (TMT) mengembangkan *Vendor Dashboard Analytics* sebagai wujud komitmen dalam membangun rantai pasok yang transparan, akuntabel, dan berbasis data. Melalui *platform* ini, ABM dapat memantau profil vendor, pola belanja, serta status kepatuhan secara terintegrasi, sehingga setiap keputusan pengadaan dapat diambil secara lebih objektif dan terukur.

Dashboard ini tidak hanya berfungsi sebagai alat pemantauan, tetapi juga sebagai sarana penguatan tata kelola dan manajemen risiko, termasuk untuk mendukung upaya pencegahan *fraud* dan peningkatan kualitas mitra usaha. Dengan pemanfaatan teknologi ini, ABM terus memperkuat praktik Tata Kelola Perusahaan (GCG) serta mendorong terciptanya ekosistem pengadaan yang lebih sehat dan berkelanjutan.

Vendor Dashboard Analytics & Data Spending (Together with TMT)

ABM Group, in partnership with PT Tiara Marga Trakindo (TMT), has developed the Vendor Dashboard Analytics as part of our commitment to build a transparent, accountable, and data-driven supply chain. This platform allows ABM to observe vendor profiles, spending patterns, and compliance status in an integrated manner, enabling procurement decisions that are more objective and measurable.

This dashboard serves not only as a monitoring tool but also as a means to strengthen governance and risk management, including efforts to prevent fraud and improve the quality of business partnerships. Through the utilization of this technology, ABM continues reinforces Good Corporate Governance (GCG) practices and promotes the development of a more robust and sustainable procurement ecosystem.



Vendor Gathering PWP & CSUL

ABM melalui entitas PWP, bekerja sama dengan CSUL Finance dan PWP menyelenggarakan *Vendor Gathering* sebagai ruang dialog dan kolaborasi bersama mitra usaha. Kegiatan ini menjadi sarana berbagi informasi mengenai skema pembiayaan, persyaratan administrasi, serta tata cara pengajuan pembiayaan, sekaligus mempererat hubungan kemitraan jangka panjang.

Melalui kegiatan ini, ABM berupaya meningkatkan literasi keuangan dan kesiapan administrasi vendor, sehingga mitra usaha dapat tumbuh bersama dalam ekosistem rantai pasok yang inklusif, transparan, dan berkelanjutan. Pendekatan kolaboratif ini mencerminkan komitmen ABM untuk membangun hubungan yang saling menguatkan dengan seluruh mitra usaha.

Vendor Gathering PWP & CSUL

ABM, through its PWP entity, in collaboration with CSUL Finance and PWP, organized a Vendor Gathering as a platform for dialogue and collaboration with business partners. This activity serves as a means to share information about financing schemes, administrative requirements, and the procedures for applying for financing, while also strengthening long-term partnership relationships.

Through this activity, ABM aims to improve financial literacy and administrative readiness among vendors, thereby enabling business partners can grow together within an inclusive, transparent, and sustainable supply chain ecosystem. This collaborative approach reflects ABM's commitment to building mutually beneficial relationships with all business partners.



Privasi Data [NDAQ G7][GRI 418-1]

Data Privacy

ABM berupaya menjaga kepercayaan dan hubungan baik dengan pelanggan serta mitra usaha dengan memastikan bahwa seluruh informasi dan data pribadi terlindungi dengan baik dan tidak disalahgunakan. Untuk itu, ABM menerapkan Kebijakan Keamanan Informasi (no. ABM-PLC-JKT-ICT-07) di seluruh entitas Grup, yang mencakup perlindungan data pelanggan, keamanan layanan teknologi informasi, serta larangan penggunaan perangkat lunak tidak berlisensi. **[NDAQ G7.1]**

ABM menggunakan *server* berbasis *cloud* melalui AWS yang telah tersertifikasi ISO 27001 dan dikelola oleh Grup TMT. Selain itu, TMT memastikan bahwa seluruh prosedur keamanan informasi dipatuhi dan tidak terjadi kebocoran data. Evaluasi keamanan dilakukan secara berkelanjutan melalui mekanisme *continuous improvement*, audit internal, serta IT *due diligence* tahunan.

Pada tahun 2025, ABM berhasil meraih beberapa pencapaian.

- Tidak ada pengaduan terkonfirmasi yang diterima dari pihak eksternal terkait pelanggaran privasi konsumen.
- Tidak ada pengaduan yang diterima dari regulator terkait pelanggaran data pelanggan.
- Tidak ada insiden kebocoran, pencurian, ataupun kehilangan data pelanggan yang teridentifikasi sepanjang tahun.

Dengan demikian, sepanjang tahun pelaporan, ABM tidak mengidentifikasi adanya pelanggaran privasi atau kehilangan data pelanggan. Ini mencerminkan berhasilnya efektivitas kebijakan keamanan informasi dan praktik tata kelola siber yang diterapkan oleh Perusahaan. **[GRI 418-1]**

ABM strives to maintain trust and good relationships with customers and business partners by ensuring that all information and personal data are well protected and not misused. To achieve this objective, ABM implements the Information Security Policy (no. ABM-PLC-JKT-ICT-07) applicable to all Group entities, which includes customer data, information technology service security, and a prohibition on the use of unlicensed software. **[NDAQ G7.1]**

ABM uses a cloud-based server through AWS, which has obtained ISO 27001 certification and managed by TMT Group. Furthermore, TMT guarantees adherence to all information security protocols and ensures the prevention of data leaks. Security evaluations are performed on an ongoing basis through mechanisms such as continuous improvement, internal audits, and annual IT due diligence.

In 2025, ABM achieved several milestones.

- There were no confirmed complaints received from external parties regarding consumer privacy violations.
- No complaints were received from regulators concerning customer data breaches.
- There were no incidents of data leaks, theft, or loss of customer data identified throughout the year.

Therefore, during the reporting year, ABM did not identify any privacy violations or customer data loss. This reflects the effectiveness of the Company's information security policies and cybersecurity governance practices. **[GRI 418-1]**

Kontribusi Politik [GRI 415-1]

Political Contribution

Sebagai bagian dari komitmen terhadap tata kelola yang baik dan integritas bisnis, ABM menjaga independensi Perusahaan dari kepentingan politik praktis. ABM memiliki kebijakan yang melarang pemberian kontribusi politik kepada partai politik, kandidat, pejabat publik, maupun organisasi politik, baik di tingkat pusat maupun daerah. Larangan ini mencakup kontribusi dalam bentuk moneter maupun non-moneter (natura), termasuk penggunaan fasilitas, aset, atau sumber daya Perusahaan untuk tujuan politik. Ketentuan tersebut diatur dalam Kode Etik Perusahaan serta kebijakan *Anti-Bribery and Corruption* yang berlaku bagi seluruh entitas Grup ABM dan dimonitor melalui mekanisme pengendalian internal serta fungsi kepatuhan.

Sepanjang tahun 2025, ABM tidak memberikan kontribusi politik dalam bentuk apa pun. Kebijakan ini menegaskan komitmen Perusahaan untuk menjalankan kegiatan usaha secara profesional, transparan, dan sesuai dengan peraturan perundang-undangan yang berlaku.

As part of our commitment to good governance and business integrity, ABM maintains the Company's independence from practical political interests. ABM has a policy that prohibits providing political contributions to political parties, candidates, public officials, or political organizations, both at the national and regional levels. This prohibition includes contributions in monetary or non-monetary (in-kind) forms, including the use of company facilities, assets, or resources for political purposes. These provisions are regulated in the Company's Code of Ethics and the applicable Anti-Bribery and Corruption policy for all ABM Group entities, and are monitored through internal control mechanisms and compliance functions.

Throughout 2025, ABM refrained from making any political contributions in any form. This policy reaffirms the company's commitment to conducting business activities with professionalism, transparency, and in strict accordance with applicable laws and regulations.



Perubahan Iklim [NDAQ E8] [NDAQ E9] [NDAQ E10] [GRI 201-2]

Climate Change



ABM menyadari bahwa perubahan iklim membawa dampak langsung terhadap keberlanjutan operasional dan strategi jangka panjang Perusahaan. Oleh karena itu, ABM mengelola tata kelola, strategi, serta proses manajemen risiko untuk mengidentifikasi, menilai, dan merespons risiko serta peluang iklim, yang selanjutnya diungkapkan secara terstruktur dalam pelaporan keberlanjutan sesuai dengan kerangka pengungkapan IFRS S2.

Governansi

Dalam menjalankan pengawasan atas aspek ekonomi, lingkungan, sosial, dan perubahan iklim, organ tata kelola tertinggi ABM secara konsisten mempertimbangkan pandangan dan masukan dari para pemangku kepentingan. Pendekatan ini menjadi landasan dalam perumusan kebijakan serta arah strategi keberlanjutan Perusahaan, guna memastikan pengambilan keputusan yang responsif dan berorientasi jangka panjang.

Sebagai wujud komitmen terhadap penguatan tata kelola keberlanjutan, Dewan Komisaris telah membentuk Komite ESG yang diketuai oleh Komisaris Independen, dengan keanggotaan yang mencakup Komisaris Independen lainnya serta manajemen senior ABM. Komite ESG bertugas untuk melakukan pengawasan dan pemantauan atas kinerja serta dampak ESG, termasuk isu perubahan iklim, di seluruh kegiatan operasional ABM dan entitas anak. Untuk informasi lebih lengkap dapat dilihat pada halaman 164.

ABM recognizes that climate change has a direct impact on the company's operational sustainability and long-term strategy. Therefore, ABM oversees governance, strategy, and risk management processes to identify, assess, and respond to climate-related risks and opportunities, which are further disclosed in a structured manner within the sustainability reporting, in accordance with the IFRS S2 disclosure framework.

Governance

In overseeing economic, environmental, social, and climate change aspects, ABM's highest governance authority consistently considers stakeholder perspectives and inputs. This approach serves as the foundation for developing policies and strategic directives for the company's sustainability initiatives, ensuring decision-making that is both responsive and oriented toward long-term objectives.

In a commitment to strengthening sustainability governance, the Board of Commissioners has constituted the ESG Committee, chaired by an Independent Commissioner, with membership comprising other Independent Commissioners and senior management of ABM. The ESG Committee is responsible for supervising and monitoring ESG performance and impacts, including climate change issues, across all operational activities and subsidiaries of ABM. For further detailed information, please refer to page 164.

Manajemen Risiko

Dalam mengelola risiko, termasuk risiko terkait perubahan iklim, ABM menerapkan ISO 31000 sebagai kerangka kerja manajemen risiko yang berlaku secara terpusat di tingkat Perusahaan dan entitas anak. Sistem Manajemen Risiko Grup ABM telah diformalkan melalui *Enterprise Risk Management (ERM) Policy No. ABM-PLC-ERM-001* tanggal 21 Agustus 2021 dan SOP No. ABM-SOP-ERM-001 tanggal 25 September 2021, guna memastikan penerapan strategi mitigasi risiko yang konsisten serta dukungan sumber daya yang memadai.

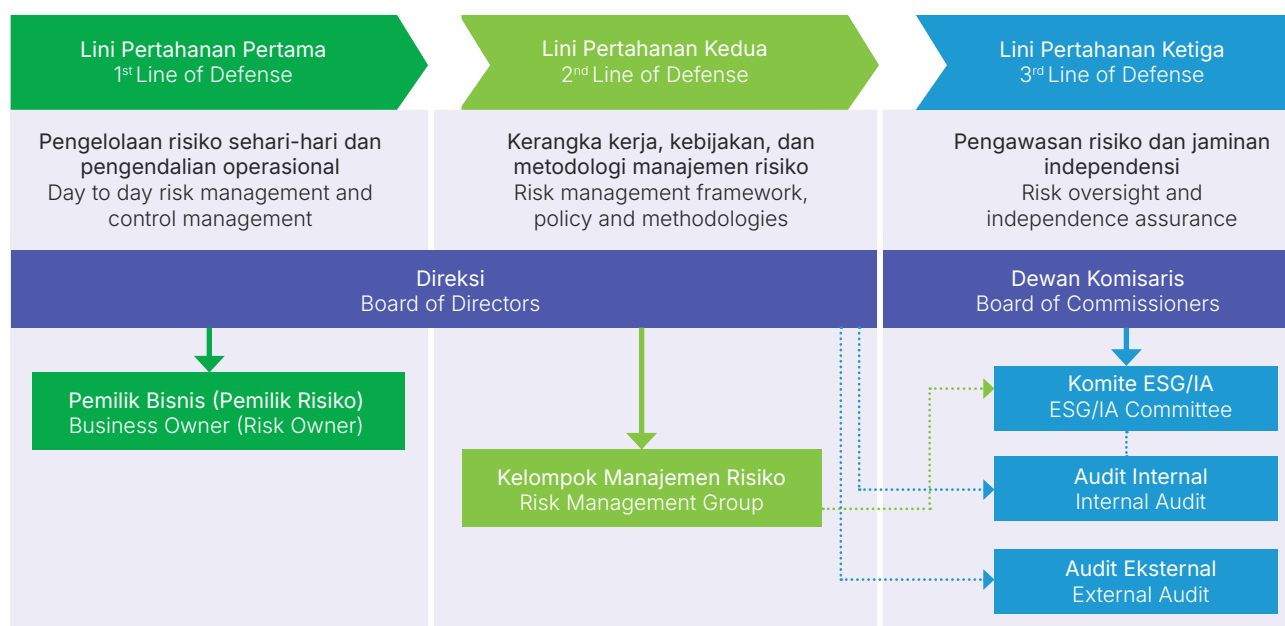
Penerapan manajemen risiko di ABM mengacu pada model tiga lini. Lini pertama terdiri dari *Risk Owner* dan *Risk Champion* yang bertanggung jawab langsung atas pengelolaan risiko di masing-masing fungsi dan entitas. Departemen ERM berperan sebagai lini kedua yang mengawasi dan mendukung pelaksanaan manajemen risiko melalui pengembangan kerangka kerja, pendampingan, serta pemantauan implementasi mitigasi risiko. Secara struktural, fungsi ERM berada di bawah Direktur dan dipimpin oleh *Division Head Risk Management*.

Risk Management

In managing risks, including those related to climate change, ABM applies ISO 31000 as the risk management framework, which is centrally implemented at the company and subsidiary levels. The ABM Group Risk Management System has been formalized through the Corporate Risk Management Policy (ERM) No. ABM-PLC-ERM-001 dated August 21, 2021, and SOP No. ABM-SOP-ERM-001 dated September 25, 2021, to ensure consistent application of risk mitigation strategies and adequate resource allocation.

The implementation of risk management at ABM refers to the three lines model. The first line includes Risk Owners and Risk Champions, who have direct responsibility for risk management within their respective functions and entities. The ERM Department serves as the second line, overseeing and supporting risk management activities through the development of frameworks, guidance, and the monitoring of risk mitigation efforts. Structurally, the ERM function reports to the Director and is led by the Head of the Risk Management Division.

Model 3 Lini Pertahanan untuk Sistem 2 Dewan
3 Lines Model for 2 Boards System



Efektivitas penerapan manajemen risiko dievaluasi secara berkala di seluruh entitas anak melalui koordinasi dengan entitas induk, rapat ERM rutin, serta pembahasan risiko utama. Proses manajemen risiko mencakup identifikasi risiko utama, perencanaan dan implementasi mitigasi, serta pemantauan efektivitas mitigasi melalui laporan kemajuan, yang menjadi dasar evaluasi dan penguatan pengelolaan risiko Grup ABM secara berkelanjutan. [SEOJK F.27]

The effectiveness of risk management implementation is regularly assessed across all subsidiaries through coordination with the parent entity, routine ERM meetings, and discussions of key risks. The risk management process involves identifying significant risks, planning and executing mitigation measures, and monitoring mitigation effectiveness through progress reports, which form the basis for ongoing evaluation and improvement of ABM Group's risk management practices. [SEOJK F.27]

Identifikasi Risiko Iklim

Perubahan iklim menjadi salah satu faktor eksternal yang semakin memengaruhi keberlanjutan operasional dan kinerja bisnis ABM. Dampak perubahan pola cuaca, peningkatan frekuensi kejadian ekstrem, serta dinamika kebijakan dan transisi energi berpotensi menimbulkan risiko sekaligus peluang bagi Perusahaan. Oleh karena itu, ABM secara sistematis mengidentifikasi risiko dan peluang terkait perubahan iklim, baik yang bersifat fisik maupun transisi, untuk memastikan kesiapan operasional, ketahanan aset, serta pengambilan keputusan strategis yang selaras dengan tujuan keberlanjutan jangka panjang.

Risiko Fisik

Physical Risk

Jenis Risiko Fisik Physical Risk Types	Area Paparan Utama (Konteks ABM) Main Exposure Areas (ABM Context)	Potensi Dampak terhadap ABM Potential Impact on ABM	Pendekatan Mitigasi Mitigation Approach
Curah Hujan Ekstrem dan Banjir Extreme Rainfall and Flooding	Lokasi tambang batu bara di Kalimantan (Tengah, Timur, Selatan) dan Aceh; fasilitas dan hub logistik Coal mining sites in Kalimantan (Central, East, South) and Aceh; facilities and logistics hubs	Gangguan operasional tambang, keterlambatan pengangkutan, kerusakan peralatan, serta peningkatan biaya pemeliharaan Operational disruptions at mining sites, delays in transportation, equipment damages, and increased maintenance costs	Peningkatan sistem drainase tambang, penguatan rencana pengelolaan air, serta pengembangan sistem pemantauan banjir dan peringatan dini Improve mine drainage systems, strengthen water management plans, and develop flood-monitoring and early-warning systems
Tanah Longsor dan Ketidakstabilan Lereng Landslides and Slope Instability	Tambang batu bara terbuka di Kalimantan dan Aceh Open-pit coal mines in Kalimantan and Aceh	Risiko keselamatan kerja, penghentian produksi, serta peningkatan biaya rehabilitasi Risks to workplace safety, production halt, and higher rehabilitation costs	Pemantauan geoteknik, penilaian stabilitas lereng, reklamasi bertahap, serta penguatan desain tambang Geotechnical monitoring, slope stability assessments, phased reclamation, and reinforced mine design
Tekanan Panas dan Peningkatan Suhu Heat Stress and Rising Temperatures	Operasi tambang, area logistik, dan bengkel (CK, PWP, CKB, SSB) Mining operations, logistics areas, and workshops (CK, PWP, CKB, SSB).	Penurunan produktivitas tenaga kerja, peningkatan risiko kesehatan dan keselamatan, serta potensi overheating peralatan Decrease in workforce productivity, increased health and safety risks, and potential equipment overheating.	Penyesuaian pola kerja dan waktu istirahat, peningkatan APD dan fasilitas pendingin, pemantauan stres panas, serta pemeliharaan peralatan secara preventif Adjustment of work patterns and rest periods, increased PPE and cooling facilities, heat stress monitoring, and preventive equipment maintenance.
Kejadian Cuaca Ekstrem (Badai dan Gelombang Tinggi) Extreme Weather Events (Storms and High Waves)	Kegiatan logistik laut dan distribusi bahan bakar; fasilitas logistik pesisir Sea logistics activities and fuel distribution; coastal logistics facilities	Keterlambatan operasional, kerusakan kapal, atau infrastruktur pelabuhan Operational delays, vessel damage, or port infrastructure issues.	Perencanaan operasional berbasis prakiraan cuaca, prosedur tanggap darurat, serta perlindungan melalui asuransi Weather-based operational planning, emergency response procedures, and insurance coverage for protection.
Kekeringan dan Perubahan Pola Curah Hujan Drought and Changes in Rainfall Patterns	Lokasi tambang dan bengkel yang membutuhkan air untuk operasional Mining sites and workshops that require water for operations.	Peningkatan persaingan penggunaan sumber daya air dan keterbatasan operasional Increased competition for water resources and operational constraints.	Program efisiensi penggunaan air, sistem daur ulang air, sumber air alternatif, serta pengelolaan daerah aliran sungai Water efficiency programs, water recycling systems, alternative water sources, and watershed management.

Climate Risk Identification

Climate change has emerged as a significant external factor increasingly affecting the sustainability of ABM's operations and business performance. The impact of changing weather patterns, the heightened frequency of extreme events, and the dynamics of policies and energy transitions may present both risks and opportunities for the Company. Consequently, ABM systematically identifies climate-related risks and opportunities, encompassing both physical and transitional aspects, to ensure operational readiness, asset resilience, and strategic decision-making that aligns with long-term sustainability objectives.

Jenis Risiko Fisik Physical Risk Types	Area Paparan Utama (Konteks ABM) Main Exposure Areas (ABM Context)	Potensi Dampak terhadap ABM Potential Impact on ABM	Pendekatan Mitigasi Mitigation Approach
Degradasi Ekosistem Ecosystem Degradation	Area pertambangan yang berada di atau dekat kawasan sensitif keanekaragaman hayati Mining areas located in close proximity to zones of high biodiversity sensitivity.	Peningkatan kewajiban rehabilitasi serta risiko reputasi Increased rehabilitation obligations and reputational risks.	Rencana pengelolaan keanekaragaman hayati, reklamasi progresif, serta restorasi lahan pascatambang Biodiversity management plans, progressive reclamation, and post-mining land restoration.

Risiko Transisi Transition Risk

Jenis Risiko Transisi Transition Risk Type	Area Paparan Utama (Konteks ABM) Main Exposure Areas (ABM Context)	Potensi Dampak terhadap ABM Potential Impact on ABM	Pendekatan Mitigasi Mitigation Approach
Regulasi Karbon dan Kebijakan Emisi Carbon Regulations and Emission Policies	Operasi tambang batu bara, jasa kontraktor pertambangan, armada logistik Coal mining operations, mining contractor services, and logistics fleet.	Peningkatan biaya kepatuhan serta potensi paparan harga karbon Higher compliance costs and potential carbon pricing exposure.	Penyempurnaan inventaris emisi, program efisiensi energi, penggunaan peralatan rendah emisi Refine emission inventories, implement energy efficiency programs, and adopt low-emission equipment.
Peralihan Pasar dari Batu bara Market Transition from Coal	Anak usaha pertambangan dan perdagangan batu bara (Reswara, aktivitas terkait CK) Subsidiaries engaged in coal mining and trading activities (Reswara, related CK operations).	Risiko penurunan permintaan jangka panjang dan tekanan terhadap valuasi aset Risks of long-term demand decline and pressure on assets valuation.	Diversifikasi portofolio usaha serta ekspansi ke sektor logistik, jasa rekayasa, dan energi terbarukan (AJN, ND) Diversify business portfolios and expand into logistics, engineering services, and renewable energy (AJN, ND).
Kebijakan Transisi Energi Energy Transition Policies	Penggunaan bahan bakar pada operasi tambang, armada logistik, dan bengkel Fuel consumption in mining operations, logistics fleets, and workshops.	Peningkatan biaya operasional serta kebutuhan peralihan jenis bahan bakar Increased operational costs and the need to shift fuel types.	Pemanfaatan biodiesel, uji coba elektrifikasi, dan integrasi energi terbarukan Utilize biodiesel, pilot electrification, and integrate renewable energy sources.
Perubahan Teknologi Technological Changes	Alat berat, armada transportasi, dan sistem logistik Heavy equipment, transportation fleet, and logistics systems	Tekanan belanja modal untuk teknologi baru serta risiko keusangan aset Capital expenditure pressures for new technology and asset obsolescence risks	Penggantian peralatan secara bertahap, optimalisasi digital, dan pemeliharaan preventif Gradual equipment replacement, digital optimization, and preventive maintenance
Ekspektasi ESG Investor dan Pemberi Pinjaman ESG Investor and Lender Expectations	Pendanaan dan akses modal di tingkat Grup Funding and access to capital at the Group level	Peningkatan pengawasan terhadap kinerja dan pengungkapan iklim Enhanced oversight of climate performance and disclosure	Penguatan pengungkapan iklim (TCFD / IFRS S2) serta integrasi risiko iklim ke dalam ERM Strengthen climate disclosures (TCFD / IFRS S2) and integrate climate risks into ERM
Risiko Reputasi Reputational Risk	Kegiatan pertambangan batu bara dalam konteks transisi energi Coal mining activities within the energy transition context	Tekanan pemangku kepentingan Stakeholder pressure	

ABM berkomitmen untuk melaksanakan analisis skenario perubahan iklim sebagai bagian dari penguatan manajemen risiko dan perencanaan strategis jangka panjang. Analisis ini akan menggunakan pendekatan *Representative Concentration Pathways* (RCP) guna memahami potensi dampak perubahan iklim terhadap kinerja operasional, ketahanan aset, serta profil risiko Perusahaan di berbagai wilayah operasional.

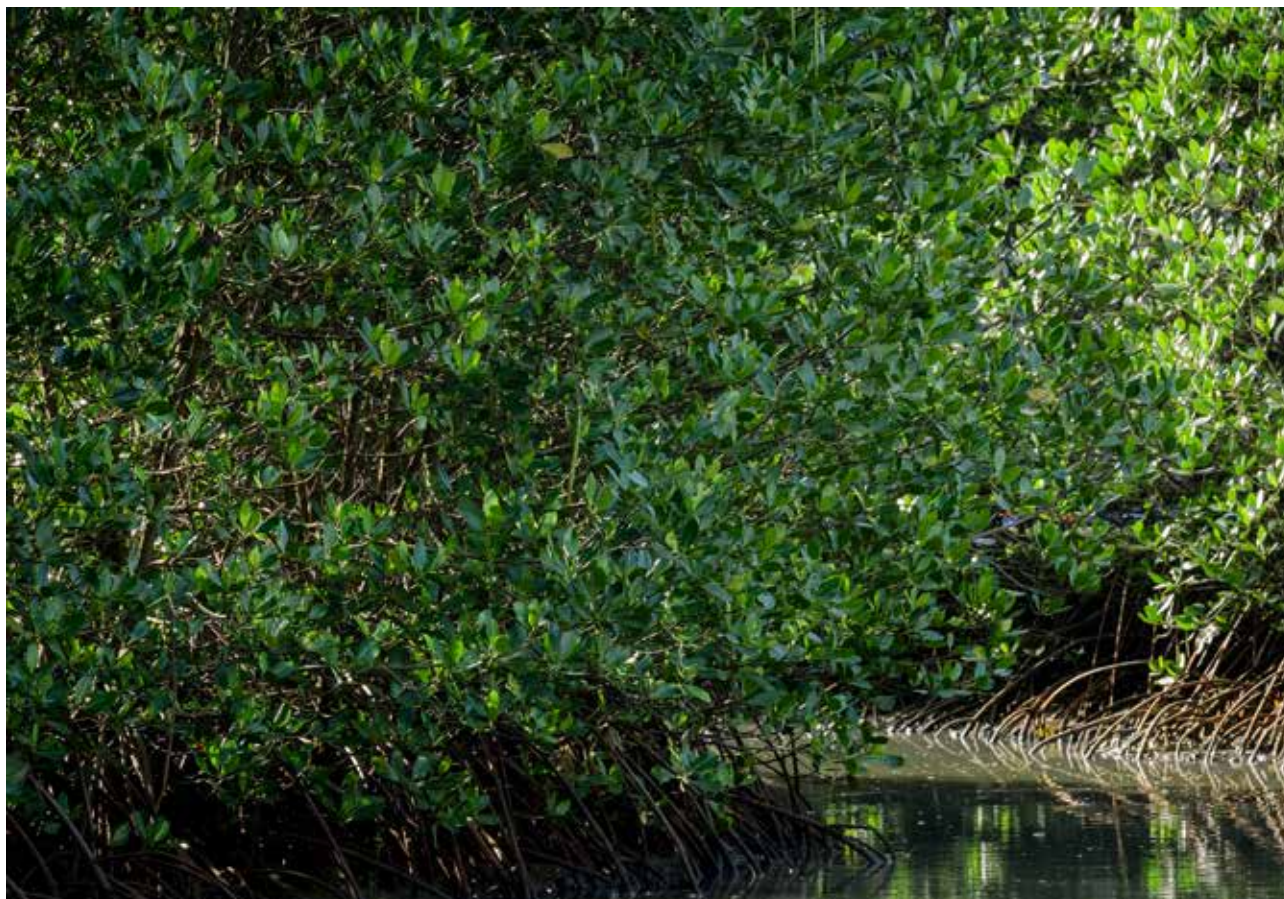
Melalui penerapan skenario RCP, ABM akan menilai risiko fisik dan risiko transisi di bawah berbagai tingkat pemanasan global, serta mengidentifikasi implikasinya terhadap operasi pertambangan, logistik, investasi, dan strategi diversifikasi bisnis. Hasil analisis ini akan menjadi dasar dalam pengambilan keputusan strategis, perencanaan mitigasi dan adaptasi iklim, serta peningkatan ketahanan bisnis ABM dalam menghadapi ketidakpastian iklim di masa depan.

ABM is committed to conducting climate scenario analysis as part of strengthening risk management and long-term strategic planning. This analysis will utilize the Representative Concentration Pathways (RCP) approach to evaluate the potential impacts of climate change on operational performance, asset resilience, and the company's risk profile across various operational areas.

Through the implementation of RCP scenarios, ABM will assess physical and transition risks associated with different global warming levels, as well as identify their implications for mining operations, logistics, investments, and business diversification strategies. The results of this analysis will serve as a basis for strategic decision-making, climate mitigation and adaptation planning, and enhancing ABM's business resilience in facing future climate-related uncertainties.

Skenario RCP	Deskripsi Description	Proyeksi Peningkatan Suhu Global Global Temperature Increase Projections	Relevansi bagi ABM Relevance for ABM
RCP 2.6	Skenario mitigasi rendah dengan pengurangan emisi yang agresif dan pencapaian <i>net-zero</i> di paruh kedua abad ini Low mitigation scenario with aggressive emission reductions and achieving net-zero emissions in the second half of this century.	$\pm 1,5-2^{\circ}\text{C}$	Relevan untuk menilai risiko transisi terkait kebijakan iklim ketat, perubahan permintaan batu bara, dan peluang energi terbarukan Relevant for assessing transition risks related to strict climate policies, changes in coal demand, and renewable energy opportunities.
RCP 4.5	Skenario mitigasi menengah dengan stabilisasi emisi melalui kebijakan dan teknologi transisi Medium mitigation scenario with stabilized emissions through policy and transitional technologies	$\pm 2-3^{\circ}\text{C}$	Digunakan untuk menilai kombinasi risiko fisik dan transisi yang moderat terhadap operasi dan aset Used to assess a combination of moderate physical and transition risks to operations and assets.
RCP 8.5	Skenario emisi tinggi (<i>business-as-usual</i>) tanpa pengendalian emisi yang signifikan High emission scenario (<i>business-as-usual</i>) without significant emission controls	$> 4^{\circ}\text{C}$	Relevan untuk mengidentifikasi risiko fisik ekstrem seperti banjir, longsor, dan cuaca ekstrem terhadap tambang dan logistik Relevant for identifying extreme physical risks, including floods, landslides, and extreme weather conditions impacting mining operations and logistics.





Strategi

Perubahan iklim mendorong ABM untuk menyesuaikan strategi bisnis guna menjaga ketahanan operasional dan mendukung transisi energi nasional. Risiko iklim yang paling material bagi ABM mencakup risiko fisik, seperti banjir ekstrem, longsor, suhu tinggi, dan kekeringan yang berdampak pada operasi pertambangan, logistik, dan distribusi bahan bakar, serta risiko transisi yang berasal dari perubahan regulasi emisi, perkembangan teknologi rendah karbon, dinamika pasar energi bersih, dan ekspektasi investor.

Sebagai respons, ABM telah menetapkan Kebijakan Perubahan Iklim yang menjadi dasar pengelolaan risiko dan peluang iklim. Kebijakan ini menegaskan pengawasan oleh Dewan Komisaris melalui Komite ESG bersama Direksi, komitmen terhadap kepatuhan regulasi, pelaksanaan aksi nyata pengurangan dampak iklim di seluruh entitas anak, integrasi aksi iklim ke dalam praktik bisnis berkelanjutan, serta pengungkapan yang transparan. Seluruh inisiatif iklim tersebut diarahkan untuk memberikan kontribusi positif terhadap aspek Lingkungan, Sosial, dan Tata Kelola (ESG) serta meningkatkan nilai jangka panjang Perusahaan. [\[SEOJK F.3\]](#)

Strategy

Climate change is compelling ABM to adapt its business strategies to maintain operational resilience and support the national energy transition. The most significant climate risks for ABM include physical hazards such as severe flooding, landslides, high temperatures, and droughts, which affect mining activities, logistics, and fuel distribution. Additionally, transition risks stem from evolving emission regulations, advancements in low-carbon technologies, dynamics in the clean energy market, and changing investor expectations.

In response, ABM has established a Climate Change Policy that forms the foundation for managing climate-related risks and opportunities. This policy emphasizes oversight by the Board of Commissioners through the ESG Committee alongside the Board of Directors, demonstrates a commitment to regulatory compliance, and includes the implementation of tangible actions to mitigate climate impacts across all subsidiaries, and integrates climate actions into sustainable business practices with transparent disclosure. All these initiatives are aimed at positively contributing to Environmental, Social, and Governance (ESG) aspects and at increasing the Company's long-term value. [\[SEOJK F.3\]](#)



Langkah Nyata ABM Memasuki Energi Terbarukan melalui Biogas

AJN merupakan entitas anak ABM yang berfokus pada pengembangan solusi energi terbarukan, khususnya melalui pemanfaatan limbah industri kelapa sawit sebagai sumber energi bersih. Inisiatif ini menjadi langkah nyata pertama ABM dalam sektor energi terbarukan, yang melengkapi rantai nilai bisnis inti Perusahaan di bidang pertambangan. Berlokasi di Kalimantan Selatan, AJN mengoperasikan Pembangkit Listrik Tenaga Biogas (PLTBg) yang mengolah *Palm Oil Mill Effluent* (POME) dan residu sawit menjadi biogas untuk kemudian dikonversi menjadi energi listrik.

Selama periode 2021–2025, operasional PLTBg AJN berhasil menghindari emisi sebesar 56.486,31 ton CO₂e, menunjukkan kontribusi nyata ABM terhadap upaya mitigasi perubahan iklim. Pendekatan ini mencerminkan penerapan ekonomi sirkular, di mana limbah industri dimanfaatkan kembali menjadi sumber energi terbarukan yang bernilai. Pada tahun 2025, AJN juga telah memperoleh Sertifikat Pengurangan Emisi Gas Rumah Kaca (SPE-GRK) dari SRN-PPI Kementerian Lingkungan Hidup, sekaligus memperkuat peran ABM dalam mendukung *Roadmap Net Zero Emission Indonesia 2060* dan transisi energi berkelanjutan.

ABM's Concrete Step into Renewable Energy through Biogas

AJN is a subsidiary of ABM focused on developing renewable energy solutions, with a particular focus on utilizing palm oil mill waste as a clean energy source. This initiative marks ABM's first significant step into the renewable energy sector, supplementing the Company's core business value chain in mining. Located in South Kalimantan, AJN operates a Biogas Power Plant (PLTBg) that processes Palm Oil Mill Effluent (POME) and palm residues into biogas, which is then converted into electricity.

During the period of 2021 to 2025, AJN's PLTBg operations have avoided the emission of 56,486.31 tons of CO₂e, demonstrating ABM's tangible contribution to climate change mitigation efforts. This approach reflects the implementation of a circular economy, in which industrial waste is repurposed as a valuable renewable energy source. By 2025, AJN has also obtained the Greenhouse Gas Emission Reduction Certificate (SPE-GRK) from SRN-PPI of the Ministry of Environment and Forestry, further strengthening ABM's commitment to supporting Indonesia's Net Zero Emission Roadmap 2060 and the transition towards sustainable energy.



Menjaga Keselamatan Tambang melalui *Slope Stability Radar*

ABM memprioritaskan pengelolaan risiko longsor di area pertambangan melalui pemanfaatan *Slope Stability Radar* sebagai bagian dari sistem manajemen risiko terintegrasi. Teknologi ini memungkinkan pemantauan pergerakan lereng secara *real time*, sehingga potensi ketidakstabilan dapat terdeteksi lebih dini sebelum berkembang menjadi insiden yang membahayakan keselamatan pekerja dan kelangsungan operasi.

Data dari *Slope Stability Radar* terhubung dengan sistem peringatan dini dan alarm otomatis yang mendukung pengambilan keputusan cepat di lapangan. Melalui pendekatan ini, ABM memperkuat budaya keselamatan, meminimalkan risiko kecelakaan kerja, serta meningkatkan ketahanan operasional dalam menghadapi tantangan risiko fisik terkait perubahan iklim.

Maintaining Mine Safety through *Slope Stability Radar*

ABM prioritizes landslide risk management within mining areas through the use of *Slope Stability Radar* as part of an integrated risk management system. This technology enables real-time monitoring of slope movements, thereby enabling the early detection of potential instability before it escalates into incidents that could compromise worker safety and operational continuity.

Data collected from the *Slope Stability Radar* is integrated into an early warning system with automatic alarms, supporting prompt decision-making in field operations. Through this approach, ABM strengthens safety culture, minimizes work accident risks, and bolsters operational resilience in addressing physical risks related to climate change.



Mengurangi Emisi melalui Transisi Energi Operasional

ABM telah memulai langkah nyata dalam menurunkan emisi operasional melalui penerapan biodiesel B35 pada aktivitas operasional, khususnya di sektor pertambangan dan logistik. Inisiatif ini menjadi bagian dari upaya transisi energi Perusahaan untuk mengurangi ketergantungan pada bahan bakar fosil sekaligus menekan emisi gas rumah kaca dari aktivitas operasional sehari-hari.

Implementasi biodiesel B35 diharapkan dapat menurunkan emisi cakupan 1 secara bertahap, seiring dengan peningkatan efisiensi penggunaan bahan bakar. selanjutnya, ABM akan terus mengevaluasi peluang penggunaan bahan bakar yang lebih rendah emisi sebagai bagian dari strategi dekarbonisasi jangka menengah dan panjang.

Reducing Emissions through Operational Energy Transition

ABM has taken concrete measures to reduce operational emissions by using B35 biodiesel in operations, particularly in the mining and logistics sectors. This initiative is part of the company's energy transition efforts to reduce dependence on fossil fuels and lower greenhouse gas emissions from daily operations.

The implementation of B35 biodiesel is anticipated to gradually reduce Scope 1 emissions, in line with increased fuel efficiency. Going forward, ABM will continue to evaluate opportunities to use lower-emission fuels as part of our medium- and long-term decarbonization strategy.



Memanfaatkan Energi Terbarukan untuk Operasi yang Lebih Berkelanjutan

Sebagai bagian dari komitmen terhadap energi bersih, ABM telah memasang Pembangkit Listrik Tenaga Surya (PLTS) dan *Containerized Battery Energy Storage System* (CBESS) di Jambi dengan kapasitas 638 kWp dan 1 MWh. Sistem ini dirancang untuk mendukung kebutuhan energi operasional sekaligus meningkatkan keandalan pasokan listrik di lokasi operasional.

Pemanfaatan PLTS dan CBESS ini diperkirakan mampu menurunkan konsumsi energi berbasis fosil dan mengurangi emisi karbon sebesar 308,09 ton CO₂e. Ke depan, ABM merencanakan ekspansi PLTS ke unit bisnis lainnya sebagai bagian dari strategi peningkatan porsi energi terbarukan di seluruh Grup.

Utilizing Renewable Energy for More Sustainable Operations

As part of its commitment to clean energy, ABM has installed a Solar Power Plant (SPP) and a Containerized Battery Energy Storage System (CBESS) located in Jambi, with capacities of 638 kWp and 1 MWh respectively. These installations are intended to support operational energy needs while enhancing the reliability of power supply at the operational site.

The utilization of SPP and CBESS is projected to reduce reliance on fossil-based energy consumption and carbon emissions by 308.09 tons of CO₂e. Looking ahead, ABM intends to expand the SPP to other business units as part of its strategy to increase the Group's proportion of renewable energy.



Meningkatkan Efisiensi Energi melalui Optimalisasi Teknologi

ABM juga menjalankan program efisiensi energi melalui optimalisasi ritase dan penggunaan alat berat berbasis teknologi. Pendekatan ini memungkinkan pengelolaan operasional yang lebih presisi, mengurangi konsumsi bahan bakar, serta meminimalkan emisi dari aktivitas pertambangan dan logistik.

Melalui pemanfaatan sistem pemantauan digital dan analisis data operasional, Perusahaan dapat mengidentifikasi peluang efisiensi secara berkelanjutan. Upaya ini tidak hanya mendukung pengurangan emisi, tetapi juga meningkatkan produktivitas dan efektivitas biaya operasional.

Improving Energy Efficiency through Technology Optimization

ABM also implements energy efficiency programs through the optimization of haulage and the use of technologically advanced heavy equipment. This approach enables more precise operational management, reduces fuel consumption, and minimizes emissions from mining and logistics activities.

By utilizing digital monitoring systems and operational data analysis, the Company can continually identify efficiency opportunities. These efforts not only facilitate emission reductions but also enhance productivity and operational cost efficiency.

Reklamasi dan Penanaman Pohon sebagai Upaya *Carbon Offset*

Selain pengurangan emisi, ABM melaksanakan program reklamasi lahan dan penanaman pohon sebagai bagian dari strategi mitigasi perubahan iklim. Program ini berfungsi sebagai upaya *carbon offset* sekaligus mendukung pemulihan lingkungan pascatambang dan perlindungan keanekaragaman hayati.

Hingga tahun pelaporan, kegiatan reklamasi dan revegetasi telah mencakup area seluas 901,26 hektare dengan jumlah penanaman 563.268 pohon di area IUP TIA. Melalui pendekatan ini, ABM berupaya menyeimbangkan dampak operasional dengan pemulihan ekosistem, sekaligus memperkuat ketahanan lingkungan di sekitar wilayah operasional.

Reclamation and Tree Planting as Carbon Offset Efforts

In addition to emission reductions, ABM implements land reclamation and tree-planting programs as part of our climate change mitigation strategy. These programs serve as carbon offset efforts while also promoting post-mining environmental restoration and biodiversity preservation.

As of the reporting year, reclamation and revegetation activities have covered an area of 901.26 hectares with 563.268 trees planted in IUP TIA area. Through this approach, ABM aims to balance operational impacts with ecosystem restoration, whilst also strengthening environmental resilience around the operational area.



Mengelola Air untuk Menjaga Keberlanjutan Operasi Tambang

Operasi pertambangan ABM di Kalimantan dan Sumatra menghadapi tingkat curah hujan yang tinggi, sehingga berpotensi meningkatkan risiko banjir dan gangguan operasional. Untuk mengelola risiko tersebut, ABM menerapkan pendekatan manajemen air terpadu yang bertujuan menjaga kelancaran operasi sekaligus melindungi lingkungan sekitar area tambang.

Upaya yang dilakukan mencakup pembangunan dan pemeliharaan saluran drainase, pemantauan kualitas air buangan secara berkala, serta penerapan langkah-langkah pencegahan banjir dan pengendalian sedimen. Melalui pengelolaan air yang sistematis ini, ABM berupaya meminimalkan dampak lingkungan, memastikan kepatuhan terhadap regulasi, serta meningkatkan ketahanan operasional di tengah tantangan iklim yang semakin dinamis.

Managing Water to Sustain Mining Operations

ABM's mining operations in Kalimantan and Sumatra face high levels of rainfall, which may increase the risk of flooding and operational disruptions. To manage these risks, ABM implements an integrated water management approach aimed at maintaining operational continuity while protecting the surrounding environment in the mining areas.

The efforts include the construction and maintenance of drainage systems, regular monitoring of discharged water quality, as well as the implementation of flood prevention measures and sediment control. Through this systematic water management, ABM strives to minimize environmental impacts, ensure compliance with regulations, and enhance operational resilience amid increasingly dynamic climate challenges.



Memperkuat Ketahanan Pesisir melalui Restorasi Mangrove

ABM berkontribusi dalam memperkuat ketahanan ekosistem pesisir dan perkotaan melalui program restorasi mangrove di berbagai wilayah di Indonesia. Sepanjang tahun tersebut, ABM telah menanam lebih dari 20.000 bibit mangrove, yang terdiri dari 600 bibit di Jakarta Utara, 10.000 bibit di Surabaya, dan 10.000 bibit di Balikpapan.

Ekosistem mangrove berperan penting sebagai perlindungan alami terhadap banjir rob dan gelombang pasang, sekaligus mendukung stabilitas garis pantai dan keanekaragaman hayati. Melalui inisiatif ini, ABM tidak hanya mendukung adaptasi terhadap dampak perubahan iklim, tetapi juga memperkuat komitmen Perusahaan dalam menjaga keseimbangan antara aktivitas bisnis dan pelestarian lingkungan pesisir.

Strengthening Coastal Resilience through Mangrove Restoration

ABM contributes to strengthening the resilience of coastal and urban ecosystems through mangrove restoration programs across various regions in Indonesia. Throughout the year, ABM cultivated over 20,000 mangrove seedlings, including 600 in North Jakarta, 10,000 in Surabaya, and 10,000 in Balikpapan.

Mangrove ecosystems serve as vital natural defences against tidal flooding and storm surges, while also supporting shoreline stability and biodiversity. Through this initiative, ABM not only promotes adaptation to climate change impacts but also reaffirms the Company's commitment to balancing business activities with the preservation of coastal environments.

Implementasi IFRS Sustainability Disclosure Standards

Sejalan dengan perkembangan standar pelaporan keberlanjutan global, ABM secara bertahap mempersiapkan implementasi IFRS Sustainability Disclosure Standards (IFRS S1 dan IFRS S2). Dalam Laporan Keberlanjutan 2024, ABM mengakui bahwa strategi dan pengungkapan iklim masih berada pada tahap awal. Oleh karena itu, Perusahaan mengambil pendekatan bertahap dan terstruktur untuk membangun fondasi yang kuat, dengan fokus awal pada IFRS S2 yang mengadopsi pendekatan *climate-first*. Pendekatan ini dirancang untuk memastikan kesiapan tata kelola, sistem data, manajemen risiko, serta kualitas pengungkapan yang selaras dengan ekspektasi regulator dan pemangku kepentingan.

Implementation of IFRS Sustainability Disclosure Standards

In line with the development of global sustainability reporting standards, ABM is gradually preparing for the implementation of IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2). The 2024 Sustainability Report acknowledges that climate strategy and disclosures are still in the early stages. Consequently, the Company is adopting a phased and structured approach to establish a robust foundation, initially focusing on IFRS S2, which adopts a *climate-first* approach. This approach is designed to ensuring readiness in governance, data systems, risk management, and the quality of disclosures to meet regulatory and stakeholder expectations.

Roadmap Implementasi IFRS S1 dan IFRS S2

Implementation Roadmap for IFRS S1 and IFRS S2

Tahun / Tahap Year / Phase	Fokus Utama Main Focus	Kegiatan Kunci	Key Activities
2025 – Foundation Phase	Pembangunan dasar tata kelola dan kesiapan internal Building a foundation for government and internal readiness	- Penyusunan dan pengesahan Kebijakan Perubahan Iklim di tingkat Dewan Direksi - Peningkatan kapasitas dan pelatihan tim Keuangan dan Keberlanjutan terkait IFRS S2 - Pelaksanaan <i>initial gap assessment</i> terhadap IFRS S1 dan S2 - Penguatan sistem pengumpulan data ESG dan pengendalian internal	- Preparation and approval of the Climate Change Policy at the Board of Directors level - Capacity building and training for the Finance and Sustainability teams related to IFRS S2. - Conducting an initial gap assessment for IFRS S1 and S2 - Strengthening ESG data collection systems and internal controls
2026 – Alignment Stage	Penyelarasan proses dan struktur dengan IFRS Alignment process and structure with IFRS	- Integrasi risiko dan peluang iklim ke dalam <i>Enterprise Risk Management</i> (ERM) - Penetapan struktur tata kelola dan penugasan tanggung jawab pelaporan keberlanjutan - Uji coba pengungkapan yang selaras IFRS dalam Laporan Keberlanjutan 2026 - Penguatan mekanisme <i>assurance</i> internal dan dokumentasi	- Integrating climate risks and opportunities into Enterprise Risk Management (ERM) - Establishing governance structures and assigning sustainability reporting responsibilities - Piloting IFRS-aligned disclosures in the 2026 Sustainability Report - Enhancing internal assurance mechanisms and documentation
2027 – Adoption Phase	Implementasi penuh dan <i>assurance</i> eksternal Full implementation and external assurance	- Penerbitan laporan keberlanjutan yang sepenuhnya patuh IFRS S2 - Integrasi data keuangan dan keberlanjutan - Perolehan <i>assurance</i> eksternal atas pengungkapan IFRS	- Publishing a sustainability report fully compliant with IFRS S2 - Integrating financial and sustainability data - Securing external assurance for IFRS disclosures

Metriks & Target

Saat ini, ABM telah menetapkan ABM Target 2025 yang mencakup komitmen pengurangan 15% total konsumsi energi dan 5% total emisi karbon dari seluruh entitas anak dan kegiatan operasional Perusahaan. Target ini menjadi acuan dalam pelaksanaan inisiatif efisiensi energi dan pengurangan emisi di seluruh Grup.

Metriks Metrics	2025
Konsumsi energi (GJ) Energy consumption (GJ)	10.618.329,24
Emisi GRK (Ton CO ₂ e) GHG emissions (Ton CO ₂ e)	12.167,93

*Catatan: Informasi lebih lanjut mengenai data energi dan emisi disajikan pada halaman 56.

*Note: More detailed information regarding energy and emission data can be found on page 56.

Seiring dengan perkembangan strategi keberlanjutan dan transisi energi, ABM saat ini sedang mengembangkan target keberlanjutan yang baru untuk periode selanjutnya (tahun 2026). Target tersebut akan disusun dengan mempertimbangkan kinerja historis, potensi operasional, serta perkembangan regulasi dan standar pelaporan keberlanjutan yang berlaku, guna mendukung pencapaian kinerja lingkungan yang berkelanjutan dalam jangka panjang.

Metrics & Targets

Currently, ABM has established the ABM Target 2025, which includes a commitment to reduce total energy consumption by 15% and total carbon emissions by 5% across all subsidiaries and operational activities of the Company. This target serves as a reference in implementing energy efficiency initiatives and emission reduction strategies throughout the Group.

In conjunction with the development of sustainability strategies and the energy transition, ABM is currently establishing new sustainability targets for the upcoming period (year 2026). These targets will be formulated with consideration of historical performance, operational potential, in addition to changes in relevant regulations and standards for sustainability reporting, to support the achievement of sustainable environmental performance over the long term.



IAC0562604KS



National Center for Corporate Reporting

Laporan Kesesuaian dengan Standar GRI Statement of GRI Standards in Accordance Check

National Center for Corporate Reporting (NCCR) telah melakukan pengecekan kesesuaian dengan Standar GRI 2021 atas Laporan Keberlanjutan PT ABM Investama Tbk 2025 ("Laporan"). Pengecekan dilakukan untuk memberikan gambaran tentang sejauh mana Standar GRI 2021 telah diterapkan dalam Laporan tersebut. Pengecekan ini bukan merupakan opini atas kinerja keberlanjutan maupun kualitas informasi yang dimuat dalam Laporan tersebut.

Kami menyimpulkan bahwa Laporan ini telah disusun sesuai dengan Standar GRI 2021.

Jakarta, 2 April 2026

The National Center for Corporate Reporting has conducted a GRI Standards 2021 in Accordance Check on PT ABM Investama Tbk Sustainability Report 2025 ("Report"). The check communicates the extent to which the GRI Standards 2021 has been applied in the Report. The check does not provide an opinion on the sustainability performance of the reporter or the quality of the information provided in the Report.

We conclude that this report has been prepared in accordance to GRI Standards 2021.

Jakarta, April 2, 2026

National Center for Corporate Reporting
GRI Standards Aligning Service



Andrew K. Twohig, BCom, BA (Hons), MA, CSRA
Director



AA1000
Licensed Report
000-306/V3-PKIRZ



TÜVRheinland®
Precisely Right.

INDEPENDENT ASSURANCE STATEMENT

The 2025 Sustainability Report of PT ABM Investama Tbk Statement No: 351/TRID-A04/3/2026

PT TUV Rheinland Indonesia (hereinafter "TÜV Rheinland" or "we") has been engaged by the management of PT ABM Investama Tbk (hereinafter "ABM" or "the Reporting Company") to provide an independent assurance of the PT ABM Investama Tbk Sustainability Report 2025 (hereinafter, "the Report"). TÜV Rheinland, headquartered in Germany, is a global independent Environmental, Social, and Governance ("ESG") & Sustainability Assurance service provider with qualified ESG practitioners worldwide.

This assurance statement applies only to the relevant information included in the scope of the assurance. The entire content and information of the Report is in the responsibility of ABM. The responsibility of the assurance team (the "Assurance Team" or the "Assurer") is to provide ABM and its stakeholder with an independent assurance statement based on our expert opinions by applying the verification methodology for the specified assurance scope. The overall objective is to provide ABM's stakeholders with assurance on the reliability and objectivity of the information contained in the Report. The intended users of this assurance statement are stakeholders who are interested in ABM's overall sustainability performance and the impacts of its business activities.

SCOPE OF ASSURANCE AND SUBJECT MATTER

The scope of assurance engagement agreed upon with ABM includes the following:

1. The reporting period: 1st January 2025 to 31st December 2025.
2. The assurance covers the Report against the reporting criteria including evaluation of quality, accuracy and reliability of performance information, and all entities under the control of the reporting company which includes PT Reswara Minergi Hartama (RWA), PT Tunas Inti Abadi (TIA), PT Cipta Kridatama (CK), PT Prima Wiguna Parama (PWP), PT Sanggar Sarana Baja (SSB), PT Cipta Krida Bahari (CKB), PT Anzara Janitra Nusantara (AJN), and PT Nagata Dinamika (ND).
3. Material topics identified and reported by ABM consist of 20 material topics (the "Subject Matter"). These material topics include the following:
 - Climate Change.
 - Greenhouse Gas Emission and Energy.
 - Water and Wastewater.
 - Waste and Tailing.
 - Biodiversity.
 - Mine Closure.
 - Occupational Health & Safety (OHS).
 - Labor Practices.
 - Freedom of Association and Workers' Rights.
 - Non-discrimination.
 - Local Communities and Indigenous Peoples.
 - Anti-corruption.
 - Legal Compliance.
 - Supply Chain Management.
 - Asset Integrity and Critical Incidents.



AA1000
Licensed Report
000-306/V3-PKIRZ



TÜVRheinland®
Precisely Right.

- Asset Integrity and Critical Incidents.
- Personal Data and Cybersecurity.
- Public Policy and Payments to Government.
- Economic Impact and Financial Performance.
- Reserves Assessment and Capital Expenditure.
- Equipment Reliability and Maintenance.

REPORTING CRITERIA AND FRAMEWORK

- Reporting in accordance with the Global Reporting Initiative Standards 2021 ("GRI 2021").
- The Regulation of Financial Services Authority Number 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.
- The Circular Letter of The Financial Services Authority Number 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies.
- Nasdaq ESG Guidance 2.0 (2019).

ASSURANCE STANDARD AND LEVEL OF ASSURANCE

The independent assurance was conducted in accordance:

- AA1000AP (2018) Principles, covering the accountability principles of inclusivity, materiality, responsiveness, and impact (the "AA1000AP (2018) Principles").
- AA1000AS v3 with assurance engagement: **Type 2** and level of assurance: **Moderate**.

LIMITATIONS

The assurance was performed at a moderate assurance level in accordance with AA1000AS. The information and performance data subject to assurance is limited to the content of the Report and supporting data provided by the reporting organization. It implies that no significant errors were found during the assurance process and that there are limitations related to the unavoidable risks that may exist.

ASSURANCE METHODOLOGY

We have evaluated the overall sustainability strategy, targets and commitments disclosed in the Report. We have performed an objective review of the reported information and evidence gathered against the criteria defined in the assurance standards, i.e. the accountability principles of inclusivity, materiality, responsiveness and impact. The processes and system controls applied by the Reporting Company in the disclosure of quantitative and qualitative information on sustainability performance, from source to aggregation, were evaluated. Analytical procedures, interviews, and data testing were performed on a sample basis to test the generation and collection of data for defined sustainability key performance indicators in accordance with ABM's corporate sustainability strategy, governance, and management systems as disclosed in the Report. Our work included interviews with ABM representatives, including senior management at the executive and functional levels, as well as relevant employees responsible for collecting, aggregating and reporting the data. The assurance work was performed by our multidisciplinary team of experienced professionals in the areas of corporate sustainability, climate change, environmental, social, governance and stakeholder engagement. The opinion expressed is based on a moderate level of assurance and at the level of materiality of the Assurer's professional judgment.



AA1000
Licensed Report
000-306/V3-PKIRZ



TÜVRheinland®
Precisely Right.

ADHERENCE TO THE AA1000AS v3

Inclusivity:

ABM ensures inclusiveness by proactively identifying and engaging with diverse stakeholder groups, whose concerns are systematically addressed throughout the Report. Its approach to stakeholder engagement is supported by formal strategies designed to foster ongoing communication and collaboration. This commitment comes from the highest levels of leadership within the organization. Engagement activities include a variety of formats, including customer and employee surveys, meetings, and group discussions. Each interaction is carefully documented, and dedicated personnel are responsible for managing the feedback received. In addition, ABM is transparent in communicating sustainability goals and commitments to stakeholders. This ensures that stakeholders are well-informed about initiatives and progress toward its sustainability goals.

Materiality:

ABM has systematically conducted a materiality assessment of sustainability issues, taking into account the industry landscape, due diligence findings, risk assessments and stakeholder engagement. This assessment, which has become an annual practice, is a cornerstone of their commitment to sustainability. The Sustainability Steering Group reflecting the commitment of top management, carefully reviews and approves the list of material issues. The materiality assessment provides a comprehensive understanding of the relevant issues. These material issues are then methodically addressed in specific sections, each outlined by measurable metrics. ABM's senior management and cross-functional teams are well versed in these processes, which are informed by extensive documentation and interviews.

Responsiveness:

ABM is committed to addressing stakeholder concerns through a multi-faceted approach embedded in the sustainability strategy, policies, procedures, code of conduct and established sustainability goals. ABM actively promotes stakeholder engagement through various channels, including multi-stakeholder platforms and customer interfaces. In particular, the dialog-driven approach is exemplified throughout the Report.

Impact:

ABM adheres to the GRI 2021, which prioritize the assessment of internal and external impacts. ABM has systematically identified the impacts associated with its operations and products. Their commitment to impact assessment is reflected in careful documentation and tracking of impacts through internal processes and systems. Impact analysis covering environmental, economic, social, people and its human rights. In addition, their commitment to identifying and mitigating negative impacts is evident in their annual risk and materiality assessment.



AA1000
Licensed Report
000-306/V3-PKIRZ



TÜVRheinland®
Precisely Right.

STATEMENT OF RESPONSIBILITY OF THE MANAGEMENT OF ABM

The Management of ABM has sole responsibility for preparing and presenting the Subject Matter (material topics) in accordance with GRI 2021 and preparing the Report in adherence to the AA1000AP (2018) Principles. ABM's responsibilities also include maintaining effective internal controls over the information and data, resulting in the preparation of the Subject Matter in a way that is free from material misstatements.

STATEMENT OF RESPONSIBILITY, COMPETENCY, INDEPENDENCY AND IMPARTIALITY OF ASSURANCE PROVIDER

TÜV Rheinland ensures that appropriately qualified individuals are selected based on their qualifications, training and experience. We have maintained complete impartiality and independence throughout the assurance engagement and have not been involved in the preparation of the content of the Report or provided any related information. The assurance statement is only valid if it is published in its entirety with the Report. TÜV Rheinland does not accept any liability or responsibility to any third party for any perception or decision regarding ABM based on this assurance statement.

CONCLUSION DAN OPINION

In conclusion, we can mention that no instances or information came to our attention that would be contrary to the statement made below:

- The Report 2025 **meets** the requirements of the AA1000AP Accountability Principles.
- The Report **meets** the requirements of **Type 2, Moderate Assurance Level** according to the AA1000AS v3 and follows the requirements of reporting **in accordance with** GRI 2021.
- The Report contains statements and claims that reflect ABM's sustainability achievements and challenges, supported by documentary evidence and internal records.
- The Assurer concludes that the Report for all the performance indicators related to the material topics are **reasonably represented**, and nothing has come to our attention that would cause us to believe that ABM has not presented accurate and not reliable data.

For and on behalf of PT TUV Rheinland
Indonesia

Jakarta, 16 March 2026



Nyoman Susila
President Director




www.tuv.com

Daftar Pengungkapan Sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017

List of Disclosure Based on POJK NO.51/POJK.03/2017 [SEOJK G.4]

No. Indeks Index No.	Nama Indeks Index Name	Halaman Pages
Strategi Keberlanjutan Sustainability Strategy		
A.1	Penjelasan Strategi Keberlanjutan Explanation on Sustainability Strategies	32
Ikhtisar Kinerja Aspek Keberlanjutan Overview of Sustainability Aspects Performance		
B.1	Aspek Ekonomi Economy Aspects	4-7
B.2	Aspek Lingkungan Hidup Environmental Aspects	4-7
B.3	Aspek Sosial Social Aspects	4-7
Profil Perusahaan Company Profile		
C.1	Visi, Misi, dan Nilai Keberlanjutan Vision, Mission, Sustainable Values	15
C.2	Alamat Perusahaan Company Address	14
C.3	Skala Usaha: Total aset atau kapitalisasi dan total kewajiban; Jumlah karyawan menurut jenis kelamin, jabatan, usia, pendidikan, dan status ketenagakerjaan; Nama pemegang saham dan persentase kepemilikan saham; dan Wilayah operasional Business Scale: Total assets or assets capitalization and total liabilities; Total employee based on gender, position, age, education and employment status; Percentage of share ownership; and Operational area.	14, 17, 19
C.4	Produk, Layanan, dan Kegiatan Usaha yang Dijalankan Product, Service and Business Activities	18, 19, 20
C.5	Keanggotaan pada Asosiasi Member Association	22
C.6	Perubahan Emiten dan Perusahaan Publik yang Bersifat Signifikan Significant Changes	11,22
Penjelasan Direksi Director Explanation		
D.1	Penjelasan Direksi Director Explanation	26
Tata Kelola Keberlanjutan Sustainable Corporate Governance		
E.1	Penanggung Jawab Penerapan Keuangan Berkelanjutan Person in Charge Responsibility for Sustainable Finance	30, 31, 164, 171, 172
E.2	Pengembangan Kompetensi Terkait Keuangan Berkelanjutan Sustainable Finance Competency Development	168-169
E.3	Penilaian Risiko Atas Penerapan Keuangan Berkelanjutan Sustainable Finance Risk Assessment Implementation	178
E.4	Hubungan dengan Pemangku Kepentingan Stakeholders Relations	37, 38
E.5	Permasalahan Terhadap Penerapan Keuangan Berkelanjutan Sustainable Finance Implementation Problems	164

No. Indeks Index No.	Nama Indeks Index Name	Halaman Pages
Kinerja Keberlanjutan Sustainable Performance		
F.1	Kegiatan Membangun Budaya Keberlanjutan The Activities of Building a Culture of Sustainability	32
Kinerja Ekonomi Economic Performance		
F.2	Perbandingan Target dan Kinerja Produksi, Portofolio, Target Pembiayaan, atau Investasi, Pendapatan dan Laba Rugi Comparison of Production Targets and Performance, Portfolio, Financial Targets, or Investment, Revenue and Profit	185
F.3	Perbandingan Target dan Kinerja Portofolio, Target Pembiayaan, atau Investasi pada Instrumen Keuangan atau Proyek yang Sejalan dengan Keuangan Berkelanjutan Comparison of Portfolio Targets and Performance, Financing Targets, or Investments in Financial Instruments or Projects in Line With the Implementation of Sustainable Finance	203
Kinerja Lingkungan Hidup Environmental Performance		
F.4	Biaya Lingkungan Hidup Environment Cost Incurred	48
Aspek Material Material Aspect		
F.5	Penggunaan Material yang Ramah Lingkungan Use of Environmentally Friendly Materials	Aspek ini tidak relevan dengan operasional perusahaan, namun perusahaan tetap berkomitmen menjalankan praktik keberlanjutan sesuai dengan bidang usahanya. This aspect is not relevant to the company's operations, but the company is still committed to implementing sustainability practices in accordance with its business fields.
Aspek Energi Energy Aspect		
F.6	Jumlah dan Intensitas Energi yang Digunakan The Amount and Intensity of Energy Used	49
F.7	Upaya dan Pencapaian Efisiensi Energi dan Penggunaan Energi Terbarukan Efforts and Achievement of Energy Efficiency Including Use of Renewable Energy Sources	49, 50
Aspek Air Water Aspect		
F.8	Penggunaan Air Water Used	62, 63
Aspek Keanekaragaman Hayati Biodiversity Aspect		
F.9	Dampak dari Wilayah Operasional yang Dekat atau Berada di Daerah Konservasi atau Memiliki Keanekaragaman Hayati Impacts from Operational Areas Close to or in Conservation Areas or Having Biodiversity	70,72,73,74
F.10	Usaha Konservasi Keanekaragaman Hayati Biodiversity Conservation Efforts	69,71,74
Aspek Emisi Emission Aspect		
F.11	Jumlah dan Intensitas Emisi yang Dihasilkan Berdasarkan Jenisnya The Amount and Intensity of Emissions Produced by Type	53,54,57
F.12	Upaya dan Pencapaian Pengurangan Emisi yang Dilakukan Efforts and Achievement Emission Reduction Carried Out	53,54,55,57,62
Aspek Limbah dan Efluen Waste and Effluent Aspect		
F.13	Jumlah Limbah dan Efluen yang Dihasilkan Berdasarkan Jenis The Amount of Waste and Effluent Produced by Type	77

No. Indeks Index No.	Nama Indeks Index Name	Halaman Pages
F.14	Mekanisme Pengelolaan Limbah dan Efluen Mechanism of Waste and Effluent Management	77
F.15	Tumpahan yang Terjadi (jika ada) Spills that Occur (if any)	77
Aspek Pengaduan Terkait Lingkungan Hidup Environmental Complaint Aspect		
F.16	Jumlah dan Materi Pengaduan Lingkungan Hidup yang Diterima dan Diselesaikan The Amount and Material of Environmental Complaints Received and Resolved	78,170
Kinerja Sosial Social Aspect		
F.17	Komitmen untuk Memberikan Layanan atas Produk dan/atau Jasa yang Setara kepada Konsumen Commitment to Provide Services for Equivalent Products and/or Services to Consumers	19
Aspek Ketenagakerjaan Employment Aspect		
F.18	Kesetaraan Kesempatan Bekerja Equality of Employment Opportunities	126
F.19	Tenaga Kerja Anak dan Tenaga Kerja Paksa Child Labor and Forced Labor	126
F.20	Upah Minimum Regional The Regional Minimum Wage	120
F.21	Lingkungan Bekerja yang Layak dan Aman Decent and Safe Working Environment	84,91,107
F.22	Pelatihan dan Pengembangan Kemampuan Pegawai Training and Capacity Building of Employees	90, 120
Aspek Masyarakat Society Aspect		
F.23	Dampak Operasi Terhadap Masyarakat Sekitar Operational Impacts to the Surrounding Community	135, 137-147
F.24	Pengaduan Masyarakat Public Complaints	177
F.25	Kegiatan Tanggung Jawab Sosial Lingkungan (TJSL) Environmental and Social Responsibility Activities	133
Tanggung Jawab Pengembangan Produk/Jasa Berkelanjutan Responsibilities for Developing Sustainable Products/Services		
F.26	Inovasi dan Pengembangan Produk/Jasa Keuangan Berkelanjutan Innovation and Development of Sustainable Financial Products and/or Services	60
F.27	Produk/Jasa yang Sudah Dievaluasi Keamanannya bagi Pelanggan Products/Services that have been Evaluated for Safety for Customers	199
F.28	Dampak Produk/Jasa Products/Service Impacts	77
F.29	Jumlah Produk yang Ditarik Kembali Number of Products Recalled	19
F.30	Survei Kepuasan Pelanggan Terhadap Produk dan/atau Jasa Keuangan Berkelanjutan Customer Satisfaction Survey of Sustainable Finance and/or Services	19
Lain-lain Others		
G.1	Verifikasi Tertulis dari Pihak Independen (jika ada) Written Verification from an Independent Party (if any)	11, 211
G.2	Lembar Umpan Balik Feedback Form	151, 230
G.3	Kami menyatakan bahwa tidak ada tanggapan terhadap umpan balik laporan keberlanjutan tahun sebelumnya karena kami tidak menerima tanggapan yang signifikan dari pemangku kepentingan. We declare that there was no feedback on the previous year's sustainability report since we did not received any significant feedback from any of our stakeholders	11
G.4	Daftar Pengungkapan Sesuai Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik Disclosure List Based on POJK No.51/POJK.03/2017 regarding the Implementation of Sustainable Finance for Financial Services Institutions, Listed Companies and Public Companies	216

Indeks Konten GRI

GRI Content Index

Pernyataan Penggunaan Standar Statement of use	PT ABM Investama Tbk. (ABM) menyusun laporan keberlanjutan sesuai dengan (in accordance with) GRI Standards untuk periode 01 Januari 2025 sampai 31 Desember 2025. PT ABM Investama Tbk. (ABM) has reported in accordance with the GRI Standards for the period 01 January 2025 to 31 December 2025.
GRI 1 yang digunakan GRI 1 used	GRI 1: Foundation 2021
Standar Sektor yang Digunakan Applicable GRI Sector Standard(s)	GRI Sector Standard: COAL (GRI 12)

Standar GRI/ Sumber Lain GRI Standard/ Other Source	Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
			Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
Pengungkapan Umum/ General Disclosure						
GRI 2: Pengungkapan Umum 2021 GRI 2: General Disclosures 2021	2-1	Detail Organisasi Organizational details	14,18,19,20			
	2-2	Entitas yang termasuk dalam pelaporan keberlanjutan organisasi Entities included in the organization's sustainability reporting	10			
	2-3	Periode pelaporan, frekuensi dan titik kontak Reporting period, frequency and contact point.	11			
	2-4	Penyataan ulang mengenai informasi Restatements of information	11			
	2-5	Assurance dari pihak eksternal External assurance	11			
	2-6	Kegiatan, rantai pasokan, dan hubungan bisnis lainnya Activities, value chain and other business relationships	10,19,20			
	2-7	Karyawan Employees	100,103			
	2-8	Pekerja yang bukan karyawan Workers who are not employees	100,103			
	2-9	Struktur dan komposisi tata kelola Governance structure and composition	151,153			
	2-10	Nominasi dan pemilihan badan tata kelola tertinggi Nomination and selection of the highest governance body	155			
	2-11	Ketua badan tata kelola tertinggi Chair of the highest governance body	151			
	2-12	Peran badan tata kelola tertinggi dalam mengawasi pengelolaan dampak Role of the highest governance body in overseeing the management of impacts.	164			
	2-13	Pendelegasian tanggung jawab untuk mengelola dampak Delegation of responsibility for managing impacts	164,166,171			
	2-14	Peran badan tata kelola tertinggi dalam pelaporan keberlanjutan Role of the highest governance body in sustainability reporting	30.31,164,171			
	2-15	Konflik kepentingan Conflicts of interest	151			
	2-16	Komunikasi tentang masalah-masalah kritis Communication of critical concerns	156			

Standar GRI/ Sumber Lain GRI Standard/ Other Source	Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
			Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
GRI 2: Pengungkapan Umum 2021 GRI 2: General Disclosures 2021	2-17	Pengetahuan kolektif badan tata kelola tertinggi Collective knowledge of the highest governance body	158			
	2-18	Evaluasi kinerja badan tata kelola tertinggi Evaluation of the performance of the highest governance body.	159			
	2-19	Kebijakan remunerasi Remuneration policies	160			
	2-20	Proses untuk menentukan remunerasi Process to determine remuneration	160, 161			
	2-21	Rasio kompensasi total tahunan Annual total compensation ratio.	160, 163			
	2-22	Pernyataan tentang strategi pembangunan berkelanjutan Statement on sustainable development strategy	26,33			
	2-23	Komitmen kebijakan Policy commitments	15, 32, 33, 34			
	2-24	Menanamkan komitmen kebijakan Embedding policy commitments.	32,33			
	2-25	Proses untuk memulihkan dampak negatif Processes to remediate negative impacts	172,176			
	2-26	Mekanisme untuk meminta saran dan menyampaikan kekhawatiran Mechanisms for seeking advice and raising concerns.	172,178			
	2-27	Kepatuhan terhadap hukum dan peraturan Compliance with laws and regulations	77			
	2-28	Keanggotaan asosiasi Membership associations	22			
	2-29	Pendekatan terhadap keterlibatan pemangku kepentingan Approach to stakeholder engagement	37,38			
	2-30	Perjanjian kerja bersama Collective bargaining agreements	128			
Topik Material Material topics						
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-1	Proses untuk menentukan topik material Process to determine material topics	40			
	3-2	Daftar topik material List of material topics	43			
Kinerja Ekonomi Economic performance						
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43			12.08.01
GRI 201: Kinerja Ekonomi 2016 GRI 201: Economic Performance 2016	201-1	Nilai ekonomi langsung yang dihasilkan dan didistribusikan Direct economic value generated and distributed	183			12.8.2; 12.21.2
	201-2	Implikasi finansial serta risiko dan peluang lain akibat dari perubahan iklim Financial implications and other risks and opportunities due to climate change	198			12.02.02
	201-3	Kewajiban program pensiun manfaat pasti dan program pensiun lainnya Defined benefit plan obligations and other retirement plans	122			-
	201-4	Bantuan finansial yang diterima dari pemerintah Financial assistance received from government	188			12.21.03
Dampak Ekonomi Tidak Langsung Indirect Economic Impacts						
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43			12.08.01

Standar GRI/ Sumber Lain GRI Standard/ Other Source		Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
				Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
GRI 203: Indirect Dampak Ekonomi Tidak 2016	203-1	Investasi infrastruktur dan dukungan layanan Infrastructure investments and services supported	135,138				12.08.04
GRI 203: Indirect Economic Impacts 2016	203-2	Dampak ekonomi tidak langsung yang signifikan Significant indirect economic impacts	145,146				12.08.05
Anti Korupsi Anti-Corruption							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.20.01
GRI 205: Anti-Korupsi 2016 GRI 205: Anti-Corruption 2016	205-1	Operasi-operasi yang dinilai memiliki risiko terkait korupsi Operations assessed for risks related to corruption	171				12.20.02
	205-2	Komunikasi dan pelatihan tentang kebijakan dan prosedur anti-korupsi Communication and training about anti-corruption policies and procedures	172				12.20.03
	205-3	Insiden korupsi yang terbukti dan tindakan yang diambil Confirmed incidents of corruption and actions taken	178				12.20.04
Anti Perilaku Kompetitif Anti-Competitive Behavior							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				-
GRI 206: Perilaku Anti Persaingan 2016 GRI 206: Anti-Competitive Behavior 2016	206-1	Langkah-langkah hukum untuk perilaku anti-persaingan, praktik anti-trust dan monopoli Legal actions dor anti-competitive behavior, anti-trust, and monopoly practices	189				-
Pajak Tax							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.21.01
GRI 207: Pajak 2019 GRI 207: Tax 2019	207-1	Pendekatan Terhadap Pajak Approach To Tax	186				12.21.04
	207-2	Tata Kelola, Pengendalian, dan Manajemen Risiko Pajak Tax Governance, Control, and Risk Management	186				12.21.05
	207-3	Keterlibatan Pemangku Kepentingan dan Pengelolaan Perhatian yang Berkaitan Dengan Pajak Stakeholder Engagement and Management of Concerns Related To Tax	187				12.21.06
	207-4	Laporan Per Negara Country-By-Country Reporting	187				12.21.07
Energi Energy							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.01.01
GRI 302: Energi 2016 GRI 302: Energy 2016	302-1	Konsumsi Energi dalam Organisasi Energy Consumption Within the Organization	49,51				12.01.02
	302-2	Konsumsi energi di luar organisasi Energy consumption outside of the organization	49				12.01.03
	302-3	Intensitas Energi Energy Intensity	50, 52				12.01.04
	302-4	Pengurangan konsumsi energi Reduction of energy consumption	49,50				-
	302-5	Pengurangan pada energi yang dibutuhkan untuk produk dan jasa Reduction in energy requirements of products and services	49, 50				-

Standar GRI/ Sumber Lain GRI Standard/ Other Source		Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
				Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
Air dan Limbah Water and effluents							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.07.01
GRI 303: Air dan Efluen 2018 GRI 303: Water and Effluents 2018	303-1	Interaksi Dengan Air Sebagai Sumber Daya Bersama Interactions With Water As A Shared Resource	62,63				12.07.02
	303-2	Manajemen Dampak yang Berkaitan Dengan Pembuangan Air Management of Water Discharge-Related Impacts	63				12.7.3; 12.13.1; 12.13.2
	303-3	Pengambilan Air Water Withdrawal	62				12.7.4
	303-4	Pembuangan Air Water Discharge	63, 66				12.7.5
	303-5	Konsumsi Air Water Consumption	63				12.7.6
	Keanekaragaman Hayati Biodiversity						
GRI 101: Keanekaragaman Hayati 2024 GRI 101: Biodiversity 2024	101-1	Kebijakan untuk menghentikan dan mengembalikan hilangnya keanekaragaman hayati Policies and targets to halt and reverse biodiversity loss	69,76				
	101-2	Manajemen dampak keanekaragaman hayati Biodiversity impact management based on the mitigation hierarchy	69, 70, 72, 76				
	101-3	Akses dan berbagi manfaat Access and Benefit-Sharing (genetic resources and traditional knowledge)	70				
	101-4	Identifikasi dampak keanekaragaman hayati Methodology to identify high-impact sites, activities, and supply chain	69, 70, 74				
	101-5	Lokasi yang memiliki dampak keanekaragaman hayati Locations with significant biodiversity impacts	69, 72, 73				
	101-6	Pemicu langsung hilangnya keanekaragaman hayati Direct drivers of biodiversity loss	69, 72, 73, 76				
	101-7	Perubahan kondisi keanekaragaman hayati Changes in the state of biodiversity	71, 74, 76				
	101-8	Layanan ekosistem Impacts on ecosystem services and beneficiaries	72, 74				
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.5.1
GRI 304: Keanekaragaman Hayati 2018 GRI 304: Biodiversity 2016	304-1	Lokasi Operasi yang Dimiliki, Disewa, Dikelola, atau Berdekatan Dengan, Kawasan Lindung dan Kawasan Dengan Nilai Keanekaragaman Hayati Tinggi di Luar Kawasan Lindung Operational Sites Owned, Leased, Managed In, or Adjacent To, Protected Areas and Areas of High Biodiversity Value Outside Protected Areas	68,72				12.5.2
	304-2	Dampak signifikan dari kegiatan, produk, dan jasa pada keanekaragaman hayati Significant impacts of activities, products, and services on biodiversity	70				12.5.3
	304-3	Habitat yang Dilindungi atau Dilestarikan Habitats Protected or Restored	71,73				12.5.4
	304-4	Spesies Daftar Merah IUCN dan spesies daftar konservasi nasional dengan habitat dalam wilayah yang terkena efek operasi IUCN Red List species and national conservation list species with habitats in areas affected by operations	75				12.5.5

Standar GRI/ Sumber Lain GRI Standard/ Other Source		Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
				Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
Emisi Emissions							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.1.1
GRI 305: Emisi 2018 GRI 305: Emissions 2016	305-1	Emisi GRK Langsung(Cakupan 1) Direct (Scope1) GHG Emissions	53, 57				12.1.5
	305-2	Emisi energi GRK (Cakupan 2) tidak langsung Energy indirect (Scope 2) GHG emissions	53, 57				12.1.6
	305-3	Emisi GRK (Cakupan 3) tidak langsung lainnya Other indirect (Scope 3) GHG emissions	53,57				12.1.7
GRI 305: Emisi 2018 GRI 305: Emissions 2016	305-4	Intensitas Emisi GRK GHG emissions intensity	56, 57				12.1.8
	305-5	Pengurangan Emisi GRK Reduction of GHG emissions	54,58,62				12.2.3
	305-6	Emisi zat perusak ozon (ODS) Emissions of ozone-depleting substances (ODS)	53.54,55				-
	305-7	Nitrogen Oksida (NOX), Sulfur Oksida (SOX), dan Emisi Udara Signifikan Lainnya Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	55,57				12.4.2
Limbah Waste							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.6.1
GRI 306: Limbah 2020 GRI 306: Waste 2020	306-1	Timbulan Limbah Dan Dampak-Dampak Yang Signifikan Terkait Limbah Waste generation and significant waste-related impacts	77				12.6.2
	306-2	Pengelolaan Dampak Yang Signifikan Terkait Limbah Management of significant waste-related impacts	78				12.6.3
	306-3	Timbulan Limbah Waste generated	77				12.6.4
	306-4	Limbah yang Dialihkan dari Pembuangan Akhir Waste diverted from disposal	77, 78, 80				12.6.5
	306-5	Limbah Yang Dikirimkan Ke Pembuangan Akhir Waste directed to disposal	77				12.6.6
Penilaian Lingkungan Pemasok Supplier Environmental Assessment							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				-
GRI 308: Penilaian Pemasok Lingkungan 2016 GRI 308: Supplier Environmental Assessment 2016	308-1	Seleksi Pemasok Baru dengan Menggunakan Kriteria Lingkungan New suppliers that were screened using environmental criteria	190				-
	308-2	Dampak lingkungan negatif dalam rantai pasokan dan tindakan yang telah diambil Negative environmental impacts in the supply chain and actions taken	190				-
Pekerjaan Employment							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.15.1

Standar GRI/ Sumber Lain GRI Standard/ Other Source	Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
			Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
GRI 401: Ketenagakerjaan 2016 GRI 401: Employment 2016	401-1	Perekrutan Karyawan Baru dan Pengantian Karyawan New employee hires and employee turnover	100, 105, 106			12.15.2
	401-2	Tunjangan yang Diberikan Kepada Karyawan Purnawaktu yang Tidak Diberikan Kepada Karyawan Sementara atau Paruh Waktu Benefits provided to full-time employees that are not provided to temporary or part-time employees	120			12.15.3
	401-3	Cuti melahirkan Parental leave	120			12.15.4; 12.19.4
Kesehatan dan Keselamatan Kerja Occupational Health and Safety						
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43			12.14.1
GRI 403: Keselamatan Dan Kesehatan Kerja 2018 GRI 403: Occupational Health and Safety 2018	403-1	Sistem Manajemen Kesehatan dan Keselamatan Kerja Occupational health and safety management system	84			12.14.2
	403-2	Identifikasi bahaya, penilaian risiko, dan investigasi insiden Hazard identification, risk assessment, and incident investigation	92			12.14.3
	403-3	Layanan Kesehatan Kerja Occupational health services	84,88,91			12.14.4
	403-4	Partisipasi, Konsultan, dan Komunikasi Pekerja pada Kesehatan dan Keselamatan Kerja Worker participation, consultation, and communication on occupational health and safety	84,88			12.14.5
	403-5	Pelatihan bagi pekerja mengenai keselamatan dan kesehatan kerja Worker training on occupational health and safety	84,88			12.14.6
	403-6	Peningkatan kualitas kesehatan pekerja Promotion of worker health	91			12.14.7
	403-7	Pencegahan dan Mitigasi Kesehatan dan Keselamatan Kerja yang Berdampak Langsung dalam Hubungan Bisnis Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84			12.14.8
	403-8	Pekerja yang tercakup dalam sistem manajemen keselamatan dan kesehatan kerja Workers covered by an occupational health and safety management system	84,85			12.14.9
	403-9	Kecelakaan kerja Work-related injuries	92,95			12.14.10
	403-10	Penyakit akibat kerja Work-related ill health	84,91			12.14.11
Pelatihan dan Pendidikan Training and Education						
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43			12.15.1; 12.19.1
GRI 404: Pelatihan & Pendidikan 2016 GRI 404: Training and Education 2016	404-1	Rata-Rata Jam Pelatihan Per Tahun Per Karyawan Average hours of training per year per employee	90,106,107,109			12.15.6; 12.19.5
	404-2	Program untuk Meningkatkan Keterampilan Karyawan dan Program Bantuan Peralihan Programs for upgrading employee skills and transition assistance programs	105, 106			12.15.7; 12.3.3
	404-3	Persentase Karyawan yang Menerima Tinjauan Rutin Terhadap Kinerja dan Pengembangan Karier Percentage of employees receiving regular performance and career development reviews	106, 118			-

Standar GRI/ Sumber Lain GRI Standard/ Other Source		Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
				Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
Keberagaman dan Kesempatan yang Sama Diversity and Equal Opportunity							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.19.1
GRI 405: Keanekaragaman dan Kesempatan yang Setara 2016	405-1	Keanekaragaman Badan Tata Kelola dan Karyawan Diversity of governance bodies and employees	98				12.19.6
GRI 405: Diversity and Equal Opportunity 2016	405-2	Rasio Gaji Pokok dan Remunerasi Perempuan Dibandingkan Laki-Laki Ratio of basic salary and remuneration of women to men	122, 123				12.19.7
Non-Diskriminasi Non-Discrimination							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42, 43				12.19.1
GRI 406: Non-diskriminasi 2016 GRI 406: Non-discrimination 2016	406-1	Insiden Diskriminasi dan Tindakan Perbaikan yang Dilakukan Incidents of discrimination and corrective actions taken	84, 126				12.19.8
Kebebasan Berserikat dan Perundingan Kolektif Freedom of Association and Collective Bargaining							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.18.1
GRI 407: Kebebasan Berserikat Dan Perundingan Kolektif 2016 GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operasi dan pemasok di mana hak atas kebebasan berserikat dan perundingan kolektif mungkin berisiko Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	128, 130				12.18.2
Pekerja Anak Child Labor							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.16.1
GRI 408: Pekerja Anak 2016 GRI 408: Child Labor 2016	408-1	Operasi dan pemasok yang berisiko signifikan terhadap insiden pekerja anak Operations and suppliers at significant risk for incidents of child labor	125, 126				12.16.2
Kerja Paksa atau Wajib Forced or Compulsory Labor							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.17.1
GRI 409: Kerja Paksa atau Wajib Kerja 2016 GRI 409: Forced or Compulsory Labor 2016	409-1	Operasi dan pemasok yang berisiko signifikan terhadap insiden pekerja kerja paksa atau wajib kerja Operations and suppliers at significant risk for incidents of forced or compulsory labor	125, 126				12.17.2
Komunitas Lokal Local Communities							
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42,43				12.9.1

Standar GRI/ Sumber Lain GRI Standard/ Other Source	Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
			Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
GRI 413: Masyarakat Lokal 2016 GRI 413: Local Communities 2016	413-1 413-2	Operasi dengan Keterlibatan Masyarakat Lokal, Penilaian Dampak dan Program Pengembangan Operations with local community engagement, impact assessments, and development programs Operasi yang secara aktual dan yang berpotensi memiliki dampak negatif signifikan terhadap masyarakat lokal Operations with significant actual and potential negative impacts on local communities	132, 135, 138 132, 135, 138			12.9.2 12.9.3
Penilaian Sosial Pemasok Supplier Social Assessment						
GRI 3: Topik Material 2021 GRI 3: Material Topics 2021	3-3	Pengelolaan topik-topik material Management of material topics	42, 43			12.15.01
GRI 414: Evaluasi Kinerja social Ketenagakerjaan Pemasok 2016 GRI 414: Supplier Social Assessment 2016	414-1 414-2	Seleksi Pemasok Baru dengan Menggunakan Kriteria Sosial New suppliers that were screened using social criteria Dampak sosial negatif dalam rantai pasokan dan tindakan yang telah diambil Negative social impacts in the supply chain and actions taken	190 190			12.15.8; 12.16.3; 12.17.3 12.15.9

Topik-topik Standar Sektor GRI yang Tidak Material

Topics in the Applicable GRI Sector Standards Determined as Not Material

Standar GRI/ Sumber lain GRI Standard/ Other Source	Pengungkapan Disclosure	Lokasi Location	Omission			Referensi Standar Sektor GRI. No. GRI Sector Standard Ref. No.
			Persyaratan Omission Requirement (s) Omitted	Alasan Reason	Penjelasan Explanation	
Pengungkapan Umum General Disclosures						
GRI 202: Keberadaan Pasar 2016 GRI 202: Market Presence 2016	202-1	Rasio standar upah karyawan entry-level berdasarkan jenis kelamin terhadap upah minimum regional Standard Ratio of entry level employee wage by gender against regional minimum wage	122			12.19.02
	202-2	Proporsi manajemen senior yang berasal dari masyarakat lokal Proportion of senior management from local communities	106			12.8.3; 12.19.3
GRI 204: Procurement Practices 2016	204-1	Proposi pengeluaran untuk pemasok lokal Proportion of spending on local suppliers	193			12.8.6
GRI 402: Hubungan Tenaga Kerja/ Manajemen 2016 Labor/Management Relations 2016	402-1	Periode pemberitahuan minimum terkait perubahan operasional Minimum notice periods regarding operational changes	128	Sesuai Regulasi yang Berlaku Adhering to the Prevailing Regulation		12.3.1; 12.15.5; 12.3.2
GRI 410: Praktik Keamanan 2016 Security Practices 2016	410-1	Petugas keamanan yang dilatih mengenai kebijakan atau prosedur hak asasi manusia Security guards trained on human rights policies or procedures	125, 130	Seluruh petugas keamanan dan pihak ketiga pemberi jasa keamanan telah menerima pelatihan HAM All security guards and thirdparty security providers have received human rights training		12.12.2
GRI 411: Hak-Hak Masyarakat Adat 2016 GRI 411: Rights of Indigenous Peoples 2018	411-1	Kegiatan, rantai pasokan, dan hubungan bisnis lainnya Activities, value chain and other business relationships	125, 130			12.11.1; 12.11.2; 12.11.3
GRI 415: Kebijakan Publik 2016 Public Policy 2016	415-1	Kontribusi politik Political contributions	197	Tidak ada kontribusi politik yang diberikan No political contributions were made		12.22.1; 12.22.2

Indeks Referensi Terhadap NASDAQ ESG Reporting Guidelines

Reference Index with NASDAQ ESG Reporting Guidelines

Aspek Aspect	Indeks yang Dilaporkan Reported Index	Keterangan Remarks	Data 2025 atau Dilaporkan pada Halaman Data 2025 or Reported on Page
Environmental Lingkungan			
NDAQ E1 Emisi Gas Rumah Kaca GHG Emissions	NDAQ E1.1	Jumlah total, dalam ekuivalen CO ₂ , untuk Cakupan 1 Total amount, in CO ₂ equivalents, for Scope 1	2.961,71 tCO ₂ eq Halaman Page 56
	NDAQ E1.2	Jumlah total, dalam ekuivalen CO ₂ , untuk Cakupan 2 Total amount, in CO ₂ equivalents, for Scope 2	9.206,23 tCO ₂ eq Halaman Page 56
	NDAQ E1.3	Jumlah total, dalam ekuivalen CO ₂ , untuk Cakupan 3 Total amount, in CO ₂ equivalents, for Scope 3	9.780,89 tCO ₂ eq Halaman Page 57
NDAQ E2 Intensitas Emisi Emissions Intensity	NDAQ E2.1	Total Emisi GRK Per Keluaran Faktor Total GHG emissions per output scaling factor	0,0000117 tCO ₂ eq/USD pendapatan revenue Halaman Page 56
	NDAQ E2.2	Total Emisi non-GRK Per Keluaran Faktor Total non-GHG emissions per output scaling factor	Belum dilakukan perhitungan No calculations have been made yet
NDAQ E3 Penggunaan Energi Energy Usage	NDAQ E3.1	Total energi langsung yang dikonsumsi Total amount of energy directly consumed	10.618.329,24 GJ Halaman Page 52
	NDAQ E3.2	Total energi tidak langsung yang dikonsumsi Total amount of energy indirectly consumed	Belum dilakukan perhitungan No calculations have been made yet
NDAQ E4 Intensitas Energi Energy Intensity	NDAQ E4	Total energi langsung yang digunakan per output scaling factor Total direct energy usage per output scaling factor	0,0102 GJ/USD ((berdasarkan pendapatan) (revenue-based) Halaman Page 49-50
NDAQ E5 Bauran Energi Energy Mix	NDAQ E5.1	Persentase: Penggunaan energi berdasarkan sumber Percentage: Energy usage by generation type	Terbarukan: ~39,9%; Tidak terbarukan: ~60,1% Renewable: ~39.9%; Non-renewable: ~60.1%
NDAQ E6 Penggunaan Air Water Usage	NDAQ E6.1	Total air yang dikonsumsi Total amount of water consumed	458,72 Megaliter Halaman Page 62,63
	NDAQ E6.2	Total air yang dimanfaatkan kembali Total amount of water reclaimed	40,03 Megaliter
NDAQ E7 Operasional Lingkungan Environmental Operations	NDAQ E7.1	Apakah Perusahaan memiliki kebijakan lingkungan secara resmi? Does your company follow a formal Environmental Policy?	Ya (Kebijakan Lingkungan ABM-PLC-CAF-005) Yes (Environmental Policy ABM-PLC-CAF-005) Halaman Page 77,78
	NDAQ E7.2	Apakah Perusahaan memiliki kebijakan khusus terkait limbah, air, energi, dan/atau material daur ulang? Does your company follow specific waste, water, energy, and/or recycling policies?	Ya (kebijakan limbah, air, energi & daur ulang) Yes (policies for waste, water, energy & recycling) Halaman Page 77,78
	NDAQ E7.3	Apakah Perusahaan menggunakan sistem manajemen energi yang diakui? Does your company use a recognized energy management system?	Ya (Sistem Manajemen Lingkungan ISO 14001) Yes (ISO 14001 environmental management system) Halaman Page 77,78
NDAQ E8 Pengawasan Iklim/Direksi Climate Oversight/Board	NDAQ E8	Apakah Dewan Direksi mengawasi dan/atau mengelola risiko terkait iklim? Does your Board of Directors oversee and/or manage climate-related risks?	Ya (Dewan Komisaris melalui Komite ESG) Yes (Dewan Komisaris via ESG Committee) Halaman Page 198
NDAQ E9 Pengawasan Iklim/ Manajemen Senior Climate Oversight/ Management	NDAQ E9	Apakah tim manajemen senior mengawasi dan/atau mengelola risiko terkait iklim? Does your Senior Management Team oversee and/or manage climate-related risks?	Ya (Dewan Komisaris melalui Komite ESG) Yes (Dewan Komisaris via ESG Committee) Halaman Page 198
NDAQ E10 Pengawasan Iklim/ Manajemen Climate Oversight/ Management	NDAQ E10	Total biaya investasi tahunan terkait iklim, infrastruktur, ketahanan, dan pengembangan produk Total amount invested, annually, in climate-related infrastructure, resilience, and product development.	Tidak diungkapkan terpisah; terintegrasi dalam operasional dengan biaya lingkungan Rp13,27 miliar (setara dengan sekitar US\$0,79 miliar berdasarkan kurs Rp16.781,902) Not disclosed separately; embedded in operations dengan biaya lingkungan Rp13.27 billion (equivalent to approximately US\$0.79 billion based on an exchange rate of Rp16,781.902) Halaman Page 48

Aspek Aspect	Indeks yang Dilaporkan Reported Index	Keterangan Remarks	Data 2025 atau Dilaporkan pada Halaman Data 2025 or Reported on Page
Sosial Social			
NDAQ S1 Rasio Remunerasi CEO CEO Pay Ratio	NDAQ S1.1	Rasio: Remunerasi Direktur Utama dengan Remunerasi Median Karyawan Tetap Ratio: CEO total compensation to median FTE total compensation	Halaman Page 163
	NDAQ S1.2	Apakah perusahaan melaporkan metrik ini sebagai kewajiban regulasi? Does your company report this metric in regulatory filings?	Ya (diungkapkan dalam laporan regulasi/OJK) Yes (disclosed in annual regulatory filings/OJK)
NDAQ S2 Rasio Remunerasi Berdasarkan Gender Gender Pay Ratio	NDAQ S2	Rasio: Remunerasi Direktur Utama dengan Remunerasi Median Karyawan Tetap Ratio: CEO total compensation to median FTE total compensation	Halaman Page 122
NDAQ S3 Perputaran Karyawan Employee Turnover	NDAQ S3.1	Persentase: Tingkat Perputaran Karyawan Tetap Percentage: YOY change for full time employees (annual)	Halaman Page 122
	NDAQ S3.2	Persentase: Tingkat Perputaran Karyawan Kontrak Percentage: YOY change for part-time employees (annual)	7% Halaman Page 104
	NDAQ S3.3	Persentase: Tingkat Perputaran Kontraktor atau Konsultan Percentage: YOY change for contractor and/or consultants (annual)	2% Halaman Page 104
NDAQ S4 Keragaman Gender Gender Diversity	NDAQ S4.1	Persentase: Jumlah karyawan pria dan wanita Percentage: Number of male and female employees	Pria 94,3%, Wanita 5,7% Male 94.3%, Female 5.7% Halaman Page 99, 100
	NDAQ S4.2	Persentase: Entry dan mid-level karyawan pria dan wanita Percentage: Entry and mid-level male and female employees	Entry & Mid (Staff): Pria 85,2%, Wanita 14,8% Entry & Mid (Staff): Male 85.2%, Female 14.8% Halaman Page 100
	NDAQ S4.3	Persentase: senior & executive level karyawan pria dan wanita Percentage: senior & executive level male and female employees	Senior & Executive: Pria 90%, Wanita 10% Senior & Executive: Male 90%, Female 10% Halaman Page 100
NDAQ S5 Rasio Jumlah Pekerja Temporer Temporary Worker Ratio	NDAQ S5.1	Persentase: Jumlah total karyawan paruh waktu (part-time) Percentage: Total number of part-time employees	Tidak ada pekerja paruh waktu (0%) 0% (no part-time workers) Halaman Page 102
	NDAQ S5.2	Persentase Jumlah total kontraktor dan/atau konsultan Percentage Total number of contractors and/or consultants	10% (1,152 kontraktor dari 11,615 total Seluruh Karyawan) 10% (1,152 contractors of 11,615 total workforce) Halaman Page 103
NDAQ S6 Non-Diskriminasi Non-Discrimination	NDAQ S6	Apakah perusahaan memiliki kebijakan mengenai non-diskriminasi dan pelecehan seksual? Does the company have a non-discrimination and sexual harassment policy?	Ya (kebijakan non-diskriminasi; WBS tersedia) Yes (non-discrimination policy; WBS for reporting) Halaman Page 126
NDAQ S7 Tingkat Kecelakaan Kerja Injury Rate	NDAQ S7	Persentase: Frekuensi terjadinya kecelakaan kerja dibandingkan dengan jumlah total pekerja Percentage: The frequency of accidents at work compared to the total number of workers	LTIFR: 0,04; Total LTI: 2; Fatalitas: 1 (kontraktor) LTIFR: 0.04; Total LTI: 2; Fatality: 1 (contractor) Halaman Page 95
NDAQ S8 Standar Kesehatan dan Keselamatan Kerja Global Global Health & Safety	NDAQ S8	Apakah Perusahaan mengikuti kebijakan kesehatan dan keselamatan kerja? Does your company follow an occupational health and safety policy?	Ya (kebijakan K3; tersertifikasi ISO 45001) Yes (OHS policy, ISO 45001 certified) Halaman Page 84
NDAQ S9 Pekerja Anak & Kerja Paksa Child & Forced Labor	NDAQ S9.1	Apakah perusahaan Anda mengikuti kebijakan anak dan/atau kerja paksa? Does your company adhere to a child and/or forced labor policy?	Ya (usia minimum 18 tahun; tidak ada pekerja anak) Yes (minimum age 18; no child labor incidents) Halaman Page 126
	NDAQ S9.2	Apakah kebijakan anak Anda dan/atau kerja paksa Lihat juga: mencakup pemasok dan vendor? Does your company have a child and/or forced labor policy? See also: including suppliers and vendors?	Ya (mencakup semua pemasok dan vendor melalui Kode Etik) Yes (covers all suppliers & vendors via Code of Conduct) Halaman Page 190 - 193
NDAQ S10 Hak Asasi Manusia Human Rights	NDAQ S10.1	Apakah perusahaan Anda mengikuti kebijakan hak asasi manusia? Does your company follow a human rights policy?	Ya (kebijakan HAM; menghormati hak masyarakat adat) Yes (human rights policy; respects indigenous rights) Halaman Page 130
	NDAQ S10.2	Apakah kebijakan hak asasi manusia Anda Lihat juga: mencakup pemasok dan vendor? Does your human rights policy cover suppliers and vendors?	Ya Berlaku untuk seluruh pemasok dan vendor Yes (covers suppliers and vendors) Halaman Page 190-193

Aspek Aspect	Indeks yang Dilaporkan Reported Index	Keterangan Remarks	Data 2025 atau Dilaporkan pada Halaman Data 2025 or Reported on Page
Sosial Social			
NDAQ G1 Keragaman Dewan Board Diversity	NDAQ G1.1	Persentase jumlah wanita dalam Susunan Dewan Direksi Percentage of women on the Board of Directors	Wanita di Direksi: 7% (2025) 7% women on Board of Directors (2025) Halaman Page 99
	NDAQ G1.2	Persentase jumlah wanita dalam Susunan Komisaris Percentage of women on the Board of Commissioners	Wanita di Dewan Komisaris: 25% (2025) 25% women on Board of Commissioners (2025) Halaman Page 99
NDAQ G2 Independensi Dewan Board Independence	NDAQ G2.1	Apakah Perusahaan melarang CEO/ Direktur utama merangkap jabatan sebagai Komisaris Utama? Ya/Tidak? Does the Company prohibit the CEO from concurrently serving as the President Commissioner? Yes No?	Ya (CEO tidak merangkap sebagai Presiden Komisaris) Yes (CEO cannot concurrently serve as President Commissioner) Halaman Page 153
	NDAQ G2.2	Persentase jumlah anggota Dewan Komisaris dan Direksi independen. Percentage of the number of members of the Board of Commissioners and Independent Directors	50% Dewan Komisaris independen 50% of Board of Commissioners are independent Halaman Page 151
NDAQ G3 Insentif Incentivized Pay	NDAQ G3	Apakah eksekutif Perusahaan secara formal diberikan insentif untuk kinerja terkait keberlanjutan? Ya/Tidak Are Company executives formally incentivized for sustainability-related performance? Yes/No	Ya (KPI ESG terintegrasi dalam remunerasi eksekutif) Yes (ESG KPIs integrated in executive remuneration) Halaman Page 160
NDAQ G4 Perjanjian Kerja Bersama Collective Bargaining	NDAQ G4	Persentase: total jumlah karyawan yang menyetujui perjanjian kerja Bersama kolektif Percentage: total enterprise headcount covered by collective bargaining agreements	100% karyawan tercakup dalam PP/PKB 100% of employees covered by PP/PKB (collective agreement) Halaman Page 128
NDAQ G5 Kode Etik Pemasok Supplier Code Of Conduct	NDAQ G5.1	Apakah vendor dan supplier Perusahaan wajib mengikuti kode etik Perusahaan? Ya/Tidak Are the Company's vendors and suppliers required to follow the Company's code of ethics? Yes? No	Ya (vendor wajib mengikuti Code of Ethics & Integrity Pact) Yes (vendors required to follow Code of Ethics & Integrity Pact) Halaman Page 190
NDAQ G6 Etika & Anti-Korupsi Ethics & Anti-Corruption	NDAQ G6.1	Apakah perusahaan Anda mengikuti etika dan / atau kebijakan anti-korupsi? Ya/Tidak Does your company follow an ethics and/ or anti-corruption policy? Yes/No	Ya (ISO 37001: Sistem Manajemen Anti Penyuaan) Yes (Anti-Bribery Management System ISO 37001:2016) Halaman Page 172
	NDAQ G6.2	Jika ya, berapa persentase tenaga kerja Anda yang telah secara resmi mempunyai sertifikasi kepatuhan terhadap kebijakan ini. If yes, what percentage of your workforce has formally certified its compliance with this policy?	Tidak dilaporkan Not disclosed
NDAQ G7 Privasi Data Data Privacy	NDAQ G7.1	Apakah perusahaan Anda mengikuti kebijakan privasi data? Ya/Tidak Does your company follow a data privacy policy? Yes/No	Ya (Kebijakan Keamanan Informasi ABM-PLC-JKT-ICT-07) Yes (Information Security Policy ABM-PLC-JKT-ICT-07) Halaman Page 196
	NDAQ G7.2	Apakah perusahaan Anda telah mengambil langkah-langkah untuk mematuhi aturan Peraturan Perlindungan Data Umum (GDPR)? Ya/Tidak Has your company taken steps to comply with General Data Protection Regulation (GDPR) rules? Yes/No	Ya (server cloud AWS dengan sertifikasi ISO 27001) Yes (AWS cloud server with ISO 27001 certification) Halaman Page 196
Pelaporan ESG ESG Reporting	NDAQ G8.1	Apakah Perusahaan menerbitkan Laporan Berkelanjutan? Ya/Tidak Does the Company publish a Sustainability Report? Yes/ No	Ya Yes Halaman Page 8
	NDAQ G8.2	Apakah data-data keberlanjutan termasuk dalam data yang wajib dilaporkan oleh Perusahaan berdasarkan regulasi? Is sustainability data included in data that has been reported by the Company based on regulations?	Ya (memenuhi POJK 51/2017) Yes (OJK POJK 51/POJK.03/2017 regulatory requirements) Halaman Page 8
NDAQ G9 Praktik Pengungkapan Disclosure Practices	NDAQ G9.1	Apakah perusahaan Anda menyediakan data keberlanjutan untuk kerangka kerja pelaporan keberlanjutan? Does your company provide sustainability data to sustainability reporting frameworks?	Ya (GRI, POJK/SEOJK, SDGs) Yes (GRI Standards, POJK/SEOJK, SDGs) Halaman Page 8
	NDAQ G9.2	Apakah perusahaan Anda berfokus pada Tujuan Pembangunan Berkelanjutan (SDGs) tertentu? Does your company focus on specific UN Sustainable Development Goals (SDGs)?	Ya (selaras dengan 17 SDGs) Yes (aligned with 17 SDGs in ABM Sustainability House) Halaman Page 9
	NDAQ G9.3	Apakah perusahaan Anda menetapkan target dan melaporkan UN SDGs? Does your company set targets and report progress on the UN SDGs?	Ya (target SDGs ditetapkan dan dipantau) Yes (SDG targets set and progress reported) Halaman Page 9
NDAQ G10 Assurance Oleh Pihak Eksternal External Assurance	NDAQ G10	Apakah pelaporan keberlanjutan anda telah diperiksa atau divalidasi oleh pihak ketiga? Ya/Tidak Are your sustainability disclosures assured or validated by a third party? Yes/No	Ya (assurance eksternal independen) Yes (external assurance by independent third party) Halaman Page 11, 211

Lembar Umpan Balik Feedback Form



Terima kasih atas masukan anda.
Mohon lembar umpan balik dapat dikirim
melalui surat elektronik kepada kontak
yang tertera di Laporan ini, atau langsung ke:

Thank you for your input. Please send the
feedback sheet by e-mail to the contact
listed on this Report, or directly to:



PT ABM Investama Tbk

Kantor Pusat
Head Office:
Gedung TMT 1, 18th Floor, Suite 1802
Jl. Cilandak KKO No. 1 Jakarta, 12560,
Indonesia

T. (+62 21) 2997 6767
F. (+62 21) 2997 6768
E. corporate.secretary@abm-investama.co.id
www.abm-investama.com

Laporan ini mudah dimengerti:
This report is easy to understand

- ☐ Tidak Setuju Disagree ☐ Netral Neutral ☐ Setuju Agree

Laporan ini sudah menggambarkan informasi aspek material yang sesuai
dengan kegiatan usaha Perusahaan:

This report has described information on material aspects in accordance with the
Company's business activities:

- ☐ Tidak Setuju Disagree ☐ Netral Neutral ☐ Setuju Agree

Mohon berikan penilaian untuk topik material yang paling penting menurut anda
(nilai 1 = paling tidak penting s/d 5= paling penting)

Please rate the most important material topics in your opinion (score 1 = least
important to 5 = most important)

- Efluen dan Limbah | Effluents and Waste
- Energi | Energy
- Material | Materials
- Kesehatan dan Keselamatan Kerja | Occupational Health and Safety
- Kepatuhan Lingkungan | Environmental Compliance
- Dampak Ekonomi Tidak Langsung | Indirect Economic Impacts
- Kinerja Ekonomi | Economic Performance
- Emisi | Emission
- Antikorupsi | Anti-corruption
- Pelatihan dan Pendidikan | Training and Education
- Masyarakat Lokal | Local Communities

Saran atau informasi lain terkait Laporan:

Any suggestions or other information regarding the Report:

Profil Anda Your Profile

Nama (bila berkenan) | Name (if wish to disclose):

.....

Institusi/Perusahaan | Institution/Company:

.....

E-mail:

.....

Golongan Pemangku Kepentingan Stakeholders Group

- ☐ Golongan Pemangku Kepentingan | Stakeholders Group
- ☐ Pemegang Saham | Shareholders
- ☐ Pelanggan | Customers
- ☐ Pekerja | Employee
- ☐ Investor
- ☐ Regulator, Legislatif, dan Lembaga Pengawas
Regulator, Legislative, and Supervisory Bodies Communities
- ☐ Masyarakat di Sekitar Wilayah Usaha Perusahaan
Communities Around the Company's Business Area
- ☐ Media Massa | Mass Media
- ☐ Kontraktor | Contractors
- ☐ Lembaga Swadaya Masyarakat (LSM)
Non-governmental Organizations (NGOs)
- ☐ Lembaga Penelitian dan Perguruan Tinggi
Research Institute and Universities



