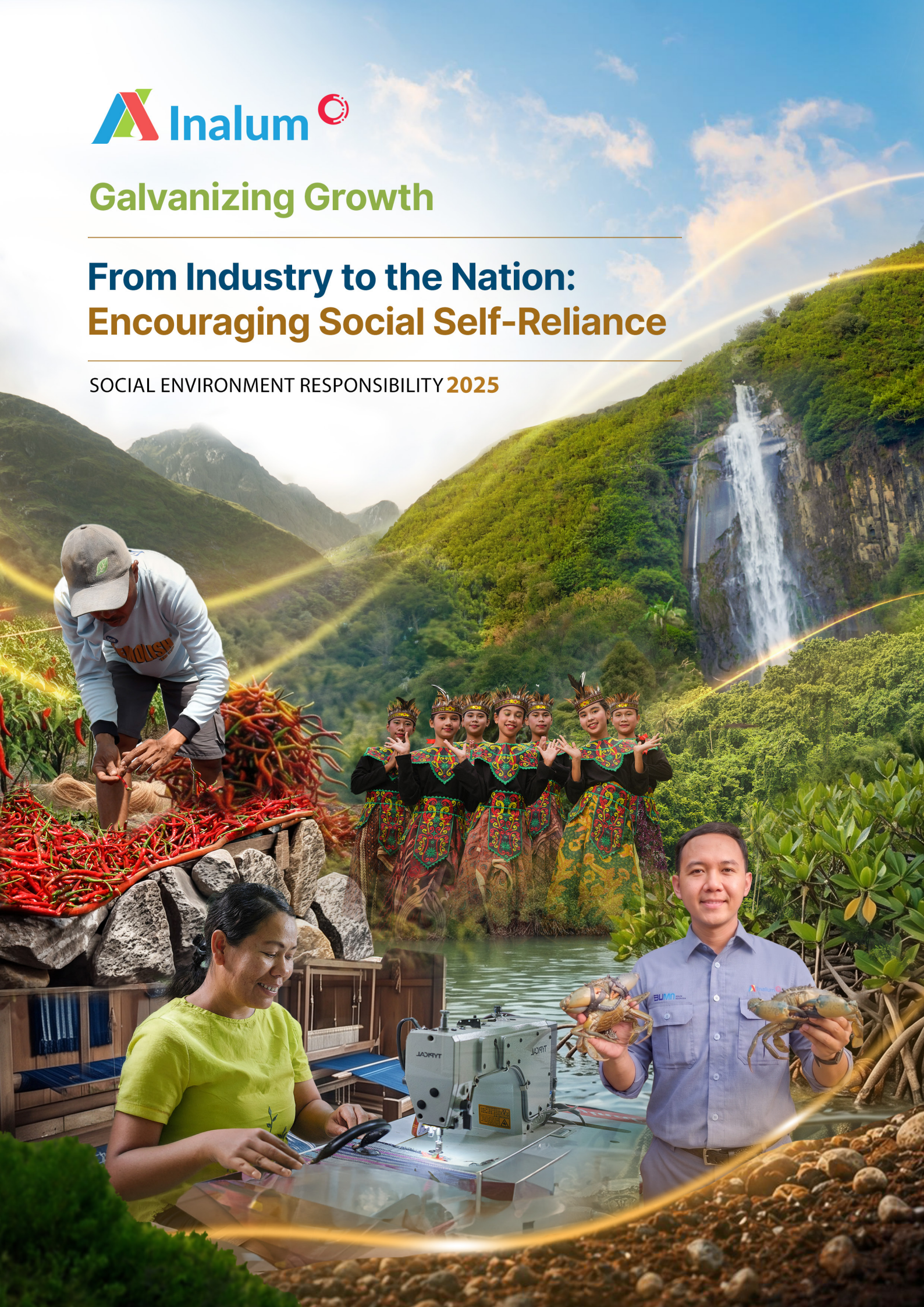
Inalum

Galvanizing Growth

From Industry to the Nation: Encouraging Social Self-Reliance

SOCIAL ENVIRONMENT RESPONSIBILITY **2025**





Welcome to the TJSL Report of Inalum **for the fiscal year of 2025**

Inalum continues to organize various Social and Environmental Responsibility ("SER" or "TJSL") programs to address issues faced by the community, thereby creating sustainable impacts.





Annual Report on Social and Environmental Responsibility (TJSL)

TJSL program is a form of the Company's accountability in carrying out the instruction of the Government of Indonesia. In addition, the Company is also contributing to address economic, social, and environmental issues within the community through various initiatives and programs that create sustainable impacts.

Through the Company's commitment to TJSL, Inalum supports sustainable development and improves the welfare of communities surrounding its operational areas.



About the TJSL Report

The Social and Environmental Responsibility (TJSL) Report of PT Indonesia Asahan Aluminium has been prepared in accordance with the Regulation of the Minister of State-Owned Enterprises (SOEs) of the Republic of Indonesia No. PER-1/MBU/03/2023 concerning Special Assignments and Social and Environmental Responsibility Programs of State-Owned Enterprises. The TJSL Report is integral and inseparable from the Annual Report and Sustainability Report.

This TJSL Report contains information regarding activities of special assignment and TJSL programs throughout 2025. Within this report, the terms "Company" and "INALUM" refer to PT Indonesia Asahan Aluminium. References to the currency unit "Rupiah" or "Rp" denote the currency of the Republic of Indonesia.

All financial information is presented in Rupiah, in accordance with Indonesian Financial Accounting Standards.

The financial data is limited to the realization of TJSL activities that have been audited separately from the Financial Statements. This report contains statements that may be considered forward-looking statements, therefore, actual implementation or achievements may differ due to risks and uncertainties.



Glossary of Terms

The following terms are used in this TJSL Report:

1. PUMK: Micro and Small Enterprise Funding. Accordingly, the PUMK Program (PPUMK) refers to the distribution of funds to support fostered Micro and Small Enterprises (MSEs).
2. TJSL: Social and Environmental Responsibility. The term TJSL is also commonly referred to as CID (Community Involvement & Development).
3. Non-CID: Non-Community Involvement & Development, which includes membership fees, consultancy, operational, and contingency expenses.
4. Accordingly, the Non-PUMK Program includes both CID and Non-CID Programs.

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01

HIGHLIGHTS OF TJSL PERFORMANCE

We are always looking for ways to enhance our social performance and contribute to regional economic development through TJSL programs that are targeted to deliver optimal benefits to the communities in which we operate.








GUBUK
JAMUR
DANI
Binaan
Inalum
BALADO
BESTIE
JAMUR
KRISPI
NETTO
90gr

Fund Disbursement in 2025

Realization of CID funds

Rp 12,111,111,568

(100.09% of RKAP)

Realization of Non-CID funds

Rp 21,521,040,656

(117.96% of RKAP)

Realization of PUMK funds

Rp 30,000,000

(231% of RKAP)

FUND DISBURSEMENT OF PUMK IN 2025

1. The realization of additional PUMK fund amounting to Rp30,000,000 in 2025 was distributed through Bank Rakyat Indonesia.
2. The total funds were distributed to 14 new fostered partners in 2025.
3. As of the end of 2025, the total funds managed by Bank Rakyat Indonesia amounted to Rp1,296,769,771.
4. Of the total funds, Rp600,000,000 was distributed in 2025 to support INALUM's fostered MSEs in collaboration with Bank Rakyat Indonesia.

The Disbursement of PUMK Funds through BRI Amounting to Rp600,000,000 in 2025 was Allocated to Several Fostered MSEs Across Various Categories as Follows:

Industry	-
Trade	Rp210.000.000
Farm	Rp190.000.000
Plantation	Rp100.000.000
Services	Rp20.000.000
Fisheries	Rp80.000.000
Others	-

FUND DISBURSEMENT OF NON-PUMK IN 2025

1. The total cost for Non-PUMK originated from CID and Non-CID expenses amounting to Rp33,632,152,224.
2. The entire amount was allocated to support Non-PUMK programs aligned with the Sustainable Development Goals (SDGs).

The Disbursement of Non-PUMK Funds Amounting to Rp33,632,152,224 in 2025 was Allocated to Support the Four Main Pillars of TJSL as Follows:

Education	Rp5.040.494.324
MSE Development	Rp3.067.260.057
Environmental	Rp2.282.774.008
Socio-Cultural	Rp23.241.623.835



Awards for TJSL Program in 2025

Gold Proper 2025 - Kuala Tanjung



Gold Proper
for PT Indonesia Asahan Aluminium

Green Proper 2025 - Paritohan



Green Proper
for PTLA PT Indonesia Asahan Aluminium

TOP CSR Award 2025



INALUM received the #STAR 5 award in TOP CSR Award 2025 for its performance in CSR which deemed strategic and sustainable.

TOP Leader on CSR Commitment 2025



During the TOP CSR Award 2025, INALUM received its second award, the TOP Leader on CSR Commitment 2025 for the high commitment of leadership and governance shown during the implementation of CSR programs.

Eco-Pioneer and Sustainability Award (EPSA) 2025



INALUM received a prestigious award in EPSA 2025 awarded by the Department of Environmental Engineering of the Diponegoro University, rated “Gold Award” in the category of “Community Development”.

Appreciation for Mitra Genting



NALUM received the certificate of merit as BUMN Partners (Mitra) caring for the Gerakan Orang Tua Asuh Cegah Stunting or Foster Parent Movement Prevents Stunting (GENTING).

Director's Statement
TJSL Programs in 2025



TJSL programs are conducted using a set of targets and are meant to be inclusive as well as sustainable, thus enabling INALUM to realize its commitment to creating added value for communities and the environment while strengthening the foundation for the Company's long-term growth.

Melati Sarnita
President Director

Dear Stakeholders,

In 2025, the global economy was marked by dynamics and uncertainties. Nevertheless, Indonesia's economy was resilience enough and showed a stable economic growth.

From an industry perspective, technological developments, digitalization, and increasing demands for sustainable practices of business conduct have encouraged the Company to place greater emphasis on Environmental, Social, and Governance (ESG) aspects in carrying out its operations. In addition, the growing attention of stakeholders toward climate change issues, environmental management, and the welfare of communities surrounding the Company's operational areas has also become an important factor in determining the direction of INALUM's policies, including its TJSL programs.

The Company recognizes that dynamic economic conditions have impacted the community's need for enhanced economic capacity, better access to education, and improved skills to compete in the labor market. This situation has encouraged the Company to take initiatives through TJSL programs aimed at empowering community by strengthening micro and small enterprises (MSEs), enhancing human resource capacity, and developing local economies in a sustainable manner.

The Company also pays close attention to environmental aspects, which continue to gain significance amid growing global awareness of climate change and sustainability issues. This situation has encouraged the Company to be proactive in implementing programs that support environmental preservation through efficiency in using resources, more environmentally friendly waste management, and environmental conservation programs involving communities surrounding the Company's operational areas.

The Importance of TJSL Programs for INALUM

The Company views TJSL not only as a regulatory obligation, but also as an integral part of its commitment to creating added value. Accordingly, the Company's TJSL programs are prepared through a strategic planning process with targets defined to ensure that their impacts can be measured reliably.

In determining the plans and targets for TJSL programs, the Company first conducts an identification and mapping process of social and environmental needs within its operational areas. Subsequently, the Company aligns its TJSL program plans with business policies and strategies, including national development priorities and the Sustainable Development Goals (SDGs).

The implementation of TJSL programs helps maintain the harmonious relationship that has been established between INALUM and the community, while continuously strengthening such relationships to generate sustainable positive impacts.

The Role of the Board of Directors and Coordination with the Board of Commissioners in the Implementation of TJSL Programs

The Board of Directors is responsible for the planning, implementation, control, and evaluation of TJSL programs as part of the Company's commitment to sustainable and responsible business practices. The management of TJSL programs is carried out in alignment with business strategies, prevailing laws and regulations, and the principles of Good Corporate Governance (GCG). In this regard, the Board of Directors determines the direction of program policies, activity priorities, and the allocation of resources to ensure the programs provide optimal benefits to communities and the environment surrounding the operational areas.

The Board of Directors also ensures that TJSL programs are implemented effectively, efficiently, and in accordance with the plans and targets. Oversight is conducted through the work unit responsible for TJSL to ensure that each activity is implemented in accordance with the Company's operational standards and applicable regulations.

In addition, the Board of Directors conducts periodic evaluations to assess the achievement, the effectiveness of resource utilization, as well as the impacts in terms of social and environmental aspects.

All of the above processes are carried out in coordination with the Board of Commissioners as part of the supervisory and advisory mechanism. The Board of Directors receives direction, input, and recommendations from the Board of Commissioners to improve the effectiveness and quality of TJSL programs.

Through a sound coordination mechanism between the Board of Directors and the Board of Commissioners, the Company ensures that TJSL programs are implemented transparently and accountably. We are fully responsible for ensuring that all budgets are utilized solely for the successful implementation of TJSL programs.

Implementation of TJSL Programs in 2025

Throughout 2025, TJSL programs were carried out in accordance with the initial plans at the beginning of the year, focusing on community empowerment, environmental quality improvement, and strengthening harmonious relationships between the Company and stakeholders in the operational areas.

We implemented programs to support educational development from early childhood to higher education levels, including programs for children with special needs (ABK).

Environmental sustainability programs were also carried out through environmental and biodiversity conservation initiatives. One of our flagship programs, Kuta View and Bank Sampah Berseri, continued to demonstrate increasing social, environmental, and economic impacts. The waste bank program has even expanded into producing paper bags and tissue boxes which INALUM is also using, with future targets of paving block prototypes.

We also promoted the installation of solar panels in several areas to support the communities, such as Kuta View and Sejarah Beach, Kuala Tanjung, to support fisheries cultivation. This initiative reflects our commitment to supporting the use of emission-free renewable energy in and around our operational areas.

The development of micro and small enterprises (MSEs) continued through training programs, provision of production equipment, and promotional access. Support was also extended to entrepreneurs with disabilities to ensure that all programs remain inclusive and accessible to everyone.

In the social sector, various programs were implemented focusing on improving the quality of education, healthcare, and strengthening community capacity.

An important note in 2025 was the natural disaster tragedy involving flash floods and landslides affecting several regions in North Sumatra, West Sumatra, and Aceh. We were deeply concerned and made every effort to assist those who were affected. A total of Rp1,021,618,500 was allocated to support disaster victims. Of this amount, Rp221,080,000 came from employees, families, labor unions, and employee organizations of INALUM. The Board of Directors also initiated donations amounting to Rp220,330,000. In addition, we took the initiative to redirect funds originally allocated for INALUM's 50th anniversary celebration toward donations for disaster relief efforts.

This reflects our genuine personal participation in helping those in need.

Overall, the realization of TJSL programs were positive and in line with targets. Most programs were implemented successfully with positive outcomes, and the targeted those in needs.

Evaluation to Measure TJSL Programs

Although, in general, TJSL programs were implemented successfully, the Company is aware there were several programs that still required improvement. These evaluations were conducted to ensure that in the future, the program can become more effective, better targeted, and generate broader impacts for communities and the environment.

In conducting evaluations, the Board of Directors applies a measurement approach based on indicators set during the program planning stage. These indicators include various aspects, such as the level of program realization, achievement of activity targets, budget utilization, as well as the number and quality of beneficiaries of the programs.

The Board of Directors also maintains strong coordination with the Board of Commissioners in implementing TJSL programs as part of the application of GCG principles. Such coordination is carried out to ensure that all TJSL programs remain aligned with the Company's policies, sustainability principles, and provide optimal benefits to communities and the environment.

The Board of Directors also evaluates the impacts of TJSL programs on communities and the environment. This evaluation includes assessments of improvements in community economic capacity, better access to education and healthcare services, as well as positive changes in environmental management and conservation in areas surrounding the Company's operations.

The Company's Future Commitment

TJSL programs in 2026 will be directed to strengthen community empowerment, particularly towards the micro and small enterprises (MSEs), as well as enhancement of human resource capacity, and programs that support the communities surrounding the operational areas to be independent in terms of economy.

From an environmental perspective, increasing global attention toward climate change issues, natural resource management, and environmental preservation encourages the Company to strengthen programs focused on environmental sustainability. These include initiatives on environmental conservation activities, waste management, reforestation, and increasing public awareness regarding the importance of environmental preservation.

Through well-directed and integrated plans, the Company expects that TJSL programs in 2026 will not only provide direct benefits to communities and the environment, but also support the creation of inclusive and sustainable development while strengthening harmonious relationships between the Company and all stakeholders.



Melati Sarnita
President Director







02

COMPANY PROFILE

As a national aluminum downstream industry developer, INALUM provides solutions to address challenges and enhance the value of the national industry in the present and in the future.








Inalum

General **Information**

Company Name
PT Indonesia Asahan Aluminium

Date of Establishment
January 6, 1976

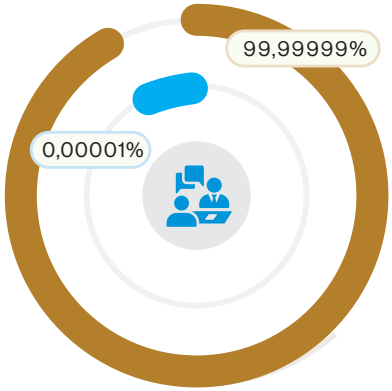
Business Field
Aluminium Production and Processing



Legal Basis of Establishment

INALUM was established based on Deed No. 2 dated January 6, 1976, drawn up before Julian Nimrod Siregar Gelar Mangaradja Namora, S.H., Notary in Jakarta. The Company's deed of establishment was approved by the Minister of Justice through Decree No. Y.A.5/12/20 dated January 10,, 1976 and was published in Supplement to the State Gazette No. 4 dated January 13, 1976.

Share Ownership
PT Indonesia Asahan Aluminium



- Series A Share Dwiwarna Republic of Indonesia
- Series B Share
  PT Mineral Industri Indonesia (Persero) or
  MIND ID (Mining Industry Indonesia)



Head Office
Kuala Tanjung, Sei Suka District,
Batu Bara Regency, North Sumatera 21657

Phone	: +62 622 31311
Website	: www.inalum.id
Email	: corsec@inalum.id

Social Media Account

- PT Indonesia Asahan Aluminium
- @inalum
- PT Indonesia Asahan Aluminium
- @INALUM_Official
- INALUM Official

The **Company**



> INALUM contributes to fulfilling 46% of Indonesia's aluminum demand and remains committed to increase its production to capitalize on the domestic market and achieve aluminum self-sufficiency using domestic mineral resources.

Established in Indonesia in 1976, INALUM became a State-Owned Enterprise (SOE) after all of its shares were acquired by the Government of the Republic of Indonesia.

INALUM produces and processes high-quality aluminum while maintaining environmentally friendly business operations. INALUM's products have met international quality standards through its main products, namely aluminum ingots, aluminum billets, and aluminum foundry alloys, to meet both domestic and international market demand. With a production capacity of 280,082 tons per year, INALUM serves a customer base spanning various capital-intensive industrial segments, including automotive, cable makers, extrusion, and sheet/plate/foil industries.

For nearly half a century, INALUM has built a strong reputation as the largest aluminum company in Indonesia. In 2025, INALUM's development was marked by strategic initiatives to strengthen national aluminum self-sufficiency through the integration of the New Aluminum–Alumina supply chain, realized, among others, through trial shipments from BAI as INALUM's subsidiary. In addition, INALUM also sought to optimize economic value by becoming part of Danantara, thereby strengthening the Company's position within a more integrated and high value-added industrial ecosystem.

Vision, Mission, and **Corporate Cultures**

VISION

Becoming a Leading Global Company Based on Eco-Friendly Integrated Aluminum.

MISSION

1. Running an integrated Aluminum Smelting Operation that is profitable, safe, and environmentally friendly to increase stakeholder value.
2. Contribute to regional and national economic growth through operational activities and sustainable business development.
3. Participate in empowering local communities through appropriate Corporate Social Responsibility (CSR) and Community Partnership and Development Programs (PCDP/"PKBL").
4. Improving HR competencies in a planned and sustainable manner for the smooth operation and development of the aluminum industry.

AKHLAK
VALUES OF INALUM

To realize the Company's vision and mission in accordance with the direction of the shareholders, management integrates them with INALUM's AKHLAK values as follows.

Trustworthy

Definition: Uphold the trust given.
Behavioral guidelines:
1. Keeping promises and commitments.
2. Responsible for duties, decisions and actions undertaken.
3. Upholding moral and ethical values.

Loyal

Definition: Dedicated and prioritizing the interests of the Nation and the State.
Behavioral guidelines:
1. Maintaining the good name of fellow employees, leaders, SOE and The State.
2. Willing to sacrifice to achieve greater goals.
3. Obeying the leader, as long as not in conflict with the law and ethics.

Competent

Definition: Keep on learning and developing capabilities.
Behavioral guidelines:
1. Improve self competency to respond to changing challenges.
2. Helping others to learn.
3. Complete tasks with the best quality.

Adaptive

Definition: Continue to innovate and be enthusiastic in driving or dealing with changes.
Behavioral guidelines:
1. Able to adapt quickly to be better.
2. Perform continuous improvements by following technology developments.
3. Proactive..

Harmonious

Definition: Mutual care and respect for differences.
Behavioral guidelines:
1. Appreciate everyone regardless of background.
2. Fond of helping others.
3. Building a conducive work environment.

Collaborative

Definition: Build synergistic collaboration.
Behavioral guidelines:
1. Provide opportunities for various parties to contribute.
2. Open for collaboration to generate added value.
3. Mobilizing the utilization of various resources for common goals.





INALUM PRODUCTS

Aluminium Ingot

- Aluminum product weighing 22.7 kg per bar with purity levels of 99.90% and 99.70%.
- The quality of INALUM Aluminum Ingots refers to JIS H2102 (Virgin Aluminium Ingot) and JIS H1305 (Optical Emission Spectrometric Analysis Method for Aluminum and Aluminum Alloys).

Aluminium Billet

- Diameters of 5, 7, and 8 inches in the 6xxx series (6061, 6063, etc.).
- Minimal surface segregation, thinner shell zones, finer grain structure and surface appearance, lower oxide generation, and lower surface porosity.

Aluminium Foundry Alloy

- Type A356.2 produced through a degassing process using nitrogen.
- Accredited by the National Accreditation Committee (KAN).









03

PLANNING OF TJSL PROGRAMS

TJSL programs are implemented based on four main principles to ensure their effectiveness, namely: Integrated, Targeted, Measurable, and Accountable.








Inalum

INALUM'S **Commitment**



We are committed to delivering positive impacts in the areas where we operate. Our TJSL programs are designed to support those in need and ensure that all programs are aligned with the needs of the community. In addition to being driven by INALUM's obligation to contribute to society in accordance with its status as SOE, we also recognize that the sustainability of INALUM's business cannot be separated from the support of its stakeholders.

MAIN LEGAL BASIS OF TJSL PROGRAM IMPLEMENTATION

1. Regulation of the Minister of State-Owned Enterprises (SOEs) of the Republic of Indonesia No. PER-1/MBU-03/2023 concerning Special Assignments and Social and Environmental Responsibility Programs of State-Owned Enterprises.
2. Regulation of the Minister of SOE No. PER-02/MBU/003/2023 dated March 24, 2023 concerning Guidelines for Governance and Significant Corporate Activities of SOEs.
3. Decree of the Minister of SOEs No. SK-277/MBU/10/2023 dated October 4, 2023 concerning Implementation Guidelines for the Settlement of Non-Performing Receivables and/or Problematic Sharia Financing under the Micro and Small Enterprise Funding Program in State-Owned Enterprises.
4. Decree of the Minister of SOEs No. S-170/MBU.03./2023 dated March 21, 2023 concerning Soundness Level Assessment in the Performance of the Micro and Small Enterprise Funding Program.

INTERNAL LEGAL BASIS FOR THE IMPLEMENTATION OF THE TJSL PROGRAM

1. Strategic Guidelines and Implementation Policies for Community Development and Empowerment.
2. Current Board of Directors' Decree on Social and Environmental Responsibility (PER-005-DIRHC 2024 on the Implementation of Social and Environmental Responsibility at PT Indonesia Asahan Aluminium).
3. PT Mineral Industri Indonesia (Persero) Strategic Guidelines on Social and Environmental Responsibility.



IMPLEMENTING THE 4 MAIN PILLARS OF TJSL

In accordance with the directives of SOE Ministry in line with the Sustainable Development Goals (SDGs):

Contribution to SDG

1. Social, to achieve the fulfillment of basic human rights in a fair and equitable manner in order to improve the welfare of all communities.



Contribution to SDG

2. Economic, to achieve quality economic growth through sustainable employment and business opportunities, innovation, inclusive industry, adequate infrastructure, affordable clean energy, and supported by partnerships.



Kontribusi TPB

3. Environmental, to ensure the sustainable management of natural resources and the environment as the foundation of all life.



Contribution to SDG

4. Law and Governance, to realize legal certainty and effective, transparent, accountable, and participatory governance in order to create security stability and achieve a state based on the rule of law.



VISION AND MISSION OF TJSL



VISION

To realize company sustainability through community empowerment programs to create independence, and establish harmonious relationships with stakeholders.

MISSION

1. Implementing TJSL programs for the sustainability of company operations, and harmonious relations with the surrounding communities.
2. Prospering the surrounding communities through programs that create independence and create community clusters.
3. Supporting government programs to strengthen regions and villages within the framework of a united state.

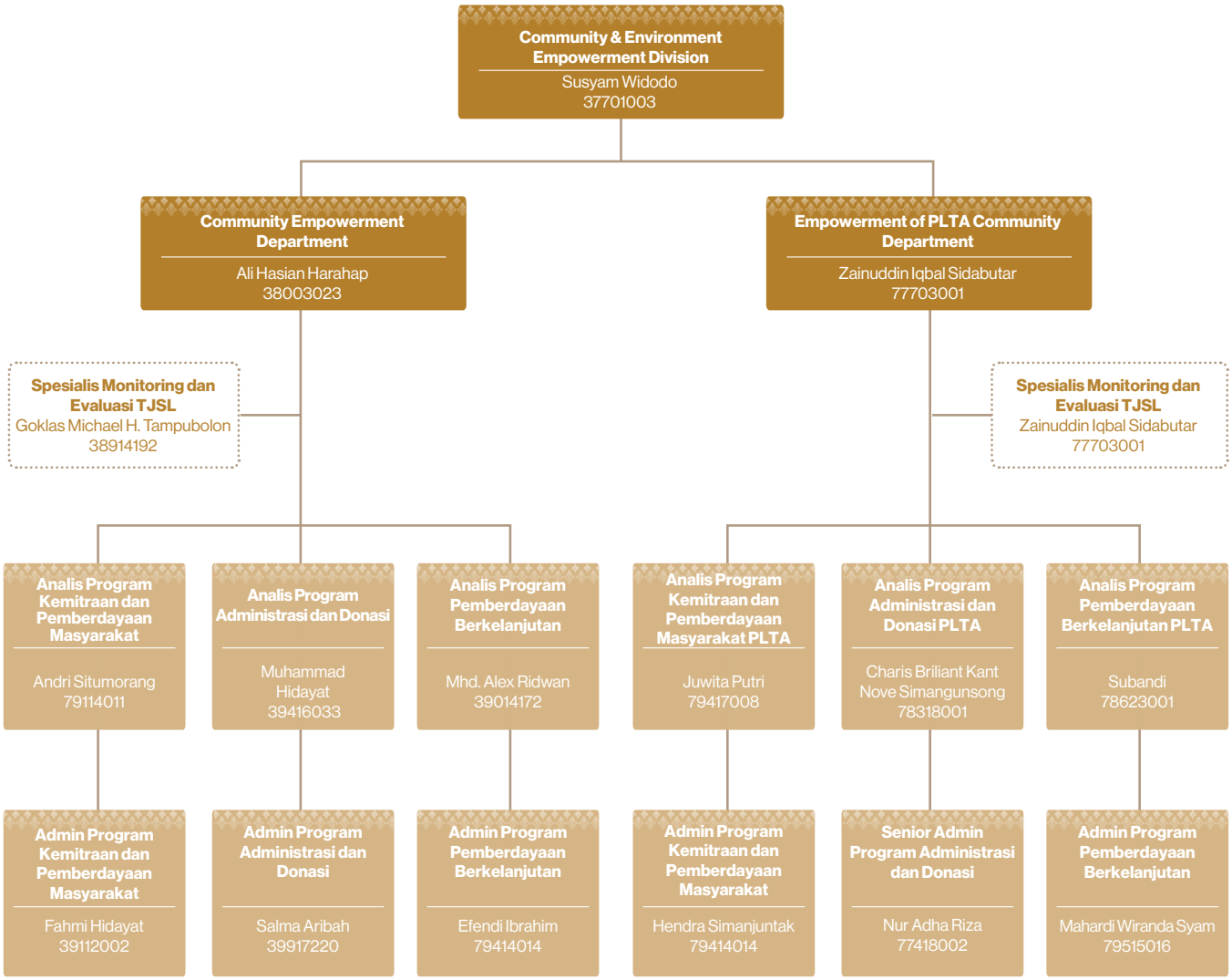


TJSL POLICY OF INALUM

1. Carrying out a social responsibility program for the sake of the Company's sustainability for nature preservation and community development as a form of social responsibility to the communities in line with the Company's capabilities, and the applicable laws and regulations.
2. Contributing and taking an active role in nature preservation and community development by:
   a. Increasing nature preservation efforts, especially around Lake Toba, through the greening movement and awareness of the community and stakeholders.
   b. Increasing the capacity of community small businesses so they become resilient and independent through the Partnership Program; and
   c. Empowering community social conditions through the Environmental Development Program.
3. Increasing sustainable community development to improve the welfare and prosperity of the surrounding communities, integrated with the Lake Toba nature preservation.

Pengelola TJSL

THE STRUCTURE OF EMPLOYEES & ORGANIZATION OF INALUM'S CORPORATE RESPONSIBILITY (ICR)





SUSYAM **WIDODO**

Head of Inalum Corporate Responsibility Division (ICR)



ALI HASIAN **HARAHAP**

Head of Smelter Community Development (SCD) Department



ZAINUDDIN **IQBAL**

Head of Power Community Development (PCD) Department

The overall management of TJSL is under the responsibility of the Inalum Corporate Responsibility (ICR) Division, which oversees the Smelter Community Development (SCD) Department and the Power Community Development (PCD) Department. This structure has been formalized through the Regulation of the Director of Strategic Support & Human Capital Number: SK-001-DIR-2025 concerning the Organizational Structure, Job Descriptions, and Work Classification of INALUM.

Stages of Implementing **TJSL**

The ICR Division is responsible for carrying out all stages of TJSL implementation. In the process, the Company's TJSL strategy is based on directives from the Ministry of SOEs, which are also aligned with the National Development Planning Agency of the Republic of Indonesia (Bappenas) and the Development Planning Deliberation (Musrenbang). INALUM then uses these directives as references for implementing TJSL programs, while also using them as guidelines for collaboration with government agencies and other institutions.

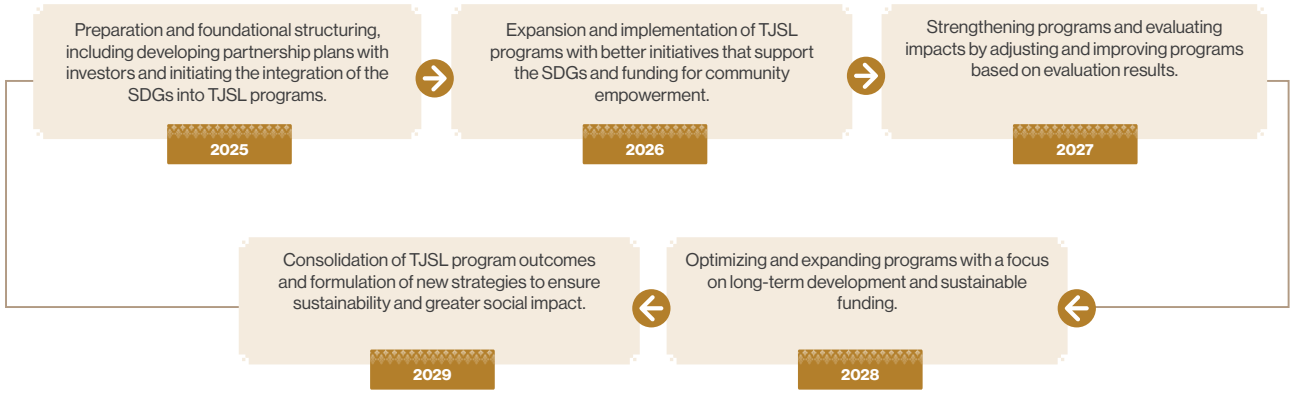
The outcomes of these collaborations assist INALUM in conducting social mapping with the support of an independent third-party consultant.

Roadmap of TJSL Programs **for 2025-2029**

INALUM is part of MIND ID, and the Company is committed to generating positive social impacts while supporting environmental sustainability and good corporate governance.

INALUM has prepared a 2025-2029 Roadmap as a strategic framework to guide its TJSL programs over the next five years. The objective is to strengthen the Company's contribution to society, optimize the utilization of available resources, and build strategic partnerships with various stakeholders. The roadmap is divided into five years, each year with different focus.

Roadmap of INALUM's TJSL Program for 2025-2029



RKAP of TJSL **Programs Ratification**

The work plan and budget for INALUM's TJSL programs for 2025 have been approved by the Ministry of SOEs and acknowledged by MIND ID based on Meeting Minutes No. RIS-24/DSI.MBU.B/01/2025, which were conducted on January 8, 2025.

Evaluation of TJSL Programs **in the Previous Year**

In 2024, the TJSL programs included Environmental Programs, Education Programs, Community Skills Training Programs, MSE Corner Programs, and Business Equipment Assistance Programs. In total, all TJSL programs in 2024 incurred an amount of Rp31,588,871,800, while the disbursement of PUMK reached Rp77,500,000.

Challenges

When implementing TJSL programs in 2024, the Company faced various challenges as follows:

1. Environmental Programs: ensuring the sustainability of mangrove tree maintenance and addressing the lack of active community participation.
2. Education Programs: maintaining the sustainability of scholarship programs and increasing public awareness regarding the importance of education from an early age as a long-term investment.
3. Community Skills Training Programs: ensuring the relevance of training programs to industry needs and job creation.
4. MSE Programs: implementing programs capable of enhancing the capacity and competitiveness of MSEs.
5. Business Equipment Assistance Programs: ensuring that recipients are approriate and support their businesses.

Mitigation Measures

In general, INALUM has established strategic measures to mitigate these challenges.

The Company applied periodic monitoring and evaluation mechanisms to ensure sustainability and effectiveness. This approach has proven effective in addressing sustainability issues related to environmental programs and to assist MSEs.

The Company also collaborated with regional governments, communities, and the private sector to ensure that MSE development and education programs remain relevant to market and industry needs.

In-depth analysis was conducted to help the community in the long-term. Through this approach, the Company ensured that education and assistance for MSEs are optimal and have sustainable impacts.

The integration of digital technology is also important to improve program efficiency, transparency, and impact. This has positively contributed to ensuring that the distribution of educational assistance and support for MSEs are carried out transparently and accurately. The application of technology has also proven effective in enhancing the competitiveness and market outreach of MSEs.

Plans, Targets, and Budget of TJSL Programs in 2025



The budget set for TJSL programs in 2025 amounted to Rp30,371,037,954, consisting of the following:

1. TJSL programs implemented under the Community Involvement and Development (CID) are funded through a budget recognized as expenses outside the MSE Funding in the Company's 2025 RKA, amounting to Rp12,100,000,000.
2. The Non-CID TJSL budget in the Company's 2025 RKA amounted to Rp18,258,037,954.
3. The TJSL MSE Funding Program sourced from revolving funds in 2025 amounted to Rp13,000,000, which then distributed through cooperation with Bank Rakyat Indonesia..

Auditor Opinion

The Company conducted an audit of its 2025 Micro and Small Enterprise Funding Program (PUMK) in accordance with Article 33 of the Regulation of the Minister of SOE No. PER-1/MBU/03/2023. The audit was carried out by the Public Accounting Firm (KAP) Purwanto, Sungkoro & Surja (Ernst & Young), with the audit resulting in an opinion is presented fairly in all material respects.







04

IMPLEMENTATION OF TJSL PROGRAMS AND SPECIAL ASSIGNMENTS

We aspire to make a meaningful difference within the community, and the success of those supported through INALUM's social and environmental programs made us proud and act as an encouragement for us to continue contributing to the nation.









Areas of **Implementation**

INALUM has two main operational areas, namely Kuala Tanjung in Batu Bara Regency and Paritohan in Toba Regency, North Sumatra. TJSL programs in these areas are prioritized based on geographical proximity to the Company's operations, as well as other indicators in terms of social and economic conditions of the regions. These areas are divided into several "Rings" based on their proximity to the Company:

1. Special Ring: Areas directly connected to INALUM's transmission lines.
2. Ring I: Villages directly affected by the operations of the Smelter Plant and Hydroelectric Power Plant (PLTA).
3. Ring II: Villages/Sub-districts not directly affected, but located along access routes to the Company.
4. Ring III: Areas surrounding Lake Toba and the Asahan River.
5. Ring IV: Areas within North Sumatra Province and throughout Indonesia.

To prioritized certain areas, INALUM conducts an assessment involving various aspects, such as geographical proximity, conditions of vulnerable groups, social inequality, socio-economic impacts, and alignment with development plans. Each aspect is scored to determine each region's level of priority. Considering that INALUM operates in two areas, namely the Power Plant and Smelter Plant operations, the prioritization also takes into account specific conditions, such as the Lake Toba area (INALUM Power Plant operations), which falls under the authority of the Lake Toba Authority Agency and receives greater attention from the government.

The application of clear principles and the use of assessment on certain areas enable INALUM to implement TJSL programs effectively and fairly.

Areas of TJSL Programs Implementation in 2025



Implementation of TJSL Programs

The implementation of the TJSL program is divided into four main pillars:

1. Education: The primary pillar, evident through scholarship programs, fostered schools, skills development (vocational training), and early childhood education (PAUD).
2. MSE Development: Support for MSEs through training and financial donation to help them scale up, enter modern markets, and reach international/export markets.
3. Environment: Environmental conservation and resilience against climate change.
4. Socio-Cultural: Other social programs and initiatives.

REALIZATION OF TJSL PROGRAMS IN 2025

Realization of TJSL (CID and PUMK)

No.	Pillars	Budget/RKA (Rp ribu)	Realization (Rp ribu)	Budget Realization (%)
1.	Education	5.085.000	5.040.494	99,12%
2.	MSE Development	3.350.000	3.067.260	91,55%
3.	Environment	1.940.000	2.282.774	117,68%
4.	Socio-Cultural	1.725.000	1.720.583	99,77%
TOTAL		12.100.000	12.111.111	100,09%

1. Community Involvement and Development (CID) Program

1.a. Non-MSE Financing

No.	Sustainable Development Goals (SDG)	Budget/RKA (Rp ribu)	Realization (Rp ribu)	Budget Realization (%)
1.	No Poverty	425.000	802.171	188,75%
2.	Zero Hunger	700.000	595.008	85,00%
3.	Good Health and Well-being	600.000	323.403	53,90%
4.	Quality Education	5.085.000	5.040.494	99,12%
5.	Gender Equality	-	-	-
6.	Clean Water and Sanitation	200.000	113.025	56,51%
7.	Affordable and Clean Energy	100.000	81.078	81,08%
8.	Decent Work and Economic Growth	1.150.000	966.577	84,05%
9.	Industry, Innovation and Infrastructure	1.100.000	1.028.565	93,51%
10.	Reduced Inequalities	1.000.000	991.039	99,10%
11,	Sustainable Cities and Communities	1.190.000	1.634.496	137,35%
12.	Responsible Consumption and Production	50.000	42.677	85,36%
13.	Climate Action	150.000	102.214	68,14%
14.	Life Below Water	250.000	190.000	76,00%
15.	Life on Land	100.000	200.360	200,36%
16.	Peace, Justice and Strong Institutions	-	-	-
17.	Partnerships for the Goals	-	-	-
TOTAL		12.100.000	12.111.111	100,09%

1.b. MSE Financing

No.	Description	Budget/RKA (Rp ribu)	Realization (Rp ribu)	Budget Realization (%)
1.	MSE Financing Program	13.000	30.000	230,77%
TOTAL		**13.000**	**30.000**	**230,77%**

2. Non-CID (*Supporting, Incidental, Operational*)

No.	Sustainable Development Goals (SDG)	Budget/RKA (Rp ribu)	Realization (Rp ribu)	Budget Realization (%)
1.	**Consultant**			
a.	SROI, IKM, Social Mapping, etc.	2.150.000	1.880.991	87.,49%
2.	**Operational**			
a.	Operational of SOE House (Rumah BUMN)	1.100.000	428.832	38,98%
b.	Operational Costs of TJSL Activities	720.000	928.382	128,94%
3.	**Contingency**			
a.	Support for SOE Programs (Collaboration of Cultures, Education, Stakeholder Engagement)	13.148.760	17.079.603	129.90%
b.	School Development around Tanjung Gading/Paritohan	1.126.278	1.203.232	106,83%
TOTAL		**18.245.038**	**21.521.041**	**117,96%**

Small and Medium Enterprise (SME) Financing Program (PUMK)

INALUM implements the PUMK Program in accordance with the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-1/MBU/03/2023 concerning Special Assignments and Social and Environmental Responsibility to improve the quality of life of surrounding communities through the development of micro and small enterprises.

Article 21 of PER-1/MBU/03/2023 also regulates the categories of micro and small enterprises that are prioritized as beneficiaries. INALUM has ensured that all beneficiaries of PUMK Program meet the specified requirements.

The PUMK Program is carried out through a strategic partnership with Bank Rakyat Indonesia (BRI). Aside from being regulated by the law, this collaboration also ensures that the disbursement process is conducted effectively, transparently, and reaches the intended beneficiaries.

BUDGET REALIZATION

The realization of the PUMK Program funds in 2025 amounted to Rp30,000,000, representing 230.77% of the 2025 Work Plan and Budget target of Rp13,000,000. The funds were added to the remaining balance in INALUM's PUMK account managed by BRI, bringing the total accumulated PUMK funds at BRI to Rp1,279,410,604.

The funds were subsequently redistributed to fostered MSEs in the Batubara region with the following details:

Distribution of PUMK Program Funds by Industry Sector in 2025

No.	Sector	Total Fostered MSEs	Disbursement Value (Rp)
1.	Trade	5	210.000.000
2.	Fisheries	1	80.000.000
3.	Agriculture	6	190.000.000
4.	Plantation	1	100.000.000
5.	Services	1	20.000.000
TOTAL		**14**	**600.000.000**

LOAN QUALITY

Based on the information on the effectiveness and collectability of loans previously described it can be observed that there are still issues related to loan quality. Article 25 of the Minister of SOE Regulation No. PER-1/MBU/03/2023 classifies loan quality into several categories, namely current, substandard, doubtful, and non-performing. The classification is assessed based on the timeliness of repayment of loan principal and administrative charges for micro and small enterprise loans and for sharia financing, it is based on the timeliness of repayment of loan principal, sales margin, and/or profit-sharing portion of micro and small enterprises.

The following presents information on the loan quality (including principal and interest receivables) of INALUM's PUMK Program over the past two years, all of which were implemented in North Sumatra, the area where INALUM operates.

Loan Quality of PUMK Program

Loan Quality	2025 (Rp)	2024 (Rp)
Joint Management with BRI		
Current	520.000.000	934.000.000
Substandard	80.000.000	10.000.000
Doubtful	-	-
Non-performing	-	-
TOTAL	**600.000.000**	**944.000.000**
By Sector		
Industry	-	15.000.000
Trade	210.000.000	195.000.000
Agriculture	190.000.000	485.000.000
Plantation	100.000.000	130.000.000
Fisheries	80.000.000	-
Services	20.000.000	30.000.000
Others	-	89.000.000
TOTAL	**600.000.000**	**944.000.000**

Together with BRI, INALUM performs continous monitoring on the quality of financing under the PUMK Program, particularly beneficiaries classified as substandard, doubtful, and non-performing.

The approach involves assessments to evaluate the potential for recovery based on certain criteria including good faith (being cooperative), ongoing business operations with viable prospects, and the ability to continue paying the installment. The objective is to support those experiencing difficulties by restructuring the receivables and encouraging them to enhance their business capabilities.

The measures that have been implemented and will continue to be carried out include intensive business training, increased mentoring and supervision, assistance with product promotion, and the provision of supporting business equipment to enhance production capacity.

CAPACITY BUILDING

In addition to TJSL programs in the form of funding assistance, INALUM also provides capacity-building programs for its fostered SMEs through various training initiatives.

Training for Fostered MSEs in 2025

Implementation Date	Description	Location	Total Participants of Fostered MSEs
April 16-17, 2025	MSMEs Go Modern and Go Export	MPH Inalum, Tanjung Gading	100 people
May 17, 2025	Utilizing Artificial Intelligence (AI) to Perform Digital	Rumah BUMN Samosir	20 people
August 7-8, 2025	Marketing, a training for Fostered MSMEs of "Rumah BUMN Samosir"	Rumah BUMN Tarutung	18 people
August 13, 2025	Upgrading MSMEs (Class II of "Naksir UMKM" App)	Hotel Sibayak, Berastagi	10 people
May 26, 2025	Intelligent Practice using AI for MSMEs Business	Rumah BUMN Toba	29 people

UPGRADED MSES

As the final objective of all TJSL activities for fostered MSMEs, the expectation is that they will achieve growth that enables them to enter the "Upgraded" category. This is important to ensure that MSEs can continue to develop and create a multiplier effect for their stakeholders, including employees, suppliers, distributors, and others. Therefore, fostered MSEs that move up to a higher level are expected to contribute significantly to the development of the local economy.

Referring to Appendix II of the Letter of the Minister of SOE No. S-348/MBU/DSI/11/2022 concerning the Preparation of SOE TJSL Programs, the definition of an "Upgraded Fostered MSEs" are those that have experienced an increase in its business capacity (improved economically and becoming more independent), which can be identified through the fulfillment of at least two of the following criteria:

1. Increase in the number of employees
2. Increase in the loan value Increase in production capacity
3. Increase in revenue Involvement of surrounding communities in producing products
4. Marketing products outside the city or overseas
5. Obtaining national or international certifications

In 2025, a total of 5 INALUM's Fostered MSEs fulfilled the requirements to be categorized as "Upgraded MSEs".

Evaluation and Enhancement, **Forward Plan**

There are few things in 2025 that brought challenges for INALUM to implement its TJSL programs:

1. **Employment Absorption**

   Challenges:
   In the area of employment, workforce absorption in communities surrounding the Company's operational areas remains relatively low. This is largely due to the low level of educational degree among local residents. In addition, many community members possess limited skills, reducing their opportunities to secure employment or establish their own businesses.

   Solutions:
   INALUM has conducted social mapping, particularly in villages located around the Company's operational areas. The findings identified several factors contributing to low levels of education and skills among community members, including economic constraints, the limited availability of public educational institutions in nearby villages, and low levels of literacy. To address these challenges, INALUM has implemented various initiatives to support access to higher education and skills development, including scholarship programs, improvements to school facilities, and vocational skills training.

2. **Most of the Company's TJSL Programs are Not Yet Aligned with Local Government TJSL Initiatives**

   Challenges:
   The Company's programs primarily focus on community empowerment initiatives, particularly in areas surrounding its operational sites. This differs from local government programs, which are largely donation-based and generally have a broader geographic scope of implementation.

   Solutions:
   INALUM communicates its community empowerment program plans to local governments and encourages collaboration and support for these initiatives. During program presentations and discussions, INALUM also emphasizes that its programs are designed to align with the Sustainable Development Goals (SDGs).

Going forward, INALUM has implemented strategic development plan for 2026 as follows:

1. **Development of Educational Programs**
   INALUM has prepared several flagship education programs for implementation in 2026. These initiatives include:
   a. Educational Scholarship Program
   b. School Building Renovation Donation Program
   c. Teacher and Student Competency Development Program
   d. Community Skills Training Program
   e. Early Childhood Education (PAUD) Development and Inclusive Schools for Children with Special Needs (ABK)

2. **Collaboration with Local Governments**
   INALUM is preparing community empowerment programs that can be replicated in other regions to effectively and continously address social issues within communities. These initiatives are designed to foster long-term social impact through collaboration with local governments and other relevant stakeholders.

SROI Assessment of TJSL Programs

INALUM evaluated its TJSL programs using a Social Return on Investment (SROI) method. This method allows INALUM to assess both social and economic impact compared to the investment the Company has made.

The result of SROI assessment on TJSL programs conducted in 2025 is as follows:

1. **Tourism Village of "Ponot Waterfall" at Tangga Village (Dalihan Na Tolu)**

SROI Result -> 1:5.00



The social innovation program of the hydropower plant (PLTA) operated by PT Indonesia Asahan Aluminium, which has been developed since 2023, reflects the Company's commitment to strengthening economic self-reliance, environmental quality, and social welfare in Tangga Village, Aek Songsongan District, Asahan Regency. The program involves a wide range of stakeholders, including the Tangga Village Government, youth groups, women's groups, the Ponot Tourism Awareness Group (Pokdarwis Ponot), farmer groups, waste bank managers, local MSMEs, educational institutions, and external partners such as RM Silalahi and other private-sector entities participating in the tourism and renewable energy value chains.

2. **OHS for Working at Heights**

SROI Result -> 1:2.31



INALUM has improved the quality of the community around its operational areas through training and certification programs regarding Occupational Health and Safety (OHS), especially in working at heights.

3. **Desa Kuala Tanjung Program (Hikayat SIKUTA)**

SROI Result -> 1 : 2,80



INALUM has undertaken environmental and social improvement efforts in collaboration with local communities through various initiatives, including organic and inorganic waste management, the Kuta View educational agro-tourism program, oyster mushroom cultivation by Gubuk Jamur Dani, as well as scholarship and training programs for youth in Kuala Tanjung Village. These initiatives were done to foster community self-reliance, preserve the environment, and strengthen social cohesion within the community.

Based on the programs described above, it can be concluded that the SROI values are significantly high, exceeding 1, with the Ponot Waterfall Tourism Village program achieving a SROI value of 5. This indicates that INALUM's TJSL programs have generated substantial social and economic impacts. These results demonstrate the success of the Company's initiatives and provide valuable insights for enhancing the implementation and effectiveness of future program.

Implementation of **Special Assignment**

Minister of SOEs Regulation No. PER-1/MBU/03/2023 also requires SOEs to take special assignments. A special assignment refers to a specific mandate from the Central Government to an SOE to carry out public benefit functions as well as national research and innovation initiatives.

The special assignments received by INALUM were established through the following mandates:

1. Letter from the Batu Bara Regency Government No. 583/Pemb/2021 regarding the appointment of INALUM as the coordinator of the Batu Bara Regency Corporate Social and Environmental Responsibility Forum. The special assignments carried out by INALUM included:
   a. Coordinating and aligning the Company's TJSL programs with local government programs, in collaboration with all members of the Batu Bara Regency TJSL Forum.
   b. Reporting the implementation of the Company's TJSL programs and activities to Management and stakeholders.
2. Decree of the Minister of SOEs No. SK-77/MBU/03/2020 concerning the Establishment of the SOE National Disaster Task Force (SATGAS), whereas INALUM was appointed as the SOE Disaster Response Coordinator for North Sumatra Province. The special assignments carried out by INALUM included:
   a. Coordinating with the National Disaster Management Agency (BNPB) regarding the list of requirements and assistance needed during disaster emergency response and post-disaster rehabilitation periods.
   b. Performing other duties as necessary in the implementation of disaster response efforts. .

INALUM has fulfilled all special assignments entrusted to the Company and can confirm that these responsibilities have been carried out effectively without adversely affecting its operations or business performance. The implementation of special assignments in 2025 was also undertaken in collaboration with strategic partners. The details are as follows:

Distribution of Donation for Disasters in North Sumatera, Aceh, and West Sumatera

INALUM participated in Disaster Relief Distribution in North Sumatra, Aceh, and West Sumatra. This special assignment was done based on Decree of the Governor of North Sumatra Number 188.44/735/KPTS/2025 concerning the North Sumatra Province Disaster Risk Reduction Forum for the 2025-2028 term. INALUM is a member of the Preparedness Division.



Free Homecoming (Mudik)

INALUM also participated in the annual homecoming program, which was held again in 2025. This program was directed by the Ministry of SOE and implemented in collaboration with 106 other SOEs.

The homecoming program began with a ceremony at Sarinah before departing to their respective destinations.







05

IMPACTFUL TJSL PROGRAM



These are stories from North Sumatra, compiled from the Company's TJSL program, reflecting INALUM's contribution in delivering integrated and sustainable solutions to address the social challenges faced by local communities.








TYPICAL



For nearly five decades, INALUM has been an integral part of the communities surrounding its two main operational areas in Kuala Tanjung, Batu Bara Regency and Paritohan, Toba Regency, North Sumatra, since the Company was established in 1976.

Throughout this journey, we have shared stories with local communities, working together to address social challenges and build a brighter future.

Over the years, the employees involved in implementing TJSL programs have changed, as have the community members who have benefited from them. Nevertheless, INALUM's contribution to local communities has continued and has generated an increasingly meaningful impact.

These are the stories of INALUM's beneficiaries from diverse backgrounds, starting from 2017 through the end of 2025.

Strategic Plan of Determining and Implementing Impactful TJSL Programs

Identification of **Issues**	Planning of **Issues Management**	Impact **Measurement**
• Low quality of education and skills • High levels of poverty • Unmanaged waste • Low levels of clean and healthy living habits	• Establish impactful programs • Focus on addressing identified social issues • TJSL Pillars: Education, MSE Development, Environment (Sustainability), Socio-Cultural	• Measuring the impact of program using valid and credible methods. • As a form of evaluation of program effectiveness for future development. • Accountability for budget use.

Highlights of Positif Impacts Generated from TJSL Programs of INALUM

Donation of Disaster Relief in **North Sumatera, West Sumatera, Aceh**

- Total donation: Rp1,021,618,500
- 1 ton of rice
- 5 kg premium rice: 3,315 sacks
- Cooking oil: 1,270 liters
- Granulated sugar: 300 kg
- Instant noodles: 2,675 boxes
- Others: sardines, biscuits, medicines, mineral water, baby diapers, wearable clothing, prayer items, baby formula

Diversion of INALUM 50th Anniversary Celebration for Post-Disaster Initiatives in **in North Sumatera, West Sumatera, Aceh Aceh**

- Total funds of Rp3,150,000,000
- Free healthcare services
- Affordable staple food packages
- Rubber boat donation
- Educational donation for schools
- Tents
- Seeds (rice and chili)

Donation **for the Renovation of School Buildings**

- Renovation of 15 schools

Scholarship

- 339 scholarship recipients since 2019
- 115 scholarship recipients in 2025
- 30 students were helped to continue their education to the next level

Competency Training for the Community

- 65 people participated in training and certification
- 28 people participated in the Nusantara Farming Method (MTN) training
- 260 people participated in an anti-drug health seminar

Competency Training for **Teachers and Students**

- 130 teachers and professionals participated in the training
- 80 students participated in tutoring

Environmental **Workshop**

21 people attended the Ecotourism Guide Candidate workshop

Environmental **Program**

- Construction of toilets for 5 low-income families in Kuala Indah Village and 15 families in Kuala Tanjung Village.
- Spent Rp75,000,000 for the construction of 3 clean water facilities in Sukaramai Village and Kuala Indah Village.

SME **Program**

- Total recipients of production equipment: 112 MSEs
- Total recipients of promotional assistance: 105 MSEs
- Total training participants: 184 MSEs
- Total 7 villages with disabled entrepreneurs were assisted

Celebration of **Religious Holidays**

- Ramadan Safari Package Donation to 40 mosques and 100 orphans
- Eid al-Adha sacrificial animal donation of 42 cows and 5 goats for residents of Toba Regency, Asahan Regency, and Batu Bara Regency
- Donation for Easter and Christmas celebrations

Developing Education from an Early Age **as the Foundation of Social Solutions**



4 PENDIDIKAN BERKUALITAS

One of the social issues that hinders community progress is education. Educational challenges are complex and require continous programs to ensure their effectiveness and to generate meaningful impacts on improving the quality of life of the communities.

The implementation of TJSL programs in the education sector varies, ranging from facility development and scholarship to inclusive education initiatives.

SUPPORTING CHILD DEVELOPMENT

Supporting Early **Childhood Education (PAUD) Development**

Teaching and learning activities and the Tamasya Program in collaboration with the National Population and Family Planning Board (BKKBN) of North Sumatra at PAUD INATA.

INALUM implemented the Taman Asuh Sayang Anak (Tamasya) program under the theme "Parents Can Work with Peace of Mind, Children Thrive with Tamasya". The program was made to provide support for toddlers and young children enrolled at PAUD INATA while their parents work as traders at Delima Market in Indrapura.

Specifically, the program supports children's growth and development by providing a safe and nurturing environment, enabling parents to earn a living with greater peace of mind.

In 2025, INALUM renovated the PAUD INATA building and added supporting learning facilities. By the end of the year, a total of 26 children were enrolled at PAUD INATA.





Testimonial from Kalimadewi, a Resident of Indrapura and Mother of a Child Enrolled at PAUD INATA

As a trader at Delima Market, the presence of PAUD INATA has greatly eased my burden because my child can receive quality education free of charge, allowing me to focus on my work without worry. I am also aware that INALUM supports the management of the Smart Kids Inclusion House, which provides significant benefits for children with special needs.

COMPETENCY DEVELOPMENT FOR TEACHERS AND STUDENTS

Preparing Students for **the Next Level of Education**

Strengthening learning capacity for students to prepare them for the next level of education, while equipping teachers with the skills to implement learning based on practice, literacy, and problem-solving approaches.

In addition to developing students' competencies, INALUM also provides training for teachers, recognizing them as a key element in improving the overall quality of education within the region.

In 2025, competency enhancement programs were delivered to 130 teachers, covering pedagogical skills, subject matter mastery, and the utilization of educational technology. Training was also provided to 80 junior high school students to prepare them for admission to entering senior high schools.



SOCIAL SKILLS TRAINING

Social Skills Training **for the Community**

The wide range of training programs from INALUM serves various community groups and helps create opportunities for a brighter future.

Participants in INALUM's education programs include youth and community members and therefore, the training materials also extend beyond conventional school subjects.

In 2025, INALUM conducted training on the production of organic fertilizers and botanical pesticides. The Company also provided competency training and certifications in Working at Heights, Emergency First Aid, Gada Madya Security Certification, and Air Conditioning (AC) Technician skills. These training programs were implemented as initiatives to enhance community skills and employability.

One of the programs, the Working at Heights Certification Training, achieved a Social Return on Investment (SROI) ratio of 1:2.31, demonstrating a positive impact through the generation of social benefits valued at more than twice the investment made and contributing to better community welfare.

INALUM also delivered training on reproductive health, disease prevention, and healthy lifestyles. The training materials covered topics such as the risks associated with early pregnancy, drug abuse prevention, and communicable diseases.

Through these initiatives, the training programs are expected to contribute positively to protecting communities from social issues and promoting a healthier, safer, and more prosperous future.



SCHOLARSHIPS FOR A PROSPEROUS LIFE

Scholarships **Recipients**

A moment of togetherness among scholarship recipients from school to university level

INALUM provides scholarships to students across various levels of education. In 2025, a total of 130 students from different educational levels received scholarships. Since the program was first established in 2019 and through the end of 2025, the total number of scholarship recipients has reached 393 individuals.

The program has significant potential to contribute to the long-term improvement of community welfare. Approximately 85% of INALUM's undergraduate (Bachelor's degree) scholarship recipients recorded improvements in their Grade Point Average (GPA). Scholarship recipients who have graduated are equipped with competencies relevant to the industrial and mining sectors, generating benefits not only for INALUM but also for the broader national industry. In addition, the program serves as a source of motivation for senior high school students to improve their academic performance in pursuit of scholarship opportunities.





Testimonial from Novanda Makarios Pandia, Scholarship Recipient at the University of North Sumatra (USU)

I was experiencing a decline in my GPA because I had to work after classes to cover my living expenses. Since being selected as an INALUM scholarship recipient, I have been able to focus on my studies again and have significantly improved my GPA. This scholarship has given me the opportunity to pursue my aspirations without the fear of having to discontinue my education due to financial constraints.

IMPROVING THE QUALITY OF EDUCATION INFRASTRUCTURE

Improvement of **School Infrastructure**

Renovation of doors of SMAN 1 School of Pintu Pohan

In addition to focusing on non-physical development initiatives, INALUM also improved school infrastructure and its supporting facilities.

Throughout 2025, INALUM renovated 15 schools across various educational levels, including elementary, junior high, and senior high schools. The renovated institutions comprised both public and private schools.

INALUM also donated 465 units of school furniture (desks and chairs) to schools in Batu Bara Regency.

A conducive learning environment, supported by complete and reliable infrastructure, plays an important role in enhancing the overall quality of teaching and learning. Through these initiatives, INALUM seeks to support better educational outcomes and create a more effective learning experience for students and educators alike.



Testimonial from Tohir, Principal of SMK Karya Bakti, Pakam Raya Village, Beneficiary of the School Renovation Program

Since receiving this renovation support, our school has become a much better place. We are now more enthusiastic about coming to school every morning, and our teachers also appear more motivated and cheerful while teaching, as the school facilities are now significantly more adequate, comfortable, and conducive to use for learning.

INCLUSIVE DEVELOPMENT FOR EDUCATION

Inauguration **of Smart Kids**

The inauguration was done near the end of 2025 by the President Director and Regent Head of Batu Bara.

INALUM is committed to promoting inclusive education for all, including children with special needs. This commitment is realized through the establishment of the Smart Kids Inclusion House, the only therapy center for children with special needs in Batu Bara Regency. As of the end of 2025, a total of 20 children were enrolled in the Smart Kids program.







Ensuring **Environmental Sustainability**



Climate change has become a major driver of the transition in how people meet their needs. This awareness has encouraged INALUM to support its production activities by utilizing electricity generated from hydropower plants (PLTA) as a source of renewable energy.

INALUM is committed to extending sustainable practices to local communities. By adopting sustainability principles, community members can benefit in multiple ways, including improved economic opportunities, environmental preservation, and enhanced health and well-being.

ENVIRONMENTAL AND BIODIVERSITY CONSERVATION, AND PROTECTION FOR ENDANGERED SPECIES







Encouraging Community Participation in Environmental Protection and Conservation

INALUM encourages local communities to take an active role in protecting ecosystems and preserving biodiversity for the benefit of future generations.

INALUM has implemented environmental programs for many years, one of which is its mangrove planting initiative, which began in 2015. One of the key benefits of successful mangrove restoration has been the emergence of ecotourism opportunities, which continue to grow each year as local communities actively maintain and preserve the mangrove forests.

In line with its mangrove planting program, INALUM also engages communities in biodiversity conservation as an integral part of ecosystem protection. The Company has identified endemic wildlife species and fostered environmental awareness among residents through various training programs. The training materials also include ecotourism guiding skills, and INALUM has supported the development of business plans for conservation tourism initiatives. Through these efforts, community members are increasingly motivated to protect the environment while simultaneously creating economic opportunities and improving their long-term well-being.

Testimonial from Azizi, Member of the Mangrove Lovers Farmers Group (KTCM) and Beneficiary of the Mangrove Conservation Program

The mangrove planting initiative from INALUM is not merely about planting trees as it is about building a living barrier that protects our village. Today, our coastline is better protected from erosion, and the area has become increasingly popular as an educational tourism destination for visitors from outside the region. This has clearly contributed to additional income opportunities for our community.



Testimony from Sumatera Living Heritage (WHIS) of Perupuk Village Youth

We have come to realize that the birds that visit our coastline are a valuable global asset. The training from INALUM has opened our eyes to the fact that protecting the habitat of waterbirds is not only an environmental responsibility, but also an important investment for the future.

Testimonial from Hotlan Tambunan, the Village Chief of Pintu Pohan Meranti

Thank you to INALUM for its guidance and support. Our village has become the only village in North Sumatra to receive this prestigious ProKlim Utama award. We hope that INALUM will continue to be a company that not only pursues business success but also genuinely cares about the preservation of our environment. *Mauliate,* INALUM!

STRENGTHEN THE WAY OF LIVING CLEANLY AND HEALTHILY



Establishment of Facilities to Change the Community's Behaviour

INALUM has constructed environmentally friendly public toilets at the Ponot Waterfall tourist destination, provided household sanitation facilities for underprivileged families, and improved access to clean water for local communities.

One of the key issues identified within the community is the low level of awareness regarding clean and healthy living behavior (PHBS). The impacts of this issue are far-reaching, affecting public health and even children's growth and development, with poor sanitation increasing the risk of stunting.

In 2025, INALUM built environmentally friendly public toilets at the Ponot Waterfall tourist site and constructed household sanitation facilities for 5 low-income families in Kuala Indah Village and 15 families in Kuala Tanjung Village. These sanitation initiatives were further strengthened through the development of clean water facilities in Sukaramai Village and Kuala Indah Village.

Overall, the program has contributed to improving the health and well-being of families, particularly children and the elderly, while also enhancing groundwater quality and the surrounding environment. As a result, community members have become increasingly aware of and motivated to adopt Clean and Healthy Living Behavior (PHBS) practices in their daily lives.

KUTA VIEW: THE OASIS THAT COMBINES EDUCATION AND TOURISM



Kuta View

A safe and clean pool facilities for children to play.

The name “Kuta View” may generate an image of a coastal destination like Bali, with white sandy beaches and rolling waves. In reality, Kuta View in Batu Bara Regency serves as a refreshing oasis amid vast rice fields and it serve as a safe, clean, and enjoyable recreational area for children.

Why Is Kuta View Important?
Kuta View was established in response to concerns among local residents about children’s habit of playing in nearby rivers. Due to the lack of supervision and the poor condition of the river water, many children were exposed to skin diseases. What should have been moments of joy and laughter for children instead became a source of distress for both the children and their parents.

Originating from a Community Initiative
The situation became a significant concern for local residents. Budi, a local resident and healthcare practitioner, took the initiative to represent the community and seek support from INALUM. As a result, Kuta View was established in 2023 and has continued to be managed and developed with community involvement to this day.



Greenhouse Area for Growing Crops

From Vacant Land to a Recreational and Educational Complex

INALUM has provided full support for the development of Kuta View, from its initial construction to its current form. This support has been delivered continuously since the project was first established in 2023 through the end of 2025. Initially, Kuta View operated using conventional electricity, resulting in relatively high operating costs. To support more sustainable and cost-efficient operations, solar panels were then installed, enabling the facility to utilize cleaner energy.

The site features two clean-water swimming pools of different depths, designed to accommodate both younger children and teenagers.

Children can access the facility by paying an entrance fee of Rp5,000 per person or by exchanging plastic waste. The revenue generated is reinvested by the local community to support the operation, maintenance, and future development of Kuta View. The complex also includes a paved area covered by a canopy, as well as a pavilion with tiled flooring. These facilities are utilized by local residents and government institutions for various purposes, including meetings, community gatherings, and other public activities.

A greenhouse has also been established as a facility for compost processing and the cultivation of crops such as chili peppers, rice, and ginger. Through this facility, children can learn about agricultural practices and crop cultivation that are closely connected to the local agricultural products of their community. The harvested crops are also processed into healthy beverages for elderly residents who regularly use Kuta View as a venue for weekly exercise and recreational activities.

Future Aspirations: Developing a Café to Support Greater Self-Sufficiency

Kuta View aims to become increasingly self-sustaining. As part of this vision, plans have been developed to construct a rooftop café above the existing toilet building. INALUM remains committed to supporting the community's initiatives to further develop Kuta View as a center for education and tourism based on agricultural learning and experiences (agro-edu tourism).

WASTE PROCESSING FROM UPSTREAM TO DOWNSTREAM TO BECOME VALUABLE PRODUCT

INALUM's business activities generate waste from production operations, office administration, and household activities. Production waste is managed in accordance with applicable regulations and industry standards. Meanwhile, waste generated from office and household activities is managed based on the 3R principles (Reduce, Reuse, and Recycle).

One of these initiatives is implemented through the empowerment of local communities as part of INALUM's sustainability commitment, creating positive impacts on both environmental preservation and community economic development.

INALUM's Commitment to Healthy and Beneficial Organic Waste Management

Concerned about inadequate waste management practices within local communities, INALUM conducted training programs in 2021 on organic waste management through maggot cultivation. Following the success of these training activities, INALUM took the initiative to develop a dedicated site for waste management operations.

Following the training program, a waste management complex was established in 2021 by the Sari Larva Berdaya Group, which utilizes maggots to decompose organic waste, particularly food scraps generated from INALUM's canteen operations. The group also manages organic waste collected from local households. Prior to the establishment of this initiative, residents' organic waste was often disposed of improperly without any organized management system, leading to environmental pollution and health issues. Since the implementation of the program, the benefits have been evident in maintaining environmental cleanliness and reducing the risk of disease within the community. In addition, the by-products of the organic waste processing activities are reused as livestock feed.





Processing Rubber **Waste (Used Tire)**

The "Lucky One" or "Si Untung" everybody calls him, who is entrusted as the Treasurer of the Berseri Waste Bank and Sari Larva Berdaya Groups.



Paper and Organic **Waste Processing**

Paper waste from office administration is being processed by the Berseri Waste Bank, managed by the local communities.

Waste **Management Results**

The waste is processed to become highly-valuable products such as paper bag, tissue boxes, and paving blocks.

Transforming Waste into Highly-Valueable Products

Today, products generated from INALUM's waste management initiatives include paper bags and tissue boxes made from recycled materials. While the majority of these products are purchased by INALUM, local residents have also shown interest in buying them as souvenirs due to their uniqueness and environmentally friendly origins. Another innovative product under development is paving blocks made from processed rubber tire waste (as a blended material). The product is currently in the prototype stage, with the community group conducting durability tests. It is expected that the paving blocks will be ready for practical use in 2026.

The group has also been collecting plastic waste from local residents. However, it has not yet developed a specialized processing method that can generate significant value from the collected plastic. Going forward, this issue will be a focus area for INALUM, which is fully committed to supporting community initiatives in transforming plastic waste into products with high economic value.



FOREST CONSERVATION FOR PROTECTING AND PRESERVING THE ENVIRONMENT

Planting Seeds for **Greenery Efforts**

- INALUM actively researching and developing crops for greenery efforts to protect and preserve the environment.





In addition to implementing TJSL programs that contribute to community welfare, INALUM also supports environmental conservation efforts. This commitment is realized through collaboration with Perum Jasa Tirta I (PJT I) in carrying out a range of strategic conservation programs within the Lake Toba Catchment Area (DTA).The initiatives include the construction of biopores, infiltration wells and injection wells, seedling cultivation, tree planting, and community capacity-building programs.

Water conservation efforts have been strengthened through the construction of 10,000 biopore holes, primarily located in Simalungun and Samosir Regencies, as well as the development of 500 infiltration wells across Toba, Humbang Hasundutan, and North Tapanuli Regencies.

INALUM has also initiated the construction of 15 injection wells in Humbang Hasundutan, North Tapanuli, and Karo Regencies as an innovative solution to maintain groundwater availability in upstream watershed areas.

In addition, INALUM promotes environmental awareness through its Environmental Awareness School Program, which has been implemented in 15 schools across the Lake Toba region, including Toba, Humbang Hasundutan, Simalungun, Samosir, Dairi, and Karo Regencies.

INALUM has also established three Community Nursery Centers (Kebun Bibit Rakyat/KBR), each with a production capacity of 50,000 seedlings per year, as well as one Modern Nursery Facility in Paritohan with an annual capacity of 500,000 seedlings. These facilities are expected to serve as the backbone of seedling supply for sustainable environmental rehabilitation and reforestation programs throughout the Lake Toba region.

As part of its efforts in conducting fire prevention and mitigation initiatives, INALUM has conducted forest and land fire prevention awareness programs throughout the Lake Toba Catchment Area (DTA) by establishing and training Community Fire Awareness Groups (Masyarakat Peduli Api/MPA). By 2025, a total of 18 MPAs had been formed and trained across several regencies, including Humbang Hasundutan, Simalungun, Dairi, Karo, and Samosir.

INALUM has also planted 420,000 trees in collaboration with its partners across various priority locations in the Lake Toba region. The tree-planting activities covered an area of more than 1,050 hectares in several regencies surrounding Lake Toba. The species selected for planting were chosen based on their ecological functions and suitability to local land characteristics, including their ability to reduce soil erosion, enhance water infiltration and retention, and expand green cover within the Lake Toba watershed and catchment area.

FOREST CONSERVATION EFFORTS TO ENHANCE THE COMMUNITY'S ECONOMY



Asrul, a Local Farmer Responsible for the Management of Macademia Nuts

With the help of INALUM, Asrul has been involved in managing forest areas from land clearing until the planting and production precesses of macademia nuts.

In addition to its water and forest conservation initiatives for the Lake Toba region, INALUM has undertaken efforts to conserve forest areas within Toba Regency. One of these conservation forests has been developed through the cultivation of macadamia nut trees, a high-value economic commodity, across a 10-hectare forest area.

Toba Regency is home to many natural forest areas that remain relatively pristine but have not been properly managed and, in some cases, have been left underutilized. The wild vegetation growing in these forests provides limited economic benefits to local communities. Recognizing this potential, INALUM took the initiative to rehabilitate and manage these forest areas by employing local residents and transforming them into well-maintained forests with commercially valuable crops.

Since 2021, INALUM has managed these forest development activities under the supervision of Asrul, who serves as the program's principal coordinator. The management process includes land clearing, site preparation, and the planting of macadamia trees, and INALUM has been responsible in taking care all of the costs, including the maintenance costs up until this moment.

Macadamia trees have a relatively long maturation period, typically requiring approximately 5-6 years before they are ready to be harvested. By the end of 2025, some of the approximately 4,000 macadamia trees planted within the conservation area had begun to bear fruit. Although commercial sales had not yet commenced, the macadamia products had already attracted interest from potential buyers in Java, indicating promising market potential for the future.

Looking ahead, Asrul hopes that INALUM will also support the provision of seedlings for crops with shorter production cycles while still offering high economic value, such as durian. INALUM recognizes and appreciates this aspiration and remains committed to exploring the best possible approaches to help realize this objective in the future.

SOLAR PANEL INSTALLATION TO SUPPORT COMMUNITY ACTIVITIES

Solar Panel

Solar panel installation in Sejarah Beach, Kuala Tanjung, for land fisheries cultivation.



As part of its efforts to promote the broader use of renewable energy throughout its operational areas, INALUM has installed solar panel systems at various strategic locations to support community activities and improve access to sustainable energy.

As of the end of 2025, the following solar energy installations had been fully operational:

2022:
Residential Solar Power System (PLTS) in Sigalapang Hamlet, East Meranti Village, Toba Regency.

2023:
1. Solar-powered Public Street Lighting (LPJU Solar Cell) in Baturangin Hamlet, Toba Regency.
2. Solar power system for the compost processing facility in Meat Village, Toba Regency.
3. Solar energy installation at the Silvofisher smelting facility in Perupuk.

2024:
1. LPJU Solar Cell on Sibandang Island, North Tapanuli Regency.
2. LPJU Solar Cell at the Ponot Waterfall tourist destination, Asahan Regency.
3. Solar power installation for the Kuta View Agro-Edu Tourism Center, Kuala Tanjung.

2025:
1. Residential PLTS in Baturangin Hamlet, Central Meranti Village, Pintu Pohan Meranti District, Toba Regency.
2. LPJU Solar Cell at the Jurung Fish Farming Area in Aek Songsongan Village and at Ponot Waterfall, Asahan Regency.
3. PLTS supporting the Starlink internet network in Baturangin, Toba Regency.
4. Solar power installation for the Berseri Waste Bank in Kuala Tanjung.

Improving Economic Welfare **through SMEs Development**



Local residents are facing social and environmental issues and one of the most evident impacts is the low incomes, resulting in poverty and inequality, which can potentially lead to crime.

Through integrated CSR programs from upstream to downstream to address various social and environmental issues, INALUM supports the improvement of economic welfare in a continues manner.

CULTIVATING CRISPY MUSHROOMS PRODUCTS FOR COMMERCIAL PURPOSES

Irwan **Dani**

Dani, Owner of Gubuk Jamur Dani, a Mushroom Cultivation Business

Dani was fascinated by the unique nature of mushroom cultivation. Equipped with self-taught knowledge gained through social media, he independently established Gubuk Jamur Dani in 2016.

After operating the business for 8 years, in 2024 Dani began submitting funding proposals to several companies in Kuala Tanjung to support the expansion of his mushroom cultivation enterprise. According to Dani, INALUM was the only company that responded positively to his proposal and provided financial assistance to support the further development of Gubuk Jamur Dani.



Women Packaging **Mushroom Growing Bags**

Gubuk Jamur Creates a Multipliert Effect for Community Welfare

Mushroom cultivation requires baglogs (growing bag) as a growing medium. These baglogs consist of a sterile mixture of sawdust, rice bran, lime, and water, packaged in polypropylene (PP) plastic bags to support the growth of oyster mushrooms. The support provided by INALUM was effectively utilized by Dani to purchase and operate a mixing machine (mixer) for preparing the baglog medium. This innovation significantly improved efficiency compared to the previous manual process, which relied on hoes for mixing.

Having initially managed the cultivation process independently, Dani now involves women from the surrounding community in packaging mushroom baglogs. This has created additional economic opportunities for local residents while supporting the expansion of the business. The initiative serves as one of the indicators of the success of INALUM's TJSL program, demonstrating its ability to generate a positive multiplier effect and contribute to the improvement of community welfare.



Crispy Mushroom **"Bestie" is Now Available in the Local Supermarkets**

From Raw Mushrooms to a Signature Kuala Tanjung Souvenir Product

At first, Dani was only able to sell oyster mushrooms in their raw form. To increase their market value, Dani used the support from INALUM to purchase an oil spinner, expand the mushroom production area, and add shelving and sterilization equipment.

Today, with INALUM's assistance, Dani's mushroom products have gained higher commercial value by being processed into crispy mushrooms and packaged attractively. These products are now marketed through local supermarkets and have become a signature souvenir from Kuala Tanjung.



BANG NAGA'S SOFT-SHELL CRABS ARE FAVORITES OF INTERNATIONAL BUYERS

Owner of a Soft-Shell Crab Farming Group

Better known as "Bang Naga", Edi is a warm and approachable figure. With his cheerful smile, he successfully leads his farming group in meeting export demand from Shanghai and several European countries.

A native of the region, Edi has a deep understanding of aquaculture and marine farming. Living in a coastal area, he previously developed tiger shrimp (black tiger prawn) and mangrove cultivation projects. Edi also acknowledges that he has been fortunate to own a large tract of land behind his home, part of which was utilized by INALUM for the construction of the Extra-High-Voltage Overhead Transmission Line (SUTET) infrastructure.

Edi Sinaga **"Bang Naga"**





Edi's land, with its large area and strategic roadside location, offered significant potential. Recognizing this, INALUM encouraged him to maximize its use for both his own economic development and that of the surrounding community. In 2018, Edi ventured into lemon cultivation, which was a popular trend at the time. However, the business was forced to close in 2019 when the COVID-19 pandemic struck.

Undeterred, Edi and INALUM continued their collaboration to utilize the land for high-value local cultivation. Starting with food crop farming and the construction of small ponds, Edi's business has since evolved into a soft-shell crab farming operation. Throughout this journey, INALUM has consistently responded to Edi's requests for support by helping expand the ponds, add new facilities, and procure supporting equipment such as piping systems to maximize crab harvest yields.

Sustainable Support from INALUM

Edi continues to work closely with INALUM to optimize the use of his land through high-value cultivation and farming activities.

"Bang Naga" Soft-Shell Crab Production Ponds

Far from being a simple operation, Bang Naga's crab production ponds are specially designed to facilitate the controlled molting process of crabs, enabling the production of high-value soft-shell crabs.



This represents another example of the multiplier effect generated by INALUM's support as it has created broader and more meaningful impacts for the community. Today, Edi serves not only as a mentor but also as a buyer, supporting the crab farming activities of partners across various areas, from Batu Bara Regency to coastal districts throughout the region.

Edi has become an innovator who shares his expertise in crab farming with fellow partners. Through the knowledge and guidance he provides, many partners have been able to establish simple crab farming operations using rack systems on limited land. This initiative has also enabled Edi to become a key supplier to intermediaries who market soft-shell crabs internationally.

Thanks to INALUM's assistance, Edi's business group has become self-sustaining and is now able to independently meet its production needs. Nevertheless, the strong relationship that has been built over the years continues to foster close communication between INALUM and Edi as they work together to identify the best solutions for further business development and the improvement of community welfare.

INCLUSIVE COMMUNITY EMPOWERMENT DEVELOPMENT



Beyond its headquarters area in Batu Bara, INALUM also contributes to communities in Toba Regency, located near the PLTA Siguragura and PLTA Tangga, both operated by INALUM to support its aluminum production operations. This demonstrates that INALUM's commitment to community welfare is inclusive and far-reaching, embracing all members of society, including those who face challenges due to disabilities.

A Portrait of Togetherness Among Persons with Disabilities Supported by the CBR Foundation

Artisans with disabilities proudly pose with their ethnic handicrafts, including bags, ulos textiles, and sortopi hats, all created through their own craftsmanship.

INALUM is fortunate to collaborate with Rosita Mariani Hutapea, Chairperson of the Cahaya Bersama Rakyat (CBR) Foundation, who is deeply committed to supporting persons with disabilities. Rosita welcomes individuals with a wide range of disabilities, including physical disabilities, hearing impairments, down syndrome, mental health disorders, and sensory impairments.

Established in 2021, the CBR Foundation focuses on providing hands-on skills training (without production equipment) for persons with disabilities, funded primarily through the personal contributions of its management team. While the foundation does not actively solicit donations, it accepts support from INALUM due to their shared vision of empowering people with disabilities, a group that often receives limited social attention.





A Glimpse into the Daily Lives of Persons with Disabilities Supported by the CBR Foundation

Artisans with disabilities work on handicrafts in the CBR Foundation's production workshop using equipment donated by INALUM.

One year after the foundation was established, INALUM began supporting the CBR Foundation by donating handicraft production equipment, including 9 portable sewing machines, 1 complete screen-printing set, and production materials such as thread. The support did not stop there. INALUM has continued to provide ongoing assistance through training programs and additional production equipment, including specialized sewing machines capable of processing leather to produce bags, T-shirts, and other handicrafts.

The artisans supported by the CBR Foundation are not limited to working within the foundation itself. They are free to utilize the skills they have acquired to accept external orders and produce goods independently from their homes. As a result, many artisans who previously had no personal income and depended entirely on their families now take pride in being able to earn a living independently.

In addition, the availability of production equipment has enabled the CBR Foundation to accept orders from a variety of clients. INALUM has helped promote the foundation's handicraft products through exhibitions, opening access to broader markets, including international exposure in Latin America. The foundation also markets its products through souvenir centers and fulfills garment orders from schools, companies, and even INALUM itself.

According to Rosita, there are approximately 1,800 people with disabilities in Toba Regency, and the CBR Foundation has only reached around 300 of them, 70 of whom have joined the foundation. The foundation earned profits and therefore it is no functioning independently and is capable of implementing more programs that benefit people with disabilities. However, expanding the CBR Foundation's reach to all people with disabilities in Toba Regency is certainly not an easy task, and INALUM is ready to assist with various training, production equipment, and other supports that are necessary.

Testimonial from Rosita Hutapea, the Management Responsible for the CBR Foundation

We are very grateful for INALUM's attention. The sewing equipment is not just an item, but a hope for our brothers and sisters with disabilities to be able to work and show that they are capable of supporting themselves independently. This psychological and social support increased our confidence to continue grow.



SUSTAINABLY UTILIZING PONOT WATERFALL TO SUPPORT THE LOCAL ECONOMY



The Tourism Potential of Ponot Waterfall

As one of the highest waterfalls in Indonesia, Ponot Waterfall possesses significant tourism potential that can generate a wide range of benefits for the surrounding community.

Located in Toba Regency, Ponot Waterfall is a popular destination for domestic tourists, attracting as many as 3,000-4,000 visitors during weekends and national holidays.

Recognizing this natural potential, INALUM took the initiative to support the local community. In the early stages, only a limited number of young people were interested in participating in the development of the waterfall as a tourist destination. INALUM stepped in to encourage local youth to contribute to the advancement of local community's tourism through the Tourism Awareness Group (Kelompok Sadar Wisata or Pokdarwis), coordinated by the Village Head.

INALUM's involvement has also helped broaden public awareness of the area's biodiversity, including the presence of rare flora and fauna such as the corpse flower, pangolins, and eagles. These discoveries are relatively recent and present an opportunity to further develop Ponot Waterfall as an educational tourism destination.



Micro-Hydropower Plant (MHP/PLTMH)

INALUM has constructed a PLTMH utilizing the flow of Ponot Waterfall to support electricity needs in the surrounding area.

To promote the sustainable utilization of Ponot Waterfall, INALUM has built 2 PLTMH units. These facilities provide power for lighting installations around the waterfall, enhancing safety and convenience for visitors. In addition, a charging station for electronic devices, such as mobile phones, has been prepared for tourists, with electricity supplied directly by the PLTMH system.

Through this initiative, INALUM helps preserve the natural beauty of Ponot Waterfall while minimizing indirect greenhouse gas (GHG) emissions by avoiding the use of non-renewable energy sources for electricity generation.



The Presence of MSME Food Stalls

Before reaching Ponot Waterfall, visitors pass through an arts and cultural performance area that provides entertainment for tourists. The area is also lined with food stalls supported by INALUM.

Near the waterfall, there are approximately 10 MSME food stalls that have received assistance from INALUM through improved layout and facilities, including the provision of tables and chairs to create a more attractive and comfortable environment for visitors.



Mrs. Santa, the Star of Silalahi Restaurant

As the owner of Silalahi Restaurant, Mrs. Santa is known for her signature andaliman chili sauce, a distinctive local specialty that keeps her restaurant bustling with customers, including INALUM employees and guests.

Before reaching the upper area of Ponot Waterfall, visitors can stop at one of the most well-known dining establishments in Toba Regency, Silalahi Restaurant (RM Silalahi).

Since 2017, INALUM has provided gradual support to RM Silalahi through the procurement of tables and chairs, cooking and dining equipment, and a neon signboard. Established in 2012, the restaurant initially occupied only a single small unit with 2 tables. For its first 5 years of operation, weekly sales averaged only around 5 kilograms of fish and 21 kilograms of rice.

Following INALUM's support beginning in 2017, business at RM Silalahi has grown significantly. Today, the restaurant uses approximately 16 kilograms of rice and 30 kilograms of fish each day. The rice is purchased from local residents, while the fish is sourced from MSMEs at the local village, helping to strengthen the local economy.

The assistance provided by INALUM has also been utilized effectively to create a more organized and attractive dining area. Whereas Mrs. Santa and her husband previously managed the restaurant on their own, RM Silalahi now employs 3 local residents, creating additional job opportunities for the surrounding community.



INALUM MSME Corner

INALUM leverages its network of empowered MSMEs as an interconnected ecosystem in which businesses support and strengthen one another.

Near Ponot Waterfall, there are approximately 10 MSME food stalls that have received support from INALUM through improved layout structure with tables and chairs.

IMPROVEMENT OF MSE'S CAPACIT

Various Donations are Provided to Encourage MSEs to be More Productive







INALUM supports the improvement of community welfare by helping MSEs enhance their production capacity. Its assistance takes various forms, ranging from the provision of production equipment and skills development training to participation in national and international exhibitions.

Throughout 2025, a total of 112 MSEs received business equipment assistance, 105 MSEs benefited from promotional support, and 184 MSEs participated in training programs.

The impact has been significant. New equipment enables MSEs to increase production volume, improve efficiency, and deliver higher-quality products in a shorter period of time. Promotional opportunities through various exhibitions help MSEs expand their visibility, while training programs, particularly those related to emerging technologies such as Artificial Intelligence (AI) and digital technology utilization, support them in reaching broader markets.

As a result, MSEs are better positioned to innovate, attract customer interest, and maintain customer satisfaction. These improvements ultimately contribute to better revenues and have a positive impact on the overall welfare and quality of life of business owners and their communities.

Testimonial from Aditya Wicaksono, Recipient of Supporting Equipment

The equipment from INALUM has been tremendously helpful in enabling us to meet our production targets, which were previously constrained by manual tools. Today, our operations are far more efficient, and the quality of our products is much more consistent. This has given us greater confidence in supplying products to modern retail markets.

Testimoni dari Sumondang Tabita Nainggolan, Pemilik Lettes Eceng Gondok, UMK Penerima Manfaat Pelatihan Digital

Pelatihan *digital marketing* berbasis AI dari INALUM benar-benar membuka mata kami. Sekarang, membuat konten promosi dan riset pasar jadi jauh lebih mudah dan cepat. Pengetahuan ini sangat berharga agar produk kami tidak kalah bersaing di *platform online*.



Social **Activities**



INALUM also conducts other social activities and donations that aren't planned (incidental) to provide local communities with short-term benefits they can enjoy directly.. These activities are vary from staple food donation, medical check-up, and disaster relief.

RELIGIOUS HOLIDAY CELEBRATION

Sharing Happiness during Religious Holiday Celebration







INALUM celebrates major religious holidays by providing donations and assistance to local communities, particularly children in need.

INALUM actively engages with communities during religious celebrations and moments of togetherness, including Eid al-Fitr, Eid al-Adha, Easter, Christmas, and New Year festivities.

In 2025, INALUM provided donation packages to 40 mosques and distributed support to 100 orphaned children during its Ramadan Safari program. During the celebration of Eid al-Adha, INALUM donated 16 cattle and 5 goats to communities in Toba Regency and Asahan Regency, as well as 26 cattle to four sub-districts and 15 villages in Batu Bara Regency. INALUM also provided support during Easter and Christmas celebrations through assistance to churches, associations, and community groups located around the Company's operational areas.

In addition, holiday assistance programs were directed toward orphanages and underprivileged children.

SUPPORTING FOOD SECURITY

Nusantara Farming Method (MTN) Training



INALUM supports the government's Nusantara Farming Method (MTN) program by collaborating with various relevant stakeholders.

In partnership with DPP Pemuda Jaya Utama, INALUM organized MTN training for Kodim 0208/AS as part of its efforts to strengthen food security, in line with the mission of the President of the Republic of Indonesia, Prabowo Subianto.

The program was attended by personnel from 4 military district commands (Koramil): Koramil 11 Simpang Empat, Koramil 12 Air Batu, Koramil 16 Pulau Raja, and Koramil Bandar Pulau. Through this training, Babinsa (Village Supervisory Non-Commissioned Officers) are expected to implement and disseminate the MTN approach within their respective communities, helping to enhance agricultural productivity and support national food security efforts.

Organic Kuta Farming



Application of Organic Liquid Fertilizer Training at Kuta View

As an additional effort to support food security, INALUM also utilizes Kuta View as an agro-edu tourism (AET) center, providing training programs for local residents and school students. One of the training modules was on the production of organic liquid fertilizer, which has already been applied in rice cultivation activities.

DONATIONS TO EASE THE BURDEN OF COMMUNITIES AFFECTED BY DISASTERS

INALUM Sharing with Those in Need







INALUM provided various forms of donation, including staple food packages and wearable clothing, to support victims of floods and landslides.

It was a challenging year for North Sumatra in 2025, which experienced a number of natural disasters. In response, INALUM extended its support to affected communities through a range of donation programs.

The donation provided by INALUM included usable second-hand items such as clothing, blankets, sarongs, shoes, trousers, baby and children's clothing, as well as instant noodles. In addition, basic food supplies were distributed, including rice, cooking oil, canned sardines, new diapers, and instant noodles. Other forms of aid included furniture, inflatable boats, rescue boats, tents, and seedlings to support the recovery and rehabilitation of areas affected by disasters.

These donations were delivered to communities impacted by flash floods and landslides across several regions in North Sumatra, West Sumatra, and Aceh, helping to address immediate needs while supporting longer-term recovery efforts.

CELEBRATING INALUM'S 50TH ANNIVERSARY

INALUM Cares for Community Health







INALUM organized various healthcare programs to support healthier lifestyles within the community.

The Company conducted a Free Medical Check-Up at the Meranti Utara Village Hall, Pintu Pohan Meranti Sub-District, Toba Regency, in collaboration with the Pintu Pohan Meranti Community Health Center (Puskesmas). The services included free medical consultations and basic laboratory examinations, such as blood glucose, cholesterol, and uric acid testing for the general public, as well as hemoglobin screening for pregnant women.

The program was attended by 201 participants from various age groups, ranging from children to senior citizens.

A similar initiative was later held at the PLTA of PT Inalum Club House in Paritohan, offering the same healthcare services. This program also received a positive response from the community, attracting 330 participants from diverse age groups.

In addition, INALUM organized a mass circumcision program at the Inalum Clinic in Tanjung Gading. Through this initiative, INALUM seeks to encourage the adoption of healthy lifestyles and preventive healthcare practices from an early age.

Quiz and Coloring Competitions

INALUM organized a series of educational competitions, including Quiz Competitions for junior and senior high school students and Coloring Competitions for kindergarten and elementary school students.

Through these activities, students are encouraged to engage in fair competition, foster enthusiasm and creativity, and develop the determination needed to become intelligent and capable future generations. The competitions also provide a platform for young participants to showcase their talents, build confidence, and cultivate a spirit of achievement and lifelong learning.





06

FINANCIAL STATEMENT



PT Indonesia Asahan Aluminium
Program Pendanaan Usaha Mikro Dan Usaha Kecil

Laporan keuangan tanggal 31 Desember 2025 dan untuk
tahun yang berakhir pada tanggal tersebut beserta laporan auditor
independen

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
LAPORAN KEUANGAN
TANGGAL 31 DESEMBER 2025 DAN UNTUK
TAHUN YANG BERAKHIR PADA TANGGAL TERSEBUT
BESERTA LAPORAN AUDITOR INDEPENDEN

Daftar Isi

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SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN
PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
PADA TANGGAL DAN UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2025

Atas nama Direksi, kami yang bertanda tangan di bawah ini:

1. Nama : Melati Sarnita
   Alamat kantor : Kuala Tanjung, Kecamatan Sei Suka, 21257, Kabupaten Batu Bara, Sumatera Utara
   Jabatan : Direktur Utama

2. Nama : Benny Alexander FD. Wiwoho
   Alamat kantor : Kuala Tanjung, Kecamatan Sei Suka, 21257, Kabupaten Batu Bara, Sumatera Utara
   Jabatan : Direktur *Strategic Support & Human Capital*

menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil PT Indonesia Asahan Aluminium ("Program PUMK Perusahaan");

2. Laporan keuangan Program PUMK Perusahaan telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Entitas Privat;

3. a. Semua informasi dalam laporan keuangan Program PUMK Perusahaan telah dimuat secara lengkap dan benar;
   b. Laporan keuangan Program PUMK Perusahaan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;

4. Kami bertanggung jawab atas sistem pengendalian internal Program PUMK Perusahaan.

Demikian pernyataan ini dibuat dengan sebenarnya.

Atas nama dan mewakili Direksi.

Kuala Tanjung, 29 April 2026

METERAI TEMPEL
F3FA5ANX382740696

Melati Sarnita
Direktur Utama

Benny Alexander FD. Wiwoho
Direktur *Strategic Support & Human Capital*

PT INDONESIA ASAHAN ALUMINIUM

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Laporan Auditor Independen

Laporan No. 01122/2.1505/AU.2/04/1294-1/1/IV/2026

Manajemen Unit Program Pendanaan Usaha Mikro dan Usaha Kecil
PT Indonesia Asahan Aluminium

Opini

Kami telah mengaudit laporan keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil ("PUMK") PT Indonesia Asahan Aluminium ("Perusahaan") terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2025, serta laporan penghasilan komprehensif, laporan perubahan aset neto, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Perusahaan tanggal 31 Desember 2025, serta kinerja keuangan dan arus kasnya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan Entitas Privat di Indonesia.

Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia ("IAPI"). Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan pada laporan kami. Kami independen terhadap Perusahaan berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini kami.

Tanggung jawab manajemen unit PUMK dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan

Manajemen unit PUMK bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan Entitas Privat di Indonesia, dan atas pengendalian internal yang dianggap perlu oleh manajemen unit PUMK untuk memungkinkan penyusunan laporan keuangan yang bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan.

Dalam penyusunan laporan keuangan, manajemen unit PUMK bertanggung jawab untuk menilai kemampuan Perusahaan dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen unit PUMK memiliki intensi untuk melikuidasi Perusahaan atau menghentikan operasinya atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Perusahaan.

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Laporan Auditor Independen (lanjutan)

Laporan No. 01122/2.1505/AU.2/04/1294-1/1/IV/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan

Tujuan kami adalah untuk memeroleh keyakinan memadai tentang apakah laporan keuangan secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor independen yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh IAPI akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun agregat, dapat diekspektasikan secara wajar akan memengaruhi keputusan ekonomi yang dibuat oleh pengguna berdasarkan laporan keuangan tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memeroleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya suatu kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi daripada yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian atas pengendalian internal.

- Memeroleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan suatu opini audit atas keefektivitasan pengendalian internal Perusahaan.

- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen unit PUMK.

- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen unit PUMK dan, berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Perusahaan untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor independen kami ke pengungkapan terkait dalam laporan keuangan atau, jika pengungkapan tersebut tidak memadai, memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor independen kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Perusahaan tidak dapat mempertahankan kelangsungan usahanya.

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Laporan Auditor Independen (lanjutan)

Laporan No. 01122/2.1505/AU.2/04/1294-1/1/IV/2026 (lanjutan)

Tanggung jawab auditor terhadap audit atas laporan keuangan (lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit yang ditetapkan oleh IAPI, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (lanjutan)

- Mengevaluasi penyajian, struktur, dan isi laporan keuangan secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

KAP Purwanto Susanti dan Surja

Said Amru
Registrasi Akuntan Publik No. AP.1294

29 April 2026

01122

A member firm of Ernst & Young Global Limited

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
LAPORAN POSISI KEUANGAN
TANGGAL 31 DESEMBER 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

	Catatan	2025	2024
ASET			
Kas di bank	4	47.454.874	26.658.439
Piutang pinjaman dari mitra binaan (setelah dikurangi provisi penurunan nilai masing-masing sebesar Rp814.322.658 dan Rp893.744.091 pada tanggal 31 Desember 2025 dan 2024)	5	119.296.323	88.666.223
Piutang Kerjasama PUMK kepada Mitra Binaan - Neto (setelah dikurangi provisi penurunan nilai masing-masing sebesar Rp35.261.294 dan Rp26.709.704 pada tanggal 31 Desember 2025 dan 2024)	6	792.050.784	741.133.687
Piutang kerjasama PUMK kepada PT Bank Rakyat Indonesia (Persero) Tbk	7	469.457.693	481.596.724
Piutang bermasalah - Neto (setelah dikurangi penyisihan penurunan nilai masing-masing sebesar Rp88.442.850 pada tanggal 31 Desember 2025 dan 2024)	8	-	-
JUMLAH ASET		**1.428.259.674**	**1.338.055.073**
ASET NETO			
Aset neto tidak terikat	9	1.428.259.674	1.338.055.073
JUMLAH ASET NETO		**1.428.259.674**	**1.338.055.073**

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
LAPORAN PENGHASILAN KOMPREHENSIF
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

	Catatan	2025	2024
PENDAPATAN			
Pendapatan jasa administrasi kolaborasi BUMN-BRI	10	17.329.656	16.847.021
Pendapatan jasa administrasi pinjaman	10	2.192.333	1.508.219
Pendapatan keuangan	10	144.594	230.905
JUMLAH PENDAPATAN		**19.666.583**	**18.586.145**
BEBAN			
Pemulihan atas piutang pinjaman dari Mitra Binaan	5d,11	79.421.433	1.502.843
Beban penyisihan nilai piutang kolaborasi BUMN-BRI	6c,11	(8.551.590)	(12.360.414)
Beban keuangan		(331.825)	(399.086)
JUMLAH BEBAN		**70.538.018**	**(11.256.657)**
LABA BERSIH		**90.204.601**	**7.329.488**

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
LAPORAN PERUBAHAN ASET NETO
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

		Tahun yang berakhir pada tanggal 31 Desember	
	Catatan	**2025**	**2024**
PERUBAHAN ASET NETO			
Saldo awal	9	1.338.055.073	1.330.725.585
Kenaikan tahun berjalan		90.204.601	7.329.488
ASET NETO AKHIR TAHUN	**9**	**1.428.259.674**	**1.338.055.073**

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
LAPORAN ARUS KAS
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

	Catatan	2025	2024
ARUS KAS DARI AKTIVITAS OPERASI			
Pengembalian pinjaman dari mitra binaan		48.791.333	36.163.780
Pendapatan jasa administrasi pinjaman	10	2.192.333	1.508.219
Pendapatan jasa giro	10	144.594	230.905
Beban keuangan		(331.825)	(399.086)
Penyaluran pinjaman kolaborasi BUMN-BRI	7	(30.000.000)	(77.500.000)
Kas yang digunakan untuk aktivitas operasi		20.796.435	(39.996.182)
KENAIKAN/(PENURUNAN) BERSIH KAS DI BANK		**20.796.435**	**(39.996.182)**
KAS DI BANK PADA AWAL TAHUN		**26.658.439**	**66.654.621**
KAS DI BANK PADA AKHIR TAHUN		**47.454.874**	**26.658.439**

Catatan atas laporan keuangan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
CATATAN ATAS LAPORAN KEUANGAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

1. Umum

a. Pendirian dan informasi umum

PT Indonesia Asahan Aluminium (“Perusahaan”) didirikan pada 6 Januari 1976 merupakan perusahaan patungan antara Pemerintah Republik Indonesia (“Pemerintah Indonesia”) dengan Nippon Asahan Aluminium Co., Ltd. sebagai tindak lanjut pelaksanaan Perjanjian Induk yang ditandatangani pada tanggal 7 Juli 1975 antara Pemerintah Indonesia dengan konsorsium 12 (dua belas) investor Jepang. Akta pendirian Perusahaan dibuat oleh Notaris Juliaan Nimrod Siregar Gelar Mangaradja Namora, S.H., No. 2 tanggal 6 Januari 1976 dan disahkan oleh Menteri Kehakiman berdasarkan Surat Keputusan No. Y.A.5/12/20 tanggal 10 Januari 1976 dan telah diumumkan dalam Tambahan Berita Negara No. 4 tanggal 13 Januari 1976. Perusahaan mulai beroperasi komersial pada tahun 1983.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan Anggaran Dasar Perusahaan yang terakhir adalah sehubungan dengan peralihan saham berdasarkan Akta Pernyataan Keputusan Pemegang Saham No. 138 pada 21 Maret 2023 oleh Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta dan telah mendapat persetujuan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0073509.AH.01.11. Tahun 2023 tanggal 13 April 2023. Sejak 21 Maret 2023, Perusahaan tidak menjadi pemegang saham mayoritas PT Aneka Tambang, Tbk ("Antam"), PT Bukit Asam Tbk ("Bukit Asam"), PT Timah Tbk ("Timah"), PT Freeport Indonesia ("PTFI"), PT Indonesia Papua Metal and Mineral ("IPMM"), MIND ID Trading Pte. Ltd. ("MIT"), dan PT Vale Indonesia Tbk ("PTVI").

Sejak 21 Maret 2023, MIND ID adalah entitas induk langsung dan entitas induk terakhir yang mempunyai pengendalian langsung terhadap Perusahaan.

Pada awalnya, Program Kemitraan dan Bina Lingkungan (“PKBL”) digulirkan dengan mengacu pada PP No. 3 Tahun 1983 yang diamanatkan kepada semua Badan Usaha Milik Negara (“BUMN”) untuk dapat turut membantu pengembangan usaha kecil dan sebagai tindak lanjutnya telah diterbitkan Keputusan Menteri Keuangan Republik Indonesia No. 1232/KMK.013/198 tentang Pedoman Pelaksanaan Pembinaan Usaha Kecil oleh BUMN yang kemudian disusul dengan SK Menteri Keuangan No. 316/KMK.016/1994 tanggal 27 Juni 1994 tentang Pedoman Pembinaan Usaha Kecil dan Koperasi (“PUKK”) melalui pemanfaatan laba BUMN.

Pada tanggal 17 Juni 2003, Menteri BUMN Republik Indonesia mengeluarkan Keputusan Menteri BUMN No. KEP-236/MBU/2003 tentang Program Kemitraan dengan usaha kecil dan Program Bina Lingkungan juncto Surat Edaran Menteri BUMN Republik Indonesia No. SE-433/MBU/2003 tanggal 16 September 2003 tentang Petunjuk Pelaksanaan Program Kemitraan. Peraturan tersebut kemudian disempurnakan oleh Peraturan Menteri (“PER”) BUMN No. 05/MBU/2007 tanggal 27 April 2007. Melalui peraturan tersebut, PUKK diganti nama menjadi PKBL.

Berdasarkan PER BUMN No. PER-05/MBU/04/2021 tanggal 8 April 2021 tentang “Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara", istilah PKBL disesuaikan menjadi Tanggung Jawab Sosial dan Lingkungan (“TJSL”) dan Program Kemitraan (“PK”) menjadi Program Pendanaan Usaha Mikro dan Kecil serta nama Unit PKBL Perusahaan diubah menjadi Unit Program Pendanaan Usaha Mikro dan Kecil Perusahaan. Ketentuan peralihan PER-05/MBU/04/2021 mengatur bahwa penyaluran Program TJSL yang telah dilaksanakan oleh BUMN atau BUMN penyalur yang belum selesai sebelum berlakunya peraturan ini akan tetap berlaku sampai berakhirnya perjanjian pelaksanaan penyaluran Program TJSL tersebut.

Pada tahun 2022, Peraturan TJSL diubah dengan PER BUMN No. PER-06/MBU/09/2022 tanggal 15 September 2022 tentang “Perubahan atas PER BUMN No. PER-05/MBU/04/2021 tentang Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara".

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
CATATAN ATAS LAPORAN KEUANGAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

1. Umum (lanjutan)

a. Pendirian dan informasi umum (lanjutan)

Ketentuan yang diubah oleh peraturan ini antara lain terkait besaran jasa administrasi pinjaman yang sebelumnya sebesar 6% per tahun diubah menjadi sebesar:

- 3% per tahun dari saldo pinjaman awal tahun;
- suku bunga *flat* yang setara dengan 3% per tahun dari saldo pinjaman awal tahun; atau
- ketentuan lain yang ditetapkan Menteri BUMN.

Pada tahun 2023, Peraturan TJSL kembali diubah berdasarkan PER BUMN No. PER-1/MBU/03/2023 tentang "Penugasan Khusus dan Program Tanggung Jawab Sosial dan Lingkungan Badan Usaha Milik Negara" tanggal 3 Maret 2023. Peraturan ini mencabut PER BUMN No. PER-05/MBU/04/2021 dan PER BUMN No. PER-6/MBU/09/2022 dan berlaku efektif sejak diundangkan, yaitu pada tanggal 24 Maret 2023. Peraturan pelaksanaan dari PER BUMN No. PER-05/MBU/04/2021, sebagaimana telah diubah dengan PER BUMN No. PER-6/MBU/09/2022, dinyatakan masih berlaku sepanjang tidak bertentangan dengan PER BUMN No. PER-1/MBU/03/2023. Ketentuan yang diubah oleh peraturan ini antara lain mengubah ketentuan besaran jasa administrasi pinjaman menjadi sebesar:

- 3% efektif per tahun;
- suku bunga flat (tetap) yang setara dengan 3% efektif per tahun; atau
- ketentuan lain yang ditetapkan Menteri BUMN.

Maksud dan tujuan didirikannya unit Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) adalah:

1) Memberikan kemanfaatan bagi pembangunan ekonomi, pembangunan sosial, pembangunan lingkungan serta pembangunan hukum dan tata kelola bagi Perusahaan;
2) Berkontribusi pada penciptaan nilai tambah bagi Perusahaan dengan prinsip yang terintegrasi, terarah dan terukur dampaknya serta akuntabel;
3) Membina usaha mikro dan kecil agar lebih tangguh dan mandiri serta masyarakat sekitar Perusahaan;
4) Melaksanakan ketentuan yang diatur dalam PER BUMN;
5) Membantu masyarakat setempat serta berkontribusi dalam peningkatan kesejahteraan masyarakat dan sumber daya manusia khususnya di sekitar Perusahaan; dan
6) Untuk menciptakan hubungan saling menunjang antara Perusahaan dengan *stakeholder* di dalam pelaksanaan penyaluran dana yang efektif dan dapat meningkatkan taraf hidup masyarakat di lingkungan wilayah kerja Perusahaan serta terwujudnya ekonomi kerakyatan tanpa mengabaikan peran usaha dari Perusahaan.

Landasan Hukum lainnya selain yang disebutkan adalah:

1) Peraturan Menteri BUMN No. PER-02/MBU/003/2023 tanggal 24 Maret 2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan BUMN.
2) Surat Keputusan Menteri BUMN No. SK-277/MBU/10/2023 tanggal 4 Oktober 2023 tentang Petunjuk Pelaksanaan Penyelesaian Piutang dan/atau Pembiayaan Syariah Bermasalah pada Program Pendanaan Usaha Mikro dan Usaha Kecil di Badan Usaha Milik Negara.
3) Surat Keputusan Menteri BUMN No. S-170/MBU.03./2023 tanggal 21 Maret 2023 tentang Penilaian Tingkat Kesehatan pada Kinerja Program Pendanaan Usaha Mikro dan Usaha Kecil Tahun Buku 2022.

PROGRAM PENDANAAN USAHA MIKRO DAN USAHA KECIL
PT INDONESIA ASAHAN ALUMINIUM
CATATAN ATAS LAPORAN KEUANGAN
Untuk Tahun yang Berakhir pada Tanggal 31 Desember 2025
(Disajikan dalam Rupiah Penuh, kecuali dinyatakan lain)

1. Umum (lanjutan)

b. Kegiatan utama

PUMK merupakan program untuk meningkatkan kemampuan usaha mikro dan kecil menjadi tangguh dan mandiri melalui pemanfaatan dana dari penyisihan sebagian laba bersih dan/atau anggaran yang diperhitungkan sebagai biaya BUMN Pembina untuk disalurkan kepada usaha mikro dan kecil dengan syarat-syarat berikut:

1) Milik Warga Negara Indonesia;
2) Merupakan usaha mikro dan kecil yang belum memenuhi kriteria atau memiliki akses pinjaman kepada lembaga Pendanaan atau perbankan;
3) Merupakan usaha mikro dan kecil dengan jenis usaha yang sejalan di bidang dan/atau mendukung bisnis inti Perusahaan/BUMN;
4) Diutamakan usaha mikro dan kecil yang berlokasi di wilayah kerja BUMN;
5) Berdiri sendiri, bukan merupakan anak perusahaan atau cabang perusahaan yan dimiliki, dikuasai, atau berafiliasi, baik langsung maupun tidak langsung dengan usah menengah atau usaha besar;
6) Berbentuk usaha orang perseorangan, badan usaha yang tidak berbadan hukum, atau badan usaha yang berbadan hukum, termasuk usaha mikro dan koperasi; dan
7) Mempunyai potensi dan prospek usaha untuk dikembangkan.

c. Sumber dana

Dana Unit PUMK diberikan dalam bentuk:

1) Pemberian modal kerja dalam bentuk pinjaman dan/atau pembiayaan syariah dengan jumlah pinjaman dan/atau pembiayaan syariah untuk setiap usaha mikro dan kecil; dan
2) Pinjaman tambahan dalam bentuk pinjaman dan/atau pembiayaan syariah untuk membiayai kebutuhan yang bersifat jangka pendek maksimal 1 tahun untuk memenuhi pesanan dari rekanan usaha mikro dan kecil.

d. Struktur Manajemen Unit PUMK Perusahaan

Penataan dan pengorganisasian kegiatan PUMK oleh Perusahaan diatur berdasarkan Surat Keputusan Direksi PT Indonesia Asahan Aluminium No. SK-001/DIR/2025 tanggal 12 Februari 2025. PUMK Perusahaan dilaksanakan, dikoordinir dan dievaluasi oleh Departemen *Corporate Social Responsibility* ("CSR") dan berada dibawah Direktorat *Human Capital*.

Berdasarkan Akta No. 47 tanggal 10 Juni 2025 dihadapan Jose Dima Satria, S.H., M.Kn. Notaris di Jakarta bahwa terdapat perubahan Direktur Utama Perusahaan. Dengan adanya perubahan Direktur Utama Perusahaan, maka berdasarkan Akta No. 138 tanggal 21 Maret 2023 Pasal 18, bahwa Direksi Perusahaan wajib untuk menyusun laporan pelaksanaan Tanggung Jawab Sosial dan Lingkungan.

Pelaksanaan PUMK dilakukan oleh Departemen pemberdayaan masyarakat *Smelter Community Development* ("SCD") untuk wilayah kerja sekitar pabrik peleburan dan sekitarnya dan *Power Community Development* ("PCD") untuk wilayah kerja sekitar pembangkit listrik.

Struktur manajemen unit PUMK Perusahaan pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	2025	2024
Direktur Utama	Melati Sarnita	Ilhamsyah Mahendra
Direktur *Strategic Support* & *Human Capital*	Benny Alexander FD. Wiwoho	Benny Alexander FD. Wiwoho
Kepala Grup Layanan Strategis	Daniel Jimmy P. Hutauruk	-
Kepala Divisi ICR	Susyam Widodo	Daniel Jimmy P. Hutauruk
Kepala Departemen - SCD	Ali Hasian Harahap	Ali Hasian Harahap
Kepala Departemen - PCD	Zainuddin Iqbal Sidabutar	Zainuddin Iqbal Sidabutar

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2. Kebijakan Akuntansi Yang Penting Dan Persetujuan Laporan Keuangan

Laporan keuangan Unit PUMK Perusahaan telah disusun dan diselesaikan oleh manajemen pada tanggal 29 April 2026.

Laporan keuangan unit PUMK Perusahaan dan masing-masing entitas anak sebagai BUMN Pembina dari setiap unit Program TJSL disusun sesuai dengan Standar Akuntansi Keuangan untuk Entitas Privat ("SAK EP") di Indonesia yang berlaku efektif pada tanggal 1 Januari 2025 menggantikan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik ("SAK ETAP"). Dalam penyajiannya, laporan keuangan mengacu pada Interpretasi Standar Akuntansi Keuangan ("ISAK") 35 tentang "Penyajian Laporan Keuangan Entitas Berorientasi Nonlaba", sebagaimana diatur dalam Surat Edaran Kepala Badan Pengaturan Badan usaha Milik negara Republik Indonesia Nomor 1 Tahun 2026 tentang Pedoman Akuntansi Program Pendanaan Usaha Mikro dan Usaha Kecil Badan usaha Milik Negara. Ketentuan ini berlaku sejak penyusunan laporan keuangan Program PUMK tahun buku 2025 dan menggantikan Surat Edaran Kementerian BUMN No. SE-02/MBU/Wk/2012 tanggal 23 Februari 2012 tentang "Penetapan Pedoman Akuntansi Program Kemitraan dan Bina Lingkungan Badan Usaha Milik Negara" dan Surat Edaran Menteri BUMN No. SE01/D5.MBU/2012 tanggal 27 Maret 2012 tentang "Petunjuk Teknis Penerapan Pedoman Akuntansi Program Kemitraan dan Bina Lingkungan Revisi 2012".

Perubahan yang timbul dari penerapan SAK EP tersebut tidak berdampak material terhadap laporan keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil yang berakhir pada 31 Desember 2024, sehingga tidak memerlukan penyajian kembali.

a. Dasar penyusunan laporan keuangan

Laporan keuangan PUMK PT Indonesia Asahan Aluminium ("INALUM"), kecuali untuk laporan arus kas disajikan berdasarkan konsep biaya historis dan konsep akrual.

Laporan keuangan, kecuali untuk laporan arus kas, disusun dengan dasar akrual. Laporan arus kas menyajikan penerimaan dan pengeluaran kas yang diklasifikasikan dalam aktivitas operasi, investasi dan pendanaan, yang disusun dengan menggunakan metode langsung.

Mata uang pelaporan yang digunakan untuk penyusunan laporan keuangan adalah mata uang Rupiah ("Rp") yang merupakan mata uang fungsional dan penyajian PUMK.

b. Kas di bank

Kas di bank terdiri dari kas di bank yang tidak digunakan sebagai jaminan.

c. Piutang pinjaman mitra binaan

Piutang pinjaman diakui pada saat pinjaman disalurkan kepada Mitra Binaan dan BUMN Pembina Lain/Lembaga Penyalur, dan diukur pada jumlah dana yang diserahkan kepada Mitra Binaan dan BUMN Pembina Lain/Lembaga Penyalur, setelah dikurangi dengan pengembalian pinjaman yang telah diterima dan penyisihan penurunan nilai piutang pinjaman. Penyisihan penurunan nilai piutang dibentuk berdasarkan evaluasi manajemen terhadap Tingkat ketertagihan saldo piutang.

Saldo piutang pinjaman yang disajikan dalam laporan posisi keuangan termasuk saldo piutang jasa administrasi atas pinjaman. Piutang jasa administrasi atas pinjaman dicatat secara akrual mengikut piutang pokoknya bilamana kualitas pinjaman tersebut lancar dan kurang lancar. Namun, jika kualitas pinjaman diragukan atau macet maka tidak dilakukan akrualisasi untuk piutang jasa administrasi atas pinjaman.

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2. Kebijakan Akuntansi Yang Penting Dan Persetujuan Laporan Keuangan (lanjutan)

c. Piutang pinjaman mitra binaan (lanjutan)

i) Penggolongan kualitas piutang

Berdasarkan Peraturan Menteri BUMN No. PER-1/MBU/03/2023 tanggal 3 Maret 2023, penggolongan kualitas pinjaman Usaha Mikro dan Kecil ("UMK") Binaan ditetapkan sebagai berikut:

(1) Lancar
Apabila pembayaran angsuran pokok dan jasa administrasi pinjaman dilakukan tepat waktu atau terjadi keterlambatan pembayaran angsuran pokok dan/atau jasa administrasi pinjaman selambat-lambatnya 30 (tiga puluh) hari dari tanggal jatuh tempo pembayaran angsuran, sesuai dengan perjanjian yang telah disepakati.

(2) Kurang lancar
Apabila terjadi keterlambatan pembayaran angsuran pokok dan/atau jasa administrasi pinjaman yang telah melampaui 30 (tiga puluh) hari namun belum melampaui 180 (seratus delapan puluh) hari dari tanggal jatuh tempo pembayaran angsuran, sesuai dengan perjanjian yang telah disepakati.

(3) Diragukan
Apabila terjadi keterlambatan pembayaran angsuran pokok dan/atau jasa administrasi pinjaman yang telah melampaui 180 (seratus delapan puluh) hari namun belum melampaui 270 (dua ratus tujuh puluh) hari dari tanggal jatuh tempo pembayaran angsuran, sesuai dengan perjanjian yang telah disepakati.

(4) Macet
Apabila terjadi keterlambatan pembayaran angsuran pokok dan/atau jasa administrasi pinjaman yang telah melampaui 270 (dua ratus tujuh puluh) hari dari tanggal jatuh tempo pembayaran angsuran, sesuai dengan perjanjian yang telah disepakati.

ii) Penyisihan penurunan nilai piutang pinjaman

Penyisihan penurunan nilai piutang pinjaman adalah penyisihan atas piutang pinjaman yang mungkin tidak tertagih, yang ditentukan berdasarkan estimasi kerugian piutang pinjaman tak tertagih tersebut.

Estimasi kerugian piutang pinjaman dihitung secara kolektif berdasarkan persentase tertentu tingkat ketertagihan (*collectability*) data historis yang ada yaitu dari sebelumnya dua tahun menjadi 3 tahun guna meningkatkan keandalan estimasi dalam mencerminkan ketidaktagihan piutang, kecuali untuk piutang pinjaman kepada BUMN Pembina Lain di mana estimasi kerugian piutang pinjaman dihitung secara individu berdasarkan kemampuan membayar BUMN Pembina Lain.

d. Piutang bermasalah

Piutang pinjaman macet yang telah diupayakan pemulihannya (*rescheduling* dan *reconditioning*) namun tidak terpulihkan, dikategorikan menjadi piutang bermasalah. Piutang bermasalah diukur dan dicatat sebesar jumlah pokok pinjaman, dikurangi penyisihan sebesar 100% (seratus persen).

Penerimaan kas dari pelunasan piutang bermasalah dicatat sebagai "Pendapatan lain-lain" dalam laporan aktivitas dan perubahan aset neto.

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e. Angsuran belum teridentifikasi

Angsuran belum teridentifikasi adalah penerimaan angsuran yang belum dapat diklasifikasikan atau diidentifikasi nama Mitra Binaan-nya sampai dengan tanggal laporan keuangan. Angsuran belum teridentifikasi diukur dan dicatat sebesar nilai nominal yang diterima Unit PUMK.

Angsuran belum teridentifikasi pada awalnya disajikan dalam laporan posisi keuangan sebagai liabilitas jangka pendek. Selanjutnya, saldo pos angsuran belum teridentifikasi akan dicatat sebagai pengurang saldo pinjaman Mitra Binaan ketika diketahui identitas Mitra Binaan yang melakukan pembayaran, atau ketika ketentuan-ketentuan berikut yang disyaratkan dalam Surat Kementerian BUMN No. S-179/DSI.MBU/09/2021 tanggal 10 September 2021 telah terpenuhi:

i. Unit PUMK melakukan proses identifikasi, verifikasi dan konfirmasi terhadap angsuran belum teridentifikasi terhadap Mitra Binaan yang memiliki nilai angsuran kurang lebih sama dengan nilai angsuran yang belum teridentifikasi tersebut. Apabila telah teridentifikasi, maka segera diakui sebagai pengembalian pinjaman Mitra Binaan.
ii. Apabila sampai dengan akhir periode pembukuan, angsuran belum teridentifikasi masih juga belum dapat diidentifikasi maka Unit PUMK melakukan pengumuman melalui *website* dan sosial media Perusahaan yang berisi minimal nilai dan waktu ditemukannya angsuran belum teridentifikasi.
iii. Dalam jangka waktu paling lambat 30 (tiga puluh) hari kalender sejak tanggal pengumuman, bagi para pihak yang terkait dengan angsuran belum teridentifikasi tersebut dapat melakukan konfirmasi ke Unit PUMK dengan disertai bukti setor asli, identitas asli yang masih berlaku dan bukti pendukung asli lainnya.
iv. Apabila dalam waktu 30 (tiga puluh) hari kalender sejak tanggal pengumuman tidak ada pihak yang melakukan konfirmasi kepada Unit PUMK maka angsuran belum teridentifikasi tersebut diakui sebagai pengembalian pinjaman Mitra Binaan dengan cara mengurangi saldo angsuran belum teridentifikasi dan saldo pinjaman Mitra Binaan.
v. Pengurangan saldo pinjaman Mitra Binaan sebagaimana dimaksud di atas dilakukan oleh Unit PUMK dan ditetapkan oleh Direksi yang membawahi Program TJSL BUMN.

e. Aset neto

Aset neto diklasifikasikan menjadi aset neto terikat dan aset neto tidak terikat. Aset neto terikat adalah sumber daya yang penggunaannya dibatasi untuk tujuan tertentu atau tidak dapa digunakan untuk kegiatan operasional normal. Aset neto tidak terikat adalah sumber daya yang penggunaannya tidak dibatasi untuk tujuan tertentu.

f. Pengakuan pendapatan dan beban

Pendapatan jasa administrasi pinjaman adalah pendapatan jasa yang dipungut atas pinjaman dana Program Kemitraan yang disalurkan kepada mitra binaan atau BUMN Pembina Lain/Lembaga Penyalur. Pendapatan jasa administrasi pinjaman diukur dan dicatat berdasarkan metode akrual Pendapatan jasa administrasi pinjaman diakui hanya atas piutang dengan kualitas lancar dan kurang lancar.

Pendapatan keuangan merupakan penerimaan jasa giro setelah dikurangi pajak yang bersifat final.

Beban diakui berdasarkan metode akrual.

Sesuai dengan Peraturan Menteri BUMN, beban operasional PUMK dan beban pembinaan kepada usaha mikro dan kecil menjadi bagian dari beban BUMN Pembina dan bagian dari biaya program TJSL.

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2. Kebijakan Akuntansi Yang Penting Dan Persetujuan Laporan Keuangan (lanjutan)

g. Transaksi dengan entitas berelasi

Unit PUMK melakukan transaksi dengan pihak berelasi. Pihak berelasi adalah individu atau entitas yang terkait dengan Unit PUMK.

Individu atau anggota keluarga terdekat mempunyai relasi dengan Unit PUMK jika mereka:

- Memiliki pengendalian atau pengendalian bersama atas Unit PUMK;
- Memiliki pengaruh signifikan atas Unit PUMK; atau
- Merupakan personil manajemen kunci Unit PUMK atau entitas induk Unit PUMK.

Suatu entitas berelasi dengan Unit PUMK jika memenuhi salah satu hal berikut, tetapi tidak terbatas pada:

- Unit PUMK dengan BUMN Pembina;
- Unit PUMK dengan Unit PUMK lain di mana kedua Unit PUMK tersebut di bawah pengendalian bersama dari suatu entitas atau individu; atau
- Unit PUMK atau individu yang mengendalikan Unit PUMK pelapor menimbulkan beban secara langsung bukan ditanggung oleh Unit PUMK pelapor.

Sifat transaksi yang berkaitan dengan pihak berelasi telah diungkapkan dalam laporan keuangan. Transaksi tersebut dilakukan dengan ketentuan yang telah disetujui oleh masing-masing pihak.

3. Pertimbangan, Estimasi Dan Asumsi Akuntansi Signifikan

Dalam menyusun laporan keuangan, manajemen Unit PUMK Perusahaan membuat estimasi dan pertimbangan untuk menentukan saldo-saldo dalam laporan keuangan. Estimasi dan pertimbangan yang digunakan tersebut terus dievaluasi berdasarkan pengalaman historis dan faktor lainnya, termasuk ekspektasi dari peristiwa masa depan yang diyakini wajar. Meskipun estimasi dan pertimbangan tersebut disusun berdasarkan pengetahuan terbaik Unit PUMK Perusahaan atas peristiwa dan kondisi pada saat ini, hasil yang timbul mungkin berbeda dengan jumlah estimasi semula. Berikut ini adalah penjelasan sifat akun yang menggunakan estimasi dan pertimbangan secara signifikan.

Penyisihan kerugian penurunan nilai piutang

Dalam penentuan penyisihan kerugian penurunan nilai piutang dari Mitra Binaan, manajemen mempertimbangkan umur piutang dan melakukan perhitungan penurunan nilai secara kolektif terhadap risiko kredit debitur yang dikelompokkan berdasarkan karakteristik kredit yang sama, yaitu umur piutang. Penyisihan penurunan nilai pinjaman dihitung berdasarkan persentase tertentu tingkat ketertagihan data historis yang ada.

4. Kas Di Bank

	2025	2024
PT Bank Negara Indonesia (Persero) Tbk ("BNI")	47.454.874	26.658.439

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5. Piutang Pinjaman dari Mitra Binaan - Neto

Piutang pinjaman dari Mitra Binaan adalah pinjaman yang disalurkan oleh Unit PUMK Perusahaan kepada Mitra Binaan, sesuai dengan ketentuan yang berlaku. Saldo piutang pinjaman dari Mitra Binaan termasuk piutang bunga dari jasa administrasi pinjaman yang dicatat secara akrual.

	2025	2024
Piutang pinjaman dari Mitra Binaan	933.618.981	982.410.314
Dikurangi dengan:		
Penyisihan nilai piutang	(814.322.658)	(893.744.091)
Jumlah	**119.296.323**	**88.666.223**

a. Piutang pinjaman Mitra Binaan berdasarkan wilayah provinsi

Rincian piutang pinjaman Mitra Binaan berdasarkan wilayah provinsi adalah sebagai berikut:

	2025	2024
Sumatera Utara	933.618.981	982.410.314
Dikurangi dengan:		
Penyisihan nilai piutang	(814.322.658)	(893.744.091)
Jumlah – Neto	**119.296.323**	**88.666.223**

b. Rincian piutang pinjaman Mitra Binaan berdasarkan sektor penyaluran

Rincian piutang pinjaman mitra binaan berdasarkan sektor penyaluran adalah sebagai berikut:

	2025	2024
Sektor industri	644.263.668	639.716.428
Sektor peternakan	116.946.945	117.053.368
Sektor jasa	28.590.382	72.647.116
Sektor perdagangan	68.283.649	68.315.315
Sektor perikanan	60.416.667	60.716.667
Sektor pertanian	15.117.670	23.961.420
Jumlah	933.618.981	982.410.314
Dikurangi:		
Penyisihan penurunan nilai	(814.322.658)	(893.744.091)
Jumlah - Neto	**119.296.323**	**88.666.223**

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5. Piutang Pinjaman dari Mitra Binaan – Neto (lanjutan)

c. Penyisihan atas Piutang Pinjaman dari Mitra Binaan

Alokasi penyisihan atas piutang pinjaman dari Mitra Binaan pada tanggal 31 Desember 2025 dan 2024 adalah masing-masing sebagai berikut:

	2025						
				Alokasi provisi			
Kualitas pinjaman	Piutang pokok	Piutang bunga	Persentase provisi	2025	2024	Reklasifikasi ke piutang bermasalah	Beban provisi
Lancar	120.624	8	0,74%	887	5.168	-	(4.281)
Kurang lancar	37.243.717	4.533.774	5,29%	1.970.011	2.412.195	-	(442.184)
Diragukan	60.619.859	1.410.478	8,54%	5.175.803	5.164.094	-	11.709
Macet	819.115.035	10.575.486	100,00%	819.115.035	862.579.370	-	(43.464.335)
Jumlah	917.099.235	16.519.746		826.261.736	870.160.827	-	(43.899.091)
Provisi piutang bunga				(11.939.078)	23.583.264	-	(35.522.343)
Jumlah				**814.322.658**	**893.744.091**	**-**	**(79.421.434)**

	2024						
				Alokasi provisi			
Kualitas pinjaman	Piutang pokok	Piutang bunga	Persentase provisi	2024	2023	Reklasifikasi ke piutang bermasalah	Beban provisi
Lancar	151.965	2.505	3,40%	5.168	367.473	-	(362.305)
Kurang lancar	42.539.376	4.625.670	5,67%	2.412.195	2.571.153	-	(158.958)
Diragukan	60.619.859	1.514.898	8,44%	5.164.094	6.723.611	-	(1.559.517)
Macet	862.579.370	10.376.672	100,00%	862.579.370	873.740.009	-	(11.160.639)
Jumlah	965.890.570	16.519.744		870.160.827	883.402.246	-	(13.241.419)
Provisi piutang bunga				23.583.264	11.844.688	-	11.738.576
Jumlah				**893.744.091**	**895.246.934**	**-**	**(1.502.843)**

d. Perubahan provisi atas piutang pinjaman dari Mitra Binaan

Perubahan provisi atas piutang pinjaman dari Mitra Binaan adalah sebagai berikut:

	2025	2024
Saldo awal	893.744.091	895.246.934
Pemulihan nilai piutang (Catatan 11)	(79.421.433)	(1.502.843)
Reklasifikasi ke piutang bermasalah (Catatan 8)	-	-
Saldo akhir	**814.322.658**	**893.744.091**

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6. Piutang Kerjasama PUMK kepada Mitra Binaan – Neto

a. Piutang Kerjasama PUMK kepada Mitra Binaan

Piutang Kerjasama PUMK kepada Mitra Binaan adalah pinjaman yang diberikan kepada unit PUMK BUMN Pembina Lain sebagai bentuk sinergi antar unit PUMK sebagaimana diinstruksikan oleh Kementerian BUMN.

Piutang kolaborasi BUMN-BRI terdiri dari dana yang telah disetorkan oleh PUMK kepada BRI dan piutang pendapatan jasa administrasi yang diakui dengan metode akrual. Sesuai dengan penugasan dari KBUMN Surat No. S-721/MBU/11/2022 tanggal 10 November 2022 mengenai Kerja Sama Program Pendanaan UMK dengan menunjuk Bank BRI sebagai pengelola kerja sama PUMK selama jangka waktu 5 (lima) tahun sejak tahun 2023. Oleh karenanya, piutang kolaborasi BUMN-BRI diklasifikasikan sebagai aset tidak lancar di laporan posisi keuangan. Pada akhir masa perjanjian atau dalam hal pengakhiran perjanjian, BRI akan menyetorkan kepada PUMK dana pengembalian kewajiban UMK atas dana PUMK yang telah dinikmati oleh UMK dan mengembalikan kepada PUMK atas dana tersedia Program Pendanaan UMK yang belum disalurkan. Dalam pelaksanaan kerja sama tersebut dapat melibatkan anak Perusahaannya yang memiliki kegiatan usaha penyaluran PUMK dengan skema pembiayaan yang belum dapat dilakukan oleh BRI.

	2025	2024
Piutang Kerjasama PUMK kepada Mitra Binaan	827.312.078	763.262.443
Piutang atas akrual jasa administrasi	-	4.580.948
Jumlah	**827.312.078**	**767.843.391**
Dikurangi dengan:		
Penyisihan nilai piutang	(35.261.294)	(26.709.704)
Jumlah - bersih	**792.050.784**	**741.133.687**

b. Mutasi piutang Kerjasama PUMK kepada Mitra Binaan

Mutasi piutang Kerjasama PUMK kepada Mitra Binaan adalah sebagai berikut:

	2025	2024
Saldo awal dana yang dipinjamkan kepada mitra binaan	763.262.443	286.183.962
Dana yang dipinjamkan kepada mitra binaan (Catatan 7)	600.000.000	944.000.000
Penerimaan pokok dari mitra binaan (Catatan 7)	(535.950.365)	(466.921.519)
Pendapatan atas akrual jasa administrasi	-	4.580.948
Saldo akhir dana yang dipinjamkan kepada Mitra Binaan	**827.312.078**	**767.843.391**
Dikurangi penyisihan nilai piutang	(35.261.294)	(26.709.704)
Piutang Kerjasama PUMK kepada Mitra Binaan - Neto	**792.050.784**	**741.133.687**

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6. Piutang Kerjasama PUMK kepada Mitra Binaan – Neto (lanjutan)

c. Mutasi Penyisihan atas Piutang Kerjasama PUMK kepada Mitra Binaan

Mutasi penyisihan atas piutang kerjasama PUMK kepada Mitra Binaan adalah sebagai berikut:

	2025	2024
Saldo awal	26.709.704	14.349.290
Penambahan (Catatan 11)	8.551.590	12.360.414
Saldo akhir	**35.261.294**	**26.709.704**

d. Rincian Piutang Kerjasama PUMK kepada Mitra Binaan Berdasarkan Kolektibilitas

Rincian piutang Kerjasama PUMK kepada Mitra Binaan berdasarkan kolektibiltas adalah sebagai berikut:

Kualitas Pinjaman	Piutang pokok		Persentase provisi (%)		Beban provisi	
	2025	2024	2025	2024	2025	2024
Lancar	712.582.717	730.089.034	0,74%	3,40%	5.241.374	24.828.606
Kurang lancar	89.440.403	33.173.409	5,29%	5,67%	4.730.962	1.881.098
Diragukan	-	-	8,54%	8,44%	-	-
Macet	25.288.958	-	100,00%	100,00%	25.288.958	-
Jumlah	**827.312.078**	**763.262.443**			**35.261.294**	**26.709.704**

7. Piutang kepada PT Bank Rakyat Indonesia (Persero) Tbk

Dana atau angsuran yang diterima dari mitra binaan yang dikelola oleh BRI dapat disalurkan kembali kepada mitra binaan.

BRI telah menyampaikan informasi penyaluran dana PUMK melalui Laporan Penyaluran PUMK No. B.80/MBD/01/2025 tanggal 30 Januari 2025 sebagai berikut:

	2025	2024
Piutang kepada PT Bank Rakyat Indonesia (Persero) Tbk	430.187.922	464.237.557
Piutang atas akrual jasa administrasi	39.269.771	17.359.167
Jumlah (Catatan 13)	**469.457.693**	**481.596.724**

Mutasi piutang kepada PT Bank Rakyat Indonesia (Persero) Tbk adalah sebagai berikut:

	2025	2024
Saldo awal Piutang BUMN penyaluran BRI	481.596.724	868.909.132
Titipan dana tahun berjalan	30.000.000	77.500.000
Dana yang dipinjamkan kepada mitra binaan (Catatan 6)	(600.000.000)	(944.000.000)
Penerimaan pokok dari mitra binaan (Catatan 6)	535.950.365	466.921.519
Pendapatan atas akrual jasa administrasi	21.910.604	12.266.073
Saldo akhir Piutang kepada BRI (Catatan 13)	**469.457.693**	**481.596.724**

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8. Piutang Bermasalah - Neto

Piutang bermasalah pada tanggal 31 Desember 2025 dan 2024 adalah sebagai berikut:

	2025	2024
Mitra Binaan	88.442.850	88.442.850
Jumlah	**88.442.850**	**88.442.850**
Dikurangi dengan:		
Penyisihan penurunan nilai	(88.442.850)	(88.442.850)
Jumlah - Neto	**-**	**-**

9. Aset Neto Tidak Terikat

	2025	2024
Saldo awal	1.338.055.073	1.330.725.585
Kenaikan/(penurunan) aset neto	90.204.601	7.329.488
Saldo akhir	**1.428.259.674**	**1.338.055.073**

10. Pendapatan

	2025	2024
Pendapatan jasa administrasi kolaborasi BUMN-BRI	17.329.656	16.847.021
Pendapatan jasa administrasi pinjaman	2.192.333	1.508.219
Pendapatan keuangan	144.594	230.905
Jumlah pendapatan	**19.666.583**	**18.586.145**

Pendapatan jasa administrasi pinjaman merupakan pendapatan yang berasal dari bunga pinjaman kepada mitra binaan yang seluruhnya berasal dari provinsi Sumatera Utara.

11. Beban Penyisihan dan Pemulihan Nilai Piutang

	2025	2024
Pemulihan atas piutang pinjaman dari Mitra Binaan (Catatan 5)	79.421.433	1.502.843
Penyisihan atas piutang pinjaman dari BUMN Pembina Lain (Catatan 6)	(8.551.590)	(12.360.414)
Jumlah pemulihan/(penyisihan)	**70.869.843**	**(10.857.571)**

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12. Reklasifikasi

Akun-akun tertentu dalam laporan keuangan pada tanggal 31 Desember 2024 telah direklasifikasi untuk menyesuaikan dengan penyajian laporan keuangan pada tanggal 31 Desember 2025 dengan rincian sebagai berikut:

	Saldo sebelum reklasifikasi	Reklasifikasi	Saldo sesudah reklasifikasi
ASET			
ASET LANCAR			
Kas di bank	26.658.439	(26.658.439)	-
Piutang pinjaman dari mitra binaan (setelah dikurangi provisi penurunan nilai sebesar Rp 893.744.091 pada tanggal 31 Desember 2024)	88.666.223	(88.666.223)	-
JUMLAH ASET LANCAR	**115.324.662**	**(115.324.662)**	-
ASET TIDAK LANCAR			
Piutang Kerjasama PUMK kepada Mitra Binaan - Neto (setelah dikurangi provisi penurunan nilai sebesar Rp26.709.704 pada tanggal 31 Desember 2024)	741.133.687	(741.133.687)	-
Piutang kerjasama PUMK kepada PT Bank Rakyat Indonesia (Persero) Tbk	481.596.724	(481.596.724)	-
Piutang bermasalah - Neto (setelah dikurangi penyisihan penurunan nilai sebesar Rp88.442.850 pada tanggal 31 Desember 2024)	-	-	-
JUMLAH ASET TIDAK LANCAR	1.222.730.411	(1.222.730.411)	-
JUMLAH ASET	**1.338.055.073**	**(1.338.055.073)**	-
ASET NETO			
Aset neto tidak terikat	1.338.055.073	(1.338.055.073)	-
JUMLAH ASET NETO	**1.338.055.073**	**(1.338.055.073)**	-

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12. Reklasifikasi (lanjutan)

Akun-akun tertentu dalam laporan keuangan pada tanggal 31 Desember 2024 telah direklasifikasi untuk menyesuaikan dengan penyajian laporan keuangan pada tanggal 31 Desember 2025 dengan rincian sebagai berikut:

	Saldo sebelum reklasifikasi	Reklasifikasi	Saldo sesudah reklasifikasi
ASET			
Kas di bank	-	26.658.439	26.658.439
Piutang pinjaman dari mitra binaan (setelah dikurangi provisi penurunan nilai sebesar Rp 893.744.091 pada tanggal 31 Desember 2024)	-	88.666.223	88.666.223
Piutang Kerjasama PUMK kepada Mitra Binaan - Neto (setelah dikurangi provisi penurunan nilai sebesar Rp26.709.704 pada tanggal 31 Desember 2024)	-	741.133.687	741.133.687
Piutang kerjasama PUMK kepada PT Bank Rakyat Indonesia (Persero) Tbk	-	481.596.724	481.596.724
Piutang bermasalah - Neto (setelah dikurangi penyisihan penurunan nilai sebesar Rp88.442.850 pada tanggal 31 Desember 2024)	-	-	-
JUMLAH ASET	**-**	**1.338.055.073**	**1.338.055.073**
ASET NETO			
Aset neto tidak terikat	-	1.338.055.073	1.338.055.073
JUMLAH ASET NETO	**-**	**1.338.055.073**	**1.338.055.073**

13. Sifat dan Transaksi dengan Entitas Berelasi

a. Sifat hubungan dengan entitas berelasi

Sifat hubungan dengan entitas berelasi adalah sebagai berikut:

Entitas	Sifat dari hubungan	Sifat transaksi
BNI	Entitas berelasi dengan Pemerintah	Penempatan dana, beban dan pendapatan keuangan
BRI	Entitas berelasi dengan Pemerintah	Penempatan dana, pendapatan keuangan dan piutang kerjasama PUMK

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13. Sifat dan Transaksi dengan Entitas Berelasi (lanjutan)

b. Transaksi dan saldo dengan entitas berelasi

Saldo dan transaksi saldo dengan entitas berelasi adalah sebagai berikut:

	2025	2024
Kas di bank		
BNI (Catatan 4)	47.454.874	26.658.439
Jumlah	**47.454.874**	**26.658.439**
Piutang kepada PT Bank Rakyat Indonesia (Persero) Tbk		
BRI (Catatan 7)	469.457.693	481.596.724
Jumlah	**469.457.693**	**481.596.724**
Pendapatan jasa administrasi kolaborasi BUMN-BRI		
BRI (Catatan 10)	17.329.656	16.847.021
Jumlah	**17.329.656**	**16.847.021**
Pendapatan keuangan		
BNI (Catatan 10)	144.594	230.905
Jumlah	**144.594**	**230.905**
Beban keuangan		
BNI	331.825	399.086
Jumlah	**331.825**	**399.086**

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