Remunerasi Dewan Komisaris dan Direksi

Remuneration of the Board of Commissioners and the Board of Directors

PROSEDUR PENGUSULAN HINGGA PENETAPAN REMUNERASI

Prosedur pengusulan dan penetapan remunerasi bagi Dewan Komisaris dan Direksi Pupuk Kaltim ditetapkan berdasarkan ketentuan sebagai berikut:

1. Undang-Undang RI No.40 Tahun 2007 tentang Perseroan Terbatas:
   a. Pasal 96 yang mengatur besarnya gaji dan tunjangan Direksi ditetapkan berdasarkan keputusan RUPS;
   b. Pasal 113 yang mengatur besarnya gaji dan honorarium serta tunjangan bagi anggota Dewan Komisaris ditetapkan oleh RUPS.
2. Peraturan Menteri BUMN RI No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara.
3. Surat PT Pupuk Indonesia (Persero) No. 27286/A/SM/E0101/ET/2024 tanggal 4 September 2024.

Proses penetapan remunerasi Dewan Komisaris dan Direksi telah sesuai dengan peraturan perundang-undangan yang berlaku dengan alur sebagai berikut:

PROCEDURE FOR PROPOSING AND DETERMINING REMUNERATION

The procedure for proposing and determining remuneration for the Board of Commissioners and Directors of Pupuk Kaltim is determined based on the following provisions:

1. Law of the Republic of Indonesia No. 40 of 2007 concerning Limited Liability Companies:
   a. Article 96 which regulates the amount of salaries and allowances for Directors is determined based on the decision of the GMS;
   b. Article 113 which regulates the amount of salaries and honorariums and allowances for members of the Board of Commissioners is determined by the GMS.
2. Regulation of the Minister of SOEs of the Republic of Indonesia No. PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises.
3. Letter of PT Pupuk Indonesia (Persero) No. 27286/A/SM/E0101/ET/2024 dated September 4, 2024.

The process of determining the remuneration of the Board of Commissioners and the Board of Directors are in accordance with applicable laws and regulations with the following flow:

Proses Penetapan Remunerasi Dewan Komisaris
Board of Commissioners Remuneration Determination Process

KEBIJAKAN REMUNERASI DEWAN KOMISARIS DAN DIREKSI BERDASARKAN KINERJA

Sesuai dengan arahan Pemegang Saham dengan merujuk Peraturan Menteri BUMN RI No. PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara. Dewan Komisaris dan Direksi yang menjabat selama tahun buku 2023 mendapatkan Tantiem yang ditangguhkan dengan besaran paling rendah 21% dari Tantiem yang diputuskan atas Kinerja tahun buku 2023. Tantiem yang ditangguhkan dibayarkan setiap tahun secara pro rata selama 3 tahun dimulai pada tahun 2025 bersamaan dengan waktu pembayaran tantiem atas kinerja tahun buku 2024.

Penyesuaian pembayaran tantiem yang ditangguhkan dapat dilakukan apabila terjadi kondisi berupa:

1. Terbukti secara hukum terdapat penyalahgunaan jabatan dan/atau wewenang dan/atau melakukan tindak pidana oleh Penerima Tantiem yang ditangguhkan yang mengakibatkan timbulnya kerugian bagi Perusahaan.
2. *Restatement* laporan keuangan Perusahaan yang menjadi dasar penetapan pemberian Tantiem.

REMUNERATION POLICY FOR THE BOARD OF COMMISSIONERS AND THE BOARD OF DIRECTORS BASED ON PERFORMANCE

In accordance with the direction of Shareholders by referring to the Regulation of the Minister of State-Owned Enterprises No. PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises. The Board of Commissioners and the Board of Directors and who served during the 2023 financial year received a deferred bonus of at least 21% of the bonus decided on the performance of the 2023 financial year. The deferred bonus is paid annually on a pro rata basis for 3 years starting in 2025 at the same time as the payment of the bonus for the performance of the 2024 financial year.

Adjustments to the payment of deferred bonuses can be made if the following conditions occur:

1. It is legally proven that there has been abuse of office and/or authority and/or a criminal act by the recipient of the deferred bonus which has resulted in losses for the Company.
2. Restatement of the Company's financial statements which are the basis for determining the provision of bonuses.

3. Peringkat risiko pada Triwulan terakhir sebelum waktu pelaksanaan Tantiem yang ditangguhkan adalah peringkat 4 (*Moderate to High*) atau lebih buruk.
4. RUPS Tahunan memutuskan menolak pertanggungjawaban Dewan Komisaris dan/atau Direksi atas kinerja Perusahaan untuk tahun buku yang diputuskan dalam RUPS Tahunan.
5. Pertimbangan lain yang dipandang penting oleh RUPS.

INDIKATOR PENETAPAN REMUNERASI

Besaran nilai remunerasi bagi Dewan Komisaris dan Direksi ditetapkan oleh RUPS dengan mempertimbangkan beberapa kriteria. Di antara kriteria dimaksud adalah pencapaian KPI dan Tingkat Kesehatan Perusahaan, skala usaha, tingkat inflasi, kondisi dan kemampuan Perusahaan, serta pencapaian jangka panjang sebagai hasil dari sistem yang telah dibangun dalam Perusahaan.

BONUS KINERJA

Dewan Komisaris dan Direksi Pupuk Kaltim setiap tahun mendapatkan bonus kinerja/tantiem sesuai capaian kinerja Perusahaan. Besaran tantiem yang diberikan ditetapkan sesuai dengan keputusan RUPS Kinerja Tahun Buku.

STRUKTUR DAN TRANSPARANSI REMUNERASI DEWAN KOMISARIS DAN DIREKSI

Berdasarkan Keputusan Pemegang Saham dalam RUPS Kinerja Tahun Buku 2024 tanggal 4 September 2025, struktur dan transparansi untuk remunerasi yang diberikan kepada Dewan Komisaris dan Direksi dapat dilihat di bawah ini.

3. The risk rating in the last Quarter before the postponed Tantiem implementation time is rating 4 (Moderate to High) or worse.
4. The Annual GMS decides to reject the accountability of the Board of Commissioners and/or the Board of Directors for the Company's performance for the fiscal year decided in the Annual GMS.
5. Other considerations deemed important by the GMS.

INDICATORS FOR REMUNERATION DETERMINATION

The amount of remuneration for the Board of Commissioners and Board of Directors is determined by the GMS taking onto account several criteria. Among the criteria in question are the achievement of KPI and the Company's Health Level, business scale, inflation rate, condition and ability of the Company and long-term achievements as a result of the system that has been built in the Company.

PERFORMANCE BONUS

The Board of Commissioners and Board of Directors of Pupuk Kaltim receive a performance bonus/tantiem every year according to the Company's performance achievements. The amount of the tantiem given is determined in accordance with the decision of the GMS for Fiscal Year Performance.

STRUCTURE AND TRANSPARENCY OF REMUNERATION FOR THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Based on the Shareholders' Resolution in the 2024 Fiscal Year Performance GMS dated September 4, 2025, the structure and transparency for the remuneration given to the Board of Commissioners and Board of Directors can be seen below.

Struktur Remunerasi Dewan Komisaris
Remuneration Structure of the Board of Commissioners

Komponen Component	Struktur Structure	Keterangan Description
Honorarium	a. Komisaris Utama: 45% dari gaji Direktur Utama b. Komisaris: 90% dari gaji Komisaris	Sesuai PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara
Honorarium	a. President Commissioner: 45% of the salary of the President Director b. Commissioner: 90% of the Commissioner's salary	In accordance with PER-3/MBU/03/2023 on Organs and Human Resources of State-Owned Enterprises
Tunjangan a. Tunjangan Hari Raya Keagamaan b. Asuransi Purna Jabatan c. Tunjangan Transportasi	a. 1 (satu) kali honorarium b. Premi yang ditanggung oleh Perusahaan sebesar 25% dari honorarium dalam 1 (satu) tahun c. 20% dari honorarium per bulan	Sesuai PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara
Allowances a. Religious Holiday Allowance b. Post-employment insurance c. Transport Allowance	a. 1 (one) time honorarium b. Premium borne by the Company amounting to 25% of the honorarium in 1 (one) year c. 20% of the honorarium per month	In accordance with PER-3/MBU/03/2023 on Organs and Human Resources of State-Owned Enterprises

Komponen Component	Struktur Structure	Keterangan Description
Fasilitas a. Kesehatan b. Bantuan Hukum	a. Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan (*at cost*) b. Sesuai dengan kebutuhan dan peraturan yang berlaku (*at cost*)	Sesuai PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara
Facilities a. Health b. Legal Aid	a. In the form of health insurance or reimbursement of medical expenses (at cost) b. In accordance with the needs and applicable regulations (at cost)	In accordance with PER-3/MBU/03/2023 on Organs and Human Resources of State-Owned Enterprises
Tantiem	a. Komisaris Utama: 45% dari gaji Direktur Utama b. Anggota Dewan Komisaris: 90% dari gaji Komisaris Utama	Tantiem/insentif kinerja, di mana di dalam tantiem tersebut dapat diberikan tambahan berupa Penghargaan Jangka Panjang (*Long Term Incentive*/LTI) sesuai arahan Pemegang Saham
Tantiem	a. President Commissioner: 45% of the President Director b. Members of the Board of Commissioners: 90% of the President Commissioner	Tantiem/performance incentives, where in the tantiem additional Long Term Incentive (LTI) awards can be given according to the Shareholder's direction.

Realisasi Remunerasi Dewan Komisaris Tahun 2025
Board of Commissioners Remuneration Realization in 2025

Dewan Komisaris Board of Commissioners		Honorarium per Bulan Honorarium per Month	Tantiem	Tunjangan Allowance			Fasilitas Facilities		Total (Rp)
Nama Name	Jabatan Position			Tunjangan Hari Raya Holiday Allowance	Tunjangan Transportasi Transport Allowance	Asuransi Purna Jabatan Post-Service Insurance	Kesehatan Health Care	Bantuan Hukum Legal Aid	
D. Andhi Nirwanto	Komisaris Utama President Commissioner	√	X	√	√	√	√	√	3.016.094.950
Azis Samual*)	Komisaris Commissioner	√	X	X	√	√	√	√	1.299.844.284
Musthofa	Komisaris Independen Independent Commissioner	√	X	√	√	√	√	√	2.879.148.186
Gustaaf AC Patty	Komisaris Independen Independent Commissioner	√	X	√	√	√	√	√	2.661.481.525
Etha Rimba Paembonan	Komisaris Independen Independent Commissioner	√	X	√	√	√	√	√	2.623.214.107
Sukardi Rinakit	Komisaris Independen Independent Commissioner	√	X	√	√	√	√	√	2.694.925.225
Eka Sastra*	Komisaris Independen Independent Commissioner	√	X	√	√	√	√	√	1.234.670.625
Jumlah | Total									**16.409.378.902**

√: Diberikan | Given
X: Tidak diberikan | Not given

Keterangan | Note:
*) Melalui Keputusan RUPS Luar Biasa tanggal 30 Juni 2025, Eka Sastra berhenti menjabat sebagai Komisaris Independen dan Azis Samual diangkat sebagai Komisaris.
Through the Extraordinary GMS Resolution dated June 30, 2025, Eka Sastra has no longer served from his position as Independent Commissioner, and Azis Samual was appointed as Commissioner.

Struktur Remunerasi Direksi
Remuneration Structure of the Board of Directors

Komponen Component	Struktur Structure	Keterangan Description
Gaji	a. Direktur Utama: 100% b. Direktur lainnya: 85% dari Direktur Utama	Sesuai PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara
Salary	a. President Director: 100% b. Other Directors: 85% of the President Director	According to PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises
Tunjangan a. Tunjangan Hari Raya Keagamaan b. Asuransi Purna Jabatan c. Tunjangan Perumahan	a. Dibayarkan sebesar 1 (satu) kali gaji b. Premi yang ditanggung oleh Perusahaan sebesar 25% dari gaji dalam 1 tahun c. Rp22.500.000 per bulan	Sesuai PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara
Allowances a. Religious Holiday Allowance b. Post-Service Insurance c. Housing Allowance	a. Paid in the amount of 1 (one) salary b. Premiums borne by the Company amounting to 25% of salary in 1 (one) year c. Rp22,500,000 per month	According to PER-3/MBU/03/2023 concerning Organs and Human Resources of State-Owned Enterprises
Fasilitas a. Kendaraan b. Kesehatan c. Bantuan Hukum	a. 1 (satu) unit beserta biaya pemeliharaan dan biaya operasional, dengan memperhatikan kondisi keuangan Perusahaan b. Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan sebesar pemakaian (*at cost*) c. Sebesar pemakaian (*at cost*)	a. Spesifikasi dan jenis kendaraan dengan batas maksimal 3.000 cc untuk kendaraan berbahan bakar minyak atau batas maksimal 100 kWH untuk kendaraan bermotor listrik berbasis baterai (battery electric vehicle) b. Sesuai PER-3/MBU/03/2023 tentang Organ dan Sumber Daya Manusia Badan Usaha Milik Negara
Facilities a. Vehicle Facilities b. Health Facilities c. Legal Aid Facilities	a. 1 (one) unit along with maintenance costs and operational costs, taking into account the Company's financial condition b. In the form of health insurance or reimbursement of medical expenses at cost c. At cost	a. Specifications and types of vehicles with a maximum limit of 3,000 cc for fuel-powered vehicles or a maximum limit of 100 kWH for battery-based electric motor vehicles (battery electric vehicles) b. In accordance with PER-3/MBU/03/2023
Tantiem	a. Direktur Utama: 100% b. Direktur lainnya: 85% dari Direktur Utama	
Tantiem	a. President Director: 100% b. Other directors: 85% of the President Director	

Realisasi Remunerasi Direksi Tahun 2025
Board of Directors Remuneration Realization in 2025

Direksi Board of Directors		Honorarium per Bulan Honorarium per Month	Tantiem	Tunjangan Allowance			Fasilitas Facilities		Total (Rp)
Nama Name	Jabatan Position			Tunjangan Hari Raya Holiday Allowance	Tunjangan Perumahan Housing Allowance	Asuransi Purna Jabatan Post-Service Insurance	Kesehatan Health Care	Bantuan Hukum Legal Aid	
Budi Wahju Soesilo*)	Direktur Utama President Director	√	X	√	√	√	√	√	3.083.980.980
Gusrizal*)	Direktur Utama President Director	√	X	X	√	√	√	√	3.142.566.205
F. Purwanto	Direktur Operasi Director of Operations	√	X	√	√	√	√	√	5.438.161.850
Hanggara Patrianta*)	Direktur Pengembangan Director of Development	√	X	√	√	√	√	√	2.701.246.243
Mohamad Agung*)	Direktur Pengembangan Director of Development	√	X	X	√	√	√	√	2.663.376.320
Qomaruzzaman	Direktur Keuangan & Umum Director of Finance & General Affairs	√	X	√	√	√	√	√	5.544.728.250
Teguh Ismartono**)	Direktur Manajemen Risiko Director of Risk Management	√	X	X	√	√	√	√	1.577.284.986
Jumlah | Total									**24.151.344.834**

√: Diberikan | Given
X: Tidak diberikan | Not given

Keterangan | Note:
*) Melalui Keputusan RUPS Luar Biasa tanggal 30 Juni 2025, Eka Sastra berhenti menjabat sebagai Komisaris Independen dan Azis Samual diangkat sebagai Komisaris.
**) Melalui Keputusan Pemegang Saham Sirkuler tanggal 26 Agustus 2025, Teguh Ismartono diangkat sebagai Direktur Manajemen Risiko.
*) Through the Extraordinary GMS Resolution dated June 30, 2025, Budi Wahju Soesilo has no longer served as President Director and was replaced by Gusrizal, and Hanggara Patrianta has no longer served as Development Director and was replaced by Mohamad Agung.
*) Through the Circular Shareholder Resolution dated August 26, 2025, Teguh Ismartono was appointed as Director of Risk Management.

Hingga akhir 2025, realisasi pembayaran tantiem tahun buku 2024 yang semestinya dibayarkan pada tahun 2025 bagi Direksi dan Dewan Komisaris belum dilaksanakan. Hal ini dikarenakan penetapan alokasi dan jumlah tantiem tersebut masih menunggu penetapan dari Pemegang Saham.

As of the end of 2025, the 2024 fiscal year bonus payments, which were supposed to be paid in 2025, for the Board of Directors and Board of Commissioners, had not been made. This was because the allocation and amount of the bonus were still awaiting approval from the Shareholders.

KEBIJAKAN PEMBERIAN KOMPENSASI JANGKA PANJANG BERBASIS KINERJA

Hingga akhir tahun 2025 Pupuk Kaltim tidak memiliki kebijakan terkait kompensasi jangka panjang berbasis kinerja. Perusahaan juga tidak melaksanakan Program Opsi Kepemilikan Saham baik oleh Manajemen atau *Management Stock Option Program* (MSOP) maupun oleh Karyawan atau *Employee Stock Option Program* (ESOP) untuk pemberian kompensasi jangka panjang berbasis kinerja, karena Pupuk Kaltim tidak melaksanakan Penawaran Umum Perdana Saham atau *Initial Public Offering* (IPO).

PERFORMANCE-BASED LONG-TERM COMPENSATION POLICY

As of the end of 2025, Pupuk Kaltim does not have a policy related to long-term performance-based compensation. The Company also does not implement a Stock Ownership Option Program either for the Management, through Management Stock Option Program (MSOP), or for Employees, through Employee Stock Option Program (ESOP) for the provision of long-term performance-based compensation. This is due to the fact that Pupuk Kaltim never conducted Initial Public Offering (IPO).