TATA KELOLA PERUSAHAAN

Good Corporate Governance

“PENERAPAN TATA KELOLA PERUSAHAAN YANG BAIK MENJADI FONDASI UTAMA PUPUK KALTIM DALAM MENJALANKAN BISNIS SECARA TRANSPARAN, AKUNTABEL, DAN BERINTEGRITAS

The sound governance of corporate affairs lays the foundation upon which Pupuk Kaltim conducts its business with transparency, accountability, and integrity

”

Perkembangan Penerapan Prinsip-prinsip Tata Kelola Perusahaan yang Baik

Progress in the Implementation of Good Corporate Governance Principles

Perkembangan penerapan prinsip-prinsip tata kelola perusahaan di Pupuk Kaltim dilakukan secara konsisten melalui penyempurnaan kebijakan, penguatan pengawasan, dan peningkatan kualitas implementasi tata kelola. Langka ini menjadi bagian dari komitmen Perusahaan dalam membangun bisnis yang sehat dan berkelanjutan.

At Pupuk Kaltim, corporate governance principles are consistently developed through the refinement of policies, the strengthening of oversight mechanisms, and the continuous improvement of governance implementation quality. These steps form an integral part of the Company's commitment to building a sound and sustainable business.

Sebagai salah satu entitas BUMN Pupuk yang juga merupakan anak usaha dari PT Pupuk Indonesia (Persero), Pupuk Kaltim terus berupaya melakukan peningkatan, transformasi, dan integrasi dalam pengelolaan perusahaan. Komitmen berkelanjutan terhadap Tata Kelola Perusahaan yang Baik atau *Good Corporate Governance* (GCG) menjadi landasan untuk menjaga kelangsungan bisnis, meningkatkan kepercayaan pelanggan, dan memenangkan dukungan *stakeholder*. Pupuk Kaltim berfokus pada inovasi dan pencapaian sasaran melalui lompatan-lompatan strategis yang mengikuti prinsip GCG.

As part of the BUMN Pupuk Holding and a subsidiary of PT Pupuk Indonesia (Persero), Pupuk Kaltim continues to pursue improvements, transformation, and integration in corporate management. Its unwavering commitment to Good Corporate Governance (GCG) serves as a fundamental pillar in ensuring business sustainability, enhancing customer trust, and securing stakeholder support. Pupuk Kaltim prioritises innovation and the achievement of strategic objectives through bold, forwardthinking initiatives aligned with GCG principles.

Penerapan GCG di lingkup Pupuk Kaltim juga mengacu pada Peraturan Menteri BUMN RI No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Berdasarkan peraturan tersebut, Pupuk Kaltim masuk dalam klasifikasi kategori BUMN individu dengan sistemik A. Sebagai tindak lanjut dari peraturan baru tersebut, di tahun 2025 Pupuk Kaltim telah menunjuk Direktur Manajemen Risiko secara definitif, yang membawahi fungsi Tata Kelola, Manajemen Risiko, dan Hukum. Direktur Manajemen Risiko Pupuk Kaltim memiliki peran dan tanggung jawab dalam memastikan pengelolaan risiko untuk menjaga keberlangsungan dan keberhasilan pencapaian sasaran Perusahaan.

The application of GCG within Pupuk Kaltim also adheres to the provisions set out in the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-2/MBU/03/2023 on the Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises. According to the regulation, Pupuk Kaltim is classified as an individual SOE with systemic category A. As a follow-up to the new regulation, in 2025, Pupuk Kaltim officially appointed a definitive Risk Management Director, who oversees the functions of Governance, Risk Management, and Law. Pupuk Kaltim's Risk Management Director has the role and responsibility in ensuring risk management to maintain the sustainability and successful achievement of the Company's goals.

Bagi Pupuk Kaltim, penerapan prinsip-prinsip GCG di lingkup Perusahaan merupakan pedoman bagi seluruh Insan Perusahaan dalam membuat keputusan dan menjalankan tindakan dengan dilandasi moral yang tinggi, kepatuhan kepada peraturan perundang-undangan yang berlaku serta kesadaran akan adanya tanggung jawab sosial Perusahaan terhadap pemangku kepentingan (*stakeholders*) secara konsisten. Adanya pelaksanaan GCG yang konsisten, memungkinkan pertumbuhan dan rekam jejak (*track record*) yang baik dan berkesinambungan untuk jangka panjang. Dengan melaksanakan prinsip-prinsip GCG secara konsisten, menjadikan Perusahaan memiliki pandangan jangka panjang dalam mengintegrasikan pengelolaan risiko, kepatuhan, dan pengawasan intern dengan tanggung jawab lingkungan dan sosial dalam menemukan peluang-peluang dan mengalokasikan modal untuk memberikan manfaat yang terbaik bagi seluruh pemangku kepentingan, serta mencapai kinerja keuangan yang sehat dan berkesinambungan. Dalam hal ini, Pupuk Kaltim telah menetapkan struktur manajemen yang transparan, memperkuat pengawasan internal dan eksternal, serta menerapkan kebijakan-kebijakan yang mengedepankan etika bisnis, integritas, dan kepatuhan terhadap hukum dan regulasi yang berlaku.

For Pupuk Kaltim, the implementation of GCG principles within the Company serves as a guiding framework for all personnel in making decisions and taking actions based on high moral standards, compliance with applicable laws and regulations, and a consistent awareness of the Company's social responsibility towards its stakeholders. The consistent application of GCG enables sustainable growth and a strong, long-term track record. By adhering to GCG principles, the Company adopts a long-term perspective in integrating risk management, compliance, and internal oversight with environmental and social responsibility, allowing it to identify opportunities and allocate capital to generate optimal benefits for all stakeholders while maintaining a sound and sustainable financial performance. In this regard, Pupuk Kaltim has established a transparent management structure, strengthened both internal and external oversight, and implemented policies that prioritize business ethics, integrity, and compliance with prevailing laws and regulations.

TUJUAN PENERAPAN GCG

Penerapan *Good Corporate Governance* (GCG) oleh Pupuk Kaltim bertujuan untuk memberikan nilai tambah kepada para pemangku kepentingan, termasuk pemegang saham. Adapun rincian tujuan tersebut dijabarkan sebagai berikut:

1. Mengoptimalkan nilai Pupuk Kaltim agar memiliki daya saing yang kuat, baik secara nasional maupun internasional, sehingga mampu mempertahankan keberadaannya dan hidup berkelanjutan untuk mencapai maksud dan tujuan Perusahaan;
2. Mendorong pengelolaan Pupuk Kaltim secara profesional, efisien, dan efektif serta memberdayakan fungsi dan meningkatkan kemandirian Organ Perusahaan;
3. Mendorong Organ Pupuk Kaltim agar dalam membuat keputusan dan menjalankan tindakan dalam bisnis, selalu dilandasi nilai moral yang tinggi dan kepatuhan terhadap peraturan perundang-undangan serta kesadaran akan adanya tanggung jawab sosial Perusahaan terhadap pemangku kepentingan maupun kelestarian lingkungan di sekitar;
4. Meningkatkan kontribusi Pupuk Kaltim dalam perekonomian nasional;
5. Meningkatkan iklim yang kondusif bagi perkembangan investasi nasional.

LANDASAN DAN KEBIJAKAN PENERAPAN GCG

Pupuk Kaltim, dalam menerapkan GCG, merujuk pada berbagai peraturan perundang-undangan dan praktik terbaik. Perusahaan juga telah menetapkan kebijakan internal sebagai panduan operasional. Landasan penerapan GCG tersebut mencakup:

1. Peraturan Menteri BUMN RI No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara.
2. Pedoman Umum Governansi Korporat Indonesia (PUGKI) tahun 2021 yang dikeluarkan oleh Komite Nasional Kebijakan Governansi (KNKG) sebagai acuan dalam mengembangkan pengelolaan dan penerapan GCG.
3. RUPS Pupuk Kaltim pada 30 Mei 2004, Pupuk Kaltim mulai menerapkan GCG dalam menjalankan kegiatan bisnisnya. Pedoman penerapan GCG di Pupuk Kaltim diberlakukan sejak terbitnya Surat Keputusan Direksi No. 28/DIR/VI.2005 tentang Penerapan dan Pedoman GCG di Pupuk Kaltim.
4. Kebijakan Tata Kelola Terintegrasi Konglomerasi Pupuk Indonesia Group No. 38/A/HK/1/D0201/SK/2024 tanggal 19 Maret 2024.
5. Surat Keputusan Direksi No. 18/DIR/III.24 tentang Pedoman Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) PT Pupuk Kalimantan Timur yang merupakan komitmen Perusahaan terhadap perkembangan penerapan GCG pada dunia bisnis Indonesia.

OBJECTIVES OF GCG IMPLEMENTATION

The implementation of Good Corporate Governance (GCG) by Pupuk Kaltim aims to create added value for stakeholders, including shareholders. The specific objectives are outlined as follows:

1. Optimizing the value of Pupuk Kaltim to have strong competitiveness, both nationally and internationally, so that it is able to maintain its existence and live sustainably to achieve the Company's goals and objectives;
2. Encouraging the management of Pupuk Kaltim professionally, efficiently, and effectively and empowering the functions and increasing the independence of the Company's Organs;
3. Encouraging Pupuk Kaltim Organs to always be based on high moral values and compliance with laws and regulations and awareness of the Company's social responsibility towards stakeholders and the sustainability of the surrounding environment in making decisions and carrying out actions in business;
4. Increasing Pupuk Kaltim's contribution to the national economy;
5. Increasing a conducive climate for the development of national investment.

FOUNDATIONS AND POLICIES FOR GCG IMPLEMENTATION

In implementing GCG, Pupuk Kaltim refers to various laws, regulations, and best practices. The company has also established internal policies as operational guidelines. The foundations for GCG implementation include:

1. Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia No. PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.
2. The 2021 Indonesian Corporate Governance Guidelines (PUGKI) issued by the National Committee on Governance Policy (KNKG) as a reference for developing and implementing GCG practices
3. Pupuk Kaltim's General Meeting of Shareholders (GMS) on May 30, 2004, marking the Company's adoption of GCG principles in its business operations. The GCG implementation guidelines at Pupuk Kaltim have been in effect since the issuance of the BOD Decree No. 28/ DIR/ VI.2005 concerning the Implementation and Guidelines for GCG at Pupuk Kaltim.
4. Integrated Governance Policy of Pupuk Indonesia Group Conglomeration No. 38/A/HK/1/D0201/SK/2024 dated March 19, 2024.
5. BOD Decree No. 18/DIR/III.24 on the Implementation of Good Corporate Governance at PT Pupuk Kalimantan Timur, reflecting the Company's commitment to advancing GCG practices within Indonesia's business landscape.

KOMITMEN DAN PENERAPAN PRINSIP-PRINSIP GCG

Pupuk Kaltim berkomitmen untuk meningkatkan penerapan GCG dengan tekad yang kuat dari seluruh Insan Pupuk Kaltim. Komitmen ini menempatkan prinsip-prinsip GCG, dikenal sebagai TARIF (*Transparency, Accountability, Responsibility, Independency*, dan *Fairness*), sebagai landasan utama dalam menjalankan bisnis perusahaan. Selain itu, Pupuk Kaltim juga menerapkan prinsip-prinsip GCG yang telah ditetapkan oleh Komite Nasional Kebijakan Governansi (KNKG), yaitu ETAK (Perilaku BerEtika, Transparansi, Akuntabilitas, dan Keberlanjutan). Dalam praktiknya, hal ini mencakup peningkatan transparansi informasi, pertanggungjawaban atas keputusan, komitmen terhadap tanggung jawab sosial, keberlanjutan, kemandirian dalam pengambilan keputusan, dan perlakuan yang adil terhadap semua pemangku kepentingan. Upaya ini tidak hanya membentuk dasar yang kokoh untuk tata kelola perusahaan, tetapi juga memastikan prinsip-prinsip etika dan keberlanjutan menjadi bagian integral dari setiap aspek operasional Pupuk Kaltim.

Dalam upaya untuk menggambarkan komitmen ini secara lebih rinci, berikut adalah uraian prinsip-prinsip GCG yang telah diimplementasikan di Pupuk Kaltim, yang tercantum dalam tabel di bawah ini.

GCG COMMITMENT TO AND IMPLEMENTATION OF GCG PRINCIPLES

Pupuk Kaltim is committed to strengthening the implementation of GCG through the unwavering dedication of all Pupuk Kaltim personnel. This commitment establishes GCG principles, known as TARIF (Transparency, Accountability, Responsibility, Independency, and Fairness), as the fundamental pillars of the company's business operations. Furthermore, Pupuk Kaltim also applies the GCG principles established by the National Committee on Governance Policy (KNKG), namely ETAK (Ethical Behavior, Transparency, Accountability, and Sustainability). In practice, this encompasses enhancing information transparency, ensuring accountability in decision-making, upholding social responsibility and sustainability commitments, maintaining independence in decision-making processes, and ensuring fair treatment of all stakeholders. These efforts not only provide a solid foundation for corporate governance but also ensure that ethical principles and sustainability are an integral part of every aspect of Pupuk Kaltim's operations.

To illustrate this commitment in greater detail, the following table outlines the GCG principles that have been implemented at Pupuk Kaltim.

Prinsip TARIF TARIF principle	**Nilai Dasar ETAK** ETAK Core Values
1 Transparansi Transparency	
Pupuk Kaltim melaksanakan proses pengambilan keputusan dan keterbukaan dalam mengemukakan informasi materiil dan relevan mengenai Perusahaan kepada Pemegang Saham, pemangku kepentingan, karyawan, masyarakat, dan rekanan sesuai dengan kebijakan pengelolaan informasi Perusahaan. Pupuk Kaltim ensures a transparent decision making process and the disclosure of material and relevant information about the company to shareholders, stakeholders, employees, the public, and business partners in accordance with its information management policy.	 **Transparansi** Transparency
a. Perusahaan memberikan informasi kepada pemangku kepentingan melalui situs web, majalah, media massa, media sosial (Instagram, X, Facebook, YouTube, TikTok, LinkedIn), *gathering*, sosialisasi tatap muka, dan lain-lain. b. Laporan Tahunan Perusahaan. a. The company provides information to stakeholders through its website, corporate magazine, mass media, social media platforms (Instagram, X, Facebook, YouTube, TikTok, LinkedIn), gatherings, face-to-face socialization events, and other channels. b. The company's Annual Report	

Prinsip TARIF TARIF principle	Nilai Dasar ETAK ETAK Core Values

2 Akuntabilitas
Accountability

Pupuk Kaltim menerapkan akuntabilitas dengan memberikan penjelasan mengenai hak, kewajiban, dan wewenang, serta tanggung jawab antara Pemegang Saham, Dewan Komisaris, dan Direksi.
Pupuk Kaltim upholds accountability by clearly defining the rights, obligations, authorities, and responsibilities of shareholders, the Board of Commissioners, and the Board of Directors.

Akuntabilitas
Accountability

a. RUPS pengesahan RKAP;
b. Direksi mengelola Perusahaan sesuai peraturan yang berlaku;
c. Dewan Komisaris mengawasi dan memberikan nasihat kepada Direksi;
d. Karyawan melaksanakan tugas dan fungsi sesuai deskripsi pekerjaan.
a. GMS approves the Company's Work Plan and Budget (RKAP);
b. The Board of Directors manages the Company in accordance with applicable regulations;
c. The Board of Commissioners supervises and provides guidance to the Board of Directors;
d. Employees perform their duties and functions in accordance with their job descriptions.

3 Pertanggungjawaban
Responsibility

Implementasi pertanggungjawaban Perusahaan di antaranya kepatuhan terhadap pajak, kesehatan dan keselamatan kerja, pengelolaan lingkungan hidup, hubungan industrial, dan masyarakat.
The implementation of the company's responsibility includes compliance with taxation, occupational health and safety, environmental management, industrial relations, and community engagement.

Keberlanjutan
Sustainability

a. Melaksanakan kebijakan terkait SDM pada karyawan;
b. Melaksanakan kewajiban perpajakan;
c. Melaksanakan tanggung jawab terhadap lingkungan;
d. Bersikap netral dalam kegiatan golongan atau partai politik tertentu.
a. Implementing human resource policies for employees;
b. Fulfilling tax obligations;
c. Upholding environmental responsibility;
d. Maintaining neutrality in activities related to specific groups or political parties.

4 Kemandirian
Independency

Pupuk Kaltim mengelola kegiatan usaha secara profesional tanpa benturan kepentingan dan pengaruh/tekanan dari pihak mana pun yang tidak sesuai dengan peraturan perundang-undangan yang berlaku dan prinsip-prinsip korporasi yang sehat.
Pupuk Kaltim conducts its business operations professionally, free from conflicts of interest and undue influence/pressure from any party that is inconsistent with applicable laws and sound corporate principles.

Etika (Perilaku Beretika)
Ethics (Ethical Behavior)

Prinsip TARIF TARIF principle	Nilai Dasar ETAK ETAK Core Values

a. Dalam pengambilan keputusan, Insan Pupuk Kaltim selalu menghindari benturan kepentingan;
b. Organ Perusahaan saling menghormati dan tidak mencampuri hak, kewajiban, tugas, wewenang, dan tanggung jawab masing-masing.
a. In decision-making, Pupuk Kaltim personnel consistently avoid conflicts of interest;
b. The company's governing bodies respect one another and do not interfere with each other's rights, obligations, duties, authorities, and responsibilities.

5 Kesetaraan
Fairness

Pupuk Kaltim memberikan keadilan dan kesetaraan di dalam memenuhi hak-hak pemangku kepentingan yang timbul berdasarkan perjanjian dan peraturan perundang-undangan.
Pupuk Kaltim upholds fairness and equality in fulfilling the rights of stakeholders as stipulated in agreements and applicable laws and regulations.

Etika (Perilaku Beretika)
Ethics (Ethical Behavior)

a. Perusahaan memperlakukan pemangku kepentingan secara adil;
b. Pemegang saham berhak menghadiri dan memberikan suara dalam RUPS sesuai dengan peraturan yang berlaku.
a. The Company treats all stakeholders fairly;
b. Shareholders have the right to attend and vote at the General Meeting of Shareholders (GMS) in accordance with prevailing regulations.

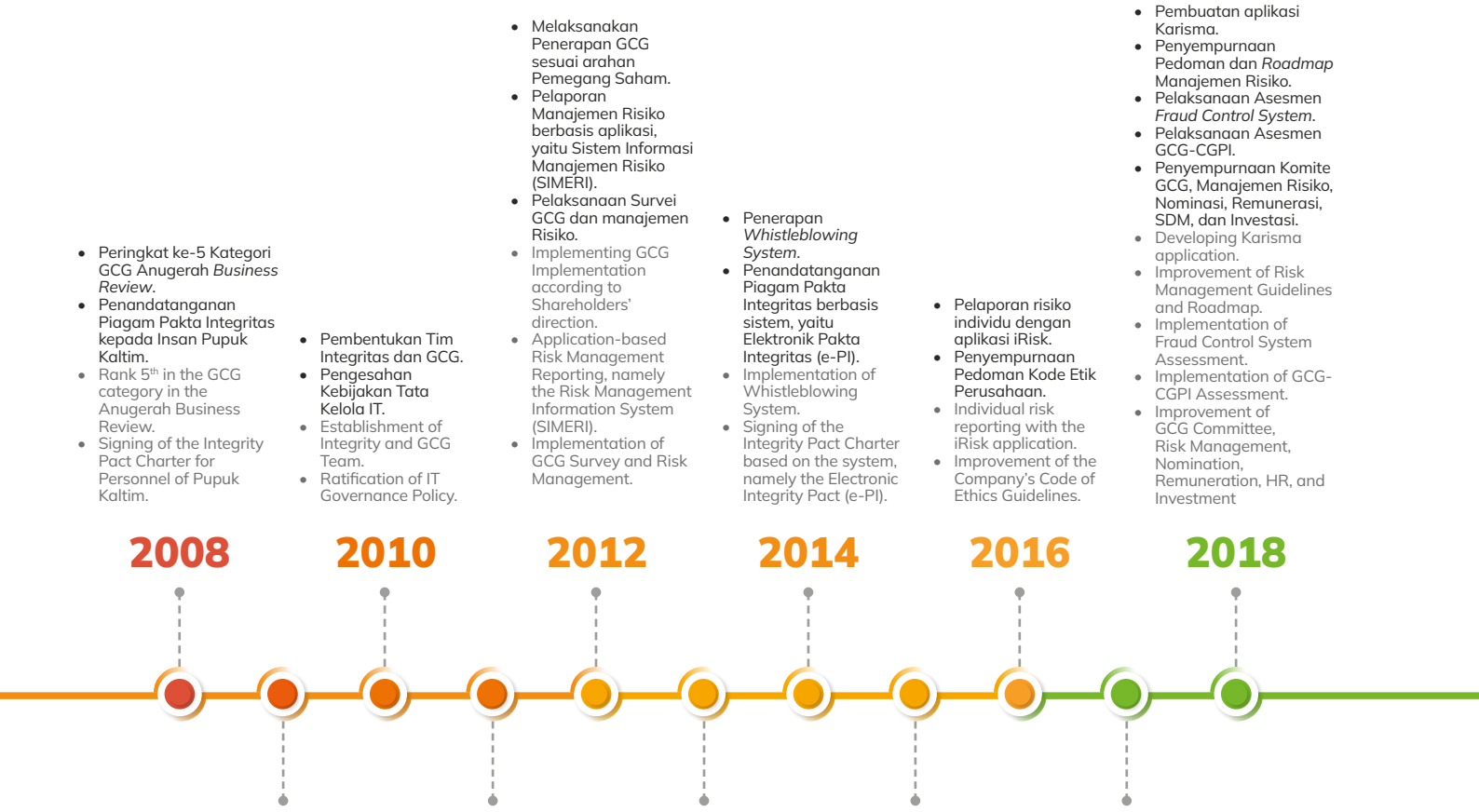
JEJAK LANGKAH PENERAPAN GCG PUPUK KALTIM

Sebagai manifestasi dari komitmen yang kuat dalam menerapkan prinsip GCG secara berkelanjutan, Pupuk Kaltim telah merumuskan serangkaian tonggak dan peta jalan yang menggarisbawahi langkah-langkah konkret dalam implementasi GCG. Perusahaan secara berkala mengevaluasi pelaksanaan rencana strategis terkait GCG, yang dilakukan setiap tahun, guna memastikan konsistensi dan efektivitas penerapan prinsip-prinsip GCG dalam operasional perusahaan. Pendekatan ini menandai dedikasi Pupuk Kaltim dalam memperkuat tata kelola perusahaan sesuai dengan standar dan prinsip-prinsip GCG yang berlaku.

MILESTONE IN PUPUK KALTIM'S GCG IMPLEMENTATION

As a manifestation of its strong commitment to the continuous implementation of Good Corporate Governance (GCG) principles, Pupuk Kaltim has established a series of milestones and a roadmap outlining concrete steps in GCG implementation. The company regularly evaluates the execution of its strategic plans related to GCG on an annual basis to ensure consistency and effectiveness in integrating GCG principles into its operations. This approach underscores Pupuk Kaltim's dedication to strengthening corporate governance in accordance with applicable GCG standards and principles.

Jejak Langkah Perkembangan Penerapan GCG
Progress of GCG Implementation



2008

- Peringkat ke-5 Kategori GCG Anugerah *Business Review*.
- Penandatanganan Piagam Pakta Integritas kepada Insan Pupuk Kaltim.
- Rank 5th in the GCG category in the Anugerah Business Review.
- Signing of the Integrity Pact Charter for Personnel of Pupuk Kaltim.

2009

- Pengesahan Pedoman Pengendalian Internal.
- Prosedur Penanganan Pengaduan Pelanggaran Kode Etik Perusahaan.
- Revisi Pedoman Kode Etik Perusahaan.
- Ratification of the Internal Control Guidelines.
- Procedures for Handling Complaints on Violation of the Company's Code of Conduct.
- Revision of the Guidelines to the Company's Code of Conduct.

2010

- Pembentukan Tim Integritas dan GCG.
- Pengesahan Kebijakan Tata Kelola IT.
- Establishment of Integrity and GCG Team.
- Ratification of IT Governance Policy.

2011

- Pembentukan Tim Kinerja Unggul Berbasis Malcolm Baldrige.
- Formation of Superior Performance Teams Based on Malcolm Baldrige.

2012

- Melaksanakan Penerapan GCG sesuai arahan Pemegang Saham.
- Pelaporan Manajemen Risiko berbasis aplikasi, yaitu Sistem Informasi Manajemen Risiko (SIMERI).
- Pelaksanaan Survei GCG dan manajemen Risiko.
- Implementing GCG Implementation according to Shareholders' direction.
- Application-based Risk Management Reporting, namely the Risk Management Information System (SIMERI).
- Implementation of GCG Survey and Risk Management.

2013

- Penyempurnaan Kebijakan Manajemen Risiko, Pedoman GCG, *Board Manual*, *Whistleblowing System*.
- Pelaksanaan asesmen GCG dengan kriteria baru sesuai dengan SK-16/S-MBU/2012.
- Penandatanganan Komitmen terhadap Pengendalian Gratifikasi oleh Direksi Pupuk Kaltim dan KPK.
- Pembentukan Komite GCG, Pemantau Manajemen Risiko.
- Improvement of Risk Management Policy, GCG Guidelines, Board Manual, Whistleblowing System.
- Implementation of GCG assessment with new criteria in accordance with SK-16/S-MBU/2012.
- Signing of Commitment to Gratification Control by Pupuk Kaltim Board of Directors and KPK.
- Establishment of GCG Committee, Risk Management Monitoring.

2014

- Penerapan *Whistleblowing System*.
- Penandatanganan Piagam Pakta Integritas berbasis sistem, yaitu Elektronik Pakta Integritas (e-PI).
- Implementation of Whistleblowing System.
- Signing of the Integrity Pact Charter based on the system, namely the Electronic Integrity Pact (e-PI).

2015

- Pelaksanaan asesmen GCG dengan Sistem Informasi Aplikasi Penilaian GCG Online (SIAP-GCG).
- Pengesahan Pedoman Pengendalian Gratifikasi.
- Penyempurnaan kewajiban pelaporan Harta Kekayaan Negara.
- Pengesahan Pedoman Tata Kelola Anak Perusahaan.
- Pengesahan Pedoman Benturan Kepentingan.
- Implementation of GCG assessment with the Online GCG Assessment Application Information System (SIAP-GCG).
- Ratification of the Gratification Control Guidelines.
- Improvement of State Asset reporting obligations.
- Ratification of Subsidiary Governance Guidelines.
- Ratification of Conflict of Interest Guidelines.

2016

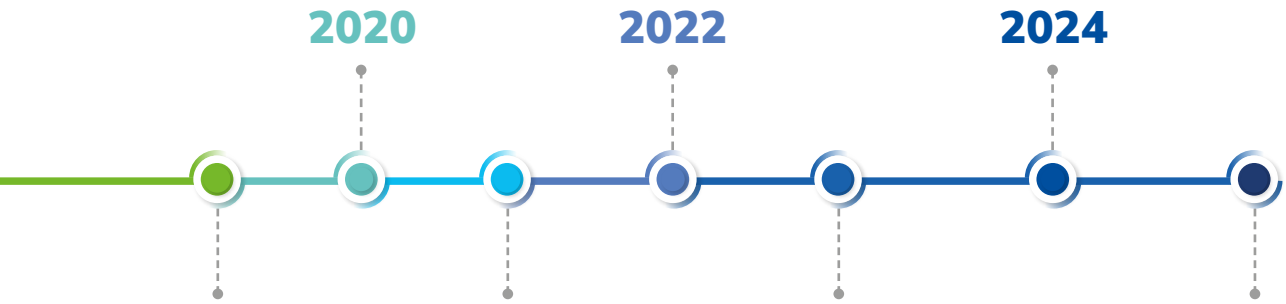
- Pelaporan risiko individu dengan aplikasi iRisk.
- Penyempurnaan Pedoman Kode Etik Perusahaan.
- Individual risk reporting with the iRisk application.
- Improvement of the Company's Code of Ethics Guidelines.

2017

- Pembuatan Gratifikasi Online (Granol).
- Penyempurnaan Pedoman GCG.
- Penyempurnaan Pedoman LHKPN.
- Integrasi aplikasi SIMERI dengan HIRARC dan ASDAM.
- Penyempurnaan Pedoman Direksi-Dewan Komisaris (*Board Manual*).
- Developing Online Gratification (Granol)
- Improvement of GCG Guidelines.
- Improvement of LHKPN Guidelines.
- Integration of SIMERI application with HIRARC and ASDAM.
- Improvement of Directors-Board of Commissioners Guidelines (Board Manual).

2018

- Pembuatan aplikasi Karisma.
- Penyempurnaan Pedoman dan *Roadmap* Manajemen Risiko.
- Pelaksanaan Asesmen *Fraud Control System*.
- Pelaksanaan Asesmen GCG-CGPI.
- Penyempurnaan Komite GCG, Manajemen Risiko, Nominasi, Remunerasi, SDM, dan Investasi.
- Developing Karisma application.
- Improvement of Risk Management Guidelines and Roadmap.
- Implementation of Fraud Control System Assessment.
- Implementation of GCG-CGPI Assessment.
- Improvement of GCG Committee, Risk Management, Nomination, Remuneration, HR, and Investment



2019

- Komitmen Pelaksanaan Sistem Manajemen Anti Penyuapan.
- Pelaksanaan Penilaian Tingkat Maturitas Penerapan Manajemen Risiko.
- Pembuatan Aplikasi Pelaporan Pihak ke-3 (SIOKI).
- Commitment to Implement Anti-Bribery Management System.
- Implementation of Risk Management Implementation Maturity Level Assessment.
- Creation of 3rd Party Reporting Application (SIOKI).

2020

- Perolehan Sertifikasi ISO 37001:2016 Sistem Manajemen Anti Penyuapan.
- Pengesahan Pedoman Anti Kecurangan (*Fraud*) Pupuk Kaltim.
- Pembaruan SK Tim Integritas dan GCG Pupuk Kaltim Periode 2020-2023.
- Mengikuti ajang Top GRC oleh majalah Top Business.
- Obtaining ISO 37001:2016 Anti-Bribery Management System Certification.
- Ratification of Pupuk Kaltim's Anti-Fraud Guidelines.
- Renewal of the Decree of the Pupuk Kaltim Integrity and GCG Team for the 2020-2023 Period.
- Participating in the Top GRC event by Top Business magazine.

2021

- Perolehan Sertifikasi ISO 27001:2006 Sistem Manajemen Keamanan Informasi.
- Pembaruan SK Pedoman GCG, Pedoman dan Kebijakan Manajemen Risiko, Kode Etik Perusahaan.
- Pembaruan Piagam Komite Audit.
- Pengembangan aplikasi *Integrated Risk Document Management System* (INTERISKTING).
- Obtaining ISO 27001:2006 Information Security Management System Certification.
- Renewal of the Decree of the GCG Guidelines, Risk Management Guidelines and Policies, Company Code of Ethics.
- Renewal of the Audit Committee Charter.
- Development of the Integrated Risk Document Management System (INTERISKTING) application.

2022

- Pengembangan *Systemic Risk* untuk entitas Pupuk Kaltim.
- Penerapan Sistem Manajemen Keberlangsungan Usaha (SMKU).
- Bimbingan Teknis penerapan *Fraud Control System* bersama BPKP Provinsi Kalimantan Timur.
- Pemutakhiran Surat Keputusan Pedoman Pengendalian Gratifikasi, Benturan Kepentingan, LHKPN, Sistem Pengendalian *Fraud* (*Fraud Control System*), Sistem Manajemen Anti Penyuapan.
- Pengesahan *Roadmap* GCG dan Pedoman Pengukuran Penerapan GCG.
- Penilaian ESG *Risk Ratings* oleh Sustainalytics.
- Development of Systemic Risk for the Pupuk Kaltim entity.
- Implementation of the Business Continuity Management System (SMKU).
- Technical Guidance for the implementation of the Fraud Control System with the BPKP of East Kalimantan Province.
- Update of the Decree on the Guidelines for Controlling Gratification, Conflict of Interest, LHKPN, Fraud Control System, Anti-Bribery Management System.
- Ratification of the GCG Roadmap and Guidelines for Measuring GCG Implementation.
- ESG Risk Ratings Assessment by Sustainalytic,

2023

- Sertifikasi Sistem Manajemen Keberlangsungan Usaha.
- Resertifikasi Sistem Manajemen Anti Penyuapan.
- Implementasi Sistem Manajemen Kepatuhan berdasarkan ISO 37301:2021.
- Integrasi WBS Pupuk Indonesia Group dan bekerja sama dengan KPK RI dan LPSK.
- Penandatanganan Komitmen Larangan Tidak Berpatisipasi dalam Politik oleh Dewan Komisaris dan Direksi.
- Pengembangan Talenta Organ Pengelola Risiko.
- Certification of Business Continuity Management System.
- Recertification of Anti-Bribery Management System.
- Implementation of Compliance Management System based on ISO 37301:2021.
- Integration of WBS Pupuk Indonesia Group and cooperation with KPK RI and LPSK.
- Signing of Commitment on Prohibition of Non-Participation in Politics by the Board of Commissioners and Directors.
- Development of Talents of Risk Management Organs.

2024

- Penetapan Pupuk Kaltim dalam klasifikasi kategori BUMN individu dengan sistemik A.
- Penunjukan Direktur Manajemen Risiko Perusahaan.
- Pembentukan Kompartemen Tata Kelola dan Manajemen Risiko Pupuk Kaltim.
- Pembentukan Tim Sistem Manajemen Kepatuhan (SMK) berbasis SNI ISO 37001:2021.
- Pembuatan *Roadmap* Manajemen Risiko 2024-2028.
- Pembaruan Surat Keputusan Bersama (SKB) *Board Manual* dan Pedoman Kode Etik dan Perilaku.
- Penyesuaian dan penyempurnaan SK Tim Integritas dan GCG.
- Pembaruan SK Direksi Pedoman Tata Kelola Perusahaan yang Baik dan Pedoman Tata Kelola Kelompok Usaha.
- Pelaksanaan Penilaian *Risk Maturity Index* (RMI).
- Penyusunan *Financial Contingency Plan* (FCP).
- Pelaksanaan Penilaian Komposit Risiko.
- Penyesuaian Komite *Good Corporate Governance*, Sumber Daya Manusia, Nominasi-Remunerasi, dan Investasi (KGSRI).
- Pembentukan Komite Pemantau Risiko (KPR) yang merangkap tugas Komite Tata Kelola Terintegrasi (KTKT).
- Determination of Pupuk Kaltim in the classification of individual BUMN category with systemic A.
- Appointment of the Director of Corporate Risk Management.
- Establishment of the Governance and Risk Management Compartment of Pupuk Kaltim.
- Establishment of the Compliance Management System (SMK) Team based on SNI ISO 37301:2021.
- Preparation of the 2024-2028 Risk Management Roadmap.
- Update of the Joint Decree (SKB) of the Board Manual and the Code of Ethics and Behavior Guidelines.
- Adjustment and refinement of the Integrity and GCG Team Decree.
- Update of Directors' Decree on Good Corporate Governance Guidelines and Group Governance Guidelines.
- Implementation of the Risk Maturity Index (RMI) Assessment.
- Preparation of the Financial Contingency Plan (FCP).
- Implementation of the Risk Composite Assessment.
- Adjustment of the Good Corporate Governance, Human Resources, Nomination-Remuneration, and Investment (KGSRI) Committee.
- Establishment of the Risk Monitoring Committee (KPR) which also serves as the Integrated Governance Committee (KTKT).

2025

- Penunjukan Direktur Manajemen Risiko Definitif.
- Peluncuran aplikasi manajemen risiko terintegrasi, Riskman.
- Pembaruan Surat Keputusan Direksi Pedoman Pengelolaan Benturan Kepentingan di Lingkungan Pupuk Kaltim
- Pembaruan Surat Keputusan Bersama (SKB) Pedoman Etika dan Perilaku (*Code of Conduct*).
- Pembaruan Surat Keputusan Direksi Pedoman Pelaporan Harta Kekayaan Pejabat di Pupuk Kaltim.
- Pembaruan Surat Keputusan Direksi Pedoman Pengendalian Gratifikasi.
- Pelaksanaan *Assessment* GCG oleh BPKP Kaltim.
- Pelaksanaan Penilaian *Risk Maturity Index* (RMI).
- Pelaksanaan *Risk Culture Forum* Pupuk Kaltim.
- Pembaruan Kebijakan Manajemen Risiko.
- Appointment of the Definitive Risk Management Director.
- Launch of the integrated risk management application, Riskman.
- Update of the Directors' Decree on the Conflict of Interest Management Guidelines within Pupuk Kaltim.
- Update of the Joint Decree (SKB) on the Code of Ethics and Conduct (Code of Conduct).
- Update of the Directors' Decree on the Guidelines for Wealth Reporting of Officials at Pupuk Kaltim.
- Update of the Directors' Decree on the Gratuity Control Guidelines.
- Implementation of the GCG Assessment by BPKP Kaltim.
- Implementation of the Risk Maturity Index (RMI) Assessment.
- Implementation of the Pupuk Kaltim Risk Culture Forum.
- Update of the Risk Management Policy.

PETA JALAN PENERAPAN GCG

Pupuk Kaltim telah memiliki *Roadmap* GCG 2021–2025 yang di mana pada tahun 2025, Perusahaan fokus pada penguatan tata kelola dan penerapan praktik keberlanjutan yang terukur, dengan target pengakuan sebagai perusahaan GCG terbaik di tingkat nasional dan Asia Pasifik.

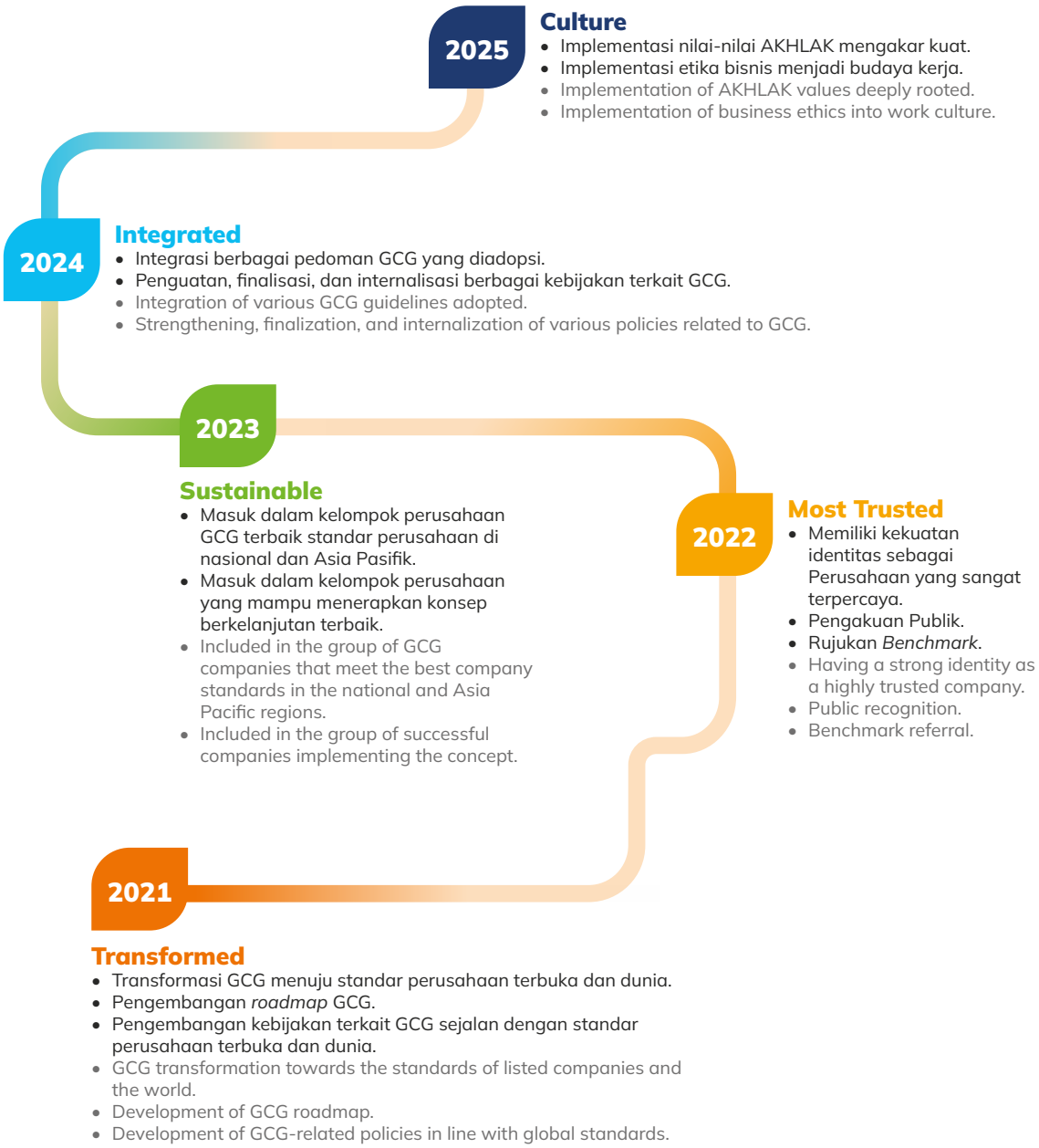
Gambaran Kerangka *Roadmap* GCG tahun 2021–2025 terlihat pada bagan di bawah ini.

GCG IMPLEMENTATION ROADMAP

Pupuk Kaltim has a 2021–2025 GCG Roadmap, where the 2025 focus was on strengthening governance and implementing measurable sustainability practices, with the target of being recognized as the best GCG company at both the national and Asia-Pacific levels.

The framework of the 2021–2025 GCG Roadmap is illustrated in the diagram below.

Roadmap GCG Pupuk Kaltim Tahun 2021–2025
Pupuk Kaltim's GCG Roadmap 2021–2025



Struktur serta Mekanisme Tata Kelola
Governance Structure and Mechanism

Struktur organ tata kelola perusahaan Pupuk Kaltim mengacu pada Undang-Undang RI No. 40 Tahun 2007 tentang Perseroan Terbatas. Regulasi tersebut menyebutkan, organ tata kelola terdiri atas Rapat Umum Pemegang Saham (RUPS), Dewan Komisaris, dan Direksi. Organ ini memiliki peran kunci dalam keberhasilan pelaksanaan penerapan prinsip GCG.

Untuk mendukung organ utama tersebut, Pupuk Kaltim juga telah membentuk organ-organ di bawah Komisaris, yaitu Komite Audit, Komite GCG, Nominasi, Remunerasi, Pengembangan SDM dan Investasi, Komite Pemantau Risiko serta Sekretaris Dewan Komisaris. Terdapat juga organ pendukung GCG di bawah Direksi yang terdiri dari Kepala Satuan Pengawasan Intern, Sekretaris Perusahaan, SVP Tata Kelola dan Manajemen Risiko, dan Unit Kerja, serta Organ Perusahaan Lainnya. Selain itu, Perusahaan juga menggunakan audit eksternal dalam rangka menciptakan akuntabilitas atas laporan keuangan.

Pupuk Kaltim's corporate governance structure refers to Law No. 40 Year 2007 on Limited Liability Companies. The regulation states that the governance organ consists of the General Meeting of Shareholders (GMS), the Board of Commissioners, and the Board of Directors. These organs have a key role in the successful implementation of GCG principles.

To support these main organs, Pupuk Kaltim has also established organs under the Board of Commissioners, namely the Audit Committee, GCG, Nomination, Remuneration, HR Development and Investment Committee, Risk Monitoring Committee and Secretary of the Board of Commissioners. There are also GCG supporting organs under the Board of Directors consisting of Head of Internal Audit Unit, Corporate Secretary, SVP Governance and Risk Management and Working Units and Other Company Organs. In addition, the Company also uses an external audit in order to create accountability for the financial statements.

Dalam pelaksanaannya, masing-masing organ Perusahaan tersebut menjalankan tugas, fungsi, dan tanggung jawabnya secara independen untuk kepentingan Perusahaan sesuai dengan ketentuan perundang-undangan, Anggaran Dasar Perusahaan, dan ketentuan lain yang berlaku.

Struktur Tata Kelola Perusahaan yang dimiliki Pupuk Kaltim terbagi menjadi 3 (tiga), yaitu:

1. Organ Utama, meliputi Pemegang Saham, Dewan Komisaris, dan Direksi.
2. Organ Pendukung Internal, meliputi Sekretaris Dewan Komisaris, Komite Audit, Komite GCG, Nominasi, Remunerasi, Pengembangan SDM dan Investasi, Komite Pemantau Risiko di bawah garis koordinasi Dewan Komisaris serta Kepala Satuan Pengawasan Intern, Sekretaris Perusahaan, SVP Tata Kelola dan Manajemen Risiko, serta Unit lain Organ Perusahaan di bawah garis koordinasi Direksi, Tim Integritas dan GCG, Fungsi Tata Kelola dan Kepatuhan serta Departemen Manajemen Risiko Korporasi di bawah koordinasi SVP Tata Kelola dan Manajemen Risiko.
3. Organ Pendukung Eksternal, yaitu Auditor Eksternal/ Akuntan Publik yang berfungsi memperkuat akuntabilitas dalam laporan keuangan Perusahaan. Akuntan Publik ditunjuk oleh Pemegang Saham Perusahaan.

Selain berlandaskan pada Undang-Undang RI No. 40 Tahun 2007, sejak 2024, Pupuk Kaltim telah melakukan penyesuaian struktur dan mekanisme tata kelola berdasarkan Peraturan Menteri BUMN RI terbaru dengan No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara. Berdasarkan Peraturan tersebut, Pupuk Kaltim masuk dalam klasifikasi kategori BUMN individu dengan sistemik A. Sebagai tindak lanjut dari peraturan baru tersebut, beberapa penyesuaian yang dilakukan adalah:

1. Pembentukan Direktorat baru, yakni Direktorat Manajemen Risiko;
2. Penunjukkan Direktur yang membidangi pengelolaan risiko;
3. Pembentukan Kompartemen baru, yakni Kompartemen Tata Kelola dan Manajemen Risiko;
4. Pembentukan Komite baru, yakni Komite Pemantau Risiko (KPR) yang merangkap sebagai Komite Tata Kelola Terintegrasi (KTKT).

In its implementation, each organ of the Company carries out its duties, functions and responsibilities independently for the benefit of the Company in accordance with statutory provisions, the Company's Articles of Association, and other applicable provisions.

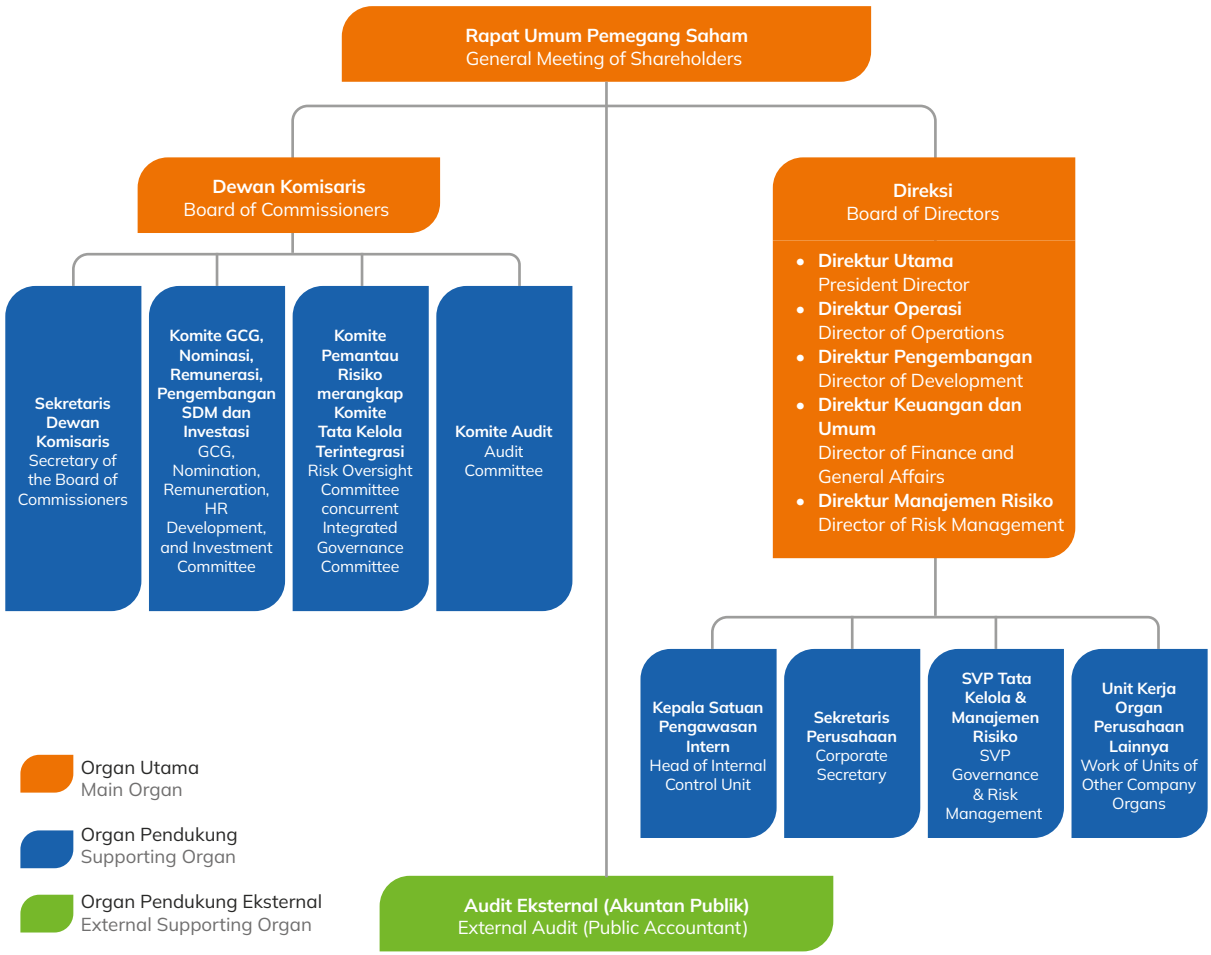
Pupuk Kaltim's Corporate Governance structure is divided into 3 (three), namely:

1. Main Organ, including Shareholders, Board of Commissioners, and Board of Directors.
2. Internal Supporting Organs, including the Secretary of the Board of Commissioners, Audit Committee, GCG, Nomination, Remuneration, HR Development and Investment Committees, Risk Monitoring Committee under the coordination line of the Board of Commissioners as well as Head of Internal Audit Unit, Corporate Secretary, SVP Governance and Risk Management, and other units of the Corporate Organs under the coordination line of the Board of Directors, Integrity and GCG Team, Governance and Compliance Function and Corporate Risk Management Department under the coordination of SVP Governance and Risk Management.
3. External Supporting Organ, namely the External Auditor/Public Accountant which serves to strengthen accountability in the Company's financial statements. The Public Accountant is appointed by the Company's shareholders.

In addition to being based on the Republic of Indonesia Law No. 40 of 2007, in 2024, Pupuk Kaltim has adjusted the governance structure and mechanism based on the latest Minister of SOEs Regulation with No. PER-2/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises. Based on the regulation, Pupuk Kaltim is classified as systemic A with Individual category. As a follow-up to the new regulation, some of the adjustments made are:

1. Establishment of a new Directorate, namely the Directorate of Risk Management;
2. Appointment of Director in charge of risk management;
3. Establishment of a new Compartment, namely the Governance and Risk Management Compartment
4. Establishment of a new Committee, namely the Risk Monitoring Committee (KPR) which doubles as the Integrated Governance Committee (KTKT).

Struktur Tata Kelola Perusahaan
Corporate Governance Structure



Mekanisme atau proses tata kelola ditetapkan untuk memastikan agar penerapan GCG berjalan efektif, yaitu melalui pembagian peran, tugas, dan tanggung jawab secara jelas. Penerapan GCG di lingkungan Pupuk Kaltim didukung oleh berbagai kebijakan yang dijadikan pedoman oleh seluruh organisasi di lingkungan Perusahaan. Beberapa hal yang diatur dalam kebijakan meliputi:

1. Hubungan antara Perusahaan dengan Pemegang Saham;
2. Tugas dan fungsi kerja masing-masing Organ Perusahaan;
3. Hubungan antara Perusahaan dengan Pemangku Kepentingan seperti karyawan, masyarakat, vendor, regulator, dan pemasok;
4. Prinsip-prinsip mengenai kebijakan Perusahaan seperti Kebijakan Manajemen Risiko, Teknologi Informasi, Keselamatan dan Kesehatan Kerja, Akuntansi, serta prinsip-prinsip kebijakan Perusahaan lainnya.

Kebijakan GCG Perusahaan telah memperhatikan perkembangan regulasi dan bisnis Perusahaan. Kebijakan tersebut menjadi bagian yang tidak dapat terpisahkan

The Company establishes a mechanism/process for implementing governance to ensure its effectiveness. This is done through a clear division of roles, tasks, and responsibilities. The implementation of GCG in Pupuk Kaltim is supported by various policies that are used as guidelines by all levels of the organization. Several matters regulated in the policy include:

1. The relationship between the Company and Shareholders;
2. The duties and functions of each Company Organ;
3. The relationship between the Company and Stakeholders such as employees, the community, vendors, regulators and suppliers;
4. Principles regarding Company policies such as Risk Management Policy, Information Technology, Occupational Safety and Health, Accounting, and other Company policy principles.

The Company's GCG Policy has taken into account the development of regulations and the Company's business. The policy is an inseparable part of the Company's strategy

dalam strategi Perusahaan yang sejalan dengan visi, misi, dan budaya Pupuk Kaltim serta dimutakhirkan secara berkala. *Soft structure* Tata Kelola Perusahaan Pupuk Kaltim terdiri dari:

that is in line with Pupuk Kaltim's vision, mission and culture and is updated regularly. The soft structure of Pupuk Kaltim's Corporate Governance consists of:

No.	Nama Pedoman Guideline Name	Deskripsi	Description
1	Pedoman GCG GCG Guidelines	Pedoman GCG memuat prinsip-prinsip GCG dan serangkaian proses yang digunakan segenap Insan Pupuk Kaltim dalam menjalankan aktivitas bisnisnya. Dokumen terdapat pada Surat Keputusan Direksi No. 18/DIR/III.24 tanggal 14 Maret 2024 tentang Pedoman Penerapan Tata Kelola Perusahaan yang Baik (*Good Corporate Governance*) PT Pupuk Kalimantan Timur.	The GCG Guidelines contain GCG principles and a series of processes used by all Pupuk Kaltim personnel in carrying out their business activities. The document is contained in the Decree of the Board of Directors No. 18/DIR/III.24 dated March 14, 2024 concerning the Implementation of Good Corporate Governance at PT Pupuk Kalimantan Timur.
2	Pedoman Direksi dan Dewan Komisaris Board Manual	Pedoman Direksi dan Dewan Komisaris, atau *Board Manual*, memuat komitmen tata kelola hubungan kerja antara Dewan Komisaris dan Direksi di Pupuk Kaltim dengan mengacu pada Anggaran Dasar Pupuk Kaltim dan peraturan perundang-undangan yang berlaku. Dokumen terdapat pada Surat Keputusan Direksi No. 1/KB/DIR-DK/VII.24 dan Keputusan Komisaris No. KEP-01/KB/KOM-PKT/VII.2024 tanggal 31 Juli 2024 tentang Pedoman Dewan Komisaris dan Direksi (*Board Manual*) PT Pupuk Kalimantan Timur.	The Guidelines for the Board of Directors and Board of Commissioners, or Board Manual, contain commitments to the governance of working relations between the Board of Commissioners and the Board of Directors at Pupuk Kaltim with reference to the Articles of Association of Pupuk Kaltim and applicable laws and regulations. The document is contained in the Decree of the Board of Directors No. 1/KB/DIR-DK/VII.24 and the Decree of the Commissioners No. KEP-01/KB/KOM-PKT/VII.2024 dated July 31, 2024 concerning the Guidelines for the Board of Commissioners and the Board of Directors (Board Manual) of PT Pupuk Kalimantan Timur.
3	Pedoman Perilaku Code of Conduct	Pedoman Perilaku atau Kode Etik Perusahaan menjabarkan prinsip yang menjadi landasan berperilaku bagi Pupuk Kaltim sebagai korporasi dan segenap Insan Pupuk Kaltim dalam melaksanakan tugas, tanggung jawab, dan kewenangannya masing-masing. Dokumen terdapat pada Surat Keputusan Direksi No. 2/KB/DIR-DK/XII.25 dan Keputusan Komisaris No. KEP-01/KB/KOM-PKT/XII.2025 30 Desember 2025 tentang Etika dan Perilaku (*Code of Conduct*) di PT Pupuk Kalimantan Timur.	The Company's Code of Conduct or Code of Ethics outlines the principles that form the basis for behavior for Pupuk Kaltim as a corporation and all Pupuk Kaltim Personnel in carrying out their respective duties, responsibilities, and authorities. The document is contained in the Decree of the Board of Directors No. 2/KB/DIR-DK/XII.25 and the Decree of the Commissioners No. KEP-01/KB/KOM-PKT/XII.2025 dated December 30, 2025 concerning the Code of Ethics and Behavior at Pupuk Kalitm.
4	Piagam Komite Audit Charter of Audit Committee	Piagam Komite Audit berisikan tata kerja dan tugas anggota Komite Audit agar menjalankan fungsinya secara kompeten dan independen di Pupuk Kaltim. Dokumen terdapat pada Keputusan Dewan Komisaris No. KEP-04/KOM-PKT/2025 tanggal 27 Maret 2025 tentang Piagam Komite Audit.	The Audit Committee Charter contains the work procedures and duties of the Audit Committee members to ensure they carry out their functions competently and independently at Pupuk Kaltim. The document is contained in the Decree of the Board of Commissioners No. KEP-04/KOM-PKT/2025 dated March 27, 2025, concerning the Audit Committee Charter.

No.	Nama Pedoman Guideline Name	Deskripsi	Description
5	Piagam Komite GCG-Manajemen Risiko, Nominasi, Remunerasi, Pengembangan SDM, dan Investasi Charter of the GCG-Risk Management, Nomination, Remuneration, HR, and Investment	Piagam Komite GCG-Manajemen Risiko, Nominasi, Remunerasi, Pengembangan SDM, dan Investasi (KGSRI) berisikan tata kerja dan tugas anggota komite KGSRI agar menjalankan fungsinya sesuai dengan ketentuan dan prinsip yang telah dijalankan Perusahaan. Dokumen terdapat pada Keputusan Dewan Komisaris No. KEP-02/KOM-PKT/2025 tanggal 27 Maret 2025 tentang Piagam KGSRI.	The GCG-Risk Management, Nomination, Remuneration, HR Development, and Investment Committee (KGSRI) Charter contains the work procedures and duties of the KGSRI committee members to ensure they perform their functions in accordance with the provisions and principles implemented by the Company. The document is contained in the Decree of the Board of Commissioners No. KEP-02/KOM-PKT/2025 dated March 27, 2025, concerning the KGSRI Charter.
6	Piagam Komite Pemantau Risiko dan Komite Tata Kelola Terintegrasi Risk Monitoring Committee & Integrated Governance Committee (KPR and KTKT) Charter	Piagam Komite Pemantau Risiko & Komite Tata Kelola Terintegrasi (KPR dan KTKT) berisikan tata kerja dan tugas anggota Komite Pemantau Risiko dan KTKT yang telah disahkan dalam Keputusan Dewan Komisaris No. KEP-03/KOM-PKT/2025 tanggal 27 Maret 2025 tentang Piagam KPR dan KTKT.	The Risk Monitoring Committee & Integrated Governance Committee (KPR and KTKT) Charter contains the work procedures and duties of the Risk Monitoring Committee and KTKT members, which have been ratified in the Decree of the Board of Commissioners No. KEP-03/KOM-PKT/2025 dated March 27, 2025, concerning the KPR and KTKT Charter.
7	Piagam Satuan Audit Internal Internal Audit Unit Charter	Piagam Satuan Audit Internal berisikan fungsi, struktur dan kedudukan, tugas dan tanggung jawab, serta kode etik jabatan auditor dalam menjalankan perannya. Piagam ini ditandatangani oleh Kepala Satuan Pengawasan Intern, Direktur Utama dan Komisaris Utama pada 20 Desember 2022.	The Internal Audit Unit Charter contains the functions, structure and position, duties and responsibilities, and code of ethics for the auditor's position in carrying out his/her role. This charter was signed by the Head of the Internal Audit Unit, the President Director and the President Commissioner on December 20, 2022
8	Kebijakan dan Pedoman Manajemen Risiko Risk Management Policies and Guidelines	Kebijakan dan Pedoman Manajemen Risiko memuat komitmen, aturan pengelolaan risiko pada seluruh aktivitas usaha, serta peran Manajemen dan seluruh pihak terkait penerapan manajemen risiko dan proses manajemen risiko. Dokumen terdapat pada Kebijakan Manajemen Risiko dengan No. K-SMR-03 tanggal 18 November 2025 tentang Kebijakan Sistem Manajemen Risiko dan P-PKT-25 Revisi 1 tanggal 31 Desember 2024 tentang Pedoman Manajemen Risiko.	The Risk Management Policy and Guidelines contain commitments, risk management rules for all business activities, and the roles of Management and all parties related to the implementation of risk management and the risk management process. The document is in No. K-SMR-03 dated November 18, 2025 concerning the Risk Management System Policy and P-PKT-25 Revision 1 dated December 31, 2024 concerning the Risk Management Guidelines.
9	Pedoman Sistem Pengendalian Internal Internal Control System Guidelines	Pedoman Sistem Pengendalian Internal disusun untuk meningkatkan kepatuhan Perusahaan terhadap ketentuan perundang-undangan yang berlaku, menjamin tersedianya laporan keuangan dan laporan manajemen yang benar, lengkap, dan tepat waktu, serta memenuhi efisiensi dan efektivitas dari kegiatan usaha. Dokumen terdapat pada prosedur P-SPI-01 tanggal 26 Februari 2018 tentang Pedoman Sistem Pengendalian Internal Perusahaan.	The Internal Control System Guidelines are prepared to improve the Company's compliance with applicable laws and regulations, ensure the availability of correct, complete, and timely financial reports and management reports, and meet the efficiency and effectiveness of business activities. The document is in the P-SPI-01 procedure dated February 26, 2018 concerning the Company's Internal Control System Guidelines

No.	Nama Pedoman Guideline Name	Deskripsi	Description
10	Pedoman Pelaporan Dugaan Pelanggaran Guidelines for Reporting Alleged Violations	Pedoman *Whistleblowing System* (WBS) dimaksudkan sebagai panduan bagi Pupuk Kaltim agar dalam pelaporan dugaan penyimpangan karyawan dan pihak berkepentingan dapat lebih efektif, efisien, dan dapat dipertanggungjawabkan sesuai ketentuan peraturan perundang-undangan yang berlaku. Pupuk Kaltim telah menetapkan Pedoman Pelaporan Dugaan Pelanggaran (*Whistleblowing System*) dengan dokumen No. P-PKT-29 tanggal 10 Mei 2024.	The Whistleblowing System (WBS) Guidelines are intended as a guide for Pupuk Kaltim so that reporting alleged employee and stakeholder irregularities can be more effective, efficient, and accountable in accordance with applicable laws and regulations. Pupuk Kaltim has established Guidelines for Reporting Alleged Violations (Whistleblowing System) with document No. P-PKT-29 dated May 10, 2024
11	Pedoman Pengendalian Gratifikasi Guidelines for Gratification Control	Pedoman ini mengatur pengendalian gratifikasi, di antaranya Insan Pupuk Kaltim dengan pihak ketiga yang terkait dengan kegiatan usaha, meliputi penerimaan, pemberian, dan permintaan gratifikasi, serta unit pengelola dan mekanisme pelaporan. Pedoman Pengendalian Gratifikasi telah dimutakhirkan melalui Surat Keputusan Direksi No. 85/DIR/X.25 tanggal 9 Oktober 2025 tentang Pedoman Pengendalian Gratifikasi PT Pupuk Kalimantan Timur.	These guidelines regulate the control of gratuities, including those between Pupuk Kaltim personnel and third parties related to business activities, covering the receipt, giving, and solicitation of gratuities, as well as the management unit and reporting mechanisms. The Gratuity Control Guidelines have been updated through the Directors' Decree No. 85/DIR/X.25 dated October 9, 2025 concerning the Gratuity Control Guidelines of PT Pupuk Kalimantan Timur.
12	Pedoman Benturan Kepentingan Conflict of Interest Guidelines	Pedoman Benturan Kepentingan disusun sebagai pedoman bagi Insan Pupuk Kaltim untuk memahami, mencegah, dan menanggulangi benturan kepentingan di lingkungan Perusahaan serta menciptakan lingkungan yang transparan dan akuntabel untuk mendukung terciptanya GCG di lingkungan Perusahaan. Dokumen terdapat pada Surat Keputusan Direksi No. 80/DIR/IX.25 tanggal 1 September 2025 tentang Pedoman Pengelolaan Benturan Kepentingan di Lingkungan PT Pupuk Kalimantan Timur.	The Conflict of Interest Guidelines are prepared as a guide for Pupuk Kaltim personnel to understand, prevent, and mitigate conflicts of interest within the Company, as well as to create a transparent and accountable environment to support the implementation of GCG within the Company. The document is contained in the Directors' Decree No. 80/DIR/IX.25 dated September 1, 2025 concerning the Conflict of Interest Management Guidelines within PT Pupuk Kalimantan Timur.
13	Pedoman Sistem Pengendalian *Fraud* (*Fraud Control System*) Fraud Control System Guidelines	Pedoman Sistem Pengendalian *Fraud* disusun sebagai dasar, kontrol, dan pencegahan terhadap terjadinya suatu tindakan kejahatan yang merugikan perusahaan secara finansial maupun dapat mempengaruhi kinerja operasional perusahaan secara keseluruhan. Dokumen terdapat pada Surat Keputusan Direksi No. 6/DIR/I.25 tanggal 3 Januari 2025 tentang Pedoman Sistem Pengendalian Kecurangan (*Fraud Control System*) di PT Pupuk Kalimantan Timur.	The Fraud Control System Guidelines are prepared as a basis, control, and prevention against the occurrence of criminal acts that cause financial loss to the company or affect the overall operational performance of the company. The document is contained in the Directors' Decree No. 6/DIR/I.25 dated January 3, 2025, concerning the Fraud Control System Guidelines at PT Pupuk Kalimantan Timur.

No.	Nama Pedoman Guideline Name	Deskripsi	Description
14	Kebijakan Lainnya Other Policies	Berbagai kebijakan dan prosedur Perusahaan yang senantiasa dilengkapi dan disempurnakan secara terus-menerus serta disesuaikan dengan peraturan perundang-undangan yang berlaku dan terbaru. Kebijakan yang dimiliki oleh Pupuk Kaltim, antara lain: • Kebijakan Sistem Manajemen Keberlangsungan Usaha; • Kebijakan Sistem Manajemen Kepatuhan; • Kebijakan Sistem Manajemen Anti Penyuapan; • Kebijakan Pelaporan Harta Kekayaan Pejabat; • Kebijakan Teknologi Informasi; • Kebijakan Mutu; • Kebijakan Lingkungan; • Kebijakan Keselamatan dan Kesehatan Kerja; • Kebijakan Kreditur atau Investor; • Kebijakan *Corporate Social Responbility*; • Kebijakan *Community Development*; • Kebijakan Konversi Energi; • Kebijakan Standar Pelayanan Minimum; • Kebijakan Sistem Manajemen Keamanan Informasi; • Kebijakan Sistem Manajemen Pengamanan; • Kebijakan Pengurangan dan Pemanfaatan Limbah Bahan Berbahaya dan Beracun; • Kebijakan Tanggung Jawab Sosial terhadap Tenaga Kerja; • Kebijakan Perusahaan Lainnya.	Various Company policies and procedures are continuously complemented and improved and adjusted to the applicable and latest laws and regulations. The policies owned by Pupuk Kaltim include: • Business Continuity Management System Policy; • Compliance Management System Policy; • Anti-Bribery Management System Policy; • Officials' Wealth Reporting Policy; • Information Technology Policy; • Quality Policy; • Environmental Policy; • Occupational Safety and Health Policy; • Creditor or Investor Policy; • Corporate Social Responsibility Policy; • Community Development Policy; • Energy Conversion Policy; • Minimum Service Standards Policy; • Information Security Management System Policy; • Security Management System Policy; • Hazardous and Toxic Waste Reduction and Utilization Policy; • Social Responsibility Policy towards Workforce; • Other Company Policies.

Pupuk Kaltim secara berkala mengevaluasi dan memperbarui kebijakan GCG sebagai respons terhadap kebutuhan dan perkembangan perusahaan, perubahan peraturan perundang-undangan, serta praktik-praktik terbaik dalam penerapan GCG. Evaluasi ini mencakup pemutakhiran kebijakan yang diterapkan untuk memastikan kesesuaian dengan kondisi terkini dan mendorong praktik tata kelola yang optimal sesuai dengan standar industri. Seluruh *soft-structure* penerapan GCG tersebut dipublikasikan dalam portal intranet Pupuk Kaltim dengan alamat grc.pupukkaltim.com dan situs web Pupuk Kaltim dengan alamat www. pupukkaltim.com.

Pupuk Kaltim regularly evaluates and updates its GCG policies in response to the Company's evolving needs, regulatory changes, and best practices in corporate governance. This evaluation includes the periodic refinement of policies to ensure alignment with current conditions and to promote optimal governance practices in accordance with industry standards. All soft-structure elements of GCG implementation are published on Pupuk Kaltim's intranet portal at grc.pupukkaltim.com and its official website at www.pupukkaltim.com.

PENANGGUNG JAWAB PENERAPAN GCG DI LINGKUP PUPUK KALTIM

Untuk pengelola penerapan GCG, Perusahaan telah menetapkan Direktur Manajemen Risiko sebagai penanggung jawab sesuai dengan Surat Keputusan Direksi No. 68/DIR/VII.25 tanggal 15 Juli 2025 tentang Tim Integritas dan GCG di PT Pupuk Kalimantan Timur. Bentuk tanggung jawabnya adalah memastikan bahwa Perusahaan memenuhi Pedoman Penerapan GCG, penyusunan pedoman, memantau,

ACCOUNTABILITY FOR GCG IMPLEMENTATION WITHIN PUPUK KALTIM

For the management of GCG implementation, the Company designated the Director of Risk Management as the officer in charge, in accordance with the Board of Directors Decree No. 68/DIR/VII.25 dated July 15, 2025, concerning the Integrity and GCG Team at PT Pupuk Kalimantan Timur. This responsibility includes ensuring the Company's adherence to the GCG Implementation Guidelines, formulating governance