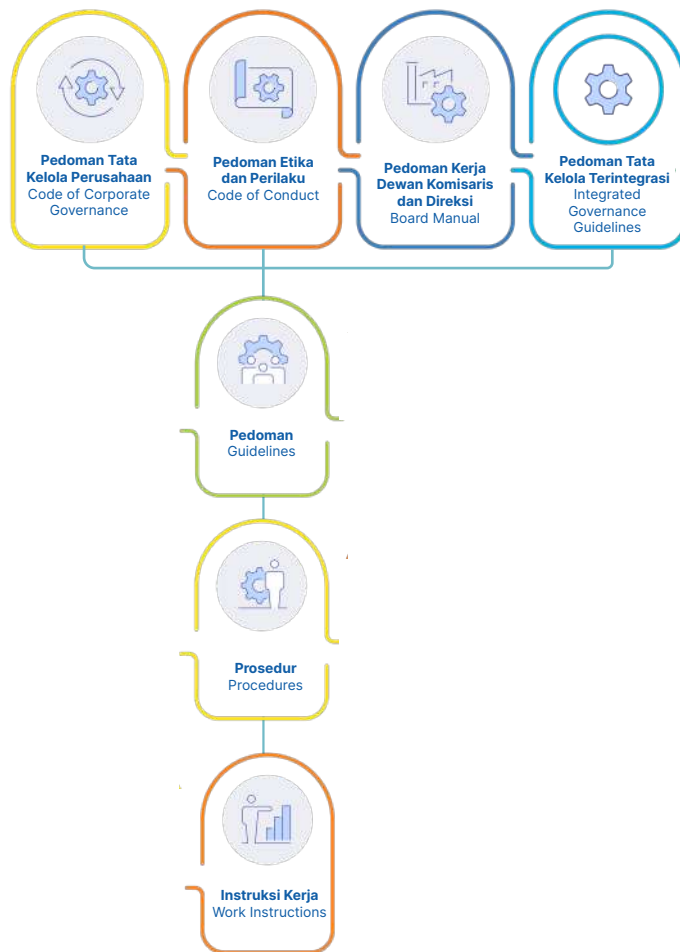


Dalam penerapan GCG, Perusahaan menetapkan sejumlah Pedoman Utama GCG yang terdiri dari: Pedoman Tata Kelola Perusahaan, Pedoman Etika dan Perilaku, Pedoman Kerja Dewan Komisaris dan Direksi, Pedoman Tata Kelola Terintegrasi serta didukung oleh pedoman dan prosedur operasional lainnya. Pedoman-Pedoman ini diperbarui secara berkala sesuai dengan perubahan regulasi yang berdampak bagi Perusahaan dan adanya perubahan proses bisnis.

The Company has established several Key GCG Guidelines for GCG implementation, including: Code of Corporate Governance, Code of Conduct Guidelines, Board Manuals for the Board of Commissioners and Board of Directors, Integrated Governance Guidelines, and other operational guidelines and procedures, which are regularly updated to be in line with regulatory changes that impact the Company and changes in business processes.



## Soft Structure Tata Kelola Perusahaan

Soft Structure Perusahaan sampai dengan akhir Desember 2025 terdiri dari:

## Corporate Governance Soft Structure

The Company's soft structure as of December 31, 2025, consists of:

| No. | Soft Structure GCG<br>GCG Soft Structure                       | Pertama Diterbitkan<br>First Published | Terakhir Dimutakhirkan<br>Last Updated |
|-----|----------------------------------------------------------------|----------------------------------------|----------------------------------------|
| 1   | Anggaran Dasar Perusahaan<br>Company Articles of Association   | 3 Januari 1970<br>January 3, 1970      | 17 April 2025<br>April 17, 2025        |
| 2   | Pedoman Tata Kelola Perusahaan<br>Code of Corporate Governance | 5 November 2012<br>November 5, 2012    | 16 Februari 2022<br>February 16, 2022  |
| 3   | Pedoman Etika dan Perilaku<br>Code of Conduct                  | 5 November 2012<br>November 5, 2012    | 20 Desember 2024<br>December 20, 2024  |

| No. | Soft Structure GCG<br>GCG Soft Structure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Pertama Diterbitkan<br>First Published                                                                                                                                                | Terakhir Dimutakhirkan<br>Last Updated  |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| 4   | Pedoman Kerja Dewan Komisaris dan Direksi ( <i>Board Manual</i> )<br>Board of Commissioners and Board of Directors Work Guidelines<br>(Board Manual)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5 November 2012<br>November 5, 2012                                                                                                                                                   | 30 Desember 2024<br>December 30, 2024   |
| 5   | Pedoman Tata Kelola Kelompok Usaha<br>Code of Group Governance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 2 Juli 2012<br>July 2, 2012                                                                                                                                                           | 24 Desember 2025<br>December 24, 2025   |
| 6   | Pedoman Tata Kelola Terintegrasi Konglomerasi Pupuk Indonesia Group<br>Integrated Governance Guidelines for Pupuk Indonesia Group Conglomerate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 21 Maret 2024<br>March 21, 2024                                                                                                                                                       | -                                       |
| 7   | Pedoman Pengelolaan dan Penerapan Sistem Manajemen terdiri dari:<br>1. Penyusunan dan Pengendalian Dokumen Sistem Manajemen<br>2. Penerapan Sistem Manajemen Terintegrasi<br>3. Penerapan Sistem Manajemen Mutu<br>4. Penerapan Sistem Manajemen Kepatuhan<br>5. Penerapan Sistem Manajemen Anti Penyuapan<br>6. Penerapan Sistem Manajemen Layanan TI<br>7. Penerapan Sistem Manajemen Keamanan Informasi<br>8. Penerapan Sistem Manajemen Inovasi<br>The Management System Management and Implementation Guidelines<br>including:<br>1. Preparation and Control of Management System Documents<br>2. Implementation of Integrated Management System<br>3. Implementation of Quality Management System<br>4. Implementation of Compliance Management System<br>5. Implementation of Anti-Bribery Management System<br>6. Implementation of IT Service Management System<br>7. Implementation of Information Security Management System<br>8. Implementation of Innovation Management System | 13 Mei 2025<br>May 13, 2024                                                                                                                                                           | -                                       |
| 8   | Pedoman Pengendalian Kerahasiaan Dokumen dan Informasi Perusahaan<br>terdiri dari:<br>1. Pengelolaan dan Pengendalian Informasi Publik<br>2. Pengendalian dan Perlindungan Data Pribadi<br>3. Pengendalian Kerahasiaan Data dan Informasi Penghasilan Karyawan<br>Controlling the Company Documents and Information Confidentiality<br>Guidelines including:<br>1. Management and Control of Public Information<br>2. Control and Protection of Personal Data<br>3. Control of Confidentiality of Employee Data and Income Information                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 11 Februari 2025<br>February 11, 2025                                                                                                                                                 | -                                       |
| 9   | Pedoman Pengelolaan Tata Kelola & Kepatuhan terdiri dari:<br>1. Pengelolaan Benturan Kepentingan<br>2. Pengendalian Gratifikasi<br>3. Pelaporan Harta Kekayaan Pejabat<br>4. Sistem Pengendalian Kecurangan<br>5. Pengukuran Penerapan Tata Kelola Perusahaan<br>Governance & Compliance Management Guidelines including:<br>1. Conflict of Interest Management<br>2. Gratification Control<br>3. Officials Wealth Reporting<br>4. Fraud Control System<br>5. Measuring Corporate Governance Implementation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 30 September 2015<br>September 30, 2015<br>30 Juni 2015<br>Juni 30, 2015<br>23 September 2015<br>September 23, 2015<br>28 April 2021<br>April 28, 2021<br>31 Mei 2018<br>Mei 31, 2018 | 3 Oktober 2025<br>October 3, 2025       |
| 10  | Pedoman Manajemen Risiko<br>Risk Management Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 4 Februari 2013<br>February 4, 2013                                                                                                                                                   | 30 September 2025<br>September 30, 2025 |
| 11  | Pedoman Audit Intern Terintegrasi<br>Integrated Internal Audit Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 29 Desember 2017<br>December 29, 2017                                                                                                                                                 | 11 November 2025<br>November 11, 2025   |
| 12  | Pedoman Evaluasi Tata Kelola Teknologi Informasi<br>Information Technology Governance Evaluation Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 29 Desember 2017<br>December 29, 2017                                                                                                                                                 | 29 Desember 2017<br>December 29, 2017   |
| 13  | Pedoman Penunjukan Audit Eksternal<br>External Audit Appointment Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 30 Desember 2022<br>December 30, 2022                                                                                                                                                 | 11 November 2025<br>November 11, 2025   |
| 14  | Pedoman Sistem Pengendalian Intern Perusahaan<br>Corporate Internal Control System Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 23 Februari 2016<br>February 23, 2016                                                                                                                                                 | 29 Desember 2017<br>December 29, 2017   |
| 15  | Pedoman Sistem Manajemen Kelangsungan Usaha<br>Business Continuity Management System Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 23 Juni 2022<br>June 23, 2022                                                                                                                                                         | -                                       |
| 16  | Pedoman Sistem Manajemen Pelaporan Pelanggaran (WBMS)<br>Whistleblowing Management System (WBMS) Guidelines                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 8 September 2027<br>September 8, 2027                                                                                                                                                 | 13 Juli 2023<br>July 13, 2023           |
| 17  | Piagam Satuan Pengawasan Intern<br>Internal Audit Charter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 29 April 2015<br>April 29, 2015                                                                                                                                                       | 3 Januari 2024<br>January 3, 2024       |
| 18  | Piagam Komite Pemantauan Risiko (PMR)<br>Risk Monitoring Committee (RMC) Charter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 23 Februari 2015<br>February 23, 2015                                                                                                                                                 | 29 Februari 2024<br>February 29, 2024   |
| 19  | Piagam Komite Audit<br>Audit Committee Charter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3 Oktober 2014<br>October 3, 2014                                                                                                                                                     | 29 April 2024<br>April 29, 2024         |
| 20  | Piagam Komite Tata Kelola Terintegrasi<br>Integrated Governance Committee Charter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 29 April 2024<br>April 29, 2024                                                                                                                                                       | 29 April 2024<br>April 29, 2024         |