

June 2026

REQUIREMENT TO SUBMIT ANNUAL REPORT TO THE MINISTRY OF LAW

Law No. 40 of 2007 on Limited Liability Companies, as amended by Law No. 6 of 2023 on Enactment of Regulation of the Government in lieu of Law No. 2 of 2022 on Job Creation into Law (“**Indonesian Company Law**”) requires the Board of Directors of a limited liability company (“**Company**”) to submit the Company’s annual report to the general meeting of shareholders (“**GMS**”) for approval no later than six months after the end of the Company’s fiscal year. Further, Regulation of the Minister of Law (“**MOL**”) No. 49 of 2025 on the Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Companies requires that such GMS approval be recorded in a notarial deed and that, within 30 days from the date of the deed, the relevant deed and the Company’s annual report be submitted to the MOL to obtain an acceptance letter from the MOL.

Starting from 1 June 2026, the MOL has implemented such requirements, and below are the key points for your further reference:

- (a) The notarial deed on the GMS approval and the annual report must be submitted online through the Legal Entity Administration System (*Sistem Administrasi Badan Hukum* or SABH) managed by the Directorate General of General Law Administration of the MOL;

- (b) The annual report must be signed by all members of the Board of Directors and Board of Commissioners. If any such member does not sign the annual report, a written explanation must be provided;
- (c) The annual report may be prepared in any template or form, provided that it complies with the Indonesian Company Law and other applicable laws and regulations; and
- (d) The MOL will impose the relevant administrative sanctions starting from November 2026.

Failure to comply with these requirements may result in administrative sanctions in the form of: (i) a written warning; and (ii) if the submission is not made within 30 days after the issuance of the written warning, the Company’s access to the MOL’s system database may be blocked. In such case, the Company will be unable to carry out corporate actions requiring the MOL’s approval or acceptance (e.g., amendments to its articles of association or changes to its shareholder composition). The blocking will be lifted once the Company submits an unblocking request and uploads the relevant GMS approval and annual report to the MOL.

For more information or inquiries, please contact:

Andika Mendrofa - andika.mendrofa@nusaadvocates.com

Shanti Prameshwara - shanti.prameshwara@nusaadvocates.com

Sharon Solomon - sharon.solomon@nusaadvocates.com