

Securing Trust for a Sustainable Future

Meneguhkan Kepercayaan untuk
Masa Depan yang Berkelanjutan

LAPORAN TAHUNAN
ANNUAL REPORT
2025





Audit Eksternal/Akuntan Publik

External Audit/Public Accountant

Dalam pelaksanaan kegiatan usaha dan operasionalnya, PERURI berada dalam pengawasan Badan Pemeriksa Keuangan serta Kantor Akuntan Publik. Pada tahun 2025, PERURI menunjuk Kantor Akuntan Publik (KAP) sebagai auditor eksternal untuk melaksanakan audit independen atas aspek keuangan dan kepatuhan Perusahaan. Penunjukan KAP yang mengaudit laporan keuangan PERURI untuk tahun buku 2025 dilakukan dengan mempertimbangkan usulan Dewan Pengawas serta memperhatikan rekomendasi dari Komite Audit, dan selanjutnya ditetapkan melalui Rapat Pembahasan Bersama (RPB).

Komite Audit memiliki tanggung jawab untuk memberikan rekomendasi kepada Dewan Pengawas mengenai penunjukan, penunjukan kembali, dan/atau pemberhentian auditor eksternal, termasuk pertimbangan atas ruang lingkup penugasan dan besaran imbalan jasa audit. Rekomendasi tersebut disusun berdasarkan hasil evaluasi terhadap independensi, kompetensi, objektivitas, pengalaman, serta kualitas pelaksanaan audit oleh KAP yang bersangkutan, sesuai dengan Piagam Komite Audit dan ketentuan yang berlaku.

Berdasarkan rekomendasi Komite Audit, Dewan Pengawas menyampaikan usulan kepada Pemilik Modal untuk memperoleh keputusan atas penetapan KAP yang akan melaksanakan audit atas laporan keuangan Perusahaan. Dengan mekanisme tersebut, proses penunjukan auditor eksternal dilakukan secara objektif, transparan, dan akuntabel guna mendukung kualitas pelaporan keuangan PERURI.

Mekanisme Penunjukan Akuntan Publik

Pengadaan Jasa General Audit untuk PERURI pada Tahun Buku 2025 dilakukan melalui mekanisme penunjukan langsung. Untuk menjamin independensi serta kualitas temuan pemeriksaan, Kantor Akuntan Publik (KAP) yang ditunjuk tidak memiliki potensi benturan kepentingan dengan Perusahaan.

Proses penunjukan KAP dilaksanakan sesuai dengan prosedur pengadaan barang dan jasa yang berlaku. Selama lima tahun terakhir, yakni periode 2020 hingga 2025, opini auditor eksternal yang diterbitkan selalu wajar tanpa pengecualian.

Kantor Akuntan Publik Public Accounting Firm

Kantor Akuntan Publik Public Accounting Firm	PKF – Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan/Partners
Signing Partner	Drs. Sikanto, Ak., CA, CPA, Asean CPA, MM
Periode Penugasan Assignment Period	2025

In carrying out its business activities and operations, PERURI is under the supervision of the Audit Board of the Republic of Indonesia and Public Accounting Firms. In 2025, PERURI appointed a Public Accounting Firm (KAP) as an external auditor to conduct an independent audit of the Company's financial and compliance aspects. The appointment of the KAP to audit PERURI's financial statements for 2025 fiscal year was made taking into account the Supervisory Board's proposal and in accordance with the recommendations of the Audit Committee, and was subsequently approved through the Joint Discussion Meeting (RPB).

The Audit Committee is responsible for providing recommendations to the Supervisory Board regarding the appointment, reappointment, and/or dismissal of the external auditor, including considerations on the scope of assignment and the amount of audit fee. Such recommendations are prepared based on an evaluation of the independence, competence, objectivity, experience, and quality of audit performance of the relevant KAP, in accordance with the Audit Committee Charter and applicable provisions.

Based on the Audit Committee's recommendation, the Supervisory Board submits a proposal to the Owner of Capital to obtain a decision on the appointment of the KAP that will audit the Company's financial statements. Through this mechanism, the external auditor appointment process is carried out in an objective, transparent, and accountable manner to support the quality of PERURI's financial reporting.

Mechanism for Appointment of Public Accountant

The procurement of General Audit Services for PERURI for fiscal year 2025 was carried out through a direct appointment mechanism. To ensure the independence and quality of audit findings, the appointed Public Accounting Firm (KAP) does not have any potential conflict of interest with the Company.

The KAP appointment process was carried out in accordance with the applicable goods and services procurement procedures. During the last five years, namely the period from 2020 to 2025, the external auditor's opinions issued have always been unqualified opinions.

Jasa Services	› Jasa Audit atas Laporan Keuangan Induk dan Konsolidasian PERURI › Jasa Audit Kepatuhan terhadap Peraturan Perundang-undangan › Evaluasi atas Sistem Pengendali Intern › Audit atas Laporan Keuangan Program Pendanaan UMK Perum Peruri › Evaluasi atas kinerja dan tingkat capaian <i>Key Performance Indicator</i> (KPI) Kolegial dan Individual Direksi › <i>Review Chart of Account (Agreed upon Procedures)</i> terhadap Information Package › <i>Review</i> Penilaian Peringkat Komposit Risiko › Audit Services on PERURI Parent and Consolidated Financial Statements › Compliance Audit Services on Laws and Regulations › Evaluation of Internal Control System › Audit on Financial Statements of Perum Peruri MSME Funding Program › Evaluation of performance and achievement level of Collegial and Individual Key Performance Indicators (KPI) of the Board of Directors › Review of Chart of Account (Agreed Upon Procedures) on Information Package › Review of Composite Risk Rating Assessment
Biaya Fees	Total Jasa Audit atas Laporan Keuangan Induk dan Konsolidasian Laporan Pelaksanaan Program Pendanaan UMK sebesar Rp1.368.075.000 (include PPN) The total Audit Services Fee for the Parent and Consolidated Financial Statements and the Implementation Report of the MSME Funding Program amounted to Rp1,368,075,000 (including VAT).

Berikut adalah informasi terperinci mengenai Akuntan Publik beserta Kantor Akuntan Publik yang bertugas melakukan audit atas laporan keuangan tahunan PERURI selama lima tahun terakhir:

The following is detailed information regarding the Public Accountant and Public Accounting Firm assigned to audit PERURI's annual financial statements during the last five years:

2024	
Kantor Akuntan Publik Public Accounting Firm	PKF Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
Signing Partner	Drs. Sikanto, Ak., CA, CPA, Asean CPA, MM
Jasa Services	› Laporan Keuangan Induk dan Konsolidasian Perum PERURI › Laporan Keuangan Pelaksanaan Program Pendanaan UMK › Evaluasi <i>Key Performance Indicator</i> (KPI) Direksi secara Individual dan Kolegial › Laporan Audit Kepatuhan terhadap Perundang -undangan dan Kepatuhan Pengendalian Internal › <i>Agreed Upon Procedures</i> (AUP) Perum PERURI Tahun Buku 2024 › Laporan Penilaian Komposit Risiko › Perum PERURI Parent and Consolidated Financial Statements › Financial Statements of the MSME Funding Program Implementation › Evaluation of Individual and Collegial Board of Directors' Key Performance Indicators (KPI) › Audit Report on Compliance with Laws and Regulations and Internal Control Compliance › Agreed Upon Procedures (AUP) of Perum PERURI for Fiscal Year 2024 › Composite Risk Assessment Report
Biaya Fee	Rp1.348.200.000 (Sudah termasuk PPN) Rp1,348,200,000 (including VAT)
2023	
Kantor Akuntan Publik Public Accounting Firm	PKF Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
Signing Partner	Drs. Sikanto, Ak., CA, CPA, Asean CPA, MM
Jasa Services	› Laporan Keuangan Induk dan Konsolidasian Perum PERURI › Laporan Pelaksanaan Program TJSL dan Laporan Keuangan Pelaksanaan Program Pendanaan UMK › Evaluasi <i>Key Performance Indicator</i> (KPI) Direksi secara Individual dan Kolegial › <i>Agreed Upon Procedures</i> (AUP) Perum PERURI Tahun Buku 2023 › Laporan Audit Kepatuhan terhadap Perundang-undangan dan Kepatuhan Pengendalian Internal › Perum PERURI Parent and Consolidated Financial Statements › Report on the Implementation of the TJSL Program and Financial Statements of the MSME Funding Program Implementation › Evaluation of Individual and Collegial Board of Directors' Key Performance Indicators (KPI) › Agreed Upon Procedures (AUP) of Perum PERURI for Fiscal Year 2023 › Audit Report on Compliance with Laws and Regulations and Internal Control Compliance
Biaya Fee	Rp1.184.370.000 (Sudah termasuk PPN) Rp1,184,370,000 (including VAT)



2022

Kantor Akuntan Publik PKF Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
Public Accounting Firm

Signing Partner Bandana SE, Ak., CA, CPA, ACPA

Jasa Services

- › Laporan Keuangan PERURI (Induk) Tahun 2022
- › Laporan Keuangan Konsolidasian PERURI Tahun Buku 2022
- › Laporan Hasil Audit Kepatuhan Terhadap Peraturan Perundang-Undangan
- › Laporan Hasil Evaluasi Atas Sistem Pengendalian Intern Perum Peruri Untuk Tahun Buku 2022
- › Laporan Keuangan TJSL Perum Peruri Tahun 2022
- › Laporan Hasil Penilaian KPI Direksi Secara Individual Dan Kolegial Tahun 2022
- › Laporan Hasil Pemetaan *Chart of Account* (COA) Di Level GL BUMN Dengan Coa Level GI Kementerian BUMN
- › PERURI (Parent) Financial Statements for 2022
- › PERURI Consolidated Financial Statements for Fiscal Year 2022
- › Audit Report on Compliance with Laws and Regulations
- › Evaluation Report on the Internal Control System of Perum Peruri for Fiscal Year 2022
- › TJSL Financial Statements of Perum Peruri for 2022
- › Assessment Report on Individual and Collegial Board of Directors' KPI for 2022
- › Report on Chart of Account (COA) Mapping at SOE GL Level with Ministry of SOEs GL COA Level

Biaya Fee Rp1.125.000.000 (Sudah termasuk PPN)
Rp1,125,000,000 (including VAT)

2021

Kantor Akuntan Publik PKF Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
Public Accounting Firm

Signing Partner Bandana SE, Ak., CA, CPA, ACPA

Jasa Services

- › Laporan Keuangan Konsolidasian Tahun Buku 2021
- › Laporan Keuangan Induk Tahun Buku 2021
- › Laporan Evaluasi Kinerja Tahun Buku 2021
- › Laporan KPI Kolegial Tahun Buku 2021
- › Laporan keuangan TJSL Tahun Buku 2021
- › Laporan Kepatuhan terhadap Perundang-undangan
- › Laporan Kepatuhan terhadap Pengendalian Internal
- › Consolidated Financial Statements for Fiscal Year 2021
- › Parent Financial Statements for Fiscal Year 2021
- › Performance Evaluation Report for Fiscal Year 2021
- › Collegial KPI Report for Fiscal Year 2021
- › TJSL Financial Statements for Fiscal Year 2021
- › Compliance Report on Laws and Regulations
- › Compliance Report on Internal Control

Biaya Fee Rp948.609.372 (Sudah termasuk PPN)
Rp948,609,372 (including VAT)

2020

Kantor Akuntan Publik PKF Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
Public Accounting Firm

Signing Partner Bandana SE, Ak., CA, CPA, ACPA

Jasa Services

- › Laporan Keuangan Induk Tahun Buku 2020.
- › Laporan Keuangan Konsolidasian Tahun Buku 2020.
- › Laporan Keuangan Unit PKBL Tahun Buku 2020.
- › Laporan Evaluasi Kinerja dan KPI Tahun Buku 2020.
- › Laporan Kepatuhan terhadap Pengendalian Intern.
- › Laporan Kepatuhan terhadap Perundang-undangan
- › Parent Financial Statements for Fiscal Year 2020
- › Consolidated Financial Statements for Fiscal Year 2020
- › PKBL Unit Financial Statements for Fiscal Year 2020
- › Performance Evaluation and KPI Report for Fiscal Year 2020
- › Compliance Report on Internal Control
- › Compliance Report on Laws and Regulations

Biaya Fee Rp766.953.495 (Sudah termasuk PPN)
Rp766,953,495 (including VAT)