



Kelima atas Peraturan Menteri BUMN No. PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas BUMN.

Secara internal Perusahaan melakukan penyempurnaan sistem remunerasi, dengan mengacu kepada prinsip 3P, yaitu *Pay for Person*, *Pay for Position* dan *Pay for Performance* sebagaimana tertuang dalam SK Direksi Perusahaan Perseroan (Persero) PT Bahana Pembinaan Usaha Indonesia No. Nomor 90 Tahun 2022 Tentang Kebijakan Pengusulan Penetapan Penghasilan Direksi dan Dewan Komisaris. Struktur Remunerasi perusahaan meliputi Fixed Pay, Variable Pay dan Non Cash Benefit. Perusahaan memastikan bahwa komposisi penghasilan yang diperoleh Karyawan saat ini telah melebihi standar upah minimum yang ditetapkan Pemerintah. Perusahaan telah memiliki skala upah yang dibuat dengan mempertimbangkan data market dan kemampuan Perusahaan.

Prosedur Pengusulan Hingga Penetapan Remunerasi Dewan Komisaris dan Direksi

Perusahaan telah menentukan prosedur pengusulan remunerasi Dewan Komisaris dan Direksi, antara lain:

1. Penghasilan Direksi dan Dewan Komisaris ditetapkan oleh Rapat Umum Pemegang Saham (RUPS);
2. Penetapan penghasilan yang berupa gaji atau honorarium, tunjangan dan fasilitas yang bersifat tetap dilakukan dengan mempertimbangkan faktor skala usaha, faktor kompleksitas usaha, tingkat inflasi, kondisi dan kemampuan keuangan Perusahaan, dan faktor lain yang relevan, serta tidak boleh bertentangan dengan peraturan perundang-undangan;
3. Penetapan penghasilan yang berupa tantiem/insentif kinerja yang bersifat variabel (*merit rating*) dilakukan dengan mempertimbangkan faktor kinerja dan kemampuan keuangan Perusahaan, serta faktor lain yang relevan;
4. Penghasilan Direksi dan Dewan Komisaris Anak Perusahaan dianggarkan sebagai biaya dalam Rencana Kerja dan Anggaran Perusahaan (RKAP) Anak Perusahaan.

Struktur dan Komponen Remunerasi Dewan Komisaris dan Direksi

Struktur remunerasi Dewan Komisaris dan Direksi mengacu kepada SK Direksi Perusahaan Perseroan (Persero) PT Bahana Pembinaan Usaha Indonesia Nomor 90 Tahun 2022 Tentang Kebijakan Pengusulan Penetapan Penghasilan Direksi dan Dewan komisaris Perusahaan. Berdasarkan peraturan tersebut, komponen penghasilan Dewan Komisaris dan Direksi adalah sebagai berikut:

1. Penghasilan Direksi Perusahaan terdiri dari:
 - a. Gaji/Honorarium;
 - b. Tunjangan; yang terdiri atas 1) Tunjangan Hari Raya, 2) Tunjangan Perumahan, 3) Asuransi Purna Jabatan;
 - c. Fasilitas yang terdiri atas; 1) Fasilitas kendaraan, 2) Fasilitas kesehatan, 3) Fasilitas bantuan hukum;
 - d. Tantiem/Insentif Kinerja;
2. Penghasilan Dewan Komisaris Perusahaan terdiri dari:
 - a. Gaji/Honorarium;
 - b. Tunjangan; yang terdiri atas 1) Tunjangan Hari Raya, 2) Tunjangan transport, 3) Asuransi Purna Jabatan;

dated November 25, 2020 concerning the Fifth Amendment to the Regulation of the Minister of SOEs No. PER-04/MBU/2014 concerning Guidelines for Determining the Income of Directors, Board of Commissioners, and Supervisory Board of SOEs.

Internally, the Company has improved the remuneration system, by referring to the 3P principle, namely *Pay for Person*, *Pay for Position* and *Pay for Performance* as stipulated in the Decree of the Board of Directors of the Company (Persero) PT Bahana Pembinaan Usaha Indonesia Number 90 of 2022 Concerning the Policy for Proposing the Determination for Income of Directors and Board of Commissioners The company's remuneration structure includes Fixed Pay, Variable Pay and Non Cash Benefit. The Company ensures that the composition of income earned by Employees currently exceeds the minimum wage standards set by the Government. The Company has a wage scale made by considering market data and Company capabilities.

Procedures for Proposing and Determining Remuneration of the Board of Commissioners and Board of Directors

The Company has determined the procedure for proposing the remuneration of the Board of Commissioners and the Board of Directors, among others:

1. The income of the Board of Directors and Board of Commissioners is determined by the General Meeting of Shareholders (GMS);
2. Determination of income in the form of salary or honorarium, allowances and facilities of a fixed nature is done by considering business scale factors, business complexity factors, inflation rates, conditions and financial capabilities of the Company, and other relevant factors, and must not conflict with laws and regulations;
3. Determination of income in the form of bonuses/performance incentives that are variable (*merit rating*) is carried out by considering performance factors and the Company's financial capacity, as well as other relevant factors;
4. The income of the Board of Directors and Board of Commissioners of the Subsidiary is budgeted as a cost in the Company's Work Plan and Budget (RKAP).

Structure and Components of Remuneration of the Board of Commissioners and Directors

The remuneration structure of the Board of Commissioners and the Board of Directors refers to the Decree of the Board of Directors of the Company (Persero) PT Bahana Pembinaan Usaha Indonesia Number 90 of 2022 Concerning the Policy for Proposing the Determination for Income of Directors and Board of Commissioners. Based on the regulation, the income components of the Board of Commissioners and Directors are as follows:

1. The income of the Company's Board of Directors consists of:
 - a. Salary/Honorarium;
 - b. Allowance; which consists of 1) Religious Holiday Allowance, 2) Housing Allowance, 3) Retirement Insurance;
 - c. Facilities consisting of; 1) Vehicle facilities, 2) Health facilities, 3) Legal aid facilities;
 - d. Bonuses/Performance Incentive;
2. Income of the Company's Board of Commissioners consists of:
 - a. Salary/Honorarium;
 - b. Allowance; which consists of 1) Religious Holiday allowance, 2) Transport allowance, 3) Retirement Insurance;

- c. Fasilitas yang terdiri atas; 1) Fasilitas kesehatan, 2) Fasilitas bantuan hukum;
- d. Tantiem/Insentif Kinerja.

- c. Facilities consisting of; 1) Health facilities, 2) Legal aid facilities;
- d. Bonuses/Performance Incentive.

Pengungkapan Indikator serta Penetapan Remunerasi Dewan Komisaris dan Direksi

Perusahaan menetapkan besaran remunerasi bagi Dewan Komisaris dan Direksi menggunakan indikator kinerja manajemen seperti yang telah disampaikan sebelumnya tentang penilaian kinerja Dewan Komisaris dan Direksi. Indikator kinerja manajemen tercantum dalam kontrak manajemen antara Direksi dengan Dewan Komisaris yang berisi target-target Rencana Kerja dan Anggaran Perusahaan (RKAP) termasuk target *Key Performance Indicator* (KPI) dengan indikator, pembobotan, serta target. Selain itu, penetapan besarnya remunerasi juga memperhitungkan pasar tenaga kerja di Indonesia, serta kemampuan Perusahaan.

Disclosure of Indicators and Determination of Remuneration of the Board of Commissioners and Directors

The Company determines the amount of remuneration for the Board of Commissioners and the Board of Directors using management performance indicators as previously stated regarding the performance assessment of the Board of Commissioners and the Board of Directors. Management performance indicators are listed in the management contract between the Board of Directors and the Board of Commissioners which contains the targets of the Company's Work Plan and Budget (RKAP) including Key Performance Indicator (KPI) targets with indicators, weightings, and targets. In addition, the determination of the amount of remuneration also takes into account the labor market in Indonesia, as well as the Company's capabilities.

Direktur Utama President Director	:	100% (ditetapkan dengan menggunakan pedoman internal yang ditetapkan oleh Pemegang Saham) 100% (determined using internal guidelines set by the Shareholders)
Wakil Direktur Utama Vice President Director	:	Sebesar 90% dari Gaji/Tantiem/Insentif Kinerja Direktur Utama 90% of the Salary/Bonuses/Performance Incentive of the President Director
Direktur bidang Sumber Daya Manusia Director of Human Resources	:	Sebesar 85% dari Gaji/Tantiem/Insentif Kinerja Direktur Utama 85% of the Salary/Bonuses/Performance Incentive of the President Director
Direksi Lainnya Other Directors	:	Sebesar 85% dari Gaji/Tantiem/Insentif Kinerja Direktur Utama 85% of the Salary/Bonuses/Performance Incentive of the President Director
Komisaris Utama President Director	:	Sebesar 45% dari Gaji/Tantiem/Insentif Kinerja Direktur Utama 45% of Salary/Bonuses/Performance Incentive of President Director
Komisaris Lainnya Other Director	:	Sebesar 90% dari Honorarium/Tantiem/Insentif Kinerja Komisaris Utama 90% of Honorarium//Bonuses/Incentive Performance of President Commissioner

Jumlah Remunerasi Dewan Komisaris dan Direksi di Tahun 2022

Pada tahun 2022, pemegang saham menetapkan besaran remunerasi bagi Dewan Komisaris dan Direksi melalui Keputusan Menteri BUMN No. S-300/MBU/05/2023 tanggal 31 Mei 2023. Adapun rincian jumlah nominal remunerasi bagi Dewan Komisaris dan Direksi berdasarkan struktur remunerasi tersebut adalah sebagai berikut:

Total Remuneration of the Board of Commissioners and Directors in 2022

In 2022, the shareholders determined the amount of remuneration for the Board of Commissioners and the Board of Directors through Decree of the Minister of SOEs No. S-300/MBU/05/2023 dated May 31, 2023. The details of the nominal amount of remuneration for the Board of Commissioners and Directors based on the remuneration structure are as follows:

Uraian Description	Jumlah (Rp juta) Total (Million IDR)	
	2022	2021
Jumlah Remunerasi Dewan Komisaris Total Remuneration of the Board of Commissioners	7.501	7.209
Jumlah Remunerasi Direksi Total Remuneration of the Board of Directors	19.214	12.282
Jumlah Remunerasi Dewan Komisaris dan Direksi Tahun 2022 Total Remuneration of the Board of Commissioners and Board of Directors in 2022	26.716	19.491