

**Remarks:** Source ACGS

**Level:** 1

**Tahun:** 2025

**PT Wijaya Karya Beton Tbk.**
**Shareholder Rights / Hak Pemegang Saham**

No.	Principles and Recommendation	Remarks
A	Rights and Equitable Treatment of Shareholder	
	Hak Pemegang Saham	
A.1	Basic Shareholders Rights.	
	Hak Dasar Pemegang Saham.	
A.1.1	Does the company pay (interim and final/annual) dividends in an equitable and timely manner; that is, all shareholders are treated equally and paid within 30 days after being (i) declared for interim dividends and (ii) approved by shareholders at general meetings for final dividends? In case the company has offered Scrip dividend, did the company paid the dividend within 60 days?	<ol style="list-style-type: none"> <li>Annual Report 2024 (Pages 340-342) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html#zoom=true</a></li> <li>Annual Report 2024 (Page 388 ) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true</a></li> <li>Annual General Meeting of Shareholders (AGMS) (Page 27 Point 2) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></li> <li>Summary of Minutes of Annual General Meeting of Shareholders (AGMS) (Schedule &amp; Terms of Payment of Cash Dividend for the Fiscal Year 2024 Point G) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a></li> <li>Annual Report 2024 (Page 25) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/24-25/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/24-25/index.html#zoom=true</a></li> </ol>
	Apakah perusahaan membayar dividen (interim dan final/tahunan) secara adil dan tepat waktu; artinya, semua pemegang saham diperlakukan sama dan dibayar dalam waktu 30 hari setelah (i) diumumkan untuk dividen interim dan (ii) disetujui oleh pemegang saham pada rapat umum untuk dividen final? Jika perusahaan telah menawarkan dividen Scrip, apakah perusahaan membayar dividen dalam waktu 60 hari?	<ol style="list-style-type: none"> <li>Laporan Tahunan 2024 (Halaman 340-342) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html#zoom=true</a></li> <li>Laporan Tahunan 2024 (Halaman 388) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true</a></li> <li>Berita Acara Rapat Umum Pemegang Saham Tahunan (RUPST) (Halaman 27 Poin 2) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></li> <li>Risalah Rapat Umum Pemegang Saham Tahunan (RUPST) Tahun 2024 (Jadwal &amp; Syarat Pembayaran Dividen Tunai untuk Tahun Fiskal 2024 Poin G) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a></li> <li>Laporan Tahunan 2024 (Halaman 25) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/24-25/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/24-25/index.html#zoom=true</a></li> </ol>

No.	Principles and Recommendation	Remarks
A.2	Right to participate effectively in and vote in general shareholder meetings and should be informed of the rules, including voting procedures, that govern general shareholder meetings.	
	Hak untuk berpartisipasi secara efektif dan memberikan suara dalam Rapat Umum Pemegang Saham (RUPS) serta mendapatkan informasi terkait aturan-aturan, termasuk prosedur pemungutan suara, yang berlaku di RUPS.	
A.2.1	Do shareholders have the opportunity, evidenced by an agenda item, to approve remuneration (fees, allowances, benefit-in-kind and other emoluments) or any increases in remuneration for the non-executive directors/commissioners?	<p>1. Annual Report 2024 (Page 514, Point 2):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html</a></p> <p>2. Annual Report 2024 (Page 389):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true</a></p> <p>3. AGMS Rules of Procedure (Page 4, Point 12. Voting):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a></p> <p>4. Minutes of AGMS (Pages 31-33):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>
	Apakah pemegang saham memiliki kesempatan, yang dibuktikan dengan mata acara, untuk menyetujui remunerasi (biaya, tunjangan, manfaat dalam bentuk natura dan imbalan lainnya) atau kenaikan remunerasi untuk Direktur/Komisaris non-eksekutif?	<p>1. Laporan Tahunan 2024 (Halaman 514 Poin 2):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 389):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true</a></p> <p>3. Tata Tertib RUPST (Halaman 4, Poin 12. Pemungutan Suara):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a></p> <p>4. Berita Acara RUPST (Halaman 31-33):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>
A.2.2	Does the company provide non-controlling shareholders a right to nominate candidates for board of directors/commissioners?	<p>1. Annual Report 2024 (Page 389):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true</a></p> <p>2. Announcement of the 2025 AGMS (Paragraph 4):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Notification-AGMS-2025.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Notification-AGMS-2025.pdf</a></p>
	Apakah perusahaan memberikan hak kepada pemegang saham non-pengendali untuk mencalonkan kandidat anggota Direksi/Komisaris?	<p>1. Laporan Tahunan 2024 (Halaman 389):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/388-389/index.html#zoom=true</a></p> <p>2. Pengumuman RUPST Tahun 2025 (Paragraf 4):  <a href="https://investor.wika-beton.co.id/newsroom/20240405_WTON_Pengumuman_RUPS_31625128_lamp2.pdf">https://investor.wika-beton.co.id/newsroom/20240405_WTON_Pengumuman_RUPS_31625128_lamp2.pdf</a></p>
A.2.3	Does the company allow shareholders to elect directors/commissioners individually?	<p>1. AGMS Rules of Procedure (Point 12 Voting point a)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a></p> <p>2. Minutes of AGMS (Pages 8-9)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>

No.	Principles and Recommendation	Remarks
	Apakah perusahaan memperbolehkan pemegang saham untuk memilih Direktur/Komisaris secara individual?	1. Tata Tertib RUPS (Poin 12 Pemungutan Suara butir a) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a>  2. Berita Acara RUPS (Halaman 8-9) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>
A.2.4	Does the company disclose the voting procedures used before the start of meeting?	AGMS Rules of Procedure (Point 12 - Voting) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a>
	Apakah perusahaan mengungkapkan prosedur pemungutan suara yang digunakan sebelum rapat dimulai?	Tata Tertib RUPST (Poin 12 - Pemungutan Suara) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a>
A.2.5	Do the minutes of the most recent AGM record that the shareholders were given the opportunity to ask questions and the questions raised by shareholders and answers given recorded?	1. AGMS Rules of Procedure (Point 12 - Voting) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a>  2. Minutes of AGMS (Questions and Answers Pages 7-8) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>
	Apakah risalah Rapat Umum Tahunan terakhir mencatat bahwa para pemegang saham diberi kesempatan untuk mengajukan pertanyaan serta mencatat pertanyaan yang diajukan pemegang saham dan jawaban yang diberikan?	1. Tata Tertib RUPST (Poin 12 - Pemungutan Suara) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a>  2. Berita Acara RUPST (Poin Tanya Jawab Halaman 7-8) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>
A.2.6	Does the company disclose the voting results including approving, dissenting, and abstaining votes for all resolutions/each agenda item for the most recent AGM?	1. Annual Report 2024 (Pages 395 - 407): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a>  2. Minutes of AGMS (Pages 24-25): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>  3. Announcement of 2024 AGMS Results (Point F): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a>
	Apakah perusahaan mengungkapkan hasil pemungutan suara termasuk setuju, tidak setuju, dan abstain suara untuk seluruh keputusan/setiap mata acara RUPS terakhir?	1. Laporan Tahunan 2024 (Halaman 395 - 407) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a>  2. Berita Acara RUPST (Halaman 24-25): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>  3. Pengumuman Hasil RUPST 2024 (Poin F): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf</a>
A.2.7	Does the company disclose the list of board members who attended the most recent AGM?	1. Annual Report 2024 (Page 394): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a>  2. Announcement of 2024 AGMS Results (Point A): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a>  3. Minutes of AGMS (Pages 2-6): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>

No.	Principles and Recommendation	Remarks
	Apakah perusahaan mengungkapkan daftar anggota dewan yang menghadiri RUPS terakhir?	<p>1. Laporan Tahunan 2024 (Halaman 394):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a></p> <p>2. Pengumuman Hasil RUPST 2024 (Poin A):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf</a></p> <p>3. Berita Acara RUPST (Halaman 2-6):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>
A.2.8	Does the company disclose that all board members and the CEO (if he is not a board member) attended the most recent AGM?	<p>1. Annual Report 2024 (Page 394):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a></p> <p>2. Announcement of 2024 AGMS Results (Point A):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a></p> <p>3. Minutes of AGMS (Pages 2-6):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>
	Apakah perusahaan mengungkapkan bahwa seluruh anggota Direksi dan Dewan Komisaris dan Direktur Utama (jika bukan anggota direksi dan Dewan Komisaris) menghadiri RUPS terakhir?	<p>1. Laporan Tahunan 2024 (Halaman 394):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a></p> <p>2. Pengumuman Hasil RUPST 2024 (Poin A):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf</a></p> <p>3. Berita Acara RUPST (Halaman 2-6):  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>
A.2.9	Does the company allow voting in absentia?	AGMS Rules of Procedure (Point 10 - Questions and Answers point d) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a>
	Apakah perusahaan mengizinkan pemungutan suara in absentia?	Tata Tertib RUPST (Poin 10 - Tanya Jawab butir d) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a>
A.2.10	Did the company vote by poll (as opposed to by show of hands) for all resolutions at the most recent AGM?	<p>1. Minutes of AGMS (Questions and Answers pages 7-8)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p> <p>2. AGMS Rules of Procedure (Point 12 point c)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a></p>
	Apakah pemungutan suara di perusahaan dilakukan melalui jajak pendapat (dan bukan dengan mengacungkan tangan) untuk semua keputusan pada RUPS terakhir?	<p>1. Berita Acara RUPST (Poin Tanya Jawab halaman 7-8)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p> <p>2. Tata Tertib RUPST Poin 12 butir c)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a></p>
A.2.11	Does the company disclose that it has appointed an independent party (scrutineers/inspectors) to count and/or validate the votes at the AGM?	Annual Report 2024 (Page 394 Use of Independent Parties in GMS Vote Counting) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html#zoom=true</a>
	Apakah perusahaan mengungkapkan penugasan pihak independen (pemeriksa) untuk menghitung dan/atau memvalidasi suara pada RUPS?	Annual Report 2024 (Halaman 394 Penggunaan Pihak Independen dalam Perhitungan Suara RUPS ) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html#zoom=true</a>
A.2.12	Does the company make publicly available by the next working day the result of the votes taken during the most recent AGM/EGM for all resolutions?	Yes, on the Investor Relations Menu Website page, GMS Submenu, all AGMS Minutes information can be accessed publicly on the next working day <a href="https://investor.wika-beton.co.id/general_meeting.html">https://investor.wika-beton.co.id/general_meeting.html</a>

No.	Principles and Recommendation	Remarks
	Apakah perusahaan mengumumkan hasil pemungutan suara untuk setiap keputusan yang diambil di RUPS/RUPSLB terakhir pada hari kerja berikutnya?	Ya, pada laman Website Menu Hubungan Investor SubMenu RUPS, seluruh informasi Risalah RUPST dapat diakses untuk umum pada hari kerja berikutnya <a href="https://investor.wika-beton.co.id/general_meeting.html">https://investor.wika-beton.co.id/general_meeting.html</a>
A.2.13	Does the company provide at least 21 days notice for all AGMs and EGMs?	Yes, attached to the Investor Relations Menu Website page, GMS Submenu (AGMS Invitation and AGMS Announcement), the summons letter was made on May 9, 2025 for the implementation of the GMS on June 2, 2025 1. AGMS Invitation <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Invitation-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Invitation-AGMS.pdf</a> 2. AGMS Announcement <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a>
	Apakah perusahaan memberikan panggilan setidaknya 21 hari untuk semua RUPS dan RUPSLB?	Ya, terlampir pada laman Website Menu Hubungan Investor SubMenu RUPS (Panggilan RUPST dan Pengumuman RUPST) surat panggilan dibuat tgl 9 Mei 2025 untuk pelaksanaan RUPS tgl 2 Juni 2025 1. Panggilan RUPST <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf</a> 2. Pengumuman RUPST <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf</a>
A.2.14	Does the company provide the rationale and explanation for each agenda item which require shareholders' approval in the notice of AGM/circulars and/or the accompanying statement?	1. Annual Report 2024 (Pages 395 - 407): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a> 2. Articles of Association (Page 44, Item 5, Point 1): <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/46/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/46/</a> 3. AGMS Presentation Materials: <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf</a> 4. AGMS Rules of Procedure (Point 5. Invitation): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-EN.pdf</a>
	Apakah perusahaan memberikan alasan dan penjelasan untuk setiap mata acara yang memerlukan persetujuan pemegang saham dalam pemberitahuan RUPS/surat edaran dan/atau pernyataan yang menyertainya?	1. Annual Report (Halaman 395 - 407) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/394-395/index.html</a> 2. Anggaran Dasar (Halaman 44, Butir 5, Poin 1): <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/46/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/46/</a> 3. Materi Presentasi RUPST: <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf</a> 4. Tata Tertib RUPST (Poin 5. Undangan): <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Tata-Tertib-RUPST-ID.pdf</a>
A.2.15	Does the company give the opportunity for shareholders to place item/s on the agenda of general meetings and/or to request for general meetings subject to a certain percentage?	1. Articles of Association (Page 59, paragraph 8, point d) <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/62/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/62/</a> 2. AGMS Presentation Materials <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf</a> 3. Minutes of AGMS (Page 7, Points 1 & 2) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>

No.	Principles and Recommendation	Remarks
	Apakah perusahaan memberikan kesempatan kepada pemegang saham untuk memasukkan mata acara rapat umum dan/atau untuk meminta diadakannya rapat umum dengan persentase tertentu?	<p>1. Anggaran Dasar (Halaman 59 ayat 8 butir d)  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/62/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/62/</a></p> <p>2. Materi Presentasi RUPST  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Materi-Presentasi-RUPST.pdf</a></p> <p>3. Berita Acara RUPST (Halaman 7 Poin 1 &amp; 2)  <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></p>
A.3	Markets for corporate control should be allowed to function in an efficient and transparent manner.	
	Berfungsinya pasar dalam mengendalikan perusahaan secara efisien dan transparan.	
A.3.1	In cases of mergers, acquisitions and/or takeovers requiring shareholders' approval, does the board of directors/commissioners of the company appoint an independent party to evaluate the fairness of the transaction price?	<p>Annual Report 2024 (Page 131)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/130-131/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/130-131/index.html</a></p>
	Dalam hal merger, akuisisi dan/atau pengambilalihan yang membutuhkan hak persetujuan pemegang saham, apakah Direksi/Komisaris Perseroan menunjuk pihak independen untuk mengevaluasi kewajaran harga transaksi?	<p>Laporan Tahunan 2024 (Halaman 131)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/130-131/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/130-131/index.html</a></p>
A.4	The exercise of ownership rights by all shareholders, including institutional investors, should be facilitated.	
	Pelaksanaan Hak Kepemilikan Saham oleh Pemegang Saham Termasuk Institusi Investor wajib terfasilitasi.	
A.4.1	Does the company disclose its practices to encourage shareholders to engage with the company beyond general meetings?	<p>1. Annual Report 2024 (Page 571 Point 6-7):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/570-571/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/570-571/index.html</a></p> <p>2. Annual Report 2024 (Page 33 Milestone Analyst Meeting &amp; Media Gathering 2Q 2024 WIKA Beton) :  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/32-33/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/32-33/index.html</a></p> <p>3. Holding a live Public Expose in 2025:  <a href="https://share.google/Ty21bVtqmoEKPII9h">https://share.google/Ty21bVtqmoEKPII9h</a></p>
	Apakah perusahaan mengungkapkan praktik yang dilakukan untuk mendorong pemegang saham agar terlibat dengan perusahaan di luar rapat umum?	<p>1. Laporan Tahunan 2024 (Halaman 571 Poin 6 - 7)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/570-571/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/570-571/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 33 Milestone Analyst Meeting &amp; Media Gathering 2Q 2024 WIKA Beton)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/32-33/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/32-33/index.html</a></p> <p>3. Menyelenggarakan Public Expose live 2025:  <a href="https://share.google/Ty21bVtqmoEKPII9h">https://share.google/Ty21bVtqmoEKPII9h</a></p>
A.5	Shares and Voting Rights.	
	Saham dan Hak Suara.	

No.	Principles and Recommendation	Remarks
A.5.1	Where the company has more than one class of shares, does the company publicise the voting rights attached to each class of shares (e.g. through the company website/reports/the stock exchange/the regulator's website)?	<p>N/A. WIKA Beton does not have more than one share class. WIKA Beton only has one share class, namely common stock. This statement is supported by and can be seen in:</p> <p>Articles of Association (article 5 point 1-4, Pages 30-31)</p> <ol style="list-style-type: none"> <li><a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/33/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/33/</a></li> <li><a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/35/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/35/</a></li> </ol>
	Jika perusahaan memiliki lebih dari satu kelas saham, apakah perusahaan mempublikasikan hak suara yang melekat pada setiap kelas saham (misalnya melalui situs web perusahaan/laporan/bursa efek/situs web regulator)?	<p>N/A. WIKA Beton tidak memiliki kelas saham lebih dari satu, WIKA Beton hanya memiliki satu kelas saham, yaitu saham biasa. Pernyataan tersebut didukung oleh dan dapat dilihat pada:</p> <p>Anggaran Dasar (Pasal 5 ayat 1-4, Halaman 30-31)</p> <ol style="list-style-type: none"> <li><a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/33/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/33/</a></li> <li><a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/35/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/35/</a></li> </ol>
A.6	Notice of AGM.	
	Pemanggilan RUPS.	
A.6.1	Does each of the resolutions tabled at the most recent annual general meeting deal with only one item, i.e., there is no bundling of several items into the same resolution?	<p>Each resolution at the WIKA Beton Annual General Meeting of Shareholders addresses only one issue, which is outlined in:</p> <ol style="list-style-type: none"> <li>Minutes of AGMS <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></li> <li>Announcement of AGMS Results <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Minutes-of-Meeting-AGMS.pdf</a></li> </ol>
	Apakah setiap keputusan yang diambil pada rapat umum tahunan terbaru hanya berurusan dengan satu item, yaitu, tidak ada bundling beberapa item ke dalam resolusi yang sama?	<p>Setiap resolusi dalam Rapat Umum Pemegang Saham Tahunan WIKA Beton hanya membahas satu hal, yaitu tertuang dalam:</p> <ol style="list-style-type: none"> <li>Berita Acara RUPST <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a></li> <li>Pengumuman Hasil RUPST <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Ringkasan-Risalah-RUPST.pdf</a></li> </ol>
A.6.2	Are the company's notice of the most recent AGM/circulars fully translated into English and published on the same date as the local-language version?	<ol style="list-style-type: none"> <li>Invitation to AGMS <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf</a></li> <li>Invitation to AGMS (May 9, 2025) <a href="https://investor.wika-beton.co.id/newsroom/20250509_WTON_Pemanggilan_RUPS_31884699_lamp2.pdf">https://investor.wika-beton.co.id/newsroom/20250509_WTON_Pemanggilan_RUPS_31884699_lamp2.pdf</a></li> </ol>
	Apakah panggilan tentang RUPS/surat edaran terbaru sepenuhnya diterjemahkan ke dalam bahasa Inggris dan diterbitkan pada tanggal yang sama dengan versi bahasa lokal?	<ol style="list-style-type: none"> <li>Panggilan RUPS Tahunan <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf</a></li> <li>Pemanggilan RUPS Tahunan (9 Mei 2025) <a href="https://investor.wika-beton.co.id/newsroom/20250509_WTON_Pemanggilan_RUPS_31884699_lamp1.pdf/">https://investor.wika-beton.co.id/newsroom/20250509_WTON_Pemanggilan_RUPS_31884699_lamp1.pdf/</a></li> </ol>

No.	Principles and Recommendation	Remarks
A.6.3	<p>Does the notice of AGM/circulars have the following details:</p> <p>Are the profiles of directors/commissioners ( at least age, academic qualification, date of first appointment, experience, and directorships in other listed companies) in seeking election/re-election included?</p>	<p>Annual Report 2024 (Pages 134 - 146):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html</a></p>
	<p>Apakah pemanggilan RUPS/surat edaran memiliki rincian sebagai berikut:</p> <p>Apakah terdapat profil Direksi/Komisaris (setidaknya usia, kualifikasi akademik, tanggal pengangkatan pertama, pengalaman, dan jabatan direktur di emiten lain) yang dipilih/dipilih kembali?</p>	<p>Laporan Tahunan 2024 (Halaman 134 - 146):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html</a></p>
A.6.4	<p>Are the auditors seeking appointment/re-appointment clearly identified?</p>	<p>1. Annual Report 2024 (Pages 398-399):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/398-399/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/398-399/index.html</a></p> <p>2. Annual Report 2024 (Pages 479-480):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html#zoom=true</a></p> <p>3. Annual Report 2024 (Page 129):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html#zoom=true</a></p>
	<p>Apakah auditor yang diangkat/diangkat kembali teridentifikasi secara jelas?</p>	<p>1. Laporan Tahunan 2024 (Halaman 398-399)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/398-399/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/398-399/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 479-480):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html#zoom=true</a></p> <p>3. Laporan Tahunan 2024 (Halaman 129):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html#zoom=true</a></p>
A.6.5	<p>Were the proxy documents made easily available?</p>	<p>1. Proxy documents are available on the WIKA Beton Website at  <a href="https://investor.wika-beton.co.id/general_meeting.html">https://investor.wika-beton.co.id/general_meeting.html</a></p> <p>2. the eASY.KSEI system at  <a href="https://akses.ksei.co.id/">https://akses.ksei.co.id/</a></p>
	<p>Apakah dokumen proksi tersedia dengan mudah?</p>	<p>1. Dokumen proxy tersedia pada WIKA Beton Website dalam tautan  <a href="https://investor.wika-beton.co.id/general_meeting.html">https://investor.wika-beton.co.id/general_meeting.html</a></p> <p>2. sistem eASY.KSEI dalam tautan  <a href="https://akses.ksei.co.id/">https://akses.ksei.co.id/</a></p>
A.7	<p>Insider trading and abusive self-dealing should be prohibited.</p>	
	<p>Terdapat larangan insider trading dan tindakan menguntungkan diri sendiri.</p>	

No.	Principles and Recommendation	Remarks
A.7.1	Are the directors/commissioners required to report their dealings in company shares within 3 business days?	Annual Report 2024 (Page 155) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>
	Apakah Direksi/Komisaris perusahaan diwajibkan melaporkan transaksinya atas saham perusahaan dalam jangka waktu 3 (tiga) hari kerja?	Laporan Tahunan 2024 (Halaman 155) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>
A.8	Related Party Transactions by Directors and Key Executives	
	Transaksi dengan Pihak Berelasi oleh Direksi dan Eksekutif	
A.8.1	Does the company have a policy requiring a committee of independent directors/commissioners to review material RPTs to determine whether they are in the best interests of the company and shareholders?	Annual Report 2024 (Pages 532-535) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html</a>
	Apakah perusahaan memiliki kebijakan yang mewajibkan komite yang terdiri dari Direktur/Komisaris independen untuk meninjau RPT material untuk menentukan apakah hal tersebut sesuai dengan kepentingan terbaik perusahaan dan pemegang saham?	Laporan Tahunan 2024 (Halaman 532-535) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html</a>
A.8.2	Does the company have a policy requiring board members (directors/commissioners) to abstain from participating in the board discussion on a particular agenda when they are conflicted?	<p>1. Conflict of Interest Guidelines 2024: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-benturan-kepentingan-2024/1/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-benturan-kepentingan-2024/1/</a></p> <p>2. Annual Report 2024 (Page 366) Independency Principle in Corporate Governance: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/366-367/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/366-367/index.html</a></p> <p>3. Annual Report 2024 (Page 349) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html#zoom=true</a></p> <p>4. Annual Report 2024 (Pages 352-353) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true</a></p>
	Apakah perusahaan memiliki kebijakan yang mensyaratkan anggota Direksi/Dewan Komisaris untuk tidak berpartisipasi dalam diskusi mata acara rapat di mana mereka memiliki kepentingan?	<p>1. Pedoman Benturan Kepentingan 2024: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-benturan-kepentingan-2024/1/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-benturan-kepentingan-2024/1/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 366) Prinsip Kemandirian dalam Tata Kelola Perusahaan: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/366-367/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/366-367/index.html</a></p> <p>3. Laporan Tahunan 2024 (Halaman 349) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html#zoom=true</a></p> <p>4. Laporan Tahunan 2024 (Halaman 352-353) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true</a></p>

No.	Principles and Recommendation	Remarks
A.8.3	Does the company have policies on loans to directors and commissioners either forbidding this practice or ensuring that they are being conducted at arm's length basis and at market rates?	<p>1. Annual Report 2024 (Page 527):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/526-527/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/526-527/index.html#zoom=true</a></p> <p>2. Annual Report 2024 (Pages 352-353):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true</a></p>
	Apakah perusahaan memiliki kebijakan mengenai pinjaman kepada Direksi dan Dewan Komisaris, baik terkait tidak diperbolehkannya praktik ini atau untuk memastikan bahwa hal tersebut dilakukan secara wajar dan dengan harga pasar?	<p>1. Laporan Tahunan 2024 (Halaman 527):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/526-527/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/526-527/index.html#zoom=true</a></p> <p>2. Laporan Tahunan 2024 (Halaman 352-353):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/352-353/index.html#zoom=true</a></p>
A.9	Protecting minority shareholders from abusive actions.	
	Melindungi hak pemegang saham minoritas dari tindakan sewenang-wenang.	
A.9.1	Does the company disclose that RPTs are conducted in such a way to ensure that they are fair and at arms' length?	<p>1. Annual Report 2024 (Pages 349-353):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html</a></p> <p>2. Financial Report Q3 2025 (Pages 104-106 Disclosure Number 37):  <a href="https://investor.wika-beton.co.id/misc/QR/2025/Q3-2025.pdf">https://investor.wika-beton.co.id/misc/QR/2025/Q3-2025.pdf</a></p>
	Apakah perusahaan mengungkapkan bahwa transaksi pihak berelasi (RPT) dilakukan sedemikian rupa untuk memastikan bahwa transaksi tersebut adil dan dilakukan secara wajar (at arm's length)?	<p>1. Laporan Tahunan 2024 (Halaman 349-353):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html</a></p> <p>2. Laporan Keuangan Q3 2025 (Halaman 104-106 CALK No 37):  <a href="https://investor.wika-beton.co.id/misc/QR/2025/Q3-2025.pdf">https://investor.wika-beton.co.id/misc/QR/2025/Q3-2025.pdf</a></p>
A.9.2	In case of related party transactions requiring shareholders' approval, is the decision made by disinterested shareholders?	<p>Articles of Association (Article 15 Paragraph 2 Concerning Conflict of Interest as Chairman of the GMS Pages 58-59)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/61/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/61/</a></p>
	Dalam hal transaksi dengan pihak terkait yang membutuhkan persetujuan pemegang saham, apakah keputusan diambil oleh pemegang saham yang tidak berkepentingan?	<p>Anggaran Dasar (Pasal 15 Ayat 2 Tentang Benturan Kepentingan Sebagai Pimpinan RUPS Halaman 58-59)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/61/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/61/</a></p>

## Sustainability and Resilience / Keberlanjutan dan Ketahanan

No.	Principles and Recommendation	Remarks
B	Sustainability and Resilience	
	Keberlanjutan dan Ketahanan	

No.	Principles and Recommendation	Remarks
B.1	Sustainability-related disclosure should be consistent, comparable and reliable, and include retrospective and forward-looking material information that a reasonable investor would consider important in making an investment or voting decision.	
	Pengungkapan terkait keberlanjutan harus konsisten, dapat dibandingkan, dan dapat diandalkan, serta mencakup informasi material yang bersifat retrospektif dan berwawasan ke depan yang akan dianggap penting oleh investor yang wajar dalam membuat keputusan investasi atau pemungutan suara.	
B.1.1	Material Sustainability-related information should be specified.  Does the company identify/report ESG topics that are material to the organization's strategy?	Sustainability Report 2024 (Pages 40-45) Materiality Assessment Process: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/40/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/40/</a>
	Informasi keberlanjutan yang material harus ditetapkan secara jelas.  Apakah perusahaan mengidentifikasi/melaporkan topik-topik ESG yang material bagi strategi organisasi?	Laporan Keberlanjutan 2024 (Halaman 40-45) Tahapan Penilaian Materialitas: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/40/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/40/</a>
B.1.2	Does the company identify climate change as an issue?	Sustainability Report 2024 (Pages 150-151) Identification of Climate Change Risks: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/151/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/151/</a>
	Apakah perusahaan mengidentifikasi perubahan iklim sebagai suatu permasalahan?	Laporan Keberlanjutan 2024 (Halaman 150-151) Identifikasi Risiko Perubahan Iklim: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/151/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/151/</a>

No.	Principles and Recommendation	Remarks
B.1.3	Does the company adopt an internationally recognized reporting framework or standard for sustainability (i.e. GRI, Integrated Reporting, SASB, IFRS Sustainability Disclosure Standards)?	<p>1. Sustainability Report 2024 (Page 37):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/37/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/37/</a></p> <p>2. Sustainability Report 2024 (Pages 244-258)            GRI Standards Index (Pages 244-255), Reference of Financial Services Authority (OJK) (Pages 256-258):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/244/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/244/</a></p>
	Apakah perusahaan mengadopsi kerangka pelaporan yang diakui secara internasional atau standar keberlanjutan yang diakui secara internasional (yaitu GRI, Integrated Reporting, SASB, IFRS Sustainability Disclosure Standards)?	<p>1. Laporan Keberlanjutan 2024 (Halaman 37)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/37/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/37/</a></p> <p>2. Laporan Keberlanjutan 2024 (Halaman 244-258)            Indeks Standar GRI (Halaman 244-255), Referensi Otoritas OJK (Halaman 256-258):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/244/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/244/</a></p>
B.1.4	<p>If a company publicly sets a sustainability-related goal or target, the disclosure framework should provide that reliable metrics are regularly disclosed in an easily accessible form.</p> <p>Does the company disclose quantitative sustainability target?</p>	<p>Sustainability Report 2024 (Pages 24-29)            The Sustainable Development Goals (SDGs) Compass:  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/</a></p>
	<p>Jika sebuah perusahaan secara terbuka menetapkan tujuan atau target terkait keberlanjutan, kerangka kerja pengungkapan harus menetapkan bahwa metrik yang andal diungkapkan secara teratur dalam bentuk yang mudah diakses.</p> <p>Apakah perusahaan mengungkapkan target keberlanjutan kuantitatif?</p>	<p>Laporan Keberlanjutan 2024 (Halaman 24-29)            Kompas Tujuan Pembangunan Berkelanjutan (TPB):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/</a></p>
B.1.5	Does the company disclose sustainability-related performance progress in relation to its previously set targets?	<p>Sustainability Report 2024 (Pages 24-29)            The Sustainable Development Goals (SDGs) Compass:  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/</a></p>

No.	Principles and Recommendation	Remarks
	Apakah perusahaan mengungkapkan kemajuan kinerja terkait keberlanjutan di kaitannya dengan target yang ditetapkan sebelumnya?	Laporan Keberlanjutan 2024 (Halaman 24-29) Kompas Tujuan Pembangunan Berkelanjutan (TPB): <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/24/</a>
B.1.6	Does the company confirm that its Sustainability Report / Reporting is reviewed and /or approved by the Board or Board Committee?	Sustainability Report 2024 (Page 13) Statement Letter for the 2024 Sustainability Report of PT Wijaya Karya Beton Tbk: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/12/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/12/</a>
	Apakah perusahaan mengkonfirmasi bahwa Laporan/Pelaporan Keberlanjutannya ditinjau dan/atau disetujui oleh Direksi dan Dewan Komisaris atau Komite Dewan?	Laporan Keberlanjutan 2024 (Halaman 13) Surat Pernyataan Tanggung Jawab Atas Laporan Keberlanjutan PT Wijaya Karya Beton Tbk Tahun 2024: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/12/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/12/</a>
B.2	Corporate governance frameworks should allow for dialogue between a company, its shareholders and stakeholders to exchange views on sustainability matters.	
	Kerangka tata kelola perusahaan harus memungkinkan terjadinya dialog antara perusahaan, pemegang saham, dan pemangku kepentingan untuk bertukar pandangan mengenai masalah keberlanjutan.	
B.2.1	Does the company engage internal stakeholders to exchange views and gather feedback on sustainability matters that are material to the business of the company?	1. Sustainability Report 2024 (Page 38) Response to Feedback from Previous Year's Report: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/</a>  2. Sustainability Report 2024 (Page 259) Feedback Sheet: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/</a>
	Apakah perusahaan melibatkan pemangku kepentingan internal untuk bertukar pandangan dan mengumpulkan umpan balik tentang masalah keberlanjutan yang penting bagi bisnis perusahaan?	1. Laporan Keberlanjutan 2024 (Halaman 38) Tanggapan Umpan Balik: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/</a>  2. Laporan Keberlanjutan 2024 (Halaman 259) Lembar Umpan Balik: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/</a>

No.	Principles and Recommendation	Remarks
B.2.2	Does the company engage external stakeholders to exchange views and gather feedback on sustainability matters that are material to the business of the company?	<p>1. Sustainability Report 2024 (Page 38) Response to Feedback from Previous Year's Report: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/</a></p> <p>2. Sustainability Report 2024 (Page 259) Feedback Sheet: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/</a></p>
	Apakah perusahaan melibatkan pemangku kepentingan eksternal untuk bertukar pandangan dan mengumpulkan umpan balik tentang masalah keberlanjutan yang penting bagi bisnis perusahaan?	<p>1. Laporan Keberlanjutan 2024 (Halaman 38) Tanggapan Umpan Balik: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/38/</a></p> <p>2. Laporan Keberlanjutan 2024 (Halaman 259) Lembar Umpan Balik: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/258/</a></p>
B.3	The corporate governance framework should ensure that boards adequately consider material sustainability risks and opportunities when fulfilling their key functions in reviewing, monitoring and guiding governance practices, disclosure, strategy, risk management and internal control systems, including with respect to climate-related physical and transition risks.	
	Kerangka tata kelola perusahaan harus memastikan bahwa Direksi dan Dewan Komisaris mempertimbangkan risiko dan peluang keberlanjutan yang material secara memadai saat menjalankan fungsi utama mereka dalam meninjau, memantau, dan membimbing praktik tata kelola, pengungkapan, strategi, manajemen risiko, dan sistem pengendalian internal, termasuk yang berkaitan dengan risiko fisik dan transisi terkait perubahan iklim.	

No.	Principles and Recommendation	Remarks
B.3.1	<p>Direksi dan Dewan Komisaris harus menilai apakah struktur modal perusahaan sesuai dengan tujuan strategis dan selera risiko yang terkait untuk memastikan ketahanan perusahaan terhadap berbagai skenario.</p> <p>Does the company disclose that the board reviews on an annual basis that the company's capital and debt structure is compatible with its strategic goals and its associated risk appetite?</p>	<p>Annual Report 2024 (Pages 313 - 314)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/314/index.html#t=MTU4LGxIZnQsMTMwLjMzLDE4MS44NiwxLjM3LDE4LjY2Z2h0LGJvdHRvbQ==">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/314/index.html#t=MTU4LGxIZnQsMTMwLjMzLDE4MS44NiwxLjM3LDE4LjY2Z2h0LGJvdHRvbQ==</a></p>
	<p>Boards should assess whether the company's capital structure is compatible with its strategic goals and its associated risk appetite to ensure it is resilient to different scenarios.</p> <p>Apakah perusahaan mengungkapkan bahwa setiap tahun Direksi dan Dewan Komisaris meninjau kompatibilitas struktur modal dan utang perusahaan dengan tujuan strategis dan selera risiko yang terkait?</p>	<p>Laporan Tahunan 2024 (Halaman 313 - 314)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/314/index.html#t=MTU4LGxIZnQsMTMwLjMzLDE4MS44NiwxLjM3LDE4LjY2Z2h0LGJvdHRvbQ==">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/314/index.html#t=MTU4LGxIZnQsMTMwLjMzLDE4MS44NiwxLjM3LDE4LjY2Z2h0LGJvdHRvbQ==</a></p>
B.4	<p>The corporate governance framework should recognise the rights of stakeholders established by law or through mutual agreements and encourage active cooperation between corporations and stakeholders in creating wealth, jobs, and the sustainability of financially sound enterprises.</p>	

No.	Principles and Recommendation	Remarks
	<p>Kerangka tata kelola perusahaan harus mengakui hak-hak pemangku kepentingan yang ditetapkan oleh undang-undang atau melalui kesepakatan bersama dan mendorong kerja sama aktif antara korporasi dan pemangku kepentingan dalam menciptakan kesejahteraan, lapangan kerja, dan keberlanjutan perusahaan yang sehat secara finansial.</p>	
B.4.1	<p>Does the company disclose a policy and practices that address:</p> <p>The existence and scope of the company's efforts to address customers' welfare?</p>	<p>1. Sustainability Report 2024 (Pages 223 - 225)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/223/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/223/</a></p> <p>2. Code Of Conduct (Pages 26 - 27)  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/26/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/26/</a></p>
	<p>Apakah perusahaan mengungkapkan kebijakan dan praktik yang membahas:</p> <p>Keberadaan dan ruang lingkup upaya perusahaan untuk menangani kesejahteraan pelanggan?</p>	<p>1. Laporan Keberlanjutan 2024 (Halaman 223 - 225)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/223/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/223/</a></p> <p>2. Pedoman Etika dan Perilaku (Halaman 26 - 27)  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/26/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/26/</a></p>
B.4.2	<p>Supplier/contractor selection procedures?</p>	<p>Sustainability Report 2024 (Pages 66-67)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/66/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/66/</a></p>
	<p>Prosedur pemilihan pemasok/kontraktor?</p>	<p>Laporan Keberlanjutan 2024 (Halaman 66 - 67)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/66/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/66/</a></p>
B.4.3	<p>The company's efforts to ensure that its value chain is environmentally friendly or is consistent with promoting sustainable development?</p>	<p>Sustainability Report 2024 (Page 7)            Paragraphs 1-2:  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/7/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/7/</a></p>
	<p>Upaya perusahaan untuk memastikan bahwa rantai nilainya ramah lingkungan atau konsisten dengan promosi pembangunan berkelanjutan?</p>	<p>Laporan Keberlanjutan 2024 (Halaman 7)            Paragraf 1-2:  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/7/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/7/</a></p>
B.4.4	<p>The company's efforts to interact with the communities in which they operate?</p>	<p>Sustainability Report 2024 (Pages 226-236)            Community Relations (CSR Programs in 2024):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/226/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/226/</a></p>

No.	Principles and Recommendation	Remarks
	Upaya perusahaan untuk berinteraksi dengan masyarakat sekitar area operasional?	Laporan Keberlanjutan 2024 (Halaman 226-236) Hubungan dengan Masyarakat (Program CSR Tahun 2024): <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/226/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/226/</a>
B.4.5	The company's anti-corruption programmes and procedures?	<p>1. Annual Report 2024 (Pages 623-626) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/622-623/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/622-623/index.html</a></p> <p>2. Annual Report 2024 (Pages 634-635) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/634-635/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/634-635/index.html#zoom=true</a></p> <p>3. Sustainability Report 2024 (Pages 101-104) Anti-Corruption Practies: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/101/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/101/</a></p>
	Program dan prosedur antikorupsi perusahaan?	<p>1. Laporan Tahunan 2024 (Halaman 623-626) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/622-623/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/622-623/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 634-635) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/634-635/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/634-635/index.html#zoom=true</a></p> <p>3. Laporan Keberlanjutan 2024 (Halaman 101-104) Praktik Antikorupsi: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/101/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/101/</a></p>
B.4.6	How creditors' rights are safeguarded?	Creditor's Rights Policy <a href="https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-pemenuhan-hak-hak-kreditur-2/1/">https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-pemenuhan-hak-hak-kreditur-2/1/</a>
	Bagaimana hak-hak kreditor dilindungi?	Kebijakan Pemenuhan Hak Hak Kreditur <a href="https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-pemenuhan-hak-hak-kreditur-2/1/">https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-pemenuhan-hak-hak-kreditur-2/1/</a>
B.4.7	Does the company have a separate report/section that discusses its efforts on environment/economy and social issues?	Sustainability Report 2024. <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/">https://www.wika-beton.co.id/laporan-keberlanjutan/</a>
	Apakah perusahaan memiliki laporan/bagian terpisah yang membahas upayanya pada lingkungan/ekonomi dan masalah sosial?	Laporan Keberlanjutan 2024: <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/">https://www.wika-beton.co.id/laporan-keberlanjutan/</a>
B.5	Where stakeholder interests are protected by law, stakeholders should have the opportunity to obtain effective redress for violation of their rights.	

No.	Principles and Recommendation	Remarks
	<p>Jika kepentingan pemangku kepentingan dilindungi oleh hukum, maka pemangku kepentingan harus diberikan kesempatan untuk mendapatkan ganti rugi yang efektif atas pelanggaran hak-hak mereka.</p>	
B.5.1	<p>Does the company provide contact details via the company's website or Annual Report which stakeholders (e.g. customers, suppliers, general public etc.) can use to voice their concerns and/or complaints for possible violation of their rights?</p>	<p>1. WIKA Beton's website:  <a href="https://esg.wika-beton.co.id/social#:~:text=Stakeholder%20Engagement%20Programs">https://esg.wika-beton.co.id/social#:~:text=Stakeholder%20Engagement%20Programs</a></p> <p>2. Investor Relations Contact:  <a href="https://investor.wika-beton.co.id/ir_contact.html">https://investor.wika-beton.co.id/ir_contact.html</a></p> <p>3. Annual Report 2024 (Pages 84-85):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/84-85/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/84-85/index.html</a> ).</p> <p>4. Annual Report 2024 (Page 854):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/854/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/854/index.html</a></p>
	<p>Apakah perusahaan memberikan rincian kontak melalui situs web perusahaan atau Laporan Tahunan yang dapat digunakan oleh para pemangku kepentingan (misalnya pelanggan, pemasok, masyarakat umum, dll.) yang dapat digunakan untuk menyuarakan keprihatinan dan/atau keluhan mereka atas kemungkinan pelanggaran hak-hak mereka?</p>	<p>1. Website WIKA Beton:  <a href="https://esg.wika-beton.co.id/social#:~:text=Stakeholder%20Engagement%20Programs">https://esg.wika-beton.co.id/social#:~:text=Stakeholder%20Engagement%20Programs</a></p> <p>2. Kontak Relasi Investor:  <a href="https://investor.wika-beton.co.id/ir_contact.html">https://investor.wika-beton.co.id/ir_contact.html</a></p> <p>3. Laporan Tahunan 2024 (Halaman 84-85):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/84-85/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/84-85/index.html</a> ).</p> <p>4. Laporan Tahunan 2024 (Halaman 854):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/854/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/854/index.html</a></p>
B.6	<p>Mechanisms for employee participation should be permitted to develop.</p>	
	<p>Mekanisme untuk partisipasi pegawai harus diizinkan untuk berkembang.</p>	
B.6.1	<p>Does the company explicitly disclose the policies and practices on health, safety and welfare for its employees?</p>	<p>Sustainability Report 2024 (Pages 215 - 221)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/215/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/215/</a></p>
	<p>Apakah perusahaan secara eksplisit mengungkapkan kebijakan dan praktik tentang kesehatan, keselamatan dan kesejahteraan bagi pegawainya?</p>	<p>Laporan Keberlanjutan 2024 (Halaman 215 - 221)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/215/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/215/</a></p>

No.	Principles and Recommendation	Remarks
B.6.2	Does the company explicitly disclose the policies and practices on training and development programmes for its employees?	<p>1 Annual Report 2024 (Pages 198-200):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/198-199/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/198-199/index.html</a></p> <p>2. Sustainability Report 2024 (Pages 198-201):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/198/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/198/</a></p>
	Apakah perusahaan secara eksplisit mengungkapkan kebijakan dan praktik tentang pelatihan dan program pelatihan dan pengembangan untuk pegawainya?	<p>1. Laporan Tahunan 2024 (Halaman 198-200):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/198-199/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/198-199/index.html</a></p> <p>2. Laporan Keberlanjutan 2024 (Halaman 198-201):  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/198/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/198/</a></p>
B.6.3	Does the company have a reward/compensation policy that accounts for the performance of the company beyond short-term financial measures?	<p>1. Sustainability Report 2024 (Pages 190 - 191)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/190/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/190/</a></p> <p>2. Annual Report 2024 (Pages 202 - 203)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/202-203/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/202-203/index.html</a></p>
	Apakah perusahaan memiliki kebijakan penghargaan/kompensasi yang memperhitungkan kinerja perusahaan di luar ukuran keuangan jangka pendek?	<p>1. Laporan Keberlanjutan 2024 (Halaman 190 - 191)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/190/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/190/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 202 - 203)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/202-203/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/202-203/index.html</a></p>
B.7	Stakeholders including individual employee and their representative bodies, should be able to freely communicate their concerns about illegal or unethical practices to the board and their rights should not be compromised for doing this.	
	Para pemangku kepentingan termasuk pegawai individu dan badan perwakilan mereka, harus dapat dengan bebas mengomunikasikan kekhawatiran mereka mengenai praktik ilegal atau tidak etis kepada direksi dan dewan komisaris, di mana hak-hak mereka tidak boleh dirugikan karena melakukan hal ini.	

No.	Principles and Recommendation	Remarks
B.7.1	Does the company have a whistle blowing policy which includes procedures for complaints by employees and other stakeholders concerning alleged illegal and unethical behaviour and provide contact details via the company's website or annual report.	<p>1. Whistleblowing System Policy: <a href="https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-whistle-blower/1/">https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-whistle-blower/1/</a></p> <p>2. Sustainability Report 2024 (Page 114): <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/</a></p> <p>3. Annual Report 2024 (Pages 617-622): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/616-617/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/616-617/index.html</a></p>
	Apakah perusahaan memiliki kebijakan whistle-blowing yang mencakup prosedur pengaduan pegawai dan pemangku kepentingan lainnya terkait dugaan perilaku ilegal dan tidak etis dan memberikan rincian kontak melalui situs web perusahaan atau laporan tahunan.	<p>1. Kebijakan Sistem Whistleblowing: <a href="https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-whistle-blower/1/">https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-whistle-blower/1/</a></p> <p>2. Laporan Keberlanjutan 2024 (Halaman 114): <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/</a></p> <p>3. Laporan Tahunan 2024 (Halaman 617-622): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/616-617/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/616-617/index.html</a></p>
B.7.2	Does the company have a policy or procedures to protect an employee/person who reveals alleged illegal/unethical behaviour from retaliation?	<p>1. Business Ethics, Anti-Corruption, and Donation Policy: <a href="https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-etika-berusaha-anti-korupsi-dan-donasi-2/1/">https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-etika-berusaha-anti-korupsi-dan-donasi-2/1/</a></p> <p>2. Annual Report 2024 (Page 619) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/618-619/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/618-619/index.html</a></p> <p>3. Sustainability Report 2024 (Page 114): <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/</a></p>
	Apakah perusahaan memiliki kebijakan atau prosedur untuk melindungi pegawai/orang yang mengungkapkan dugaan perilaku ilegal/tidak etis dari tindakan pembalasan?	<p>1. Kebijakan Etika Berusaha, Anti-Korupsi dan Donasi: <a href="https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-etika-berusaha-anti-korupsi-dan-donasi-2/1/">https://www.wika-beton.co.id/kebijakan-tata-kelola-perusahaan/#flipbook-kebijakan-etika-berusaha-anti-korupsi-dan-donasi-2/1/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 619): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/618-619/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/618-619/index.html</a></p> <p>3. Laporan Keberlanjutan 2024 (Halaman 114): <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/114/</a></p>

## Disclosure and Transparency / Pengungkapan dan Transparansi

No.	Principles and Recommendation	Remarks
C	Disclosure and Transparency	
	Pengungkapan dan Transparansi	
C.1	Transparent Ownership Structure.	
	Transparansi Struktur Kepemilikan.	

No.	Principles and Recommendation	Remarks
C.1.1	Does the information on shareholdings reveal the identity of beneficial owners, holding 5% shareholding or more?	Annual Report 2024 (Pages 154-155): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>
	Apakah informasi kepemilikan saham memperlihatkan identitas beneficial owner, memiliki 5% atau lebih saham?	Laporan Tahunan 2024 (Halaman 154-155): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>
C.1.2	Does the company disclose the direct and indirect (deemed) shareholdings of major and/or substantial shareholders?	1. Annual Report 2024 (Pages 155-157): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>  2. Website Company Menu, Structure Submenu (Company Shareholder Structure): <a href="https://www.wika-beton.co.id/struktur-pemegang-saham-perusahaan/">https://www.wika-beton.co.id/struktur-pemegang-saham-perusahaan/</a>
	Apakah perusahaan mengungkapkan kepemilikan saham baik yang langsung dan tidak langsung (jika ada) oleh pemegang saham utama dan/atau substansial?	1. Laporan Tahunan 2024 (Halaman 155-157): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>  2. Website Menu Perusahaan, SubMenu Struktur (Struktur Pemegang Saham Perusahaan): <a href="https://www.wika-beton.co.id/struktur-pemegang-saham-perusahaan/">https://www.wika-beton.co.id/struktur-pemegang-saham-perusahaan/</a>
C.1.3	Does the company disclose the direct and indirect (deemed) shareholdings of directors (commissioners)?	Annual Report 2024 (Pages 155-156): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>
	Apakah perusahaan mengungkapkan kepemilikan saham para direksi/komisaris baik langsung dan tidak langsung?	Laporan Tahunan 2024 (Halaman 155-156): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/154-155/index.html</a>
C.1.4	Does the company disclose the direct and indirect (deemed) shareholdings of senior management?	Annual Report 2024 (Pages 152-153): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/152-153/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/152-153/index.html</a>
	Apakah perusahaan mengungkapkan kepemilikan saham langsung dan tidak langsung oleh manajemen senior?	Laporan Tahunan 2024 (Halaman 152-153): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/152-153/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/152-153/index.html</a>
C.1.5	Does the company disclose details of the parent/holding company, subsidiaries, associates, joint ventures and special purpose enterprises/ vehicles (SPEs)/ (SPVs)?	1. Website Company Menu, Structure Submenu (Corporate Group Structure): <a href="https://www.wika-beton.co.id/struktur-grup-perusahaan/">https://www.wika-beton.co.id/struktur-grup-perusahaan/</a>  2. Annual Report 2024 (Pages 164-170): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/164-165/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/164-165/index.html</a>
	Apakah perusahaan mengungkapkan rincian perusahaan induk/ holding, anak perusahaan, entitas asosiasi, perusahaan patungan, dan entitas/perusahaan bertujuan khusus (SPE)/(SPV)?	1. Website Menu Perusahaan, SubMenu Struktur (Struktur Grup Perusahaan): <a href="https://www.wika-beton.co.id/struktur-grup-perusahaan/">https://www.wika-beton.co.id/struktur-grup-perusahaan/</a>  2. Laporan Tahunan 2024 (Halaman 164 -170): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/164-165/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/164-165/index.html</a>
C.2	Quality of Annual Report.	
	Kualitas Laporan Tahunan.	

No.	Principles and Recommendation	Remarks
C.2.1	<p>Does the company's annual report disclose the following items:</p> <p>Corporate Objectives</p>	<p>Annual Report 2024 (Pages 94-95)</p> <p>Vision and Mission:  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html</a></p>
	<p>Apakah laporan tahunan perusahaan mengungkapkan hal-hal sebagai berikut:</p> <p>Tujuan Perusahaan</p>	<p>Laporan Tahunan 2024 (Halaman 94-95)</p> <p>Visi dan Misi:  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html</a></p>
C.2.2	<p>Financial Performance indicators</p>	<p>Annual Report 2024 (Page 16):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/16-17/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/16-17/index.html</a></p>
	<p>Indikator Kinerja Keuangan</p>	<p>Laporan Tahunan 2024 (Halaman 16):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/16-17/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/16-17/index.html</a></p>
C.2.3	<p>Non-Financial Performance indicators</p>	<p>Annual Report 2024 (Pages 19-26):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/18-19/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/18-19/index.html</a></p>
	<p>Indikator Kinerja Non-Keuangan</p>	<p>Laporan Tahunan 2024 (Halaman 19-26):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/18-19/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/18-19/index.html</a></p>
C.2.4	<p>Dividend Policy</p>	<p>Annual Report 2024 (Page 340-342):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html</a></p>
	<p>Kebijakan Dividen</p>	<p>Laporan Tahunan 2024 (Halaman 340-342):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/340-341/index.html</a></p>
C.2.5	<p>Biographical details (at least age, academic qualifications, date of first appointment, relevant experience, and any other directorships of listed companies) of all directors/commissioners</p>	<p>Annual Report 2024 (Pages 134-146):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html</a></p>
	<p>Detail biografi (setidaknya usia, kualifikasi akademis, tanggal pengangkatan pertama, pengalaman yang relevan, dan jabatan direktur di emiten lainnya) dari seluruh direktur/komisaris</p>	<p>Laporan Tahunan 2024 (Halaman 134-146):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html</a></p>
C.2.6	<p>Corporate Governance Confirmation Statement</p> <p>Does the Annual Report contain a statement confirming the company's full compliance with the code of corporate governance and where there is non-compliance, identify and explain reasons for each such issue?</p>	<p>1. Annual Report 2024 (Pages 607-610)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html</a></p> <p>2. Sustainability Report 2024 (Page 87)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/87/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/87/</a></p>

No.	Principles and Recommendation	Remarks
	<p>Pernyataan Konfirmasi Tata Kelola Perusahaan</p> <p>Apakah Laporan Tahunan berisi pernyataan yang menegaskan kepatuhan penuh perusahaan terhadap kode etik tata kelola perusahaan, dan jika terjadi ketidakpatuhan apakah terdapat identifikasi dan penjelasan atas permasalahan tersebut?</p>	<p>1. Laporan Tahunan 2024 (Halaman 607-610)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html</a></p> <p>2. Laporan Keberlanjutan 2024 (Halaman 87)  <a href="https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/87/">https://www.wika-beton.co.id/laporan-keberlanjutan/#flipbook-laporan-keberlanjutan-2024-2/87/</a></p>
C.3	Remuneration of Members of the Board and Key Executives.	
	Remunerasi Anggota Dewan dan Eksekutif Kunci.	
C.3.1	Is there disclosure of the fee structure for non-executive directors/commissioners?	<p>Annual Report 2024 (Pages 514-520):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html</a></p>
	Apakah ada pengungkapan struktur biaya untuk non-eksekutif Direksi/Komisaris?	<p>Laporan Tahunan 2024 (Halaman 514-520):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html</a></p>
C.3.2	Does the company publicly disclose [i.e. annual report or other publicly disclosed documents] details of remuneration of each non-executive director/commissioner?	<p>Annual Report 2024 (Pages 516-520):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html</a></p>
	Apakah perusahaan mengungkapkan secara terbuka [yaitu laporan tahunan atau dokumen lain yang dipublikasikan] rincian remunerasi masing-masing direktur/komisaris non-eksekutif?	<p>Laporan Tahunan 2024 (Halaman 516-520):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html</a></p>
C.3.3	Does the company disclose its remuneration (fees, allowances, benefit-in-kind and other emoluments) policy/practices (i.e. the use of short term and long term incentives and performance measures) for its executive directors and CEO?	<p>Annual Report 2024 (Page 516):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html</a></p>
	Apakah perusahaan mengungkapkan kebijakan/praktik remunerasi (biaya, tunjangan, manfaat dalam bentuk barang dan tunjangan lainnya) (yaitu penggunaan insentif jangka pendek dan jangka panjang dan ukuran kinerja) untuk Direktur/Komisaris dan Direktur Utama?	<p>Laporan Tahunan 2024 (Halaman 516):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html</a></p>
C.3.4	Does the company publicly disclose [i.e. annual report or other publicly disclosed documents] the details of remuneration of each of the executive directors and CEO [if he/she is not a member of the Board]?	<p>Annual Report 2024 (Pages 516-520):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html</a></p>
	Apakah perusahaan mengungkapkan kepada publik [yaitu laporan tahunan atau lainnya yang diungkapkan kepada publik] rincian remunerasi masing-masing Direktur/Komisaris dan Presiden Direktur yang bersangkutan?	<p>Laporan Tahunan 2024 (Halaman 516-520):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/516-517/index.html</a></p>
C.4	Disclosure of Related Party Transactions (RPTs).	
	Pengungkapan Transaksi dengan Pihak Berelasi (RPT).	

No.	Principles and Recommendation	Remarks
C.4.1	Does the company disclose its policy covering the review and approval of material RPTs?	<p>1. Articles of Association (Chapter 18 Paragraph 10a Point M):  <a href="https://www.wika-beton.co.id/anggaran-dasar-perseroan/#flipbook-anggaran-dasar-perseroan/79/">https://www.wika-beton.co.id/anggaran-dasar-perseroan/#flipbook-anggaran-dasar-perseroan/79/</a></p> <p>2. Annual Report 2024 (Pages 349-353):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html</a></p>
	Apakah perusahaan mengungkapkan kebijakan yang mencakup peninjauan dan persetujuan atas transaksi dengan pihak berelasi yang material?	<p>1. Anggaran Dasar (Pasal 18 Ayat 10a Poin M):  <a href="https://www.wika-beton.co.id/anggaran-dasar-perseroan/#flipbook-anggaran-dasar-perseroan/79/">https://www.wika-beton.co.id/anggaran-dasar-perseroan/#flipbook-anggaran-dasar-perseroan/79/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 349-353):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/348-349/index.html</a></p>
C.4.2	Does the company disclose the name, relationship, nature and value for each material RPTs?	Annual Report 2024 (Pages 106-108): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/834-835/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/834-835/index.html</a>
	Apakah perusahaan mengungkapkan nama, hubungan, sifat, dan nilai untuk setiap transaksi dengan pihak berelasi yang material?	Laporan Tahunan 2024 (Halaman 106-108): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/834-835/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/834-835/index.html</a>
C.5	Directors and commissioners dealings in shares of the company.	
	Transaksi Saham oleh Direktur dan Komisaris Perusahaan.	
C.5.1	Does the company disclose trading in the company's shares by insiders?	<p>1. Annual Report 2024 (Page 627):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/626-627/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/626-627/index.html</a></p> <p>2. Annual Report 2024 (Page 642):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/642-643/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/642-643/index.html</a></p> <p>3. Insider Trading Policy:  <a href="https://www.wika-beton.co.id/wp-content/uploads/2024/07/gcg_KEBIJAKAN-INSIDER-TRADING-FINAL-2024.pdf">https://www.wika-beton.co.id/wp-content/uploads/2024/07/gcg_KEBIJAKAN-INSIDER-TRADING-FINAL-2024.pdf</a></p>
	Apakah perusahaan mengungkapkan perdagangan saham perusahaan oleh orang dalam?	<p>1. Laporan Tahunan 2024 (Halaman 627):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/626-627/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/626-627/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 642):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/642-643/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/642-643/index.html</a></p> <p>3. Kebijakan Insider Trading:  <a href="https://www.wika-beton.co.id/wp-content/uploads/2024/07/gcg_KEBIJAKAN-INSIDER-TRADING-FINAL-2024.pdf">https://www.wika-beton.co.id/wp-content/uploads/2024/07/gcg_KEBIJAKAN-INSIDER-TRADING-FINAL-2024.pdf</a></p>
C.6	External Auditor and Auditor Report.	
	Auditor Eksternal dan Laporan Auditor.	

No.	Principles and Recommendation	Remarks
C.6.1	<p>Where the same audit firm is engaged for both audit and non-audit services.</p> <p>Are the audit and non-audit fees disclosed?</p>	<p>Annual Report 2024 (Pages 129-132):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html</a></p>
	<p>Di mana perusahaan audit yang sama dilibatkan untuk layanan audit dan non-audit.</p> <p>Apakah biaya audit dan non-audit diungkapkan?</p>	<p>Laporan Tahunan 2024 (Halaman 129-132):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html</a></p>
C.6.2	<p>Does the non-audit fee exceed the audit fees?</p>	<p>Annual Report 2024 (Pages 129-132):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html</a></p>
	<p>Apakah biaya non-audit melebihi biaya audit?</p>	<p>Laporan Tahunan 2024 (Halaman 129-132):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/128-129/index.html</a></p>
C.7	<p>Medium of Communications.</p>	
	<p>Media Komunikasi.</p>	
C.7.1	<p>Does the company use the following modes of communication?</p> <p>Quarterly Reporting</p>	<p>Wika Beton's Website - Financial Report  <a href="https://investor.wika-beton.co.id/financials.html">https://investor.wika-beton.co.id/financials.html</a></p>
	<p>Apakah perusahaan menggunakan mode komunikasi berikut?</p> <p>Laporan per Kuartal</p>	<p>Website Wika Beton - Laporan Keuangan  <a href="https://investor.wika-beton.co.id/financials.html">https://investor.wika-beton.co.id/financials.html</a></p>
C.7.2	<p>Company Website</p>	<p>Wika Beton's Website  <a href="https://www.wika-beton.co.id/">https://www.wika-beton.co.id/</a></p>
	<p>Situs Web Perusahaan</p>	<p>Website Wika Beton  <a href="https://www.wika-beton.co.id/">https://www.wika-beton.co.id/</a></p>
C.7.3	<p>Analyst's briefing</p>	<p>Website Investor Relations Menu, Other Information SubMenu (Company Presentation)  <a href="https://investor.wika-beton.co.id/slides.html">https://investor.wika-beton.co.id/slides.html</a></p>
	<p>Pengarahan analisis</p>	<p>Website Menu Hubungan Investor, SubMenu Informasi Lainnya (Presentasi Perusahaan)  <a href="https://investor.wika-beton.co.id/slides.html">https://investor.wika-beton.co.id/slides.html</a></p>
C.7.4	<p>Media briefings/press conferences</p>	<p>Website Media Menu, Press Release Submenu  <a href="https://www.wika-beton.co.id/siaran-pers/">https://www.wika-beton.co.id/siaran-pers/</a></p>
	<p>Media briefing/konferensi pers</p>	<p>Website Menu Media, SubMenu Siaran Pers  <a href="https://www.wika-beton.co.id/siaran-pers/">https://www.wika-beton.co.id/siaran-pers/</a></p>
C.8	<p>Timely filing/release of annual/financial reports.</p>	
	<p>Penyampaian/penerbitan laporan tahunan/keuangan tepat waktu.</p>	

No.	Principles and Recommendation	Remarks
C.8.1	Are the audited annual financial report / statement released within 120 days from the financial year end?	<p>1. Directors Statement Letter Relating to the Responsibility on the Consolidated Financial Statements For the Year Ended December 31, 2024 that published on March 20, 2025 (less than 120 days from the financial year end)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html</a></p> <p>2. Website Investor Relation Menu, Other Information SubMenu (IDXNet &amp; SPEOJK Reports, March 21, 2025)  <a href="https://investor.wika-beton.co.id/news.html/id/2542260">https://investor.wika-beton.co.id/news.html/id/2542260</a></p>
	Apakah laporan/pernyataan keuangan yang telah diaudit diterbitkan dalam waktu 120 hari setelah tahun buku berakhir?	<p>1. Surat Pernyataan Direksi Tentang Tanggung Jawab Atas Laporan Keuangan Konsolidasian Untuk Tahun Yang Berakhir Pada 31 Desember 2024 yang diterbitkan pada 20 Maret 2025 (kurang dari 120 hari setelah tahun buku berakhir)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html</a></p> <p>2. Website Menu Hubungan Investor, Sub Menu Informasi lainnya (Laporan IDXNet &amp; SPEOJK, 21 Maret 2025)  <a href="https://investor.wika-beton.co.id/news.html/id/2542260">https://investor.wika-beton.co.id/news.html/id/2542260</a></p>
C.8.2	Is the annual report released within 120 days from the financial year end?	<p>Website Investor Relation Menu, Other Information SubMenu (IDXNet &amp; SPEOJK Reports, April 29, 2025)  <a href="https://investor.wika-beton.co.id/news.html/id/2549576">https://investor.wika-beton.co.id/news.html/id/2549576</a></p>
	Apakah laporan tahunan diterbitkan dalam 120 hari setelah tahun buku berakhir?	<p>Website Menu Hubungan Investor, Sub Menu Informasi lainnya (Laporan IDXNet &amp; SPEOJK, 29 April 2025)  <a href="https://investor.wika-beton.co.id/news.html/id/2549576">https://investor.wika-beton.co.id/news.html/id/2549576</a></p>
C.8.3	Is the true and fairness/fair representation of the annual financial statement/reports affirmed by the board of directors/commissioners and/or the relevant officers of the company?	<p>Director's Statement Letter Relating to the Responsibility on the Consolidated Financial Statements For The Year Ended December 31, 2024  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html</a></p>
	Apakah keabsahan dan kewajaran presentasi laporan keuangan tahunan telah diafirmasi oleh direksi/komisaris dan/atau pejabat perusahaan terkait?	<p>Surat Pernyataan Direksi Tentang Tanggung Jawab Atas Laporan Keuangan Konsolidasian Untuk Tahun Yang Berakhir Pada 31 Desember 2024  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/720-721/index.html</a></p>
C.9	Company Website.	
	Situs Web Perusahaan.	
C.9.1	Does the company have a website disclosing up-to-date information on the following:  Financial statements/reports (latest quarterly)	<p>Website Investor Relations Menu, Financial Reports SubMenu  <a href="https://investor.wika-beton.co.id/financials.html">https://investor.wika-beton.co.id/financials.html</a></p>
	Apakah perusahaan memiliki website yang mengungkapkan informasi terkini sebagai berikut:  Laporan keuangan (per kuartal terakhir)	<p>Website Menu Hubungan Investor, Sub Menu Laporan Keuangan  <a href="https://investor.wika-beton.co.id/financials.html">https://investor.wika-beton.co.id/financials.html</a></p>
C.9.2	Materials provided in briefings to analysts and media	<p>Website Investor Relations Menu, Other Information SubMenu (Company Presentation)  <a href="https://investor.wika-beton.co.id/slides.html">https://investor.wika-beton.co.id/slides.html</a></p>

No.	Principles and Recommendation	Remarks
	Menyediakan materi dalam briefing bagi analis dan media	Website Menu Hubungan Investor, SubMenu Informasi Lainnya (Presentasi Perusahaan) <a href="https://investor.wika-beton.co.id/slides.html">https://investor.wika-beton.co.id/slides.html</a>
C.9.3	Downloadable Annual Report	Website Investor Relations Menu, Annual Report SubMenu <a href="https://investor.wika-beton.co.id/annual_report.html">https://investor.wika-beton.co.id/annual_report.html</a>
	Laporan tahunan yang dapat diunduh	Website Menu Hubungan Investor, SubMenu Laporan Tahunan <a href="https://investor.wika-beton.co.id/annual_report.html">https://investor.wika-beton.co.id/annual_report.html</a>
C.9.4	Notice of AGM and/or EGM	Website Investor Relations Menu, General Meeting of Shareholders SubMenu (Summons for GMS) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf</a>
	Panggilan RUPS dan/atau RUPSLB	Website Menu Hubungan Investor, SubMenu Rapat Umum Pemegang Saham, (Panggilan RUPS) <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Panggilan-RUPST.pdf</a>
C.9.5	Minutes of AGM and/or EGM	Minutes of AGMS <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>
	Risalah RUPS dan/atau RUPSLB	Risalah RUPS <a href="https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf">https://investor.wika-beton.co.id/misc/Meetings/2025/Berita-Acara-RUPST.pdf</a>
C.9.6	Company's constitution (company's by-laws, memorandum and articles of association)	Company's Articles of Association <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/1/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/1/</a>
	Konstitusi dasar perusahaan (Anggaran Rumah Tangga Perusahaan, Memorandum dan Anggaran Dasar	Anggaran Dasar Perusahaan <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/1/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/1/</a>
C.10	Investor Relations.	
	Hubungan Investor.	
C.10.1	Does the company disclose the contact details (e.g. telephone, fax, and email) of the officer / office responsible for investor relations?	Website Investor Relations Menu, Help Center SubMenu (IR Contact) <a href="https://investor.wika-beton.co.id/ir_contact.html">https://investor.wika-beton.co.id/ir_contact.html</a>
	Apakah perusahaan mengungkapkan rincian kontak (misalnya telepon, fax, dan email) dari petugas/unit yang bertanggung jawab untuk hubungan investor?	Website Menu Hubungan Investor, SubMenu Pusat Bantuan (Kontak IR) <a href="https://investor.wika-beton.co.id/ir_contact.html">https://investor.wika-beton.co.id/ir_contact.html</a>

## Tanggung Jawab Dewan Komisaris dan Direksi

No.	Principles and Recommendation	Remarks
D	Responsibilities of the Board	
	Tanggung Jawab Dewan Komisaris dan Direksi	
D.1	Board Duties and Responsibilities.	

No.	Principles and Recommendation	Remarks
	Tugas dan Tanggung Jawab Direksi/Dewan Komisaris.	
D.1.1	<p>Clearly defined board responsibilities and corporate governance policy.</p> <p>Does the company disclose its corporate governance policy/ board charter?</p>	<p>1. Board of Directors' Charter Annual Report 2024 (Page 447): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/446-447/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/446-447/index.html</a></p> <p>2. Board of Commissioners' Charter Annual Report 2024 (Page 486): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/486-487/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/486-487/index.html</a></p>
	<p>Tanggung Jawab Dewan Komisaris dan Kebijakan Corporate Governance dinyatakan secara jelas.</p> <p>Apakah perusahaan mengungkapkan kebijakan tata kelola/piagam Dewan Komisaris dan Direksi secara jelas?</p>	<p>1. Piagam Direksi Laporan Tahunan 2024 (Halaman 447): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/446-447/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/446-447/index.html</a></p> <p>2. Piagam Dewan Komisaris Laporan Tahunan 2024 (Halaman 486): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/486-487/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/486-487/index.html</a></p>
D.1.2	Are the types of decisions requiring board of directors/commissioners' approval disclosed?	<p>Board Manual</p> <p>The Authority Limits (Pages 111-113): <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/111/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/111/</a></p>
	Apakah jenis-jenis keputusan yang memerlukan persetujuan Dewan Komisaris/Direksi diungkapkan?	<p>Pedoman Tata Kerja Dewan Komisaris dan Direksi Batas Kewenangan (Halaman 111 - 113): <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/111/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/111/</a></p>
D.1.3	Are the roles and responsibilities of the board of directors/commissioners clearly stated?	<p>1. Annual Report 2024 (Pages 430 - 441): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/430-431/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/430-431/index.html</a></p> <p>2. Annual Report 2024 (Pages 442 - 446): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/442-443/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/442-443/index.html</a></p> <p>3. Annual Report 2024 (Pages 469 - 485): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html</a></p>
	Apakah peran dan tanggung jawab dari Dewan Komisaris/Direksi dinyatakan secara jelas?	<p>1. Laporan Tahunan 2024 (Halaman 430 - 446): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/430-431/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/430-431/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 442 - 446): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/442-443/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/442-443/index.html</a></p> <p>3. Laporan Tahunan 2024 (Halaman 469 - 485): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html</a></p>
D.1.4	<p>Corporate Vision/Mission.</p> <p>Does the company have an updated vision and mission statement?</p>	<p>1. Website Company Menu, Vision &amp; Mission Submenu <a href="https://www.wika-beton.co.id/visi-misi/">https://www.wika-beton.co.id/visi-misi/</a></p> <p>2. Annual Report (Pages 94-95) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html</a></p>
	<p>Visi dan misi Perusahaan.</p> <p>Apakah perusahaan memiliki pernyataan visi dan misi yang terbaru?</p>	<p>1. Website Menu Perusahaan, SubMenu Visi &amp; Misi <a href="https://www.wika-beton.co.id/visi-misi/">https://www.wika-beton.co.id/visi-misi/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 94-95) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/94-95/index.html</a></p>

No.	Principles and Recommendation	Remarks
D.1.5	Does the board of directors play a leading role in the process of developing and reviewing the company's strategy at least annually?	Annual Report 2024 (Page 55) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/54-55/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/54-55/index.html</a>
	Apakah direksi memegang peran utama dalam proses pengembangan dan peninjauan strategi perusahaan setidaknya setiap tahun?	Laporan Tahunan 2024 (Halaman 55) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/54-55/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/54-55/index.html</a>
D.1.6	Does the board of directors have a process to review, monitor and oversee the implementation of the corporate strategy?	Annual Report 2024 (Page 56) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/56-57/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/56-57/index.html</a>
	Apakah direksi memiliki proses untuk meninjau, memantau dan mengawasi penerapan strategi perusahaan?	Laporan Tahunan 2024 (Halaman 56) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/56-57/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/56-57/index.html</a>
D.2	Board Structure.	
	Struktur Dewan Komisaris dan Direksi.	
D.2.1	Code of Ethics or Conduct.  Are the details of the code of ethics or conduct disclosed?	1. Code of Conduct: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/1/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/1/</a>  2. Annual Report 2024 (Pages 607-609) Code of Conduct and Corporate Culture: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html</a>
	Kode Etik/Perilaku.  Apakah rincian kode etik diungkapkan?	1. Pedoman Etika dan Perilaku: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/1/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/1/</a>  2. Laporan Tahunan 2024 (Halaman 607-609) Kode Etik dan Budaya Perseroan: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html</a>
D.2.2	Are all directors/commissioners, senior management and employees required to comply with code/s?	1. Annual Report 2024 (Page 610): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/610-611/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/610-611/index.html#zoom=true</a>  2. Code of Conduct (Page 49) Point A. Reporting Violations: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/49/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/49/</a>
	Apakah semua Dewan Komisaris/Direksi, manajemen senior dan karyawan diharuskan untuk mematuhi kode etik?	1. Laporan Tahunan 2024 (Halaman 610): <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/610-611/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/610-611/index.html#zoom=true</a>  2. Pedoman Etika dan Perilaku (Halaman 49) Poin A. Pelaporan Pelanggaran: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/49/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/49/</a>

No.	Principles and Recommendation	Remarks
D.2.3	Does the company have a process to implement and monitor compliance with the code/s of ethics or conduct?	<p>1. Annual Report 2024 (Pages 606-609) Code of Conduct and Corporate Culture: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html#zoom=true</a></p> <p>2. Code of Conduct (Pages 49-52) Chapter 4. Reporting Violations: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/48/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/48/</a></p>
	Apakah perusahaan memiliki proses menerapkan dan memantau kepatuhan terhadap kode etik?	<p>1. Laporan Tahunan 2024 (Halaman 606-609) Kode Etik dan Budaya Perseroan: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/606-607/index.html#zoom=true</a></p> <p>2. Pedoman Etika dan Perilaku (Halaman 49-52) Bab 4. Penegakkan dan Pelaporan: <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/48/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-etika-dan-perilaku-code-of-conduct-2/48/</a></p>
D.2.4	Board Structure & Composition.  Do independent directors/commissioners make up at least 50% of the board of directors/commissioners?	Annual Report 2024 (Pages 466 - 467) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/466-467/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/466-467/index.html</a>
	Struktur dan Komposisi Dewan Komisaris.  Apakah direktur/komisaris independen sekurangnya berjumlah 50% dari jumlah Direksi/Dewan Komisaris?	Laporan Tahunan 2024 (Halaman 466 - 467) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/466-467/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/466-467/index.html</a>
D.2.5	Does the company have a term limit of nine years or less or 2 terms of five years*) each for its independent directors/ commissioners?  *) The five years term must be required by legislation which pre- existed the introduction of the ASEAN Corporate Governance Scorecard in 2011.	<p>1. Board Manual (Page 35): <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/35/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/35/</a></p> <p>2. Board Manual (Page 89): <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/</a></p>
	Apakah perusahaan memiliki batas masa jabatan sembilan tahun atau kurang atau 2 kali masa jabatan masing-masing lima tahun*) untuk direktur/ komisaris independen?  *) Masa jabatan lima tahun dipersyaratkan oleh undang-undang yang berlaku sebelum diperkenalkannya ASEAN Corporate Governance Scorecard pada tahun 2011.	<p>1. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 35): <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/35/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/35/</a></p> <p>2. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 89): <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/</a></p>
D.2.6	Has the company set a limit of five board seats that an individual independent/non-executive director/commissioner may hold simultaneously?	Board Manual (Page 33) <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/33/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/33/</a>
	Apakah perusahaan telah menetapkan batas lima posisi dewan yang dapat dipegang oleh seorang Direktur/Komisaris Independen/Non-Eksekutif secara bersamaan?	Pedoman Tata Kerja Komisaris dan Direksi (Halaman 33) <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/33/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/33/</a>

No.	Principles and Recommendation	Remarks
D.2.7	Does the company have any executive directors who serve on more than two boards of listed companies outside of the group?	<p>No.</p> <p>1. Annual Report 2024 (Pages 136-140)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/140-141/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/140-141/index.html</a></p> <p>2. Annual Report 2024 (Pages 142-146)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a></p>
	Apakah perusahaan memiliki direktur eksekutif yang menjabat di lebih dari dua dewan perusahaan yang terdaftar di luar grup?	<p>Tidak.</p> <p>1. Laporan Tahunan 2024 (Halaman 136-140)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/140-141/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/140-141/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 142-146)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a></p>
D.2.8	<p>Nomination Committee (NC).</p> <p>Does the company have a Nominating Committee?</p>	<p>Annual Report 2024 (Pages 542-556)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html</a></p>
	<p>Komite Nominasi.</p> <p>Apakah perusahaan memiliki Komite Nominasi?</p>	<p>Laporan Tahunan 2024 (Halaman 542-556)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html</a></p>
D.2.9	Is the Nominating Committee comprised of a majority of independent directors/commissioners?	<p>1. Annual Report 2024 (Pages 544-545)  Composition of The Nomination, Remuneration, and GCG Committee  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true</a></p> <p>2. Annual Report 2024 (Pages 146-147)  Mrs. Nita Prihutamingrum is an Independent Commissioner  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>
	Apakah Komite Nominasi terdiri dari mayoritas direktur/komisaris independen?	<p>1. Laporan Tahunan 2024 (Halaman 544-545)  Komposisi Komite Nominasi, Remunerasi, dan GCG  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true</a></p> <p>2. Laporan Tahunan 2024 (Halaman 146-147)  Ibu Nita Prihutamingrum adalah Komisaris Independen  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>
D.2.10	Is the chairman of the Nominating Committee an independent director/commissioner?	<p>1. Annual Report 2024 (Pages 544-545)  Mrs. Nita Prihutamingrum as Chairman concurrent as Member of The Nomination, Remuneration, and GCG Committee  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true</a></p> <p>2. Annual Report 2024 (Pages 146-147)  Mrs. Nita Prihutamingrum is an Independent Commissioner  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>

No.	Principles and Recommendation	Remarks
	Apakah ketua Komite Nominasi seorang direktur/komisaris independen?	<p>1. Laporan Tahunan 2024 (Halaman 544-545) Ibu Nita Prihutamingrum sebagai Ketua merangkap Anggota Komite Nominasi, Remunerasi, dan GCG <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true</a></p> <p>2. Laporan Tahunan 2024 (Halaman 146-147) Ibu Nita Prihutamingrum adalah Komisaris Independen <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>
D.2.11	Does the company disclose the terms of reference/governance structure/charter of the Nominating Committee?	<p>1. Annual Report 2024 (Page 550) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true</a></p> <p>2. Nomination and Remuneration Committee and Good Corporate and Governance (GCG) Charter <a href="https://www.wika-beton.co.id/wp-content/uploads/simply-static/temp-files/simply-static-1-1764230891/wp-content/uploads/2024/11/PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024-SK-08-English-Version.pdf">https://www.wika-beton.co.id/wp-content/uploads/simply-static/temp-files/simply-static-1-1764230891/wp-content/uploads/2024/11/PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024-SK-08-English-Version.pdf</a></p>
	Apakah perusahaan mengungkapkan kerangka acuan/struktur tata kelola/piagam Komite Nominasi?	<p>1. Laporan Tahunan 2024 (Halaman 550) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true</a></p> <p>2. Piagam Komite Nominasi, Remunerasi, dan Good Corporate and Governance (GCG) <a href="https://www.wika-beton.co.id/wp-content/uploads/backup/2024/07/SK-DK08-PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024.pdf">https://www.wika-beton.co.id/wp-content/uploads/backup/2024/07/SK-DK08-PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024.pdf</a></p>
D.2.12	Is the meeting attendance of the Nominating Committee disclosed and if so, did the Nominating Committee meet at least twice during the year?	<p>Annual Report 2024 (Page 552) Implementation of Meeting Frequency and Attendance Level of Nomination, Remuneration, and Good Corporate Governance Committee Members: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html</a></p>
	Apakah kehadiran Komite Nominasi dalam rapat diungkapkan dan jika ya, apakah Komite Nominasi bertemu setidaknya dua kali dalam setahun?	<p>Laporan Tahunan 2024 (Halaman 552) Pelaksanaan Frekuensi Rapat dan Tingkat Kehadiran Anggota Komite Nominasi, Remunerasi dan Good Corporate Governance: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html</a></p>
D.2.13	Remuneration Committee (RC)/Compensation Committee.  Does the company have a Remuneration Committee?	<p>Annual Report 2024 (Pages 542-556) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html</a></p>
	Komite Remunerasi/Komite Kompensasi.  Apakah perusahaan memiliki Komite Remunerasi?	<p>Laporan Tahunan 2024 (Halaman 542-556) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html</a></p>
D.2.14	Is the Remuneration Committee comprised entirely of non- executive directors/commissioners with a majority of independent directors/commissioners?	<p>1. Annual Report 2024 (Pages 544-545) Composition of The Nomination, Remuneration, and GCG Committee <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html</a></p> <p>2. Annual Report 2024 (Pages 146-147) Mrs. Nita Prihutamingrum is an Independent Commissioner <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>

No.	Principles and Recommendation	Remarks
	Apakah Komite Remunerasi terdiri dari sepenuhnya direktur/komisaris independen?	<p>1. Laporan Tahunan 2024 (Halaman 543-545) Komposisi Komite Nominasi, Remunerasi, dan GCG <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/542-543/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 146-147) Ibu Nita Prihutamingrum adalah Komisaris Independen <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>
D.2.15	Is the chairman of the Remuneration Committee an independent director/commissioner?	<p>1. Annual Report 2024 (Pages 544-545) Mrs. Nita Prihutamingrum as Chairman Acting Member Nomination, Remuneration, and GCG Committee <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true</a></p> <p>2. Annual Report 2024 (Pages 146-147) Mrs. Nita Prihutamingrum is an Independent Commissioner <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>
	Apakah ketua Komite Remunerasi merupakan direktur/komisaris independen?	<p>1. Laporan Tahunan 2024 (Halaman 544-545) Ibu Nita Prihutamingrum sebagai Ketua merangkap Anggota Komite Nominasi, Remunerasi, dan GCG <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/544-545/index.html#zoom=true</a></p> <p>2. Laporan Tahunan 2024 (Halaman 146-147) Ibu Nita Prihutamingrum adalah Komisaris Independen <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/146-147/index.html</a></p>
D.2.16	Does the company disclose the terms of reference/governance structure/charter of the Remuneration Committee?	<p>1. Annual Report 2024 (Page 550) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true</a></p> <p>2. Nomination and Remuneration Committee and GCG <a href="https://www.wika-beton.co.id/wp-content/uploads/2024/11/PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024-SK-08-English-Version.pdf">https://www.wika-beton.co.id/wp-content/uploads/2024/11/PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024-SK-08-English-Version.pdf</a></p>
	Apakah perusahaan mengungkapkan kerangka acuan/struktur tata kelola/piagam Komite Remunerasi?	<p>1. Laporan Tahunan 2024 (Halaman 550) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/550-551/index.html#zoom=true</a></p> <p>2. Piagam Komite Nominasi, Remunerasi, dan GCG <a href="https://www.wika-beton.co.id/wp-content/uploads/2024/07/SK-DK08-PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024.pdf">https://www.wika-beton.co.id/wp-content/uploads/2024/07/SK-DK08-PIAGAM-CHARTER-KOMITE-NR-GCG-WTON-2024.pdf</a></p>
D.2.17	Is the meeting attendance of the Remuneration Committee disclosed and, if so, did the Remuneration Committee meet at least twice during the year?	<p>Annual Report 2024 (Page 552) Implementation of Meeting Frequency and Attendance Level of Nomination, Remuneration, and Good Corporate Governance Committee Members: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html</a></p>
	Apakah kehadiran Komite Remunerasi dalam rapat diungkapkan dan, jika ya, apakah Komite Remunerasi bertemu setidaknya dua kali dalam setahun?	<p>Laporan Tahunan 2024 (Halaman 552) Pelaksanaan Frekuensi Rapat dan Tingkat Kehadiran Anggota Komite Nominasi, Remunerasi dan Good Corporate Governance: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/552-553/index.html</a></p>
D.2.18	<p>Audit Committee (AC).</p> <p>Does the company have an Audit Committee?</p>	<p>Annual Report 2024 (Pages 528-541) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p>

No.	Principles and Recommendation	Remarks
	<p>Komite Audit.</p> <p>Apakah perusahaan memiliki Komite Audit?</p>	<p>Laporan Tahunan 2024 (Halaman 528-541)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p>
D.2.19	<p>Is the Audit Committee comprised entirely of non-executive directors/commissioners with a majority of independent directors/commissioners?</p>	<p>1. Annual Report 2024 (529-531)            Composition of Audit Committee  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p> <p>2. Annual Report 2024 (Page 145)            Mr. Iswandi Imran is an Independent Commissioner  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/538-539/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/538-539/index.html</a></p>
	<p>Apakah Komite Audit terdiri sepenuhnya dari direktur/komisaris non-eksekutif dengan mayoritas direktur/komisaris independen?</p>	<p>1. Laporan Tahunan 2024 (529-531)            Komposisi Komite Audit  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 145)            Bapak Iswandi Imran adalah Komisaris Independen  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true</a></p>
D.2.20	<p>Is the chairman of the Audit Committee an independent director/commissioner?</p>	<p>1. Annual Report 2024 (pages 529-531)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p> <p>2. Annual Report 2024 (Page 145)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true</a></p>
	<p>Apakah ketua Komite Audit adalah direktur/komisaris independen?</p>	<p>1. Laporan Tahunan 2024 (Halaman 529-531)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 145)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true</a></p>
D.2.21	<p>Does the company disclose the terms of reference/governance structure/charter of the Audit Committee?</p>	<p>1. Annual Report 2024 (Page 531)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/530-531/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/530-531/index.html</a></p> <p>2. Audit Committee Charter  <a href="https://www.wika-beton.co.id/wp-content/uploads/2024/12/PIAGAM-KOMITE-AUDIT-WIKA-BETON-2024-SK-07-Bilingual.pdf">https://www.wika-beton.co.id/wp-content/uploads/2024/12/PIAGAM-KOMITE-AUDIT-WIKA-BETON-2024-SK-07-Bilingual.pdf</a></p>
	<p>Apakah perusahaan mengungkapkan kerangka acuan/struktur tata kelola/piagam Komite Audit?</p>	<p>1. Laporan Tahunan 2024 (Halaman 531)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/530-531/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/530-531/index.html</a></p> <p>2. Piagam Komite Audit  <a href="https://www.wika-beton.co.id/wp-content/uploads/2024/12/PIAGAM-KOMITE-AUDIT-WIKA-BETON-2024-SK-07-Bilingual.pdf">https://www.wika-beton.co.id/wp-content/uploads/2024/12/PIAGAM-KOMITE-AUDIT-WIKA-BETON-2024-SK-07-Bilingual.pdf</a></p>
D.2.22	<p>Does at least one of the independent directors/commissioners of the committee have accounting expertise (accounting qualification or experience)?</p>	<p>1. Annual Report 2024 (Pages 529-530)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p> <p>2. Annual Report 2024 (Pages 540-541)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/540-541/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/540-541/index.html</a></p>

No.	Principles and Recommendation	Remarks
	Apakah setidaknya salah satu direktur/komisaris independen komite memiliki keahlian akuntansi (kualifikasi atau pengalaman akuntansi)?	<p>1. Laporan Tahunan 2024 (Halaman 529-530)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/528-529/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 540-541)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/540-541/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/540-541/index.html</a></p>
D.2.23	Is the meeting attendance of the Audit Committee disclosed and, if so, did the Audit Committee meet at least four times during the year?	<p>Annual Report 2024 (Page 537)  Frequency of Audit Committee Meetings and Attendance Level of Audit Committee Members at Meetings  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/536-537/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/536-537/index.html</a></p>
	Apakah kehadiran rapat Komite Audit diungkapkan dan, jika demikian, apakah Komite Audit bertemu setidaknya empat kali selama setahun?	<p>Laporan Tahunan 2024 (Halaman 537)  Frekuensi Rapat Komite Audit dan Tingkat Kehadiran Anggota Komite Audit dalam Rapat  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/536-537/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/536-537/index.html</a></p>
D.2.24	Does the Audit Committee have primary responsibility for recommendation on the appointment, and removal of the external auditor?	<p>1. Annual Report 2024 (Pages 479-480)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html</a></p> <p>2. Annual Report (Pages 532-535)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html</a></p>
	Apakah Komite Audit memiliki tanggung jawab utama untuk rekomendasi penunjukan, dan pemberhentian auditor eksternal?	<p>1. Laporan Tahunan 2024 (Halaman 479-480)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/478-479/index.html#zoom=true</a></p> <p>2. Laporan Tahunan 2024 (Halaman 532-535)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/532-533/index.html</a></p>
D.3	Board Processes.	
	Proses Dewan.	
D.3.1	<p>Board Meetings and Attendance.</p> <p>Are the board of directors meeting scheduled before the start of financial year?</p>	<p>1. Articles of Association (Page 82)  Article 19 paragraph 7:  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/</a></p> <p>2. Annual Report 2024 (Pages 448-449):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html</a></p>
	<p>Rapat Dewan Komisaris dan Direksi serta Tingkat Kehadiran.</p> <p>Apakah rapat direksi dijadwalkan sebelum dimulainya tahun keuangan?</p>	<p>1. Anggaran Dasar (Halaman 82)  Pasal 19 ayat 7:  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 448-449):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html</a></p>

No.	Principles and Recommendation	Remarks
D.3.2	Does the board of directors/commissioners meet at least six times during the year?	Annual Report 2024 1. The Board of Directors Meeting Agenda (Pages 451-452) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html</a>  2. The Board of Commissioners Meeting Agenda (Pages 490-491) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/490-491/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/490-491/index.html#zoom=true</a>  3. Meeting Agenda of the Board of Directors with the Board of Commissioners (Pages 455-456) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/454-455/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/454-455/index.html</a>
	Apakah dewan direksi/komisaris mengadakan rapat setidaknya enam kali dalam setahun?	Laporan Tahunan 2024 1. Mata Acara Rapat Internal Direksi (Halaman 451-452) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html</a>  2. Mata Acara Rapat Internal Dewan Komisaris (Halaman 490-491) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/490-491/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/490-491/index.html#zoom=true</a>  3. Agenda Rapat Direksi bersama Dewan Komisaris (Halaman 455-456) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/454-455/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/454-455/index.html</a>
D.3.3	Has each of the directors/commissioners attended at least 75% of all the board meetings held during the year?	Annual Report 2024 1. The Board of Directors Internal Meeting Frequency (pages 450-451) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html#zoom=true</a>  2. The Board of Commissioners Internal Meeting Frequency (pages 489-490) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/488-489/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/488-489/index.html#zoom=true</a>  3. Frequency and Attendance Level of Board of Commissioners in Meetings with the Board of Directors (pages 492-493) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/492-493/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/492-493/index.html#zoom=true</a>
	Apakah masing-masing direktur/komisaris menghadiri paling sedikit 75% dari seluruh rapat dewan yang diadakan selama tahun tersebut?	Laporan Tahunan 2024 1. Frekuensi dan Tingkat Kehadiran Rapat Internal Direksi (halaman 450-451) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html#zoom=true</a>  2. Frekuensi dan Tingkat Kehadiran Rapat Internal Dewan Komisaris (halaman 489-490) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/488-489/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/488-489/index.html#zoom=true</a>  3. Frekuensi dan Tingkat Kehadiran Rapat Dewan Komisaris dengan Direksi (halaman 492-493) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/492-493/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/492-493/index.html#zoom=true</a>

No.	Principles and Recommendation	Remarks
D.3.4	Does the company require a minimum quorum of at least 2/3 for board decisions?	<p>1. Articles of Association  - Article 19 Paragraph 9 (Page 82):  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/</a></p> <p>- Article 22 Paragraph 11 (Page 92):  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/95/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/95/</a></p> <p>2. Annual Report (Pages 449)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html</a></p>
	Apakah perusahaan mensyaratkan kuorum minimal 2/3 untuk keputusan Direksi/Dewan Komisaris?	<p>1. Anggaran Dasar  - Pasal 19 Ayat 9 (Halaman 82):  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/</a></p> <p>- Pasal 22 Ayat 11 (Halaman 92):  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/95/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/95/</a></p> <p>2. Laporan Tahunan 2024 (Halaman 449)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/448-449/index.html</a></p>
D.3.5	Did the non-executive directors/commissioners of the company meet separately at least once during the year without any executives present?	<p>Annual Report 2024 (Pages 450-456)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html</a></p>
	Apakah direktur/komisaris non-eksekutif perusahaan mengadakan pertemuan secara terpisah setidaknya sekali dalam setahun tanpa kehadiran eksekutif?	<p>Laporan Tahunan 2024 (Halaman 450-456)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/450-451/index.html</a></p>
D.3.6	<p>Access to Information.</p> <p>Are board papers for board of directors/commissioners meetings provided to the board at least five business days in advance of the board meeting?</p>	<p>Articles of Association  Article 19 paragraph 7a (page 82)  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/</a></p>
	<p>Akses Informasi.</p> <p>Apakah kertas dewan untuk rapat direksi/komisaris diberikan kepada direksi dan dewan komisaris setidaknya lima hari kerja sebelum rapat direksi dan dewan komisaris?</p>	<p>Anggaran Dasar  Pasal 19 ayat 7a (halaman 82):  <a href="https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/">https://www.wika-beton.co.id/pedoman-tata-kelola-perusahaan/#flipbook-anggaran-dasar-pt-wijaya-karya-beton-tbk/85/</a></p>
D.3.7	Does the company secretary play a significant role in supporting the board in discharging its responsibilities?	<p>Annual Report 2024 (page 569)  Duties and Responsibilities of Corporate Secretary:  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html#zoom=true</a></p>
	Apakah sekretaris perusahaan memainkan peran penting dalam mendukung direksi dan dewan komisaris dalam melaksanakan tanggung jawabnya?	<p>Laporan Tahunan 2024 (halaman 569)  Tugas dan Tanggung Jawab Sekretaris Perusahaan:  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html#zoom=true</a></p>

No.	Principles and Recommendation	Remarks
D.3.8	Is the company secretary trained in legal, accountancy or company secretarial practices and has kept abreast on relevant developments?	<p>1. Annual Report 2024 (Pages 569 - 573):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html</a></p> <p>2. Corporate Secretary Profile:  <a href="https://www.wika-beton.co.id/struktur-manajemen-perusahaan/">https://www.wika-beton.co.id/struktur-manajemen-perusahaan/</a></p>
	Apakah sekretaris perusahaan terlatih dalam bidang hukum, akuntansi atau praktik kesekretariatan perusahaan dan selalu mengikuti perkembangan yang relevan?	<p>1. Laporan Tahunan 2024 (Halaman 569 - 573):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/568-569/index.html</a></p> <p>2. Profil Sekretaris Perusahaan:  <a href="https://www.wika-beton.co.id/struktur-manajemen-perusahaan/">https://www.wika-beton.co.id/struktur-manajemen-perusahaan/</a></p>
D.3.9	<p>Board Appointment and Re-Election.</p> <p>Does the company disclose the criteria used in selecting new directors/commissioners?</p>	<p>1. Board Manual (Pages 31)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/31/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/31/</a></p> <p>2. Board Manual (Pages 84)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/84/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/84/</a></p> <p>3. Annual Report 2024 pages 511-512  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/510-511/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/510-511/index.html</a></p>
	<p>Pengangkatan dan Pemilihan Kembali Dewan.</p> <p>Apakah perusahaan mengungkapkan kriteria yang digunakan dalam pemilihan direksi/komisaris baru?</p>	<p>1. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 31)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/31/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/31/</a></p> <p>2. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 84)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/84/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/84/</a></p> <p>3. Laporan Tahunan 2024 halaman 511-512  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/510-511/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/510-511/index.html</a></p>
D.3.10	Did the company describe the process followed in appointing new directors/commissioners?	<p>1. Annual Report 2024 (Page 513)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html</a></p> <p>2. Board Manual (Pages 31 - 40)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/30/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/30/</a></p>
	Apakah perusahaan menjelaskan proses pengangkatan direktur/komisaris baru?	<p>1. Laporan Tahunan 2024 (Halaman 513)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html</a></p> <p>2. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 31 - 40)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/30/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/30/</a></p>
D.3.11	<p>Are all directors/commissioners subject to re-election every 3 years; or 5 years for listed companies in countries whose legislation prescribes a term of 5 years*) each?</p> <p>*) The five years term must be required by legislation which pre-existed the introduction of the ASEAN Corporate Governance Scorecard in 2011</p>	<p>1. Annual Report 2024 (Page 513)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html</a></p> <p>2. Board Manual (Page 35 Point F)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/34/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/34/</a></p> <p>3. Board Manual (Page 89)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/</a></p>

No.	Principles and Recommendation	Remarks
	<p>Apakah semua direktur/komisaris dapat dipilih kembali setiap 3 tahun; atau 5 tahun untuk perusahaan yang terdaftar di negara yang undang-undangnya menetapkan masa jabatan 5 tahun?</p> <p>*) Masa jabatan lima tahun dipersyaratkan oleh undang-undang yang telah ada sebelum diperkenalkannya ASEAN Corporate Governance Scorecard pada tahun 2011</p>	<p>1. Laporan Tahunan 2024 (Halaman 513)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/512-513/index.html</a></p> <p>2. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 35 Poin F)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/34/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/34/</a></p> <p>3. Pedoman Tata Kerja Komisaris dan Direksi (Halaman 89)  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/89/</a></p>
D.3.12	<p>Remuneration Matters.</p> <p>Do the shareholders or the Board of Directors approve the remuneration of the executive directors and/or the senior executives?</p>	<p>Annual Report 2024 (Page 400)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/400-401/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/400-401/index.html</a></p>
	<p>Pentingnya Remunerasi.</p> <p>Apakah pemegang saham atau Direksi menyetujui remunerasi direktur eksekutif dan/atau eksekutif senior?</p>	<p>Laporan Tahunan 2024 (Halaman 400)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/400-401/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/400-401/index.html</a></p>
D.3.13	<p>Does the company have measurable standards to align the performance-based remuneration of the executive directors and senior executives with long-term interests of the company, such as claw back provision and deferred bonuses?</p>	<p>Annual Report 2024 (Pages 515 - 520)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html</a></p>
	<p>Apakah perusahaan memiliki standar terukur untuk menyelaraskan remunerasi berbasis kinerja direktur eksekutif dan eksekutif senior dengan kepentingan jangka panjang perusahaan, seperti pencadangan kembali dan bonus yang ditangguhkan?</p>	<p>Laporan Tahunan 2024 (Halaman 515 - 520)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/514-515/index.html</a></p>
D.3.14	<p>Internal Audit.</p> <p>Does the company have a separate internal audit function?</p>	<p>1. Annual Report 2024 (Pages 574-589)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/574-575/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/574-575/index.html</a></p> <p>2. Website GCG Menu, Internal Audit Unit SubMenu  <a href="https://www.wika-beton.co.id/en/sistem-pengawasan-intern/">https://www.wika-beton.co.id/en/sistem-pengawasan-intern/</a></p> <p>3. Internal Audit Charter  <a href="https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf">https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf</a></p>
	<p>Audit Internal.</p> <p>Apakah perusahaan memiliki fungsi audit internal yang terpisah?</p>	<p>1. Laporan Tahunan 2024 (Halaman 574-589)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/574-575/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/574-575/index.html</a></p> <p>2. Website Menu GCG, SubMenu Satuan Pengawasan Intern  <a href="https://www.wika-beton.co.id/en/sistem-pengawasan-intern/">https://www.wika-beton.co.id/en/sistem-pengawasan-intern/</a></p> <p>3. Piagam Internal Audit  <a href="https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf">https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf</a></p>
D.3.15	<p>Is the head of internal audit identified or, if outsourced, is the name of the external firm disclosed?</p>	<p>Annual Report 2024 (Page 588)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/588-589/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/588-589/index.html#zoom=true</a></p>

No.	Principles and Recommendation	Remarks
	Apakah kepala audit internal diidentifikasi atau, jika dialihdayakan, apakah nama kantor eksternal diungkapkan?	Laporan Tahunan 2024 (Halaman 588) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/588-589/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/588-589/index.html#zoom=true</a>
D.3.16	Does the appointment and removal of the internal auditor require the approval of the Audit Committee?	1. Internal Audit Charter (Page 4, Point 4.2. Structure and Position) <a href="https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf">https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf</a>  2. Annual Report 2024 (Page 584) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/584-585/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/584-585/index.html#zoom=true</a>
	Apakah pengangkatan dan pemberhentian auditor internal memerlukan persetujuan Komite Audit?	1. Piagam Pengawan Intern (Halaman 4, Poin 4.2. Struktur dan Kedudukan) <a href="https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf">https://www.wika-beton.co.id/wp-content/uploads/2025/03/SIGNED%20IA%20CHARTER%203%20FEB%202025.pdf</a>  2. Laporan Tahunan 2024 (Halaman 584) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/584-585/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/584-585/index.html#zoom=true</a>
D.3.17	Risk Oversight.  Does the company establish a sound internal control procedures/risk management framework and periodically review the effectiveness of that framework?	Annual Report 2024 (Pages 597-605) Risk Management System <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html</a>
	Pengawasan Risiko.  Apakah perusahaan menetapkan prosedur pengendalian internal/kerangka manajemen risiko yang baik dan secara berkala meninjau efektivitas kerangka tersebut?	Laporan Tahunan 2024 (Halaman 597-605) Sistem Manajemen Risiko <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html</a>
D.3.18	Does the Annual Report/Annual CG Report disclose that the board of directors/commissioners has conducted a review of the company's material controls (including operational, financial and compliance controls) and risk management systems?	Annual Report 2024 (Page 605) Statement from the Board of Directors and/or Board of Commissioners or Audit Committee on the Adequacy of the Risk Management System <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/604-605/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/604-605/index.html#zoom=true</a>
	Apakah Laporan Tahunan/Laporan CG Tahunan mengungkapkan bahwa direksi/komisaris telah melakukan peninjauan terhadap pengendalian material perusahaan (termasuk pengendalian operasional, keuangan dan kepatuhan) dan sistem manajemen risiko?	Laporan Tahunan 2024 (Halaman 605) Pernyataan Direksi dan/atau Dewan Komisaris atau Komite Audit atas Kecukupan Sistem Manajemen Risiko <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/604-605/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/604-605/index.html#zoom=true</a>
D.3.19	Does the company disclose the key risks to which the company is materially exposed to (i.e. financial, operational including IT, environmental, social, economic)?	Annual Report 2024 (Pages 602-603) Risk Profiles Encountered <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/602-603/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/602-603/index.html</a>
	Apakah perusahaan mengungkapkan risiko utama yang dihadapi perusahaan secara material (yaitu keuangan, operasional termasuk TI, lingkungan, sosial, ekonomi)?	Laporan Tahunan 2024 (Halaman 602-603) Profil Risiko yang dihadapi <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/602-603/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/602-603/index.html</a>

No.	Principles and Recommendation	Remarks
D.3.20	Does the Annual Report/Annual CG Report contain a statement from the board of directors/commissioners or Audit Committee commenting on the adequacy of the company's internal controls/risk management systems?	Annual Report 2024 (Page 596) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html#zoom=true</a>
	Apakah Laporan Tahunan/Laporan CG Tahunan memuat pernyataan direksi/komisaris atau Komite Audit tentang kecukupan sistem pengendalian internal/manajemen risiko perusahaan?	Laporan Tahunan 2024 (Halaman 596) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/596-597/index.html#zoom=true</a>
D.4	People on the Board	
	Anggota Dewan Komisaris	
D.4.1	Board Chairman.  Do different persons assume the roles of chairman and CEO?	1. Annual Report 2024 (Pages 120 - 121) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/120-121/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/120-121/index.html</a>  2. Annual Report 2024 (pages 134-135) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html</a>
	Ketua Dewan Komisaris.  Apakah individu yang berbeda menjabat sebagai Komisaris Utama dan Direktur utama?	1. Laporan Tahunan 2024 (Halaman 120 - 121) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/120-121/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/120-121/index.html</a>  2. Laporan Tahunan 2024 (Halaman 134-135) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/134-135/index.html</a>
D.4.2	Is the chairman an independent director/commissioner?	Annual Report 2024 (Pages 142-146) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a>
	Apakah pimpinan Dewan Komisaris merupakan Komisaris Independen?	Laporan Tahunan 2024 (Halaman 142-146) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a>
D.4.3	Is any of the directors a former CEO of the company in the past 2 years?	No  Annual Report (pages 142-146) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a>
	Apakah ada komisaris yang merupakan mantan Direktur Utama perusahaan dalam 2 tahun terakhir?	Tidak Ada  Laporan Tahunan 2024 (Halaman 142-146) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a>
D.4.4	Are the roles and responsibilities of the chairman disclosed?	1. Annual Report 2024 (pages 469-485) Duties and Obligations of Members the Board of Commissioners: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html#zoom=true</a>  2. Board Manual (pages 40-58) Responsibilities, Duties and Obligations of the Board of Commissioners: <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/40/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/40/</a>

No.	Principles and Recommendation	Remarks
	Apakah peran dan tanggung jawab Komisaris Utama diungkapkan?	<p>1. Laporan Tahunan 2024 (halaman 469-485) Tugas dan Kewajiban Anggota Dewan Komisaris: <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/468-469/index.html#zoom=true</a></p> <p>2. Tata Kerja Dewan Komisaris dan Direksi (halaman 40-58) Tanggung Jawab, Tugas dan Kewajiban Dewan Komisaris: <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/40/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/40/</a></p>
D.4.5	<p>Lead Independent Director.</p> <p>If the Chairman is not independent, has the Board appointed a Lead/Senior Independent Director and has his/her role been defined?</p>	<p>1. Annual Report 2024 (Pages 144-145) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true</a></p> <p>2. Annual Report 2024 (pages 497-499) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html</a></p>
	<p>Komisaris Independen Senior.</p> <p>Jika Komisaris Utama tidak independen, apakah Dewan Komisaris telah menunjuk Komisaris Independen Senior dan apakah perannya telah ditentukan?</p>	<p>1. Laporan Tahunan 2024 (Halaman 144-145) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/144-145/index.html#zoom=true</a></p> <p>2. Laporan Tahunan 2024 (Halaman 497-499) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html</a></p>
D.4.6	<p>Skill and Competencies.</p> <p>Does at least one non-executive director/commissioner have prior working experience in the major sector that the company is operating in?</p>	<p>Annual Report 2024 (Page 142) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a></p>
	<p>Keahlian dan Kompetensi.</p> <p>Apakah setidaknya satu direktur/komisaris non-eksekutif memiliki pengalaman kerja sebelumnya di sektor utama tempat perusahaan beroperasi?</p>	<p>Laporan Tahunan 2024 (Halaman 142) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/142-143/index.html</a></p>
D.5	Board Performance.	
	Kinerja Direksi dan Dewan Komisaris.	
D.5.1	<p>Directors Development.</p> <p>Does the company have orientation programmes for new directors/commissioners?</p>	<p>1. Annual Report 2024 (Page 458) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/458-459/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/458-459/index.html</a></p> <p>2. Annual Report 2024 (page 496) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true</a></p>
	<p>Pengembangan Direksi dan Dewan Komisaris.</p> <p>Apakah perusahaan memiliki program orientasi untuk direksi/komisaris baru?</p>	<p>1. Laporan Tahunan 2024 (Halaman 458) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/458-459/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/458-459/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 496) <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true</a></p>

No.	Principles and Recommendation	Remarks
D.5.2	Does the company have a policy that encourages directors/commissioners to attend on-going or continuous professional education programmes?	<p>1. Annual Report 2024 (Page 457)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/456-457/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/456-457/index.html</a></p> <p>2. Annual Report 2024 (Page 497)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true</a></p> <p>3. Board Manual  - Page 39  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/39/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/39/</a></p> - Page 92 <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/92/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/92/</a>
	Apakah perusahaan memiliki kebijakan dan praktik serta program aktual yang mendorong direksi/komisaris untuk mengikuti program pendidikan profesional yang berkelanjutan?	<p>1. Laporan Tahunan 2024 (Halaman 457)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/456-457/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/456-457/index.html</a></p> <p>2. Laporan Tahunan 2024 (Halaman 497)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/496-497/index.html#zoom=true</a></p> <p>3. Pedoman Tata Kerja Komisaris dan Direksi  - Halaman 39  <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/39/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/39/</a></p> - Halaman 92 <a href="https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/92/">https://www.wika-beton.co.id/en/pedoman-tata-kelola-perusahaan/#flipbook-pedoman-tata-kerja-dewan-komisaris-direksi-board-manual/92/</a>
D.5.3	<p>CEO/Executive Management Appointments and Performance.</p> <p>Does the company disclose the process on how the board of directors/commissioners plans for the succession of the CEO/Managing Director/President and key management?</p>	<p>1. Annual Report 2024 (Pages 654-655)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/654-655/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/654-655/index.html#zoom=true</a></p> <p>2. Annual Report 2024 (Pages 186-187)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/186-187/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/186-187/index.html#zoom=true</a></p>
	<p>Pengangkatan dan Kinerja Direktur Utama/Manajemen Eksekutif.</p> <p>Apakah perusahaan mengungkapkan proses bagaimana Direksi/Dewan Komisaris merencanakan untuk suksesi Direktur Utama/Direktur Pelaksana/Presiden Direktur dan manajemen kunci?</p>	<p>1. Laporan Tahunan 2024 (Halaman 654-655):  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/654-655/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/654-655/index.html#zoom=true</a></p> <p>2. Laporan Tahunan (Halaman 186-187)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/186-187/index.html#zoom=true">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/186-187/index.html#zoom=true</a></p>
D.5.4	Does the board of directors/commissioners conduct an annual performance assessment of the CEO/Managing Director/President?	<p>Annual Report 2024 (Pages 501 - 509)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>
	Apakah dewan direksi/komisaris melakukan penilaian kinerja tahunan terhadap Direktur Utama/Direktur Pelaksana/Presiden Direktur?	<p>Laporan Tahunan 2024 (Halaman 501 - 509)  <a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>

No.	Principles and Recommendation	Remarks
D.5.5	<p>Board Appraisal.</p> <p>Did the company conduct an annual performance assessment of the board of directors/commissioners and disclose the criteria and process followed for the assessment?</p>	<p>Annual Report 2024 (Pages 501 - 509)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>
	<p>Penilaian Dewan.</p> <p>Apakah perusahaan melakukan penilaian kinerja tahunan Direksi/Dewan Komisaris dan mengungkapkan kriteria dan proses penilaian tersebut?</p>	<p>Laporan Tahunan 2024 (Halaman 501 - 509)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>
D.5.6	<p>Director Appraisal.</p> <p>Did the company conduct an annual performance assessment of the individual directors/commissioners and disclose the criteria and process followed for the assessment?</p>	<p>Annual Report 2024 (Pages 501 - 509)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>
	<p>Penilaian Direktur.</p> <p>Apakah perusahaan melakukan penilaian kinerja tahunan masing-masing direktur/komisaris dan mengungkapkan kriteria dan proses penilaian tersebut?</p>	<p>Laporan Tahunan 2024 (Halaman 501 - 509)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>
D.5.7	<p>Committee Appraisal.</p> <p>Did the company conduct an annual performance assessment of the board committees and disclose the criteria and process followed for the assessment?</p>	<p>Annual Report 2024 (Pages 501 - 509)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>
	<p>Penilaian Komite.</p> <p>Apakah perusahaan melakukan penilaian kinerja tahunan Komite Dewan Komisaris dan mengungkapkan kriteria dan proses penilaian tersebut?</p>	<p>Laporan Tahunan 2024 (Halaman 501 - 509)</p> <p><a href="https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html">https://investor.wika-beton.co.id/misc/AR/flipbook/AR-2024/500-501/index.html</a></p>