SISTEM ALOKASI DAN REMUNERASI DIREKSI SERTA KOMISARIS

Kebijakan PT Perkebunan Nusantara III (Persero) menerapkan kebijakan remunerasi bagi Direksi dan Dewan Komisaris secara terukur sesuai dengan tanggung jawab, jabatan, dan pencapaian kinerja masing-masing. Remunerasi dapat mencakup gaji atau honorarium, tunjangan, fasilitas, serta komponen penghasilan lainnya sesuai dengan ketentuan yang berlaku.

Penetapan remunerasi dilakukan melalui proses evaluasi dengan mempertimbangkan pencapaian target dalam Rencana Kerja dan Anggaran Perusahaan, kondisi keuangan perusahaan, serta kondisi pasar tenaga kerja. Proses tersebut melibatkan kajian konsultan independen, masukan Dewan Komisaris, dan persetujuan pemegang saham melalui Rapat Umum Pemegang Saham. Perseroan tidak memberikan bonus nonkinerja maupun opsi saham kepada Direksi dan Dewan Komisaris.

DOKUMEN SELENGKAPNYA→

KEBIJAKAN REMUNERASI DEWAN KOMISARIS DAN DIREKSI

REMUNERATION POLICY OF THE BOARD OF COMMISSIONERS AND BOARD OF DIRECTORS

Kebijakan dan Struktur Remunerasi Dewan Komisaris dan Direksi

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

Kebijakan remunerasi bagi Dewan Komisaris dan Direksi untuk tahun buku 2025 ditetapkan berdasarkan Surat Kementerian Badan Usaha Milik Negara Republik Indonesia No. SR-109/Wk.MBU.03/10/2024 terkait Penetapan Penghasilan Direksi dan Dewan Komisaris PT Perkebunan Nusantara III (Persero) Tahun 2025. Kebijakan tersebut selanjutnya ditegaskan melalui Surat Keputusan Direksi PT Perkebunan Nusantara III (Persero) No. DSDM/SKPTS/R/121/2024 yang mengatur lebih lanjut mengenai besaran penghasilan bagi Direksi dan Dewan Komisaris.

The remuneration policy for the Board of Commissioners and the Board of Directors for the 2025 fiscal year was established based on Letter No. SR-109/Wk.MBU.03/10/2024 from the Ministry of State-Owned Enterprises of the Republic of Indonesia regarding the Determination of the Remuneration of the Board of Directors and the Board of Commissioners of PT Perkebunan Nusantara III (Persero) for the Year 2025. This policy was further confirmed through PT Perkebunan Nusantara III (Persero) Board of Directors Decree No. DSDM/SKPTS/R/121/2024, which provides further details regarding the amount of compensation for the Board of Directors and the Board of Commissioners.

Adapun rincian mengenai honorarium dan gaji yang diterima oleh Dewan Komisaris dan Direksi sepanjang tahun 2025 dapat diuraikan sebagai berikut:

The details regarding the honoraria and salaries received by the Board of Commissioners and the Board of Directors throughout 2025 are as follows:

Dewan Komisaris Board of Commissioners	
Komisaris Utama President Commissioner	45% dari Direktur Utama 45% from the President Director
Anggota Dewan Komisaris Members of the Board of Commissioners	90% dari Komisaris Utama 90% from the President Commissioner

Direksi Board of Directors	
Direktur Utama President Director	100%
Wakil Direktur Utama Vice President Director	90% dari Direktur Utama 90% from the President Director
Anggota Direksi Lainnya Other Members of the Board of Directors	85% dari Direktur Utama 85% from the President Director

Besaran remunerasi yang diterima oleh Dewan Komisaris dan Direksi ditetapkan melalui proses perhitungan oleh manajemen dengan melibatkan konsultan independen, dengan mengacu pada pedoman yang diatur dalam Peraturan Menteri BUMN. Sementara itu, pemberian tunjangan dan fasilitas bagi Dewan Komisaris dan Direksi mengacu pada Peraturan Menteri BUMN No. PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas BUMN, sebagaimana telah diperbarui terakhir melalui Peraturan Menteri BUMN No. PER-13/MBU/09/2021.

The amount of remuneration received by the Board of Commissioners and the Board of Directors is determined through a calculation process conducted by management in consultation with independent consultants, in accordance with the guidelines set forth in the Minister of SOEs Regulation. Meanwhile, the provision of allowances and benefits for the Board of Commissioners and the Board of Directors is based on the Minister of SOEs Regulation No. PER-04/MBU/2014 regarding Guidelines for Determining the Compensation of the Board of Directors, Board of Commissioners, and Board of Supervisors of SOEs, as last updated by the Minister of SOEs Regulation No. PER-13/MBU/09/2021.

Rincian terkait tunjangan dan fasilitas yang diberikan kepada Dewan Komisaris disajikan pada tabel berikut.

Details regarding the allowances and benefits provided to the Board of Commissioners are presented in the following table.

Tunjangan dan Fasilitas Dewan Komisaris
Allowances and Facilities for the Board of Commissioners

No	Jenis Penghasilan Type of Income	Keputusan Resolution	Keterangan Remarks
1	**Tunjangan** Allowance		
	Tunjangan Hari Raya Keagamaan Religious Holiday Allowance	1 (satu) kali honorarium 1 (one) time honorarium	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
	Asuransi Purna Jabatan Post-Employment Insurance	Premi yang ditanggung oleh Perusahaan sebesar maksimal 25% dari honorarium dalam 1 tahun honorer The premium borne by the Company is a maximum of 25% of the honorarium in 1 year	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
	Tunjangan Transportasi Transportation Allowance	20% dari honorarium per bulan 20% of monthly honorarium	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
2	**Fasilitas** Facilities		
	Fasilitas Kesehatan Health Facilities	Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan sebesar pemakaian (*at cost*) In the form of health insurance or reimbursement of medical expenses based on usage (at cost)	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
	Fasilitas Bantuan Hukum Legal Assistance Facilities	Sebesar pemakaian (*at cost*) As much as usage (at cost)	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023

Tunjangan dan Fasilitas Direksi
Allowances and Facilities for the Board of Directors

No	Jenis Penghasilan Type of Income	Keputusan Resolution	Keterangan Remarks
1	**Tunjangan** Allowance		
	Tunjangan Hari Raya Keagamaan Religious Holiday Allowance	1 (satu) kali honorarium 1 (one) time honorarium	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
	Asuransi Purna Jabatan Post-Employment Insurance	Premi yang ditanggung oleh Perusahaan sebesar maksimal 25% dari honorarium dalam 1 tahun honorer Premiums covered by the Company up to a maximum of 25% of the honorarium within 1 year of service	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
	Tunjangan Perumahan Housing Allowance	Rp25.000.000 per bulan Rp25,000,000 per month	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 apabila menyediakan rumah jabatan maka wajib digunakan sampai masa jabatan Direksi berakhir dan yang bersangkutan tidak diberikan Tunjangan Perumahan In accordance with PER-04/MBU/2014, as amended several times, most recently by PER-03/MBU/03/2023, if official residences are provided, they must be utilized until the end of the Directors' term of office, and no Housing Allowance will be provided
2	**Fasilitas** Facilities		
	Fasilitas Kendaraan Vehicle Facility	1 (satu) unit beserta biaya pemeliharaan dan biaya operasional, dengan memperhatikan kondisi keuangan Perusahaan One (1) unit including maintenance and operational costs, with due consideration to the Company's financial condition	Spesifikasi dan jenis kendaraan diatur oleh Dewan Komisaris dengan batas maksimal 3.500 cc untuk kendaraan berbahan bakar minyak atau batas maksimal 100 kWh untuk kendaraan bermotor listrik berbasis baterai (*battery electric vehicle*) Vehicle specifications and types are regulated by the Board of Commissioners, with a maximum limit of 3,500 cc for oil-fueled vehicles and a maximum limit of 100 kWh for battery electric vehicles
	Fasilitas Kesehatan Health Facility	Dalam bentuk asuransi kesehatan atau penggantian biaya pengobatan sebesar pemakaian (*at cost*) In the form of health insurance or reimbursement of medical expenses based on usage (at cost)	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023
	Fasilitas Bantuan Hukum Legal Assistance Facility	Sebesar pemakaian (*at cost*) As much as usage (at cost)	Sesuai PER-04/MBU/2014 sebagaimana beberapa kali diubah terakhir dengan PER-03/MBU/03/2023 In accordance with PER-04/MBU/2014, as amended several times, most recently with PER-03/MBU/03/2023

Prosedur Pengusulan dan Penetapan Remunerasi Dewan Komisaris dan Direksi

Procedure for Proposal and Determination of Remuneration of the Board of Commissioners and Board of Directors

Penetapan remunerasi Dewan Komisaris mengacu pada Peraturan Menteri BUMN No. PER-04/MBU/2014 tentang Pedoman Penetapan Penghasilan Direksi, Dewan Komisaris, dan Dewan Pengawas BUMN, yang terakhir diperbarui melalui Peraturan Menteri BUMN No. PER-03/MBU/03/2023. Besaran remunerasi tersebut ditentukan melalui proses evaluasi yang melibatkan konsultan independen yang memiliki kompetensi di bidangnya.

The determination of the Board of Commissioners' remuneration is based on Minister of SOEs Regulation No. PER-04/MBU/2014 regarding Guidelines for Determining the Compensation of the Board of Directors, Board of Commissioners, and Board of Supervisors of SOEs, most recently updated by Minister of SOEs Regulation No. PER-03/MBU/03/2023. The amount of such remuneration is determined through an evaluation process involving independent consultants with expertise in their respective fields.

Hasil kajian dari konsultan independen kemudian disampaikan kepada Dewan Komisaris PTPN III untuk memperoleh masukan. Selanjutnya, Dewan Komisaris mengajukan usulan remunerasi bagi Direksi dan Dewan Komisaris kepada Menteri BUMN selaku pemegang saham PT Perkebunan Nusantara III (Persero). Proses ini dilaksanakan dengan mengacu pada Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas serta ketentuan yang berlaku, di mana penetapan remunerasi Direksi dan Dewan Komisaris diputuskan melalui RUPS.

The findings of the independent consultants are then submitted to the Board of Commissioners of PTPN III for input. Subsequently, the Board of Commissioners submits a remuneration proposal for the Board of Directors and the Board of Commissioners to the Minister of SOEs as the shareholder of PT Perkebunan Nusantara III (Persero). This process is carried out in accordance with Law No. 40 of 2007 on Limited Liability Companies and applicable regulations, under which the remuneration of the Board of Directors and the Board of Commissioners is decided through a GMS.

Indikator untuk Penetapan Remunerasi

Indicators for Determining Remuneration

Penetapan remunerasi bagi Dewan Komisaris dan Direksi dilakukan dengan mengacu pada ketentuan dalam Peraturan Menteri BUMN No. PER-04/MBU/2014, yang telah diperbarui melalui Peraturan Menteri BUMN No. PER-03/MBU/03/2023 terkait pedoman penetapan penghasilan bagi Direksi dan Dewan Komisaris.

Remuneration for the Board of Commissioners and the Board of Directors is determined in accordance with the provisions of Minister of SOEs Regulation No. PER-04/MBU/2014, as amended by Minister of SOEs Regulation No. PER-03/MBU/03/2023 regarding guidelines for determining the compensation of the Board of Directors and the Board of Commissioners.

Besaran remunerasi ditentukan berdasarkan pencapaian kinerja manajemen yang tercantum dalam kontrak manajemen antara Direksi dan Dewan Komisaris. Kontrak tersebut memuat target Rencana Kerja dan Anggaran Perusahaan (RKAP) tahun 2025, termasuk KPI yang mencakup indikator, bobot penilaian, serta target yang harus dicapai. Selain itu, penentuan remunerasi juga mempertimbangkan kondisi pasar tenaga kerja di Indonesia serta kondisi keuangan Perusahaan.

The amount of remuneration is determined based on management performance achievements as set forth in the management contract between the Board of Directors and the Board of Commissioners. The contract includes targets for the 2025 Corporate Work Plan and Budget (RKAP), including KPIs that cover indicators, weightings, and targets to be achieved. In addition, the determination of remuneration also takes into account labor market conditions in Indonesia as well as the Company's financial condition.

Jumlah Nominal Tiap-Tiap Komponen Struktur Remunerasi Dewan Komisaris dan Direksi di Tahun 2025

Nominal Amount of Each Component of the Remuneration Structure of the Board of Commissioners and Directors in 2025

Rincian besaran remunerasi yang diterima oleh Dewan Komisaris dan Direksi sepanjang tahun 2025 dapat disajikan sebagai berikut:

The details of the remuneration received by the Board of Commissioners and the Board of Directors throughout 2025 are as follows:

Uraian Description	**Jumlah** Total
Jumlah Remunerasi Dewan Komisaris Total Remuneration of the Board of Commissioners	19.918.889.241
Jumlah Remunerasi Direksi Total Remuneration of the Board of Directors	35.344.390.356
Jumlah Remunerasi Dewan Komisaris dan Direksi Tahun 2025 Total Remuneration of the Board of Commissioners and Directors in 2025	55.263.279.597

Berikut adalah klasifikasi besaran remunerasi yang diterima oleh Dewan Komisaris dan Direksi berdasarkan rentang penghasilan bulanan:

The following is a breakdown of the remuneration received by the Board of Commissioners and the Board of Directors based on monthly income ranges:

Uraian Description	**Jumlah Orang** Number of People	
	Dewan Komisaris Board of Commissioners	**Direksi** Board of Directors
Di atas Rp2 miliar Above Rp2 billion	2	10
Di atas Rp1 miliar - Rp2 miliar Above Rp1 billion - Rp2 billion	9	0
Di atas Rp500 juta - Rp1 miliar Above Rp500 million - Rp1 billion	0	0
Rp500 juta ke bawah Below Rp500 million	1	0

Bonus Non-Kinerja dan Opsi Saham Dewan Komisaris dan Direksi

Non-Performance Bonus and Stock Options for the Board of Commissioners

Perusahaan tidak memberikan insentif berupa bonus non-kinerja maupun opsi saham kepada seluruh anggota Dewan Komisaris maupun Direksi.

The company does not provide incentives in the form of non-performance bonuses or stock options to any members of the Board of Commissioners or the Board of Directors.