

Reporting Requirement List

For Listed and Financial Services Companies in Indonesia

November 2023



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Reporting Requirements List - For All Industries

The following table provides a summary of specific reports that need to be disclosed to the public via IDX (Indonesia Stock Exchange) and are subject to supervision of OJK

Regulation : Decision Letter Of The Board Of Directors Of The Indonesia Stock Exchange (No. KEP- 00015/BEI/01-2021)

Subject: Amendment to Regulation Number I-E Concerning Obligations Submission of Information

1	Annual Audited Financial Statements	No later than the end of the third month after the date of the annual financial statements.
2	Annual Report & ESG Report*	The end of the fourth month after the end of the financial year.
3	Interim Financial Report / Semi Annual Report	Audited - End of the third month after the date of interim financial report or semi-annual financial report (as relevant).
4	Incidental report	As promptly as possible and no later than 2 (two) working days after the occurrence of the material information or fact.
5	Fund Utilization Realization Report (LRPD) to OJK	LRPD shall be submitted every 6 (six) months with the report dates of 30 June and 31 December.
6	Public Expose	At the latest 3 (three) IDX Trading Days after the public expose, a report consists of a summary of the discussion in the session and a copy of the list of attendees.
7	Corporate Action (if cause dilution)	Report to IDX and submit at the latest on the next day after the company decides to conduct the action.

*ESG report might be required for listed Co effectively in 2024



Reporting List – Banking

Banks carry out Conventional and /or Sharia business activities, including branch offices of banks domiciled abroad.

Publication Report Includes :

No	Report	Conventional	Sharia
1	Financial publication reports and financial performance information	✓	✓
2	Published reports on risk exposure and capital	✓	✓
3	Publication reports of information or material facts	✓	✓
4	Report on the publication of prime credit interest rates	✓	✗
5	Another report	✓	✓

Reporting Requirements List - For Bankings

Published reports are reports submitted by banks to the public and OJK with the announcement and submission procedures in accordance with OJK regulations.

Regulation : Financial Services Authority Regulations (OJK) - NO. 37/POJK.03/2019

Subject: Transparency and Publication of Banking Reportings



*ESG report might be required for listed Co effectively in 2024

Bank Obligation in Published Reports

Reporting Rules

- Announce financial publication reports and monthly financial performance information on the Bank's website
- Submit financial publication reports and monthly financial performance information to OJK through the OJK reporting system

Submission Deadline

Announcement of financial publication reports and monthly financial performance information on the Bank's website as carried out **no later than the end of the following month** after the position of the end of the reporting month.

Report Announcement

Banks are required to maintain announcements of financial publication reports and monthly financial performance information on the Bank's website for **at least the last 5 (five) years**.

Procedures and Deadlines

Procedures and deadlines for submitting financial publication reports and monthly financial performance information through the OJK reporting system as carried out in accordance with the procedures and time limits as stipulated in OJK Regulations regarding commercial bank reporting through the OJK reporting system.

Reporting List - Non-Banking Financial Institutions

Non-Bank Financial Services Institutions, are institutions that carry out activities in the insurance sector, pension funds, financing institutions, leasing and other financial service institutions.

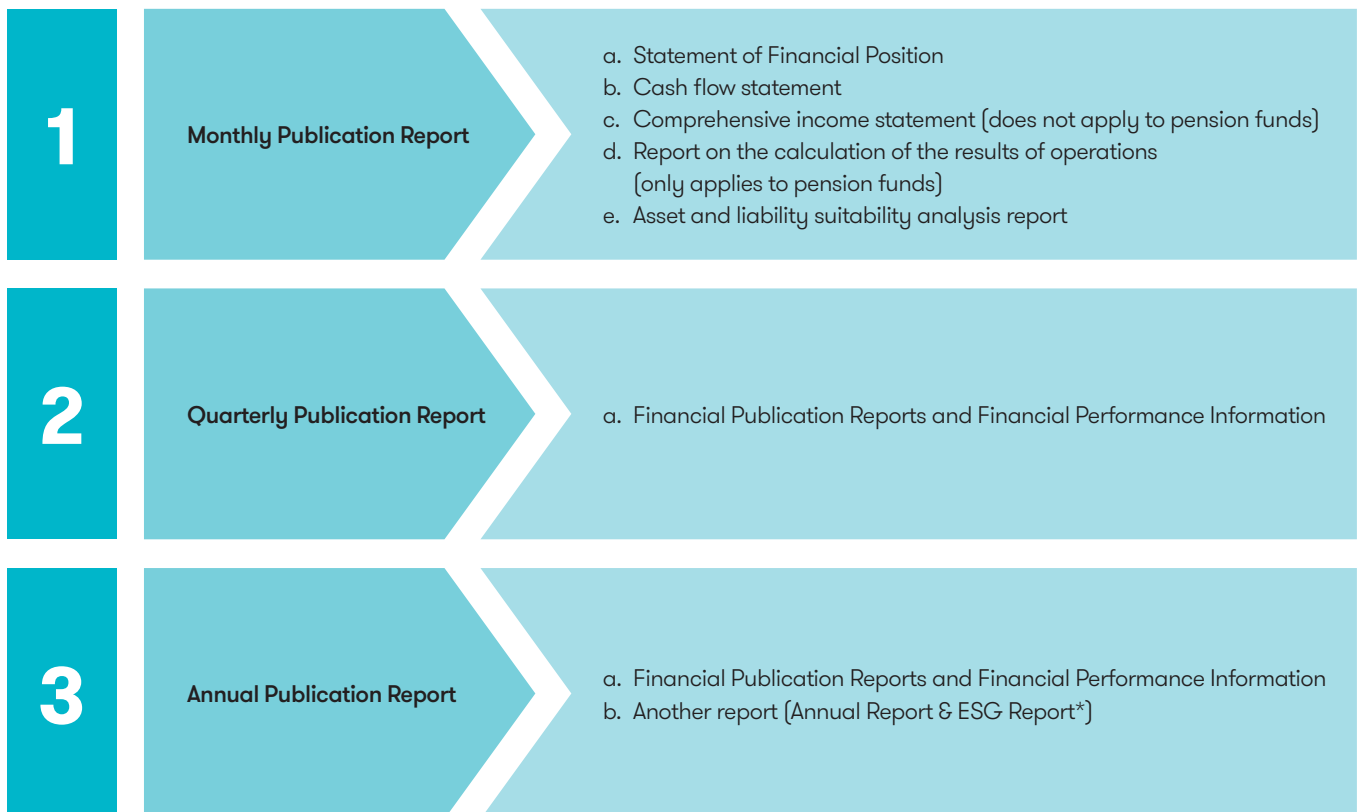


Reporting Requirements List - For Non-Banks FI (IKNB)

IKNB must prepare Published Reports in a correct, complete and timely manner in accordance with the provisions in this OJK Regulation.

Regulation : Financial Services Authority Regulations (OJK) - NOMOR 3/POJK.05/2013

Subject: Monthly Report of Non-Bank Financial Institutions



*ESG report might be required for listed Co effectively in 2024

Rules for Submitting Monthly Reports

- 1 IKNB is required to submit Monthly Reports to OJK no later than the 10th of the following month.
- 2 If the 10th falls on a holiday, then the Monthly Report must be submitted on the following working day.
- 3 If both fall on a national holiday or a public holiday, OJK has the authority to set a due date for submitting the Monthly Report.
- 4 Submission of Monthly Reports is carried out online through the OJK data communication network system.
- 5 If the OJK network system is not yet available, IKNB is required to submit Monthly Reports online via the email address specified by OJK.
- 6 The IKNB email address used for submission must be reported in writing to OJK.

Reporting List - Bonds Issuance

Reporting Requirements List - Bonds Issuance

Industries which issued bonds must prepare Published Reports in a correct, complete and timely manner in accordance with the provisions in this OJK Regulation.

Regulation : Financial Services Authority Regulations (OJK) - NOMOR 63/POJK.04/2017

Subject: Issuer Reporting for Bonds Issuance

1	Annual Audited Financial Statements	No later than the end of the 9th month after the date of the annual financial statements. Include letter of responsibility of district head & loan repayment ratio.
2	Operational Report	The end of the 9th month after the date of the annual financial statements.
3	Cash Flow Report	The end of the 9th month after the date of the annual financial statements.
4	Opinion	Examination of reports to provide an opinion on the fairness of financial information by Audit Board of The RI.
5	Fund Utilization Realization Report (LRPD) to OJK	LRPD shall be submitted every 6 (six) months with the report dates of 30 June and 31 December.

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Reporting Requirements List - Green Bonds Issuance

Industries which issued bonds must prepare Published Reports in a correct, complete and timely manner in accordance with the provisions in this OJK Regulation.

Regulation : Financial Services Authority Regulations (OJK) - NOMOR 63/POJK.04/2017

Subject: Issuer Reporting for Bonds Issuance

1	Review Result Report	Reviewed by Environment expertise once in a year.
2	Fund Utilization Report to OJK	Issuer must manage the proceeds from the public offering of Green Bonds and report to OJK
3	Material Fact Report	Issuer must announced to OJK and public
4	Opinion of Environment Expertise	Include verification, certification, and test result

*ESG report might be required for listed Co effectively in 2024



Contact Us

Find out how Grant Thornton can assist you for your listing reporting needs.

For inquiries, please contact our Business Development Partner at bd@id.gt.com.

