

**AMENDMENT TO THE DISCLOSURE OF INFORMATION**  
**IN RELATION TO THE ADDITION OF BUSINESS ACTIVITIES OF PT RESOURCE ALAM INDONESIA TBK**  
**IN THE FORM OF WAREHOUSING AND STORAGE, OTHER ACCOMMODATION, TOURISM AREA**  
**DEVELOPMENT, TOURISM INFORMATION SERVICES, AND TOURIST ATTRACTION INFORMATION SERVICES**  
**(DISCLOSURE)**  
**NO. 019/RAIN/VI/C/2026**

**THIS DISCLOSURE IS MADE AND DISCLOSED TO SHAREHOLDERS OF THE COMPANY IN ORDER TO COMPLY**  
**WITH THE RESULTS OF THE REVIEW CONDUCTED BY THE FINANCIAL SERVICES AUTHORITY AS SET OUT IN**  
**LETTER NO. S-123/PM.212/2026 DATED 26 MAY 2026 REGARDING THE DISCLOSURE OF INFORMATION ON**  
**THE ADDITION OF BUSINESS ACTIVITIES AS REQUIRED UNDER FINANCIAL SERVICES AUTHORITY**  
**REGULATION NO. 17/POJK.04/2020 CONCERNING MATERIAL TRANSACTIONS AND CHANGES IN BUSINESS**  
**ACTIVITIES (POJK 17/2020)**



**PT RESOURCE ALAM INDONESIA TBK (the Company)**

**Domiciled in Central Jakarta, Indonesia**

**Line of Business:**

Mining and Extraction, Wholesale and Retail Trading, Real Estate, Financial and Insurance Activities,  
Processing Industry, and Transportation and Warehousing

**Head Office:**

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The Board of Directors and the Board of Commissioners of the Company, both individually and collectively, bear full responsibility for the accuracy and completeness of the information disclosed herein. After conducting thorough research, they affirm that the information contained herein is accurate and that there are no significant and relevant facts that have not been disclosed or omitted, which could render the information provided in this Disclosure to be inaccurate and/or misleading.

If you have any difficulty understanding the information provided in this Disclosure, it is advisable to consult with a legal advisor, public accountant, financial advisor, or other professionals.

**This Amendment to the Disclosure is issued in Jakarta on 12 June 2026 and forms an integral and inseparable part of the Disclosure that was previously issued by the Company on 11 May 2026.**

## I. FOREWORD

This Disclosure to the shareholders of the Company is made in connection with the Companys plan to change its business activities through the addition of several Indonesian Standard Industrial Classification (Klasifikasi Baku Lapangan Usaha Indonesia or **KBLI**) codes, as described in this Disclosure (the **Change in Business Activities**).

In connection with the matters set out above, the Board of Directors of the Company hereby announces this Disclosure through the Companys website and the IDX website, with the intention of providing more comprehensive information and an overview to the shareholders of the Company regarding the proposed Change in Business Activities, as regulated under Article 27 paragraph (1) of POJK No. 17/2020. The Company also provides supporting data regarding the change in business activities to shareholders as of the date of the announcement of the General Meeting of Shareholders (GMS), as well as supporting documents to the Financial Services Authority, in accordance with the provisions set out under Article 22 paragraph (1) letter c of POJK No. 17/2020.

This Disclosure is intended to provide the shareholders of the Company with information for their consideration in approving the proposed Change in Business Activities of the Company, which must first obtain the approval of the General Meeting of Shareholders. Pursuant to the request of the Financial Services Authority as set out in Letter No. S-123/PM.212/2026 dated 26 May 2026, the agenda item relating to the proposed Change in Business Activities of the Company may not be combined with the agenda of the Annual General Meeting of Shareholders (**AGMS**) planned to be held on 18 June 2026. Accordingly, the proposed Change in Business Activities of the Company, together with the corresponding amendments to the purpose and objectives as well as the business activities of the Company as set out in its Articles of Association, including the discussion of the Feasibility Study relating to the proposed Change in Business Activities of the Company, will be discussed and resolved under a separate agenda item at an Extraordinary General Meeting of Shareholders (**EGMS**), which is planned to be held on the same date following the conclusion of the AGMS on 18 June 2026. The schedule and agenda of the AGMS itself remain unchanged, except for the removal of the agenda item relating to the proposed Change in Business Activities of the Company.

In connection with the proposed Change in Business Activities of the Company, as of the date of this Disclosure, the Company does not yet have any plan to implement or actively conduct the new business activities under the added KBLI codes in the near future. At this stage, the Change in Business Activities is primarily undertaken to align the Companys business licensing with its existing warehouse leasing activities and to support the certification process of the Companys land assets located in areas designated for tourism purposes.

Should the Company decide in the future to implement and commercially conduct the new business activities under the added KBLI codes, the Company will first undertake further assessment and evaluation, including the preparation of a business feasibility study in accordance with the applicable regulations, and provide the required disclosures to shareholders and/or the public in accordance with the prevailing capital market laws and regulations.

## II. BRIEF DESCRIPTION OF THE COMPANY

### 1. Brief History

The Company is a public limited liability company established under the laws of the Republic of Indonesia, domiciled in Central Jakarta, and pursuant to its articles of association, is authorized to engage in business activities in the fields of Mining and Extraction, Wholesale and Retail Trading, Real Estate, Financial and Insurance Activities, Processing Industry, and Transportation and Warehousing.

The Company was initially established under the name PT Kurnia Kapuas Utama Glue Industries, as set forth in Deed No. 32 dated 8 July 1981, drawn up before Didi Sudjadi, S.H., a Notary in Jakarta. The deed of establishment was approved by the Minister of Justice of the Republic of Indonesia pursuant to Decree No. Y.A.5/27/4 dated 16 March 1982 and was published in the State Gazette of the Republic of Indonesia No. 40 dated 20 May 1986, Supplement No. 690. Subsequently, the Company has undergone several amendments, including a change of name to PT Kurnia Kapuas Utama Tbk.

Based on the Deed of Resolutions of the Extraordinary General Meeting of Shareholders of PT Kurnia Kapuas Utama Tbk No. 15 dated 5 September 2003, drawn up before Elisabeth Veronika Ely, S.H., a Notary in Pontianak, the Companys name was changed from PT Kurnia Kapuas Utama Tbk to PT Resource Alam Indonesia Tbk. The deed was approved by the Minister of Justice and Human Rights of the Republic of Indonesia pursuant to Decree No. C-27044.HT.01.04.TH.2003 dated 12 November 2003 and was published in the State Gazette of the Republic of Indonesia No. 50 dated 22 June 2004, Supplement No. 5984.

The Companys Articles of Association have been amended several times, with the latest amendment set forth in the Deed of Meeting Resolutions of PT Resource Alam Indonesia Tbk No. 21 dated 17 June 2025, drawn up before Rini Yulianti, S.H., a Notary in East Jakarta, which has been duly notified and recorded by the Ministry of Law and Human Rights of the Republic of Indonesia based on Letter No. AHU-AH.01.03.0161492 dated 18 June 2025 concerning Receipt of Notification of Amendment to the Articles of Association and Letter No. AHU-AH.01.09-0299840 dated 18 June 2025 concerning Receipt of Notification of Amendment to Company Data.

### 2. Purpose and Objectives of Business Activities

In accordance with Article 3 paragraph (1) of the Companys Articles of Association, the purposes and objectives of the Company are to engage in business activities in the following sectors:

- a. Mining and Extraction
- b. Wholesale and Retail Trading
- c. Real Estate

- d. Financial and Insurance Activities
- e. Processing Industry
- f. Transportation and Warehousing

Furthermore, in order to achieve its purposes and objectives, the Company may carry out the Main Business Activities and Supporting Business Activities as stipulated in Article 3 paragraph (2) of the Companys Articles of Association, as follows:

**Main Business Activities:**

- a. Coal Mining (KBLI 05100)
- b. Wholesale Trade of Solid, Liquid and Gaseous Fuels and Related Products (KBLI 46610)
- c. Own or Leased Real Estate (KBLI 68111)
- d. Holding Company Activities (KBLI 64200)

**Supporting Business Activities:**

- a. Laminated Plywood Manufacturing, Including Decorative Plywood (KBLI 16212)
- b. Other Mining and Excavation Support Activities (KBLI 09900)
- c. Motorized Freight Transport for General Goods (KBLI 49431)
- d. Domestic Sea Freight Transport for Special Goods (KBLI 50133)
- e. Motorized Freight Transport for Special Goods (KBLI 49432)
- f. Other Supporting Transportation Activities n.e.c. (KBLI 52299)

**3. Capital Structure and Shareholding Composition**

The Companys capital structure is as follows:

Information	Number of Shares	Nominal Value per Share (IDR)	Total Nominal Value (IDR)
Authorized Capital	20,000,000,000	10	200,000,000,000
Issued and Paid-up Capital	5,000,000,000		50,000,000,000

Based on Deed No. 14 dated 12 December 2025, the shareholding composition of the Company is as follows:

No.	Shareholder	Number of Shares	Percentage (%)	Paid-up Capital (IDR)
1.	PT SEJAHTERA JAYA CITA	1,391,585,329	27.83	13,915,853,290
2.	BOS LTD S/A SINAR NUSANTARA SDN. BHD.	413,611,772	8.27	4,136,117,720
3.	UBS AG SINGAPORE S/A ENERGY COLLIER PRIVATE LTD.	1,855,447,105	37.11	18,554,471,050
4.	LX INTERNATIONAL (SINGAPORE) PTE. LTD.	260.372,700	5.21	2,603,727,000
5.	Public (Others)	1,078,983,094	21.58	10,789,830,940
<b>TOTAL</b>		<b>5.000.000.000</b>	<b>100</b>	<b>50,000,000,000</b>

#### **4. Composition of the Board of Directors and the Board of Commissioners of the Company**

Based on the Deed of Meeting Resolutions of PT Resource Alam Indonesia Tbk No. 15 dated 12 December 2025, drawn up before Rini Yulianti, S.H., a Notary in East Jakarta, which has obtained the Receipt of Notification of Amendment to the Articles of Association from the Ministry of Law and Human Rights of the Republic of Indonesia pursuant to Letter No. AHU-AH.01.09-0369350 dated 3 February 2026, the composition of the Company's supervisory and management bodies is as follows:

Pintarso Adijanto	: President Director
Agoes Soegiarto Soeparman	: Director
Wimpi Salim	: Director
Winanto	: Director
Eddy	: Director
Tan Ying Mei	: Director
Hendro Martowadojo	: President Commissioner
Suparno Adijanto	: Commissioner
Ge Luiyanto Yamin	: Independent Commissioner
Wonchil Yu	: Commissioner
Darma Putra Wati	: Independent Commissioner

#### **5. Controlling Shareholders of the Company**

The institutional controlling shareholder of the Company is PT Sejahtera Jaya Cita, holding 1,391,585,329 shares, representing 27.8% of the total issued and fully paid-up shares in the Company.

The individual controlling shareholders of the Company are Pintarso Adijanto and Suparno Adijanto, and the Ultimate Beneficial Owners of the Company are the Adijanto Family, represented by Pintarso Adijanto and Suparno Adijanto.

### **III. SUMMARY OF THE FEASIBILITY STUDY ON THE CHANGE IN BUSINESS ACTIVITIES**

#### **1. Summary of the Appraisers Report**

In connection with the proposed Change in Business Activities of the Company through the addition of KBLI codes, the Company has appointed an Independent Appraiser registered with the Ministry of Finance, namely KJPP Felix Sutandar dan Rekan (the **Appraiser**), as an independent appraiser to provide an opinion on the proposed addition of the new KBLI codes. The following is a summary of the feasibility study report based on Report Ref. No. 00267/2.0072-00/BS/04/0022/1/IV/2026 dated 24 April 2026, as revised by Report Ref. No.

00363/2.0072-00/BS/04/0022/1/VI/2026 dated 2 June 2026 (the **Feasibility Study Report**). The Feasibility Study Report has been prepared in accordance with POJK No. 35/POJK.04/2020 on Business Valuation and the Presentation of Business Valuation Reports in the Capital Market and SEOJK No. 17/SEOJK.04/2020 on Guidelines for Business Valuation and the Presentation of Business Valuation Reports in the Capital Market.

## 2. Purpose and Objectives

The purpose and objective of the Feasibility Study on the proposed Change in Business Activities of the Company is to conduct an analysis and assessment of the feasibility of the proposed Change in Business Activities of the Company in order to comply with POJK No. 17/2020 on Material Transactions and Changes in Business Activities.

Currently, the Main Business Activities of the Company as stipulated in its Articles of Association are as follows:

- a. Coal Mining (KBLI 05100)
- b. Wholesale Trade of Solid, Liquid and Gaseous Fuels and Related Products (KBLI 46610)
- c. Own or Leased Real Estate (KBLI 68111)
- d. Holding Company Activities (KBLI 64200)

Furthermore, the Supporting Business Activities of the Company as stipulated in its Articles of Association are as follows:

- a. Laminated Plywood Manufacturing, Including Decorative Plywood (KBLI 16212)
- b. Other Mining and Excavation Support Activities (KBLI 09900)
- c. Motorized Freight Transport for General Goods (KBLI 49431)
- d. Domestic Sea Freight Transport for Special Goods (KBLI 50133)
- e. Motorized Freight Transport for Special Goods (KBLI 49432)
- f. Other Supporting Transportation Activities n.e.c. (KBLI 52299)

The Company plans to add several supporting KBLI codes in order to support its Main Business Activity in Own or Leased Real Estate (KBLI 68111), as follows:

No.	KBLI Code	Description
1.	52101	Warehousing and Storage
2.	55900	Other Accommodation
3.	68120	Tourism Area Development
4.	79911	Tourism Information Services
5.	79912	Tourist Attraction Information Services

With the addition of these 5 (five) supporting KBLI codes, the Companys Supporting Business Activities will be amended in their entirety as follows:

- a. Laminated Plywood Manufacturing, Including Decorative Plywood (KBLI 16212)
- b. Other Mining and Excavation Support Activities (KBLI 09900)

- c. Motorized Freight Transport for General Goods (KBLI 49431)
- d. Domestic Sea Freight Transport for Special Goods (KBLI 50133)
- e. Motorized Freight Transport for Special Goods (KBLI 49432)
- f. Other Supporting Transportation Activities n.e.c. (KBLI 52299)
- g. **Warehousing and Storage (KBLI 52101)**
- h. **Other Accommodation (KBLI 55900)**
- i. **Tourism Area Development (KBLI 68120)**
- j. **Tourism Information Services (KBLI 79911)**
- k. **Tourist Attraction Information Services (KBLI 79912)**

### **3. Date of the Feasibility Study**

The cut-off date of this Feasibility Study Report is 31 December 2025. The selection of the Feasibility Study date is based on the purpose of the study, the applicable regulations, and the availability of data.

### **4. Assumptions and Limiting Conditions**

- a. This Feasibility Study constitutes a non-disclaimer opinion.
- b. The Business Appraiser has reviewed the documents used in the Feasibility Study process.
- c. The data and information obtained are derived from sources considered reliable and accurate.
- d. The financial projections used have been adjusted and reflect the reasonableness of the projections prepared by management, taking into account their achievability.
- e. The Business Appraiser is responsible for the conduct of the Feasibility Study and the reasonableness of the financial projections.
- f. This Feasibility Study Report is open to the public, except for any confidential information that may affect the Company's operations.
- g. The Business Appraiser is responsible for the Feasibility Study Report and its final conclusion.
- h. The Business Appraiser has obtained information on the legal status of the Feasibility Study object from the engaging party.

### **5. Methodology**

The procedures used in the Feasibility Study analysis are as follows

- a. Market feasibility
- b. Technical feasibility
- c. Business model feasibility
- d. Management model feasibility
- e. Financial feasibility

## 6. Opinion on the Feasibility of the Addition of Business Activities

- a. Based on the market feasibility analysis, the addition of KBLI codes will not result in any changes to the Company's market share, market potential, or market value potential, as it does not lead to any changes in the Company's future operational activities. The proposed addition of KBLI codes is solely intended to align the legal aspects of the Company's existing warehouse leasing activities and land certification process pursuant to Government Regulation No. 20 of 2021, as amended by Government Regulation No. 48 of 2025.
- b. **Based on the technical feasibility analysis**, it is indicated that from a legal standpoint, the addition of KBLI codes will ensure that the Company's future licensing in relation to its KBLI codes is aligned with its existing business activities. In addition, the addition of KBLI codes will enable the Company to continue the land certification process for land located within tourism zones pursuant to Government Regulation No. 20 of 2021, as amended by Government Regulation No. 48 of 2025.
- c. **Based on the business model feasibility analysis**, the addition of business activities will not result in any changes to the Company's business model, as it does not affect the Company's future operational activities. The proposed addition of KBLI codes is solely intended to align the legal aspects of the Company's existing warehouse leasing activities and land certification process pursuant to Government Regulation No. 20 of 2021, as amended by Government Regulation No. 48 of 2025.
- d. **Based on the management model feasibility analysis**, the addition of business activities will not result in any changes to the Company's management model, as it does not affect the Company's future operational activities. The proposed addition of KBLI codes is solely intended to align the legal aspects of the Company's existing warehouse leasing activities and land certification process pursuant to Government Regulation No. 20 of 2021, as amended by Government Regulation No. 48 of 2025.
- e. **Based on the financial feasibility analysis**, the addition of KBLI codes is considered feasible as it provides quantitative benefits, namely an increase in net profit of USD 213,900 in 2026, USD 2,858,424 in 2027, and USD 238,255 annually during 2028–2030, compared to the scenario without the addition of KBLI codes.

## 7. Conclusion

Based on the matters set out above, it can be concluded that the proposed addition of the Company's business activities is **FEASIBLE**.

#### IV. AVAILABILITY OF EXPERTS IN RELATION TO THE PROPOSED CHANGE IN BUSINESS ACTIVITIES

In connection with the Change in Business Activities, there will be no changes to the availability and quality of the Companys human resources and professional experts. This is because the Change in Business Activities is undertaken solely to align the Companys business licensing with its existing warehouse leasing activities and to support the certification process of the Companys land assets located in areas designated for tourism purposes. Accordingly, the Change in Business Activities will not result in any changes to the Companys current operational activities, including the need for additional professional experts.

As of the date of this Disclosure, the Company does not yet have any plan to implement or actively conduct business activities under the added KBLI codes, including those relating to Tourism Area Development, Tourism Information Services, and Tourist Attraction Information Services.

Should the Company decide in the future to implement and commercially conduct new business activities under the added KBLI codes, the Company will recruit professionals with expertise in the property and/or tourism sectors.

#### V. EXPLANATION, CONSIDERATIONS, AND RATIONALE FOR THE CHANGE IN BUSINESS ACTIVITIES

The purpose and objective of the Feasibility Study on the proposed Change in Business Activities of the Company is to conduct an analysis and assessment of the feasibility of the proposed Change in Business Activities of the Company in order to comply with POJK No. 17/2020 on Material Transactions and Changes in Business Activities.

Currently, the Main Business Activities of the Company as stipulated in its Articles of Association are as follows:

- a. Coal Mining (KBLI 05100)
- b. Wholesale Trade of Solid, Liquid and Gaseous Fuels and Related Products (KBLI 46610)
- c. Own or Leased Real Estate (KBLI 68111)
- d. Holding Company Activities (KBLI 64200)

Furthermore, the Supporting Business Activities of the Company as stipulated in its Articles of Association are as follows:

- a. Laminated Plywood Manufacturing, Including Decorative Plywood (KBLI 16212)
- b. Other Mining and Excavation Support Activities (KBLI 09900)
- c. Motorized Freight Transport for General Goods (KBLI 49431)
- d. Domestic Sea Freight Transport for Special Goods (KBLI 50133)
- e. Motorized Freight Transport for Special Goods (KBLI 49432)
- f. Other Supporting Transportation Activities n.e.c. (KBLI 52299)

The Company plans to add several supporting KBLI codes in order to support its Main Business Activity in Own or Leased Real Estate (KBLI 68111), as follows:

- a. KBLI 52101 Warehousing and Storage
- b. KBLI 55900 Other Accommodation
- c. KBLI 68120 Tourism Area Development
- d. KBLI 79911 Tourism Information Services
- e. KBLI 79912 Tourist Attraction Information Services

**1. Rationale for the Proposed Addition of Warehousing and Storage Business Activities (KBLI 52101)**

The Company owns a warehouse building located at Jalan Ampera, Handil Bakti Subdistrict, Palaran District, Samarinda. The warehouse is currently being leased to PT Unilever Indonesia Tbk.

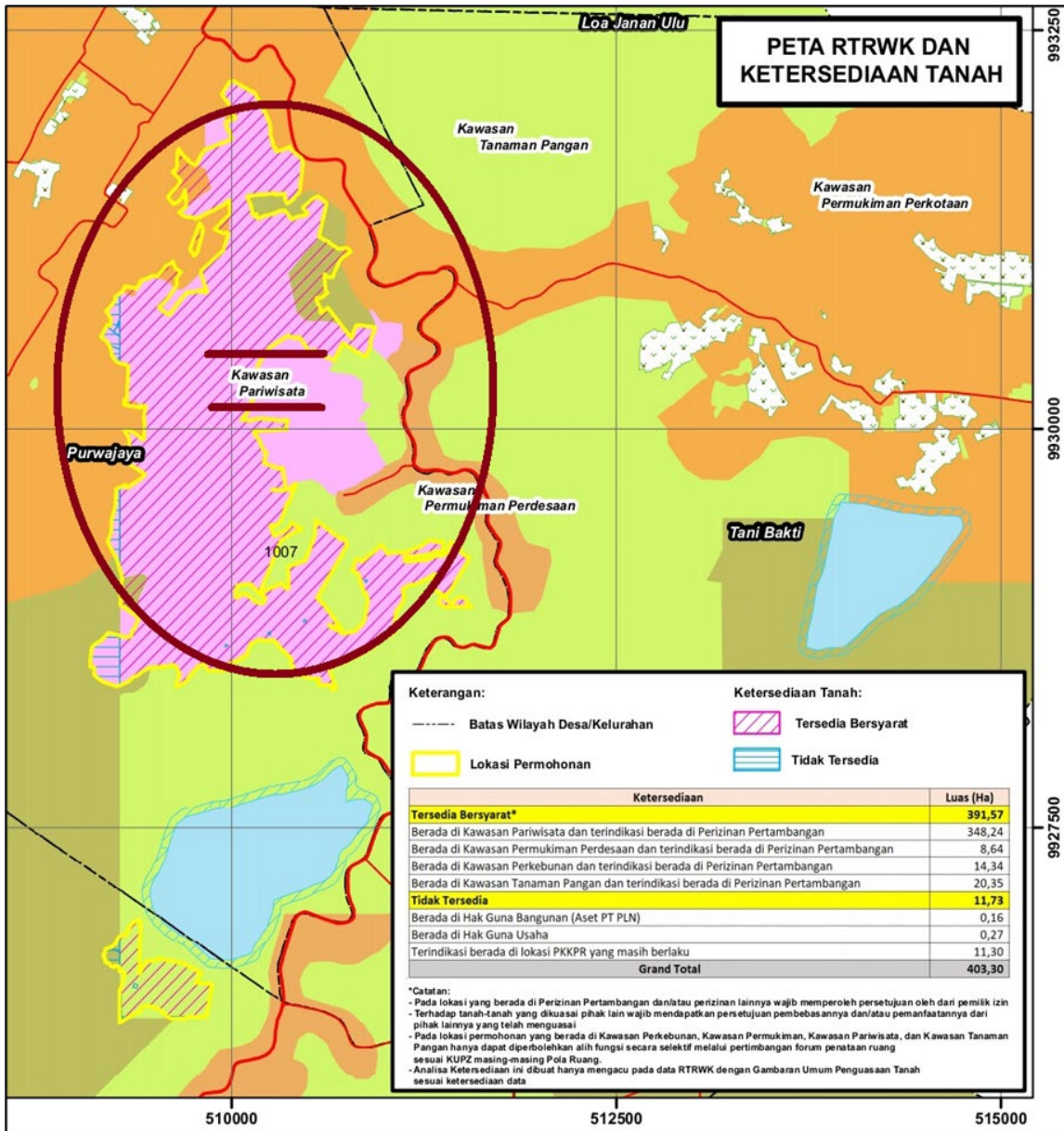
In view of the warehouse leasing activity, the Company considers it necessary to add Warehousing and Storage (KBLI 52101) as a supporting business activity to the Company's existing main business activity as stipulated in its Articles of Association, namely Own or Leased Real Estate (KBLI 68111).

The addition of Warehousing and Storage (KBLI 52101) is important to ensure that the Company's warehouse leasing activity has a clear business activity basis and is aligned with the provisions of the Company's Articles of Association and the applicable laws and regulations.

**2. Rationale for the Proposed Addition of Other Accommodation (KBLI 55900), Tourism Area Development (KBLI 68120), Tourism Information Services (KBLI 79911), and Tourist Attraction Information Services (KBLI 79912)**

The Company owns and/or controls a number of land parcels located in Samarinda and Kutai Kartanegara. Such land was previously used for coal mining activities, where mining operations have been completed and reclamation activities have been carried out in accordance with the applicable regulations. At present, the land has not been optimally utilized and remains unproductive.

Figure 1: RTRWK Map and Land Availability



Part of the land remains uncertified. Accordingly, the Company plans to undertake the arrangement, legalization, certification, and further utilization of such land so that it may become a productive asset and provide added value to the Company.

The certification process for such land faces constraints relating to zoning designation, as the land is located within a tourism zone based on the Regional Spatial Plan (RTRWK) map and land availability data issued by the National Land Agency (BPN). As a result, it is necessary to align the Company's business activities with the applicable zoning designation as part of the certification process.

In order to comply with the zoning requirements, the certification of the land is also necessary to mitigate the risk of the land being designated as abandoned land. Pursuant to Government Regulation No. 20 of 2021, as amended by Government Regulation No. 48 of 2025, land that is not utilized for 2 (two) consecutive years may be designated as abandoned land. Consequently, such land may be subject to the risk of being designated as abandoned land, which could result in the loss of the Companys rights over the land.

In light of the foregoing, the Company considers it necessary to add the business activities of Other Accommodation (KBLI 55900), Tourism Area Development (KBLI 68120), Tourism Information Services (KBLI 79911), and Tourist Attraction Information Services (KBLI 79912). The addition of such business activities is necessary to ensure that the Companys planned utilization of the land has a clear business activity basis, is aligned with the applicable zoning designation, and supports the Companys existing main business activity as stipulated in its Articles of Association, namely Own or Leased Real Estate (KBLI 68111).

## VI. FINANCIAL INFORMATION BEFORE AND AFTER THE CHANGE IN BUSINESS ACTIVITIES

The following presents an overview of the Companys statements of profit or loss and financial position before and after the Change in Business Activities. The statements of profit or loss and financial position before the Change in Business Activities are based on the audited financial statements as of 31 December 2025, while the statements of financial position and profit or loss after the Change in Business Activities have been prepared by management.

*Table 1: Statements of Profit or Loss Before and After the Companys Change in Business Activities*

Dalam USD	31 Desember 2025		
	Sebelum	Penyesuaian	Setelah
<b>PENDAPATAN USAHA</b>	<b>153.117.575</b>	-	<b>153.117.575</b>
<b>BEBAN POKOK PENDAPATAN</b>	<b>(127.039.167)</b>	-	<b>(127.039.167)</b>
<b>LABA KOTOR</b>	<b>26.078.408</b>	-	<b>26.078.408</b>
<b>BEBAN USAHA</b>			
Beban penjualan	(7.622.315)	-	(7.622.315)
Beban umum dan administrasi	(12.700.838)	-	(12.700.838)
<b>LABA USAHA</b>	<b>5.755.255</b>	-	<b>5.755.255</b>
<b>PENDAPATAN (BEBAN) LAIN-LAIN</b>			
Pendapatan lain-lain	2.673.227	-	2.673.227
Beban lain-lain	(3.504.946)	-	(3.504.946)
Pendapatan keuangan	873.901	-	873.901
Beban keuangan	(142.151)	-	(142.151)
Pajak final	(114.715)	-	(114.715)
<b>LABA SEBELUM TAKSIRAN PAJAK PENGHASILAN</b>	<b>5.540.571</b>	-	<b>5.540.571</b>
<b>TAKSIRAN PAJAK PENGHASILAN</b>			
Pajak kini	(3.580.977)	-	(3.580.977)
Pajak tangguhan	81.130	-	81.130
<b>LABA BERSIH TAHUN BERJALAN</b>	<b>2.040.724</b>	-	<b>2.040.724</b>

Table 2: Statements of Financial Position Before and After the Company's Change in Business Activities

Dalam USD	31 Desember 2025		
	Sebelum	Penyesuaian	Setelah
<b>ASET LANCAR</b>			
Kas dan setara kas	42.348.117	(2.163.032)	40.185.085
Piutang usaha			
Pihak berelasi	58.286	-	58.286
Pihak ketiga - bersih	10.410.482	-	10.410.482
Piutang lain-lain - jangka pendek			
Pihak berelasi	179	-	179
Pihak ketiga - bersih	2.622.413	-	2.622.413
Persediaan - bersih	12.127.536	-	12.127.536
Pajak dibayar di muka	5.433.349	-	5.433.349
Uang muka dan biaya dibayar di muka - bagian	12.572.254	-	12.572.254
<b>Jumlah aset lancar</b>	<b>85.572.616</b>	<b>(2.163.032)</b>	<b>83.409.584</b>
<b>ASET TIDAK LANCAR</b>			
Investasi jangka panjang	2.762.383	-	2.762.383
Deposito berjangka yang dibatasi penggunaannya	3.581.516	-	3.581.516
Uang muka investasi	3.592.272	-	3.592.272
Uang muka dan biaya dibayar di muka	171.613	-	171.613
Uang muka jangka panjang	831.285	-	831.285
Piutang lain-lain - jangka panjang	480.727	-	480.727
Taksiran tagihan pengembalian pajak	8.185.914	-	8.185.914
Properti investasi	31.661.781	2.163.032	33.824.813
Aset tetap - bersih	23.259.023	-	23.259.023
Biaya pengupasan tanah yang ditangguhkan	2.391.214	-	2.391.214
Aset eksplorasi dan evaluasi	2.904.216	-	2.904.216
Aset pajak tangguhan - bersih	1.058.618	-	1.058.618
Properti tambang - bersih	12.418.842	-	12.418.842
Goodwill	1.153.571	-	1.153.571
Aset keuangan tidak lancar lainnya	9.561	-	9.561
Aset tidak lancar lainnya	1.671.406	-	1.671.406
<b>Jumlah aset tidak lancar</b>	<b>96.133.942</b>	<b>2.163.032</b>	<b>98.296.974</b>
<b>JUMLAH ASET</b>	<b>181.706.558</b>	<b>-</b>	<b>181.706.558</b>

Table 2 (Continued): Statements of Financial Position Before and After the Companys Change in Business Activities

Dalam USD	31 Desember 2025		
	Sebelum	Penyesuaian	Setelah
<b>LIABILITAS JANGKA PENDEK</b>			
Utang usaha - pihak ketiga	6.195.016	-	6.195.016
Utang lain-lain - pihak ketiga	5.910.725	-	5.910.725
Utang pajak	1.154.742	-	1.154.742
Beban akrual	3.681.825	-	3.681.825
Liabilitas imbalan kerja	72.211	-	72.211
Bagian lancar atas liabilitas jangka panjang:			
Utang bank	283.041	-	283.041
Utang pembiayaan konsumen	-	-	-
Liabilitas sewa	546.052	-	546.052
Utang jaminan jangka pendek	6.466	-	6.466
Liabilitas kontrak	711.608	-	711.608
Bagian lancar atas komitmen pemasokan jangka	453.529	-	453.529
<b>Jumlah liabilitas jangka pendek</b>	<b>19.015.215</b>	-	<b>19.015.215</b>
<b>LIABILITAS JANGKA PANJANG</b>			
Liabilitas kontrak	802.492	-	802.492
Liabilitas imbalan kerja	2.026.403	-	2.026.403
Uang jaminan	360.943	-	360.943
Liabilitas pajak tangguhan - bersih	407.852	-	407.852
Komitmen pemasokan jangka panjang dikurangi bagian yang jatuh tempo dalam waktu satu tahun	4.081.766	-	4.081.766
Provisi untuk pengelolaan dan reklamasi	1.453.100	-	1.453.100
Liabilitas jangka panjang:			
Utang bank	1.981.289	-	1.981.289
Liabilitas sewa	423.600	-	423.600
<b>Jumlah liabilitas jangka panjang</b>	<b>11.537.445</b>	-	<b>11.537.445</b>
<b>JUMLAH LIABILITAS</b>	<b>30.552.660</b>	-	<b>30.552.660</b>
<b>EKUITAS</b>			
Modal saham	24.039.183	-	24.039.183
Tambahan modal disetor	625.460	-	625.460
Saham treasuri	(3.453.397)	-	(3.453.397)
Selisih kurs karena penjabaran laporan keuangan	(52.024.287)	-	(52.024.287)
Saldo laba			
Telah ditentukan penggunaannya	901.434	-	901.434
Belum ditentukan penggunaannya	180.406.039	-	180.406.039
<b>Sub Jumlah</b>	<b>150.494.432</b>	-	<b>150.494.432</b>
Kepentingan non-pengendali	659.466	-	659.466
<b>JUMLAH EKUITAS</b>	<b>151.153.898</b>	-	<b>151.153.898</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>	<b>181.706.558</b>	-	<b>181.706.558</b>

As shown in the table above, the impact of the Change in Business Activities on the Companys financial condition going forward is as follows:

- a. The Companys investment property will increase as it will be able to secure ownership of land amounting to USD 5,522,224, consisting of the book value of the uncertified land (*tanah girik*) amounting to USD 3,359,192 and certification costs capitalized thereto amounting to USD 2,163,032. In connection with the certification process, the Companys cash and cash equivalents are projected to decrease by USD 2,163,032.

- b. The Company's revenue will increase as it will be able to continue its warehouse leasing activities, thereby generating additional revenue of USD 274,231 in 2026 and USD 305,455 annually during the period from 2027 to 2030.

## VII. EXPLANATION OF THE IMPACT OF THE ADDITION OF KBLI ON THE COMPANY'S FINANCIAL CONDITION

With the addition of the KBLI codes, the value of the Company's investment property assets will be higher than it would be without such addition, because without the addition of the KBLI codes, the land located within a tourism zone would not be eligible for certification. Pursuant to Government Regulation No. 20 of 2021, as amended by Government Regulation No. 48 of 2025, land that is not utilized for 2 (two) consecutive years may be designated as abandoned land, which may result in the revocation of land rights and the reversion of control over such land to the State. Accordingly, without the addition of the KBLI codes, the Company would be exposed to the risk of losing ownership of such land, which, for the purposes of the projection, is assumed to occur in 2027.

*Table 3: Projected Investment Property With and Without the Change in Business Activities*

Dalam USD	2026	2027	2028	2029	2030
Dengan transaksi	33.833.007	33.841.201	33.849.396	33.857.590	33.865.784
Tanpa transaksi	31.669.975	28.302.589	28.302.589	28.302.589	28.302.589
Perbedaan	2.163.032	5.538.612	5.546.807	5.555.001	5.563.195

With the addition of the KBLI codes, the Company's equity will be higher than it would be without such addition, due to the assumption that the Company would otherwise lose ownership of the land, which, for the purposes of the projection, is assumed to occur in 2027. In addition, with the addition of the KBLI codes, the Company will be able to continue its warehouse leasing activities, thereby generating additional operating profit.

*Table 4: Projected Equity With and Without the Change in Business Activities*

Dalam USD	2026	2027	2028	2029	2030
Dengan Transaksi	157.884.000	167.123.841	179.290.225	194.897.797	214.546.778
Tanpa Transaksi	157.670.100	164.051.517	175.979.646	191.348.964	210.759.690
Selisih	213.900	3.072.324	3.310.579	3.548.833	3.787.088

### 1. Profit or Loss

#### a. Revenue

With the addition of the KBLI codes, the Company is projected to be able to continue its warehouse leasing activities, thereby generating additional revenue.

*Table 5: Projected Revenue With and Without the Change in Business Activities*

Dalam USD	2026	2027	2028	2029	2030
Dengan Transaksi	177.896.492	207.075.428	241.015.718	280.537.596	326.560.076
Tanpa Transaksi	177.622.261	206.769.974	240.710.263	280.232.141	326.254.621
Selisih	274.231	305.455	305.455	305.455	305.455

**b. Operating Profit**

With the addition of the KBLI codes, operating profit will also increase due to the additional revenue generated from warehouse leasing activities. In addition, in 2027, under the scenario without the addition of the KBLI codes, a loss on the impairment of investment property assets is assumed to occur, as the Company is assumed to lose ownership of the land.

*Table 6: Projected Operating Profit With and Without the Change in Business Activities*

Dalam USD	2026	2027	2028	2029	2030
Dengan Transaksi	6.730.102	9.239.841	12.166.384	15.607.572	19.648.981
Tanpa Transaksi	6.516.202	6.381.417	11.928.129	15.369.318	19.410.726
Selisih	213.900	2.858.424	238.255	238.255	238.255

**2. Cash Flows**

**a. Operating Cash Flows**

As a result of the Change in Business Activities, there will be additional cash inflows from warehouse leasing activities.

**b. Investing Cash Flows**

As a result of the Change in Business Activities, land and building tax (PBB) expenses relating to land ownership will be incurred during the period from 2026 to 2030. Conversely, without the Change in Business Activities, such PBB expenses would no longer be incurred during the period from 2028 to 2030, based on the assumption that the Company would lose ownership of the land asset.

**3. Ratios**

With the Change in Business Activities, the Company's financial ratios are expected to remain substantially similar to those under the scenario without the Change in Business Activities. The most notable impact of the Change in Business Activities is on the Company's profitability ratios, which are expected to improve as the Company will be able to continue the leasing activities of the warehouse that have been carried out to date.

## VIII. EXPLANATION OF THE FEASIBILITY OF THE NEW BUSINESS ACTIVITIES

The Change in Business Activities is undertaken by the Company solely for legal compliance purposes to enable the Company to continue the leasing of 1 (one) of its warehouse assets, where such leasing activity has already been carried out previously, as well as to satisfy the requirements for continuing the certification process of land located within a tourism zone. As of the date hereof, the Company has no plans to establish a new project or to actively conduct any new business activities in connection with the Change in Business Activities.

Should the Company decide in the future to conduct business activities under the KBLI codes referred to in this Disclosure, the Company will be required to prepare a new Feasibility Study Report in order to comply with Article 22 paragraph (2) of POJK No. 17/2020, namely in relation to the circumstance where a “Public Company intends to conduct business activities already set out in its Articles of Association but which have not yet been carried out.”

### 1. Establishment Costs

As of the date hereof, the Company has no plans to establish a new project or to actively conduct any new business activities in connection with the Change in Business Activities. Accordingly, the Company is not currently required to allocate any establishment costs in relation to the Change in Business Activities.

### 2. Working Capital

The Company's working capital will not change or increase as a result of the Change in Business Activities, since the Change in Business Activities is undertaken solely for legal compliance purposes in relation to the Company's existing warehouse leasing activities and land certification process, and not for the establishment of a new project or the conduct of new business activities.

### 3. Sources of Funding

As a result of the Change in Business Activities, the Company does not require any source of funding, as it will continue to conduct its business activities in the ordinary course as previously carried out. The Company is not establishing a new project or conducting any new business activities.

### 4. Operating Costs

The Change in Business Activities will not result in any changes to the Company's operating costs, as the Company will continue to conduct its business activities in the ordinary course as previously carried out. The Company is not establishing a new project or conducting any new business activities.

## 5. Raw Material costs

The Change in Business Activities will not result in any changes to the Company's raw material costs, as the Company will continue to conduct its business activities in the ordinary course as previously carried out. The Company is not establishing a new project or conducting any new business activities.

## 6. Break-even Analysis

As a result of the Change in Business Activities, no break-even analysis is required, as the Company is not making any investment to establish a new project or to conduct any new business activities.

## 7. Profitability Analysis

As a result of the Change in Business Activities, the Company will be able to continue its warehouse leasing activities that have been carried out to date. This will generate additional net profit, which is projected as follows:

*Table 3: Profitability Analysis of the Warehouse Leasing Activities*

Dalam USD	2026	2027	2028	2029	2030
Pendapatan sewa gudang	274.231	305.455	305.455	305.455	305.455
Beban atas sewa gudang	-	-	-	-	-
Pajak (22%)	(60.331)	(67.200)	(67.200)	(67.200)	(67.200)
Kontribusi laba bersih	213.900	238.255	238.255	238.255	238.255

There are no expenses attributable to the warehouse leasing activities because, whether or not the warehouse is leased, the Company's operating expenses remain unchanged.

In addition, as a result of the Change in Business Activities, the Company will be able to proceed with the land certification process, thereby securing ownership of the land and avoiding the potential loss that may arise from the loss of ownership of such property in 2027, as follows:

*Table 4: Potential Loss from Land Impairment*

Dalam USD	2026	2027	2028	2029	2030
Kerugian atas penurunan nilai tanah	-	(3.359.192)	-	-	-
Manfaat pajak (22%)	-	739.022	-	-	-
Potensi kerugian	-	(2.620.170)	-	-	-

## 8. Return on Investment

As a result of the Change in Business Activities, there is no return on investment to be analyzed, as the Company is not making any investment to establish a new project or to conduct any new business activities.

## **IX. OTHER MATERIAL MATTERS RELATED TO THE ADDITION OF BUSINESS ACTIVITIES**

The addition of business activities is carried out with reference to the KBLI as stipulated under Regulation of the Central Statistics Agency (BPS) No. 7 of 2025, and with due regard to the disclosure requirements and shareholders approval through the General Meeting of Shareholders (GMS) as governed under POJK No. 17/2020.

## **X. EXTRAORDINARY GENERAL MEETING OF SHAREHOLDERS (EGMS)**

Pursuant to the request of the Financial Services Authority as set out in Letter No. S-123/PM.212/2026 dated 26 May 2026, the agenda item relating to the proposed Change in Business Activities of the Company may not be combined with the agenda of the AGMS planned to be held on 18 June 2026. Accordingly, the proposed Change in Business Activities of the Company, together with the corresponding amendments to the purpose and objectives as well as the business activities of the Company as set out in its Articles of Association, including the discussion of the Feasibility Study relating to the proposed Change in Business Activities of the Company, will be discussed and resolved under a separate agenda item at the EGMS, which is planned to be held on the same date following the conclusion of the AGMS on 18 June 2026, at Financial Hall, 2nd Floor, Graha CIMB Niaga, Jl. Jenderal Sudirman No. Kav. 58, CIMB Niaga, RT.5/RW.3, Senayan, Kebayoran Baru District, South Jakarta Administrative City, Special Capital Region of Jakarta 12190.

The Change in Business Activities of the Company, including the discussion of the Feasibility Study relating to the proposed Change in Business Activities of the Company, has been included as a separate agenda item at the EGMS, as set out in the Corrigendum to the Notice of the Annual General Meeting of Shareholders and Extraordinary General Meeting of Shareholders of the Company dated 12 June 2026, which has been announced by the Company. In connection with the proposed Change in Business Activities, the Company will seek the approval of its shareholders for the amendment of Article 3 of the Companys Articles of Association concerning the Companys Purposes and Objectives and Business Activities, including adjustments to comply with KBLI 2025 and the requirements of POJK No. 17/2020 on Material Transactions and Changes in Business Activities.

With respect to the agenda item concerning the amendment to the Companys Articles of Association, which requires the approval of the Minister of Law and Human Rights, the Company refers to Article 42 letter a of POJK No. 15/POJK.04/2020 and Article 24 paragraph (4) of the Companys Articles of Association, which require a quorum of attendance representing at least 2/3 (two-thirds) of the total shares with valid voting rights and a resolution quorum of at least 2/3 (two-thirds) of the shares with voting rights present or validly represented at the GMS.

## XI. ADDITIONAL INFORMATION

If the shareholders require further information, they may contact the Company during the Company's business days and hours at:

**PT RESOURCE ALAM INDONESIA TBK**

Bumi Raya Group Building

Jl. Pembangunan I No. 03, Petojo Utara, Gambir, Jakarta Pusat 10190

Telephone: (021) 633 3036 (Hunting) (021) 3952 5530

Facsimile: (021) 633 7006

Website: [www.raintbk.com](http://www.raintbk.com), [lenny@raintbk.com](mailto:lenny@raintbk.com)

E-mail: [info@raintbk.com](mailto:info@raintbk.com)

This Disclosure is hereby provided to the shareholders of the Company for their information and consideration in connection with the Extraordinary General Meeting of Shareholders of the Company.

Jakarta, 12 June 2026

Best Regards,

**PT RESOURCE ALAM INDONESIA TBK**

**PT. Resource Alam Indonesia Tbk.**

Agoes Soegiarto Soeparman

Director