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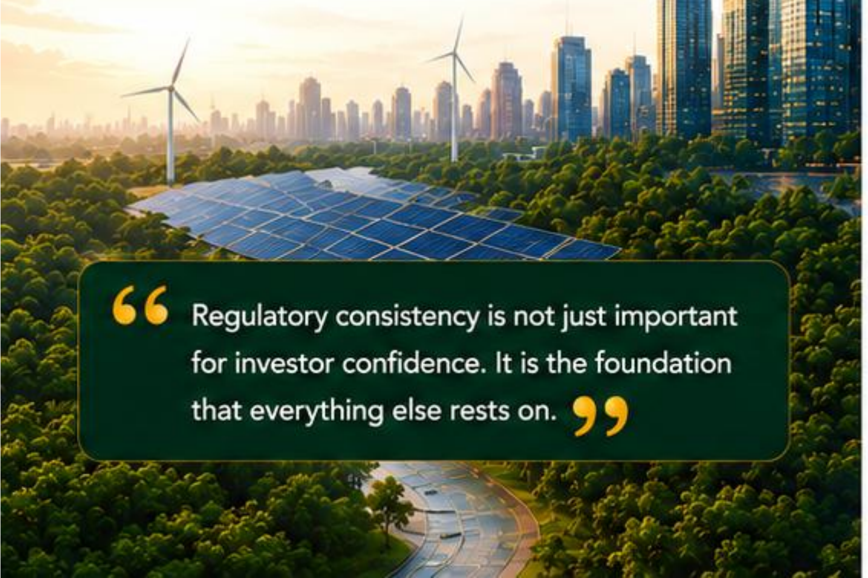
OJK OTORITAS JASA KEUANGAN

MAYBANK SUSTAINABLE FINANCE FORUM 2026

ALIGNING WITH GLOBAL STANDARDS: BUILDING TRANSPARENCY THAT DRIVES INVESTMENT

Indonesia is aligning its sustainability reporting standards with global benchmarks to enhance transparency, strengthen investor confidence, and unlock sustainable capital.



> "Regulatory consistency is not just important for investor confidence. It is the foundation that everything else rests on."

CONSISTENCY & INTEROPERABILITY

- Consistent & forward-looking regulatory framework
- Reduce the translation cost for global investors

> "We speak the same language as global markets do."

GLOBAL STANDARDS

IFRS S1 & S2

ISSB Standards

Global baseline for sustainability-related disclosures

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INDONESIA ALIGNMENT

PSPK 1 & PSPK 2

(Adoption of IFRS S1 & S2)

Ensures comparability, interoperability, and credibility

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EXISTING REGULATION

POJK 51/2017

Sustainability Reporting

SHIFTING TO

IFRS S1 & S2 (PSPK 1 & 2)

Enhancing our existing regulation to align with global best practice

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IMPACT

- Better Transparency
- Higher Investor Confidence
- Lower Information Cost
- Better Access to Sustainable Capital

REGULATORY CONSISTENCY CREATES A TRUSTED ENVIRONMENT THAT ATTRACTS LONG-TERM CAPITAL

- Builds investor confidence
- Reduces information asymmetry
- Lowers cost of capital
- Drives sustainable business growth

Transparency is the foundation. Consistency builds confidence. Confidence unlocks capital.

Note: IFRS S1 & S2 = International Sustainability Standards 1 & 2 | ISSB = International Sustainability Standards Board
PSPK 1 & 2 = Pernyataan Standar Pengungkapan Keberlanjutan 1 & 2

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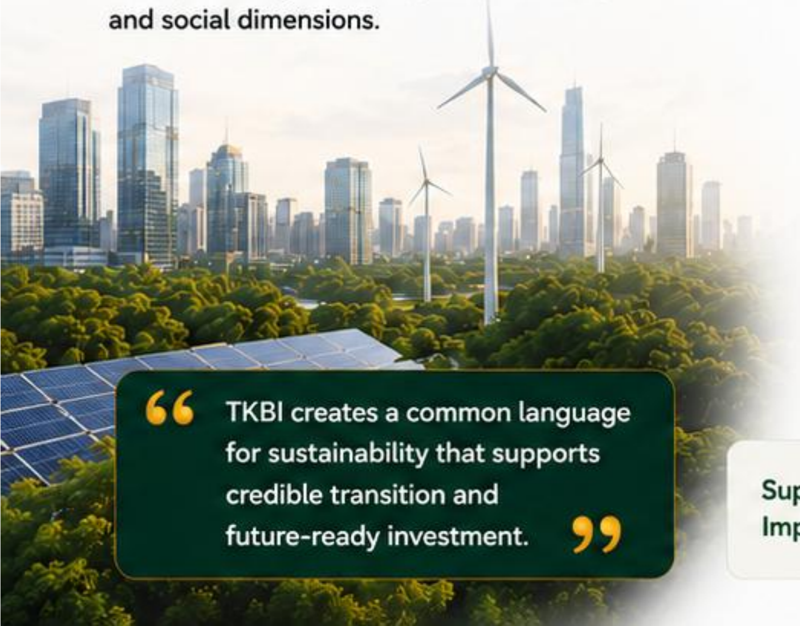
INDONESIA TAXONOMY FOR SUSTAINABLE FINANCE

A Transition Platform to Channel Capital toward Decarbonisation

A classification of economic activities that support Indonesia's Sustainable Development Goals, covering economic, environmental, and social dimensions.



> TKBI creates a common language for sustainability that supports credible transition and future-ready investment.

TKBI (Indonesia Taxonomy for Sustainable Finance)

TKBI was developed with the **ASEAN Taxonomy for Sustainable Finance (ATSF)** as its primary reference.

TKBI Classifies Economic Activities into Three Categories

GREEN

Activities **aligned** with a **1.5°C pathway**, including those that significantly contribute to environmental objectives and **do no significant harm** to other objectives, while upholding social safeguards.

TRANSITION

Activities not yet 1.5°C-aligned but **meaningfully moving toward it**, either by committing to significant **short- or medium-term emission reductions** by a specified deadline, or by **enabling other activities** to become more sustainable.

Transition Classification

Provides deliberate policy space and support for high-emitting sectors to decarbonise while maintaining business growth.

UNQUALIFIED

Activities that do not meet the criteria for Green or Transition, or lack sufficient information to assess their alignment.

TKBI Uses Two Assessment Methodologies

TECHNICAL SCREENING CRITERIA (TSC)

For large corporations and non-MSME entities

Detailed, sector-specific criteria aligned with science and best practice.

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SECTOR-AGNOSTIC DECISION TREE (SDT)

For MSMEs

Simplified, user-friendly approach that is proportionate and practical.

Supporting Effective Implementation

- Promotes credible sustainability and prevents greenwashing
- Provides clarity for businesses and investors
- Supports financial institutions in sustainable capital allocation
- Strengthens Indonesia's position in global sustainable finance landscape

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OJK'S POLICY NUDGES

From compliance today to competitiveness tomorrow.

1 TIERED DISCLOSURE

Proportionate requirements to build capability and gradually raise the bar

2 TRANSITION PLAN GUIDANCE

Help businesses set credible pathways with clear milestones and governance

3 GREEN ASSET RATIO

Encourage allocation to green activities and strengthen green portfolios

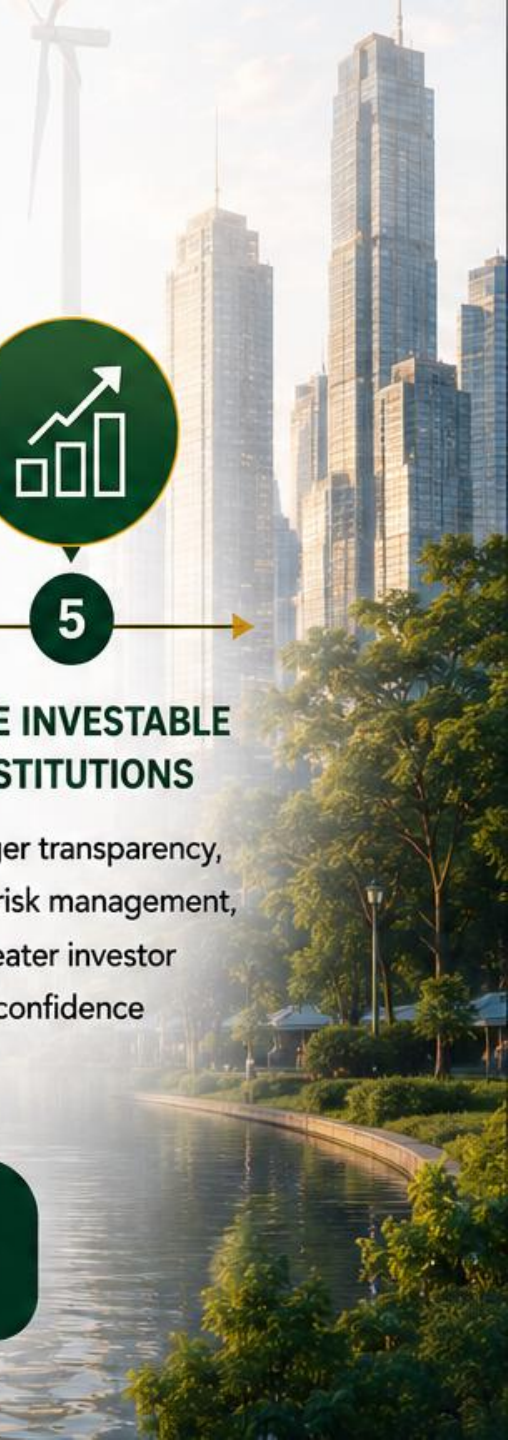
4 TRANSITION ASSET RATIO

Incentivise financing to transition activities in high-emitting sectors

5 MORE INVESTABLE INSTITUTIONS

Stronger transparency, better risk management, greater investor confidence

From compliance... » to competitiveness.



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WHY SUSTAINABLE FINANCE MATTERS NOW

GLOBAL NET ZERO COMMITMENTS

Paris Agreement targets and investor expectations are reshaping capital flows.

INDUSTRIAL TRANSFORMATION

High-emitting sectors must transition to remain competitive and resilient.

CAPITAL MARKET EXPECTATIONS

Investors demand transparency, credible transition and measurable impact.

INDONESIA'S GROWTH AMBITION

Sustainable finance accelerates inclusive growth and long-term economic resilience.

The question is no longer whether sustainability matters.

The real question is how policy can translate sustainability into investment, competitiveness, and long-term economic growth.

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REGULATION SETS THE FLOOR.
AMBITION SETS THE CEILING.

POLICY CREATES CERTAINTY

MARKETS REWARD CREDIBILITY

BUSINESS DELIVERS TRANSFORMATION

Together, let’s build an investable, resilient and sustainable Indonesia.