

# PwC Indonesia Legal Alert

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Mandatory annual report and financial statement filing for companies

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## I. Introduction

It is essential for any company in Indonesia to comply with applicable laws at all times to mitigate compliance risks and avoid potential sanctions. On 11 December 2025, the Ministry of Law (**MoL**) issued Regulation No. 49 of 2025 on the Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Companies (**MoLR 49/2025**).

MoLR 49/2025 introduces a more comprehensive framework governing the corporate life cycle of Indonesian limited liability companies (*Perseoran Terbatas*), with processes administered electronically through the Legal Entity Administration System (*Sistem Administrasi Badan Hukum* or **SABH**).

## II. Key changes

One of the key developments under MoLR 49/2025 is the introduction of an express requirement to file the notarial deed of the General Meeting of Shareholders (**GMS**) approval of the annual report, along with the annual report itself, electronically with the MoL through SABH.

Prior to MoLR 49/2025, annual reporting for most private companies was primarily treated as an internal corporate governance matter, with compliance evidenced through corporate records and the GMS approval process as regulated under the Company Law. External periodic reporting to regulators and/or the public was typically driven by sector-specific regulatory regimes (e.g., financial services).

However, MoLR 49/2025 now imposes mandatory SABH-based filings for all Indonesian limited liability companies.

The notarial deed of GMS approval of the annual report and the annual report itself must be filed with the MoL by the board of directors through a notary, via SABH, within 30 calendar days from the date the notarial deed is signed.

MoLR 49/2025 requires the annual report to include at least the following:

- a. Financial statements comprising a balance sheet (with prior-year comparison), income statement, cash flow statement, statement of changes in equity, and notes to the financial statements
- b. Report on company activities
- c. Report on social and environmental responsibility implementation
- d. Details of issues affecting the business during the financial year
- e. Board of commissioners' supervisory report for the preceding financial year
- f. Names of directors and commissioners
- g. Remuneration information for directors and commissioners for the preceding financial year

The MoL will issue an acceptance of notification upon successful submission.

Failure to comply with the above filing obligations may result in administrative sanctions, including a written warning followed by blocking of SABH access if the company remains non-compliant after the warning period.

### **III. Conclusion**

MoLR 49/2025 shifts annual reporting from a predominantly internal governance milestone to a mandatory SABH-based filing requirement, with clear deadlines and administrative consequences.

In light of this change, we recommend that companies promptly assess their current compliance status and take appropriate steps to address any outstanding annual reporting and SABH filings. Companies should update their corporate compliance calendars and internal workflows to ensure timely GMS approval, notarial documentation, and electronic submission via SABH to mitigate the risk of SABH access restrictions and other administrative sanctions.

Should you require assistance in navigating these requirements, we are well-positioned and ready to support you.

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