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MANDATORY ANNUAL REPORT FILING FOR INDONESIAN COMPANIES

If you own or manage an Indonesian Limited Liability Company or *Perseroan Terbatas* ("**Company**"), there is an important new annual compliance obligation that companies should be aware of.

This new requirement was introduced under Minister of Law Number 49 of 2025 on Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Company, which came into effect at the end of 2025.

What does this mean for your Company? Below are the key takeaways you should know.

What are the Key Changes under the New Regulation?

Under Indonesian Company Law, the annual report (*Laporan Tahunan*) shall be prepared by the Board of Directors, reviewied by the Board of Commissioners reviewed and approved by the General Meeting of Shareholders (GMS). Once the shareholders approve the Company's annual report, the process is considered complete.

This requirement has now changed. Under Minister of Law Regulation No. 49 of 2025, issued on 11 December 2025, Indonesian companies are subject to a new filing requirement.

After the shareholders' approval of the annual report, the Company must complete the following additional steps:

(i) record the shareholders' approval in a notarial deed; and

(ii) file the approved Annual Report with the Ministry of Law through the Legal Entity Administration System (*Sistem Administrasi Badan Hukum* or SABH).

In other words, shareholders' approval is no longer the final step. The filing must also be completed through SABH.

What Documents Must be Prepared?

The documents required for the annual report remain the same, continue to follow the requirements under the Indonesian Company Law. These documents include:

(i) the company's financial statements, prepared in accordance with the Indonesian Financial Accounting Standards. The financial statements are not required to be audited, unless the Company is subject to a statutory audit requirement, such as the listed Companies;
(ii) business activities during the financial year, including the performance of the Company;
(iii) corporate social and environmental responsibility report;
(iv) details of any issues that affected the Company's business during the financial year;
(v) the Board of Commissioners' supervisory report;
(vi) the names of the members of the Board of Directors and the Board of Commissioners;
(vii) information on the remuneration and benefits of the members of the Board of Directors and the Board of Commissioners for the previous financial year.

The approved annual report must be filed by a notary through the AHU Online system. Once the filing is accepted, the Ministry of Law will issue an acknowledgement letter as proof that the filing has been received.

When Should the Annual Report be Filed?

There are two important deadlines.

First, the Annual Report must be approved by the shareholders within six months after the end of the Company's financial year.

Second, the Company, through a Notary, must file the approved annual report with the Ministry of Law through SABH within 30 days after the notarial deed is signed.

What Happens If the Company Fails to File the Annual Report?

A Company that does not comply may be subject to administrative sanctions. These sanctions include: a written warning; and suspension of the company's access to SABH.

If the Company's SABH access is suspended, it may not be able to carry out important corporate matters, such as:

(i) amending its articles of association;
(ii) registering changes to its Board of Directors or Board of Commissioners; or
(iii) obtaining its Company profile through the AHU Online system.

According to official information from AHU, published on 26 May 2026, these sanctions are expected to start being enforced in **November 2026**.

What Should a Company Do Now?

Although administrative sanctions are expected to take effect in November 2026, the Company should not wait until then.

To stay compliant, the Company needs to ensure that:
(i) the annual report is approved within the required timeframe;
(ii) the shareholders' approval is recorded in a notarial deed; and
(iii) the filing is completed through SABH, as soon as possible.

The new filing requirement is more than just an additional administrative formality. It is now an important part of corporate compliance for every Indonesian Company. Companies should ensure that the necessary approvals, notarial documentation, and filing process are completed in a timely manner to avoid unnecessary delays and maintain uninterrupted access to essential corporate services.

If you have any questions about the new filing requirement or its practical implications, please feel free to contact our team.

Daniel Tampi
Managing Partner
+62 2125985130
+62 81280607094
daniel.tampi@clavislawfirm.id

Oliviani Yanto
Associate
+62 2125985130
+62 89625296921
oliviani.yanto@clavislawfirm.id

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