

## MANDATORY ANNUAL REPORT SUBMISSION – ONLINE SYSTEM LAUNCHING

June 2026

Following the issuance of the Minister of Law ("MOL") Regulation No. 49 of 2025 concerning the Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Companies ("MOL Reg 49/2025")<sup>1</sup> which became effective on 17 December 2025, the MOL conducted a socialization session on 25 May 2026 particularly on the mandatory submission of a company's annual report, together with its shareholders' approval, in a notarial deed, to the MOL within 30 days from the date of the notarial deed.

Notwithstanding the effective date of MOL Reg 49/2025, the MOL's online system only became available on 1 June 2026 to facilitate the submission of annual reports under this new requirement.

### Updates from the Socialization Session:

#### 1. Strict Application

The annual report submission requirement will be strictly applied from the financial year 2025 onwards, although the MOL system may still accommodate submissions for earlier financial years.

#### 2. Difference in Supporting Documents

The required supporting documents for submitting an annual report vary depending on whether a company is subject to mandatory financial statement audits.

Companies that must carry out a mandatory audit are required to submit a full set of annual report documents, including information on the name and valid license of the appointed public accountant. In contrast, companies that are not subject to audit requirements only need to provide fewer documents, generally limited to the financial statements, and a corporate social responsibility (CSR) report for companies engaged in natural resource activities.

#### 3. Standard Template and Uploading

Although the socialization session indicated that a standard template for annual reports would be introduced, no official template has been issued by the MOL to date. The MOL has, however, implemented an online filing system that requires each component of the annual report to be uploaded separately.

---

<sup>1</sup> See our client alert of 22 January 2026.

#### 4. Sanction

Although MOL Reg 49/2025 provides for administrative sanctions in cases of non-compliance, the MOL's further announcement indicates a transitional flexibility for this year, whereby the sanctions will only be enforced starting from November 2026. However, the MOL will apply a closer scrutiny for non-compliant companies undertaking corporate actions that are subject to substantive verification.

*For further assistance, please contact our Partner, Cisca Harun ([ciscah@mkklaw.net](mailto:ciscah@mkklaw.net)) and Senior Associate, Dian Aristyani ([dian@mkklaw.net](mailto:dian@mkklaw.net)).*