

# PERMENKUM 49/2025: APPROVAL OF ANNUAL REPORTS MUST NOW BE REPORTED TO THE MINISTER OF LAW

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## 01. Introduction

On 11 December 2025, The Minister of Law of the Republic of Indonesia has enacted Minister of Law Regulation No. 49 of 2025 on the Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Company Legal Entities ("**MOL Regulation 49/2025**"), which revokes Minister of Law and Human Rights Regulation No. 21 of 2021 on the Requirements and Procedures for the Registration of the Establishment, Amendment, and Dissolution of Limited Liability Company Legal Entities.

One of the key changes introduced by under MOL Regulation 49/2025 is the obligation to report the approval of a for Limited Liability Companies to submit a notification regarding the approval of their Annual Report, which has been approved by the General Meeting of Shareholders ("**GMS**") to the Minister of Law through a notary.

This obligation warrants attention, as any delay or failure to submit the notification may result in the imposition of administrative sanctions on the Limited Liability Company.

## 02. What has changed?

Prior to the enactment of MOL Regulation 49/2025, Limited Liability Company were not required to notify the Minister of Law of the GMS approval of the Annual Report.

Following the enactment of MOL Regulation 49/2025, once the Annual Report has been approved by the GMS, the Limited Liability Company is required to notify the Minister of Law of such approval through a notary within the prescribed timeframe.

## 03. Approval of the Annual Report by the GMS

No later than 6 (six) months after the end of the Limited Liability Company's financial year, the Board of Directors is required to submit the Annual Report to the GMS after it has first been reviewed by the Board of Commissioners. The Annual Report shall subsequently be accounted for before the GMS.

In this regard, MOL Regulation 49/2025 stipulates that the approval of the Annual Report by the GMS must be set out in a notarial deed.

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## 04. Minimum Contents of the Annual Report

The Annual Report must contain at least the following:

- financial statements, consisting of the balance sheet for the most recently completed financial year compared with the previous financial year, profit and loss statement for the relevant financial year, cash flow statement, statement of changes in equity, and notes to the financial statements;
- a report on the activities of the Limited Liability Company;
- a report on the implementation of corporate social and environmental responsibility;
- details of issues arising during the financial year that affect the business activities of the Limited Liability Company;
- a report on the supervisory duties carried out by the Board of Commissioners during the most recently completed financial year;
- the names of the members of the Board of Directors and the Board of Commissioners; and
- salaries and allowances of the members of the Board of Directors, as well as salaries or honoraria and allowances of the members of the Board of Commissioners for the most recently completed financial year.

## 06. Administrative Sanctions for Non-Compliance

A Limited Liability Company that fails to fulfill the obligation to submit notification of the approval of the Annual Report or exceeds the prescribed deadline for such submission may be subject to administrative sanctions imposed by the Minister of Law through the Ditjen AHU in the form of: (i) a written warning; and/or (ii) suspension of access to legal entity administration services.

## 05. Obligation to Submit the Approval of the Annual Report to the Minister of Law

Following the approval by the GMS, the Board of Directors, through a notary, must submit notification of the approval of the Annual Report to the Minister of Law within no later than 30 (thirty) calendar days from the date of execution of the notarial deed containing such approval.

Upon such submission, the Minister of Law through the Director General of General Legal Administration (*Direktur Jenderal Administrasi Hukum Umum* – “Ditjen AHU”) will issue an acknowledgment receipt as evidence that the notification of the Annual Report has been received.

## 07. Steps That Limited Liability Companies Should Take

To ensure compliance with MOL Regulation 49/2025, a Limited Liability Company should:

- ensure that the Annual Report is prepared and finalized in a timely manner;
- convene the GMS for approval of the Annual Report within the applicable timeframe;
- record the GMS approval in a notarial deed; and
- ensure that the notary submits the notification to the Minister of Law within 30 calendar days from the date of execution of the notarial deed.

## 08. Conclusion

MOL Regulation 49/2025 introduces a new administrative obligation for Limited Liability Companies to submit notification of the approval of Annual Reports that have been approved by the GMS to the Minister of Law through a notary. Given the relatively short deadline and the potential administrative sanctions for non-compliance, companies should ensure that the preparation of the Annual Report, the holding of the GMS, the execution of the notarial deed, and the submission of the notification to the Minister of Law are properly integrated into the company's compliance calendar.