

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/*AND SUBSIDIARIES***

**LAPORAN KEUANGAN KONSOLIDASIAN INTERIM/  
*INTERIM CONSOLIDATED FINANCIAL STATEMENTS***

**30 SEPTEMBER 2026 (TIDAK DIAUDIT) DAN 31 DESEMBER 2025/  
*30 SEPTEMBER 2026 (UNAUDITED) AND 31 DECEMBER 2025***

**SURAT PERNYATAAN DIREKSI TENTANG TANGGUNG JAWAB  
ATAS LAPORAN KEUANGAN KONSOLIDASIAN INTERIM  
TANGGAL 30 SEPTEMBER 2026 (TIDAK DIAUDIT) DAN  
31 DESEMBER 2025 SERTA UNTUK PERIODE SEMBILAN  
BULAN YANG BERAKHIR PADA TANGGAL 30 SEPTEMBER  
2026 DAN 2025 (TIDAK DIAUDIT)**

**PT Garudafood Putra Putri Jaya Tbk ("Perusahaan")  
dan Entitas Anak**

**DIRECTORS' STATEMENT REGARDING THE  
RESPONSIBILITY ON THE INTERIM CONSOLIDATED  
FINANCIAL STATEMENTS AS OF 30 SEPTEMBER 2026  
(UNAUDITED) AND 31 DECEMBER 2025 AND FOR THE NINE-  
MONTH PERIODS ENDED 30 SEPTEMBER 2026 AND 2025  
(UNAUDITED)**

**PT Garudafood Putra Putri Jaya Tbk (the "Company")  
and Subsidiaries**

Kami yang bertanda-tangan di bawah ini/*We, the undersigned:*

- |                                                                                          |   |                                                                                                 |
|------------------------------------------------------------------------------------------|---|-------------------------------------------------------------------------------------------------|
| 1. Nama/ <i>Name</i>                                                                     | : | Hardianto Atmadja                                                                               |
| Alamat kantor/ <i>Office address</i>                                                     | : | Jalan Bintaro Raya No. 10A<br>Kebayoran Lama Utara, Jakarta Selatan                             |
| Alamat domisili sesuai KTP atau kartu identitas/<br><i>Domicile as stated in ID card</i> | : | Jl. Jeruk Purut Kav B, RT/RW 001/003<br>Kel. Cilandak Timur, Kec. Pasar Minggu, Jakarta Selatan |
| Nomor telepon/ <i>Telephone number</i>                                                   | : | 021 - 729 0110                                                                                  |
| Jabatan/ <i>Position</i>                                                                 | : | Direktur Utama/ <i>President Director</i>                                                       |
| 2. Nama/ <i>Name</i>                                                                     | : | Robert Chandrakelana Adjie                                                                      |
| Alamat kantor/ <i>Office address</i>                                                     | : | Jalan Bintaro Raya No. 10A<br>Kebayoran Lama Utara, Jakarta Selatan                             |
| Alamat domisili sesuai KTP atau kartu identitas/<br><i>Domicile as stated in ID card</i> | : | Taman Provence 35, RT/RW 001/005, Kel. Lengkong<br>Wetan, Kec. Serpong, Tangerang Selatan       |
| Nomor telepon/ <i>Telephone number</i>                                                   | : | 021 - 729 0110                                                                                  |
| Jabatan/ <i>Position</i>                                                                 | : | Direktur/ <i>Director</i>                                                                       |

Menyatakan bahwa:

- Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian interim Perusahaan dan Entitas Anak;
- Laporan keuangan konsolidasian interim Perusahaan dan Entitas Anak telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan (SAK) di Indonesia;
- Semua informasi dalam laporan keuangan konsolidasian interim Perusahaan dan Entitas Anak telah dimuat secara benar dan lengkap;
  - Laporan keuangan konsolidasian interim Perusahaan dan Entitas Anak tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material;
- Kami bertanggung jawab atas sistem pengendalian internal dalam Perusahaan dan Entitas Anak.

Demikian pernyataan ini dibuat dengan sebenarnya dan kami menyetujui penerbitan laporan keuangan konsolidasian interim Perusahaan dan Entitas Anak.

*Declare that:*

- We are responsible for the preparation and presentation of the interim consolidated financial statements of the Company and Subsidiaries;*
- The interim consolidated financial statements of the Company and Subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards (SAK);*
- All information in the interim consolidated financial statements of the Company and Subsidiaries has been disclosed in a complete and truthful manner;*
  - The interim consolidated financial statements of the Company and Subsidiaries do not contain any incorrect information or material fact, nor do they omit information or material facts;*
- We are responsible for the Company's and Subsidiaries' internal control systems.*

*Thus this statement is made truthfully and we authorised for issuance of the interim consolidated financial statements of the Company and Subsidiaries.*

Atas nama dan mewakili Direksi/*For and on behalf of the Board of Directors*

Jakarta, 29 Oktober/October 2026  
PT Garudafood Putra Putri Jaya Tbk



Hardianto Atmadja Robert Chandrakelana Adjie

Direktur Utama/*President Director* Direktur/*Director*

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 1/1 - Schedule**

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
30 SEPTEMBER 2026 (TIDAK DIAUDIT) DAN  
31 DESEMBER 2025**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2026 (UNAUDITED) AND  
31 DECEMBER 2025**  
(Expressed in Rupiah, unless otherwise stated)

|                                                          | 30/09/2026               | Catatan/<br>Notes | 31/12/2025               |                                            |
|----------------------------------------------------------|--------------------------|-------------------|--------------------------|--------------------------------------------|
| <b>ASET</b>                                              |                          |                   |                          | <b>ASSETS</b>                              |
| <b>Aset lancar</b>                                       |                          |                   |                          | <b>Current assets</b>                      |
| Kas dan setara kas                                       | 777.679.163.792          | 5                 | 1.146.862.028.839        | Cash and cash equivalents                  |
| Piutang usaha:                                           |                          |                   |                          | Trade receivables:                         |
| - Pihak berelasi                                         | 108.796.711.464          | 6,27              | 57.138.402.587           | Related parties -                          |
| - Pihak ketiga                                           | 1.018.928.529.397        | 6                 | 1.109.409.097.585        | Third parties -                            |
| Piutang lain-lain:                                       |                          |                   |                          | Other receivables:                         |
| - Pihak berelasi                                         | 39.726.655.223           | 27                | 42.709.581.300           | Related parties -                          |
| - Pihak ketiga                                           | 66.927.334.269           |                   | 43.677.445.079           | Third parties -                            |
| Persediaan                                               | 2.077.906.800.068        | 7                 | 1.626.021.482.956        | Inventories                                |
| Pajak lain-lain dibayar di muka                          | 1.091.142.545            | 8a                | 9.446.384.611            | Other prepaid taxes                        |
| Bagian jangka pendek dari pinjaman kepada pihak berelasi | -                        | 27                | 1.819.100.500            | Current portion of loan to a related party |
| Aset lancar lainnya                                      | 104.063.671.351          |                   | 64.944.125.613           | Other current assets                       |
| <b>Jumlah aset lancar</b>                                | <b>4.195.120.008.109</b> |                   | <b>4.102.027.649.070</b> | <b>Total current assets</b>                |
| <b>Aset tidak lancar</b>                                 |                          |                   |                          | <b>Non-current assets</b>                  |
| Tagihan atas pengembalian pajak penghasilan              | 54.144.202.251           | 8e                | 53.815.030.446           | Claims for income tax refund               |
| Aset tetap                                               | 4.040.696.663.858        | 9                 | 3.818.487.556.531        | Fixed assets                               |
| Aset pajak tangguhan                                     | 73.657.525.911           | 8d                | 58.255.484.319           | Deferred tax assets                        |
| Penyeritaan saham langsung                               | 87.435.356.697           | 10                | 57.706.983.046           | Direct investment in shares                |
| Aset takberwujud lainnya                                 | 268.969.292.140          | 11                | 283.340.659.659          | Other intangible assets                    |
| Goodwill                                                 | 656.460.352.452          | 11                | 656.460.352.452          | Goodwill                                   |
| Investasi pada instrumen utang                           | 167.003.427.888          |                   | 162.097.039.517          | Investment in debt instruments             |
| Pinjaman kepada pihak berelasi                           | -                        | 27                | 27.286.507.500           | Loan to a related party                    |
| Aset tidak lancar lainnya                                | 253.324.055.230          |                   | 113.684.862.262          | Other non-current assets                   |
| <b>Jumlah aset tidak lancar</b>                          | <b>5.601.690.876.427</b> |                   | <b>5.231.134.475.732</b> | <b>Total non-current assets</b>            |
| <b>JUMLAH ASET</b>                                       | <b>9.796.810.884.536</b> |                   | <b>9.333.162.124.802</b> | <b>TOTAL ASSETS</b>                        |
| <b>LIABILITAS</b>                                        |                          |                   |                          | <b>LIABILITIES</b>                         |
| <b>Liabilitas jangka pendek</b>                          |                          |                   |                          | <b>Current liabilities</b>                 |
| Pinjaman bank jangka pendek                              | -                        | 12a               | 7.137.811.048            | Short-term bank loan                       |
| Utang usaha:                                             |                          |                   |                          | Trade payables:                            |
| - Pihak berelasi                                         | 162.767.086.666          | 13,27             | 158.237.866.367          | Related parties -                          |
| - Pihak ketiga                                           | 1.565.735.734.923        | 13                | 1.316.961.430.785        | Third parties -                            |
| Utang lain-lain:                                         |                          |                   |                          | Other payables:                            |
| - Pihak berelasi                                         | 2.165.395.502            | 27                | 911.590.577              | Related parties -                          |
| - Pihak ketiga                                           | 324.849.227.106          |                   | 292.003.439.184          | Third parties -                            |
| Akrua dan provisi                                        | 480.399.893.637          | 14                | 458.301.561.046          | Accruals and provisions                    |
| Uang muka pelanggan                                      | 3.617.083.617            |                   | 5.330.170.063            | Advances from customers                    |
| Liabilitas imbalan kerja                                 | 207.884.269.875          | 15                | 256.306.290.307          | Employee benefit obligations               |
| Utang pajak:                                             |                          |                   |                          | Taxes payable                              |
| - Pajak penghasilan                                      | 56.877.798.999           | 8b                | 35.727.834.947           | Corporate income tax -                     |
| - Pajak lainnya                                          | 41.285.730.377           | 8b                | 55.799.126.089           | Other taxes -                              |
| Bagian jangka pendek dari pinjaman jangka panjang:       |                          |                   |                          | Current portion of long-term borrowings:   |
| - Utang bank                                             | 476.504.020.454          | 12b               | 361.119.759.443          | Bank loans -                               |
| - Liabilitas sewa                                        | 35.411.517.598           | 12c               | 33.549.637.328           | Lease liabilities -                        |
| <b>Jumlah liabilitas jangka pendek</b>                   | <b>3.357.497.758.754</b> |                   | <b>2.981.386.517.184</b> | <b>Total current liabilities</b>           |
| <b>Liabilitas jangka panjang</b>                         |                          |                   |                          | <b>Non-current liabilities</b>             |
| Bagian jangka panjang dari pinjaman jangka panjang:      |                          |                   |                          | Long-term borrowings:                      |
| - Utang bank                                             | 1.701.596.824.485        | 12b               | 1.770.107.873.208        | Bank loans -                               |
| - Liabilitas sewa                                        | 36.805.007.032           | 12c               | 41.517.422.543           | Lease liabilities -                        |
| Liabilitas imbalan kerja                                 | 182.520.180.893          | 15                | 153.119.980.997          | Employee benefit obligations               |
| Liabilitas pajak tangguhan                               | 14.230.453.771           | 8d                | 19.473.929.696           | Deferred tax liabilities                   |
| Liabilitas jangka panjang lainnya                        | 7.600.818.269            |                   | 7.427.113.941            | Other long-term liabilities                |
| <b>Jumlah liabilitas jangka panjang</b>                  | <b>1.942.753.284.450</b> |                   | <b>1.991.646.320.385</b> | <b>Total non-current liabilities</b>       |
| <b>JUMLAH LIABILITAS</b>                                 | <b>5.300.251.043.204</b> |                   | <b>4.973.032.837.569</b> | <b>TOTAL LIABILITIES</b>                   |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 1/2 - Schedule**

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN INTERIM  
30 SEPTEMBER 2026 (TIDAK DIAUDIT) DAN  
31 DESEMBER 2025**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2026 (UNAUDITED) AND  
31 DECEMBER 2025**  
(Expressed in Rupiah, unless otherwise stated)

|                                                                           | <u>30/09/2026</u>        | <u>Catatan/<br/>Notes</u> | <u>31/12/2025</u>        |                                                                                  |
|---------------------------------------------------------------------------|--------------------------|---------------------------|--------------------------|----------------------------------------------------------------------------------|
| <b>EKUITAS</b>                                                            |                          |                           |                          | <b>EQUITY</b>                                                                    |
| <b>Ekuitas yang diatribusikan kepada pemilik entitas induk</b>            |                          |                           |                          | <b>Equity attributable to owners of the parent</b>                               |
| Modal saham:                                                              |                          |                           |                          | Share capital:                                                                   |
| - Modal dasar – 100.000.000.000 saham dengan nilai nominal Rp20 per saham |                          |                           |                          | Authorized – 100,000,000,000 shares with par value of Rp20 per share             |
| - Modal ditempatkan dan disetor penuh – 36.897.901.455 saham biasa        | 737.958.029.100          | 16                        | 737.958.029.100          | Issued and fully paid - 36,897,901,455 ordinary shares                           |
| Tambahan modal disetor                                                    | 910.496.571.900          | 17                        | 910.496.571.900          | Additional paid-in capital                                                       |
| Saham treasuri                                                            | (9.374.994.152)          | 16                        | (9.374.994.152)          | Treasury shares                                                                  |
| Transaksi dengan kepentingan nonpengendali                                | (116.204.845.704)        | 20                        | (116.204.845.704)        | Transactions with non-controlling interests                                      |
| Selisih kurs karena penjabaran laporan keuangan dalam valuta asing        | 5.413.720.913            |                           | 2.539.588.588            | Exchange difference on translation of financial statements in foreign currencies |
| Akumulasi kerugian aktuarial dalam imbalan kerja                          | (171.935.293.692)        |                           | (189.590.989.469)        | Accumulated actuarial loss of employee benefits obligations                      |
| Saldo laba:                                                               |                          |                           |                          | Retained earnings:                                                               |
| - Dicadangkan                                                             | 23.000.000.000           | 19                        | 21.000.000.000           | Appropriated -                                                                   |
| - Belum dicadangkan                                                       | <u>2.691.106.367.713</u> |                           | <u>2.596.479.412.034</u> | Unappropriated -                                                                 |
|                                                                           | 4.070.459.556.078        |                           | 3.953.302.772.297        |                                                                                  |
| <b>Kepentingan nonpengendali</b>                                          | <u>426.100.285.254</u>   | 21                        | <u>406.826.514.936</u>   | <b>Non-controlling interests</b>                                                 |
| <b>JUMLAH EKUITAS</b>                                                     | <u>4.496.559.841.332</u> |                           | <u>4.360.129.287.233</u> | <b>TOTAL EQUITY</b>                                                              |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>                                      | <u>9.796.810.884.536</u> |                           | <u>9.333.162.124.802</u> | <b>TOTAL LIABILITIES AND EQUITY</b>                                              |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 2 - Schedule**

**LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN INTERIM  
UNTUK PERIODE SEMBILAN BULAN YANG  
BERAKHIR 30 SEPTEMBER 2026 DAN 2025  
(TIDAK DIAUDIT)**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF  
PROFIT OR LOSS AND OTHER COMPREHENSIVE  
INCOME FOR THE NINE-MONTH PERIODS ENDED  
30 SEPTEMBER 2026 AND 2025  
(UNAUDITED)**  
(Expressed in Rupiah, unless otherwise stated)

|                                                                                | <u>30/09/2026</u>             | <u>Catatan/<br/>Notes</u> | <u>30/09/2025</u>              |                                                                     |
|--------------------------------------------------------------------------------|-------------------------------|---------------------------|--------------------------------|---------------------------------------------------------------------|
| <b>Penjualan bersih</b>                                                        | 11.439.149.406.957            | 22                        | 9.441.314.621.547              | <b>Net sales</b>                                                    |
| <b>Beban pokok penjualan</b>                                                   | <u>(8.447.525.626.839)</u>    | 23                        | <u>(6.823.398.310.202)</u>     | <b>Cost of sales</b>                                                |
| <b>Laba bruto</b>                                                              | 2.991.623.780.118             |                           | 2.617.916.311.345              | <b>Gross profit</b>                                                 |
| Beban penjualan                                                                | (1.712.361.357.382)           | 24                        | (1.353.259.437.815)            | Selling expenses                                                    |
| Beban umum dan administrasi                                                    | (563.778.079.609)             | 25                        | (549.978.286.345)              | General and administrative expenses                                 |
| Bagian atas rugi bersih entitas asosiasi                                       | (7.447.702.485)               |                           | (1.540.602.253)                | Share of net loss of associates                                     |
| Penghasilan keuangan                                                           | 39.006.405.590                |                           | 34.099.150.340                 | Finance income                                                      |
| Biaya keuangan                                                                 | (125.624.744.001)             |                           | (121.045.277.771)              | Finance costs                                                       |
| Penghasilan lainnya                                                            | 39.133.389.287                |                           | 52.555.479.141                 | Other income                                                        |
| Beban lainnya                                                                  | <u>(13.217.995.626)</u>       |                           | <u>(3.579.308.135)</u>         | Other expenses                                                      |
| <b>Laba sebelum pajak penghasilan</b>                                          | <b>647.333.695.892</b>        |                           | <b>675.168.028.507</b>         | <b>Profit before income tax</b>                                     |
| <b>Beban pajak penghasilan</b>                                                 | <u>(139.461.433.378)</u>      | 8c                        | <u>(140.336.351.612)</u>       | <b>Income tax expense</b>                                           |
| <b>Laba periode berjalan</b>                                                   | <u>507.872.262.514</u>        |                           | <u>534.831.676.895</u>         | <b>Profit for the period</b>                                        |
| <b>Penghasilan/(rugi) komprehensif lain:</b>                                   |                               |                           |                                | <b>Other comprehensive income/(loss):</b>                           |
| <b>Pos-pos yang tidak akan direklasifikasi ke laba</b>                         |                               |                           |                                | <b>Items that will not be reclassified to profit</b>                |
| Pengukuran kembali atas liabilitas imbalan kerja                               | 23.419.099.855                | 15                        | (18.502.307.603)               | Remeasurements of employee benefit obligations                      |
| Pajak penghasilan terkait                                                      | <u>(5.367.339.938)</u>        | 8d                        | <u>3.649.179.293</u>           | Related income tax                                                  |
|                                                                                | <u>18.051.759.917</u>         |                           | <u>(14.853.128.310)</u>        |                                                                     |
| <b>Pos-pos yang akan direklasifikasi ke laba atau rugi</b>                     |                               |                           |                                | <b>Items that will be reclassified to profit or loss</b>            |
| Selisih kurs atas penjabaran laporan keuangan                                  | <u>2.874.132.325</u>          |                           | <u>604.663.760</u>             | Differences arising from foreign currency translation               |
| <b>Keuntungan (kerugian) komprehensif lain periode berjalan, setelah pajak</b> | <u><b>20.925.892.242</b></u>  |                           | <u><b>(14.248.464.550)</b></u> | <b>Other comprehensive income (loss) for the period, net of tax</b> |
| <b>Jumlah penghasilan komprehensif periode berjalan</b>                        | <u><u>528.798.154.756</u></u> |                           | <u><u>520.583.212.345</u></u>  | <b>Total comprehensive income for the period</b>                    |
| <b>Laba yang diatribusikan kepada:</b>                                         |                               |                           |                                | <b>Profit attributable to:</b>                                      |
| Pemilik entitas induk                                                          | 446.964.163.802               |                           | 480.132.291.800                | Owners of the parent                                                |
| Kepentingan nonpengendali                                                      | <u>60.908.098.712</u>         |                           | <u>54.699.385.095</u>          | Non-controlling interests                                           |
|                                                                                | <u>507.872.262.514</u>        |                           | <u>534.831.676.895</u>         |                                                                     |
| <b>Penghasilan komprehensif yang diatribusikan kepada:</b>                     |                               |                           |                                | <b>Comprehensive income attributable to:</b>                        |
| Pemilik entitas induk                                                          | 467.493.991.904               |                           | 466.439.402.858                | Owners of the parent                                                |
| Kepentingan nonpengendali                                                      | <u>61.304.162.852</u>         | 21                        | <u>54.143.809.487</u>          | Non-controlling interests                                           |
|                                                                                | <u>528.798.154.756</u>        |                           | <u>520.583.212.345</u>         |                                                                     |
| <b>Laba per saham – dasar dan dilusian</b>                                     | <u>12,12</u>                  | 28                        | <u>13,02</u>                   | <b>Basic earnings per share – basic and diluted</b>                 |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 3/1 - Schedule**

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN INTERIM  
UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2026 DAN 2025 (TIDAK DIAUDIT)**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE NINE-MONTH PERIODS ENDED  
30 SEPTEMBER 2026 AND 2025 (UNAUDITED)**  
(Expressed in Rupiah, unless otherwise stated)

| Ditribusikan kepada pemilik entitas induk/ Attributable to owners of the parent |                               |                                                              |                                          |                                                                                                          |                                                                                                                                                                                          |                                                                                                                                       |                               |                                         |                          |                                                               |                                 |                                                                                           |  |
|---------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------|--------------------------|---------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|--|
| Catatan/<br>Notes                                                               | Modal saham/<br>Share capital | Tambahkan<br>modal disetor/<br>Additional<br>paid-in capital | Saham<br>treasuri/<br>Treasury<br>shares | Transaksi<br>dengan<br>kepentingan<br>nonpengendali/<br>Transactions with<br>non-controlling<br>interest | Selisih kurs<br>karena<br>penjabaran<br>laporan<br>keuangan dalam<br>valuta asing/<br>Exchange<br>difference on<br>translation of<br>financial<br>statements<br>in foreign<br>currencies | Akumulasi<br>kerugian<br>aktuarial dalam<br>imbalan kerja/<br>Accumulated<br>actuarial loss of<br>employee<br>benefits<br>obligations | Saldo laba/ Retained earnings |                                         | Jumlah/Total             | Kepentingan<br>nonpengendali/<br>Non-controlling<br>interests | Jumlah ekuitas/<br>Total equity |                                                                                           |  |
|                                                                                 |                               |                                                              |                                          |                                                                                                          |                                                                                                                                                                                          |                                                                                                                                       | Dicadangkan/<br>Appropriated  | Belum<br>dicadangkan/<br>Unappropriated |                          |                                                               |                                 |                                                                                           |  |
| <b>Saldo 1 Januari 2025</b>                                                     | 737.958.029.100               | 910.496.571.900                                              | (9.249.961.549)                          | (117.088.743.931)                                                                                        | 1.865.751.750                                                                                                                                                                            | (169.781.944.294)                                                                                                                     | 19.000.000.000                | 2.260.166.116.850                       | 3.633.365.819.826        | 372.470.974.942                                               | 4.005.836.794.768               | <b>Balance as at<br/>1 January 2025</b>                                                   |  |
| Laba periode berjalan                                                           | -                             | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | 480.132.291.800                         | 480.132.291.800          | 54.699.385.095                                                | 534.831.676.895                 | Profit for the period                                                                     |  |
| Dividen tunai                                                                   | 18                            | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | (350.337.208.123)                       | (350.337.208.123)        | (27.860.729.139)                                              | (378.197.937.262)               | Cash dividends                                                                            |  |
| Penambahan<br>Cadangan modal                                                    | 19                            | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | 2.000.000.000                 | (2.000.000.000)                         | -                        | -                                                             | -                               | Additional capital reserve                                                                |  |
| Akuisisi kepentingan<br>nonpengendali<br>pada entitas anak                      | 20                            | -                                                            | -                                        | 883.898.227                                                                                              | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | -                                       | 883.898.227              | (4.507.377.827)                                               | (3.623.479.600)                 | Acquisition of<br>non-controlling interests<br>in subsidiary                              |  |
| Pembelian saham treasuri                                                        | 16                            | -                                                            | -                                        | (125.032.603)                                                                                            | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | -                                       | (125.032.603)            | -                                                             | (125.032.603)                   | Purchase of treasury shares                                                               |  |
| Pengukuran kembali<br>atas liabilitas<br>imbalan kerja,<br>setelah pajak        |                               | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | (14.297.552.702)                                                                                                                      | -                             | -                                       | (14.297.552.702)         | (555.575.608)                                                 | (14.853.128.310)                | Remeasurements of<br>employee<br>benefit obligations,<br>net of tax                       |  |
| Selisih kurs karena<br>penjabaran laporan<br>keuangan dalam<br>valuta asing     |                               | -                                                            | -                                        | -                                                                                                        | 604.663.760                                                                                                                                                                              | -                                                                                                                                     | -                             | -                                       | 604.663.760              | -                                                             | 604.663.760                     | Exchange difference on<br>translation of financial<br>statements in foreign<br>currencies |  |
| <b>Saldo 30 September 2025</b>                                                  | <u>737.958.029.100</u>        | <u>910.496.571.900</u>                                       | <u>(9.374.994.152)</u>                   | <u>(116.204.845.704)</u>                                                                                 | <u>2.470.415.510</u>                                                                                                                                                                     | <u>(184.079.496.996)</u>                                                                                                              | <u>21.000.000.000</u>         | <u>2.387.961.200.527</u>                | <u>3.750.226.880.185</u> | <u>394.246.677.463</u>                                        | <u>4.144.473.557.648</u>        | <b>Balance as at<br/>30 September 2025</b>                                                |  |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 3/2 - Schedule**

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN INTERIM  
UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2026 DAN 2025 (TIDAK DIAUDIT)**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE NINE-MONTH PERIODS ENDED  
30 SEPTEMBER 2026 AND 2025 (UNAUDITED)**  
(Expressed in Rupiah, unless otherwise stated)

| Distribusikan kepada pemilik entitas induk/ Attributable to owners of the parent |                               |                                                             |                                          |                                                                                                          |                                                                                                                                                                                          |                                                                                                                                       |                               |                                         |                          |                                                               |                                 |                                                                                           |
|----------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------|--------------------------|---------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|
| Catatan/<br>Notes                                                                | Modal saham/<br>Share capital | Tambahan<br>modal disetor/<br>Additional<br>paid-in capital | Saham<br>treasuri/<br>Treasury<br>shares | Transaksi<br>dengan<br>kepentingan<br>nonpengendali/<br>Transactions with<br>non-controlling<br>interest | Selisih kurs<br>karena<br>penjabaran<br>laporan<br>keuangan dalam<br>valuta asing/<br>Exchange<br>difference on<br>translation of<br>financial<br>statements<br>in foreign<br>currencies | Akumulasi<br>kerugian<br>aktuarial dalam<br>imbalan kerja/<br>Accumulated<br>actuarial loss of<br>employee<br>benefits<br>obligations | Saldo laba/ Retained earnings |                                         | Jumlah/Total             | Kepentingan<br>nonpengendali/<br>Non-controlling<br>interests | Jumlah ekuitas/<br>Total equity |                                                                                           |
|                                                                                  |                               |                                                             |                                          |                                                                                                          |                                                                                                                                                                                          |                                                                                                                                       | Dicadangkan/<br>Appropriated  | Belum<br>dicadangkan/<br>Unappropriated |                          |                                                               |                                 |                                                                                           |
| <b>Saldo 1 Januari 2025</b>                                                      | 737.958.029.100               | 910.496.571.900                                             | (9.249.961.549)                          | (117.088.743.931)                                                                                        | 1.865.751.750                                                                                                                                                                            | (169.781.944.294)                                                                                                                     | 19.000.000.000                | 2.260.166.116.850                       | 3.633.365.819.826        | 372.470.974.942                                               | 4.005.836.794.768               | <b>Balance as at<br/>1 January 2025</b>                                                   |
| Laba tahun berjalan                                                              | -                             | -                                                           | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | 688.650.503.307                         | 688.650.503.307          | 67.582.905.273                                                | 756.233.408.580                 | Profit for the year                                                                       |
| Dividen tunai                                                                    | 18                            | -                                                           | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | (350.337.208.123)                       | (350.337.208.123)        | (27.860.729.139)                                              | (378.197.937.262)               | Cash dividends                                                                            |
| Penambahan<br>cadangan modal                                                     | 19                            | -                                                           | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | 2.000.000.000                 | (2.000.000.000)                         | -                        | -                                                             | -                               | Additional capital reserve                                                                |
| Akuisisi kepentingan<br>nonpengendali<br>pada entitas anak                       | 20                            | -                                                           | -                                        | 883.898.227                                                                                              | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | -                                       | 883.898.227              | (4.507.377.827)                                               | (3.623.479.600)                 | Acquisition of<br>non-controlling interests<br>in subsidiary                              |
| Pembelian saham treasuri                                                         | 16                            | -                                                           | -                                        | (125.032.603)                                                                                            | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | -                                       | (125.032.603)            | -                                                             | (125.032.603)                   | Purchase of treasury shares                                                               |
| Pengukuran kembali<br>atas liabilitas<br>imbalan kerja,<br>setelah pajak         | -                             | -                                                           | -                                        | -                                                                                                        | -                                                                                                                                                                                        | (19.809.045.175)                                                                                                                      | -                             | -                                       | (19.809.045.175)         | (859.258.313)                                                 | (20.668.303.488)                | Remeasurements of<br>employee<br>benefit obligations,<br>net of tax                       |
| Selisih kurs karena<br>penjabaran laporan<br>keuangan dalam<br>valuta asing      | -                             | -                                                           | -                                        | -                                                                                                        | 673.836.838                                                                                                                                                                              | -                                                                                                                                     | -                             | -                                       | 673.836.838              | -                                                             | 673.836.838                     | Exchange difference on<br>translation of financial<br>statements in foreign<br>currencies |
| <b>Saldo 31 Desember 2025</b>                                                    | <u>737.958.029.100</u>        | <u>910.496.571.900</u>                                      | <u>(9.374.994.152)</u>                   | <u>(116.204.845.704)</u>                                                                                 | <u>2.539.588.588</u>                                                                                                                                                                     | <u>(189.590.989.469)</u>                                                                                                              | <u>21.000.000.000</u>         | <u>2.596.479.412.034</u>                | <u>3.953.302.772.297</u> | <u>406.826.514.936</u>                                        | <u>4.360.129.287.233</u>        | <b>Balance as at<br/>31 December 2025</b>                                                 |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 3/3 - Schedule**

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN INTERIM  
UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2026 DAN 2025 (TIDAK DIAUDIT)**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE NINE-MONTH PERIODS ENDED  
30 SEPTEMBER 2026 AND 2025 (UNAUDITED)**  
(Expressed in Rupiah, unless otherwise stated)

| Distribusikan kepada pemilik entitas induk/ Attributable to owners of the parent |                               |                                                              |                                          |                                                                                                          |                                                                                                                                                                                          |                                                                                                                                       |                               |                                         |                          |                                                               |                                 |                                                                                           |
|----------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------|------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------|--------------------------|---------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------------------|
| Catatan/<br>Notes                                                                | Modal saham/<br>Share capital | Tambahkan<br>modal disetor/<br>Additional<br>paid-in capital | Saham<br>treasuri/<br>Treasury<br>shares | Transaksi<br>dengan<br>kepentingan<br>nonpengendali/<br>Transactions with<br>non-controlling<br>interest | Selisih kurs<br>karena<br>penjabaran<br>laporan<br>keuangan dalam<br>valuta asing/<br>Exchange<br>difference on<br>translation of<br>financial<br>statements<br>in foreign<br>currencies | Akumulasi<br>kerugian<br>aktuarial dalam<br>imbalan kerja/<br>Accumulated<br>actuarial loss of<br>employee<br>benefits<br>obligations | Saldo laba/ Retained earnings |                                         | Jumlah/Total             | Kepentingan<br>nonpengendali/<br>Non-controlling<br>interests | Jumlah ekuitas/<br>Total equity |                                                                                           |
|                                                                                  |                               |                                                              |                                          |                                                                                                          |                                                                                                                                                                                          |                                                                                                                                       | Dicadangkan/<br>Appropriated  | Belum<br>dicadangkan/<br>Unappropriated |                          |                                                               |                                 |                                                                                           |
| <b>Saldo 1 Januari 2026</b>                                                      | 737.958.029.100               | 910.496.571.900                                              | (9.374.994.152)                          | (116.204.845.704)                                                                                        | 2.539.588.588                                                                                                                                                                            | (189.590.989.469)                                                                                                                     | 21.000.000.000                | 2.596.479.412.034                       | 3.953.302.772.297        | 406.826.514.936                                               | 4.360.129.287.233               | <b>Balance as at<br/>1 January 2026</b>                                                   |
| Laba periode berjalan                                                            | -                             | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | 446.964.163.802                         | 446.964.163.802          | 60.908.098.712                                                | 507.872.262.514                 | Profit for the period                                                                     |
| Dividen tunai                                                                    | 18                            | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | (350.337.208.123)                       | (350.337.208.123)        | (31.982.979.056)                                              | (382.320.187.179)               | Cash dividends                                                                            |
| Penambahan<br>cadangan modal                                                     | 19                            | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | 2.000.000.000                 | (2.000.000.000)                         | -                        | -                                                             | -                               | Additional capital reserve                                                                |
| Pembelian saham treasuri                                                         | 16                            | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | -                                                                                                                                     | -                             | -                                       | -                        | (10.047.413.478)                                              | (10.047.413.478)                | Purchase of treasury shares                                                               |
| Pengukuran kembali<br>atas liabilitas<br>imbalan kerja,<br>setelah pajak         |                               | -                                                            | -                                        | -                                                                                                        | -                                                                                                                                                                                        | 17.655.695.777                                                                                                                        | -                             | -                                       | 17.655.695.777           | 396.064.140                                                   | 18.051.759.917                  | Remeasurements of<br>employee<br>benefit obligations,<br>net of tax                       |
| Selisih kurs karena<br>penjabaran laporan<br>keuangan dalam<br>valuta asing      |                               | -                                                            | -                                        | -                                                                                                        | 2.874.132.325                                                                                                                                                                            | -                                                                                                                                     | -                             | -                                       | 2.874.132.325            | -                                                             | 2.874.132.325                   | Exchange difference on<br>translation of financial<br>statements in foreign<br>currencies |
| <b>Saldo 30 September 2026</b>                                                   | <u>737.958.029.100</u>        | <u>910.496.571.900</u>                                       | <u>(9.374.994.152)</u>                   | <u>(116.204.845.704)</u>                                                                                 | <u>5.413.720.913</u>                                                                                                                                                                     | <u>(171.935.293.692)</u>                                                                                                              | <u>23.000.000.000</u>         | <u>2.691.106.367.713</u>                | <u>4.070.459.556.078</u> | <u>426.100.285.254</u>                                        | <u>4.496.559.841.332</u>        | <b>Balance as at<br/>30 September 2026</b>                                                |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFood PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 4 - Schedule**

**LAPORAN ARUS KAS KONSOLIDASIAN INTERIM  
UNTUK PERIODE SEMBILAN BULAN YANG  
BERAKHIR 30 SEPTEMBER 2026 DAN 2025  
(TIDAK DIAUDIT)**

(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**INTERIM CONSOLIDATED STATEMENTS OF  
CASH FLOWS FOR THE NINE-MONTH  
PERIODS ENDED 30 SEPTEMBER 2026 AND 2025  
(UNAUDITED)**

(Expressed in Rupiah, unless otherwise stated)

|                                                                  | <u>30/09/2026</u>                    | <u>Catatan/<br/>Notes</u> | <u>30/09/2025</u>                      |                                                                     |
|------------------------------------------------------------------|--------------------------------------|---------------------------|----------------------------------------|---------------------------------------------------------------------|
| <b>Arus kas dari aktivitas operasi:</b>                          |                                      |                           |                                        | <b>Cash flows from operating activities:</b>                        |
| Penerimaan dari pelanggan                                        | 11.486.169.266.820                   |                           | 9.688.664.073.172                      | Cash receipts from customers                                        |
| Pembayaran kepada pemasok                                        | (9.209.711.334.765)                  |                           | (7.239.557.088.724)                    | Cash payments to suppliers                                          |
| Pembayaran kepada karyawan                                       | <u>(1.469.253.150.953)</u>           |                           | <u>(1.278.232.015.244)</u>             | Cash paid to employees                                              |
| Kas yang diperoleh dari operasi                                  | 807.204.781.102                      |                           | 1.170.874.969.204                      | Cash generated from operations                                      |
| Penghasilan keuangan yang diterima                               | 39.006.405.590                       |                           | 34.099.150.340                         | Finance income received                                             |
| Pembayaran beban bunga                                           | (122.373.962.133)                    |                           | (119.665.936.917)                      | Payments of finance cost                                            |
| Pembayaran atas pajak penghasilan badan                          | (152.348.003.675)                    |                           | (166.104.747.270)                      | Payment of corporate income tax                                     |
| Penerimaan dari pengembalian pajak                               | <u>8.023.676.894</u>                 |                           | <u>-</u>                               | Receipt of tax refunds                                              |
| <b>Arus kas bersih yang diperoleh dari aktivitas operasi</b>     | <u><b>579.512.897.778</b></u>        |                           | <u><b>919.203.435.357</b></u>          | <b>Net cash flows generated from operating activities</b>           |
| <b>Arus kas dari aktivitas investasi:</b>                        |                                      |                           |                                        | <b>Cash flows from investing activities:</b>                        |
| Penerimaan dari penjualan aset tetap                             | 8.313.348.884                        | 9                         | 38.371.828.770                         | Proceeds from sale of fixed assets                                  |
| Perolehan aset tetap                                             | (579.067.082.057)                    |                           | (382.101.247.523)                      | Acquisition of fixed assets                                         |
| Perolehan aset takberwujud lainnya                               | (4.747.935.354)                      | 11                        | -                                      | Acquisition of other intangible asset                               |
| Perolehan saham Perusahaan asosiasi                              | <u>(2.291.489.200)</u>               | 10                        | <u>(31.161.200.065)</u>                | Acquisition of shares of associates                                 |
| <b>Arus kas bersih yang digunakan untuk aktivitas investasi</b>  | <u><b>(577.793.157.727)</b></u>      |                           | <u><b>(374.890.618.818)</b></u>        | <b>Net cash flows used in investing activities</b>                  |
| <b>Arus kas dari aktivitas pendanaan:</b>                        |                                      |                           |                                        | <b>Cash flows from financing activities:</b>                        |
| Penerimaan utang bank                                            | 2.035.000.000.000                    |                           | 836.000.000.000                        | Proceeds from bank loans                                            |
| Pembayaran utang bank                                            | (1.995.314.061.046)                  |                           | (816.003.317.592)                      | Repayments of bank loans                                            |
| Pembayaran dividen kas                                           | (382.320.187.179)                    |                           | (378.197.937.262)                      | Payments of cash dividends                                          |
| Akuisisi kepentingan nonpengendali di entitas anak               | -                                    |                           | (3.623.479.600)                        | Acquisition of non-controlling interest in subsidiary               |
| Pembayaran liabilitas sewa                                       | (33.030.896.730)                     |                           | (46.323.768.202)                       | Payments of lease liabilities                                       |
| Perolehan saham treasury                                         | <u>(10.047.413.478)</u>              | 16                        | <u>(125.032.603)</u>                   | Acquisition of treasury shares                                      |
| <b>Arus kas bersih yang digunakan untuk aktivitas pendanaan</b>  | <u><b>(385.712.558.433)</b></u>      |                           | <u><b>(408.273.535.259)</b></u>        | <b>Net cash flows used in financing activities</b>                  |
| <b>(Penurunan)/kenaikan bersih kas dan setara kas</b>            | <b>(383.992.818.382)</b>             |                           | <b>136.039.281.280</b>                 | <b>Net (Decrease)/increase in cash and cash equivalents</b>         |
| <b>Kas dan setara kas pada awal periode</b>                      | <b>1.146.862.028.839</b>             | <b>5</b>                  | <b>921.535.997.879</b>                 | <b>Cash and cash equivalents at beginning of period</b>             |
| <b>Dampak perubahan selisih kurs terhadap kas dan setara kas</b> | <u><b>14.809.953.335</b></u>         |                           | <u><b>5.452.724.785</b></u>            | <b>Effect of exchange rate changes on cash and cash equivalents</b> |
| <b>Kas dan setara kas pada akhir periode</b>                     | <u><u><b>777.679.163.792</b></u></u> | <b>5</b>                  | <u><u><b>1.063.028.003.944</b></u></u> | <b>Cash and cash equivalents at end of period</b>                   |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes to the consolidated financial statements form an integral part of these consolidated financial statements.

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 5/1 - Schedule**

**CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN INTERIM  
30 SEPTEMBER 2026 (TIDAK DIAUDIT)  
DAN 31 DESEMBER 2025 SERTA UNTUK  
PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2026 DAN 2025 (TIDAK DIAUDIT)**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**NOTES TO THE INTERIM CONSOLIDATED  
FINANCIAL STATEMENTS AS OF  
30 SEPTEMBER 2026 (UNAUDITED)  
AND 31 DECEMBER 2025  
AND FOR THE NINE-MONTH PERIODS ENDED  
30 SEPTEMBER 2026 AND 2025 (UNAUDITED)**  
(Expressed in Rupiah, unless otherwise stated)

**1. INFORMASI UMUM**

**a. Pendirian dan informasi lainnya**

PT Garudafood Putra Putri Jaya Tbk ("Perusahaan") didirikan dan memulai kegiatan usahanya pada tahun 1994 dengan nama PT Garuda Putra Putri Jaya di Indonesia. Pada tahun 2000, Perusahaan melakukan penggabungan usaha dengan PT Tudung Putra Jaya dan PT Garudafood Jaya, yang selanjutnya Perusahaan mengubah namanya menjadi PT Garudafood Putra Putri Jaya. Pada tahun 2017, PT Garudafood Beverage Jaya ("GFBJ") setuju untuk menggabungkan diri ke dalam Perusahaan, dengan Perusahaan sebagai penerus kegiatan usaha.

Kantor pusat Perusahaan beralamat di Jl. Bintaro Raya No. 10A, Bintaro, Jakarta. Perusahaan memiliki 4 (empat) lokasi pabrik yang beralamat di Jl. Raya Pati Juwana Km. 2,3, Pati (Jawa Tengah), Jl. Kembang Joyo No. 100, Pati (Jawa Tengah), Jl. Raya Krikilan Km. 28, Driyorejo, Gresik (Jawa Timur) dan Kawasan Industri Rancaekek, Jl. Rancaekek Km. 24,5, Desa Mangunarga, Sumedang (Jawa Barat).

Ruang lingkup kegiatan usaha Perusahaan seperti yang tertuang dalam Anggaran Dasarnya adalah manufaktur dan perdagangan makanan dan minuman, antara lain, biskuit, roti dan makanan ringan seperti kacang atom, kacang asin, kacang sukro, kacang garing serta makanan dari bahan dasar kedelai dan kacang-kacangan lainnya selain kecap dan tempe, berbagai macam kerupuk, keripik, peyek dan sejenisnya, keripik dari buah dan sayuran, coklat (termasuk industri minuman dari coklat dalam bentuk bubuk maupun cair), minuman siap saji, kembang gula, dan pengolahan susu dan pengolahan krim dari susu cair segar, minuman nonalkohol dan produk jamu. Perusahaan juga menjalankan kegiatan usaha persewaan properti berupa bangunan dan ruang kantor dan kegiatan usaha penunjang yang mendukung kegiatan usaha utama, antara lain, menjalankan usaha dalam bidang perdagangan besar makanan dan minuman serta produk-produk yang dihasilkan Perusahaan, serta dalam bidang pertanian kacang tanah dan jagung.

Pihak pengendali terakhir Perusahaan adalah sekelompok individu yang memiliki pengendalian secara bersama-sama yang terdiri dari anggota keluarga Soenjoto.

**1. GENERAL INFORMATION**

**a. Establishment and other information**

*PT Garudafood Putra Putri Jaya Tbk (the "Company") was established and commenced its business in 1994 as PT Garuda Putra Putri Jaya in Indonesia. In 2000, the Company merged with PT Tudung Putra Jaya and PT Garudafood Jaya and subsequently changed its name to PT Garudafood Putra Putri Jaya. In 2017, PT Garudafood Beverage Jaya ("GFBJ") agreed to merge into the Company, where the Company will be the surviving entity.*

*The Company's head office is located at Jl. Bintaro Raya No. 10A, Bintaro, Jakarta. The Company has 4 (four) factories which are located at Jl. Raya Pati Juwana Km. 2.3, Pati (Central Java), Jl. Kembang Joyo No. 100, Pati (Central Java), Jl. Raya Krikilan Km. 28, Driyorejo, Gresik (East Java) and Rancaekek Industrial Park, Jl. Rancaekek Km. 24.5, Mangunarga Village, Sumedang (West Java).*

*The scope of the Company's business activities as set out in its Articles of Association is to engage in the manufacturing and trading of food and beverage, among others, biscuits, breads and snacks such as atomic peanuts, salted peanuts, sukro peanuts, crunchy peanuts and foods made from soybeans and nuts other than soy sauce and tempeh, various kinds of crackers, chips, peyek and the like, chips from fruit and vegetables, chocolate (including the chocolate beverage industry in powder or liquid form), ready-to-drink beverages, confectionery, and milk processing and processing cream from fresh liquid milk, non-alcoholic drinks and herbal products. The Company also runs property rental in the form of buildings or office room and the supporting business activities to support main business activities, among others, conducting business in the field of wholesale trade of food and beverages and products produced by the Company, and also in field of peanut and corn farming.*

*The ultimate controlling party of the Company is a Group of individuals who collectively exercise control, consisting of members of the Soenjoto family.*

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**1. INFORMASI UMUM (lanjutan)**

**b. Anggaran Dasar**

Perusahaan didirikan dengan Akta Notaris Dra. Selawati Halim, S.H., No. 21 tanggal 24 Agustus 1994 dan disahkan oleh Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. C2-15.820.HT.01.01Th.1994 tanggal 20 Oktober 1994.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan terakhir dibuat melalui Akta Notaris Liestiani Wang, S.H., M.Kn., No. 19 tanggal 20 Mei 2026 mengenai (i) perubahan Pasal 3 Anggaran Dasar Perseroan dalam rangka penyesuaian Klasifikasi Baku Lapangan Usaha Indonesia berdasarkan Peraturan Badan Pusat Statistik Nomor 7 Tahun 2025 tentang Klasifikasi Baku Lapangan Usaha Indonesia; (ii) perubahan anggaran dasar Perseroan tentang rapat Direksi dan rapat Dewan Komisaris; dan akta tersebut telah mendapatkan persetujuan dari Menteri Hukum Republik Indonesia berdasarkan surat nomor AHU-0038294.AH.01.02.TAHUN 2026 tanggal 15 Juni 2026.

**c. Penawaran umum saham**

Berdasarkan Pernyataan Keputusan Sirkular Pemegang Saham yang diaktakan dengan Akta Notaris Liestiani Wang, S.H., M.Kn., No. 1 tanggal 1 Agustus 2018, para pemegang saham Perusahaan menyetujui untuk mengeluarkan saham baru dan menawarkan saham baru tersebut melalui Penawaran Umum kepada masyarakat dalam jumlah sebanyak 762.841.290 saham baru atau sebanyak 10,34% dari modal ditempatkan dan disetor penuh dalam Perusahaan setelah Penawaran Umum, termasuk di dalamnya, akan diambil bagian oleh pemegang Obligasi Wajib Konversi ("MCB") sebagai hasil dari konversi MCB menjadi saham, yang mengakibatkan kenaikan jumlah saham yang beredar menjadi 7.379.580.291.

Perusahaan melakukan Penawaran Umum Perdana sejumlah 35.000.000 saham dengan nilai nominal Rp100 per saham melalui Bursa Efek Indonesia dengan harga penawaran perdana Rp1.284 per saham. Perusahaan mencatat tambahan modal disetor sejumlah Rp896.048.923.396 dari hasil Penawaran Umum Perdana saham dan konversi MCB menjadi saham.

**1. GENERAL INFORMATION (continued)**

**b. Articles of Association**

*The Company was established by Notarial Deed No. 21 of Dra. Selawati Halim, S.H., dated 24 August 1994 and approved by the Minister of Justice of the Republic of Indonesia in Decision letter No. C2-15.820.HT.01.01Th.1994 dated 20 October 1994.*

*The Company's Articles of Association have been amended several times. The latest amendment was made through Notarial Deed No. 19 of Liestiani Wang, S.H., M.Kn., dated 20 May 2026 regarding (i) amendment to Article 3 of the Company's Articles of Association in connection with the adjustment of the Indonesian Standard Industrial Classification pursuant to the Regulation of the Central Statistics Agency No. 7 of 2025 concerning the Indonesian Standard Industrial Classification; (ii) Amendment to the Company's Articles of Association concerning meetings of the Board of Directors and meetings of the Board of Commissioners, which was approved by the Minister of Law of the Republic of Indonesia based on a letter number AHU-0038294.AH.01.02.TAHUN 2026 dated 15 June 2026.*

**c. Public offering of shares**

*Based on the Circular Statement of Shareholders which was notarised by Notarial Deed No. 1 of Liestiani Wang, S.H., M.Kn., dated 1 August 2018, the Company's shareholders approved to issue new shares and offer the new shares through a public offering with a total amount of 762,841,290 new shares or equivalent to 10.34% of the issued and fully-paid shares in the Company after the Public Offering, including shares to be subscribed by the holder of the Mandatory Convertible Bonds ("MCB") as a result of converting the MCB into shares, increasing the number of shares issued to 7,379,580,291.*

*The Company made an Initial Public Offering of its 35,000,000 shares with a par value of Rp100 per share through the Indonesia Stock Exchange with an initial offering price of Rp1,284 per share. The Company recorded additional paid-in capital amounting to Rp896,048,923,396 from the proceeds of the Initial Public Offering and conversion of the MCB to shares.*

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**1. INFORMASI UMUM (lanjutan)**

**c. Penawaran umum saham (lanjutan)**

Berdasarkan Surat Otoritas Jasa Keuangan ("OJK") No. S-130/D.04/2018 tanggal 28 September 2018, Pernyataan Perusahaan dalam rangka Penawaran Umum Perdana telah dinyatakan efektif. Pada tanggal 10 Oktober 2018, Perusahaan mencatatkan 7.379.580.291 lembar sahamnya dari modal ditempatkan dan disetor penuh dengan nilai nominal Rp100 per saham di Bursa Efek Indonesia.

**d. Struktur entitas anak**

Berikut ini adalah kepemilikan langsung pada entitas anak:

**1. GENERAL INFORMATION (continued)**

**c. Public offering of shares (continued)**

Based on the Letter No. S-130/D.04/2018 dated 28 September 2018 of the Financial Services Authority ("OJK"), the Company Registration Statement on its Initial Public Offering of shares was declared effective. On 10 October 2018, the Company listed 7,379,580,291 out of its issued and fully paid shares with a nominal value of Rp100 per share on the Indonesia Stock Exchange.

**d. The subsidiaries structure**

Following are direct ownership interests in subsidiaries:

| Nama entitas anak/<br>Name of subsidiaries                                                                      | Domisili/<br>Domicile   | Kegiatan usaha/<br>Nature of business activity                                                                                       | Mulai beroperasi komersial/<br>Commencement of commercial operations | Persentase kepemilikan/<br>Percentage of ownership |                      | Total aset sebelum eliminasi/<br>Total assets before elimination |                   |
|-----------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------|----------------------|------------------------------------------------------------------|-------------------|
|                                                                                                                 |                         |                                                                                                                                      |                                                                      | 2026                                               | 2025                 | 30/09/2026                                                       | 31/12/2025        |
| Kepemilikan langsung dan tidak langsung/Direct and indirect ownership                                           |                         |                                                                                                                                      |                                                                      |                                                    |                      |                                                                  |                   |
| PT Sinarniaga Sejahtera ("SNS")                                                                                 | Bekasi/<br>Bekasi       | Perdagangan/<br>Trading                                                                                                              | 1994                                                                 | 91,09% <sup>a)</sup>                               | 91,09% <sup>a)</sup> | 2.609.878.093.640                                                | 2.336.992.061.232 |
| PT Mulia Boga Raya Tbk ("MBR Tbk")                                                                              | Bekasi/<br>Bekasi       | Produksi keju dengan merek keju "Prochiz"/<br>Manufacturer of cheese with the brand name "Prochiz"                                   | 2008                                                                 | 66,07%                                             | 66,07%               | 1.488.612.698.417                                                | 1.251.481.880.725 |
| Goldenbird Pacific Trading Pte. Ltd. ("GPT")                                                                    | Singapura/<br>Singapore | Perdagangan/<br>Trading                                                                                                              | 2018                                                                 | 100,00%                                            | 100,00%              | 100.651.302.839                                                  | 85.363.339.994    |
| PT Garuda Beverage Sukses ("GBS") dan entitas anak/and subsidiary (dahulu/ formerly PT Suntory Garuda Beverage) | Jakarta/<br>Jakarta     | Perdagangan besar, penyewaan properti dan produksi minuman/<br>Wholesale trading property rental services and beverage manufacturing | 2011                                                                 | 97,19%                                             | 97,19%               | 844.857.506.697                                                  | 759.838.075.261   |
| PT Garuda Sehat Jaya ("GSJ")                                                                                    | Jakarta/<br>Jakarta     | Perdagangan/<br>Trading                                                                                                              | 2024                                                                 | 60,00%                                             | 60,00%               | 13.409.195.298                                                   | 16.510.356.280    |
| PT Triteguh Manunggalsejati ("TRMS")                                                                            | Jakarta/<br>Jakarta     | Produksi minuman/<br>Beverage manufacturing                                                                                          | 1995                                                                 | 98,23% <sup>b)</sup>                               | 98,23% <sup>b)</sup> | 810.660.097.172                                                  | 740.476.897.876   |

<sup>a)</sup> Peningkatan kepemilikan Grup sehubungan dengan akuisisi kepentingan nonpengendali sebanyak 9.058.699 lembar saham atau setara persentase kepemilikan 0,82% pada bulan Maret 2025./ Increase in the Group's effective ownership related to acquisition of non-controlling interests with a total amount of 9,058,699 shares or equivalent to 0.82% in March 2025.

<sup>b)</sup> Persentase kepemilikan GBS terhadap TRMS sebesar 62,99% (kepemilikan tidak langsung melalui GBS) dan persentase kepemilikan Perusahaan terhadap TRMS sebesar 37,01% (kepemilikan langsung)./ The percentage of GBS ownership of TRMS is 62.99% (indirect ownership through GBS) and the percentage of Company ownership of TRMS is 37.01% (direct ownership).

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**1. INFORMASI UMUM (lanjutan)**

**1. GENERAL INFORMATION (continued)**

**e. Dewan Komisaris dan Direksi, Komite Audit dan karyawan**

**e. Boards of Commissioners and Directors, Audit Committee and employees**

Pada tanggal 30 September 2026 dan 31 Desember 2025 susunan anggota Dewan Komisaris, Direksi dan Komite Audit Perusahaan adalah sebagai berikut:

As at 30 September 2026 and 31 December 2025 the members of the Company's Boards of Commissioners and Directors and the Audit Committee are as follows:

**30 September/September 2026**

**Dewan Komisaris**

Komisaris Utama  
Komisaris  
Komisaris  
Komisaris  
Komisaris  
Komisaris  
Komisaris Independen  
Komisaris Independen  
Komisaris Independen

Sudhamek Agoeng Waspodo Soenjoto  
Hartono Atmadja  
Pangayoman Adi Soenjoto  
Rahajoe Dewiningroem Soenjoto  
Sven Neufeldt  
Haijiang Gu  
E. Maurits Klavert  
Fitra Dewata Teramihardja  
Donald Reginald Gadsden

**Direksi**

Direktur Utama  
Direktur  
Direktur  
Direktur  
Direktur  
Direktur

Hardianto Atmadja  
Robert Chandrakelana Adjie  
Johannes Setiadharna  
Paulus Tedjosutikno  
Fransiskus Johny Soegiarto  
Ruli Setiawan S L Tobing

**Komite Audit**

Ketua  
Anggota  
Anggota

Fitra Dewata Teramihardja  
Wardiman Wijaya  
Prasetyo Rahardjo

**Board of Commissioners**

President Commissioner  
Commissioner  
Commissioner  
Commissioner  
Commissioner  
Commissioner  
Independent Commissioner  
Independent Commissioner  
Independent Commissioner

**Board of Directors**

President Director  
Director  
Director  
Director  
Director  
Director

**Audit Committee**

Chairman  
Member  
Member

**31 Desember/December 2025**

**Dewan Komisaris**

Komisaris Utama  
Komisaris  
Komisaris  
Komisaris  
Komisaris  
Komisaris  
Komisaris Independen  
Komisaris Independen  
Komisaris Independen

Sudhamek Agoeng Waspodo Soenjoto  
Hartono Atmadja  
Pangayoman Adi Soenjoto  
Rahajoe Dewiningroem Soenjoto  
Sven Neufeldt  
Haijiang Gu  
Dorodjatun Kuntjoro Jakti  
Fitra Dewata Teramihardja  
Donald Reginald Gadsden

**Direksi**

Direktur Utama  
Direktur  
Direktur  
Direktur  
Direktur  
Direktur

Hardianto Atmadja  
Robert Chandrakelana Adjie  
Johannes Setiadharna  
Paulus Tedjosutikno  
Fransiskus Johny Soegiarto  
Ruli Setiawan S L Tobing

**Komite Audit**

Ketua  
Anggota  
Anggota

Dorodjatun Kuntjoro Jakti  
Drs. Mohammad Raylan, MM  
Prasetyo Rahardjo

**Board of Commissioners**

President Commissioner  
Commissioner  
Commissioner  
Commissioner  
Commissioner  
Commissioner  
Independent Commissioner  
Independent Commissioner  
Independent Commissioner

**Board of Directors**

President Director  
Director  
Director  
Director  
Director  
Director

**Audit Committee**

Chairman  
Member  
Member

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**1. INFORMASI UMUM (lanjutan)**

**e. Dewan Komisaris dan Direksi, Komite Audit dan karyawan (lanjutan)**

Pada tanggal 30 September 2026, Perusahaan dan entitas anak memiliki 9.013 orang karyawan (2025: 9.167 orang karyawan) (tidak diaudit).

**f. Penerbitan laporan keuangan konsolidasian**

Laporan keuangan konsolidasian Perusahaan dan entitas anak (bersama-sama "Grup") diotorisasi oleh Direksi pada tanggal 29 Oktober 2026.

**1. GENERAL INFORMATION (continued)**

**e. Boards of Commissioners and Directors, Audit Committee and employees (continued)**

As at 30 September 2026, the Company and its subsidiaries had 9,013 employees (2025: 9,167 employees) (unaudited).

**f. Issuance of the consolidated financial statements**

The consolidated financial statements of the Company and its subsidiaries (together the "Group") were authorised by the Board of Directors on 29 October 2026.

**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**

**a. Dasar penyusunan laporan keuangan konsolidasian**

Laporan keuangan konsolidasian Grup disusun berdasarkan Standar Akuntansi Keuangan Indonesia.

Laporan keuangan konsolidasian disusun berdasarkan konsep harga perolehan dan menggunakan dasar akrual kecuali untuk laporan arus kas konsolidasian. Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas ke dalam aktivitas operasi, investasi dan pendanaan.

Seluruh angka dalam laporan keuangan konsolidasian ini disajikan dalam Rupiah ("Rp"), kecuali dinyatakan lain. Lihat Catatan 2d untuk informasi mata uang fungsional Grup.

**2. MATERIAL ACCOUNTING POLICY INFORMATION**

**a. Basis of preparation of the consolidated financial statements**

The Group's consolidated financial statements have been prepared in accordance with the Indonesian Financial Accounting Standards.

The consolidated financial statements have been prepared on the basis of historical cost convention and using the accrual basis except for the consolidated statements of cash flows. The consolidated statements of cash flows are prepared using the direct method by classifying cash flows on the basis of operating, investing and financing activities.

Figures in the consolidated financial statements are expressed in Rupiah ("Rp"), unless otherwise stated. Refer to Note 2d for the information on the Group's functional currency.

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**a. Dasar penyusunan laporan keuangan konsolidasian** (lanjutan)

Kecuali dinyatakan di bawah ini, kebijakan akuntansi telah diterapkan secara konsisten dengan laporan keuangan konsolidasian tahunan untuk tahun yang berakhir 31 Desember 2025 yang telah sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan di Indonesia memerlukan penggunaan estimasi dan asumsi tertentu yang signifikan. Penyusunan laporan keuangan konsolidasian juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup.

Area yang kompleks atau memerlukan tingkat pertimbangan yang lebih tinggi, atau area di mana asumsi dan estimasi berdampak signifikan terhadap laporan keuangan konsolidasian diungkapkan di Catatan 4.

**Perubahan pada pernyataan standar akuntansi keuangan ("PSAK")**

Amendemen berikut yang relevan untuk Grup berlaku efektif sejak tanggal 1 Januari 2026 dan 1 Januari 2027 belum diterapkan secara dini oleh Grup:

1 Januari 2027

- PSAK 118 "Penyajian dan Pengungkapan dalam Laporan Keuangan"

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**a. Basis of preparation of the consolidated financial statements** (continued)

*Except as described below, the accounting policies applied are consistent with those of the annual consolidated financial statements for the year ended 31 December 2025, which conform to the Indonesian Financial Accounting Standards.*

*The preparation of consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain significant accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Group's accounting policies.*

*The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 4.*

**Changes to the statements of financial accounting standards ("SFAS")**

*The following amendments to accounting standards issued and relevant to the Group which are effective from 1 January 2026 and 1 January 2027 and have not been adopted early by the Group:*

1 Januari 2027

- SFAS 118 "Presentation and Disclosure in Financial Statements"

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**a. Dasar penyusunan laporan keuangan konsolidasian** (lanjutan)

**Perubahan pada pernyataan standar akuntansi keuangan ("PSAK")** (lanjutan)

Pada saat tanggal otorisasi laporan keuangan konsolidasian, Grup masih mempelajari dampak yang mungkin timbul dari penerapan standar baru dan interpretasi dan revisi tersebut pada laporan keuangan konsolidasian Grup.

Efektif sejak tanggal 1 Januari 2024, referensi terhadap masing-masing PSAK dan Interpretasi Standar Akuntansi Keuangan ("ISAK") diubah sebagaimana diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK-IAI").

**b. Prinsip-prinsip konsolidasi**

**(i) Entitas anak**

Entitas anak adalah seluruh entitas (termasuk entitas terstruktur) di mana Grup memiliki pengendalian. Grup mengendalikan entitas lain ketika Grup terekspos atas, atau memiliki hak untuk, pengembalian yang bervariasi dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi pengembalian tersebut melalui kekuasaannya atas entitas tersebut.

Entitas anak dikonsolidasikan sejak tanggal pengendalian beralih kepada Grup dan tidak lagi dikonsolidasikan sejak tanggal hilangnya pengendalian.

Grup mencatat akuisisi entitas anak dengan menerapkan metode akuisisi. Imbalan yang dialihkan untuk akuisisi suatu entitas anak adalah sebesar nilai wajar aset yang dialihkan, liabilitas yang diakui terhadap pemilik pihak yang diakuisisi sebelumnya dan kepentingan ekuitas yang diterbitkan oleh Grup. Imbalan yang dialihkan termasuk nilai wajar aset atau liabilitas yang timbul dari kesepakatan imbalan kontinjensi. Biaya terkait akuisisi dibebankan ketika terjadi. Aset, liabilitas dan liabilitas kontinjensi dalam suatu kombinasi bisnis diukur pada awalnya sebesar nilai wajar pada tanggal akuisisi.

**2. MATERIAL ACCOUNTING POLICY INFORMATION** (continued)

**a. Basis of preparation of the consolidated financial statements** (continued)

**Changes to the statements of financial accounting standards ("SFAS")** (continued)

As at the authorisation date of these consolidated financial statements, the Group is still evaluating the potential impact of these new and amended standards and interpretations on the Group's consolidated financial statements.

Effective from 1 January 2024, references to the individual SFAS and Interpretation of Financial Accounting Standards ("ISFAS") was changed as published by Indonesian Financial Accounting Standards Board ("DSAK-IAI").

**b. Principles of consolidation**

**(i) Subsidiaries**

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

Subsidiaries are consolidated from the date on which control is transferred to the Group and it is deconsolidated from the date when that control ceases.

The Group accounts for the acquisition of a subsidiary by applying the acquisition method. The consideration transferred for the acquisition of a subsidiary is the fair value of the assets transferred, the liabilities incurred to the former owners of the acquiree and the equity interests issued by the Group. The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement. Acquisition-related costs are expensed as incurred. Assets, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**b. Prinsip-prinsip konsolidasi** (lanjutan)

**b. Principles of consolidation** (continued)

(i) Entitas anak (lanjutan)

(i) Subsidiaries (continued)

Selisih lebih imbalan yang dialihkan, jumlah setiap kepentingan nonpengendali pada pihak diakuisisi dan nilai wajar pada tanggal akuisisi kepentingan ekuitas sebelumnya dimiliki oleh pihak pengakuisisi pada pihak diakuisisi atas nilai wajar aset bersih teridentifikasi yang diperoleh dicatat sebagai *goodwill*. Jika jumlah tersebut lebih rendah dari nilai wajar aset bersih teridentifikasi atas bisnis yang diakuisisi dalam kasus pembelian dengan diskon, selisihnya diakui dalam laporan laba rugi.

*The excess of the consideration transferred, the amount of any non-controlling interests in the acquiree and the acquisition-date fair value of any previous equity interest in the acquiree over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the business acquired, in the case of a bargain purchase, the difference is recognised directly in the income statement.*

Seluruh transaksi, saldo, keuntungan dan kerugian intra kelompok usaha yang belum direalisasi dan material antara Grup perusahaan telah dieliminasi.

*All material intercompany transactions, balances, unrealised gains and losses on transactions between the Group companies are eliminated.*

Kepentingan nonpengendali merupakan proporsi atas aset bersih dan hasil usaha entitas anak yang tidak diatribusikan pada pemegang saham Perusahaan. Grup mengakui kepentingan nonpengendali pada pihak yang diakuisisi sebesar bagian proporsional kepentingan nonpengendali atas aset bersih pihak yang diakuisisi. Kepentingan nonpengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari pemilik entitas induk.

*Non-controlling interests represent the proportion of the net assets and the results of subsidiaries not attributable to the shareholders of the Company. The Group recognises any non-controlling interests in the acquiree at the non-controlling interest's proportionate share of the acquiree's net assets. Non-controlling interests is reported as equity in the consolidated statements of financial position, separate from the owner of the parent's entity.*

Kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan konsolidasian ini telah diterapkan secara konsisten, kecuali jika dinyatakan lain.

*The accounting policies adopted in preparing the consolidated financial statements have been consistently applied, unless otherwise stated.*

(ii) Entitas asosiasi

(ii) Associates

Entitas asosiasi adalah seluruh entitas di mana Grup memiliki pengaruh signifikan namun bukan pengendalian, biasanya melalui kepemilikan hak suara antara 20% dan 50%. Investasi entitas asosiasi dicatat dengan metode ekuitas, setelah pada awalnya diakui pada nilai perolehan.

*Associates are all entities over which the Group has significant influence but not control, generally accompanying a shareholding of between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.*

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**Lampiran - 5/9 - Schedule**

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**b. Prinsip-prinsip konsolidasi** (lanjutan)

**b. Principles of consolidation** (continued)

(ii) Entitas asosiasi (lanjutan)

(ii) Associates (continued)

Sesuai metode ekuitas, investasi pada awalnya dicatat pada biaya perolehan dan selanjutnya disesuaikan untuk mengakui bagian investor atas laba rugi pasca akuisisi dari pihak yang diakuisisi atas laba rugi, dan bagiannya atas pergerakan pendapatan komprehensif lainnya dari pihak yang diakuisisi atas pendapatan komprehensif lainnya.

*Under the equity method, the investment is initially recognised at cost and adjusted thereafter to recognise the investor's share of the post-acquisition profits or losses of the investee in profit or loss, and its share of movements in other comprehensive income of the investee in other comprehensive income.*

Dividen yang diterima atau yang akan diterima dari entitas asosiasi diakui sebagai pengurang jumlah tercatat investasi.

*Dividends received or receivable from associates are recognised as a reduction in the carrying amount of the investment.*

Jika bagian Grup atas kerugian entitas asosiasi sama dengan atau melebihi kepentingannya pada entitas asosiasi, termasuk piutang tanpa agunan, Grup menghentikan pengakuan bagian kerugiannya, kecuali Grup memiliki kewajiban legal atau konstruktif atau melakukan pembayaran atas nama entitas asosiasi.

*When the Group's share of losses in an associate equals or exceeds its interest in the associate, including any other unsecured receivables, the Group does not recognise further losses, unless it has incurred legal or constructive obligations or made payments on behalf of the associate.*

Keuntungan dan kerugian yang belum direalisasi atas transaksi antara Grup dan entitas asosiasi telah dieliminasi sebesar kepemilikan Grup pada entitas asosiasi tersebut.

*Unrealised gains and losses on transactions between the Group and associates have been eliminated to the extent of the Group's interest in the associates.*

Setiap akhir periode pelaporan, Grup mengevaluasi apakah terdapat bukti objektif bahwa investasi pada entitas asosiasi mengalami penurunan nilai.

*At the end of each reporting period, the Group assesses whether there is objective evidence that investments in associates are impaired.*

(iii) Perubahan kepemilikan

(iii) Changes in ownership interests

Grup memperlakukan transaksi dengan kepentingan nonpengendali yang tidak mengakibatkan hilangnya kontrol sebagai transaksi dengan pemilik ekuitas Grup. Perubahan dalam kepemilikan menghasilkan penyesuaian antara nilai tercatat dari kepentingan pengendali dan nonpengendali untuk mencerminkan kepentingan relatifnya di anak Perusahaan. Selisih antara jumlah penyesuaian untuk kepentingan nonpengendali dan pertimbangan yang dibayarkan atau diterima diakui dalam transaksi dengan kepentingan nonpengendali dalam ekuitas yang dapat diatribusikan kepada pemilik Grup.

*The Group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the Group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and any consideration paid or received is recognised in transaction with non-controlling interests within equity attributable to owners of the Group.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**b. Prinsip-prinsip konsolidasi** (lanjutan)

(iii) Perubahan kepemilikan (lanjutan)

Ketika Grup tidak lagi mengkonsolidasikan atau mencatat menggunakan metode ekuitas untuk investasi karena hilangnya pengendalian, pengendalian bersama atau pengaruh signifikan, maka kepentingan yang masih tersisa atas entitas diukur kembali berdasarkan nilai wajarnya, dan perubahan nilai tercatat diakui dalam laporan laba rugi. Nilai tercatat awal adalah sebesar nilai wajar untuk kepentingan pengukuran kembali kepentingan yang tersisa sebagai entitas asosiasi atau aset keuangan. Di samping itu, jumlah yang sebelumnya diakui pada pendapatan komprehensif lain sehubungan dengan entitas tersebut dicatat seolah-olah Grup telah melepas aset atau liabilitas terkait. Hal ini dapat berarti bahwa jumlah yang sebelumnya diakui pada pendapatan komprehensif lain direklasifikasi ke laporan laba rugi.

Jika kepemilikan saham pada Perusahaan asosiasi berkurang namun pengendalian bersama atau pengaruh signifikan dipertahankan, hanya sebagian proporsional dari jumlah yang telah diakui sebelumnya dalam pendapatan komprehensif lain yang direklasifikasi ke laba atau rugi jika diperlukan.

**c. Kombinasi bisnis**

Akuntansi metode akuisisi digunakan untuk mencatat seluruh kombinasi bisnis, terlepas dari apakah instrumen ekuitas atau aset lainnya diperoleh. Imbalan yang dialihkan untuk akuisisi entitas anak terdiri dari:

- nilai wajar aset yang dialihkan,
- liabilitas yang timbul kepada pemilik sebelumnya dari bisnis yang diakuisisi,
- kepentingan ekuitas yang diterbitkan oleh Grup,
- nilai wajar aset atau liabilitas yang dihasilkan dari pengaturan imbalan kontinjensi, dan
- nilai wajar kepentingan ekuitas yang sebelumnya dimiliki di anak Perusahaan.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**b. Principles of consolidation** (continued)

(iii) Changes in ownership interests  
(continued)

When the Group ceases to consolidate or equity account for an investment because of a loss of control, joint control or significant influence, any retained interest in the entity is remeasured to its fair value at the date when the control is lost, with the change in carrying amount recognised in profit or loss. The fair value is the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate or financial asset. In addition, any amounts previously recognised in other comprehensive income in respect of that entity are accounted for as if the Group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit or loss.

If the ownership interest in an associate is reduced but joint control or significant influence is retained, only a proportionate share of the amounts previously recognised in other comprehensive income are reclassified to profit or loss where appropriate.

**c. Business combination**

The acquisition method of accounting is used to account for all business combinations, regardless of whether equity instruments or other assets are acquired. The consideration transferred for the acquisition of a subsidiary comprises the:

- fair values of the assets transferred,
- liabilities incurred to the former owners of the acquired business,
- equity interests issued by the Group,
- fair value of any asset or liability resulting from a contingent consideration arrangement, and
- fair value of any pre-existing equity interest in the subsidiary.

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**c. Kombinasi bisnis** (lanjutan)

**c. Business combination** (continued)

Aset teridentifikasi yang diperoleh dan liabilitas serta liabilitas kontinjensi yang diambil alih dalam suatu kombinasi bisnis, dengan pengecualian terbatas, pada awalnya diukur sebesar nilai wajar pada tanggal akuisisi. Grup mengakui setiap kepentingan nonpengendali pada entitas yang diakuisisi berdasarkan akuisisi demi akuisisi, baik pada nilai wajar atau sebesar bagian proporsional kepentingan nonpengendali atas aset bersih teridentifikasi entitas yang diakuisisi.

*Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are, with limited exceptions, measured initially at their fair values at the acquisition date. The Group recognises any non-controlling interests in the acquired entity on an acquisition-by-acquisition basis either at fair value or at the non-controlling interest's proportionate share of the acquired entity's net identifiable assets.*

Biaya terkait akuisisi dibebankan pada saat terjadinya.

*Acquisition-related costs are expensed as incurred.*

Kelebihan dari:

*Excess of the:*

- imbalan yang dialihkan,
- jumlah kepentingan non-pengendali pada entitas yang diakuisisi, dan
- nilai wajar pada tanggal akuisisi dari kepentingan ekuitas sebelumnya pada entitas yang diakuisisi,

- *consideration transferred,*
- *amount of any non-controlling interests in the acquired entity, and*
- *acquisition-date fair value of any previous equity interest in the acquired entity,*

atas nilai wajar aset bersih teridentifikasi yang diperoleh dicatat sebagai *goodwill*. Jika jumlah tersebut kurang dari nilai wajar aset bersih teridentifikasi dari bisnis yang diakuisisi, selisihnya diakui secara langsung dalam laba rugi sebagai pembelian dengan diskon.

*over the fair value of the net identifiable assets acquired is recorded as goodwill. If those amounts are less than the fair value of the net identifiable assets of the business acquired, the difference is recognised directly in profit or loss as a purchase with discount.*

Apabila penyelesaian sebagian imbalan tunai ditangguhkan, jumlah yang harus dibayar di masa depan didiskontokan ke nilai kini pada tanggal pertukaran. Tingkat diskonto yang digunakan adalah tingkat suku bunga pinjaman inkremental entitas, yaitu tingkat suku bunga yang dapat diperoleh pinjaman serupa dari pemodal independen dengan syarat dan kondisi yang sebanding.

*Where settlement of any part of cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of exchange. The discount rate used is the entity's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.*

Imbalan kontinjensi diklasifikasikan sebagai ekuitas atau liabilitas keuangan. Jumlah yang diklasifikasikan sebagai liabilitas keuangan selanjutnya diukur kembali berdasarkan nilai wajar, dan perubahan nilai wajar diakui dalam laba rugi.

*Contingent consideration is classified either as equity or a financial liability. Amounts classified as a financial liability are subsequently remeasured to fair value, with changes in fair value recognised in profit or loss.*

Aset indemnifikasi diakui pada saat yang sama dengan saat mengakui hal yang dijamin, diukur dengan dasar yang sama dengan hal yang dijamin, yang memerlukan penilaian untuk penyisihan jumlah yang tidak tertagih.

*Indemnification asset is recognised at the same time that it recognises the indemnified item, measured on the same basis as the indemnified item, subject to the need for a valuation allowance for uncollectible amounts.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**c. Kombinasi bisnis (lanjutan)**

Jika kombinasi bisnis dilakukan secara bertahap, nilai tercatat pada tanggal akuisisi dari kepentingan ekuitas yang dimiliki sebelumnya oleh pihak pengakuisisi pada pihak yang diakuisisi diukur kembali ke nilai wajar pada tanggal akuisisi. Keuntungan atau kerugian yang timbul dari pengukuran kembali tersebut diakui dalam laba rugi.

**d. Penjabaran mata uang asing**

Beberapa *item* yang disertakan dalam laporan keuangan setiap entitas anggota Grup diukur menggunakan mata uang yang sesuai dengan lingkungan ekonomi utama di mana entitas beroperasi ("mata uang fungsional").

Laporan keuangan konsolidasian disajikan dalam Rupiah yang merupakan mata uang fungsional dan penyajian dari Perusahaan dan sebagian besar dari entitas anak.

Transaksi dalam mata uang asing dijabarkan dalam mata uang Rupiah dengan menggunakan kurs yang berlaku pada saat transaksi dilakukan. Aset dan liabilitas moneter dalam mata uang asing dijabarkan dalam mata uang fungsional dengan kurs yang berlaku pada tanggal pelaporan.

Keuntungan dan kerugian selisih kurs yang timbul dari penyelesaian transaksi dalam mata uang asing dan dari penjabaran aset dan liabilitas moneter dalam mata uang asing diakui pada laporan laba rugi konsolidasian.

Untuk tujuan konsolidasi, laporan posisi keuangan entitas anak yang menggunakan mata uang selain Rupiah dijabarkan berdasarkan kurs yang berlaku pada akhir periode pelaporan dan hasilnya dijabarkan ke dalam Rupiah dengan kurs rata-rata selama periode berjalan. Selisih kurs yang dihasilkan diakui pada penghasilan komprehensif lainnya dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan diakumulasikan dalam ekuitas di dalam selisih kurs karena penjabaran laporan keuangan dalam valuta asing.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**c. Business combination (continued)**

*If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date. Any gains or losses arising from such remeasurement are recognised in profit or loss.*

**d. Foreign currency translation**

*Items included in the financial statements of each Group entity are measured using the currency of the primary economic environment in which the relevant entity operates ("the functional currency").*

*The consolidated financial statements are presented in Rupiah, which is the functional and presentation currency of the Company and most of the subsidiaries.*

*Transactions denominated in foreign currencies are translated into Rupiah at the exchange rate prevailing at the date of the transactions. At the reporting date, monetary assets and liabilities in foreign currencies are translated into the functional currency using the exchange rate prevailing at that date.*

*The foreign exchange gains and losses resulting from the settlement of transactions in foreign currencies and from the translation of monetary assets and liabilities denominated in foreign currencies are recognised in the consolidated statements of profit or loss.*

*For the purpose of consolidation, the statements of financial position of subsidiaries reporting in currencies other than Rupiah are translated using the rates of exchange prevailing at the end of the reporting period and the results are translated into Rupiah at the average exchange rates for the periods. The resulting exchange differences are recognised in other comprehensive income in the consolidated statements of profit or loss and other comprehensive income and accumulated in equity under the exchange difference on the translation of financial statements in foreign currencies reserve.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**d. Penjabaran mata uang asing** (lanjutan)

**d. Foreign currency translation** (continued)

Kurs utama yang digunakan, berdasarkan kurs tengah yang diterbitkan Bank Indonesia, adalah sebagai berikut:

The main exchange rates used, based on the middle rates published by Bank Indonesia, are as follows:

|                                  | <u>30 September/<br/>September 2026</u> | <u>31 Desember/<br/>December 2025</u> |                                  |
|----------------------------------|-----------------------------------------|---------------------------------------|----------------------------------|
| Dolar Amerika Serikat<br>("USD") | 17.998                                  | 16.782                                | United States Dollars<br>("USD") |
| Euro                             | 20.427                                  | 19.753                                | Euro                             |
| Baht                             | 536                                     | 532                                   | Baht                             |

**e. Instrumen keuangan**

**e. Financial instruments**

Instrumen keuangan adalah kontrak yang menimbulkan aset keuangan bagi suatu entitas dan liabilitas keuangan atau instrumen ekuitas bagi entitas yang lain.

A financial instrument is any contract that gives rise to a financial asset for one entity and a financial liability or equity instrument for another entity.

**(i) Aset keuangan**

**(i) Financial assets**

Grup mengklasifikasikan aset keuangannya dalam kategori pengukuran berikut:

The Group classifies its financial assets into the following categories:

1. Aset keuangan pada biaya perolehan diamortisasi;
2. Aset keuangan pada nilai wajar melalui laba rugi; dan
3. Aset keuangan pada nilai wajar melalui penghasilan komprehensif lain.

1. Financial assets at amortised cost;
2. Financial assets at fair value through profit or loss; and
3. Financial assets at fair value through other comprehensive income.

Klasifikasi tersebut tergantung pada model bisnis entitas untuk mengelola aset keuangan dan persyaratan kontraktual arus kas.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

Pada tanggal 30 September 2026, Grup hanya memiliki aset keuangan yang diukur pada biaya perolehan diamortisasi, yang terutama terdiri dari kas dan setara kas, piutang usaha, piutang lain-lain, investasi pada instrumen utang dan simpanan jaminan.

As at 30 September 2026, the Group only had financial assets to be measured at amortised cost, which mainly comprise cash and cash equivalents, trade receivables, other receivables, investments in debt instruments and security deposits.

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**Lampiran - 5/14 - Schedule**

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**e. Instrumen keuangan** (lanjutan)

**e. Financial instruments** (continued)

(i) Aset keuangan (lanjutan)

(i) Financial assets (continued)

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajarnya dan termasuk biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan aset keuangan. Aset keuangan yang diukur pada biaya perolehan diamortisasi diukur menggunakan metode *Effective Interest Rate* ("EIR") dikurangi dengan penurunan nilai. Keuntungan atau kerugian dari aset keuangan yang selanjutnya diukur pada biaya perolehan diamortisasi dan bukan merupakan bagian dari hubungan lindung nilai diakui dalam laporan laba rugi pada saat aset tersebut dihentikan pengakuannya atau mengalami penurunan nilai. Pendapatan bunga dari aset keuangan tersebut dimasukkan ke dalam pendapatan keuangan dengan menggunakan metode EIR.

*At initial recognition, the Group measures a financial asset at its fair value and includes transaction costs that are directly attributable to the acquisition of the financial asset. Financial assets to be measured at amortised cost are subsequently measured using the Effective Interest Rate ("EIR") method, less impairment. A gain or loss on financial assets that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the EIR method.*

Untuk aset keuangan yang diukur menggunakan teknik penilaian berdasarkan input yang tidak dapat diamati secara signifikan (Level 3), Grup menanggguhkan selisih antara nilai wajar pada pengakuan awal dan harga transaksi. Setelah pengakuan awal, Grup mengakui selisih yang ditanggguhkan tersebut sebagai keuntungan atau kerugian hanya sejauh selisih tersebut timbul dari perubahan suatu faktor (termasuk waktu) yang akan diperhitungkan oleh pelaku pasar saat menetapkan harga aset.

*For financial assets measured using valuation techniques based on significant unobservable inputs (Level 3), the Group defers the difference between the fair value at initial recognition and the transaction price. Subsequent to initial recognition, the Group recognises that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset.*

(ii) Liabilitas keuangan

(ii) Financial liabilities

Liabilitas keuangan diklasifikasikan sebagai berikut: liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi dan liabilitas keuangan yang diukur pada biaya perolehan diamortisasi.

*Financial liabilities are classified as follows: financial liabilities at fair value through profit or loss and financial liabilities at amortised cost.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**e. Instrumen keuangan** (lanjutan)

(ii) Liabilitas keuangan (lanjutan)

Pada tanggal 30 September 2026, Grup hanya memiliki liabilitas keuangan yang diukur sebesar biaya perolehan diamortisasi, yang terutama terdiri dari pinjaman bank jangka pendek, utang usaha, utang lain-lain, akrual dan provisi, liabilitas imbalan kerja jangka pendek, utang bank jangka panjang, liabilitas sewa dan liabilitas jangka panjang lainnya. Setelah pengakuan awal, yaitu pada nilai wajar ditambah biaya transaksi, Grup mengukur seluruh liabilitas keuangan pada biaya perolehan diamortisasi dengan menggunakan metode EIR. Liabilitas keuangan tidak diakui ketika liabilitas keuangan telah dilepaskan atau dibatalkan.

(iii) Saling hapus dari instrumen keuangan

Aset dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan konsolidasian ketika terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan adanya niat untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

Hak saling hapus tidak kontingen atas peristiwa di masa depan dan dapat dipaksakan secara hukum dalam situasi bisnis yang normal dan dalam peristiwa gagal bayar dalam peristiwa kepailitan atau kebangkrutan Grup atau pihak lawan.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**e. Financial instruments** (continued)

(ii) Financial liabilities (continued)

As at 30 September 2026, the Group only had financial liabilities measured at amortised cost, which mainly comprise short-term bank loan, trade payables, other payables, accruals and provisions, short-term employee benefit, long-term bank loans, lease liabilities and other long-term liabilities. After initial recognition which is at fair value plus transaction costs, the Group measures all financial liabilities at amortised cost using the EIR method. A financial liability is derecognised when the obligation under the liability is discharged or cancelled.

(iii) Offsetting of financial instruments

Financial assets and liabilities are offset and the net amount is reported in the consolidated statements of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

The legally enforceable right must not be contingent on future events and must be enforceable in the ordinary course of business and in the event of default insolvency or bankruptcy of the Group or the counterparty.

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**Lampiran - 5/16 - Schedule**

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**f. Penurunan nilai aset keuangan**

**f. Impairment of financial assets**

Grup menilai dengan dasar perkiraan masa yang akan datang Kerugian Kredit Ekspektasian ("KKE") terkait dengan aset keuangannya yang dicatat pada biaya perolehan diamortisasi dan nilai wajar melalui penghasilan komprehensif lain. Metodologi penurunan nilai yang diterapkan tergantung pada apakah telah terjadi peningkatan risiko kredit yang signifikan sejak pengakuan awal.

*The Group assesses on a forward-looking basis the Expected Credit Losses ("ECL") associated with its financial assets measured subsequently at amortised cost and measured subsequently through other comprehensive income. The impairment methodology applied depends on whether there has been a significant increase in credit risk since initial recognition.*

Pada setiap periode pelaporan, Grup menilai perubahan risiko gagal bayar yang terjadi selama periode yang diharapkan atas aset keuangan berdasarkan kewajaran dan ketersediaan informasi, yang tersedia tanpa biaya atau usaha yang tidak semestinya pada saat tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi makroekonomi di masa depan, yang mengindikasikan kenaikan risiko kredit sejak pengakuan awal.

*At each reporting date, the Group assesses the change in the risk of a default occurring over the expected life of the financial assets based on reasonable and supportable information, that is available without undue cost or effort at the reporting date about past events, current conditions, and forecasts of future macroeconomic factors, that is indicative of significant increases in credit risk since initial recognition.*

Untuk piutang usaha dan piutang lain-lain, Grup menerapkan pendekatan yang disederhanakan yang diizinkan oleh PSAK 109, yang mensyaratkan ekspektasi kerugian seumur hidup harus diakui sejak pengakuan awal aset keuangan.

*For trade receivables and other receivables, the Group applies the simplified approach permitted by SFAS 109, which requires expected lifetime losses to be recognised from the initial recognition of the financial assets.*

Kas dan setara kas juga tunduk pada persyaratan penurunan nilai PSAK 109. KKE didasarkan pada rating kredit bank untuk mengestimasi kemungkinan gagal bayar selama jangka waktu tertentu dan menggunakan referensi Basel II yang digunakan secara umum untuk mengestimasi kerugian yang muncul dari gagal bayar.

*Cash and cash equivalents are also subject to impairment requirements of SFAS 109. The ECL rates are based on the bank's credit rating to estimate the probability of default over a given time horizon and utilise the commonly used Basel II reference to estimate the losses arising on default.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**g. Transaksi dengan pihak-pihak berelasi**

Transaksi dengan pihak-pihak berelasi yang dilakukan oleh Grup sesuai dengan yang ditentukan dalam PSAK 224, "Pengungkapan pihak-pihak berelasi". Seluruh transaksi dan saldo yang material dengan pihak berelasi telah diungkapkan dalam catatan atas laporan keuangan konsolidasian.

**g. Transactions with related parties**

*The Group enters into transactions with related parties as defined in SFAS 224, "Related party disclosures". All significant transactions and balances with related parties are disclosed in the notes to the consolidated financial statements.*

**h. Kas dan setara kas**

Pada laporan arus kas konsolidasian, kas dan setara kas termasuk kas, kas di bank dan deposito berjangka yang jatuh tempo dalam jangka waktu tiga bulan atau kurang sejak tanggal perolehan, yang tidak digunakan sebagai jaminan atau tidak dibatasi penggunaannya dan dikurangi oleh cerukan.

**h. Cash and cash equivalents**

*In the consolidated statements of cash flows, cash and cash equivalents consist of cash on hand, cash in banks and time deposits with original maturity periods of three months or less since the acquisition date, which are not pledged as collateral nor restricted for use and reduced by bank overdrafts.*

**i. Piutang usaha dan piutang lain-lain**

Piutang usaha merupakan jumlah yang terutang dari pelanggan atas penjualan barang dagangan atau jasa dalam kegiatan usaha normal.

Piutang lain-lain merupakan saldo piutang yang timbul dari transaksi di luar kegiatan usaha biasa.

Piutang usaha dan piutang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode EIR, apabila dampak pendiskontoan signifikan, dikurangi provisi atas penurunan nilai.

Jika piutang diperkirakan dapat ditagih dalam waktu satu tahun atau kurang (atau dalam siklus operasi normal jika lebih panjang), piutang diklasifikasikan sebagai aset lancar. Jika tidak, piutang disajikan sebagai aset tidak lancar.

**i. Trade and other receivables**

*Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business.*

*Other receivables are receivables arising from transactions outside of the ordinary course of business.*

*Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method, if the impact of discounting is significant, less any provision for impairment.*

*If collection of the receivables is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**i. Piutang usaha dan piutang lain-lain** (lanjutan)

Grup menerapkan pendekatan yang disederhanakan PSAK 109 untuk mengukur kerugian kredit ekspektasian yang menggunakan kerugian seumur hidup untuk semua piutang usaha dan piutang lain-lain. Untuk mengukur kerugian kredit ekspektasian, piutang usaha dan piutang lain-lain dikelompokkan berdasarkan karakteristik risiko kredit bersama dan piutang yang telah lewat jatuh tempo.

Jumlah kerugian penurunan nilai diakui dalam laba rugi. Ketika piutang usaha yang mana cadangan penurunan nilainya telah diakui menjadi tidak dapat terkoleksi di periode selanjutnya, piutang tersebut dihapusbukukan terhadap akun pencadangannya. Pemulihan kemudian atas jumlah yang sebelumnya dihapusbukukan dikreditkan terhadap laba rugi.

**j. Persediaan**

Persediaan dinyatakan sebesar nilai yang lebih rendah antara biaya perolehan atau nilai realisasi bersih. Harga perolehan ditentukan dengan menggunakan metode rata-rata tertimbang. Harga perolehan barang jadi dan pekerjaan dalam proses terdiri dari bahan baku, tenaga kerja langsung, biaya langsung lainnya dan biaya *overhead* produksi (berdasarkan kapasitas normal operasi). Persediaan tidak mencakup biaya pinjaman. Nilai realisasi bersih adalah taksiran harga jual dalam kegiatan usaha normal dikurangi taksiran biaya penyelesaian dan taksiran biaya yang diperlukan untuk melakukan penjualan.

**k. Aset tetap**

Aset tetap diakui sebesar harga perolehan dikurangi dengan akumulasi penyusutan. Harga perolehan termasuk pengeluaran yang dapat diatribusikan secara langsung atas perolehan aset tersebut. Biaya legal awal untuk mendapatkan hak legal diakui sebagai bagian biaya akuisisi tanah, biaya-biaya tersebut tidak didepresiasi.

**i. Trade and other receivables** (continued)

*The Group applies the SFAS 109 simplified approach to measuring expected credit losses which uses a lifetime ECL for all trade and other receivables. To measure the ECL, trade and other receivables have been grouped based on shared credit risk characteristics and the days past due.*

*The amount of the impairment loss is recognised in profit or loss. When a trade receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written-off against the allowance account. Subsequent recoveries of amounts previously written-off are credited against profit or loss.*

**j. Inventories**

*Inventories are stated at the lower of cost or net realisable value. Cost is determined using the weighted average method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads (based on normal operating capacity). It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.*

**k. Fixed assets**

*Fixed assets are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Initial legal costs incurred to obtain legal rights are recognised as part of the acquisition cost of the land, and these costs are not depreciated.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**k. Aset tetap** (lanjutan)

**k. Fixed assets** (continued)

Grup menganalisis fakta dan keadaan untuk setiap jenis hak atas tanah dalam menentukan perlakuan akuntansi untuk setiap hak atas tanah tersebut sehingga dapat secara akurat mewakili peristiwa atau transaksi ekonomi yang mendasarinya. Jika hak atas tanah tidak mengalihkan pengendalian atas tanah kepada Grup, tetapi memberikan hak untuk menggunakan tanah, Grup menerapkan perlakuan akuntansi atas transaksi tersebut sebagai sewa berdasarkan PSAK 116 "Sewa". Jika hak atas tanah secara substansial mengalihkan pengendalian dan kepemilikan atas tanah yang dibeli, Grup menerapkan PSAK 216 "Aset tetap".

*The Group analyses the facts and circumstances for each type of land rights in determining the accounting treatment for each of these land rights so that it can accurately represent an underlying economic event or transaction. If the land rights do not transfer control of the land to the Group, but gives the rights to use the underlying assets, the Group applies the accounting treatment of these transactions as leases under SFAS 116 "Leases". If land rights substantially transfer control and ownership of the land purchased, the Group applies SFAS 216 "Fixed assets".*

Aset tetap didepresiasi menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset tetap dengan tahun sebagai berikut:

*Fixed assets are depreciated using the straight-line method over their expected economic useful lives at the following years:*

| <b>Tahun/Years</b>                |         |                                                |
|-----------------------------------|---------|------------------------------------------------|
| Bangunan dan prasarana            | 10 - 20 | <i>Buildings and improvements</i>              |
| Pengembangan bangunan yang disewa | 2 - 14  | <i>Building development on the leased land</i> |
| Mesin dan peralatan               | 4 - 10  | <i>Machineries and equipment</i>               |
| Perlengkapan kantor               | 4 - 8   | <i>Office equipment</i>                        |
| Kendaraan                         | 4 - 8   | <i>Vehicles</i>                                |

Aset hak guna (bangunan, mesin, dan kendaraan) disusutkan selama jangka waktu yang lebih pendek antara masa manfaatnya atau masa sewa, kecuali jika Grup mengharapkan untuk menggunakan aset tersebut melebihi masa sewa.

*The right-of-use (building, machineries, and vehicles) assets are depreciated over the shorter of their useful life or the lease term, unless the Group expects to use the assets beyond the lease term.*

Nilai sisa aset, masa manfaat dan metode penyusutan ditelaah dan jika perlu disesuaikan, pada setiap akhir periode pelaporan.

*The assets' residual values, useful lives and depreciation methods are reviewed and adjusted if appropriate, at the end of each reporting period.*

Biaya setelah perolehan awal diakui sebagai bagian dari nilai tercatat aset atau sebagai aset yang terpisah hanya apabila kemungkinan besar Grup akan mendapatkan manfaat ekonomis di masa depan berkenaan dengan aset tersebut dan biaya perolehan aset dapat diukur dengan andal. Jumlah tercatat komponen yang diganti tidak lagi diakui. Biaya perbaikan dan pemeliharaan dibebankan ke dalam laporan laba rugi konsolidasian di tahun di mana biaya-biaya tersebut terjadi.

*Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of replaced part is derecognised. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**k. Aset tetap** (lanjutan)

**k. Fixed assets** (continued)

Akumulasi biaya atas konstruksi dan pemasangan bangunan dan prasarana, mesin dan peralatan dikapitalisasi sebagai "Konstruksi dalam penyelesaian". Biaya tersebut direklasifikasi ke akun aset tetap pada saat proses konstruksi dan/atau pemasangan selesai. Penyusutan mulai dibebankan pada saat aset tersebut siap untuk digunakan sesuai dengan tujuan yang diinginkan manajemen.

*The accumulated costs of the construction and installation of buildings and improvements, machineries and equipment are capitalised as "Construction in progress". These costs are reclassified to the fixed assets accounts when the construction and/or installation are complete. Depreciation is charged from the date the assets are ready for use in the manner intended by management.*

Nilai tercatat aset diturunkan sebesar jumlah yang dapat dipulihkan jika nilai tercatat aset lebih besar dari estimasi jumlah yang dapat dipulihkan.

*An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.*

Keuntungan atau kerugian bersih atas pelepasan aset tetap ditentukan dengan membandingkan hasil yang diterima dengan nilai tercatat dan diakui pada "penghasilan lainnya atau beban lainnya" dalam laporan laba rugi.

*Net gains or losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within "other income or other expenses" in the profit or loss.*

**l. Goodwill dan aset takberwujud lainnya**

**l. Goodwill and other intangible assets**

*Goodwill* merupakan selisih lebih biaya perolehan atas kepemilikan Grup terhadap nilai wajar aset neto teridentifikasi entitas anak pada tanggal akuisisi. Kepentingan nonpengendali diukur pada proporsi kepemilikan kepentingan nonpengendali atas aset neto teridentifikasi pada tanggal akuisisi. Jika biaya perolehan lebih rendah dari nilai wajar aset neto yang diperoleh, perbedaan tersebut diakui langsung dalam laba rugi.

*Goodwill represents the excess of the cost of an acquisition over the fair value of the Group's share of the net identifiable assets of the acquired subsidiary at the effective date of acquisition. Non-controlling interests are measured at the proportionate share of the net identifiable assets at the acquisition date. If the cost of acquisition is less than the fair value of the net assets acquired, the difference is recognised directly in profit or loss.*

Peninjauan atas penurunan nilai pada *goodwill* dilakukan setahun sekali. *Goodwill* dinyatakan sebesar nilai perolehan dikurangi akumulasi kerugian penurunan nilai.

*Goodwill impairment reviews are undertaken annually. Goodwill is carried at cost less accumulated impairment losses.*

Aset takberwujud lainnya terdiri dari Merek dan biaya pengembangan peranti lunak.

*Other intangible assets represent brand and software development costs.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**l. Goodwill dan aset takberwujud lainnya  
(lanjutan)**

Merek yang diperoleh sebagai bagian dari kombinasi bisnis diakui sebesar nilai wajar pada tanggal perolehannya. Merek memiliki masa manfaat yang terbatas dan dicatat sebesar harga perolehan dikurangi akumulasi amortisasi. Amortisasi dihitung dengan menggunakan metode garis lurus untuk mengalokasikan harga perolehan merek selama estimasi masa manfaatnya 20-30 tahun.

Biaya pengembangan peranti lunak diakui sebagai aset yang diamortisasi selama estimasi masa manfaat, yang tidak lebih dari lima tahun.

Biaya pengembangan yang dapat secara langsung diatribusikan kepada desain dan pengujian produk peranti lunak yang dapat diidentifikasi dan unik yang dikendalikan oleh Grup diakui sebagai aset takberwujud.

Biaya yang terkait dengan pemeliharaan peranti lunak diakui sebagai beban pada saat terjadinya.

Peninjauan atas penurunan nilai pada aset takberwujud lainnya dilakukan apabila terdapat peristiwa atau perubahan keadaan yang mengindikasikan adanya potensi penurunan nilai.

**m. Penurunan nilai aset nonkeuangan**

Aset tetap dan aset tidak lancar lainnya, termasuk aset takberwujud, selain goodwill ditelaah untuk mengetahui apakah terjadi penurunan nilai bilamana terdapat kejadian atau perubahan keadaan yang mengindikasikan bahwa nilai tercatat aset tersebut mungkin tidak dapat dipulihkan. Kerugian akibat penurunan nilai diakui sebesar selisih antara nilai tercatat aset dengan nilai yang dapat dipulihkan dari aset tersebut.

Nilai yang dapat dipulihkan atas sebuah aset adalah nilai yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dan nilai pakai. Dalam rangka mengukur penurunan nilai, aset dikelompokkan hingga unit terkecil yang menghasilkan arus kas terpisah.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**l. Goodwill and other intangible assets  
(continued)**

*Brands acquired in a business combination are recognised at fair value at the acquisition date. Brands have finite useful lives and are carried at cost less accumulated amortisation. Amortisation is calculated using the straight-line method to allocate the cost of brand over their estimated useful lives of 20-30 years.*

*Software development costs recognised as assets are amortised over their estimated useful lives, which does not exceed five years.*

*Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets.*

*Costs associated with maintaining software are recognised as an expense as incurred.*

*Other intangible asset impairment reviews are undertaken if events or changes in circumstances indicate a potential impairment.*

**m. Impairment of non-financial assets**

*Fixed assets and other non-current assets, including intangible assets, other than goodwill, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the assets exceeds its recoverable amount.*

*The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use ("VIU"). For the purposes of assessing impairment, assets are grouped at the lowest level for which there are separately identifiable cash flows.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**m. Penurunan nilai aset nonkeuangan** (lanjutan)

**m. Impairment of non-financial assets**  
(continued)

Setiap tanggal pelaporan, aset nonkeuangan, selain *goodwill*, yang telah mengalami penurunan nilai ditelaah untuk menentukan apakah terdapat kemungkinan pemulihan penurunan nilai. Jika terjadi pemulihan nilai, maka langsung diakui dalam laba rugi, tetapi tidak boleh melebihi akumulasi rugi penurunan nilai yang telah diakui sebelumnya.

At each reporting date, non-financial assets, other than *goodwill*, that suffered impairment are reviewed for possible reversal of the impairment. The recoverable amount is immediately recognised in profit or loss, but not in excess of any accumulated impairment loss previously recognised.

**n. Utang usaha dan utang lain-lain**

**n. Trade and other payables**

Utang usaha adalah kewajiban membayar barang atau jasa yang telah diterima dalam kegiatan usaha biasa dari pemasok. Utang lain-lain merupakan saldo utang yang timbul dari transaksi di luar kegiatan usaha biasa.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Other payables are payables arising from transactions outside of the ordinary course of business.

Utang usaha dan utang lain-lain diklasifikasikan sebagai liabilitas jangka pendek jika pembayarannya jatuh tempo dalam waktu satu tahun atau kurang (atau dalam siklus operasi normal jika lebih panjang). Jika tidak, utang tersebut disajikan sebagai liabilitas jangka panjang.

Trade and other payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Utang usaha dan utang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode EIR.

Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the EIR method.

**o. Akrua dan provisi**

**o. Accruals and provisions**

Akrual dan provisi diakui apabila Grup mempunyai kewajiban kini (baik bersifat hukum maupun konstruktif) sebagai akibat peristiwa masa lalu dan besar kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya dan kewajiban tersebut diestimasi dengan andal. Akrua dan provisi tidak diakui untuk kerugian operasi di masa mendatang.

Accruals and provisions are recognised when the Group has a present obligation (legal as well as constructive) as a result of past events and it is more likely than not that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Accruals and provisions are not recognised for future operating losses.

Akrual dan provisi diukur sebesar nilai kini dari estimasi terbaik manajemen atas pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan. Tingkat diskonto yang digunakan untuk menentukan nilai kini adalah tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar atas nilai waktu uang dan risiko yang terkait dengan kewajiban. Peningkatan provisi karena berjalannya waktu diakui sebagai beban bunga.

Accruals and provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**p. Pinjaman**

**p. Borrowings**

Pinjaman diakui pada awalnya sebesar nilai wajar, dikurangi dengan biaya transaksi yang terjadi. Pinjaman kemudian dicatat sebesar biaya perolehan yang diamortisasi; selisih antara hasil perolehan (dikurangi dengan biaya transaksi) dan nilai penarikan diakui dalam laba rugi selama periode pinjaman dengan menggunakan metode EIR.

*Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently carried at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in profit or loss over the period of the borrowing, using the EIR method.*

Biaya yang dibayarkan untuk pembukaan fasilitas pinjaman diakui sebagai biaya transaksi pinjaman sepanjang besar kemungkinan sebagian atau seluruh fasilitas akan ditarik. Dalam hal ini, biaya tersebut ditangguhkan sampai penarikan terjadi. Se jauh tidak ada bukti bahwa ada kemungkinan sebagian atau seluruh fasilitas akan ditarik, biaya tersebut dikapitalisasi sebagai pembayaran di muka untuk layanan likuiditas dan diamortisasi selama periode fasilitas yang terkait.

*Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the drawdown occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.*

Pinjaman diklasifikasikan sebagai liabilitas jangka pendek kecuali Grup memiliki hak tanpa syarat untuk menunda pembayaran liabilitas selama paling tidak 12 bulan setelah tanggal pelaporan.

*Borrowings are classified as current liabilities unless the Group has an unconditional right to defer the settlement of the liability for at least 12 months after the reporting date.*

**q. Imbalan kerja**

**q. Employee benefits**

**Imbalan kerja jangka pendek**

**Short-term employee benefits**

Imbalan kerja jangka pendek diakui pada saat terutang pada karyawan.

*Short-term employee benefits are recognised when they are accrued to the employees.*

**Imbalan pascakerja**

**Post-employment benefits**

Grup diharuskan menyediakan imbalan pensiun minimum yang diatur dalam undang-undang, yang merupakan liabilitas imbalan pasti. Jika imbalan pensiun sesuai dengan undang-undang lebih besar dari program pensiun yang ada, selisih tersebut diakui sebagai bagian dari liabilitas imbalan pensiun.

*The Group is required to provide a minimum pension benefit as stipulated in the regulations, which represents an underlying defined benefit obligation. If the pension benefits based on regulations are higher than those based on the existing pension plan, the difference is recorded as part of the overall pension benefits obligation.*

Kewajiban imbalan kerja adalah nilai kini dari kewajiban imbalan pasti pada saat akhir periode pelaporan dikurangi dengan nilai wajar aset program. Kewajiban imbalan pasti dihitung setiap tahun oleh aktuaris independen dengan menggunakan metode projected unit credit.

*The pension benefits obligation is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**q. Imbalan kerja** (lanjutan)

**Imbalan pascakerja** (lanjutan)

Nilai kini liabilitas imbalan pasti ditentukan dengan mendiskontokan arus kas keluar yang diestimasi dengan menggunakan tingkat bunga obligasi pemerintah (dikarenakan saat ini tidak ada pasar aktif untuk obligasi Perusahaan berkualitas tinggi) pada tanggal pelaporan yang didenominasikan dalam mata uang Rupiah, di mana imbalan tersebut akan dibayarkan dan memiliki waktu jatuh tempo mendekati jangka waktu kewajiban pensiun.

Pengukuran kembali yang timbul dari penyesuaian pengalaman dan perubahan asumsi-asumsi aktuari langsung diakui pada pendapatan komprehensif lain. Akumulasi pengukuran diakui di penghasilan komprehensif lain.

Biaya jasa lalu yang timbul dari amendemen program atau kurtailmen diakui sebagai beban pada laba rugi pada saat terjadinya.

**r. Sewa**

Penentuan apakah suatu perjanjian merupakan, atau mengandung, sewa dibuat berdasarkan substansi perjanjian itu sendiri dan penilaian apakah pemenuhan atas perjanjian bergantung dari penggunaan aset tertentu atau aset, dan apakah perjanjian memberikan hak untuk menggunakan aset.

Grup menyewa berbagai aset tetap. Kontrak sewa biasanya dibuat untuk periode tetap dari 2 hingga 13 tahun tetapi mungkin memiliki opsi ekstensi.

Untuk bangunan di mana Grup merupakan penyewa, ia telah memilih untuk tidak memisahkan komponen sewa dan nonsewa dan sebagai gantinya memperhitungkannya sebagai komponen sewa tunggal.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**q. Employee benefits** (continued)

**Post-employment benefits** (continued)

*The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates at the reporting date of government bonds (considering that currently there is no deep market for high-quality corporate bonds) that are denominated in Rupiah, in which the benefits will be paid and that have terms to maturity similar to the related pension obligation.*

*Remeasurements arising from experience adjustments and changes in actuarial assumptions are directly recognised in other comprehensive income. Accumulated remeasurements are recognised in other comprehensive income.*

*Past service costs arising from amendment or curtailment programs are recognised as expense in profit or loss when incurred.*

**r. Leases**

*The determination of whether an arrangement is, or contains, a lease is made based on the substance of the arrangement and assessment of whether fulfilment of the arrangement is dependent on the use of a specific asset or assets, and the arrangement conveys a right to use the asset.*

*The Group leases certain fixed assets. Rental contracts are typically made for fixed periods of 2 to 13 years but may be extended.*

*For leases of buildings for which the Group is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY**  
**INFORMATION** (continued)

**r. Sewa** (lanjutan)

**r. Leases** (continued)

Persyaratan sewa dinegosiasikan secara individual dan berisi berbagai persyaratan dan ketentuan yang berbeda. Perjanjian sewa tidak memberlakukan perjanjian apa pun selain jaminan untuk tujuan peminjaman.

*Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security for borrowing purposes.*

Sewa diakui sebagai aset hak-guna dan liabilitas terkait pada tanggal di mana aset sewaan tersedia untuk digunakan oleh Grup. Setiap pembayaran sewa dialokasikan antara liabilitas dan biaya keuangan. Biaya keuangan dibebankan ke laba rugi selama masa sewa sehingga menghasilkan suku bunga periodik yang konstan atas saldo liabilitas yang tersisa untuk setiap periode.

*Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.*

Aset dan liabilitas yang timbul dari sewa pada awalnya diukur dengan basis nilai kini. Liabilitas sewa (termasuk nilai bersih sekarang dari pembayaran sewa tetap, termasuk pembayaran secara substansi) dikurangi piutang insentif sewa dan harga pelaksanaan dari opsi pembelian jika penyewa cukup yakin untuk menggunakan opsi tersebut.

*Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the fixed lease payments (including in-substance fixed payments) less any lease incentives receivable and the exercise price of a purchase option if the lessee is reasonably certain to exercise that option.*

Pembayaran sewa yang harus dilakukan berdasarkan opsi perpanjangan tertentu juga termasuk dalam pengukuran liabilitas.

*Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.*

Pembayaran sewa didiskontokan dengan menggunakan suku bunga implisit dalam sewa. Jika tarif tidak dapat segera ditentukan, di mana hal tersebut secara umum terjadi pada sewa dalam Grup, suku bunga pinjaman tambahan penyewa digunakan, yaitu tarif yang harus dibayar oleh penyewa untuk meminjam dana yang diperlukan untuk memperoleh aset dengan nilai yang sama dengan aset hak-guna dalam lingkungan ekonomi serupa dengan syarat dan ketentuan yang serupa.

*The lease payments are discounted using the interest rate implicit in the lease. If the rate cannot be readily determined, which is generally the case for leases in the Group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms and conditions.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**r. Sewa (lanjutan)**

Untuk menentukan suku bunga pinjaman tambahan, Grup:

- Jika memungkinkan, menggunakan pembiayaan pihak ketiga terkini yang diterima oleh penyewa individu sebagai titik awal, disesuaikan untuk mencerminkan perubahan kondisi pembiayaan sejak pembiayaan pihak ketiga diterima;
- Menggunakan pendekatan *build-up* yang dimulai dengan suku bunga bebas risiko yang disesuaikan dengan risiko kredit untuk sewa yang dimiliki oleh Grup yang tidak memiliki pembiayaan pihak ketiga baru-baru ini; dan
- Membuat penyesuaian spesifik untuk sewa, misalnya jangka waktu, negara, mata uang dan keamanan.

Pembayaran sewa yang harus dilakukan berdasarkan opsi perpanjangan tertentu juga termasuk dalam pengukuran liabilitas.

Aset hak-guna diukur pada biaya perolehan yang terdiri dari jumlah pengukuran awal liabilitas sewa, pembayaran sewa yang dilakukan pada atau sebelum tanggal dimulainya dikurangi insentif sewa yang diterima, biaya langsung awal, dan biaya restorasi.

Aset hak-guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa. Jika Grup cukup yakin untuk melaksanakan opsi pembelian, aset hak-guna disusutkan selama masa manfaat aset yang mendasarinya.

Sewa jangka pendek dan sewa aset bernilai rendah

Pembayaran terkait dengan sewa jangka pendek dan sewa aset bernilai rendah diakui atas dasar garis lurus sebagai beban dalam laporan laba rugi. Sewa jangka pendek adalah sewa dengan masa sewa 12 bulan atau kurang.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**r. Leases (continued)**

To determine the incremental borrowing rate, the Group:

- Where possible, uses recent third party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third party financing was received;
- Uses a build-up approach that starts with a risk free interest rate adjusted for credit risk for leases held by the Group, which does not have recent third party financing; and
- Makes adjustments specific to the lease, e.g. term, country, currency and security.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

Right-of-use assets are measured at cost comprising the amount of the initial measurement of lease liability, any lease payments made at or before the commencement date less any lease incentives received, any initial direct costs and restoration costs.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. If the Group is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying assets's useful life.

Short-term leases and low-value assets

Payments associated with short-term leases and leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less.

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**r. Sewa** (lanjutan)

**r. Leases** (continued)

Modifikasi sewa

Lease modification

Grup mencatat modifikasi sewa sebagai sewa terpisah jika kedua kondisi berikut terpenuhi:

The Group accounts for a lease modification as a separate lease if both of the following conditions are met:

- Modifikasi meningkatkan ruang lingkup sewa dengan menambahkan hak untuk menggunakan satu atau lebih aset yang mendasarinya; dan
- Pembayaran sewa meningkat sebesar jumlah yang setara dengan harga yang berdiri sendiri untuk peningkatan ruang lingkup dan setiap penyesuaian yang tepat atas harga yang berdiri sendiri tersebut untuk mencerminkan keadaan kontrak tertentu.

- The modification increases the scope of the lease by adding the right to use one or more underlying assets; and

- The consideration for the lease increases by an amount commensurate with the standalone price for the increase in scope and any appropriate adjustments to that standalone price to reflect the circumstances of the particular contract.

Untuk modifikasi sewa yang tidak dicatat sebagai sewa terpisah, pada tanggal efektif modifikasi sewa, Grup:

For a lease modification that is not accounted for as a separate lease, at the effective date of the lease modification, the Group:

- Mengukur kembali dan mengalokasikan pembayaran dalam kontrak yang dimodifikasi;
- Menentukan masa sewa dari sewa yang dimodifikasi;
- Mengukur kembali liabilitas sewa dengan mendiskontokan pembayaran sewa yang direvisi menggunakan tingkat diskonto yang direvisi berdasarkan sisa masa sewa dan sisa pembayaran sewa dengan penyesuaian yang sesuai dengan aset hak-guna. Tingkat diskonto yang direvisi ditentukan sebagai suku bunga pinjaman inkremental Grup pada tanggal efektif modifikasi;
- Menurunkan nilai tercatat aset hak-guna untuk mencerminkan penghentian sebagian atau seluruh sewa untuk modifikasi sewa yang mengurangi ruang lingkup sewa. Grup mengakui dalam laporan laba rugi setiap keuntungan atau kerugian yang berkaitan dengan penghentian sebagian atau seluruh sewa; dan membuat penyesuaian yang sesuai dengan aset hak-guna untuk semua modifikasi sewa lainnya; dan
- Membuat penyesuaian yang sesuai dengan aset hak-guna untuk semua modifikasi sewa lainnya.

- Remeasure and allocate the consideration in the modified contract;

- Determine the lease term of the modified lease;

- Remeasure the lease liability by discounting the revised lease payments using a revised discount rate on the basis of the remaining lease term and the remaining lease payment with a corresponding adjustment to the right-of-use assets. The revised discount rate is determined as the Group's incremental borrowing rate at the effective date of the modification;

- Decrease the carrying amount of the right-of-use asset to reflect the partial or full termination of the lease for lease modifications that decrease the scope of the lease. The Group recognises in profit or loss any gain or loss relating to the partial or full termination of the lease; and make a corresponding adjustment to the right-of-use asset for all other lease modifications; and

- Make a corresponding adjustment to the right-of-use asset for all other lease modifications.

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**s. Perpajakan**

Beban pajak terdiri dari pajak kini dan pajak tangguhan. Pajak diakui dalam laporan laba rugi, kecuali jika pajak tersebut terkait dengan transaksi atau kejadian yang diakui di pendapatan komprehensif lain atau langsung diakui ke ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam pendapatan komprehensif lain atau ekuitas.

Beban pajak kini dihitung berdasarkan peraturan perpajakan yang berlaku pada akhir periode pelaporan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan ("SPT") sehubungan dengan situasi di mana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

Pajak penghasilan tangguhan diakui sepenuhnya, dengan menggunakan metode liabilitas untuk semua perbedaan temporer yang berasal dari selisih antara dasar pengenaan pajak aset dan liabilitas dengan nilai tercatatnya pada laporan keuangan konsolidasian. Namun, liabilitas pajak penghasilan tangguhan tidak diakui jika berasal dari pengakuan awal goodwill. Pajak penghasilan tangguhan juga tidak diperhitungkan jika pajak penghasilan tangguhan tersebut timbul dari pengakuan awal aset atau pengakuan awal liabilitas dalam transaksi yang bukan kombinasi bisnis yang pada saat transaksi tidak mempengaruhi laba akuntansi maupun laba kena pajak/rugi pajak.

Pajak penghasilan tangguhan diukur dengan menggunakan tarif pajak yang sudah diberlakukan atau secara substantif berlaku pada akhir periode pelaporan dan diekspektasi akan digunakan ketika aset pajak tangguhan yang berhubungan direalisasi atau liabilitas pajak tangguhan diselesaikan.

Aset pajak tangguhan diakui hanya jika kemungkinan jumlah penghasilan kena pajak di masa depan akan memadai untuk dikompensasi dengan perbedaan temporer yang masih dapat dimanfaatkan.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**s. Taxation**

*The tax expense comprises current and deferred tax. Tax is recognised in the profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.*

*The current income tax charge is calculated on the basis of the tax laws enacted at the end of the reporting period. Management periodically evaluates positions taken in Tax Returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.*

*Deferred income tax is provided in full, using the liability method, on temporary differences which arise from the difference between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from the initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss.*

*Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.*

*Deferred tax assets are recognised only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**s. Perpajakan (lanjutan)**

Liabilitas pajak tangguhan tidak diakui untuk perbedaan temporer antara nilai tercatat dan dasar pengenaan pajak dari investasi pada operasi asing ketika Perusahaan bisa mengontrol periode pengembalian dari perbedaan temporer dan ada kemungkinan bahwa perbedaan itu tidak akan dibalik di masa depan yang dapat diperkirakan.

Aset dan liabilitas pajak penghasilan tangguhan dapat saling hapus apabila terdapat hak yang berkekuatan hukum untuk melakukan saling hapus antara aset pajak kini dengan liabilitas pajak kini dan apabila aset dan liabilitas pajak penghasilan tangguhan dikenakan oleh otoritas perpajakan yang sama. Aset pajak kini dan liabilitas pajak kini akan saling hapus ketika entitas memiliki hak yang berkekuatan hukum untuk melakukan saling hapus dan adanya niat untuk melakukan penyelesaian saldo-saldo tersebut secara neto atau untuk merealisasikan dan menyelesaikan liabilitas secara bersamaan.

**t. Pengakuan pendapatan dan beban**

Grup menerapkan PSAK 115 yang membutuhkan pengakuan pendapatan untuk memenuhi lima langkah penilaian:

1. Identifikasi kontrak dengan pelanggan.
2. Identifikasi kewajiban pelaksanaan dalam kontrak. Kewajiban pelaksanaan adalah janji dalam kontrak untuk mentransfer barang atau jasa yang berbeda kepada pelanggan.
3. Tentukan harga transaksi. Harga transaksi adalah jumlah imbalan yang diharapkan menjadi hak entitas sebagai imbalan untuk mentransfer barang atau jasa yang dijanjikan kepada pelanggan. Jika pertimbangan yang dijanjikan dalam kontrak mencakup jumlah variabel, Grup memperkirakan jumlah imbalan yang diharapkan berhak sebagai imbalan atas pengalihan barang atau jasa yang dijanjikan kepada pelanggan dikurangi perkiraan jumlah jaminan tingkat layanan yang akan dibayarkan selama masa kontrak.
4. Alokasikan harga transaksi untuk setiap kewajiban pelaksanaan atas dasar harga jual berdiri sendiri relatif dari setiap barang atau jasa berbeda yang dijanjikan dalam kontrak. Jika hal ini tidak dapat diamati secara langsung, harga jual berdiri sendiri relatif diestimasi berdasarkan biaya ekspektasian ditambah marjin.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION (continued)**

**s. Taxation (continued)**

*Deferred tax liabilities are not recognised for temporary differences between the carrying amount and tax bases of investments in foreign operations where the Company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.*

*Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.*

**t. Revenue and expense recognition**

*The Group applies SFAS 115, which requires revenue recognition to fulfil five steps of assessment:*

1. *Identify contract(s) with a customer.*
2. *Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.*
3. *Determine the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, the Group estimates the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer less the estimated amount of service level guarantee which will be paid during the contract period.*
4. *Allocate the transaction price to each performance obligation on the basis of the relative standalone selling prices of each distinct good or service promised in the contract. Where these are not directly observable, the relative standalone selling price is estimated based on expected cost-plus margin.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**t. Pengakuan pendapatan dan beban** (lanjutan)

**t. Revenue and expense recognition**  
(continued)

Grup menerapkan PSAK 115 yang membutuhkan pendapatan pengakuan untuk memenuhi 5 langkah penilaian: (lanjutan)

*The Group applies SFAS 115, which requires revenue recognition to fulfil 5 steps of assessment: (continued)*

5. Mengakui pendapatan ketika kewajiban pelaksanaan dipenuhi dengan mentransfer barang atau jasa yang dijanjikan kepada pelanggan (yaitu ketika pelanggan memperoleh kendali atas barang atau jasa tersebut).

5. *Recognise revenue when the performance obligation is satisfied by transferring the promised goods or services to a customer (which is when the customer obtains control of that goods or services).*

Kewajiban pelaksanaan dapat dipenuhi dalam kondisi sebagai berikut:

*A performance obligation may be satisfied at the following:*

- a. Pada waktu tertentu (biasanya untuk janji dalam memindahkan barang ke pelanggan); atau
- b. Sepanjang waktu (biasanya untuk janji dalam memberikan jasa pada pelanggan). Untuk kewajiban pelaksanaan yang dipenuhi sepanjang waktu, Grup memilih ukuran kemajuan yang sesuai untuk menentukan jumlah pendapatan yang harus diakui ketika kewajiban pelaksanaan dipenuhi.

- a. *A point in time (typically for promises to transfer goods to a customer); or*

- b. *Over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, the Group selects an appropriate measure of progress to determine the amount of revenue that should be recognised as the performance obligation is satisfied.*

Grup mengakui pendapatan dari penjualan barang pada saat pengendalian atas barang telah dialihkan dan diserahkan kepada pelanggan, pelanggan memiliki kebijaksanaan penuh atas saluran dan harga jual produk, dan tidak ada kewajiban yang tidak terpenuhi yang dapat mempengaruhi penerimaan pelanggan atas produk tersebut. Pengiriman terjadi ketika produk telah dikirim ke lokasi tertentu, risiko keusangan dan kerugian telah dialihkan ke pelanggan.

*The Group recognises revenue from sales of goods when control of the goods has been transferred and delivered to the customers, the customers have full discretion over the goods and price to sell the products and there is no unfulfilled obligation that could affect the customer's acceptance of the products. Delivery occurs when the goods have been delivered to the specific location, the risks of obsolescence and loss have been transferred to the customers.*

Pendapatan dari penjualan ini diakui berdasarkan harga, diskon dan setelah dikurangi pajak pertambahan nilai yang ditentukan dalam faktur, setelah dikurangi dengan estimasi insentif penjualan, diskon volume dan biaya pemasaran dan promosi lainnya.

*Revenue from these sales is recognised based on the price, discount and net of value added taxes specified in the invoice, net of the estimated sales incentives, volume discounts and other marketing and promotion costs.*

Beban diakui ketika terjadinya dengan menggunakan dasar akrual.

*Expenses are recognised when incurred on an accrual basis.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**u. Modal saham**

Saham biasa diklasifikasikan sebagai ekuitas. Biaya tambahan yang secara langsung dapat diatribusikan kepada penerbitan saham biasa atau opsi disajikan pada ekuitas sebagai pengurang penerimaan, setelah dikurangi pajak.

Ketika entitas Grup membeli modal saham ekuitas Perusahaan (saham treasuri), imbalan yang dibayar, termasuk biaya tambahan yang secara langsung dapat diatribusikan (dikurangi pajak penghasilan) dikurangkan dari ekuitas yang diatribusikan kepada pemilik ekuitas Perusahaan sampai saham tersebut dibatalkan atau diterbitkan kembali. Ketika saham biasa tersebut selanjutnya diterbitkan kembali, imbalan yang diterima, dikurangi biaya tambahan transaksi yang terkait dan dampak pajak penghasilan yang terkait dimasukkan pada ekuitas yang dapat diatribusikan kepada pemilik ekuitas Perusahaan.

**v. Distribusi dividen**

Distribusi dividen kepada pemilik Perusahaan diakui sebagai liabilitas dalam laporan keuangan Grup pada periode di mana dividen telah diumumkan dan disetujui oleh pemegang saham entitas dalam Rapat Umum Pemegang Saham Perusahaan.

**w. Laba per saham**

Laba per saham dasar dihitung dengan membagi laba yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada tahun yang bersangkutan.

Pada tanggal 30 September 2026 dan 31 Desember 2025, tidak ada efek yang berpotensi menjadi saham biasa. Oleh karena itu, laba per saham dilusian sama dengan laba per saham dasar.

**x. Pelaporan segmen**

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasi utama. Pengambil keputusan operasi utama, yang bertanggung jawab mengalokasikan sumber daya dan menilai kinerja segmen operasi, telah diidentifikasi sebagai komite pengarah yang mengambil keputusan strategis.

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**u. Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Where any Group entity purchases the Company's equity share capital (treasury shares), the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the Company's equity holders until the shares are cancelled or reissued. Where such ordinary shares are subsequently reissued, any consideration received, net of any directly attributable incremental transaction costs and the related income tax effects, is included in equity attributable to the Company's equity holders.

**v. Dividend distribution**

Dividend distribution to the Company's shareholders is recognised as a liability in the Group's financial statements in the period in which the dividends are declared and approved by the Company's shareholders in the General Meeting of Shareholders.

**w. Earnings per share**

Basic earnings per share is calculated by dividing the profit attributable to owners of the parent by the weighted average number of ordinary shares outstanding during the year.

As at 30 September 2026 and 31 December 2025, there were no existing instruments which could result in the issue of further ordinary shares. Therefore, diluted earnings per share is equivalent to basic earnings per share.

**x. Segment reporting**

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing the performance of the operating segments, has been identified as the steering committee that makes strategic decisions.

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(lanjutan)

**2. MATERIAL ACCOUNTING POLICY  
INFORMATION** (continued)

**y. Investasi pada instrumen utang**

**y. Investment in debt instrument**

Pada bulan Oktober 2025, PT Danantara Investment Management (Persero) secara resmi menerbitkan *Patriot Bonds* sebesar Rp 50 triliun sebagai instrumen utang jangka panjang yang dicatat di PT Kustodian Sentral Efek Indonesia (KSEI). Penerbitan tersebut disusun dalam dua seri dengan jangka waktu 5 dan 7 tahun, dan dilakukan melalui *private placement*. *Patriot Bonds* diperkenalkan sebagai bagian dari mandat Danantara untuk mendukung pembiayaan pembangunan nasional, dengan imbal hasil sebesar 2%, yang sengaja ditetapkan di bawah tingkat pasar yang berlaku. Inisiatif ini diposisikan sebagai kontribusi patriotik untuk memperkuat kapasitas pembiayaan negara dan mempertahankan pertumbuhan ekonomi Indonesia.

*In October 2025, PT Danantara Investment Management (Persero) officially issued Patriot Bonds, amounting to Rp 50 trillion, as a long-term debt instrument recorded at PT Kustodian Sentral Efek Indonesia (KSEI). The issuance, structured into two series with maturities of 5 and 7 years, was conducted through a private placement. The Patriot Bonds were introduced as part of Danantara's mandate to support national development financing, with 2% yields, deliberately set below prevailing market rates. This initiative was positioned as a patriotic contribution to strengthening state financing capacity and sustaining Indonesia's economic growth.*

Grup mengakui aset keuangan pada nilai wajar pada saat pengakuan awal. Ketika nilai transaksi berbeda dengan nilai wajar aset keuangan yang diperoleh, Grup menilai apakah perolehan tersebut mengandung unsur selain aset keuangan.

*The Group recognises financial assets at fair value upon initial recognition. When the transaction price differs from the fair value of the acquired financial assets, the Group assesses whether the acquisition includes any additional elements other than the financial assets.*

Jika terdapat unsur lain, Grup mengakui selisih antara nilai transaksi dan nilai wajar tersebut sebagai beban yang diakui segera atau menangguhkannya selama umur aset keuangan, kecuali unsur tersebut diakui sesuai dengan standar akuntansi yang relevan.

*If other elements are identified, the Group recognises the difference between the transaction price and the fair value either as an expense incurred immediately or defers it over the life of the financial asset, unless such elements are recognised in accordance with the relevant accounting standards.*

Jika tidak terdapat unsur lain, Grup harus mengakui selisih tersebut dalam laporan laba rugi kecuali penentuan nilai wajar *Patriot Bonds* menggunakan input Level 3 yang signifikan. Dalam hal ini, Grup menangguhkan selisih antara nilai wajar pada saat pengakuan awal dan nilai transaksi. Setelah pengakuan awal, Grup mengakui selisih yang ditangguhkan tersebut sebagai keuntungan atau kerugian hanya sepanjang selisih tersebut timbul dari perubahan faktor (termasuk faktor waktu) yang akan dipertimbangkan oleh pelaku pasar dalam menentukan harga aset tersebut.

*If no other elements are identified, the Group should recognise the difference directly to the profit or loss unless significant Level 3 inputs are used to determine the fair value of the Patriot Bonds. In this case, the Group should defer the difference between the fair value at initial recognition and the transaction price. After initial recognition, the Group shall recognise that deferred difference as a gain or loss only to the extent that it arises from a change in a factor (including time) that market participants would take into account when pricing the asset.*

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**3. MANAJEMEN RISIKO KEUANGAN**

Berbagai aktivitas Grup menyebabkan Grup terekspos terhadap berbagai macam risiko keuangan: risiko pasar (termasuk risiko nilai tukar mata uang asing dan risiko tingkat suku bunga), risiko kredit serta risiko likuiditas. Kebijakan keuangan Grup dimaksudkan untuk mengurangi dampak keuangan dari fluktuasi tingkat bunga dan nilai tukar mata uang asing serta meminimalisir potensi kerugian yang dapat berdampak pada risiko keuangan Grup.

**Faktor-faktor risiko keuangan**

**(i) Risiko pasar**

**Risiko nilai tukar mata uang asing**

Grup terekspos nilai tukar mata uang asing yang terutama timbul dari aset dan liabilitas moneter yang diakui dalam mata uang yang berbeda dengan mata uang fungsional entitas yang bersangkutan.

Untuk meminimalisir eksposur nilai tukar mata uang asing, Grup mengatur eksposur dalam tingkat yang dapat diterima dengan membeli mata uang asing yang dibutuhkan untuk menghindari eksposur dari fluktuasi jangka pendek, dan menjaga saldo kas dalam mata uang asing yang cukup untuk menyelesaikan kewajiban yang akan jatuh tempo.

Pada tanggal 30 September 2026 dan 31 Desember 2025, aset moneter bersih Grup terutama diatribusikan dari USD dan Euro (lihat Catatan 29 untuk aset dan liabilitas moneter bersih dalam mata uang asing). Pada tanggal 30 September 2026, apabila USD menguat/melemah 1% terhadap Rupiah dengan asumsi variabel lainnya tidak mengalami perubahan, maka laba setelah pajak Grup akan naik/turun sebesar Rp1.429.622.548 (2025: Rp1.139.539.608), hal ini terutama diakibatkan keuntungan/kerugian selisih kurs yang dicatat di laba rugi. Dampak terhadap ekuitas akan sama dengan dampak pada laba periode berjalan.

**Risiko tingkat suku bunga**

Risiko suku bunga Grup terutama timbul dari pinjaman bank. Risiko suku bunga dari kas di bank dan deposito berjangka tidak signifikan. Grup menjalankan pengawasan terhadap dampak pergerakan suku bunga pasar serta bernegosiasi dengan bank untuk meminimalisasi dampak negatif terhadap Grup.

**3. FINANCIAL RISK MANAGEMENT**

*The Group's activities are exposed to a variety of financial risks: market risk (including foreign exchange risk and interest rate risk), credit risk and liquidity risk. The Group's treasury policies are designed to mitigate the financial impact of fluctuations in interest rates and foreign exchange rates and to minimise potential adverse effects on the Group's financial risk.*

**Financial risk factors**

**(i) Market risk**

**Foreign exchange risk**

*The Group is exposed to foreign exchange risk arising primarily from the recognition of monetary assets and liabilities which are denominated in a currency that is not the entity's functional currency.*

*To manage its foreign currency exposures, the Group maintains the exposures at an acceptable level by buying foreign currencies that will be needed to avoid exposures from short-term fluctuations and maintain sufficient cash in foreign currencies to cover its maturing obligations.*

*As at 30 September 2026 and 31 December 2025, net monetary assets of the Group are primarily attributable to USD and Euro (refer to Note 29 for net monetary assets and liabilities denominated in foreign currencies). As at 30 September 2026, if the USD had strengthened/weakened by 1% against Rupiah with all other variables held constant, the profit after tax of the Group would increase/decrease by Rp1,429,622,548 (2025: Rp1,139,539,608), arising mainly from foreign exchange gains/losses taken to profit or loss. The impact on equity would have been the same as the impact on profit for the period.*

**Interest rate risk**

*The Group's interest rate risk primarily arises from bank loan. The interest rate risk from cash in banks and time deposits are not significant. The Group conducts risk management by monitoring the movement of market rate and negotiating accordingly with the bank to minimise the negative impact on the Group.*

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**3. MANAJEMEN RISIKO KEUANGAN (lanjutan)**

**3. FINANCIAL RISK MANAGEMENT (continued)**

**Faktor-faktor risiko keuangan (lanjutan)**

**Financial risk factors (continued)**

**(i) Risiko pasar (lanjutan)**

**(i) Market risk (continued)**

**Risiko tingkat suku bunga (lanjutan)**

**Interest rate risk (continued)**

Pada tanggal 30 September 2026, apabila tingkat suku bunga atas pinjaman bank jangka pendek dan jangka panjang serta pinjaman lainnya menguat/melemah 0,25% dengan asumsi variabel lainnya tidak mengalami perubahan, laba setelah pajak untuk periode berjalan akan turun/naik Rp4.247.296.648 (2025: Rp4.169.812.615).

As at 30 September 2026, if interest rates on short-term and long-term bank loans and other borrowing had been 0.25% higher/lower with all other variables held constant, post-tax profit for the period would have been Rp4,247,296,648 (2025: Rp4,169,812,615) lower/higher.

**(ii) Risiko kredit**

**(ii) Credit risk**

Grup memiliki risiko kredit yang terutama berasal dari kas dan setara kas, piutang usaha, piutang lain-lain, investasi pada instrumen utang serta pinjaman kepada pihak berelasi.

The Group is exposed to credit risk primarily from cash and cash equivalents, trade receivables, other receivables, investment in debt instrument and loan to related party.

Eksposur maksimum atas risiko kredit tercermin dari nilai tercatat setiap aset keuangan setelah dikurangi dengan penyisihan piutang ragu-ragu dalam laporan posisi keuangan konsolidasian, yaitu sebagai berikut:

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the consolidated statements of financial position after deducting any provision for doubtful receivables as follows:

|                                | <u>30/09/2026</u> | <u>31/12/2025</u> |                               |
|--------------------------------|-------------------|-------------------|-------------------------------|
| Kas dan setara kas             | 777.679.163.792   | 1.146.862.028.839 | Cash and cash equivalents     |
| Piutang usaha                  | 1.127.725.240.861 | 1.166.547.500.172 | Trade receivables             |
| Piutang lain-lain              | 106.653.989.492   | 86.387.026.379    | Other receivables             |
| Investasi pada instrumen utang | 167.003.427.888   | 162.097.039.517   | Investment in debt instrument |
| Pinjaman kepada pihak berelasi | -                 | 29.105.608.000    | Loan to related party         |

**a. Kas dan setara kas**

**a. Cash and cash equivalents**

Terkait kas dan deposito berjangka di bank, Grup memiliki kebijakan untuk meminimalkan risiko kredit dengan menempatkan kas dan deposito di bank dengan reputasi dan peringkat yang baik. Berdasarkan penilaian manajemen atas KKE berdasarkan PSAK 109, termasuk penilaian peringkat kredit bank, manajemen menyimpulkan bahwa risiko kredit terkait dengan kas di bank adalah tidak signifikan.

For cash and time deposits, the Group has a policy to minimise credit risk by placing its cash and time deposits at banks with good reputations and rating. Based on management's assessment of the ECL under SFAS 109, including assessing banks' credit rating, management concluded that the credit risk in relation to its cash in banks is not significant.

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**3. MANAJEMEN RISIKO KEUANGAN (lanjutan)**

**3. FINANCIAL RISK MANAGEMENT (continued)**

**Faktor-faktor risiko keuangan (lanjutan)**

**Financial risk factors (continued)**

**(ii) Risiko kredit (lanjutan)**

**(ii) Credit risk (continued)**

**b. Piutang**

**b. Receivables**

Rata-rata periode kredit atas penjualan barang bervariasi untuk seluruh bisnis Grup, namun tidak lebih dari 90 hari.

*The average credit period on the sale of goods varies among Group businesses, but is not more than 90 days.*

Grup mengendalikan eksposur risiko kredit dengan menerapkan kebijakan persetujuan atas kontrak penjualan berdasarkan prinsip kehati-hatian serta melakukan pengelolaan atas piutangnya. Sebagai bagian dari proses persetujuan tersebut, reputasi dan catatan historis pelanggan menjadi bahan pertimbangan.

*The Group controls its exposure to credit risk by applying prudent acceptance policies of new sales contracts and by performing ongoing monitoring as well as managing the collection of its receivables. As part of the approval process, the customer's reputation and track record are taken into consideration.*

Grup menyajikan kerugian kredit terhadap piutang usaha pada 30 September 2026 sebagai berikut:

*The Group provides for credit losses against the trade receivables as of 30 September 2026 as follows:*

|                                 | <b>Tingkat kerugian<br/>kredit<br/>ekspektasian/<br/>Expected<br/>credit loss rate<br/>(%)</b> | <b>Jumlah<br/>tercatat/<br/>Carrying<br/>amount</b> |                                               |
|---------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------|
| Belum jatuh tempo               | 0,00% - 0,12%                                                                                  | 1.025.123.697.555                                   | <i>Not yet overdue</i>                        |
| Lewat jatuh tempo:              |                                                                                                |                                                     | <i>Overdue:</i>                               |
| - 1- 30 hari                    | 0,00% - 1,01%                                                                                  | 96.074.539.797                                      | <i>1- 30 days -</i>                           |
| - 31- 60 hari                   | 0,00% - 7,04%                                                                                  | 4.791.013.195                                       | <i>31- 60 days -</i>                          |
| - 61 - 90 hari                  | 0,00% - 16,76%                                                                                 | 1.698.350.781                                       | <i>61 - 90 days -</i>                         |
| - Lebih dari 90 hari            | 2,18% - 100%                                                                                   | 5.293.926.986                                       | <i>More than 90 days -</i>                    |
| Jumlah piutang<br>usaha kotor   |                                                                                                | 1.132.981.528.314                                   | <i>Total trade receivables<br/>gross</i>      |
| Penyisihan piutang<br>ragu-ragu |                                                                                                | (5.256.287.453)                                     | <i>Provision for doubtful<br/>receivables</i> |
|                                 |                                                                                                | <u>1.127.725.240.861</u>                            |                                               |

Penilaian manajemen atas KKE berdasarkan PSAK 109, untuk kredit yang diberikan kepada pihak berelasi, manajemen menyimpulkan bahwa risiko kredit terkait dengan pinjaman kepada pihak berelasi adalah tidak signifikan.

*Management's assessment on the ECL under SFAS 109, for credit given to related party, management concluded that the credit risk in relation to its loan to a related party is not significant.*

**c. Investasi pada instrumen utang**

**c. Investment in debt instrument**

Risiko kredit timbul dari investasi pada instrumen utang, di mana tidak dijamin dengan kebendaan khusus, tetapi dijamin dengan seluruh harta kekayaan penerbit.

*Credit risk arises from investment in debt instrument which are unsecured by specific collateral but are backed by the issuer's entire assets.*

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**3. MANAJEMEN RISIKO KEUANGAN (lanjutan)**

**3. FINANCIAL RISK MANAGEMENT (continued)**

**Faktor-faktor risiko keuangan (lanjutan)**

**Financial risk factors (continued)**

**(iii) Risiko likuiditas**

**(iii) Liquidity risk**

Risiko likuiditas adalah risiko bahwa Grup akan mengalami kesulitan dalam membayar liabilitas keuangannya. Grup mengelola risiko likuiditas dengan mempertahankan kas dan setara kas yang cukup dalam memenuhi kebutuhan kas jangka pendeknya. Grup juga secara rutin mengevaluasi proyeksi arus kas dan arus kas aktual, serta jadwal tanggal jatuh tempo aset dan liabilitas keuangan.

*Liquidity risk is the risk that the Group will have difficulties in paying its financial liabilities. The Group manages its liquidity risk by maintaining an adequate level of cash and cash equivalents to cover its short-term cash requirement. The Group also evaluates the projected and actual cash flows regularly, as well as the maturity date schedule of its financial assets and liabilities.*

Tabel di bawah ini menganalisa liabilitas keuangan Grup pada tanggal pelaporan berdasarkan kelompok jatuh temponya dari sisa periode hingga tanggal jatuh tempo kontraktual. Jumlah yang diungkapkan dalam tabel ini adalah nilai arus kas kontraktual yang tidak terdiskonto termasuk estimasi pembayaran bunga.

*The table below analyses the Group's financial liabilities at the reporting date into relevant maturity groupings based on the remaining period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows including estimated interest payments.*

|                                           | <b>30/09/2026</b>                       |                                                       |                                                     |                                            |
|-------------------------------------------|-----------------------------------------|-------------------------------------------------------|-----------------------------------------------------|--------------------------------------------|
|                                           | <b>Dalam 1 tahun/<br/>Within 1 year</b> | <b>Dalam waktu<br/>2-5 tahun/Within<br/>2-5 years</b> | <b>Lebih dari<br/>5 tahun/More<br/>than 5 years</b> |                                            |
| Utang usaha                               | 1.728.502.821.589                       | -                                                     | -                                                   | Trade payables                             |
| Utang lain-lain                           | 327.014.622.608                         | -                                                     | -                                                   | Other payables                             |
| Akrual dan provisi                        | 480.399.893.637                         | -                                                     | -                                                   | Accruals and provisions                    |
| Liabilitas imbalan kerja<br>jangka pendek | 207.884.269.875                         | -                                                     | -                                                   | Short-term employee<br>benefit obligations |
| Utang bank<br>jangka panjang              | 617.739.939.377                         | 1.852.916.684.591                                     | 80.789.062.500                                      | Long-term bank loans                       |
| Liabilitas sewa                           | 40.047.719.156                          | 38.862.569.632                                        | 66.666.667                                          | Lease liabilities                          |
|                                           | <u>3.401.589.266.242</u>                | <u>1.891.779.254.223</u>                              | <u>80.855.729.167</u>                               |                                            |
|                                           | <b>31/12/2025</b>                       |                                                       |                                                     |                                            |
|                                           | <b>Dalam 1 tahun/<br/>Within 1 year</b> | <b>Dalam waktu<br/>2-5 tahun/Within<br/>2-5 years</b> | <b>Lebih dari<br/>5 tahun/More<br/>than 5 years</b> |                                            |
| Pinjaman bank<br>jangka pendek            | 7.145.741.949                           | -                                                     | -                                                   | Short-term bank loan                       |
| Utang usaha                               | 1.475.199.297.152                       | -                                                     | -                                                   | Trade payables                             |
| Utang lain-lain                           | 292.915.029.761                         | -                                                     | -                                                   | Other payables                             |
| Akrual dan provisi                        | 458.301.561.046                         | -                                                     | -                                                   | Accruals and provisions                    |
| Liabilitas imbalan kerja<br>jangka pendek | 256.306.290.307                         | -                                                     | -                                                   | Short-term employee<br>benefit obligations |
| Utang bank<br>jangka panjang              | 473.052.829.072                         | 1.871.449.422.040                                     | 80.000.203.594                                      | Long-term bank loans                       |
| Liabilitas sewa                           | 38.429.699.016                          | 44.927.548.595                                        | 66.666.667                                          | Lease liabilities                          |
|                                           | <u>3.001.350.448.303</u>                | <u>1.916.376.970.635</u>                              | <u>80.066.870.261</u>                               |                                            |

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**3. MANAJEMEN RISIKO KEUANGAN (lanjutan)**

**3. FINANCIAL RISK MANAGEMENT (continued)**

**Pengelolaan modal**

**Capital management**

Tujuan Grup dalam pengelolaan permodalan adalah untuk mempertahankan kelangsungan usaha Grup serta memaksimalkan manfaat bagi pemegang saham dan pemangku kepentingan lainnya.

*The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern whilst seeking to maximise benefits to shareholders and other stakeholders.*

Grup secara aktif dan rutin menelaah dan mengelola struktur permodalan untuk memastikan struktur modal dan hasil pengembalian ke pemegang saham yang optimal, dengan mempertimbangkan kebutuhan modal masa depan dan efisiensi modal Grup, profitabilitas saat ini dan yang akan datang, proyeksi arus kas operasi, proyeksi belanja modal dan proyeksi peluang investasi yang strategis. Dalam rangka mempertahankan atau menyesuaikan struktur modal, Grup dapat menyesuaikan jumlah dividen yang dibayarkan kepada para pemegang saham, mengeluarkan saham baru atau menjual aset untuk mengurangi utang.

*The Group actively and regularly reviews and manages its capital structure to ensure optimal capital structure and shareholder returns, taking into consideration the future capital requirements and capital efficiency of the Group, prevailing and projected profitability, projected operating cash flows, projected capital expenditures and projected strategic investment opportunities. In order to maintain or adjust the capital structure, the Group may adjust the amount of dividend paid to shareholders, issue new shares or sell assets to reduce debt.*

Grup memonitor modal berdasarkan rasio *gearing* konsolidasian. Rasio *gearing* dihitung dengan membagi utang bersih dengan total ekuitas. Utang bersih dihitung dengan mengurangi jumlah pinjaman dengan kas dan setara kas.

*The Group monitors capital on the basis of the Group's consolidated gearing ratio. The gearing ratio is calculated as net debt divided by total equity. Net debt is calculated as total borrowings less cash and cash equivalents.*

Rasio *gearing* pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

*The gearing ratios as at 30 September 2026 and 31 December 2025 are as follows:*

|                                    | <u>30/09/2026</u>        | <u>31/12/2025</u>          |                                   |
|------------------------------------|--------------------------|----------------------------|-----------------------------------|
| Jumlah pinjaman                    | 2.250.317.369.569        | 2.213.432.503.570          | <i>Total borrowings</i>           |
| Dikurangi:                         |                          |                            | <i>Less:</i>                      |
| Kas dan setara kas                 | <u>(777.679.163.792)</u> | <u>(1.146.862.028.839)</u> | <i>Cash and cash equivalents</i>  |
| Utang bersih                       | <u>1.472.638.205.777</u> | <u>1.066.570.474.731</u>   | <i>Net debt</i>                   |
| Jumlah ekuitas                     | <u>4.496.559.841.332</u> | <u>4.360.129.287.233</u>   | <i>Total equity</i>               |
| Rasio <i>gearing</i> konsolidasian | <u>0,33</u>              | <u>0,24</u>                | <i>Consolidated gearing ratio</i> |

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**3. MANAJEMEN RISIKO KEUANGAN (lanjutan)**

**Nilai wajar instrumen keuangan**

Untuk instrumen keuangan yang diukur pada nilai wajar pada tanggal posisi keuangan, pengukuran nilai wajarnya diungkapkan dengan tingkatan hirarki pengukuran nilai wajar sebagai berikut:

- a) Harga kuotasian (tidak disesuaikan) dalam pasar aktif untuk aset atau liabilitas yang identik ("harga yang tersedia di pasar yang aktif") – Tingkat 1.
- b) Input selain harga kuotasian dalam pasar aktif yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung atau secara tidak langsung ("transaksi pasar yang dapat diobservasi") – Tingkat 2.
- c) Input untuk aset atau liabilitas yang bukan berdasarkan pada data pasar yang dapat diobservasi ("transaksi pasar yang tidak dapat diobservasi") – Tingkat 3.

Nilai wajar aset dan liabilitas keuangan, beserta nilai tercatatnya, adalah sebagai berikut:

|                                        | <b>30/09/2026</b>                          |                                                               |
|----------------------------------------|--------------------------------------------|---------------------------------------------------------------|
|                                        | <b>Nilai tercatat/<br/>Carrying values</b> | <b>Nilai wajar<sup>*)</sup>/<br/>Fair values<sup>*)</sup></b> |
| <b>Aset keuangan:</b>                  |                                            |                                                               |
| Kas dan setara kas                     | 777.679.163.792                            | 777.679.163.792                                               |
| Piutang usaha                          | 1.127.725.240.861                          | 1.127.725.240.861                                             |
| Piutang lain-lain                      | 106.653.989.492                            | 106.653.989.492                                               |
| Investasi pada instrumen utang         | 167.003.427.888                            | 167.003.427.888                                               |
| Pinjaman kepada pihak berelasi         | -                                          | -                                                             |
| Aset tidak lancar lainnya:             |                                            |                                                               |
| - Simpanan jaminan                     | 15.866.947.507                             | 15.866.947.507                                                |
|                                        | <u>2.194.928.769.540</u>                   | <u>2.194.928.769.540</u>                                      |
| <b>Liabilitas keuangan:</b>            |                                            |                                                               |
| Pinjaman bank jangka pendek            | -                                          | -                                                             |
| Utang usaha                            | 1.728.502.821.589                          | 1.728.502.821.589                                             |
| Utang lain-lain                        | 327.014.622.608                            | 327.014.622.608                                               |
| Akrua dan provisi                      | 480.399.893.637                            | 480.399.893.637                                               |
| Liabilitas imbalan kerja jangka pendek | 207.884.269.875                            | 207.884.269.875                                               |
| Utang bank jangka panjang              | 2.178.100.844.939                          | 2.178.100.844.939                                             |
| Liabilitas sewa                        | 72.216.524.630                             | 72.216.524.630                                                |
| Liabilitas jangka panjang lainnya      | 7.600.818.269                              | 7.600.818.269                                                 |
|                                        | <u>5.001.719.795.547</u>                   | <u>5.001.719.795.547</u>                                      |

\* Diukur dengan hirarki pengukuran nilai wajar Tingkat 3, kecuali kas dan setara kas diukur dengan hirarki pengukuran nilai wajar Tingkat 1.

Nilai wajar aset dan liabilitas keuangan jangka pendek mendekati nilai tercatatnya, karena dampak dari diskonto tidak signifikan.

**3. FINANCIAL RISK MANAGEMENT (continued)**

**Fair values of financial instruments**

For financial instruments that are measured at fair value at the balance sheet date, the corresponding fair value measurements are disclosed by the level of the following fair value measurement hierarchy:

- a) Quoted price (unadjusted) in active markets for identical assets or liabilities ("quoted price in active markets") – Level 1.
- b) Inputs other than quoted prices in active markets that are observable for the asset or liability, either directly or indirectly ("observable current market transactions") – Level 2.
- c) Inputs for the asset and liability that are not based on observable market data ("non-observable current market transactions") – Level 3.

The fair values of financial assets and liabilities, together with the carrying amounts, are as follows:

|                                          | <b>31/12/2025</b>                          |                                                               |                                          |
|------------------------------------------|--------------------------------------------|---------------------------------------------------------------|------------------------------------------|
|                                          | <b>Nilai tercatat/<br/>Carrying values</b> | <b>Nilai wajar<sup>*)</sup>/<br/>Fair values<sup>*)</sup></b> |                                          |
| <b>Financial assets:</b>                 |                                            |                                                               |                                          |
| Cash and cash equivalents                | 1.146.862.028.839                          | 1.146.862.028.839                                             | Cash and cash equivalents                |
| Trade receivables                        | 1.166.547.500.172                          | 1.166.547.500.172                                             | Trade receivables                        |
| Other receivables                        | 86.387.026.379                             | 86.387.026.379                                                | Other receivables                        |
| Investment in debt instrument            | 162.097.039.517                            | 160.821.019.099                                               | Investment in debt instrument            |
| Loan to related party                    | 29.105.608.000                             | 29.105.608.000                                                | Loan to related party                    |
| Other non-current assets:                |                                            |                                                               | Other non-current assets:                |
| Security deposits                        | 10.556.936.112                             | 10.556.936.112                                                | Security deposits                        |
|                                          | <u>2.601.556.139.019</u>                   | <u>2.600.280.118.601</u>                                      |                                          |
| <b>Financial liabilities:</b>            |                                            |                                                               |                                          |
| Short-term bank loan                     | 7.137.811.048                              | 7.137.811.048                                                 | Short-term bank loan                     |
| Trade payables                           | 1.475.199.297.152                          | 1.475.199.297.152                                             | Trade payables                           |
| Other payables                           | 292.915.029.761                            | 292.915.029.761                                               | Other payables                           |
| Accruals and provisions                  | 458.301.561.046                            | 458.301.561.046                                               | Accruals and provisions                  |
| Short-term employee benefits obligations | 256.306.290.307                            | 256.306.290.307                                               | Short-term employee benefits obligations |
| Long-term bank loans                     | 2.131.227.632.651                          | 2.131.227.632.651                                             | Long-term bank loans                     |
| Lease liabilities                        | 75.067.059.871                             | 75.067.059.871                                                | Lease liabilities                        |
| Other long-term liabilities              | 7.427.113.941                              | 7.427.113.941                                                 | Other long-term liabilities              |
|                                          | <u>4.703.581.795.777</u>                   | <u>4.703.581.795.777</u>                                      |                                          |

\* Measured by fair value measurement hierarchy Level 3, except for cash and cash equivalents measured by fair value measurement hierarchy Level 1.

The fair value of current financial assets and liabilities approximates their carrying amount, as the impact of discounting is not significant.

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI  
YANG PENTING**

Estimasi dan pertimbangan yang digunakan dalam mempersiapkan laporan keuangan konsolidasian dievaluasi secara berkala berdasarkan pengalaman historis dan faktor-faktor lainnya, termasuk ekspektasi dari kejadian-kejadian di masa depan yang diyakini wajar berdasarkan kondisi yang ada. Hasil aktual dapat berbeda dengan jumlah yang diestimasi. Estimasi dan asumsi yang mempunyai pengaruh signifikan terhadap jumlah tercatat atas aset dan liabilitas disajikan di bawah ini.

**Depresiasi aset tetap**

Secara periodik Grup menelaah estimasi masa manfaat aset tetap berdasarkan beberapa faktor di antaranya spesifikasi teknis, operasi dan kebutuhan usaha. Laporan keuangan konsolidasian dapat terpengaruh secara material terhadap perubahan dalam estimasi tersebut. Manajemen akan merevisi beban penyusutan di mana masa manfaatnya berbeda dari estimasi sebelumnya, atau penghapusan atau melakukan penurunan nilai atas aset yang secara teknis telah usang atau aset nonstrategis yang dihentikan penggunaannya atau dijual.

**Pengakuan awal investasi pada instrumen utang**

Dalam menentukan perlakuan akuntansi atas *Patriot Bonds*, manajemen menggunakan pertimbangan signifikan dalam menyimpulkan bahwa nilai transaksi tidak mencerminkan nilai wajar. Pertimbangan tersebut berdasarkan pada fakta bahwa tingkat kupon instrumen tersebut signifikan lebih rendah dibandingkan tingkat bebas risiko obligasi pemerintah dengan jangka waktu yang sama. Manajemen selanjutnya menyimpulkan bahwa selisih antara nilai wajar dan nilai transaksi tersebut merupakan pembayaran di muka, yang mencerminkan partisipasi Grup dalam program pembiayaan yang terkait dengan pemerintah melalui investasi pada *Patriot Bonds*.

Nilai wajar *Patriot Bonds* ditentukan dengan menggunakan teknik arus kas terdiskonto, yang mempertimbangkan input pasar yang dapat diobservasi maupun input pasar yang tidak dapat diobservasi. Asumsi-asumsi utama yang digunakan antara lain tingkat diskonto yang didasarkan pada imbal hasil obligasi pemerintah yang disesuaikan dengan rasio likuiditas tambahan akibat adanya pembatasan pengalihan, opsi pelunasan dipercepat pada nilai nominal, serta risiko kredit penerbit yang tidak setara dengan risiko pemerintah. Perubahan atas asumsi-asumsi tersebut dapat secara signifikan mempengaruhi pengukuran nilai wajar dan jumlah pembayaran di muka yang diakui.

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENTS**

*Estimates and judgements used in preparing the consolidated financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and assumptions that have a significant effect on the carrying amounts of assets and liabilities are disclosed below.*

**Depreciation of fixed assets**

*The Group periodically reviews the estimated useful lives of fixed assets based on several factors such as technical specification, operation and business needs. The consolidated financial statements could be materially affected by changes in these estimates. Management will revise the depreciation charged where useful lives are different to those previously estimated, or it will write-off or write down technically obsolete or non-strategic assets that have been abandoned or sold.*

**Initial recognition of investment in debt instrument**

*In determining the accounting treatment of Patriot Bonds, management exercised significant judgment in concluding that the transaction price was not representative of fair value. This judgment was based on the fact that the coupon rate was substantially below the prevailing risk-free rate for government bonds of similar maturity. Management further concludes that the difference between fair value and transaction price represents a prepayment, reflecting the Group's participation in government-related financing programs through investing in the Patriot Bonds*

*The fair value of Patriot Bonds was determined using discounted cash flow techniques, incorporating observable market inputs and unobservable inputs. Key assumptions include discount rates based on government bond yields adjusted for additional liquidity risk due to transfer restrictions, early repayment options at nominal value and credit risk of the issuer that are not similar to government's risk. Changes in these assumptions could significantly affect the fair value measurement and the related prepayment recognised.*

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI  
YANG PENTING (lanjutan)**

**Kewajiban imbalan kerja**

Nilai kini kewajiban imbalan kerja tergantung pada beberapa faktor yang ditentukan dengan dasar aktuarial berdasarkan beberapa asumsi. Asumsi yang digunakan untuk menentukan biaya pensiun mencakup tingkat diskonto dan kenaikan gaji di masa datang. Adanya perubahan pada asumsi ini akan mempengaruhi jumlah tercatat kewajiban imbalan kerja.

Grup menentukan tingkat diskonto yang sesuai dan tingkat kenaikan gaji di masa depan pada akhir periode pelaporan. Tingkat diskonto adalah tingkat suku bunga yang harus digunakan untuk menentukan nilai kini atas estimasi arus kas keluar di masa depan yang diharapkan untuk menyelesaikan kewajiban imbalan kerja.

Dalam menentukan tingkat diskonto yang sesuai, Grup mempertimbangkan tingkat suku bunga obligasi pemerintah yang didenominasi dalam mata uang di mana imbalan akan dibayar dan memiliki jangka waktu yang serupa dengan jangka waktu kewajiban imbalan kerja terkait.

Untuk tingkat kenaikan gaji masa datang, Grup mengumpulkan data historis mengenai perubahan gaji dasar pekerja dan menyesuaikannya dengan perencanaan bisnis masa depan. Dalam menentukan kenaikan atas jumlah pensiunan, Grup mempertimbangkan demografik karyawan kini dan termasuk tingkat laju pergantian karyawan.

Asumsi kunci lainnya untuk kewajiban pensiun ditentukan berdasarkan kondisi pasar saat ini (Catatan 15).

**Penurunan nilai aset nonkeuangan**

Grup melakukan tes penurunan nilai setiap tahun untuk *goodwill*. Aset tetap dan penyertaan saham langsung ditelaah untuk penurunan nilai apabila terdapat kejadian atau perubahan keadaan yang mengindikasikan bahwa jumlah tercatat aset melebihi nilai yang dapat dipulihkan. Nilai yang dapat dipulihkan atas suatu aset atau unit penghasil kas ditentukan berdasarkan yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dan nilai pakai.

Nilai yang dapat dipulihkan dibuat berdasarkan beberapa asumsi dan estimasi, termasuk proyeksi arus kas masa depan, tingkat pertumbuhan, dan tingkat diskonto. Setiap perubahan asumsi ini dapat mempunyai dampak signifikan pada nilai yang dipulihkan dari aset nonkeuangan.

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENTS (continued)**

**Employee benefit obligations**

*The present value of the employee benefits obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost for pensions include the discount rate and future salary increase. Any changes in these assumptions will have an impact on the carrying amount of employee benefit obligations.*

*The Group determines the appropriate discount rate and rate of increment in future salary at the end of each reporting period. The discount rate is the interest rate that should be used to determine the present value of estimated future cash outflows expected to be required to settle the employee benefit obligations.*

*In determining the appropriate discount rate, the Group considers the interest rates of government bonds that are denominated in the currency in which the benefits will be paid and that have terms to maturity approximating the terms of the related employee benefit obligations.*

*For the rate of future salary increases, the Group collects all historical data relating to changes in base salaries and adjusts it for future business plans. In determining the increment in the number of pensioners, the Group considers the current employee demographics and includes the employee turnover rate.*

*Other key assumptions for employee benefits obligation are based in part on current market conditions (Note 15).*

**Impairment of non-financial assets**

*The Group tests annually whether goodwill suffered any impairment. Fixed assets and direct investment in shares are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount of the asset exceeds its recoverable amount. The recoverable amount of an asset or a Cash Generating Unit is determined based on the higher of its fair value less costs of disposal and its VIU.*

*The recoverable amount is developed based on several assumptions and estimation, including future cash flows projections, growth rate and discount rate. Any changes in these assumptions may have a significant impact on the recoverable amount of non-financial assets.*

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI  
YANG PENTING (lanjutan)**

**Perpajakan**

Grup beroperasi di bawah peraturan perpajakan di Indonesia. Pertimbangan yang signifikan diperlukan untuk menentukan pemulihan pengembalian pajak dan provisi atas ketidakpastian posisi pajak pada kasus pajak yang masih berlangsung. Apabila keputusan final atas pajak tersebut berbeda dari jumlah yang pada awalnya dicatat, perbedaan tersebut akan dicatat di laba rugi konsolidasian pada periode di mana provisi tersebut ditentukan.

Aset pajak tangguhan diakui apabila besar kemungkinan jumlah penghasilan kena pajak di masa mendatang akan memadai untuk dikompensasi dengan perbedaan temporer yang dapat dikurangkan dan rugi pajak yang masih dapat dimanfaatkan.

Manajemen mempertimbangkan fakta bahwa terlalu dini bagi Grup untuk membuktikan tingkat kemungkinan atas penggunaan rugi fiskal dengan mempertimbangkan riwayat kinerja Grup. Oleh karena itu, manajemen tidak mengakui aset pajak tangguhan dari rugi fiskal.

Namun, walaupun Grup tidak mengakui aset pajak tangguhan yang berasal dari rugi fiskal, Grup tetap memiliki hak untuk mengajukan klaim atas rugi fiskal ketika Grup menghasilkan laba fiskal. Apabila Grup berhasil menghasilkan laba fiskal yang dapat dipergunakan untuk dikompensasikan dengan rugi fiskal sebelum kedaluwarsa, maka rugi fiskal yang tidak diakui sebagai aset pajak tangguhan akan diakui sebagai manfaat pajak penghasilan.

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENTS (continued)**

**Taxation**

*The Group operates under the tax regulations in Indonesia. Significant judgement is required in determining the recoverability of claims for tax refund and provision for uncertain tax positions on outstanding tax cases. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will be recorded in consolidated profit or loss in the period in which such determination is made.*

*Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses carried forward can be utilised.*

*Management considers the fact that the Group is premature to prove that the utilisation of the carried forward tax losses as probable considering the historical performance of the Group. Therefore management is of the view that the deferred tax assets arising from the carried-forward tax losses should not be recognised.*

*Nevertheless, despite the Group did not recognise the deferred tax assets from tax losses carry forward, the Group remains entitled to claim the carried-forward tax losses when the Group generates taxable profit to be compensated. If the Group is successful to generate taxable profits sufficient to utilise the carried-forward tax losses prior to their expiration, then the carried-forward tax losses that are currently unrecognised as deferred tax assets would have to be recognised as income tax benefits.*

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI  
YANG PENTING (lanjutan)**

**Akrual promosi penjualan**

Grup membuat pertimbangan yang signifikan untuk mengestimasi jumlah akrual promosi penjualan pada akhir tahun, terutama untuk skema variabel yang tergantung pada penjualan distributor kepada peritel maupun penjualan peritel kepada pelanggan akhir, serta mengevaluasi beberapa faktor termasuk anggaran promosi penjualan yang disetujui, hasil historis klaim promosi penjualan dan estimasi klaim promosi penjualan yang akan diterima di masa depan. Ketidakpastian muncul sehubungan dengan klaim aktual dari pelanggan yang mungkin berbeda dengan estimasi.

**Sewa**

Penentuan apakah suatu perjanjian merupakan atau mengandung sewa memerlukan pertimbangan yang cermat untuk menilai apakah perjanjian tersebut memberikan hak untuk memperoleh secara substansial seluruh manfaat ekonomik dari penggunaan aset selama periode penggunaan dan hak untuk mengarahkan penggunaan aset, bahkan jika hak tidak secara eksplisit ditentukan dalam pengaturan.

Grup memiliki berbagai perjanjian sewa di mana Grup bertindak sebagai *lessee* sehubungan dengan aset tertentu. Grup mengevaluasi apakah risiko dan manfaat yang signifikan atas kepemilikan aset sewaan dialihkan kepada lessee atau dipertahankan oleh Grup berdasarkan PSAK 116, yang mengharuskan Grup untuk membuat pertimbangan dan estimasi atas pengalihan risiko dan manfaat kepemilikan aset yang disewa.

Karena Grup tidak dapat dengan mudah menentukan suku bunga implisit, manajemen menggunakan suku bunga pinjaman inkremental Grup sebagai tingkat diskonto. Ada sejumlah faktor yang perlu dipertimbangkan dalam menentukan tingkat pinjaman inkremental, banyak di antaranya membutuhkan penilaian agar dapat secara andal menghitung penyesuaian yang diperlukan untuk sampai pada tingkat diskonto akhir. Dalam menentukan suku bunga pinjaman tambahan, Grup mempertimbangkan faktor-faktor utama berikut; risiko kredit korporat Grup, masa sewa, jangka waktu pembayaran sewa, lingkungan ekonomi, waktu sewa dimulai, dan mata uang pembayaran sewa.

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENTS (continued)**

**Accrued sales promotion**

*The Group exercised significant judgement to estimate accrued sales promotion amounts at the end of the year, particularly for variable schemes that were dependent on either distributors' sales to retailers or retailers' sales to end customers as well as evaluate several factors including approved sales promotion budget, historical result of sales promotion claims and estimated subsequent sales promotion claims. Uncertainties exist with respect to the actual claim from customers which may be different from the estimation.*

**Leases**

*Determining whether an arrangement is or contains a lease requires careful judgement to assess whether the arrangement conveys a right to obtain substantially all the economic benefits from use of the asset throughout the period of use and right to direct the use of the asset, even if the right is not explicitly specified in the arrangement.*

*The Group has various lease agreements where the Group acts as a lessee in respect of certain assets. The Group evaluates whether significant risks and rewards of ownership of the leased asset are transferred to the lessee or retained by the Group based on SFAS 116, which requires the Group to make judgements and estimates of the transfer of risks and rewards of ownership of the leased asset.*

*Since the Group could not readily determine the implicit rate, management used the Group's incremental borrowing rate as a discount rate. There are a number of factors to consider in determining an incremental borrowing rate, many of which need judgement in order to be able to reliably quantify any necessary adjustments to arrive at the final discount rates. In determining incremental borrowing rate, the Group considers the following main factors; the Group's corporate credit risk, the lease term, the lease payment term, the economic environment, the time at which the lease is entered into, and the currency in which the lease payments are denominated.*

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI  
YANG PENTING (lanjutan)**

**Sewa (lanjutan)**

Dalam menentukan masa sewa, manajemen mempertimbangkan semua fakta dan keadaan yang menciptakan insentif ekonomi untuk melaksanakan opsi perpanjangan, atau tidak melaksanakan opsi penghentian. Opsi perpanjangan (atau periode setelah opsi penghentian) hanya termasuk dalam masa sewa jika sewa dapat dipastikan akan diperpanjang (atau tidak dihentikan).

Untuk sewa properti dan peralatan, faktor-faktor berikut biasanya paling relevan:

- Jika ada peningkatan sewa guna usaha diharapkan memiliki nilai sisa yang signifikan, Grup biasanya cukup yakin untuk memperpanjang (atau tidak menghentikan);
- Jika tidak, Grup mempertimbangkan faktor-faktor lain termasuk masa sewa historis dan biaya serta gangguan bisnis yang diperlukan untuk mengganti aset sewaan.

**Amortisasi aset takberwujud**

Manajemen menentukan estimasi masa manfaat dan biaya amortisasi terkait aset takberwujud manfaat terbatas dengan mempertimbangkan faktor-faktor seperti manfaat ekonomi masa depan yang dihasilkan dari aset tersebut dan keusangan teknologi. Manajemen akan merevisi biaya amortisasi jika masa manfaat berbeda dengan yang diperkirakan sebelumnya, atau akan menghapusbukukan atau menurunkan nilai aset yang tidak dapat lagi menghasilkan manfaat ekonomi di masa depan.

Masa manfaat merek dagang adalah berdasarkan ekspektasi Grup terhadap jangka waktu Grup akan menggunakan merek dagang tersebut di masa depan (OKKY, Mountea, Prochiz).

**Kombinasi bisnis**

Grup membuat pertimbangan signifikan dalam menentukan perlakuan akuntansi atas akuisisi. Penilaian melibatkan penerapan pertimbangan yang signifikan, terutama dalam menafsirkan substansi komersial dan waktu pelaksanaan transaksi. Manajemen berpendapat bahwa perlakuan akuntansi yang diterapkan telah mencerminkan substansi ekonomi dari masing-masing transaksi.

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENTS (continued)**

**Leases (continued)**

*In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).*

*For leases of properties and equipment, the following factors are normally the most relevant:*

- *If any leasehold improvements are expected to have a significant remaining value, the Group is typically reasonably certain to extend (or not terminate);*
- *Otherwise, the Group considers other factors including historical lease durations and the costs and business disruption required to replace the leased asset.*

**Amortisation of intangible assets**

*Management determines the estimated useful lives and related amortisation charges for finite intangible assets considering factors such as future economic benefits generated from the assets and technology obsolescence. Management will revise the amortisation charges if useful lives are different to those previously estimated, or it will write-off or writedown those assets which can no longer generate future economic benefits.*

*Useful life of trademark is based on group expectation of the period up to which the group will use the Company brand in the future (OKKY, Mountea, Prochiz).*

**Business combination**

*The Group exercised significant judgement in determining the accounting treatment of the acquisition. The assessment involves the application of significant judgement, particularly in interpreting the commercial substance and timing of the transactions. Management believes the accounting treatment applied reflects the economic substance of each transaction.*

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**4. ESTIMASI DAN PERTIMBANGAN AKUNTANSI  
YANG PENTING (lanjutan)**

**Kombinasi bisnis (lanjutan)**

Proses awal akuisisi melibatkan pengidentifikasian dan penentuan nilai wajar yang akan dialokasikan ke aset dan liabilitas yang dapat diidentifikasi dari entitas yang diakuisisi. Nilai wajar dari persediaan, aset tetap dan aset takberwujud ditentukan oleh penilai independen dengan mengacu pada harga pasar atau biaya penggantian atau nilai sekarang dari arus kas bersih yang diharapkan dari aset tersebut.

Setiap perubahan dalam asumsi yang digunakan dan estimasi yang dibuat dalam menentukan nilai wajar dari entitas yang diakuisisi akan berdampak pada nilai tercatat aset dan liabilitas tersebut.

**4. CRITICAL ACCOUNTING ESTIMATES AND  
JUDGEMENTS (continued)**

**Business combination (continued)**

The initial process on the acquisition involves identifying and determining the fair values to be assigned to the identifiable asset and liabilities of the acquired entities. The fair value of inventories, fixed assets and intangible assets are determined by independent valuer by reference to market price or replacement cost or present value of expected free cash flows from the assets.

Any changes in the assumptions used and estimates made in determining the fair values of the acquired entity will impact the carrying amount of these assets and liabilities.

**5. KAS DAN SETARA KAS**

|               | <u>30/09/2026</u>      |
|---------------|------------------------|
| Kas           | 12.503.669.536         |
| Kas pada bank | <u>765.175.494.256</u> |
|               | <u>777.679.163.792</u> |

**a. Kas**

Rupiah/Rupiah

**5. CASH AND CASH EQUIVALENTS**

|  | <u>31/12/2025</u>        |              |
|--|--------------------------|--------------|
|  | 5.829.844.168            | Cash on hand |
|  | <u>1.141.032.184.671</u> | Cash in bank |
|  | <u>1.146.862.028.839</u> |              |

**a. Cash on hand**

|  | <u>30/09/2026</u>     | <u>31/12/2025</u>    |
|--|-----------------------|----------------------|
|  | <u>12.503.669.536</u> | <u>5.829.844.168</u> |

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**5. KAS DAN SETARA KAS (lanjutan)**

**5. CASH AND CASH EQUIVALENTS (continued)**

**b. Kas pada bank**

**b. Cash in bank**

|                                                                    | <u>30/09/2026</u>      | <u>31/12/2025</u>        |
|--------------------------------------------------------------------|------------------------|--------------------------|
| Rupiah/Rupiah:                                                     |                        |                          |
| PT Bank Danamon Indonesia Tbk                                      | 286.780.392.494        | 367.395.450.994          |
| PT Bank Maybank Indonesia Tbk                                      | 244.275.619.548        | 305.527.733.369          |
| PT Bank Central Asia Tbk                                           | 24.386.064.148         | 18.171.997.734           |
| PT Bank DBS Indonesia                                              | 11.960.372.170         | 201.296.521.468          |
| PT Bank Rakyat Indonesia (Persero) Tbk                             | 10.624.526.175         | 12.170.856.969           |
| PT Bank Negara Indonesia (Persero) Tbk                             | 4.322.127.297          | 95.135.635.806           |
| PT Bank Mandiri (Persero) Tbk                                      | 2.152.551.987          | 2.004.157.810            |
| PT Bank CIMB Niaga Tbk                                             | 269.973.476            | -                        |
| PT Bank SMBC Indonesia Tbk (dahulu/previously<br>PT Bank BTPN Tbk) | 45.507.510             | 31.032.935               |
| Citibank, N.A.                                                     | 42.636.174             | 16.456.056               |
| PT Bank HSBC Indonesia                                             | 14.486.772             | 33.335.381               |
|                                                                    | <u>584.874.257.751</u> | <u>1.001.783.178.522</u> |
| USD:                                                               |                        |                          |
| PT Bank DBS Indonesia                                              | 67.046.445.127         | 22.391.520.609           |
| PT Bank Maybank Indonesia Tbk                                      | 43.715.849.744         | 22.904.598.205           |
| PT Bank Danamon Indonesia Tbk                                      | 13.392.642.329         | 11.187.457.495           |
| PT Bank HSBC Indonesia                                             | 893.026.924            | 751.449.460              |
| PT Bank SMBC Indonesia Tbk (dahulu/previously<br>PT Bank BTPN Tbk) | 457.692.379            | 47.532.952.828           |
| PT Bank Negara Indonesia (Persero) Tbk                             | 407.578.748            | 380.078.065              |
| Citibank, N.A.                                                     | 179.980.000            | 170.787.897              |
| DBS Bank Ltd.                                                      | 43.033.459.533         | 32.553.498.721           |
|                                                                    | <u>169.126.674.784</u> | <u>137.872.343.280</u>   |
| EUR:                                                               |                        |                          |
| PT Bank Maybank Indonesia Tbk                                      | 9.876.377.140          | -                        |
| SGD:                                                               |                        |                          |
| DBS Bank Ltd                                                       | 830.365.267            | 237.251.497              |
| Baht/Baht:                                                         |                        |                          |
| Bank of Ayudhya Public Company Limited (Krungsri)                  | 439.275.386            | 305.612.135              |
| DBS Bank Ltd                                                       | 28.543.928             | 833.799.237              |
|                                                                    | <u>467.819.314</u>     | <u>1.139.411.372</u>     |
|                                                                    | <u>765.175.494.256</u> | <u>1.141.032.184.671</u> |

Lihat Catatan 29 untuk rincian saldo dalam mata uang asing.

Refer to Note 29 for details of balances in foreign currencies.

Tidak terdapat saldo kas dan setara kas yang digunakan sebagai jaminan atau dibatasi penggunaannya.

There is no balance of cash and cash equivalents which is pledged as collateral or restricted in use.

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**6. PIUTANG USAHA**

**6. TRADE RECEIVABLES**

|                              | <u>30/09/2026</u>        | <u>31/12/2025</u>        |                                           |
|------------------------------|--------------------------|--------------------------|-------------------------------------------|
| Pihak berelasi (Catatan 27): |                          |                          | <i>Related parties (Note 27):</i>         |
| - Rupiah                     | 105.471.288.496          | 55.202.201.657           | <i>Rupiah -</i>                           |
| - Mata uang asing            | <u>3.325.422.968</u>     | <u>1.936.200.930</u>     | <i>Foreign currencies -</i>               |
|                              | <u>108.796.711.464</u>   | <u>57.138.402.587</u>    |                                           |
| Pihak ketiga:                |                          |                          | <i>Third parties:</i>                     |
| - Rupiah                     | 966.832.558.152          | 1.060.510.975.756        | <i>Rupiah -</i>                           |
| - Mata uang asing            | <u>57.352.258.698</u>    | <u>52.333.193.876</u>    | <i>Foreign currencies -</i>               |
|                              | 1.024.184.816.850        | 1.112.844.169.632        |                                           |
| Penyisihan piutang ragu-ragu | <u>(5.256.287.453)</u>   | <u>(3.435.072.047)</u>   | <i>Provision for doubtful receivables</i> |
|                              | <u>1.018.928.529.397</u> | <u>1.109.409.097.585</u> |                                           |
|                              | <u>1.127.725.240.861</u> | <u>1.166.547.500.172</u> |                                           |

Analisis umur piutang usaha adalah sebagai berikut:

*The aging analysis of these trade receivables is as follows:*

|                                | <u>30/09/2026</u>        | <u>31/12/2025</u>        |                                           |
|--------------------------------|--------------------------|--------------------------|-------------------------------------------|
| Belum jatuh tempo              | 1.025.123.697.555        | 1.074.724.019.195        | <i>Not yet overdue</i>                    |
| Lewat jatuh tempo:             |                          |                          | <i>Past due:</i>                          |
| - 1 - 30 hari                  | 96.074.539.797           | 80.677.854.536           | <i>1 - 30 days -</i>                      |
| - 31 - 60 hari                 | 4.791.013.195            | 3.945.256.101            | <i>31 - 60 days -</i>                     |
| - 61 - 90 hari                 | 1.698.350.781            | 1.882.434.618            | <i>61 - 90 days -</i>                     |
| - Lebih dari 90 hari           | <u>5.293.926.986</u>     | <u>8.753.007.769</u>     | <i>More than 90 days -</i>                |
|                                | 1.132.981.528.314        | 1.169.982.572.219        |                                           |
| Penyisihan piutang ragu - ragu | <u>(5.256.287.453)</u>   | <u>(3.435.072.047)</u>   | <i>Provision for doubtful receivables</i> |
|                                | <u>1.127.725.240.861</u> | <u>1.166.547.500.172</u> |                                           |

Pada tanggal 30 September 2026, piutang usaha sebesar Rp1.020.304.810.480 (31 Desember 2025: Rp1.071.627.510.984) belum jatuh tempo dan tidak mengalami penurunan nilai. Piutang ini akan jatuh tempo dalam waktu 1-120 hari.

*As at 30 September 2026, trade receivables of Rp1,020,304,810,480 (31 December 2025: Rp1,071,627,510,984) were not yet past due nor impaired. These receivables will be due within 1-120 days.*

Pada tanggal 30 September 2026, piutang usaha sebesar Rp107.420.430.381 (31 Desember 2025: Rp94.919.989.188) yang telah lewat jatuh tempo namun tidak mengalami penurunan nilai. Piutang tersebut berasal dari sejumlah pelanggan yang tidak memiliki sejarah gagal bayar.

*As at 30 September 2026, trade receivables of Rp107,420,430,381 (31 December 2025: Rp94,919,989,188) were past due but not impaired. These relate to a number of independent customers for whom there is no recent history of default.*

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**6. PIUTANG USAHA (lanjutan)**

Mutasi penyisihan piutang ragu-ragu adalah sebagai berikut:

|                       | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                               |
|-----------------------|------------------------|------------------------|-------------------------------|
| Pada awal periode     | 3.435.072.047          | 4.280.974.444          | <i>At beginning of period</i> |
| Penambahan penyisihan | 4.080.546.777          | 3.441.755.786          | <i>Addition in provision</i>  |
| Penghapusan           | <u>(2.259.331.371)</u> | <u>(4.287.658.183)</u> | <i>Written-off</i>            |
| Pada akhir periode    | <u>5.256.287.453</u>   | <u>3.435.072.047</u>   | <i>At end of period</i>       |

Manajemen berkeyakinan bahwa penyisihan piutang ragu-ragu tersebut cukup untuk menutupi kerugian dari tidak tertagihnya piutang usaha.

*Management believes that the provision for doubtful receivables is adequate to cover loss on uncollectible trade receivables.*

Pada tanggal 30 September 2026 dan 31 Desember 2025, tidak ada piutang usaha yang dijaminkan untuk pinjaman.

*As at 30 September 2026 and 31 December 2025, there were no trade receivables that were pledged as collateral for borrowings.*

Lihat Catatan 29 untuk rincian saldo dalam mata uang asing.

*Refer to Note 29 for details of balances in foreign currencies.*

**7. PERSEDIAAN**

|                                    | <u>30/09/2026</u>        | <u>31/12/2025</u>        |                                    |
|------------------------------------|--------------------------|--------------------------|------------------------------------|
| Barang jadi                        | 1.318.372.118.441        | 1.011.298.927.607        | <i>Finished goods</i>              |
| Bahan baku                         | 501.499.386.870          | 391.001.269.820          | <i>Raw materials</i>               |
| Barang setengah jadi               | 90.342.100.579           | 96.447.450.574           | <i>Semi finished goods</i>         |
| Bahan kemasan                      | 119.654.461.799          | 82.793.706.181           | <i>Packaging materials</i>         |
| Barang habis pakai dan suku cadang | <u>56.196.567.881</u>    | <u>53.122.254.093</u>    | <i>Consumables and spare parts</i> |
|                                    | 2.086.064.635.570        | 1.634.663.608.275        |                                    |
| Penyisihan penurunan nilai         | <u>(8.157.835.502)</u>   | <u>(8.642.125.319)</u>   | <i>Provision for impairment</i>    |
|                                    | <u>2.077.906.800.068</u> | <u>1.626.021.482.956</u> |                                    |

Pada tanggal 30 September 2026 dan 31 Desember 2025, tidak ada persediaan yang dijaminkan untuk pinjaman.

*As at 30 September 2026 and 31 December 2025, there was no inventory that was pledged as collateral for borrowings.*

Pada tanggal 30 September 2026, persediaan Grup telah diasuransikan terhadap risiko kebakaran dan gempa bumi dengan nilai pertanggungan sebesar Rp2.067.158.036.214 (31 Desember 2025: Rp1.304.989.094.339), yang menurut pendapat manajemen cukup untuk menutup kerugian yang mungkin timbul.

*As at 30 September 2026, the inventories of the Group were covered by insurance against loss by fire and earthquake amounting to Rp2,067,158,036,214 (31 December 2025: Rp1,304,989,094,339) which management believes is adequate to cover losses which may arise.*

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**7. PERSEDIAAN (lanjutan)**

Mutasi penyisihan penurunan nilai persediaan adalah sebagai berikut:

|                                                                                                                                           | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                               |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-------------------------------|
| Pada awal periode                                                                                                                         | 8.642.125.319          | 12.488.079.558         | <i>At beginning of period</i> |
| Penambahan penyisihan                                                                                                                     | 2.032.471.707          | 610.065.883            | <i>Increase in provision</i>  |
| Penghapusan                                                                                                                               | <u>(2.516.761.524)</u> | <u>(4.456.020.122)</u> | <i>Written-off</i>            |
| Pada akhir periode                                                                                                                        | <u>8.157.835.502</u>   | <u>8.642.125.319</u>   | <i>At end of period</i>       |
| Manajemen berkeyakinan bahwa penyisihan yang dibentuk masih cukup untuk menutup kerugian penurunan nilai persediaan.                      |                        |                        |                               |
| <i>Management believes that the provision established is still adequate to cover loss due to the decline in the value of inventories.</i> |                        |                        |                               |

**7. INVENTORIES (continued)**

*The movements in the provision for impairment of inventory are as follows:*

**8. PERPAJAKAN**

**a. Pajak lain-lain dibayar di muka**

|                         | <u>30/09/2026</u>    | <u>31/12/2025</u>    |
|-------------------------|----------------------|----------------------|
| <b>Entitas anak</b>     |                      |                      |
| Pajak Pertambahan Nilai | 359.502.876          | 8.776.020.864        |
| Lain-lain               | <u>731.639.669</u>   | <u>670.363.747</u>   |
|                         | <u>1.091.142.545</u> | <u>9.446.384.611</u> |

**Subsidiaries**  
*Value Added Tax  
Others*

**8. TAXATION**

**a. Other prepaid taxes**

**b. Utang pajak**

|                            | <u>30/09/2026</u>     | <u>31/12/2025</u>     |
|----------------------------|-----------------------|-----------------------|
| <b>Perusahaan</b>          |                       |                       |
| Pajak penghasilan:         |                       |                       |
| Pasal 29                   | 31.743.259.915        | 11.941.709.710        |
| Pasal 25                   | 1.034.678.064         | -                     |
| Pajak penghasilan lainnya: |                       |                       |
| Pasal 4(2)                 | 543.398.666           | 498.011.403           |
| Pasal 21                   | 4.750.330.337         | 1.409.975.015         |
| Pasal 23                   | 1.777.173.830         | 1.550.264.481         |
| Pajak Pertambahan Nilai    | 19.105.209.240        | 31.123.292.929        |
| Lain-lain                  | <u>191.416.881</u>    | <u>36.049.314</u>     |
|                            | <u>59.145.466.933</u> | <u>46.559.302.852</u> |

**The Company**  
*Income taxes:  
Article 29  
Article 25  
  
Other income taxes:  
Article 4(2)  
Article 21  
Article 23  
Value Added Tax  
Others*

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**8. PERPAJAKAN (lanjutan)**

**8. TAXATION (continued)**

**b. Utang pajak (lanjutan)**

**b. Taxes payable (continued)**

|                            | <u>30/09/2026</u>     | <u>31/12/2025</u>     |                            |
|----------------------------|-----------------------|-----------------------|----------------------------|
| <b>Entitas anak</b>        |                       |                       | <b>Subsidiaries</b>        |
| Pajak penghasilan:         |                       |                       | <i>Income taxes:</i>       |
| Pasal 29                   | 22.015.173.271        | 18.060.832.540        | Article 29                 |
| Pasal 25                   | 2.084.687.749         | 5.725.292.697         | Article 25                 |
| Pajak penghasilan lainnya: |                       |                       | <i>Other income taxes:</i> |
| Pasal 4(2)                 | 384.586.604           | 2.652.633.455         | Article 4(2)               |
| Pasal 15                   | 7.890.911             | 4.103.892             | Article 15                 |
| Pasal 21                   | 4.994.441.527         | 738.611.697           | Article 21                 |
| Pasal 23                   | 2.031.268.047         | 1.294.399.774         | Article 23                 |
| Pajak Pertambahan Nilai    | 7.487.514.334         | 16.466.512.451        | Value Added Tax            |
| Lain-lain                  | <u>12.500.000</u>     | <u>25.271.678</u>     | Others                     |
|                            | <u>39.018.062.443</u> | <u>44.967.658.184</u> |                            |
|                            | <u>98.163.529.376</u> | <u>91.526.961.036</u> |                            |

**c. Beban pajak penghasilan**

**c. Income tax expense**

|                        | <u>30/09/2026</u>       | <u>30/09/2025</u>      |                           |
|------------------------|-------------------------|------------------------|---------------------------|
| <b>Perusahaan</b>      |                         |                        | <b>The Company</b>        |
| Kini                   | 95.041.971.640          | 68.454.537.580         | Current                   |
| Tangguhan              | <u>(16.637.550.214)</u> | <u>15.244.164.672</u>  | Deferred                  |
|                        | <u>78.404.421.426</u>   | <u>83.698.702.252</u>  |                           |
| <b>Entitas anak</b>    |                         |                        | <b>Subsidiaries</b>       |
| Kini                   | 77.515.214.100          | 62.253.984.320         | Current                   |
| Penyesuaian pajak lalu | (7.082.894.907)         | -                      | Prior-year tax adjustment |
| Tangguhan              | <u>(9.375.307.241)</u>  | <u>(5.616.334.960)</u> | Deferred                  |
|                        | <u>61.057.011.952</u>   | <u>56.637.649.360</u>  |                           |
| <b>Konsolidasian</b>   |                         |                        | <b>Consolidated</b>       |
| Kini                   | 172.557.185.740         | 130.708.521.900        | Current                   |
| Penyesuaian pajak lalu | (7.082.894.907)         | -                      | Prior-year tax adjustment |
| Tangguhan              | <u>(26.012.857.455)</u> | <u>9.627.829.712</u>   | Deferred                  |
|                        | <u>139.461.433.378</u>  | <u>140.336.351.612</u> |                           |

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**Lampiran - 5/50 - Schedule**

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**8. PERPAJAKAN (lanjutan)**

**8. TAXATION (continued)**

**c. Beban pajak penghasilan (lanjutan)**

**c. Income tax expense (continued)**

Rekonsiliasi antara beban pajak penghasilan konsolidasian dan hasil perhitungan teoritis laba sebelum pajak penghasilan konsolidasian adalah sebagai berikut:

*The reconciliation between the consolidated income tax expense and the theoretical tax amount on consolidated profit before income tax is as follows:*

|                                              | <u>30/09/2026</u>      | <u>30/09/2025</u>      |                                               |
|----------------------------------------------|------------------------|------------------------|-----------------------------------------------|
| Laba konsolidasian sebelum pajak penghasilan | 647.333.695.892        | 675.168.028.507        | <i>Consolidated profit before income tax</i>  |
| Bagian atas hasil bersih entitas asosiasi    | <u>7.447.702.485</u>   | <u>1.540.602.253</u>   | <i>Share of results of associates</i>         |
|                                              | <u>654.781.398.377</u> | <u>676.708.630.760</u> |                                               |
| Pajak dihitung pada tarif pajak penghasilan  | 144.051.907.643        | 148.875.898.767        | <i>Tax calculated at applicable tax rates</i> |
| Subjek pajak final                           | (3.011.127.718)        | (5.943.353.788)        | <i>Subject to final tax</i>                   |
| Beban yang tidak dapat dikurangkan           | 7.438.540.501          | (2.757.492.790)        | <i>Non-deductible expenses</i>                |
| Penyesuaian pajak lalu                       | (7.082.894.907)        | -                      | <i>Prior-year tax adjustment</i>              |
| Penggunaan rugi pajak                        | -                      | -                      | <i>Utilisation of fiscal losses</i>           |
| Lain-lain                                    | <u>(1.934.992.141)</u> | <u>161.299.423</u>     | <i>Others</i>                                 |
| Beban pajak penghasilan konsolidasian        | <u>139.461.433.378</u> | <u>140.336.351.612</u> | <i>Consolidated income tax expense</i>        |

Rekonsiliasi antara laba sebelum pajak penghasilan Perusahaan dengan penghasilan kena pajak Perusahaan untuk periode yang berakhir pada tanggal 30 September 2026 dan 2025 adalah sebagai berikut:

*The reconciliation between profit before income tax of the Company and the Company's taxable income for the period ended 30 September 2026 and 2025 is as follows:*

|                                                          | <u>30/09/2026</u>      | <u>30/09/2025</u>      |                                                      |
|----------------------------------------------------------|------------------------|------------------------|------------------------------------------------------|
| Laba konsolidasian sebelum pajak penghasilan             | 647.333.695.892        | 675.168.028.507        | <i>Consolidated profit before income tax</i>         |
| Dikurangi: laba sebelum pajak penghasilan - entitas anak | (317.150.223.360)      | (271.042.937.499)      | <i>Less: Profit before income tax - subsidiaries</i> |
| Penyesuaian eliminasi konsolidasi                        | <u>263.818.892.291</u> | <u>157.005.963.867</u> | <i>Adjustment of consolidation elimination</i>       |
|                                                          | <u>594.002.364.823</u> | <u>561.131.054.875</u> |                                                      |

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**Lampiran - 5/51 - Schedule**

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**8. PERPAJAKAN (lanjutan)**

**8. TAXATION (continued)**

**c. Beban pajak penghasilan (lanjutan)**

**c. Income tax expense (continued)**

|                                                                                                                                                                                                          | <u>30/09/2026</u>        | <u>30/09/2025</u>        |                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Penyesuaian pajak:                                                                                                                                                                                       |                          |                          | <i>Fiscal adjustments:</i>                                                                                                                                                                   |
| Beban yang tidak dapat dikurangkan                                                                                                                                                                       | 11.827.826.179           | 22.383.055.249           | <i>Non-deductible expenses</i>                                                                                                                                                               |
| Penghasilan kena pajak final                                                                                                                                                                             | (43.812.312.196)         | (27.489.065.836)         | <i>Income subject to final tax</i>                                                                                                                                                           |
| Koreksi temporer                                                                                                                                                                                         | 68.048.905.406           | (77.240.372.158)         | <i>Temporary differences</i>                                                                                                                                                                 |
| Lain - lain                                                                                                                                                                                              | <u>(198.057.822.160)</u> | <u>(167.627.682.989)</u> | <i>Others</i>                                                                                                                                                                                |
|                                                                                                                                                                                                          | <u>(161.993.402.771)</u> | <u>(249.974.065.734)</u> |                                                                                                                                                                                              |
| Penghasilan kena pajak Perusahaan                                                                                                                                                                        | <u>432.008.962.052</u>   | <u>311.156.989.141</u>   | <i>Taxable income of the Company</i>                                                                                                                                                         |
| Beban pajak penghasilan kini Perusahaan                                                                                                                                                                  | 95.041.971.640           | 68.454.537.580           | <i>Current income tax expense of the Company</i>                                                                                                                                             |
| Pembayaran pajak di muka Perusahaan                                                                                                                                                                      | <u>(63.298.711.725)</u>  | <u>(71.180.148.276)</u>  | <i>Prepayment of income taxes of the Company</i>                                                                                                                                             |
| Utang pajak penghasilan Perusahaan                                                                                                                                                                       | <u>31.743.259.915</u>    | <u>(2.725.610.696)</u>   | <i>Income tax payable of the Company</i>                                                                                                                                                     |
| Dalam laporan keuangan konsolidasian ini, jumlah penghasilan kena pajak didasarkan atas perhitungan sementara, karena Perusahaan belum menyampaikan Surat Pemberitahuan Tahunan pajak penghasilan badan. |                          |                          | <i>In these consolidated financial statements, the amount of taxable income is based on preliminary calculations, as the Company has not yet submitted its corporate income tax returns.</i> |
| Pada tanggal 30 September 2026, GBS memiliki akumulasi rugi pajak yang belum dikompensasikan sebagai berikut:                                                                                            |                          |                          | <i>As at 30 September 2026, GBS had accumulated tax losses which had not been compensated as follows:</i>                                                                                    |

| <u>Tahun terjadinya/<br/>Year incurred</u> | <u>Tahun kedaluwarsa/<br/>Year expired</u> | <u>Rugi pajak belum terpakai/<br/>Tax losses carried forward</u> |
|--------------------------------------------|--------------------------------------------|------------------------------------------------------------------|
| 2021                                       | 2026                                       | 97.999.500.624                                                   |
| 2022                                       | 2027                                       | 145.569.489.151                                                  |
| 2023                                       | 2028                                       | 319.534.187.701                                                  |
| 2025                                       | 2030                                       | 31.346.713.760                                                   |
| 2026                                       | 2031                                       | <u>1.597.963.781</u>                                             |
|                                            |                                            | <u>596.047.855.017</u>                                           |

GBS tidak mengakui aset pajak tangguhan dari rugi pajak dan koreksi temporer lainnya, karena manajemen berkeyakinan bahwa laba kena pajak tidak akan tersedia dalam masa depan agar aset pajak tangguhan dapat digunakan.

*GBS has not recognised the deferred tax assets from the tax losses and other temporary differences, because management is of the opinion that insufficient taxable income will be available in the foreseeable future against which the deferred tax assets can be utilised.*

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**Lampiran - 5/52 - Schedule**

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**8. PERPAJAKAN (lanjutan)**

**8. TAXATION (continued)**

**d. Aset dan liabilitas pajak tangguhan**

**d. Deferred tax assets and liabilities**

|                                                         |                                         | 30/09/2026                                                                                              |                                                                                                                  |                                       |                                                     |  |
|---------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------|--|
|                                                         | Saldo awal/<br><i>Beginning balance</i> | Dikreditkan/<br>(dibebankan)<br>pada laba rugi/<br><i>Credited/<br/>(charged) to<br/>profit or loss</i> | Dikreditkan<br>ke penghasilan<br>komprehensif<br>lain/ <i>Credited<br/>to other<br/>comprehensive<br/>income</i> | Saldo akhir/<br><i>Ending balance</i> |                                                     |  |
| Merek                                                   | (52.535.582.217)                        | 1.500.950.004                                                                                           | -                                                                                                                | (51.034.632.213)                      | Brand                                               |  |
| Akrual iklan & promosi                                  | 69.580.776.567                          | 23.695.783.107                                                                                          | -                                                                                                                | 93.276.559.674                        | Accrued advertising & promotion                     |  |
| Penyisihan persediaan                                   | 1.901.267.570                           | (106.543.760)                                                                                           | -                                                                                                                | 1.794.723.810                         | Inventories provision                               |  |
| Penyisihan piutang ragu - ragu                          | 755.715.850                             | 175.955.734                                                                                             | -                                                                                                                | 931.671.584                           | Provision for doubtful receivables                  |  |
| Liabilitas imbalan kerja                                | 90.065.036.267                          | 4.020.736.695                                                                                           | (5.367.339.938)                                                                                                  | 88.718.433.024                        | Employee benefits obligation                        |  |
| Aset tetap                                              | (63.055.885.714)                        | (4.717.695.902)                                                                                         | -                                                                                                                | (67.773.581.616)                      | Fixed assets                                        |  |
| Akrual dan provisi                                      | 1.806.215.374                           | 1.229.725.959                                                                                           | -                                                                                                                | 3.035.941.333                         | Accruals and provisions                             |  |
| Sewa                                                    | 11.458.588.432                          | (360.184.966)                                                                                           | -                                                                                                                | 11.098.403.466                        | Lease                                               |  |
| Aset hak-guna                                           | (21.194.577.506)                        | 574.130.584                                                                                             | -                                                                                                                | (20.620.446.922)                      | Right-of-use assets                                 |  |
| Aset pajak tangguhan konsolidasian, bersih              | <u>38.781.554.623</u>                   | <u>26.012.857.455</u>                                                                                   | <u>(5.367.339.938)</u>                                                                                           | <u>59.427.072.140</u>                 | Consolidated deferred tax assets, net               |  |
| Disajikan sebagai:                                      |                                         |                                                                                                         |                                                                                                                  |                                       | Presented as:                                       |  |
| - Aset pajak tangguhan                                  | 58.255.484.319                          | 20.702.480.410                                                                                          | (5.300.438.818)                                                                                                  | 73.657.525.911                        | Deferred tax - assets                               |  |
| - Liabilitas pajak tangguhan                            | <u>(19.473.929.696)</u>                 | <u>5.310.377.045</u>                                                                                    | <u>(66.901.120)</u>                                                                                              | <u>(14.230.453.771)</u>               | Deferred tax - liabilities                          |  |
| Aset/(liabilitas) pajak tangguhan konsolidasian, bersih | <u>38.781.554.623</u>                   | <u>26.012.857.455</u>                                                                                   | <u>(5.367.339.938)</u>                                                                                           | <u>59.427.072.140</u>                 | Consolidated deferred tax assets/(liabilities), net |  |

  

|                                                         |                                         | 31/12/2025                                                                                              |                                                                                                                  |                                       |                                                     |  |
|---------------------------------------------------------|-----------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------|--|
|                                                         | Saldo awal/<br><i>Beginning balance</i> | Dikreditkan/<br>(dibebankan)<br>pada laba rugi/<br><i>Credited/<br/>(charged) to<br/>profit or loss</i> | Dikreditkan<br>ke penghasilan<br>komprehensif<br>lain/ <i>Credited<br/>to other<br/>comprehensive<br/>income</i> | Saldo akhir/<br><i>Ending balance</i> |                                                     |  |
| Merek                                                   | (54.536.848.889)                        | 2.001.266.672                                                                                           | -                                                                                                                | (52.535.582.217)                      | Brand                                               |  |
| Akrual iklan & promosi                                  | 102.678.377.471                         | (33.097.600.904)                                                                                        | -                                                                                                                | 69.580.776.567                        | Accrued advertising & promotion                     |  |
| Penyisihan persediaan                                   | 2.747.377.502                           | (846.109.932)                                                                                           | -                                                                                                                | 1.901.267.570                         | Inventories provision                               |  |
| Penyisihan piutang ragu - ragu                          | 941.814.377                             | (186.098.527)                                                                                           | -                                                                                                                | 755.715.850                           | Provision for doubtful receivables                  |  |
| Liabilitas imbalan kerja                                | 61.708.732.719                          | 22.685.106.461                                                                                          | 5.671.197.087                                                                                                    | 90.065.036.267                        | Employee benefits obligation                        |  |
| Aset tetap                                              | (57.380.941.885)                        | (5.674.943.829)                                                                                         | -                                                                                                                | (63.055.885.714)                      | Fixed assets                                        |  |
| Akrual dan provisi                                      | 1.507.230.008                           | 298.985.366                                                                                             | -                                                                                                                | 1.806.215.374                         | Accruals and provisions                             |  |
| Sewa                                                    | 10.213.060.891                          | 1.245.527.541                                                                                           | -                                                                                                                | 11.458.588.432                        | Lease                                               |  |
| Aset hak-guna                                           | (19.200.481.800)                        | (1.994.095.706)                                                                                         | -                                                                                                                | (21.194.577.506)                      | Right-of-use assets                                 |  |
| Aset pajak tangguhan konsolidasian, bersih              | <u>48.678.320.394</u>                   | <u>(15.567.962.858)</u>                                                                                 | <u>5.671.197.087</u>                                                                                             | <u>38.781.554.623</u>                 | Consolidated deferred tax assets, net               |  |
| Disajikan sebagai:                                      |                                         |                                                                                                         |                                                                                                                  |                                       | Presented as:                                       |  |
| - Aset pajak tangguhan                                  | 72.975.067.883                          | (19.529.249.871)                                                                                        | 4.809.666.307                                                                                                    | 58.255.484.319                        | Deferred tax - assets                               |  |
| - Liabilitas pajak tangguhan                            | <u>(24.296.747.489)</u>                 | <u>3.961.287.013</u>                                                                                    | <u>861.530.780</u>                                                                                               | <u>(19.473.929.696)</u>               | Deferred tax - liabilities                          |  |
| Aset/(liabilitas) pajak tangguhan konsolidasian, bersih | <u>48.678.320.394</u>                   | <u>(15.567.962.858)</u>                                                                                 | <u>5.671.197.087</u>                                                                                             | <u>38.781.554.623</u>                 | Consolidated deferred tax assets/(liabilities), net |  |

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**8. PERPAJAKAN (lanjutan)**

**8. TAXATION (continued)**

**d. Aset dan liabilitas pajak tangguhan (lanjutan)**

**d. Deferred tax assets and liabilities (continued)**

Pada tanggal 31 Desember 2025, aset pajak tangguhan sebesar Rp151.217.026.965 yang timbul dari rugi pajak yang tidak dapat dikompensasi sebesar Rp687.350.122.566 tidak diakui dalam laporan keuangan konsolidasian. Rugi pajak tersebut akan kedaluwarsa pada beberapa tahun pajak sampai dengan tahun 2030.

As at 31 December 2025, deferred tax assets of Rp151,217,026,965 arising from unused tax losses of Rp687,350,122,566 have not been recognised in the consolidated financial statements. The unused tax losses will expire over several tax years up to 2030.

**e. Tagihan pajak penghasilan dan Surat Ketetapan Pajak**

**e. Claims for income tax refund and Tax Assessment Letters**

|                                            | <u>30/09/2026</u>     | <u>31/12/2025</u>      |
|--------------------------------------------|-----------------------|------------------------|
| <b>Perusahaan</b>                          |                       |                        |
| Pajak penghasilan badan:                   |                       |                        |
| - Tahun fiskal 2021                        | 177.708.116           | -                      |
| - Tahun fiskal 2020                        | 3.697.775.702         | 3.697.775.702          |
| Pajak lainnya:                             |                       |                        |
| - Tahun fiskal 2021                        | 2.672.654.198         | -                      |
| - Tahun fiskal 2020                        | <u>837.902.023</u>    | <u>822.722.023</u>     |
|                                            | <u>7.386.040.039</u>  | <u>4.520.497.725</u>   |
| <b>Entitas anak</b>                        |                       |                        |
| Pajak Pertambahan Nilai:                   |                       |                        |
| - Tahun fiskal 2022                        | 117.941.683           | 117.941.683            |
| Pajak penghasilan badan:                   |                       |                        |
| - Tahun fiskal 2025                        | 7.520.147.026         | 7.519.816.481          |
| - Tahun fiskal 2024                        | 23.438.578.888        | 23.458.999.383         |
| - Tahun fiskal 2023                        | 335.055.446           | 335.055.446            |
| - Tahun fiskal 2022                        | -                     | 945.020.246            |
| - Tahun fiskal 2021                        | 13.515.423.626        | 22.165.339.656         |
| - Tahun fiskal 2020                        | 109.433.771           | 109.433.771            |
| - Tahun fiskal 2019                        | 956.577.349           | 956.578.280            |
| - Tahun fiskal 2018                        | 643.942.303           | 643.942.303            |
| - Tahun fiskal 2017                        | <u>121.062.120</u>    | <u>121.062.120</u>     |
|                                            | <u>46.758.162.212</u> | <u>56.373.189.369</u>  |
| Ketidakpastian perlakuan pajak penghasilan | <u>-</u>              | <u>(7.078.656.648)</u> |
|                                            | <u>46.758.162.212</u> | <u>49.294.532.721</u>  |
| <b>Jumlah</b>                              | <u>54.144.202.251</u> | <u>53.815.030.446</u>  |

**The Company**  
Corporate income tax:  
Fiscal year 2021 -  
Fiscal year 2020 -

Other taxes:  
Fiscal year 2021 -  
Fiscal year 2020 -

**Subsidiaries**  
Value Added Taxes:  
Fiscal year 2022 -

Corporate income tax:  
Fiscal year 2025 -  
Fiscal year 2024 -  
Fiscal year 2023 -  
Fiscal year 2022 -  
Fiscal year 2021 -  
Fiscal year 2020 -  
Fiscal year 2019 -  
Fiscal year 2018 -  
Fiscal year 2017 -

Uncertain tax positions

**Total**

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**8. PERPAJAKAN (lanjutan)**

**e. Tagihan pajak penghasilan dan Surat  
Ketetapan Pajak (lanjutan)**

Berikut adalah ringkasan surat ketetapan pajak signifikan yang diterima oleh Grup yang masih berlangsung pada saat tanggal penerbitan laporan keuangan konsolidasian:

| Jenis pajak/<br>Tax type                                                     | Periode fiskal/<br>Fiscal period | Surat ketetapan<br>pajak/Tax<br>assessment letter | Periode surat<br>ketetapan pajak/<br>Period of tax<br>assessment letter | Jumlah/Amount  | Status                                 | Entitas/Entity |
|------------------------------------------------------------------------------|----------------------------------|---------------------------------------------------|-------------------------------------------------------------------------|----------------|----------------------------------------|----------------|
| Pajak Penghasilan<br>Badan ("PPh Badan")/<br>Corporate Income<br>Tax ("CIT") | 2024                             | Lebih bayar/<br>Overpayment                       | Juli/July 2026                                                          | 23.441.352.172 | Keberatan/Objection                    | TRMS           |
| PPh Badan/CIT                                                                | 2022                             | Lebih bayar/<br>Overpayment                       | Junii/June 2024                                                         | 436.350.648    | Banding/Appeal                         | GBS            |
| PPh Badan/CIT                                                                | 2021                             | Kurang bayar/<br>Underpayment                     | April/April 2023                                                        | 50.531.433.539 | Peninjauan kembali/<br>Judicial review | SNS            |
| PPh Badan/CIT                                                                | 2021                             | Kurang bayar/<br>Underpayment                     | Februari/February 2026                                                  | 4.788.438.682  | Keberatan/Objection                    | GPPJ           |
| PPh Badan/CIT                                                                | 2021                             | Kurang bayar/<br>Underpayment                     | Juli/ July 2026                                                         | 4.229.666.494  | Keberatan/Objection                    | MBR            |
| PPh Badan/CIT                                                                | 2020                             | Kurang bayar/<br>Underpayment                     | Junii/June 2025                                                         | 22.885.117.775 | Banding/Appeal                         | GPPJ           |
| PPh Badan/CIT                                                                | 2019                             | Kurang bayar/<br>Underpayment                     | April/April 2024                                                        | 28.948.748.412 | Banding/Appeal                         | TRMS           |
| PPN/VAT                                                                      | 2021                             | Kurang bayar/<br>Underpayment                     | April/April 2023                                                        | 4.616.789.897  | Peninjauan kembali/<br>Judicial review | SNS            |
| PPN/VAT                                                                      | 2020                             | Kurang bayar/<br>Underpayment                     | Junii/June 2025                                                         | 8.246.493.823  | Banding/Appeal                         | GPPJ           |
| PPN/VAT                                                                      | 2020                             | Kurang bayar/<br>Underpayment                     | Maret/March 2025                                                        | 4.626.051.740  | Peninjauan kembali/<br>Judicial review | SNS            |

**f. Administrasi**

Undang-undang perpajakan Indonesia mengatur bahwa masing-masing Perusahaan dalam Grup menghitung, menetapkan dan membayar sendiri besarnya jumlah pajak yang terutang.

Berdasarkan perundang-undangan yang berlaku, Direktorat Jenderal Pajak dapat menetapkan atau mengubah kewajiban pajak dalam jangka waktu lima tahun sejak saat terutangnya pajak.

**8. TAXATION (continued)**

**e. Claims for income tax refund and Tax  
Assessment Letters (continued)**

*The following is the summary of the significant tax assessment letters received by the Group for which the status are still outstanding as at the issuance date of these consolidated financial statements:*

**f. Administration**

*The taxation laws in Indonesia require that each Company in the Group submits tax returns on the basis of self-assessment.*

*Under prevailing regulations, the Directorate General of Taxes may assess or amend taxes within five years from the time tax becomes due.*

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**8. PERPAJAKAN (lanjutan)**

**8. TAXATION (continued)**

**g. Dampak Penerapan Pilar 2 Organization for  
Economic Co-operation and Development  
("OECD")**

Grup mengakui penerbitan Peraturan Kementerian Keuangan No. PMK-136 Tahun 2024 ("PMK-136") telah diundangkan di Indonesia, yurisdiksi tempat Perusahaan didirikan, dan mulai berlaku pada 1 Januari 2025. Pada tanggal 30 September 2026, Grup telah menilai dan menyimpulkan bahwa tidak terdapat dampak dari penerapan peraturan tersebut.

**g. The impact of Pillar 2 of Organization for  
Economic Co-operation and Development  
("OECD")**

Group acknowledges the issuance The Ministry of Finance Regulation No. PMK-136 Year 2024 ("PMK-136") was enacted in Indonesia, the jurisdiction in which the Company is incorporated, and effective from 1 January 2025. As of September 30 2026, the Group has assessed and concluded that there is no impact from the implementation of the regulation.

**9. ASET TETAP**

**9. FIXED ASSETS**

|                                                 | 30/09/2026                          |                          |                            |                                     |                                   |                                                |
|-------------------------------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|-----------------------------------|------------------------------------------------|
|                                                 | Saldo awal/<br>Beginning<br>Balance | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications | Saldo akhir/<br>Ending<br>balance |                                                |
| <b>Harga perolehan</b>                          |                                     |                          |                            |                                     |                                   | <b>Acquisition cost</b>                        |
| <b>Kepemilikan langsung:</b>                    |                                     |                          |                            |                                     |                                   | <b>Directly owned:</b>                         |
| Tanah                                           | 953.455.531.957                     | 5.794.519.194            | -                          | 24.204.525.305                      | 983.454.576.456                   | Land                                           |
| Bangunan dan prasarana                          | 1.825.690.844.972                   | 1.882.135.153            | (5.414.752.379)            | 518.238.100.428                     | 2.340.396.328.174                 | Buildings and improvements                     |
| Mesin dan peralatan                             | 3.012.439.124.448                   | 12.915.532.973           | (26.128.305.679)           | 128.677.332.073                     | 3.127.903.683.815                 | Machineries and equipment                      |
| Perlengkapan kantor                             | 165.386.292.499                     | 15.881.663.665           | (1.413.386.912)            | 7.803.876.089                       | 187.658.445.341                   | Office equipment                               |
| Kendaraan                                       | 203.958.199.234                     | 16.407.856.235           | (5.114.774.990)            | 4.654.398.006                       | 219.905.678.485                   | Vehicles                                       |
| <b>Aset hak-guna:</b>                           |                                     |                          |                            |                                     |                                   | <b>Right-of-use assets:</b>                    |
| Tanah                                           | -                                   | 1.033.230.118            | -                          | -                                   | 1.033.230.118                     | Land                                           |
| Bangunan dan prasarana                          | 101.890.533.339                     | 14.996.367.786           | (750.570.513)              | -                                   | 116.136.330.612                   | Buildings and improvements                     |
| Mesin dan peralatan                             | 21.082.360.952                      | 1.509.552.456            | (2.346.740.680)            | -                                   | 20.245.172.728                    | Machineries and equipment                      |
| Kendaraan                                       | 90.793.380.541                      | 13.011.787.380           | -                          | (1.254.398.006)                     | 102.550.769.915                   | Vehicles                                       |
| Aset dalam penyelesaian                         | 406.740.657.725                     | 469.918.560.804          | -                          | (683.279.605.456)                   | 193.379.613.073                   | Assets under construction                      |
| <b>Bangun kelola serah:</b>                     |                                     |                          |                            |                                     |                                   | <b>Build operate transfer:</b>                 |
| Bangunan dan prasarana                          | 11.798.048.350                      | 1.890.445.177            | -                          | 955.771.561                         | 14.644.265.088                    | Buildings and improvements                     |
|                                                 | <u>6.793.234.974.017</u>            | <u>555.241.650.941</u>   | <u>(41.168.531.153)</u>    | <u>-</u>                            | <u>7.307.308.093.805</u>          |                                                |
| <b>Akumulasi penyusutan dan penurunan nilai</b> |                                     |                          |                            |                                     |                                   | <b>Accumulated depreciation and impairment</b> |
| <b>Kepemilikan langsung:</b>                    |                                     |                          |                            |                                     |                                   | <b>Directly owned:</b>                         |
| Bangunan dan prasarana                          | (744.388.789.027)                   | (76.131.034.276)         | 2.958.810.401              | -                                   | (817.561.012.902)                 | Buildings and improvements                     |
| Mesin dan peralatan                             | (1.844.519.577.505)                 | (191.628.910.921)        | 22.608.248.117             | -                                   | (2.013.540.240.309)               | Machineries and equipment                      |
| Perlengkapan kantor                             | (127.817.391.909)                   | (12.462.851.072)         | 1.061.231.248              | -                                   | (139.219.011.733)                 | Office equipment                               |
| Kendaraan                                       | (144.096.163.474)                   | (11.155.692.817)         | 3.274.476.410              | (949.087.577)                       | (152.926.467.458)                 | Vehicles                                       |
| <b>Aset hak-guna:</b>                           |                                     |                          |                            |                                     |                                   | <b>Right-of-use assets:</b>                    |
| Tanah                                           | -                                   | (162.190.206)            | -                          | -                                   | (162.190.206)                     | Land                                           |
| Bangunan dan prasarana                          | (30.049.707.795)                    | (22.107.103.462)         | 49.944.103                 | -                                   | (52.106.867.154)                  | Buildings and improvements                     |
| Mesin dan peralatan                             | (10.981.066.526)                    | (4.358.202.656)          | 2.346.740.680              | -                                   | (12.992.528.502)                  | Machineries and equipment                      |
| Kendaraan                                       | (63.652.714.054)                    | (6.528.181.086)          | -                          | 949.087.577                         | (69.231.807.563)                  | Vehicles                                       |
| <b>Bangun kelola serah:</b>                     |                                     |                          |                            |                                     |                                   | <b>Build operate transfer:</b>                 |
| Bangunan dan prasarana                          | (4.964.803.567)                     | (1.235.159.533)          | -                          | -                                   | (6.199.963.100)                   | Buildings and improvements                     |
|                                                 | <u>(2.970.470.213.857)</u>          | <u>(325.769.326.029)</u> | <u>32.299.450.959</u>      | <u>-</u>                            | <u>(3.263.940.088.927)</u>        |                                                |
| Cadangan penurunan nilai                        | (4.277.203.629)                     | (6.925.763.745)          | 8.531.626.354              | -                                   | (2.671.341.020)                   | Provision for impairment                       |
| <b>Nilai buku bersih</b>                        | <u>3.818.487.556.531</u>            |                          |                            |                                     | <u>4.040.696.663.858</u>          | <b>Net book value</b>                          |

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**9. ASET TETAP (lanjutan)**

**9. FIXED ASSETS (continued)**

|                                                 | 31/12/2025                          |                          |                            |                                     |                                   |                                                |
|-------------------------------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|-----------------------------------|------------------------------------------------|
|                                                 | Saldo awal/<br>Beginning<br>Balance | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications | Saldo akhir/<br>Ending<br>balance |                                                |
| <b>Harga perolehan</b>                          |                                     |                          |                            |                                     |                                   | <b>Acquisition cost</b>                        |
| <b>Kepemilikan langsung:</b>                    |                                     |                          |                            |                                     |                                   | <b>Directly owned:</b>                         |
| Tanah                                           | 880.025.335.261                     | 570.517.387              | (3.099.937.458)            | 75.959.616.767                      | 953.455.531.957                   | Land                                           |
| Bangunan dan prasarana                          | 1.733.331.788.248                   | 8.492.910.030            | (5.002.049.251)            | 88.868.195.945                      | 1.825.690.844.972                 | Buildings and improvements                     |
| Mesin dan peralatan                             | 2.912.129.587.386                   | 9.826.520.246            | (91.264.706.685)           | 181.747.723.501                     | 3.012.439.124.448                 | Machineries and equipment                      |
| Perlengkapan kantor                             | 171.434.487.534                     | 18.529.380.923           | (28.050.711.304)           | 3.473.135.346                       | 165.386.292.499                   | Office equipment                               |
| Kendaraan                                       | 186.051.941.159                     | 30.035.754.177           | (18.274.489.309)           | 6.144.993.207                       | 203.958.199.234                   | Vehicles                                       |
| <b>Aset hak-guna:</b>                           |                                     |                          |                            |                                     |                                   | <b>Right-of-use assets:</b>                    |
| Bangunan dan prasarana                          | 118.818.360.839                     | 48.372.202.539           | (65.300.030.039)           | -                                   | 101.890.533.339                   | Buildings and improvements                     |
| Mesin dan peralatan                             | 30.922.539.495                      | 7.891.719.146            | (17.731.897.689)           | -                                   | 21.082.360.952                    | Machineries and equipment                      |
| Kendaraan                                       | 78.172.940.472                      | 18.915.072.599           | (149.639.323)              | (6.144.993.207)                     | 90.793.380.541                    | Vehicles                                       |
| Aset dalam penyelesaian                         | 239.430.522.155                     | 520.547.176.629          | -                          | (353.237.041.059)                   | 406.740.657.725                   | Assets under construction                      |
| <b>Bangun kelola serah:</b>                     |                                     |                          |                            |                                     |                                   | <b>Build operate transfer:</b>                 |
| Bangunan dan prasarana                          | 8.442.178.850                       | 167.500.000              | -                          | 3.188.369.500                       | 11.798.048.350                    | Buildings and improvements                     |
|                                                 | <u>6.358.759.681.399</u>            | <u>663.348.753.676</u>   | <u>(228.873.461.058)</u>   | <u>-</u>                            | <u>6.793.234.974.017</u>          |                                                |
| <b>Akumulasi penyusutan dan penurunan nilai</b> |                                     |                          |                            |                                     |                                   | <b>Accumulated depreciation and impairment</b> |
| <b>Kepemilikan langsung:</b>                    |                                     |                          |                            |                                     |                                   | <b>Directly owned:</b>                         |
| Bangunan dan prasarana                          | (656.782.797.257)                   | (90.788.406.874)         | 3.233.190.104              | (50.775.000)                        | (744.388.789.027)                 | Buildings and improvements                     |
| Mesin dan peralatan                             | (1.663.517.883.455)                 | (262.402.869.110)        | 81.350.400.060             | 50.775.000                          | (1.844.519.577.505)               | Machineries and equipment                      |
| Perlengkapan kantor                             | (138.396.861.293)                   | (15.901.813.986)         | 26.481.283.370             | -                                   | (127.817.391.909)                 | Office equipment                               |
| Kendaraan                                       | (140.942.856.918)                   | (11.770.274.761)         | 12.473.052.238             | (3.856.084.033)                     | (144.096.163.474)                 | Vehicles                                       |
| <b>Aset hak-guna:</b>                           |                                     |                          |                            |                                     |                                   | <b>Right-of-use assets:</b>                    |
| Bangunan dan prasarana                          | (53.008.662.745)                    | (27.783.718.473)         | 50.742.673.423             | -                                   | (30.049.707.795)                  | Buildings and improvements                     |
| Mesin dan peralatan                             | (21.571.111.757)                    | (6.582.346.238)          | 17.172.391.469             | -                                   | (10.981.066.526)                  | Machineries and equipment                      |
| Kendaraan                                       | (58.030.448.411)                    | (9.478.349.676)          | -                          | 3.856.084.033                       | (63.652.714.054)                  | Vehicles                                       |
| <b>Bangun kelola serah:</b>                     |                                     |                          |                            |                                     |                                   | <b>Build operate transfer:</b>                 |
| Bangunan dan prasarana                          | (3.879.555.408)                     | (1.085.248.159)          | -                          | -                                   | (4.964.803.567)                   | Buildings and improvements                     |
|                                                 | <u>(2.736.130.177.244)</u>          | <u>(425.793.027.277)</u> | <u>191.452.990.664</u>     | <u>-</u>                            | <u>(2.970.470.213.857)</u>        |                                                |
| Cadangan penurunan nilai                        | (9.275.617.011)                     | (1.927.350.363)          | 6.925.763.745              | -                                   | (4.277.203.629)                   | Provision for impairment                       |
| <b>Nilai buku bersih</b>                        | <u>3.613.353.887.144</u>            |                          |                            |                                     | <u>3.818.487.556.531</u>          | <b>Net book value</b>                          |

Aset dalam penyelesaian terutama terdiri dari pembangunan gedung pabrik.

Assets under construction mainly comprised of the construction of factory building.

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**9. ASET TETAP (lanjutan)**

**9. FIXED ASSETS (continued)**

Penyusutan dialokasikan sebagai berikut:

Depreciation was allocated as follows:

|                                             | <u>30/09/2026</u>      | <u>30/09/2025</u>      |                                                  |
|---------------------------------------------|------------------------|------------------------|--------------------------------------------------|
| Beban pokok penjualan                       | 252.082.351.118        | 246.128.637.457        | Cost of sales                                    |
| Beban penjualan                             | 55.195.461.508         | 53.496.581.592         | Selling expenses                                 |
| Beban umum dan administrasi<br>(Catatan 25) | <u>18.491.513.403</u>  | <u>13.123.013.560</u>  | General and administrative<br>expenses (Note 25) |
|                                             | <u>325.769.326.029</u> | <u>312.748.232.609</u> |                                                  |

Jumlah yang diakui dalam laporan laba rugi berkaitan dengan sewa:

Amounts recognised in the statement of profit or loss related to leases:

|                                                   | <u>30/09/2026</u>      | <u>30/09/2025</u>     |                                          |
|---------------------------------------------------|------------------------|-----------------------|------------------------------------------|
| Penyusutan                                        | 33.155.677.410         | 30.550.720.996        | Depreciation                             |
| Beban bunga                                       | 3.998.468.889          | 4.386.986.484         | Interest expense                         |
| Beban yang berkaitan dengan<br>sewa jangka pendek | <u>73.787.418.316</u>  | <u>62.565.015.697</u> | Expense relating to<br>short-term leases |
|                                                   | <u>110.941.564.615</u> | <u>97.502.723.177</u> |                                          |

Rincian keuntungan pelepasan aset tetap yang dimiliki langsung oleh Grup adalah sebagai berikut:

Details of gains from the disposal of fixed assets which were directly owned by the Group are as follows:

|                | <u>30/09/2026</u>      | <u>30/09/2025</u>       |                |
|----------------|------------------------|-------------------------|----------------|
| Harga jual     | 8.313.348.884          | 38.371.828.770          | Proceeds       |
| Nilai tercatat | <u>(8.168.453.784)</u> | <u>(10.840.035.672)</u> | Carrying value |
|                | <u>144.895.100</u>     | <u>27.531.793.098</u>   |                |

Tanah dimiliki berdasarkan Sertifikat Hak Guna Bangunan dan Hak Guna Usaha dengan masa berlaku yang akan berakhir antara tahun 2026 sampai 2057. Hak atas tanah tersebut dapat diperbaharui.

Land is held under "Hak Guna Bangunan" and "Hak Guna Usaha" titles, which will expire between 2026 and 2057. The land rights are renewable.

Hak atas tanah diperoleh berdasarkan Sertifikat Hak Guna Bangunan di atas Hak Pengelolaan Lahan (HPL) yang akan berakhir pada 2038. Kontrol atas tanah berada pada pemilik HPL, PT Kawasan Industri Makassar (Persero).

Land rights are in the form of "Hak Guna Bangunan di atas Hak Pengelolaan Lahan (HPL)" titles which will expire in 2038. The control of the land is on the HPL owner, PT Kawasan Industri Makassar (Persero).

Pada tanggal 30 September 2026, harga perolehan aset tetap yang telah disusutkan penuh namun masih digunakan adalah sebesar Rp1.379.514.430.771 (31 Desember 2025: Rp1.259.933.417.058).

As at 30 September 2026, the acquisition cost of fixed assets which have been fully depreciated but are still being used amounts to Rp1,379,514,430,771 (31 December 2025: Rp1,259,933,417,058).

Sebagian besar bangunan, mesin dan alat berat dalam penyelesaian diperkirakan akan selesai pada tahun 2026 hingga 2027 dengan persentase penyelesaian antara 5% dan 95%.

Most of the buildings, machinery and heavy equipment under construction are estimated to be completed in 2026 to 2027 with a percentage of completion between 5% and 95%.

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**Lampiran - 5/58 - Schedule**

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**9. ASET TETAP (lanjutan)**

Pada tanggal 30 September 2026, aset tetap tertentu yang dimiliki oleh Grup telah diasuransikan terhadap risiko kebakaran dan risiko lainnya dengan nilai pertanggungan sebesar Rp8.800.368.249.752 (31 Desember 2025: Rp7.368.878.753.548), yang menurut pendapat manajemen cukup untuk menutup kerugian yang mungkin timbul.

Pada tanggal 30 September 2026 dan 31 Desember 2025, tidak ada aset tetap yang dijaminkan untuk pinjaman.

**9. FIXED ASSETS (continued)**

As at 30 September 2026, certain fixed assets of the Group are covered by insurance against loss by fire and other risks amounting to Rp8,800,368,249,752 (31 December 2025: Rp7,368,878,753,548), which management believes is adequate to cover losses which may arise.

As at 30 September 2026 and 31 December 2025, there are no specific fixed assets pledged as collateral for loans.

**10. PENYERTAAN SAHAM LANGSUNG**

Penyertaan saham langsung terdiri dari investasi pada entitas asosiasi yang dibukukan dengan metode ekuitas:

**10. DIRECT INVESTMENT IN SHARES**

The direct investment in shares consists of investments in associates which are accounted for under the equity method:

|                                                         | <b>30/09/2026</b>                                              |                           | <b>31/12/2025</b>                                              |                           |
|---------------------------------------------------------|----------------------------------------------------------------|---------------------------|----------------------------------------------------------------|---------------------------|
|                                                         | <b>Persentase kepemilikan/<br/>Percentage of ownership (%)</b> | <b>Jumlah/<br/>Amount</b> | <b>Persentase kepemilikan/<br/>Percentage of ownership (%)</b> | <b>Jumlah/<br/>Amount</b> |
| PT Garuda Elang Nusantara                               | 37,00                                                          | 35.858.222.625            | 37,00                                                          | 28.283.813.739            |
| Garuda Polyflex Foods Pvt. Ltd.                         | 16,41                                                          | 22.892.055.961            | 16,41                                                          | 22.892.055.961            |
| PT Hormel Garudafood Jaya                               | 49,00                                                          | 23.676.592.498            | 49,00                                                          | -                         |
| PT Bosnet Distribution Indonesia                        | 49,70                                                          | 33.200.498.665            | 49,70                                                          | 34.535.486.822            |
| PT Kimu Andalan Nusantara                               | 27,93                                                          | 7.059.847.403             | 27,93                                                          | 7.247.486.979             |
|                                                         |                                                                | 122.687.217.152           |                                                                | 92.958.843.501            |
| Penyisihan penurunan nilai/<br>Provision for impairment |                                                                | (35.251.860.455)          |                                                                | (35.251.860.455)          |
|                                                         |                                                                | <u>87.435.356.697</u>     |                                                                | <u>57.706.983.046</u>     |

Pergerakan atas penyertaan saham langsung yang dibukukan dengan metode ekuitas adalah sebagai berikut:

The movements of the investment in shares accounted under equity method are as follows:

|                                          | <b>30/09/2026</b>     | <b>31/12/2025</b>     |                                           |
|------------------------------------------|-----------------------|-----------------------|-------------------------------------------|
| Saldo awal                               | 92.958.843.501        | 44.251.167.776        | Beginning balance                         |
| Penambahan investasi                     | 37.193.793.000        | 45.411.200.065        | Additional investments                    |
| Bagian atas (rugi)/laba entitas asosiasi | (7.447.702.485)       | 3.296.475.660         | Equity in net (loss)/profit of associates |
| Bagian beban komprehensif lainnya        | (17.716.864)          | -                     | Other comprehensive portion               |
|                                          | 122.687.217.152       | 92.958.843.501        |                                           |
| Penyisihan penurunan nilai               | (35.251.860.455)      | (35.251.860.455)      | Provision for impairment                  |
|                                          | <u>87.435.356.697</u> | <u>57.706.983.046</u> |                                           |

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**10. PENYERTAAN SAHAM LANGSUNG (lanjutan)**

Berdasarkan Akta Notaris No. 31 tanggal 23 April 2026 yang dibuat di hadapan Liestiani Wang, S.H., M.Kn., PT Hormel Garudafood Jaya melakukan peningkatan modal dasar, modal ditempatkan, dan modal disetor melalui penerbitan 75.905.700 saham baru dengan total nilai nominal sebesar Rp75.905.700.000, yang terdiri dari: (i) penerbitan 38.711.907 saham baru senilai Rp38.711.907.000 sebagai akibat konversi pokok pinjaman PT Hormel Garudafood Jaya sebesar Rp31.924.852.629 dan seluruh bunga yang telah timbul beserta penalti keterlambatan per tanggal 31 Maret 2026 sebesar Rp6.787.055.237 (setelah dikurangi pajak pemotongan yang berlaku) ("Pokok dan Bunga Pinjaman PT Hormel Garudafood Jaya") menjadi setoran modal; (ii) penerbitan 37.193.793 saham baru senilai Rp37.193.793.000 sebagai akibat konversi pokok pinjaman Perusahaan kepada Perusahaan Asosiasi sebesar Rp29.105.608.000 dan seluruh bunga yang telah timbul beserta penalti keterlambatan per tanggal 31 Maret 2026 sebesar Rp5.796.695.800 (setelah dikurangi pajak pemotongan yang berlaku) ("Pokok dan Bunga Pinjaman Perusahaan") menjadi setoran modal, dengan total keseluruhan "Pokok dan Bunga Pinjaman PT Hormel Garudafood Jaya" dan "Pokok dan Bunga Pinjaman Perusahaan" sebesar Rp73.614.210.800 ("Total Pokok dan Bunga Pinjaman"); serta (iii) penyeteroran modal tunai oleh Perusahaan sebesar Rp2.291.489.200. di mana akta telah mendapatkan persetujuan dari Menteri Hukum Republik Indonesia berdasarkan surat nomor AHU-0030940.AH.01.02.TAHUN 2026 tanggal 12 Mei 2026.

**10. DIRECT INVESTMENT IN SHARES (continued)**

Based on Notarial Deed No. 31 dated 23 April 2026 drawn up before Liestiani Wang, S.H., M.Kn., PT Hormel Garudafood Jaya increased its authorized, issued, and paid-up capital through the issuance of 75,905,700 new shares with a total par value of Rp75,905,700,000, comprising: (i) the issuance of 38,711,907 new shares amounting to Rp38,711,907,000 arising from the conversion of the outstanding principal of PT Hormel Garudafood Jaya loan of Rp31,924,852,629 and all accrued interest and late payment penalties as of 31 March 2026 amounting to Rp6,787,055,237 (net of applicable withholding tax) (the "PT Hormel Garudafood Jaya Loan Principal and Interest") into equity; (ii) the issuance of 37,193,793 new shares amounting to Rp37,193,793,000 arising from the conversion of the outstanding principal of the Company's loan to the Associate of Rp29,105,608,000 and all accrued interest and late payment penalties as of 31 March 2026 amounting to Rp5,796,695,800 (net of applicable withholding tax) (the "Company Loan Principal and Interest") into equity, with the aggregate of the PT Hormel Garudafood Jaya Loan Principal and Interest and the Company Loan Principal and Interest amounting to Rp73,614,210,800 (the "Total Loan Principal and Interest"); and (iii) a cash capital injection by the Company amounting to Rp2,291,489,200. which the deed has obtained approval from the Minister of Law of the Republic of Indonesia based on a letter number AHU-0030940.AH.01.02.TAHUN 2026 dated 12 May 2026.

**11. GOODWILL DAN ASET TAKBERWUJUD LAINNYA**

**11. GOODWILL AND OTHER INTANGIBLE ASSETS**

|                   | <u>Goodwill</u>        | <u>Merek/<br/>Brand</u> | <u>Peranti lunak/<br/>Software</u> |                         |
|-------------------|------------------------|-------------------------|------------------------------------|-------------------------|
| 1 Januari 2025    | 656.460.352.452        | 247.894.722.221         | 31.443.499.088                     | 1 January 2025          |
| Penambahan        | -                      | 11.904.250.193          | 17.133.793.837                     | Additions               |
| Amortisasi        | -                      | (9.344.671.880)         | (15.690.933.800)                   | Amortisation            |
| 31 Desember 2025  | <u>656.460.352.452</u> | <u>250.454.300.534</u>  | <u>32.886.359.125</u>              | As at 31 December 2025  |
| Penambahan        | -                      | -                       | 4.747.935.354                      | Additions               |
| Amortisasi        | -                      | (7.268.909.383)         | (11.850.393.490)                   | Amortisation            |
| 30 September 2026 | <u>656.460.352.452</u> | <u>243.185.391.151</u>  | <u>25.783.900.989</u>              | As at 30 September 2026 |

Goodwill merupakan selisih biaya perolehan atas kepemilikan Grup terhadap nilai wajar aset neto teridentifikasi pada saat pengakuisisian MBR pada tanggal 14 Oktober 2020.

Goodwill represents the excess of the cost of an acquisition over the fair value of the Group's share of the net identifiable asset of MBR acquisition on 14 October 2020.

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**11. GOODWILL DAN ASET TAKBERWUJUD  
LAINNYA (lanjutan)**

Amortisasi sebesar Rp7.268.909.383 (31 Desember 2025: Rp9.344.671.880) termasuk dalam beban penjualan dan amortisasi sebesar Rp11.850.393.490 (31 Desember 2025: Rp15.690.933.800) termasuk dalam beban pokok penjualan, beban penjualan dan beban umum dan administrasi. Sisa periode amortisasi untuk merek dan peranti lunak masing-masing adalah 19 – 28 tahun dan 5 tahun.

**Pengujian penurunan nilai goodwill**

Jumlah terpulihkan unit penghasil kas ditentukan berdasarkan nilai pakainya. Perhitungan ini menggunakan proyeksi arus kas sebelum pajak berdasarkan anggaran keuangan yang disetujui Manajemen yang meliputi periode lima tahun. Arus kas yang melampaui periode lima tahun diekstrapolasi dengan menggunakan tingkat pertumbuhan yang dinyatakan di tabel berikut ini. Tingkat pertumbuhan tidak melebihi rata-rata tingkat pertumbuhan usaha jangka panjang di mana unit penghasil kas berada.

Asumsi utama yang digunakan dalam perhitungan nilai pakai pada 31 Desember 2025 adalah sebagai berikut:

|                                                          |        |
|----------------------------------------------------------|--------|
| Pertumbuhan penjualan<br>(% Tingkat pertumbuhan tahunan) | 10-19% |
| Margin bruto (% pendapatan)                              | 26-30% |
| Tingkat pertumbuhan jangka panjang                       | 2%     |
| Tingkat diskonto sebelum pajak                           | 10%    |

**11. GOODWILL AND OTHER INTANGIBLE ASSETS  
(continued)**

Amortisation of Rp7,268,909,383 (31 December 2025: Rp9,344,671,880) was included in the selling expenses and amortisation of Rp11,850,393,490. (31 December 2025: Rp15,690,933,800) was included in cost of sales, selling expense, and the general and administrative expenses. The remaining amortisation period for brand and software was 19 - 28 years and 5 years, respectively.

**Impairment tests for goodwill**

The recoverable amount of a cash generating unit (CGU) is determined based on value in use (VIU) calculations. These calculations use pre-tax cash flow projections based on financial budgets approved by the Management covering a five-year period. Cash flows beyond the five-year period are extrapolated using the estimated growth rates stated in the following table. The growth rate does not exceed the long-term average growth rate for the business in which the CGU operates.

The key assumptions used for VIU calculations as at 31 December 2025 are as follows:

|                                        |
|----------------------------------------|
| Sales growth<br>(% annual growth rate) |
| Gross margin (% revenue)               |
| Long-term growth rate                  |
| Pre-tax discount rate                  |

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**11. GOODWILL DAN ASET TAKBERWUJUD  
LAINNYA (lanjutan)**

**Pengujian penurunan nilai goodwill (lanjutan)**

Berdasarkan pengujian penurunan nilai atas goodwill dan aset takberwujud lainnya pada akhir tahun, manajemen berkeyakinan bahwa tidak diperlukan penyisihan penurunan nilai goodwill dan aset takberwujud lainnya dan peninjauan kembali dilakukan apabila terdapat peristiwa atau perubahan keadaan yang mengindikasikan adanya potensi penurunan nilai.

**11. GOODWILL AND OTHER INTANGIBLE ASSETS  
(continued)**

**Impairment tests for goodwill (continued)**

Based on impairment testing of the goodwill and other intangible assets at the year end, management believes that no provision for goodwill and other intangible assets impairment is necessary and are undertaken if events or changes in circumstances indicate a potential impairment.

**12. PINJAMAN**

**12. BORROWINGS**

|                                         | <u>30/09/2026</u>        | <u>31/12/2025</u>        |                              |
|-----------------------------------------|--------------------------|--------------------------|------------------------------|
| <b>Jangka pendek</b>                    |                          |                          | <b>Current</b>               |
| Pinjaman bank:                          |                          |                          | Bank borrowings:             |
| Cerukan                                 | -                        | 7.137.811.048            | Overdraft                    |
| Bagian jangka pendek dari pinjaman bank |                          |                          | Current portion of long-term |
| jangka panjang                          | 476.504.020.454          | 361.119.759.443          | bank loans                   |
| Liabilitas sewa                         | <u>35.411.517.598</u>    | <u>33.549.637.328</u>    | Lease liabilities            |
|                                         | <u>511.915.538.052</u>   | <u>401.807.207.819</u>   |                              |
| <b>Jangka panjang</b>                   |                          |                          | <b>Non-current</b>           |
| Pinjaman bank                           | 1.701.596.824.485        | 1.770.107.873.208        | Bank borrowings              |
| Liabilitas sewa                         | <u>36.805.007.032</u>    | <u>41.517.422.543</u>    | Lease liabilities            |
|                                         | <u>1.738.401.831.517</u> | <u>1.811.625.295.751</u> |                              |
|                                         | <u>2.250.317.369.569</u> | <u>2.213.432.503.570</u> |                              |

Dana yang diperoleh dari pinjaman jangka pendek digunakan untuk modal kerja dan pendanaan kegiatan umum.

The funds received from short-term borrowings are used for working capital and general corporate funding.

**a. Pinjaman bank jangka pendek**

**a. Short-term bank loan**

|                               | <u>30/09/2026</u> | <u>31/12/2025</u>    |
|-------------------------------|-------------------|----------------------|
| Rupiah/Rupiah:                |                   |                      |
| PT Bank Danamon Indonesia Tbk | -                 | 7.137.811.048        |
|                               | -                 | <u>7.137.811.048</u> |

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**12. PINJAMAN (lanjutan)**

**12. BORROWINGS (continued)**

**b. Pinjaman bank jangka panjang**

**b. Long-term bank loan**

| <b>30/09/2026</b>                                                            |                          |                                   |                                        |                          |
|------------------------------------------------------------------------------|--------------------------|-----------------------------------|----------------------------------------|--------------------------|
| <b>Ekuivalen Rp/Rp equivalent</b>                                            |                          |                                   |                                        |                          |
| <b>Jumlah fasilitas awal/<br/>Initial facilities amount</b>                  | <b>Jumlah/<br/>Total</b> | <b>Jangka pendek/<br/>Current</b> | <b>Jangka panjang/<br/>Non-current</b> |                          |
| <b>Kreditur/Lender</b>                                                       |                          |                                   |                                        |                          |
| <b>Rupiah</b>                                                                |                          |                                   |                                        |                          |
| PT Bank Negara Indonesia Tbk ("BNI")                                         | 1.960.000.000.000        | 1.077.095.499.960                 | 257.527.860.100                        | 819.567.639.860          |
| PT Bank CIMB Niaga Tbk ("CIMB")                                              | 500.000.000.000          | 499.271.646.603                   | 99.753.953.733                         | 399.517.692.870          |
| PT Bank HSBC Indonesia ("HSBC")                                              | 500.000.000.000          | 359.475.585.554                   | 71.822.846.688                         | 287.652.738.866          |
| PT Bank DBS Indonesia ("DBS")                                                | 200.000.000.000          | 199.758.112.820                   | 37.399.359.933                         | 162.358.752.887          |
| PT Bank Danamon Indonesia Tbk ("Danamon")                                    | 50.000.000.000           | 42.500.000.002                    | 10.000.000.000                         | 32.500.000.002           |
|                                                                              | <u>3.210.000.000.000</u> | <u>2.178.100.844.939</u>          | <u>476.504.020.454</u>                 | <u>1.701.596.824.485</u> |
| <b>31/12/2025</b>                                                            |                          |                                   |                                        |                          |
| <b>Ekuivalen Rp/Rp equivalent</b>                                            |                          |                                   |                                        |                          |
| <b>Jumlah fasilitas awal/<br/>Initial facilities amount</b>                  | <b>Jumlah/<br/>Total</b> | <b>Jangka pendek/<br/>Current</b> | <b>Jangka panjang/<br/>Non-current</b> |                          |
| <b>Kreditur/Lender</b>                                                       |                          |                                   |                                        |                          |
| <b>Rupiah</b>                                                                |                          |                                   |                                        |                          |
| PT Bank Negara Indonesia Tbk ("BNI")                                         | 1.460.000.000.000        | 1.037.694.590.087                 | 215.647.837.571                        | 822.046.752.516          |
| PT Bank SMBC Indonesia Tbk (dahulu/<br>previously) PT Bank BTPN Tbk ("SMBC") | 1.082.500.000.000        | 968.642.827.333                   | 135.471.921.876                        | 833.170.905.457          |
| PT Bank DBS Indonesia ("DBS")                                                | 200.000.000.000          | 74.890.215.231                    | -                                      | 74.890.215.231           |
| PT Bank Danamon Indonesia Tbk ("Danamon")                                    | 50.000.000.000           | 50.000.000.000                    | 9.999.999.996                          | 40.000.000.004           |
|                                                                              | <u>2.792.500.000.000</u> | <u>2.131.227.632.651</u>          | <u>361.119.759.443</u>                 | <u>1.770.107.873.208</u> |

Informasi lain mengenai pinjaman bank jangka panjang pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

Other information relating to long-term bank loans as at 30 September 2026 and 31 December 2025 are as follows:

| <b>Pemberi pinjaman/<br/>Lenders</b> | <b>Jatuh tempo fasilitas/<br/>Maturity of facility</b>          | <b>Fasilitas/<br/>Facility</b>         | <b>Total fasilitas/<br/>Total facility</b> | <b>Suku bunga/<br/>Interest rate</b> | <b>Saldo/Balance</b>     |                          |
|--------------------------------------|-----------------------------------------------------------------|----------------------------------------|--------------------------------------------|--------------------------------------|--------------------------|--------------------------|
|                                      |                                                                 |                                        |                                            |                                      | <b>30/09/2026</b>        | <b>31/12/2025</b>        |
| BNI                                  | Oktober 2027 – Desember 2032/<br>October 2027 – December 2032   | Kredit investasi/<br>Investment credit | 1.260.000.000.000                          | Compounded<br>Indonesia + 1,1%       | 682.347.614.099          | 837.989.884.844          |
| BNI                                  | Desember 2030 – Desember 2032/<br>December 2030 – December 2032 | Kredit investasi/<br>Investment credit | 200.000.000.000                            | Compounded<br>Indonesia + 0,5%       | 199.747.885.861          | 199.704.705.243          |
| BNI                                  | Julii/ July 2031                                                | Kredit investasi/<br>Investment credit | 100.000.000.000                            | Fixed 8,5%                           | 100.000.000.000          | -                        |
| BNI                                  | Junii/ June 2031                                                | Kredit investasi/<br>Investment credit | 400.000.000.000                            | Compounded<br>Indonesia + 1%         | 95.000.000.000           | -                        |
| CIMB                                 | September/ September 2031                                       | Kredit investasi/<br>Investment credit | 500.000.000.000                            | Compounded<br>Indonesia + 1%         | 499.271.646.603          | -                        |
| DBS                                  | Desember/ December 2030                                         | Kredit investasi/<br>Investment credit | 200.000.000.000                            | Compounded<br>Indonesia + 1%         | 199.758.112.820          | 74.890.215.231           |
| SMBC                                 | Oktober 2028 – 2029/<br>October 2028 – 2029                     | Kredit investasi/<br>Investment credit | 1.082.500.000.000                          | JIBOR + 1%                           | -                        | 968.642.827.333          |
| HSBC                                 | September/ September 2031                                       | Kredit investasi/<br>Investment credit | 500.000.000.000                            | Compounded<br>Indonesia + 1%         | 359.475.585.554          | -                        |
| Danamon                              | Desember/ December 2030                                         | Kredit investasi/<br>Investment credit | 50.000.000.000                             | Fixed 7,08%                          | <u>42.500.000.002</u>    | <u>50.000.000.000</u>    |
|                                      |                                                                 |                                        |                                            |                                      | <u>2.178.100.844.939</u> | <u>2.131.227.632.651</u> |

Berdasarkan perjanjian pinjaman, Grup diharuskan untuk memenuhi persyaratan tertentu, seperti persyaratan rasio keuangan dan persyaratan administrasi. Pada tanggal 30 September 2026, Grup telah memenuhi semua persyaratan rasio keuangan dan persyaratan administrasi yang diwajibkan dalam perjanjian pinjaman.

Under the loan agreements, the Group is required to comply with certain covenants, such as financial ratio covenants and administrative requirements. As at 30 September 2026, the Group had complied with all financial ratio and administration covenants required under the loan agreements.

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**12. PINJAMAN (lanjutan)**

**12. BORROWINGS (continued)**

**c. Liabilitas sewa**

**c. Lease liabilities**

Pembayaran sewa pembiayaan minimum di masa mendatang, serta nilai kini atas pembayaran minimum sewa pembiayaan pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

*Future minimum lease payments under finance leases together with the present value of the minimum lease payments as of 30 September 2026 and 31 December 2025 were as follows:*

|                                                    | <u>30/09/2026</u>       | <u>31/12/2025</u>       |                                                              |
|----------------------------------------------------|-------------------------|-------------------------|--------------------------------------------------------------|
| Liabilitas sewa bruto - pembayaran sewa            |                         |                         | <i>Gross finance liabilities - minimum lease liabilities</i> |
| Tidak lebih dari satu tahun                        | 40.047.719.156          | 38.429.699.016          | <i>No later than one year</i>                                |
| Lebih dari satu tahun dan kurang dari lima tahun   | 38.862.569.632          | 44.927.548.595          | <i>Later than one year and no later than five years</i>      |
| Lebih dari lima tahun                              | <u>66.666.667</u>       | <u>66.666.667</u>       | <i>Later than five years</i>                                 |
|                                                    | 78.976.955.455          | 83.423.914.278          |                                                              |
| Beban keuangan di masa depan atas liabilitas sewa  | <u>(6.760.430.825)</u>  | <u>(8.356.854.407)</u>  | <i>Future finance charges on lease liabilities</i>           |
| Nilai kini liabilitas sewa                         | <u>72.216.524.630</u>   | <u>75.067.059.871</u>   | <i>Present value of lease liabilities</i>                    |
| Nilai kini liabilitas sewa adalah sebagai berikut: |                         |                         | <i>Present value of lease liabilities is as follows:</i>     |
| Tidak lebih dari satu tahun                        | 35.411.517.598          | 33.549.637.328          | <i>No later than one year</i>                                |
| Lebih dari satu tahun dan kurang dari lima tahun   | 36.746.022.335          | 41.462.143.759          | <i>Later than one year and no later than five years</i>      |
| Lebih dari lima tahun                              | <u>58.984.697</u>       | <u>55.278.784</u>       | <i>Later than five years</i>                                 |
|                                                    | 72.216.524.630          | 75.067.059.871          |                                                              |
| Bagian lancar                                      | <u>(35.411.517.598)</u> | <u>(33.549.637.328)</u> | <i>Current portion</i>                                       |
| Bagian tidak lancar                                | <u>36.805.007.032</u>   | <u>41.517.422.543</u>   | <i>Non-current portion</i>                                   |

**13. UTANG USAHA**

**13. TRADE PAYABLES**

|                              | <u>30/09/2026</u>        | <u>31/12/2025</u>        |                                   |
|------------------------------|--------------------------|--------------------------|-----------------------------------|
| Pihak berelasi (Catatan 27): |                          |                          | <i>Related parties (Note 27):</i> |
| - Rupiah                     | <u>162.767.086.666</u>   | <u>158.237.866.367</u>   | <i>Rupiah -</i>                   |
| Pihak ketiga:                |                          |                          | <i>Third parties:</i>             |
| - Rupiah                     | 1.525.919.067.748        | 1.283.304.112.129        | <i>Rupiah -</i>                   |
| - Mata uang asing            | <u>39.816.667.175</u>    | <u>33.657.318.656</u>    | <i>Foreign currencies -</i>       |
|                              | <u>1.565.735.734.923</u> | <u>1.316.961.430.785</u> |                                   |
|                              | <u>1.728.502.821.589</u> | <u>1.475.199.297.152</u> |                                   |

Lihat Catatan 29 untuk rincian saldo dalam mata uang asing.

*Refer to Note 29 for details of balances in foreign currencies.*

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**14. AKRUAL DAN PROVISI**

**14. ACCRUALS AND PROVISIONS**

|                              | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                           |
|------------------------------|------------------------|------------------------|---------------------------|
| Iklan dan promosi            | 372.964.968.310        | 331.596.818.495        | Advertising and promotion |
| Listrik dan telepon          | 23.556.191.224         | 18.775.390.956         | Electricity and telephone |
| Cadangan pajak               | 21.091.349.082         | 29.781.048.931         | Tax reserve               |
| Pemeliharaan                 | 9.323.925.016          | 10.304.229.441         | Maintenance               |
| Sewa                         | 5.374.405.296          | 3.457.214.052          | Rental                    |
| Bunga                        | 4.699.798.490          | 3.566.026.504          | Interest                  |
| Pengiriman dan jasa logistik | 4.319.394.593          | 7.685.590.875          | Freight and logistic fees |
| Tenaga ahli                  | 4.121.887.880          | 7.927.558.943          | Professional fees         |
| Penelitian                   | 2.185.169.868          | 2.689.378.122          | Research                  |
| Pelatihan dan seminar        | 1.923.376.714          | 3.933.427.546          | Training and seminars     |
| Lain-lain                    | 30.839.427.164         | 38.584.877.181         | Others                    |
|                              | <u>480.399.893.637</u> | <u>458.301.561.046</u> |                           |

Lihat Catatan 29 untuk rincian saldo dalam mata uang asing.

Refer to Note 29 for details of balances in foreign currencies.

**15. LIABILITAS IMBALAN KERJA**

**15. EMPLOYEE BENEFIT OBLIGATIONS**

|                                         | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                                         |
|-----------------------------------------|------------------------|------------------------|-----------------------------------------|
| Liabilitas imbalan kerja jangka pendek  | 207.884.269.875        | 256.306.290.307        | Short-term employee benefit obligations |
| Liabilitas imbalan kerja jangka panjang | 182.520.180.893        | 153.119.980.997        | Long-term employee benefit obligations  |
|                                         | <u>390.404.450.768</u> | <u>409.426.271.304</u> |                                         |

**Imbalan kerja karyawan jangka pendek**

**Short-term employee benefits**

Liabilitas imbalan kerja karyawan jangka pendek merupakan akrual tunjangan hari raya keagamaan, bonus dan biaya karyawan.

Short-term employee benefits represent accrued religious holiday allowances, bonuses and employee costs.

**Liabilitas imbalan pascakerja**

**Post-employment benefits**

Liabilitas imbalan pascakerja untuk periode yang berakhir pada 30 September 2026 dan 31 Desember 2025 dihitung oleh Kantor Konsultan Aktuaria Steven & Mourits dalam laporannya menggunakan metode "Projected Unit Credit" dengan mempertimbangkan beberapa asumsi sebagai berikut:

The employee benefits obligation for the periods ended 30 September 2026 and 31 December 2025 were calculated by Kantor Konsultan Aktuaria Steven & Mourits in its report using the "Projected Unit Credit" by considering a number of assumptions as follows:

|                                    | <u>30/09/2026</u>                       | <u>31/12/2025</u>                       |                                    |
|------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------|
| Tingkat diskonto per tahun         | 7,20%                                   | 6,50% - 6,60%                           | Annual discount rate               |
| Kenaikan gaji di masa depan        | 5,50% - 6,00%                           | 5,50% - 6,00%                           | Future salary increase             |
| Usia pensiun                       | 55 tahun/years                          | 55 tahun/years                          | Retirement age                     |
| Tabel Mortalitas Indonesia ("TMI") | TMI 2019                                | TMI 2019                                | Indonesian Mortality Table ("TMI") |
| Tingkat cacat                      | 10% dari TMI 2019/<br>10% from TMI 2019 | 10% dari TMI 2019/<br>10% from TMI 2019 | Disability rate                    |

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**15. LIABILITAS IMBALAN KERJA (lanjutan)**

**Liabilitas imbalan pascakerja (lanjutan)**

Liabilitas imbalan pascakerja untuk periode yang berakhir pada 30 September 2026 dan 31 Desember 2025 dihitung oleh Kantor Konsultan Aktuaria Steven & Mourits dalam laporannya menggunakan metode "Projected Unit Credit" dengan mempertimbangkan beberapa asumsi sebagai berikut: (lanjutan)

|                          | <u>30/09/2026</u>                                                                                                                                                                                                                                                                                                 |
|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tingkat pengunduran diri | 5% - 6% per tahun hingga usia 25 tahun dan menurun secara linier sampai 1% per tahun pada usia 45 tahun dan 3% per tahun pada usia 35 tahun dan seterusnya/5% - 6% per annum up to age 25 years old and reducing linearly to 1% per annum at age 45 years old and 3% per annum at age 35 years old and thereafter |

Liabilitas imbalan pascakerja yang diakui di laporan posisi keuangan konsolidasian adalah sebagai berikut:

|                              | <u>30/09/2026</u>      |
|------------------------------|------------------------|
| Nilai kini kewajiban         | 537.647.171.903        |
| Nilai wajar aset program     | (356.080.748.010)      |
| Efek penggunaan batasan aset | <u>953.757.000</u>     |
|                              | <u>182.520.180.893</u> |

Mutasi dari nilai kini kewajiban adalah sebagai berikut:

|                                                                                   | <u>30/09/2026</u>       |
|-----------------------------------------------------------------------------------|-------------------------|
| Saldo awal                                                                        | 532.403.992.532         |
| Beban jasa kini                                                                   | 60.180.733.010          |
| Beban jasa lalu                                                                   | 103.499.221             |
| Beban bunga                                                                       | 24.583.143.972          |
| Mutasi karyawan neto                                                              | 721.363.573             |
| Pembayaran imbalan kerja dari aset program                                        | (25.455.223.000)        |
| Pembayaran imbalan kerja diluar aset program                                      | (14.890.923.000)        |
| Kerugian/(keuntungan) aktuarial yang diakui pada penghasilan komprehensif lainnya | <u>(39.999.414.405)</u> |
| Saldo akhir                                                                       | <u>537.647.171.903</u>  |

**15. EMPLOYEE BENEFIT OBLIGATIONS (continued)**

**Post-employment benefits (continued)**

The employee benefits obligation for the periods ended 30 September 2026 and 31 December 2025 were calculated by Kantor Konsultan Aktuaria Steven & Mourits in its report using the "Projected Unit Credit" by considering a number of assumptions as follows: (continued)

|                                                                                                                                                                                                                                                                                                                   | <u>31/12/2025</u> |                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------|
| 5% - 6% per tahun hingga usia 25 tahun dan menurun secara linier sampai 1% per tahun pada usia 45 tahun dan 3% per tahun pada usia 35 tahun dan seterusnya/5% - 6% per annum up to age 25 years old and reducing linearly to 1% per annum at age 45 years old and 3% per annum at age 35 years old and thereafter |                   | Resignation rate |

The post-employment benefits obligations recognised in the consolidated statements of financial position are as follows:

|                   | <u>31/12/2025</u>      |                                        |
|-------------------|------------------------|----------------------------------------|
| 532.403.992.532   | 532.403.992.532        | Present value of obligation            |
| (379.346.222.640) | (379.346.222.640)      | Fair value of plan assets              |
|                   | <u>62.211.105</u>      | Effect of application of asset ceiling |
|                   | <u>153.119.980.997</u> |                                        |

The movement of present value of obligation is as follows:

|                  | <u>31/12/2025</u>      |                                                                |
|------------------|------------------------|----------------------------------------------------------------|
| 458.475.662.364  | 458.475.662.364        | Beginning balance                                              |
| 71.040.972.550   | 71.040.972.550         | Current service cost                                           |
| 46.244.782       | 46.244.782             | Past service cost                                              |
| 30.316.787.266   | 30.316.787.266         | Interest cost                                                  |
| (1.758.770.996)  | (1.758.770.996)        | Employee mutation net                                          |
| (53.983.467.026) | (53.983.467.026)       | Payment of benefit from plan asset                             |
| -                | -                      | Payment of benefit made outside plan asset                     |
|                  | <u>28.266.563.592</u>  | Actuarial loss/(gain) recognised in other comprehensive income |
|                  | <u>532.403.992.532</u> | Ending balance                                                 |

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**15. LIABILITAS IMBALAN KERJA (lanjutan)**

**15. EMPLOYEE BENEFIT OBLIGATIONS (continued)**

**Liabilitas imbalan pascakerja (lanjutan)**

**Post-employment benefits (continued)**

Kerugian aktuarial yang diakui pada pendapatan komprehensif lainnya adalah sebagai berikut:

Actuarial loss recognised in other comprehensive income are as follows:

|                                                             | <u>30/09/2026</u>       | <u>31/12/2025</u>     |                                                            |
|-------------------------------------------------------------|-------------------------|-----------------------|------------------------------------------------------------|
| Perubahan dalam asumsi finansial                            | (34.036.510.560)        | 28.418.087.338        | Changes in financial assumptions                           |
| Penyesuaian pengalaman                                      | (5.962.903.845)         | (151.523.746)         | Experience adjustments                                     |
| Bagian atas kerugian aktuarial entitas asosiasi             | 17.716.864              | -                     | Share of actuarial loss of an associate                    |
| Penyesuaian lain                                            | 6.833.065.001           | -                     | Other adjustments                                          |
| Imbal hasil aset program, tidak termasuk pendapatan bunga   | 9.791.743.790           | (1.984.857.134)       | Return on plan asset, excluding interest income            |
| Perubahan dampak batas atas aset, tidak termasuk bunga neto | (62.211.105)            | 57.794.117            | Changes in effect of asset ceiling, excluding net interest |
|                                                             | <u>(23.419.099.855)</u> | <u>26.339.500.575</u> |                                                            |

Perubahan nilai wajar aset program adalah sebagai berikut:

The changes in the fair value of plan assets are as follows:

|                                                           | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                                                  |
|-----------------------------------------------------------|------------------------|------------------------|--------------------------------------------------|
| Nilai wajar aset program awal periode                     | 379.346.222.640        | 346.707.492.520        | Fair value of plan assets at beginning of period |
| Iuran pemberi kerja                                       | -                      | 59.800.000.000         | Employer's contribution                          |
| Pembayaran manfaat dari aset program                      | (25.452.091.857)       | (53.969.347.026)       | Payment of benefit from plan asset               |
| Pengukuran kembali:                                       |                        |                        | Remeasurements:                                  |
| Imbal hasil aset program, tidak termasuk pendapatan bunga | (15.671.051.790)       | 1.984.857.134          | Return on plan asset, excluding interest income  |
| Penghasilan bunga dari aset program                       | 17.857.669.017         | 24.823.220.012         | Interest income on plan asset                    |
| Saldo akhir                                               | <u>356.080.748.010</u> | <u>379.346.222.640</u> | Ending balance                                   |

Aset program terdiri dari:

Plan assets comprise the following:

|                              | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                            |
|------------------------------|------------------------|------------------------|----------------------------|
| Kas dan setara kas           | 16.278.837.608         | 16.713.638.912         | Cash and cash equivalents  |
| Instrumen saham              | 4.069.709.402          | 4.178.409.728          | Equity instruments         |
| Reksadana - Pasar uang       | 179.331.789.000        | 190.521.464.000        | Mutual fund - Money market |
| Reksadana - Pendapatan tetap | 145.346.647.000        | 155.657.190.000        | Mutual fund - Fixed income |
| Reksadana - Saham            | 11.053.765.000         | 12.275.520.000         | Mutual fund - Equity       |
| Saldo akhir                  | <u>356.080.748.010</u> | <u>379.346.222.640</u> | Ending balance             |

Durasi rata-rata tertimbang dari nilai kini kewajiban imbalan kerja karyawan di akhir periode pelaporan berkisar antara 11,03 tahun sampai 13,95 tahun.

The weighted average duration of the present value of employee benefits obligation at the end of the reporting period is within a range of 11.03 years to 13.95 years.

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**15. LIABILITAS IMBALAN KERJA (lanjutan)**

**15. EMPLOYEE BENEFIT OBLIGATIONS (continued)**

**Liabilitas imbalan pascakerja (lanjutan)**

**Post-employment benefits (continued)**

Pada tanggal 30 September 2026 dan 31 Desember 2025, analisa profil jatuh tempo atas pembayaran imbalan yang tidak didiskontokan atas liabilitas imbalan kerja pensiun adalah sebagai berikut:

As at 30 September 2026 and 31 December 2025, the maturity analysis of the undiscounted benefit payments of the defined benefit pension obligation are as follows:

|                     | <u>30/09/2026</u>        | <u>31/12/2025</u>        |                    |
|---------------------|--------------------------|--------------------------|--------------------|
| 1 tahun             | 32.085.017.230           | 30.004.019.148           | 1 year             |
| 2 – 5 tahun         | 159.429.310.124          | 141.398.119.735          | 2 – 5 years        |
| 6 – 10 tahun        | 284.273.057.657          | 279.922.076.887          | 6 – 10 years       |
| Lebih dari 10 tahun | <u>640.635.313.792</u>   | <u>675.980.768.171</u>   | More than 10 years |
|                     | <u>1.116.422.698.803</u> | <u>1.127.304.983.941</u> |                    |

Melalui program imbalan pastinya, Grup terekspos dengan beberapa risiko, yang dirincikan sebagai berikut:

Through its defined benefit pension plans, the Group is exposed to a number of risks, which are detailed below:

- |                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>a. Risiko tingkat suku bunga: liabilitas imbalan kerja pasti yang dihitung berdasarkan PSAK 219 menggunakan tingkat suku bunga atas imbal hasil obligasi. Apabila imbal hasil obligasi turun, imbalan pasti cenderung akan naik.</p> <p>b. Risiko inflasi gaji: Peningkatan aktual yang lebih tinggi dibandingkan ekspektasi kenaikan gaji akan berdampak pada kenaikan pada liabilitas imbalan kerja pasti.</p> | <p>a. Interest rate risk: The defined benefit obligation calculated under SFAS 219 uses a discount rate on bond yields. If bond yields fall, the defined benefit will tend to increase.</p> <p>b. Salary inflation risk: Higher actual increase than expected increase in salary will increase the defined benefit obligation.</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Tabel berikut menunjukkan sensitivitas atas kemungkinan perubahan satu poin persentase dalam tingkat diskonto yang diasumsikan pada tanggal 30 September 2026 dan 31 Desember 2025, akan memiliki dampak sebagai berikut:

The following table demonstrates the sensitivity to a reasonably possible change in one percentage point in the assumed discount rate as of 30 September 2026 and 31 December 2025 would have the following effects:

|                        |                                                           | <u>30/09/2026</u>                                          |                                                             |                    |
|------------------------|-----------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|--------------------|
|                        | <u>Perubahan<br/>asumsi/<br/>Change in<br/>assumption</u> | <u>Kenaikan<br/>asumsi/<br/>Increase in<br/>assumption</u> | <u>Penurunan<br/>asumsi/<br/>Decrease in<br/>assumption</u> |                    |
| Tingkat bunga diskonto | 1%                                                        | (37.410.275.871)                                           | 41.910.655.116                                              | Discount rate      |
| Tingkat kenaikan gaji  | 1%                                                        | 42.790.659.632                                             | (38.790.326.244)                                            | Salary growth rate |
|                        |                                                           | <u>31/12/2025</u>                                          |                                                             |                    |
|                        | <u>Perubahan<br/>asumsi/<br/>Change in<br/>assumption</u> | <u>Kenaikan<br/>asumsi/<br/>Increase in<br/>assumption</u> | <u>Penurunan<br/>asumsi/<br/>Decrease in<br/>assumption</u> |                    |
| Tingkat bunga diskonto | 1%                                                        | (38.666.353.308)                                           | 43.456.960.112                                              | Discount rate      |
| Tingkat kenaikan gaji  | 1%                                                        | 44.980.338.147                                             | (40.646.586.321)                                            | Salary growth rate |

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**16. EKUITAS**

Susunan pemegang saham dan kepemilikan saham Perusahaan pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

**16. EQUITY**

The Company's shareholders and their corresponding share ownership as of 30 September 2026 and 31 December 2025 are as follows:

| <b>Pemegang Saham</b>                            | <b>30/09/2026</b>                         |                                                            |                                                   | <b>Shareholders</b>              |
|--------------------------------------------------|-------------------------------------------|------------------------------------------------------------|---------------------------------------------------|----------------------------------|
|                                                  | <b>Jumlah saham/<br/>Number of shares</b> | <b>Persentase kepemilikan/<br/>Percentage of ownership</b> | <b>Total modal saham/<br/>Total share capital</b> |                                  |
| HSBC CMB S/A Hormel Food                         | 11.133.317.364                            | 30,173%                                                    | 222.666.347.280                                   | HSBC CMB S/A Hormel Food         |
| Kusumo Dewiningrum Sunjoto                       | 3.633.383.500                             | 9,847%                                                     | 72.667.670.000                                    | Kusumo Dewiningrum Sunjoto       |
| Pangayoman Adi Soenjoto                          | 3.579.333.826                             | 9,701%                                                     | 71.586.676.520                                    | Pangayoman Adi Soenjoto          |
| Sudhamek Agoeng Waspodo Soenjoto                 | 3.276.182.992                             | 8,879%                                                     | 65.523.659.840                                    | Sudhamek Agoeng Waspodo Soenjoto |
| Rahajoe Dewiningroem Soenjoto                    | 2.836.670.404                             | 7,688%                                                     | 56.733.408.080                                    | Rahajoe Dewiningroem Soenjoto    |
| Drs. Eka Susanto W Sunarso                       | 577.171.227                               | 1,564%                                                     | 11.543.424.540                                    | Drs. Eka Susanto W Sunarso       |
| Hartono Atmadja                                  | 516.587.500                               | 1,400%                                                     | 10.331.750.000                                    | Hartono Atmadja                  |
| Hardianto Atmadja                                | 448.434.226                               | 1,215%                                                     | 8.968.684.520                                     | Hardianto Atmadja                |
| Paulus Tedjosutikno                              | 9.375.000                                 | 0,025%                                                     | 187.500.000                                       | Paulus Tedjosutikno              |
| Fransiskus Johnny Soegiarto                      | 9.375.000                                 | 0,025%                                                     | 187.500.000                                       | Fransiskus Johnny Soegiarto      |
| Johannes Setiadharna                             | 6.364.500                                 | 0,017%                                                     | 127.290.000                                       | Johannes Setiadharna             |
| Ruli Setiawan S L Tobing                         | 19.000                                    | 0,000%                                                     | 380.000                                           | Ruli Setiawan S L Tobing         |
| Masyarakat (masing-masing pemilikan di bawah 5%) | 10.851.386.316                            | 29,411%                                                    | 217.027.726.320                                   | Public (each below 5% ownership) |
| Sub-total                                        | 36.877.600.855                            | 99,945%                                                    | 737.552.017.100                                   | Sub-total                        |
| Saham treasuri                                   | 20.300.600                                | 0,055%                                                     | 406.012.000                                       | Treasury shares                  |
|                                                  | 36.897.901.455                            | 100,000%                                                   | 737.958.029.100                                   |                                  |
| <b>Pemegang Saham</b>                            | <b>31/12/2025</b>                         |                                                            |                                                   | <b>Shareholders</b>              |
|                                                  | <b>Jumlah saham/<br/>Number of shares</b> | <b>Persentase kepemilikan/<br/>Percentage of ownership</b> | <b>Total modal saham/<br/>Total share capital</b> |                                  |
| HSBC CMB S/A Hormel Food                         | 11.133.317.364                            | 30,173%                                                    | 222.666.347.280                                   | HSBC CMB S/A Hormel Food         |
| Kusumo Dewiningrum Sunjoto                       | 3.572.194.700                             | 9,681%                                                     | 71.443.894.000                                    | Kusumo Dewiningrum Sunjoto       |
| Pangayoman Adi Soenjoto                          | 3.497.823.771                             | 9,480%                                                     | 69.956.475.420                                    | Pangayoman Adi Soenjoto          |
| Sudhamek Agoeng Waspodo Soenjoto                 | 3.196.042.250                             | 8,662%                                                     | 63.920.845.000                                    | Sudhamek Agoeng Waspodo Soenjoto |
| Rahajoe Dewiningroem Soenjoto                    | 2.761.732.296                             | 7,485%                                                     | 55.234.645.920                                    | Rahajoe Dewiningroem Soenjoto    |
| Juniastruti                                      | 1.939.001.548                             | 5,255%                                                     | 38.780.030.960                                    | Juniastruti                      |
| Hartono Atmadja                                  | 510.173.030                               | 1,383%                                                     | 10.203.460.600                                    | Hartono Atmadja                  |
| Hardianto Atmadja                                | 403.283.122                               | 1,093%                                                     | 8.065.662.440                                     | Hardianto Atmadja                |
| Paulus Tedjosutikno                              | 9.375.000                                 | 0,025%                                                     | 187.500.000                                       | Paulus Tedjosutikno              |
| Fransiskus Johnny Soegiarto                      | 9.375.000                                 | 0,025%                                                     | 187.500.000                                       | Fransiskus Johnny Soegiarto      |
| Johannes Setiadharna                             | 6.364.500                                 | 0,017%                                                     | 127.290.000                                       | Johannes Setiadharna             |
| Ruli Setiawan S L Tobing                         | 19.000                                    | 0,000%                                                     | 380.000                                           | Ruli Setiawan S L Tobing         |
| Masyarakat (masing-masing pemilikan di bawah 5%) | 9.838.899.274                             | 26,666%                                                    | 196.777.985.480                                   | Public (each below 5% ownership) |
| Sub-total                                        | 36.877.600.855                            | 99,945%                                                    | 737.552.017.100                                   | Sub-total                        |
| Saham treasuri                                   | 20.300.600                                | 0,055%                                                     | 406.012.000                                       | Treasury shares                  |
|                                                  | 36.897.901.455                            | 100,000%                                                   | 737.958.029.100                                   |                                  |

**Saham treasuri**

Perusahaan telah melakukan pembelian kembali saham Perusahaan yang beredar (saham treasuri) pada tahun 2025 sebanyak 308.900 dengan harga perolehan sebesar Rp125.032.603 yang disajikan sebagai akun "Saham treasuri" pada laporan posisi keuangan dan perubahan ekuitas konsolidasian.

**Treasury shares**

The Company has re-purchased the Company's shares in 2025 of 308,900 shares with acquisition costs amounting to Rp125,032,603, which is presented as "Treasury shares" in the consolidated statements of financial position and statements of changes in equity.

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**16. EKUITAS (lanjutan)**

**Saham treasuri (lanjutan)**

Pembelian kembali saham Perusahaan tidak menyebabkan penarikan saham tersebut dan saham tersebut tidak memiliki hak suara.

Sampai dengan tanggal 30 September 2026, entitas anak (MBR) telah melakukan pembelian kembali sebanyak 17.156.000 lembar saham dengan nilai sebesar Rp10.047.413.478, dengan harga rata-rata Rp586 per lembar saham.

**16. EQUITY (continued)**

**Treasury shares (continued)**

Re-purchase of the Company's shares did not result in the retirement of the shares and such shares have no voting rights.

Up to 30 September 2026, the subsidiary (MBR) repurchased of 17,156,000 shares with a total value of Rp10,047,413,478, at an average price of Rp586 per share.

**17. TAMBAHAN MODAL DISETOR**

Tambahan modal disetor Perusahaan pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

**17. ADDITIONAL PAID-IN CAPITAL**

The Company's additional paid-in capital as at 30 September 2026 and 31 December 2025 is as follows:

|                                                                          | <u>30/09/2026</u>      | <u>31/12/2025</u>      |                                                                                                   |
|--------------------------------------------------------------------------|------------------------|------------------------|---------------------------------------------------------------------------------------------------|
| Tambahan modal disetor -<br>Penawaran Umum Perdana                       | 896.048.923.396        | 896.048.923.396        | Additional paid-in capital -<br>Initial Public Offering                                           |
| Selisih nilai transaksi dengan<br>entitas sepengendali                   | (106.564.313.323)      | (106.564.313.323)      | Differences in value of<br>transaction with entities<br>under common control                      |
| Selisih antara nilai tercatat<br>dan imbalan penjualan<br>saham treasuri | 114.548.969.821        | 114.548.969.821        | Differences between the<br>carrying amount and the<br>consideration on sale<br>of treasury shares |
| Lain-lain                                                                | 6.462.992.006          | 6.462.992.006          | Others                                                                                            |
|                                                                          | <u>910.496.571.900</u> | <u>910.496.571.900</u> |                                                                                                   |

**18. DIVIDEN TUNAI**

Berdasarkan Rapat Umum Pemegang Saham Tahunan tanggal 23 April 2026, para pemegang saham menyetujui dividen tunai untuk tahun 2025 sebesar Rp350.337.208.123 atau sebesar Rp9,5/lembar saham. Dividen tunai telah dibayarkan pada tanggal 20 Mei 2026.

Berdasarkan Rapat Umum Pemegang Saham Tahunan tanggal 24 April 2025, para pemegang saham menyetujui dividen tunai untuk tahun 2024 sebesar Rp350.337.208.123 atau sebesar Rp9,5/lembar saham. Dividen tunai telah dibayarkan pada tanggal 21 Mei 2025.

**18. CASH DIVIDENDS**

Based on the Annual General Meeting of Shareholders held on 23 April 2026, the shareholders have approved the distribution of a cash dividend for the 2025 financial year amounting to Rp350,337,208,123 or Rp9.5/share. The cash dividend has been paid on 20 May 2026.

Based on the Annual General Meeting of Shareholders held on 24 April 2025, the shareholders have approved the distribution of a cash dividend for the 2024 financial year amounting to Rp350,337,208,123 or Rp9.5/share. The cash dividend has been paid on 21 May 2025.

**19. SALDO LABA DICADANGKAN**

Berdasarkan Undang-Undang Perseroan Terbatas, perusahaan diharuskan untuk membuat penyisihan cadangan wajib hingga sekurang-kurangnya 20% dari jumlah modal yang ditempatkan dan disetor penuh.

**19. APPROPRIATED RETAINED EARNINGS**

Under Indonesian Company Law, companies are required to set up a statutory reserve amounting to at least 20% of the Company's issued and paid up capital.

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**19. SALDO LABA DICADANGKAN (lanjutan)**

Pada tanggal 23 April 2026, melalui Rapat Umum Pemegang Saham Tahunan, Perusahaan meningkatkan saldo laba dicadangkan sebesar Rp 2.000.000.000, sehingga saldo laba dicadangkan Perusahaan pada tanggal 30 September 2026 adalah sebesar Rp 23.000.000.000.

Pada tanggal 24 April 2025, melalui Rapat Umum Pemegang Saham Tahunan, Perusahaan meningkatkan saldo laba dicadangkan sebesar Rp 2.000.000.000, sehingga saldo laba dicadangkan Perusahaan pada tanggal 31 Desember 2025 adalah sebesar Rp 21.000.000.000.

**19. APPROPRIATED RETAINED EARNINGS  
(continued)**

On 23 April 2026, through the Annual General Meeting of Shareholders, the Company increased its appropriated retained earnings by Rp 2,000,000,000, accordingly the balance of the appropriated retained earnings reserve of the Company as at 30 September 2026 amounted to Rp 23,000,000,000.

On 24 April 2025, through the Annual General Meeting of Shareholders, the Company increased its appropriated retained earnings by Rp 2,000,000,000, accordingly the balance of the appropriated retained earnings reserve of the Company as at 31 December 2025 amounted to Rp 21,000,000,000.

**20. TRANSAKSI DENGAN KEPENTINGAN  
NONPENGENDALI**

Pada tanggal 4 Maret 2025, Perusahaan mengakuisisi 0,82% saham (9.058.699 lembar saham) entitas anak (SNS) dengan imbalan yang dibayarkan sejumlah Rp3.623.479.600. Saat ini, Grup memiliki 91,09% modal saham SNS. Jumlah tercatat dari kepentingan non-pengendali SNS pada tanggal akuisisi adalah Rp549.680.222.754. Grup mengeliminasi kepentingan non-pengendali sebesar Rp4.507.377.827 dan mencatat kenaikan pada ekuitas yang diatribusikan kepada pemilik induk Perusahaan sebesar Rp883.898.227 sebagai transaksi dengan kepentingan nonpengendali.

**20. TRANSACTIONS WITH NON-CONTROLLING INTERESTS**

On 4 March 2025, the Company acquired 0.82% shares (9,058,699 shares) of the subsidiary (SNS) with the consideration paid amounting to Rp3,623,479,600. The Group now holds 91.09% of the equity share capital of SNS. The carrying amount of the non-controlling interests in SNS on the date of acquisition was Rp549,680,222,754. The Group derecognised non-controlling interests of Rp4,507,377,827 and recorded an increase in equity attributable to owners of the parent of Rp883,898,227 as transactions with non-controlling interests.

**21. KEPENTINGAN NONPENGENDALI**

Rincian kepentingan nonpengendali atas ekuitas entitas anak yang dikonsolidasi adalah sebagai berikut:

**21. NON-CONTROLLING INTERESTS**

Details of non-controlling interests in the equity of consolidated subsidiaries are as follows:

|                                   | Kepentingan nonpengendali<br>pada aset neto entitas anak/<br>Non-controlling interests<br>in net assets of subsidiaries |                        | Labal/(rugil) periode berjalan<br>diatribusikan kepada<br>kepentingan nonpengendali/<br>Profit/(loss) for the period attributable<br>to non-controlling interests |                       |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
|                                   | 30/09/2026                                                                                                              | 31/12/2025             | 30/09/2026                                                                                                                                                        | 30/09/2025            |
| PT Sinarniaga Sejahtera ("SNS")   | 53.949.990.491                                                                                                          | 49.577.304.089         | 5.429.786.360                                                                                                                                                     | 4.217.426.295         |
| PT Mulia Boga Raya Tbk ("MBR")    | 362.925.351.484                                                                                                         | 348.667.732.981        | 54.812.064.191                                                                                                                                                    | 50.173.466.566        |
| PT Garuda Beverage Sukses ("GBS") | 9.224.943.279                                                                                                           | 8.581.477.866          | 666.248.161                                                                                                                                                       | 437.503.387           |
| PT Garuda Sehat Jaya ("GSJ")      | -                                                                                                                       | -                      | -                                                                                                                                                                 | (129.011.153)         |
|                                   | <u>426.100.285.254</u>                                                                                                  | <u>406.826.514.936</u> | <u>60.908.098.712</u>                                                                                                                                             | <u>54.699.385.095</u> |

Berikut adalah ringkasan informasi keuangan entitas anak dari Grup yang memiliki kepentingan nonpengendali yang material terhadap Grup.

Set out below is the summarised financial information for the Group's material subsidiaries that have non-controlling interests that are material to the Group.

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**21. KEPENTINGAN NONPENGENDALI (lanjutan)**

**21. NON-CONTROLLING INTERESTS (continued)**

Ringkasan laporan posisi keuangan:

*Summarised statements of financial positions:*

|                                                                | 30/09/2026               |                          |                        |                         |
|----------------------------------------------------------------|--------------------------|--------------------------|------------------------|-------------------------|
|                                                                | SNS                      | MBR                      | GBS                    | GSJ                     |
| <b>Aset/Assets</b>                                             |                          |                          |                        |                         |
| Aset lancar/ <i>Current assets</i>                             | 2.022.180.907.589        | 755.277.469.712          | 437.986.339.053        | 2.061.242.790           |
| Aset tidak lancar/ <i>Non-current assets</i>                   | 587.697.186.051          | 733.335.228.705          | 406.871.167.644        | 11.347.952.508          |
|                                                                | <u>2.609.878.093.640</u> | <u>1.488.612.698.417</u> | <u>844.857.506.697</u> | <u>13.409.195.298</u>   |
| <b>Liabilitas/Liabilities</b>                                  |                          |                          |                        |                         |
| Liabilitas lancar/ <i>Current liabilities</i>                  | 1.817.420.530.699        | 501.558.152.369          | 377.074.763.445        | 25.817.687.954          |
| Liabilitas tidak lancar/ <i>Non-current liabilities</i>        | 180.026.393.647          | 80.636.686.922           | 232.967.892.644        | -                       |
|                                                                | <u>1.997.446.924.346</u> | <u>582.194.839.291</u>   | <u>610.042.656.089</u> | <u>25.817.687.954</u>   |
| Kepentingan nonpengendali/<br><i>Non-controlling interests</i> | 53.949.990.491           | 362.925.351.484          | 9.224.943.279          | -                       |
| <b>Aset bersih/Net assets</b>                                  | <u>558.481.178.803</u>   | <u>543.492.507.642</u>   | <u>225.589.907.329</u> | <u>(12.408.492.656)</u> |
|                                                                |                          |                          |                        |                         |
|                                                                | 31/12/2025               |                          |                        |                         |
|                                                                | SNS                      | MBR                      | GBS                    | GSJ                     |
| <b>Aset/Assets</b>                                             |                          |                          |                        |                         |
| Aset lancar/ <i>Current assets</i>                             | 1.817.658.683.711        | 756.232.840.845          | 350.530.982.362        | 4.353.547.066           |
| Aset tidak lancar/ <i>Non-current assets</i>                   | 519.333.377.521          | 495.249.039.880          | 409.307.092.899        | 12.156.809.214          |
|                                                                | <u>2.336.992.061.232</u> | <u>1.251.481.880.725</u> | <u>759.838.075.261</u> | <u>16.510.356.280</u>   |
| <b>Liabilitas/Liabilities</b>                                  |                          |                          |                        |                         |
| Liabilitas lancar/ <i>Current liabilities</i>                  | 1.674.544.210.929        | 404.740.713.527          | 309.009.097.997        | 22.995.197.925          |
| Liabilitas tidak lancar/ <i>Non-current liabilities</i>        | 99.092.603.303           | 1.653.732.408            | 236.644.409.237        | -                       |
|                                                                | <u>1.773.636.814.232</u> | <u>406.394.445.935</u>   | <u>545.653.507.234</u> | <u>22.995.197.925</u>   |
| Kepentingan nonpengendali/<br><i>Non-controlling interests</i> | 49.577.304.089           | 348.667.732.981          | 8.581.477.866          | -                       |
| <b>Aset bersih/Net assets</b>                                  | <u>513.777.942.911</u>   | <u>496.419.701.809</u>   | <u>205.603.090.161</u> | <u>(6.484.841.645)</u>  |

Ringkasan laporan laba rugi dan penghasilan komprehensif lain:

*Summarised statements of profit or loss and other comprehensive income:*

|                                                                                                                                                                                                                              | 30/09/2026            |                        |                       |                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|-----------------------|------------------------|
|                                                                                                                                                                                                                              | SNS                   | MBR                    | GBS                   | GSJ                    |
| Penjualan bersih/ <i>Net sales</i>                                                                                                                                                                                           | 11.098.177.624.552    | 1.439.972.154.820      | 1.092.039.481.528     | 1.720.519.024          |
| Laba/(rugi) periode berjalan/ <i>Profit/(loss) for the period</i>                                                                                                                                                            | 60.940.363.194        | 161.544.545.216        | 34.036.958.500        | (5.923.651.011)        |
| Laba komprehensif lain<br>periode berjalan, setelah pajak/<br><i>Other comprehensive<br/>income for the period, net of tax</i>                                                                                               | <u>5.815.559.100</u>  | <u>(292.718.618)</u>   | <u>(722.988.120)</u>  | <u>-</u>               |
| Jumlah penghasilan/(rugi) komprehensif<br>periode berjalan/ <i>Total comprehensive<br/>income/(loss) for the period</i>                                                                                                      | <u>66.755.922.294</u> | <u>161.251.826.598</u> | <u>33.313.970.380</u> | <u>(5.923.651.011)</u> |
| Jumlah (rugi)/penghasilan komprehensif yang<br>diatribusikan kepada kepentingan non-<br>pengendali entitas anak/ <i>Total comprehensive<br/>(loss)/income attributable to the subsidiaries<br/>non-controlling interests</i> | 5.947.952.675         | 54.712.744.765         | 643.465.412           | -                      |
| Dividen yang dibayarkan kepada<br>kepentingan non-pengendali<br>entitas anak/<br><i>Dividend paid to the subsidiaries<br/>non-controlling interests</i>                                                                      | 1.575.266.272         | 30.407.712.784         | -                     | -                      |

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**21. KEPENTINGAN NONPENGENDALI (lanjutan)**

**21. NON-CONTROLLING INTERESTS (continued)**

|                                                                                                                                                                                                                              | 30/09/2025        |                   |                 |                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|-----------------|-----------------|
|                                                                                                                                                                                                                              | SNS               | MBR               | GBS             | GSJ             |
| Penjualan bersih/ <i>Net sales</i>                                                                                                                                                                                           | 9.275.824.798.573 | 1.088.770.621.179 | 883.701.465.544 | 3.078.062.572   |
| Laba/(rugi) periode berjalan/ <i>Profit/(loss) for the period</i>                                                                                                                                                            | 46.053.281.806    | 147.873.464.682   | 24.537.193.109  | (5.626.673.261) |
| Penghasilan/(rugi) komprehensif lain<br>periode berjalan, setelah pajak/<br><i>Other comprehensive income/<br/>(loss) for the period, net of tax</i>                                                                         | (2.328.282.060)   | (645.448.910)     | (5.851.253.919) | -               |
| Jumlah penghasilan/(rugi) komprehensif<br>periode berjalan/ <i>Total comprehensive<br/>income/(loss) for the period</i>                                                                                                      | 43.724.999.746    | 147.228.015.772   | 18.685.939.190  | (5.626.673.261) |
| Jumlah penghasilan/(rugi) komprehensif yang<br>diatribusikan kepada kepentingan non-<br>pengendali entitas anak/ <i>Total comprehensive<br/>income/(loss) attributable to the subsidiaries<br/>non-controlling interests</i> | 4.004.336.786     | 49.954.465.751    | 314.018.103     | (129.011.153)   |
| Dividen yang dibayarkan kepada<br>kepentingan non-pengendali<br>entitas anak/<br><i>Dividend paid to the subsidiaries<br/>non-controlling interests</i>                                                                      | 3.052.078.402     | 24.808.650.737    | -               | -               |

**22. PENJUALAN BERSIH**

**22. NET SALES**

|                             | 30/09/2026                | 30/09/2025               |                           |
|-----------------------------|---------------------------|--------------------------|---------------------------|
| Pihak berelasi (Catatan 27) | 486.311.647.496           | 376.870.897.886          | Related parties (Note 27) |
| Pihak ketiga                | 10.952.837.759.461        | 9.064.443.723.661        | Third parties             |
|                             | <u>11.439.149.406.957</u> | <u>9.441.314.621.547</u> |                           |

Pada tanggal 30 September 2026, jumlah insentif dan diskon penjualan yang diberikan kepada para pelanggan adalah sebesar Rp451.513.559.619 (30 September 2025: Rp348.883.434.496), yang dicatat sebagai pengurang penjualan.

As at 30 September 2026, the total sales incentives and discounts provided to customers amounted to Rp451,513,559,619 (30 September 2025: Rp348,883,434,496), which were recorded as sales deduction.

Tidak ada pendapatan dari pelanggan individu yang melebihi 10% dari jumlah pendapatan bersih.

No revenue earned from individual customers exceeded 10% of total net revenue.

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**23. BEBAN POKOK PENJUALAN**

**23. COST OF SALES**

|                                        | <u>30/09/2026</u>          | <u>30/09/2025</u>        |                                 |
|----------------------------------------|----------------------------|--------------------------|---------------------------------|
| <b>Beban produksi</b>                  |                            |                          | <b>Production cost</b>          |
| Beban pokok bahan baku                 | 5.770.505.212.030          | 4.805.538.152.508        | Raw materials used              |
| <b>Beban pabrikasi:</b>                |                            |                          | <b>Manufacturing overhead:</b>  |
| - Tenaga kerja langsung                | 330.107.033.097            | 263.235.106.330          | Direct labor -                  |
| - Penyusutan dan amortisasi            | 252.207.004.858            | 246.162.598.710          | Depreciation and amortisation - |
| - Tenaga kerja tidak langsung          | 234.311.781.329            | 172.607.747.263          | Indirect labor -                |
| - Utilitas                             | 197.309.228.164            | 179.416.877.564          | Utilities -                     |
| - Biaya subkontraktor                  | 131.518.953.805            | 107.682.336.111          | Subcontractor costs -           |
| - Perbaikan dan perawatan              | 106.294.380.589            | 89.808.797.928           | Repair and maintenance -        |
| - Perlengkapan umum                    | 26.380.480.963             | 39.925.940.689           | Equipment -                     |
| - Sewa                                 | 25.951.227.232             | 22.102.946.983           | Rent -                          |
| - Uji coba produk                      | 19.751.729.147             | 18.343.124.095           | Product trial -                 |
| - Kantin                               | 15.780.784.996             | 14.536.262.418           | Canteen -                       |
| - Tenaga ahli                          | 12.868.012.676             | 10.591.183.568           | Professional fees -             |
| - Asuransi                             | 10.398.101.737             | 9.168.127.549            | Insurance -                     |
| - Lain-lain                            | <u>28.210.494.835</u>      | <u>12.294.499.264</u>    | Others -                        |
|                                        | 7.161.594.425.458          | 5.991.413.700.980        |                                 |
| Pemusnahan barang                      | 74.665.512.632             | 54.409.862.630           | Destruction of goods            |
| <b>Persediaan barang dalam proses:</b> |                            |                          | <b>Work-in-process:</b>         |
| Awal periode                           | 96.447.450.574             | 88.368.119.199           | Beginning balance               |
| Akhir periode                          | <u>(90.342.100.579)</u>    | <u>(108.143.658.830)</u> | Ending balance                  |
| Beban pokok produksi                   | 7.242.365.288.085          | 6.026.048.023.979        | Cost of goods manufactured      |
| <b>Persediaan barang jadi:</b>         |                            |                          | <b>Finished goods:</b>          |
| Awal periode                           | 1.002.656.802.288          | 812.758.125.326          | Beginning balance               |
| Pembelian, bersih                      | 1.512.717.819.405          | 903.168.013.694          | Purchase, net                   |
| Akhir periode                          | <u>(1.310.214.282.939)</u> | <u>(918.575.852.797)</u> | Ending balance                  |
|                                        | <u>8.447.525.626.839</u>   | <u>6.823.398.310.202</u> |                                 |

Tidak ada pembelian dari pemasok pihak ketiga yang melebihi 10% dari jumlah pendapatan bersih.

*No purchases from third party suppliers exceeded 10% of total net revenue.*

Lihat Catatan 27 untuk rincian pembelian dari pihak-pihak berelasi.

*Refer to Note 27 for details of purchases from related parties.*

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**24. BEBAN PENJUALAN**

**24. SELLING EXPENSES**

|                                                       | <u>30/09/2026</u>        | <u>30/09/2025</u>        |                                                          |
|-------------------------------------------------------|--------------------------|--------------------------|----------------------------------------------------------|
| Beban angkut penjualan                                | 571.629.178.905          | 410.219.151.588          | <i>Freight-out</i>                                       |
| Gaji dan tunjangan                                    | 475.529.114.635          | 438.275.686.647          | <i>Salaries and allowances</i>                           |
| Iklan dan promosi                                     | 382.914.434.408          | 303.051.595.913          | <i>Advertising and promotion</i>                         |
| Perjalanan dinas                                      | 88.134.261.783           | 38.881.024.487           | <i>Business travelling</i>                               |
| Penyusutan dan amortisasi                             | 56.163.620.388           | 53.507.869.092           | <i>Depreciation and amortisation</i>                     |
| Sewa                                                  | 46.052.775.587           | 35.011.733.011           | <i>Rent</i>                                              |
| Pemeliharaan                                          | 21.552.852.975           | 17.506.415.956           | <i>Maintenance</i>                                       |
| Utilitas                                              | 11.608.498.872           | 8.486.542.948            | <i>Utilities</i>                                         |
| Penelitian dan<br>pengumpulan data                    | 10.802.446.158           | 8.310.686.639            | <i>Research and data<br/>collection</i>                  |
| Pajak dan perizinan                                   | 9.441.820.238            | 11.601.208.745           | <i>Taxes and licences</i>                                |
| Tenaga ahli                                           | 9.006.587.058            | 5.638.318.436            | <i>Professional fees</i>                                 |
| Amortisasi merek dagang                               | 7.268.909.383            | 6.921.702.086            | <i>Trademark amortisation</i>                            |
| Perlengkapan umum                                     | 5.394.047.889            | 4.231.357.999            | <i>General supplies</i>                                  |
| Penambahan penyisihan<br>piutang ragu-ragu            | 4.080.546.777            | 2.084.009.181            | <i>Additional provision<br/>for doubtful receivables</i> |
| Asuransi                                              | 2.240.162.654            | 2.090.749.883            | <i>Insurance</i>                                         |
| Kantin                                                | 1.507.854.860            | 1.510.394.320            | <i>Canteen</i>                                           |
| Lain-lain (masing-masing di<br>bawah Rp1.000.000.000) | 9.034.244.812            | 5.930.990.884            | <i>Others (each below<br/>Rp1,000,000,000)</i>           |
|                                                       | <u>1.712.361.357.382</u> | <u>1.353.259.437.815</u> |                                                          |

**25. BEBAN UMUM DAN ADMINISTRASI**

**25. GENERAL AND ADMINISTRATIVE EXPENSES**

|                                                       | <u>30/09/2026</u>      | <u>30/09/2025</u>      |                                                   |
|-------------------------------------------------------|------------------------|------------------------|---------------------------------------------------|
| Gaji dan tunjangan                                    | 374.476.878.364        | 376.232.649.042        | <i>Salaries and allowances</i>                    |
| Utilitas                                              | 39.160.788.062         | 34.604.835.775         | <i>Utilities</i>                                  |
| Tenaga ahli dan manajemen                             | 37.531.791.047         | 42.664.402.351         | <i>Professional and management</i>                |
| Pemeliharaan                                          | 31.399.432.258         | 30.743.932.125         | <i>Maintenance</i>                                |
| Penyusutan (Catatan 9)                                | 18.491.513.403         | 13.123.013.560         | <i>Depreciation (Note 9)</i>                      |
| Perjalanan dinas<br>dan transportasi                  | 17.922.833.773         | 13.476.159.492         | <i>Business travelling<br/>and transportation</i> |
| Biaya pelatihan dan seminar                           | 10.802.347.393         | 7.588.319.413          | <i>Training and seminar</i>                       |
| Amortisasi aset takberwujud<br>dan IT                 | 10.757.580.870         | 11.482.530.047         | <i>Intangible assets amortisation<br/>and IT</i>  |
| Perlengkapan umum                                     | 8.389.860.573          | 5.619.234.131          | <i>General supplies</i>                           |
| Sewa                                                  | 5.122.424.228          | 5.450.335.703          | <i>Rent</i>                                       |
| Pajak dan perizinan                                   | 4.397.298.493          | 3.949.471.165          | <i>Taxes and licences</i>                         |
| Penelitian dan pengembangan                           | 4.031.407.095          | 3.303.503.655          | <i>Research and development</i>                   |
| Asuransi                                              | 3.279.542.117          | 2.837.700.932          | <i>Insurance</i>                                  |
| Jaminan lingkungan kerja                              | 3.251.934.892          | 1.791.119.227          | <i>Work environment guarantee</i>                 |
| Sumbangan dan representasi                            | 2.653.821.239          | 2.146.453.120          | <i>Donation and representation</i>                |
| Penggantian biaya atas<br>pemakaian jasa bersama      | (10.404.485.062)       | (6.949.510.855)        | <i>Share service<br/>reimbursement</i>            |
| Lain-lain (masing-masing di<br>bawah Rp1.000.000.000) | 2.513.110.864          | 1.914.137.462          | <i>Others (each below<br/>Rp1,000,000,000)</i>    |
|                                                       | <u>563.778.079.609</u> | <u>549.978.286.345</u> |                                                   |

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**26. INFORMASI SEGMENT**

Komite strategis Perusahaan, terdiri dari Direktur Utama dan lima Direktur lainnya mengukur kinerja Perusahaan dari produk dan sudut pandang. Komite mengidentifikasi dua segmen yang dapat dilaporkan.

Komite pengarah utamanya menggunakan ukuran penjualan bersih, laba sebelum beban/pendapatan bunga, pajak dan beban penyusutan ("EBITDA"), penjualan bersih, dan laba periode berjalan untuk menilai kinerja segmen operasi.

**26. SEGMENT INFORMATION**

*The Company's strategic committee, consisting of the President Director and the other five Directors examines the Company's performance from a product and perspective and has identified two reportable segments of its business.*

*The steering committee primarily uses a measure of adjusted earnings before interest, tax, depreciation and amortisation ("EBITDA"), net revenue and profit for the period to assess the performance of the operating segments.*

|                                          | <b>30/09/2026</b>                                |                               |                          |                                     |
|------------------------------------------|--------------------------------------------------|-------------------------------|--------------------------|-------------------------------------|
|                                          | <b>Makanan dalam kemasan/<br/>Packaged foods</b> | <b>Minuman/<br/>Beverages</b> | <b>Jumlah/<br/>Total</b> |                                     |
| Penjualan bersih                         | 10.220.548.293.875                               | 1.218.601.113.082             | 11.439.149.406.957       | Net sales                           |
| Beban pokok penjualan                    | (7.662.518.714.924)                              | (785.006.911.915)             | (8.447.525.626.839)      | Cost of sales                       |
| Laba bruto                               | 2.558.029.578.951                                | 433.594.201.167               | 2.991.623.780.118        | Gross profit                        |
| Beban penjualan                          |                                                  |                               | (1.712.361.357.382)      | Selling expenses                    |
| Beban umum dan administrasi              |                                                  |                               | (563.778.079.609)        | General and administrative expenses |
| Bagian atas rugi bersih entitas asosiasi |                                                  |                               | (7.447.702.485)          | Share of net loss of associates     |
| Penghasilan keuangan                     |                                                  |                               | 39.006.405.590           | Finance income                      |
| Biaya keuangan                           |                                                  |                               | (125.624.744.001)        | Finance costs                       |
| Penghasilan lainnya                      |                                                  |                               | 39.133.389.287           | Other income                        |
| Beban lainnya                            |                                                  |                               | (13.217.995.626)         | Other expenses                      |
| Laba sebelum pajak penghasilan           |                                                  |                               | 647.333.695.892          | Profit before income tax            |
| Beban pajak penghasilan                  |                                                  |                               | (139.461.433.378)        | Income tax expense                  |
| Laba periode berjalan                    |                                                  |                               | 507.872.262.514          | Income for the period               |
| EBITDA                                   |                                                  |                               | 1.078.840.663.205        | EBITDA                              |
| Penyusutan dan amortisasi                |                                                  |                               | 344.888.628.902          | Depreciation and amortisation       |
| Penambahan aset tidak lancar             |                                                  |                               | 585.509.680.196          | Addition to non-current assets      |
| Jumlah aset                              |                                                  |                               | 9.796.810.884.536        | Total assets                        |
| Jumlah liabilitas                        |                                                  |                               | 5.300.251.043.204        | Total liabilities                   |

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**26. INFORMASI SEGMENT (lanjutan)**

**26. SEGMENT INFORMATION (continued)**

|                                          | 30/09/2025                                      |                              |                         |                                     |
|------------------------------------------|-------------------------------------------------|------------------------------|-------------------------|-------------------------------------|
|                                          | Makanan dalam kemasan/<br><i>Packaged foods</i> | Minuman/<br><i>Beverages</i> | Jumlah/<br><i>Total</i> |                                     |
| Penjualan bersih                         | 8.455.102.039.354                               | 986.212.582.193              | 9.441.314.621.547       | Net sales                           |
| Beban pokok penjualan                    | (6.203.541.038.054)                             | (619.857.272.148)            | (6.823.398.310.202)     | Cost of sales                       |
| Laba bruto                               | 2.251.561.001.300                               | 366.355.310.045              | 2.617.916.311.345       | Gross profit                        |
| Beban penjualan                          |                                                 |                              | (1.353.259.437.815)     | Selling expenses                    |
| Beban umum dan administrasi              |                                                 |                              | (549.978.286.345)       | General and administrative expenses |
| Bagian atas rugi bersih entitas asosiasi |                                                 |                              | (1.540.602.253)         | Share of net loss of associates     |
| Penghasilan keuangan                     |                                                 |                              | 34.099.150.340          | Finance income                      |
| Biaya keuangan                           |                                                 |                              | (121.045.277.771)       | Finance costs                       |
| Penghasilan lainnya                      |                                                 |                              | 52.555.479.141          | Other income                        |
| Beban lainnya                            |                                                 |                              | (3.579.308.135)         | Other expenses                      |
| Laba sebelum pajak penghasilan           |                                                 |                              | 675.168.028.507         | Profit before income tax            |
| Beban pajak penghasilan                  |                                                 |                              | (140.336.351.612)       | Income tax expense                  |
| Laba periode berjalan                    |                                                 |                              | 534.831.676.895         | Income for the period               |
| EBITDA                                   |                                                 |                              | 1.093.311.869.433       | EBITDA                              |
| Penyusutan dan amortisasi                |                                                 |                              | 331.197.713.495         | Depreciation and amortisation       |
| Penambahan aset tidak lancar             |                                                 |                              | 433.766.938.245         | Addition to non-current assets      |
| Jumlah aset                              |                                                 |                              | 8.579.007.299.900       | Total assets                        |
| Jumlah liabilitas                        |                                                 |                              | 4.434.533.742.252       | Total liabilities                   |

Grup juga mengelompokkan segmen geografis untuk penjualan bersih berdasarkan lokasi pelanggan yang terdiri dari wilayah domestik dan ekspor sebagai berikut:

*The Group also classifies geographical segments for net sales based on customer location which consist of domestic and export as follows:*

|                    | 30/09/2026                | 30/09/2025               |                |
|--------------------|---------------------------|--------------------------|----------------|
| Penjualan domestik | 11.087.762.244.856        | 9.157.716.920.008        | Domestic sales |
| Penjualan ekspor   | 351.387.162.101           | 283.597.701.539          | Export sales   |
|                    | <u>11.439.149.406.957</u> | <u>9.441.314.621.547</u> |                |

**27. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI**

Dalam kegiatan usahanya, Grup mengadakan transaksi dengan pihak-pihak berelasi, terutama meliputi transaksi-transaksi penjualan, pembelian dan transaksi-transaksi lainnya. Lihat Catatan 1 untuk rincian entitas anak dan entitas asosiasi.

**27. SIGNIFICANT BALANCES AND TRANSACTIONS WITH RELATED PARTIES**

*In the normal course of business, the Group engages in transactions with related parties, primarily consisting of sale, purchases and other financial transactions. Refer to Note 1 for details of the Company's subsidiaries and associates.*

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**27. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN  
PIHAK BERELASI (lanjutan)**

**27. SIGNIFICANT BALANCES AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**a) Sifat dan hubungan transaksi**

**a) Nature of relationships and transactions**

Tabel berikut ini adalah ikhtisar pihak-pihak berelasi yang bertransaksi dengan Perusahaan, termasuk sifat hubungan dan sifat transaksinya:

*The following table is a summary of related parties who have transactions with the Company, and includes the nature of the relationship and transaction:*

| <b>Pihak berelasi/<br/>Related parties</b>                           | <b>Sifat hubungan/<br/>Nature of relationship</b>                                                         | <b>Sifat transaksi/<br/>Nature of transaction</b>                                                                                                                                                                            |
|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| PT Tudung Putra Putri Jaya<br>("TPPJ")                               | Pemegang saham/<br>Shareholders                                                                           | Pembelian persediaan, penjualan bersih, penggantian biaya atas pemakaian jasa bersama, dan penghasilan keuangan/<br>Purchase of inventories, net sales and share service reimbursement and finance income                    |
| Hormel Foods International Corp ("HFIC")                             | Pemegang saham/<br>Shareholders                                                                           | Penjualan bersih/Net sales                                                                                                                                                                                                   |
| PT Garuda Elang Nusantara<br>("GEN")                                 | Entitas asosiasi/<br>Associate entity                                                                     | Pembelian persediaan, penjualan bersih, dan penggantian biaya atas pemakaian jasa bersama/Purchase of inventories, net sales and share service reimbursement                                                                 |
| PT Hormel Garudafood Jaya<br>("HGJ")                                 | Entitas asosiasi/<br>Associate entity                                                                     | Pembelian persediaan, penjualan bersih, penghasilan keuangan, penggantian biaya atas pemakaian jasa bersama, dan pemberian pinjaman/Purchase of inventories, net sales, finance income, share service reimbursement and loan |
| PT Bosnet Distribution Indonesia ("BOSNET")                          | Entitas asosiasi/<br>Associate entity                                                                     | Beban lainnya/Other expense                                                                                                                                                                                                  |
| PT Kimu Andalan Nusantara<br>("KIMU")                                | Entitas asosiasi/<br>Associate entity                                                                     | Penghasilan lainnya dan beban lainnya/<br>Other income, and other expenses                                                                                                                                                   |
| Garuda Polyflex Foods Pvt. Ltd.<br>("GPF")                           | Entitas asosiasi/<br>Associate entity                                                                     | Penjualan bersih/<br>Net sales                                                                                                                                                                                               |
| Hormel (China) Investment Co. Ltd. ("Hormel China")                  | Entitas yang dikendalikan oleh personel manajemen kunci/<br>Entity controlled by key Management personnel | Penjualan bersih/Net sales                                                                                                                                                                                                   |
| PT Bumi Mekar Tani<br>("BMT")                                        | Entitas yang dikendalikan oleh personel manajemen kunci/<br>Entity controlled by key Management personnel | Penggantian biaya atas pemakaian jasa bersama/Share service reimbursement                                                                                                                                                    |
| PT Tudung Karya Daya Inovasi<br>("TKDI")                             | Entitas yang dikendalikan oleh personel manajemen kunci/<br>Entity controlled by key Management personnel | Penghasilan lainnya/Other income                                                                                                                                                                                             |
| Dewan Komisaris dan Direksi/<br>Board of Commissioners and Directors | Manajemen kunci Perusahaan/<br>Key management of the Company                                              | Kompensasi dan remunerasi/<br>Compensation and remuneration                                                                                                                                                                  |
| Bel S.A                                                              | Pemegang saham entitas anak/<br>Shareholder of subsidiary                                                 | Penggantian biaya /Reimbursement                                                                                                                                                                                             |

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk**  
**DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 5/78 - Schedule**

**CATATAN ATAS LAPORAN KEUANGAN**  
**KONSOLIDASIAN INTERIM**  
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(Expressed in Rupiah, unless otherwise stated)

**27. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN**  
**PIHAK BERELASI (lanjutan)**

**27. SIGNIFICANT BALANCES AND TRANSACTIONS**  
**WITH RELATED PARTIES (continued)**

**b) Saldo signifikan dengan pihak berelasi**  
(lanjutan)

**b) Significant balances with related parties**  
(continued)

|                                                                                                                                 | 30/09/2026      |                 | 31/12/2025      |                |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------|
|                                                                                                                                 | % <sup>a)</sup> | Rp              | % <sup>a)</sup> | Rp             |
| Piutang usaha/ <i>Trade receivables</i> :                                                                                       |                 |                 |                 |                |
| Pemegang saham/ <i>Shareholders</i> :                                                                                           |                 |                 |                 |                |
| PT Tudung Putra Putri Jaya                                                                                                      | 0,08            | 917.531.758     | 0,04            | 495.948.931    |
| Hormel Foods International Corp                                                                                                 | 0,00            | -               | 0,06            | 692.203.126    |
|                                                                                                                                 | 0,08            | 917.531.758     | 0,10            | 1.188.152.057  |
| Entitas asosiasi/ <i>Associate entity</i> :                                                                                     |                 |                 |                 |                |
| PT Garuda Elang Nusantara                                                                                                       | 9,26            | 104.388.070.638 | 4,68            | 54.642.803.245 |
| PT Kimu Andalan Nusantara                                                                                                       | 0,01            | 143.343.423     | 0,00            | -              |
| PT Hormel Garudafood Jaya                                                                                                       | 0,00            | 22.342.677      | 0,01            | 63.449.481     |
|                                                                                                                                 | 9,27            | 104.553.756.738 | 4,69            | 54.706.252.726 |
| Entitas yang dikendalikan oleh<br>personel manajemen kunci/<br><i>Entity controlled by key management</i><br><i>personnel</i> : |                 |                 |                 |                |
| Hormel (China) Investment Co. Ltd.                                                                                              | 0,30            | 3.325.422.968   | 0,11            | 1.243.997.804  |
|                                                                                                                                 | 9,65            | 108.796.711.464 | 4,90            | 57.138.402.587 |

<sup>a)</sup> Persentase dari total piutang usaha

<sup>a)</sup> Percentage of total trade receivables

|                                                                                                                              | 30/09/2026      |                | 31/12/2025      |                |
|------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|-----------------|----------------|
|                                                                                                                              | % <sup>b)</sup> | Rp             | % <sup>b)</sup> | Rp             |
| Piutang lain-lain/ <i>Other receivables</i> :                                                                                |                 |                |                 |                |
| Pemegang saham/ <i>Shareholders</i> :                                                                                        |                 |                |                 |                |
| PT Tudung Putra Putri Jaya                                                                                                   | 0,22            | 239.093.916    | 0,94            | 814.892.305    |
| Pemegang saham entitas anak/<br><i>Shareholders of Subsidiary</i> :                                                          |                 |                |                 |                |
| Bel S.A                                                                                                                      | 1,41            | 1.503.337.642  | -               | -              |
| Entitas asosiasi/ <i>Associate entity</i> :                                                                                  |                 |                |                 |                |
| PT Garuda Elang Nusantara                                                                                                    | 21,46           | 22.891.426.305 | 22,17           | 19.154.101.358 |
| PT Hormel Garudafood Jaya                                                                                                    | 11,97           | 12.762.044.064 | 22,44           | 19.382.399.934 |
| PT Kimu Andalan Nusantara                                                                                                    | 1,24            | 1.323.978.154  | 1,77            | 1.525.403.744  |
|                                                                                                                              | 34,67           | 36.977.448.523 | 46,38           | 40.061.905.036 |
| Entitas yang dikendalikan oleh<br>personel manajemen kunci/ <i>Entity</i><br><i>controlled by key management personnel</i> : |                 |                |                 |                |
| PT Tudung Karya Daya Inovasi                                                                                                 | 0,94            | 1.006.775.142  | 1,58            | 1.363.730.826  |
| PT Bumi Mekar Tani                                                                                                           | 0,00            | -              | 0,54            | 469.053.133    |
|                                                                                                                              | 0,94            | 1.006.775.142  | 2,12            | 1.832.783.959  |
|                                                                                                                              | 37,24           | 39.726.655.223 | 49,44           | 42.709.581.300 |

<sup>b)</sup> Persentase dari total piutang lain-lain

<sup>b)</sup> Percentage of total other receivables

**PT GARUDAFOOD PUTRA PUTRI JAYA Tbk  
DAN ENTITAS ANAK/AND SUBSIDIARIES**

**Lampiran - 5/79 - Schedule**

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(Expressed in Rupiah, unless otherwise stated)

**27. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN  
PIHAK BERELASI (lanjutan)**

**27. SIGNIFICANT BALANCES AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**b) Saldo signifikan dengan pihak berelasi  
(lanjutan)**

**b) Significant balances with related parties  
(continued)**

Piutang usaha dari pihak berelasi timbul terutama dari transaksi penjualan dan jatuh tempo 14 sampai 70 hari sejak tanggal penjualan. Piutang tidak memiliki jaminan dan tidak berbunga. Tidak ada provisi untuk piutang dari pihak berelasi.

*The receivables from related parties arise mainly from sales transactions and are due between 14 and 70 days after the date of sale. The receivables are unsecured in nature and bear no interest. There is no provision held against receivables from related parties.*

|                                                                  | 30/09/2026      |      | 31/12/2025      |                |
|------------------------------------------------------------------|-----------------|------|-----------------|----------------|
|                                                                  | % <sup>c)</sup> | Rp   | % <sup>c)</sup> | Rp             |
| Pinjaman kepada pihak berelasi/<br><i>Loan to related party:</i> |                 |      |                 |                |
| Entitas asosiasi/ <i>Associate entity:</i>                       |                 |      |                 |                |
| PT Hormel Garudafood Jaya                                        |                 | 0,00 | 100             | 29.105.608.000 |
|                                                                  |                 | 0,00 | 100             | 29.105.608.000 |

<sup>c)</sup> Persentase dari total pinjaman kepada pihak berelasi

<sup>c)</sup> Percentage of total loan to related party

Pada tanggal 1 Mei 2023, Perusahaan dan HGJ, mengadakan perjanjian pinjam meminjam sebesar Rp29.105.608.000. Pinjaman ini dikenakan bunga sebesar JIBOR + 2,5% per tahun. Pinjaman akan jatuh tempo pada Januari 2029. Pada tanggal 23 April 2026, telah dilakukan konversi pokok pinjaman HGJ menjadi setoran modal.

*On 1 May 2023, the Company entered a loan agreement with HGJ amounting to Rp29,105,608,000. This loan is charged with an interest rate JIBOR + 2.5% annually. The loan is due in January 2029. On 23 April 2026, the principal amount of the HGJ loan was converted into capital contribution.*

|                                            | 30/09/2026      |                 | 31/12/2025      |                 |
|--------------------------------------------|-----------------|-----------------|-----------------|-----------------|
|                                            | % <sup>d)</sup> | Rp              | % <sup>d)</sup> | Rp              |
| Utang usaha/ <i>Trade payables:</i>        |                 |                 |                 |                 |
| Pemegang saham/ <i>Shareholders:</i>       |                 |                 |                 |                 |
| PT Tudung Putra Putri Jaya                 | 3,21            | 55.486.567.071  | 3,76            | 55.535.656.192  |
| Entitas asosiasi/ <i>Associate entity:</i> |                 |                 |                 |                 |
| PT Garuda Elang Nusantara                  | 5,76            | 99.636.394.727  | 6,35            | 93.692.000.175  |
| PT Hormel Garudafood Jaya                  | 0,44            | 7.644.124.868   | 0,61            | 9.010.210.000   |
|                                            | 6,20            | 107.280.519.595 | 6,96            | 102.702.210.175 |
|                                            | 9,41            | 162.767.086.666 | 10,72           | 158.237.866.367 |

<sup>d)</sup> Persentase dari total utang usaha

<sup>d)</sup> Percentage of total trade payables

|                                            | 30/09/2026      |               | 31/12/2025      |             |
|--------------------------------------------|-----------------|---------------|-----------------|-------------|
|                                            | % <sup>e)</sup> | Rp            | % <sup>e)</sup> | Rp          |
| Utang lain-lain/ <i>Other payables:</i>    |                 |               |                 |             |
| Pemegang saham/ <i>Shareholders:</i>       |                 |               |                 |             |
| PT Tudung Putra Putri Jaya                 | 0,06            | 212.028.161   | 0,01            | 20.607.472  |
| Entitas asosiasi/ <i>Associate Entity:</i> |                 |               |                 |             |
| PT Kimu Andalan Nusantara                  | 0,60            | 1.946.376.129 | 0,29            | 860.625.146 |
| PT Bosnet Distribution Indonesia           | 0,00            | 6.991.212     | 0,01            | 29.162.950  |
| PT Hormel Garudafood Jaya                  | 0,00            | -             | 0,00            | 1.195.009   |
| PT Garuda Elang Nusantara                  | 0,00            | -             | 0,00            | -           |
|                                            | 0,60            | 1.953.367.341 | 0,30            | 890.983.105 |
|                                            | 0,66            | 2.165.395.502 | 0,31            | 911.590.577 |

<sup>e)</sup> Persentase dari total utang lain-lain

<sup>e)</sup> Percentage of total other payables

Utang kepada pihak berelasi timbul terutama dari transaksi pembelian dan jatuh tempo 30 sampai 45 hari sejak tanggal pembelian. Utang tersebut tidak berbunga.

*The payables to related parties arise mainly from purchase transactions and are due between 30 and 45 days after the date of purchase. The payables bear no interest.*

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**Lampiran - 5/80 - Schedule**

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(Expressed in Rupiah, unless otherwise stated)

**27. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN PIHAK BERELASI (lanjutan)**      **27. SIGNIFICANT BALANCES AND TRANSACTIONS WITH RELATED PARTIES (continued)**

**c) Transaksi signifikan dengan pihak berelasi**

**c) Significant transaction with related parties**

|                                                                                                                         | 30/09/2026      |                        | 30/09/2025      |                        |
|-------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------|-----------------|------------------------|
|                                                                                                                         | % <sup>a)</sup> | Rp                     | % <sup>a)</sup> | Rp                     |
| Penjualan bersih/ <i>net sales</i> :                                                                                    |                 |                        |                 |                        |
| Pemegang saham/ <i>Shareholders</i> :                                                                                   |                 |                        |                 |                        |
| PT Tudung Putra Putri Jaya                                                                                              | 0,02            | 2.463.728.568          | 0,02            | 2.320.159.040          |
| Hormel Foods International Corp                                                                                         | -               | -                      | 0,01            | 1.023.015.311          |
|                                                                                                                         | <u>0,02</u>     | <u>2.463.728.568</u>   | <u>0,03</u>     | <u>3.343.174.351</u>   |
| Entitas asosiasi / <i>Associate Entity</i> :                                                                            |                 |                        |                 |                        |
| PT Garuda Elang Nusantara                                                                                               | 4,04            | 462.120.153.924        | 3,87            | 365.409.588.837        |
| PT Kimu Andalan Nusantara                                                                                               | 0,11            | 13.150.578.548         | 0,00            | -                      |
| Garuda Polyflex Foods Pvt. Ltd.                                                                                         | 0,00            | 505.375.737            | 0,00            | -                      |
| PT Hormel Garudafood Jaya                                                                                               | 0,00            | 251.373.525            | 0,01            | 693.360.461            |
|                                                                                                                         | <u>4,15</u>     | <u>476.027.481.734</u> | <u>3,88</u>     | <u>366.102.949.298</u> |
| Entitas yang dikendalikan oleh<br>personel manajemen kunci/<br><i>Entity controlled by key<br/>management personnel</i> |                 |                        |                 |                        |
| Hormel (China) Investment Co. Ltd.                                                                                      | 0,07            | 7.819.986.404          | 0,08            | 7.388.945.577          |
| PT Bumi Mekar Tani                                                                                                      | 0,00            | 450.790                | 0,00            | 35.828.660             |
|                                                                                                                         | <u>0,07</u>     | <u>7.820.437.194</u>   | <u>0,08</u>     | <u>7.424.774.237</u>   |
|                                                                                                                         | <u>4,24</u>     | <u>486.311.647.496</u> | <u>3,99</u>     | <u>376.870.897.886</u> |

<sup>a)</sup> Persentase dari total penjualan bersih

<sup>a)</sup> Percentage of total net sales

|                                             | 30/09/2026      |                          | 30/09/2025      |                        |
|---------------------------------------------|-----------------|--------------------------|-----------------|------------------------|
|                                             | % <sup>b)</sup> | Rp                       | % <sup>b)</sup> | Rp                     |
| Pembelian/ <i>Purchases</i> :               |                 |                          |                 |                        |
| Pemegang saham/ <i>Shareholders</i> :       |                 |                          |                 |                        |
| PT Tudung Putra Putri Jaya                  | 5,12            | 432.677.364.837          | 4,59            | 313.169.513.179        |
| Entitas asosiasi/ <i>Associate entity</i> : |                 |                          |                 |                        |
| PT Garuda Elang Nusantara                   | 8,00            | 675.391.940.460          | 8,51            | 580.865.750.864        |
| PT Hormel Garudafood Jaya                   | 0,61            | 51.745.772.947           | 0,78            | 53.183.074.739         |
|                                             | <u>8,61</u>     | <u>727.137.713.407</u>   | <u>9,29</u>     | <u>634.048.825.603</u> |
|                                             | <u>13,73</u>    | <u>1.159.815.078.244</u> | <u>13,88</u>    | <u>947.218.338.782</u> |

<sup>b)</sup> Persentase dari total beban pokok penjualan

<sup>b)</sup> Percentage of total cost of sales

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**Lampiran - 5/81 - Schedule**

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(Expressed in Rupiah, unless otherwise stated)

**27. SALDO DAN TRANSAKSI SIGNIFIKAN DENGAN  
PIHAK BERELASI (lanjutan)**

**27. SIGNIFICANT BALANCES AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**c) Transaksi signifikan dengan pihak berelasi  
(lanjutan)**

**c) Significant transaction with related parties  
(continued)**

|                                               | 30/09/2026      |             | 30/09/2025      |               |
|-----------------------------------------------|-----------------|-------------|-----------------|---------------|
|                                               | % <sup>c)</sup> | Rp          | % <sup>c)</sup> | Rp            |
| Penghasilan keuangan/ <i>Finance income</i> : |                 |             |                 |               |
| Pemegang saham/ <i>Shareholders</i> :         |                 |             |                 |               |
| PT Tudung Putra Putri Jaya                    | 0,61            | 239.166.667 | 0,00            | -             |
| Entitas asosiasi/ <i>Associate entity</i> :   |                 |             |                 |               |
| PT Hormel Garudafood Jaya                     | 1,45            | 566.036.446 | 6,29            | 2.145.217.656 |
|                                               | 2,06            | 805.203.113 | 6,29            | 2.145.217.656 |

<sup>c)</sup> Persentase dari penghasilan keuangan

<sup>c)</sup> Percentage of total finance income

|                                                                     | 30/09/2026      |                | 30/09/2025      |                |
|---------------------------------------------------------------------|-----------------|----------------|-----------------|----------------|
|                                                                     | % <sup>d)</sup> | Rp             | % <sup>d)</sup> | Rp             |
| Manajemen kunci Perusahaan/<br><i>Key management personnel</i> :    |                 |                |                 |                |
| Imbalan kerja jangka pendek/<br><i>Short-term employee benefits</i> | 6,10            | 86.338.615.653 | 6,79            | 84.855.464.180 |

<sup>d)</sup> Persentase dari total beban imbalan kerja

<sup>d)</sup> Percentage of total employee benefit expenses

Grup mengadakan perjanjian pembagian biaya jasa dengan TPPJ, BMT, dan GEN. Pembagian biaya ini meliputi beberapa departemen yang diatur dalam perjanjian, yaitu departemen *research and quality, strategic procurement, supply chain management, corporate finance and tax, information technology, human capital, corporate affair, market insight* dan *internal audit*.

*The Group entered into a shared services agreement with TPPJ, BMT, and GEN. The shared services stipulated under this agreement consist of several departments, which are research and quality, strategic procurement, supply chain management, corporate finance and tax, information technology, human capital, corporate affair, market insight and internal audit department.*

Biaya jasa yang diatur dalam perjanjian ini terdiri dari biaya gaji dan tunjangan serta biaya operasional dari departemen tersebut. Pembagian biaya jasa tersebut dialokasikan berdasarkan pemakaian jasa selama tahun berjalan. Perjanjian ini diperpanjang secara otomatis kecuali salah satu pihak memberikan pemberitahuan tertulis untuk mengakhiri perjanjian ini.

*Shared services expenses stipulated under this agreement consist of compensation and benefit expense and operational expense from the related departments. The shared services are allocated based on the discharged services during the year. This agreement is automatically extended unless either party gives written notice of its intention to terminate this agreement.*

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**Lampiran - 5/82 - Schedule**

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**28. LABA PER SAHAM DASAR**

Laba per saham dasar dihitung dengan membagi laba yang diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada periode bersangkutan. Rincian dari perhitungan laba per saham dasar adalah sebagai berikut:

|                                                      | Periode yang berakhir<br>pada tanggal 30 September/<br>Period ended September 30 |                       |
|------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------|
|                                                      | 2026                                                                             | 2025                  |
| Laba yang diatribusikan kepada pemilik entitas induk | 446.964.163.802                                                                  | 480.132.291.800       |
| Total rata-rata tertimbang saham yang beredar        | <u>36.877.600.855</u>                                                            | <u>36.877.602.328</u> |
| <b>Laba per saham dasar</b>                          | <u>12,12</u>                                                                     | <u>13,02</u>          |

Perusahaan tidak memiliki efek berpotensi dilusi saham sehingga laba per saham dasar sama dengan laba per saham dilusian.

**28. BASIC EARNINGS PER SHARE**

*Basic earnings per share is calculated by dividing profit attributable to the owners of the parent by the weighted average number of ordinary shares outstanding during the period. The basic earnings per share computation is as follows:*

*Profit attributable to the owners of the parent entity  
Weighted average number of outstanding shares*

**Basic earnings per share**

*The Company does not have any potentially dilutive shares. Therefore, the diluted earnings per share is equal to the basic earnings per share.*

**29. ASET ATAU LIABILITAS MONETER BERSIH  
DALAM MATA UANG ASING**

Grup memiliki aset dan liabilitas moneter dalam mata uang asing dengan rincian sebagai berikut:

**29. NET MONETARY ASSETS AND LIABILITIES  
DENOMINATED IN FOREIGN CURRENCIES**

*The Group has monetary assets and liabilities denominated in foreign currencies as follows:*

|                           | 30/09/2026        |                |                      |                                                        |
|---------------------------|-------------------|----------------|----------------------|--------------------------------------------------------|
|                           | USD               | Euro           | Lain-lain/<br>Others | Jumlah setara<br>Rupiah/<br>Total Rupiah<br>equivalent |
| <b>Aset</b>               |                   |                |                      | <b>Assets</b>                                          |
| Kas dan setara kas        | 9.396.970         | 483.500        | 1.298.184.581        | 180.301.236.505                                        |
| Piutang usaha             | 3.371.357         | -              | -                    | 60.677.681.666                                         |
| Piutang lain-lain         | 17.021            | -              | -                    | 306.335.319                                            |
| Aset tidak lancar lainnya | <u>469.722</u>    | <u>-</u>       | <u>-</u>             | <u>8.454.060.336</u>                                   |
|                           | <u>13.255.070</u> | <u>483.500</u> | <u>1.298.184.581</u> | <u>249.739.313.826</u>                                 |
| <b>Liabilitas</b>         |                   |                |                      | <b>Liabilities</b>                                     |
| Utang usaha               | 2.123.354         | 78.355         | -                    | 39.816.667.175                                         |
| Utang lain-lain           | 234.542           | 3.626          | 1.500.127.736        | 5.795.474.611                                          |
| Akrual dan provisi        | 1.151.188         | -              | -                    | 20.719.088.463                                         |
| Liabilitas sewa           | <u>6.842</u>      | <u>-</u>       | <u>-</u>             | <u>123.141.596</u>                                     |
|                           | <u>3.515.926</u>  | <u>81.981</u>  | <u>1.500.127.736</u> | <u>66.454.371.845</u>                                  |
| <b>Aset bersih</b>        | <u>9.739.144</u>  | <u>401.519</u> | <u>(201.943.155)</u> | <u>183.284.941.981</u>                                 |
|                           |                   |                |                      | <b>Net assets</b>                                      |

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**29. ASET ATAU LIABILITAS MONETER BERSIH  
DALAM MATA UANG ASING (lanjutan)**

**29. NET MONETARY ASSETS AND LIABILITIES  
DENOMINATED IN FOREIGN CURRENCIES  
(continued)**

Grup memiliki aset dan liabilitas moneter dalam mata uang asing dengan rincian sebagai berikut: (lanjutan)

*The Group has monetary assets and liabilities denominated in foreign currencies as follows: (continued)*

|                           | 31/12/2025        |                  |                        | Jumlah setara<br>Rupiah/<br>Total Rupiah<br>equivalent |                           |
|---------------------------|-------------------|------------------|------------------------|--------------------------------------------------------|---------------------------|
|                           | USD               | Euro             | Lain-lain/<br>Others   |                                                        |                           |
| <b>Aset</b>               |                   |                  |                        |                                                        | <b>Assets</b>             |
| Kas dan setara kas        | 8.215.489         | -                | 1.376.662.869          | 139.249.006.149                                        | Cash and cash equivalents |
| Piutang usaha             | 3.233.786         | -                | -                      | 54.269.394.806                                         | Trade receivables         |
| Piutang lain-lain         | 18.058            | -                | -                      | 303.046.000                                            | Other receivables         |
| Aset tidak lancar lainnya | 439.762           | -                | -                      | 7.380.090.247                                          | Other non-current assets  |
|                           | <u>11.907.095</u> | <u>-</u>         | <u>1.376.662.869</u>   | <u>201.201.537.202</u>                                 |                           |
| <b>Liabilitas</b>         |                   |                  |                        |                                                        | <b>Liabilities</b>        |
| Utang usaha               | 1.463.456         | 460.562          | -                      | 33.657.318.656                                         | Trade payables            |
| Utang lain-lain           | 123.522           | 24.762           | 2.610.340.823          | 5.172.419.328                                          | Other payables            |
| Akrual dan provisi        | 959.239           | -                | -                      | 16.097.956.114                                         | Accruals and provisions   |
| Liabilitas sewa           | 10.667            | -                | -                      | 179.021.482                                            | Lease liabilities         |
|                           | <u>2.556.884</u>  | <u>485.324</u>   | <u>2.610.340.823</u>   | <u>55.106.715.580</u>                                  |                           |
| <b>Aset bersih</b>        | <u>9.350.211</u>  | <u>(485.324)</u> | <u>(1.233.677.954)</u> | <u>146.094.821.622</u>                                 | <b>Net assets</b>         |

Apabila aset dan liabilitas moneter dalam mata uang asing pada tanggal 30 September 2026 dijabarkan dengan menggunakan kurs tengah mata uang asing pada tanggal laporan ini, maka nilai aset moneter bersih dalam mata uang asing Grup relatif stabil.

*If monetary assets and liabilities in foreign currencies as at 30 September 2026 had been translated using the mid rates as at the date of this report, the total net monetary foreign currency assets of the Group is relatively stable.*

**30. PERJANJIAN DAN KOMITMEN YANG SIGNIFIKAN**

**30. SIGNIFICANT AGREEMENTS AND COMMITMENTS**

**PERJANJIAN SIGNIFIKAN**

**SIGNIFICANT AGREEMENTS**

- a. Perusahaan mengadakan perjanjian distribusi dengan beberapa pihak ketiga (pemasok luar negeri) sehubungan dengan pendistribusian produk-produk Perusahaan di luar wilayah Indonesia sesuai dengan syarat dan kondisi yang ditetapkan dalam perjanjian. Perjanjian ini berlaku selama delapan bulan hingga dua tahun yang dapat diperpanjang secara otomatis, kecuali diakhiri oleh kedua belah pihak.

- a. *The Company entered Distributor Agreements with several third parties (foreign suppliers) in relation to the distribution of the Company's products outside the territory of Indonesia under the terms and conditions as stated in agreements. The agreements are valid for eight months up to two years and are automatically renewable, unless terminated by both parties.*

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**30. PERJANJIAN DAN KOMITMEN YANG  
SIGNIFIKAN (lanjutan)**

**PERJANJIAN SIGNIFIKAN (lanjutan)**

- b. Pada tanggal 30 September 2026, Grup memiliki fasilitas bank garansi, cerukan, pinjaman bergulir, pinjaman bank dan *letter of credit* yang tidak terpakai dari berbagai bank berjumlah USD10.510.000 dan Rp 2.609.440.406.916.
- c. Pada tanggal 29 Juni 2026, PT Sinarniaga Sejahtera ("SNS"), entitas anak Perusahaan, menandatangani Perjanjian Fasilitas kredit modal kerja dengan PT Bank Negara Indonesia (Persero) Tbk yaitu Perjanjian Fasilitas kredit modal kerja *aflopend* (*non-revolving*) dengan total plafon sebesar Rp100.000.000.000, serta Perjanjian fasilitas kredit modal kerja bergulir (*revolving*) dengan total plafon sebesar Rp100.000.000.000.
- d. Pada tanggal 4 September 2026, Perusahaan menandatangani Perjanjian Fasilitas kredit dengan PT Bank CIMB Niaga Tbk yaitu Perjanjian Fasilitas kredit pembiayaan jangka panjang dengan total plafon sebesar Rp500.000.000.000, serta Perjanjian Fasilitas Pembiayaan *revolving* dengan total plafon sebesar Rp100.000.000.000.
- e. Pada tanggal 17 September 2026, Perusahaan menandatangani Perjanjian Fasilitas kredit dengan PT Bank HSBC Indonesia Tbk, yaitu Perjanjian Fasilitas kredit pembiayaan jangka panjang dengan total plafon sebesar Rp500.000.000.000.

**30. SIGNIFICANT AGREEMENTS AND  
COMMITMENTS (continued)**

**SIGNIFICANT AGREEMENTS (continued)**

- b. As of 30 September 2026, the Group had unused bank guarantee, overdraft, revolving loan, bank loan, and letter of credit facilities obtained from various banks amounted USD10,510,000 and Rp2,609,440,406,916.
- c. On 29 June 2026, PT Sinarniaga Sejahtera ("SNS"), a subsidiary of the Company, entered into a Working Capital Credit Facility Agreement with PT Bank Negara Indonesia (Persero) Tbk, consisting of a non-revolving (*aflopend*) working capital credit facility with a maximum facility amount of Rp100,000,000,000 and a revolving working capital credit facility with a maximum facility amount of Rp100,000,000,000.
- d. On 4 September 2026, the Company entered into a Credit Facility Agreement with PT Bank CIMB Niaga Tbk, consisting of a long-term financing credit facility agreement with a maximum facility amount of Rp500,000,000,000 and a revolving financing facility agreement with a maximum facility amount of Rp100,000,000,000.
- e. On 17 September 2026, the Company entered into a Credit Facility Agreement with PT Bank HSBC Indonesia Tbk, consisting of a long-term financing credit facility agreement with a maximum facility amount of Rp500,000,000,000.

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**31. TAMBAHAN INFORMASI**

**31. SUPPLEMENTARY INFORMATION**

**a) Tambahan informasi arus kas konsolidasian**

**a) Supplementary consolidated cash flow information**

Aktivitas investasi yang tidak mempengaruhi arus kas konsolidasian Grup adalah sebagai berikut:

*Investing activities which did not affect the Group's consolidated statements of cash flows are as follows:*

|                                                                                            | <b>Periode yang berakhir<br/>pada tanggal 30 September/<br/>For the period ended 30 September</b> |                 |                                                                                                   |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------|---------------------------------------------------------------------------------------------------|
|                                                                                            | <b>2026</b>                                                                                       | <b>2025</b>     |                                                                                                   |
| Perolehan aset tetap melalui uang muka                                                     | 150.136.574.392                                                                                   | 108.715.345.798 | <i>Acquisition of fixed assets through advances</i>                                               |
| Perolehan aset tetap melalui liabilitas sewa                                               | 28.801.376.056                                                                                    | 29.101.074.468  | <i>Acquisition of fixed assets through lease liabilities</i>                                      |
| Perolehan aset tetap melalui utang                                                         | 97.509.767.220                                                                                    | -               | <i>Acquisition of fixed assets through other payables</i>                                         |
| Perolehan penyertaan saham langsung melalui uang muka                                      | -                                                                                                 | 14.250.000.000  | <i>Acquisition of direct investment in shares through advances</i>                                |
| Penambahan investasi Pada entitas asosiasi melalui konversi pinjaman kepada pihak berelasi | 34.902.303.800                                                                                    | -               | <i>Addition of investment in an associate through the conversion of a loan to a related party</i> |