**PT UNI-CHARM INDONESIA Tbk**
**DAN ENTITAS ANAK/*AND SUBSIDIARIES***

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

**30 SEPTEMBER 2026 DAN 31 DESEMBER 2025/**
***30 SEPTEMBER 2026 AND 31 DECEMBER 2025***

**DAN/*AND***

**UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR PADA TANGGAL 30 SEPTEMBER 2026 DAN 2025/**
***FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026 AND 2025***

**(TIDAK DIAUDIT/*UNAUDITED*)**

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PT UNI-CHARM INDONESIA Tbk
Sinar Mas Land Plaza Sudirman Fl. 42
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**PERNYATAAN DEWAN DIREKSI TENTANG TANGGUNG JAWAB ATAS LAPORAN KEUANGAN KONSOLIDASIAN INTERIM PADA TANGGAL DAN UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR 30 SEPTEMBER 2026 PT UNI-CHARM INDONESIA Tbk ("PERUSAHAAN") DAN ENTITAS ANAK**

Kami, yang bertanda tangan di bawah ini, mewakili dewan direksi:

1. Nama : Yasutaka Nishioka
   Alamat kantor : Sinar Mas Land Plaza lantai 42 Jl. Jend. Sudirman Kav. 21 Jakarta Selatan
   Alamat domisili : Apt. Somerset Sudirman Jl. Karet Pasar Baru Barat 5 No. 92 Tanah Abang, Jakarta
   No. Telepon kantor : 021 - 2918 9191
   Jabatan : Presiden Direktur

2. Nama : Kohei Yoshida
   Alamat kantor : Sinar Mas Land Plaza lantai 42 Jl. Jend. Sudirman Kav. 21 Jakarta Selatan
   Alamat domisili : Apt. Gandaria Heights Tower A Jl. KH. M. Syafi'i Hadzami No. 8 Gandaria, Kebayoran Lama, Jakarta Selatan
   No. Telepon kantor : 021 - 8911 9601
   Jabatan : Direktur

menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian interim Perusahaan dan entitas anak;
2. Laporan keuangan konsolidasian interim Perusahaan dan entitas anak ini telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Pengungkapan yang ada di dalam laporan keuangan konsolidasian interim Perusahaan dan entitas anak ini telah lengkap dan akurat;
   b. Laporan keuangan konsolidasian interim Perusahaan dan entitas anak ini tidak mengandung informasi yang menyesatkan, dan kami tidak menghilangkan informasi atau fakta yang material terhadap laporan keuangan konsolidasian interim; dan
4. Kami bertanggung jawab atas sistem pengendalian internal Perusahaan dan entitas anak.

Pernyataan ini dibuat dengan sebenarnya.

***BOARD OF DIRECTORS' STATEMENT OF RESPONSIBILITIES FOR THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS AS OF AND FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026 PT UNI-CHARM INDONESIA Tbk ("THE COMPANY") AND SUBSIDIARIES***

*We, the undersigned, on behalf of the board of directors:*

1. *Name* : *Yasutaka Nishioka*
   *Office address* : *Sinar Mas Land Plaza 42nd floor Jl. Jend. Sudirman Kav. 21 South Jakarta*
   *Residential address* : *Apt. Somerset Sudirman Jl. Karet Pasar Baru Barat 5 No. 92 Tanah Abang, Jakarta*
   *Office telephone* : *021 - 2918 9191*
   *Function* : *President Director*

2. *Name* : *Kohei Yoshida*
   *Office address* : *Sinar Mas Land Plaza 42nd floor Jl. Jend. Sudirman Kav. 21 South Jakarta*
   *Residential address* : *Apt. Gandaria Heights Tower A Jl. KH. M. Syafi'i Hadzami No. 8 Gandaria, Kebayoran Lama, South Jakarta*
   *Office telephone* : *021 - 8911 9601*
   *Function* : *Director*

*declare that:*

1. *We are responsible for the preparation and presentation of the interim consolidated financial statements of the Company and subsidiaries;*
2. *The interim consolidated financial statements of the Company and subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards;*
3. *a. The disclosures we have made in the interim consolidated financial statements of the Company and subsidiaries are complete and accurate;*
   *b. The interim consolidated financial statements of the Company and subsidiaries do not contain misleading information, and we have not omitted any information or facts that would be material to the interim consolidated financial statements; and*
4. *We are responsible for the internal control of the Company and subsidiaries.*

*This statement is made truthfully.*

30 Oktober/*October* 2026

METERAI TEMPEL
E683AAOX230826296

**Yasutaka Nishioka**
Presiden Direktur/*President Director*

**Kohei Yoshida**
Direktur/*Director*

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

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

| | 30 September/ *September* 2026 | Catatan/ *Notes* | 31 Desember/ *December* 2025 | |
|---|---|---|---|---|
| **ASET** | | | | ***ASSETS*** |
| **Aset lancar** | | | | ***Current assets*** |
| Kas dan setara kas | 1,802,600 | 5 | 1,957,888 | *Cash and cash equivalents* |
| Piutang usaha | | | | *Trade receivables* |
| - Pihak berelasi | 132,952 | 6,26c | 113,469 | *Related parties -* |
| - Pihak ketiga | 1,789,521 | 6 | 1,885,820 | *Third parties -* |
| Piutang lain-lain | | | | *Other receivables* |
| - Pihak berelasi | 12,283 | 26c | 24,044 | *Related parties -* |
| - Pihak ketiga | 1,927 | | 1,050 | *Third parties -* |
| Persediaan | 1,457,066 | 7 | 1,223,503 | *Inventories* |
| Piutang Derivatif | 17 | | - | *Derivative Receivables* |
| Klaim pengembalian pajak dan aset pajak lainnya | 242,688 | 9a | 68,124 | *Claims for tax refund and other tax assets* |
| Biaya dibayar di muka | 75,042 | 8 | 104,445 | *Prepaid expenses* |
| **Jumlah aset lancar** | 5,514,096 | | 5,378,343 | ***Total current assets*** |
| **Aset tidak lancar** | | | | ***Non-current assets*** |
| Aset tetap | 1,120,790 | 10 | 1,284,900 | *Fixed assets* |
| Aset hak-guna | 954,014 | 11 | 135,659 | *Right-of-use assets* |
| Deposit yang dapat dikembalikan | 4,429 | | 4,518 | *Refundable deposits* |
| Klaim pengembalian pajak | | 9a | | *Claims for tax refund* |
| - Pajak penghasilan badan | 196,128 | | 256,982 | *Corporate income tax -* |
| - Pajak lainnya | - | | 107,338 | *Other taxes -* |
| Aset pajak tangguhan | 192,307 | 9d | 164,129 | *Deferred tax assets* |
| Biaya dibayar di muka | 3,555 | 8 | 3,836 | *Prepaid expenses* |
| **Jumlah aset tidak lancar** | 2,471,223 | | 1,957,362 | ***Total non-current assets*** |
| **JUMLAH ASET** | **7,985,319** | | **7,335,705** | ***TOTAL ASSETS*** |

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

***INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (Continued)***
***30 SEPTEMBER 2026 AND 31 DECEMBER 2025***
*(Expressed in millions of Rupiah, unless otherwise stated)*

| | 30 September/ *September* 2026 | Catatan/ *Notes* | 31 Desember/ *December* 2025 | |
|---|---|---|---|---|
| **LIABILITAS** | | | | ***LIABILITIES*** |
| **Liabilitas jangka pendek** | | | | ***Current liabilities*** |
| Utang usaha | | | | *Trade payables* |
| - Pihak berelasi | 23,720 | 12,26c | 36,487 | *Related parties -* |
| - Pihak ketiga | 926,168 | 12 | 830,193 | *Third parties -* |
| Utang lain-lain | | | | *Other payables* |
| - Pihak berelasi | 15,141 | 13,26c | 8,291 | *Related parties -* |
| - Pihak ketiga | 134,556 | 13 | 118,252 | *Third parties -* |
| Akrual | 1,057,106 | 14 | 1,362,152 | *Accruals* |
| Pendapatan tangguhan | 1,017 | | 1,241 | *Deferred revenue* |
| Utang derivatif | - | | 221 | *Derivative liabilities* |
| Utang pajak | | 9b | | *Tax payables* |
| - Pajak penghasilan badan | 6,596 | | 20,971 | *Corporate income tax -* |
| - Pajak lainnya | 47,321 | | 53,776 | *Other taxes -* |
| Liabilitas sewa | 63,747 | 15 | 58,984 | *Lease liabilities* |
| Liabilitas imbalan kerja | 1,815 | 16 | 1,712 | *Employee benefits obligation* |
| **Jumlah liabilitas jangka pendek** | 2,277,187 | | 2,492,280 | ***Total current liabilities*** |
| **Liabilitas jangka panjang** | | | | ***Non-current liabilities*** |
| Liabilitas sewa | 906,251 | 15 | 97,413 | *Lease liabilities* |
| Liabilitas imbalan kerja | 143,702 | 16 | 121,553 | *Employee benefits obligation* |
| **Jumlah liabilitas jangka panjang** | 1,049,953 | | 218,966 | ***Total non-current liabilities*** |
| **JUMLAH LIABILITAS** | 3,327,140 | | 2,711,246 | ***TOTAL LIABILITIES*** |
| **EKUITAS** | | | | ***EQUITY*** |
| Modal saham: | | | | *Share capital:* |
| Saham biasa - modal dasar 13.301.031.600 saham, ditempatkan dan disetor penuh 4.156.572.300 saham dengan nilai nominal Rp 100 (jumlah penuh) per saham | 415,657 | 17 | 415,657 | *Ordinary shares authorized 13,301,031,600 shares, issued and fully paid 4,156,572,300 shares with par value of Rp 100 (full amount) per share* |
| Selisih kurs atas modal disetor | 11,503 | 18 | 11,503 | *Foreign exchange difference on paid-in capital* |
| Tambahan modal disetor | 1,061,040 | 19 | 1,061,040 | *Additional paid-in capital* |
| Saldo laba | | | | *Retained earnings* |
| - Dicadangkan | 66,505 | 20 | 66,505 | *Appropriated -* |
| - Belum dicadangkan | 3,102,268 | | 3,068,649 | *Unappropriated -* |
| **Ekuitas yang dapat diatribusikan kepada pemilik entitas induk** | 4,656,973 | | 4,623,354 | ***Equity attributable to owners of the parent*** |
| **Kepentingan nonpengendali** | 1,206 | | 1,105 | ***Non-controlling interest*** |
| **JUMLAH EKUITAS** | 4,658,179 | | 4,624,459 | ***TOTAL EQUITY*** |
| **JUMLAH LIABILITAS DAN EKUITAS** | **7,985,319** | | **7,335,705** | ***TOTAL LIABILITIES AND EQUITY*** |

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

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

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

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

| | **30 September/ *September* 2026** | **Catatan/ *Notes*** | **30 September/ *September* 2025** | |
|---|---|---|---|---|
| **Pendapatan neto** | 6,622,491 | 22 | 6,352,977 | ***Net revenue*** |
| **Beban pokok pendapatan** | (5,059,336) | 23 | (5,270,352) | ***Cost of revenue*** |
| **Laba bruto** | 1,563,155 | | 1,082,625 | ***Gross profit*** |
| Beban penjualan | (1,357,156) | 24a | (943,381) | *Selling expenses* |
| Beban umum dan administrasi | (194,509) | 24b | (200,372) | *General and administrative expenses* |
| Penghasilan keuangan | 40,006 | | 30,084 | *Finance income* |
| Biaya keuangan | (26,471) | | (10,409) | *Finance costs* |
| Kerugian selisih kurs, neto | (9,611) | | (2,375) | *Loss on foreign exchange, net* |
| Beban pajak lainnya | (2,314) | | (23,115) | *Other tax expenses* |
| Lain-lain, neto | 23,832 | | 9,783 | *Others, net* |
| **(Rugi)/laba sebelum pajak penghasilan** | 36,932 | | (57,160) | ***(Loss)/profit before income tax*** |
| **Beban pajak penghasilan** | 24,520 | 9c | (38,719) | ***Income tax expenses*** |
| **(Rugi)/laba periode berjalan** | **61,452** | | **(95,879)** | ***(Loss)/profit for the period*** |
| **Penghasilan komprehensif lain** | | | | ***Other comprehensive income*** |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | | *Items that will not be reclassified to profit or loss:* |
| - Pengukuran kembali liabilitas imbalan kerja | - | 16 | - | *Remeasurement of employee benefits obligation* |
| - Pajak penghasilan terkait | - | 9d | - | *Related income tax* |
| **Jumlah penghasilan komprehensif lain, setelah pajak** | - | | - | ***Total other comprehensive income, net of tax*** |
| **Jumlah penghasilan komprehensif periode berjalan** | **61,452** | | **(95,879)** | ***Total comprehensive income for the period*** |
| **(Rugi)/laba periode berjalan yang diatribusikan kepada:** | | | | ***(Loss)/profit for the period attributable to:*** |
| Pemilik entitas induk | 61,351 | | (95,979) | *Owners of the parent* |
| Kepentingan nonpengendali | 101 | | 100 | *Non-controlling interest* |
| | 61,452 | | (95,879) | |
| **Jumlah penghasilan komprehensif yang diatribusikan kepada:** | | | | ***Total comprehensive income attributable to:*** |
| Pemilik entitas induk | 61,351 | | (95,979) | *Owners of the parent* |
| Kepentingan nonpengendali | 101 | | 100 | *Non-controlling interest* |
| | 61,452 | | (95,879) | |
| **(Rugi)/laba per saham dasar (jumlah penuh)** | **15** | 25 | **(23)** | ***Basic (loss)/earnings per share (full amount)*** |

**PT UNI-CHARM INDONESIA Tbk**
**DAN ENTITAS ANAK/*AND SUBSIDIARIES***

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

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

| | *Diatribusikan kepada pemilik entitas induk/Attributable to owners of the parent* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Saldo laba/ *Retained earnings* | | | | | |
| | **Modal saham/ *Share capital*** | **Selisih kurs atas modal disetor/ *Foreign exchange difference on paid-in capital*** | **Tambahan modal disetor/ *Additional paid-in capital*** | **Dicadangkan/ *Appropriated*** | **Belum dicadangkan/ *Unappropriated*** | **Jumlah/ *Total*** | **Kepentingan nonpengendali/ *Non-controlling interest*** | **Jumlah ekuitas/ *Total equity*** | |
| Saldo 1 Januari 2025 | 415,657 | 11,503 | 1,061,040 | 66,505 | 4,311,465 | 5,866,170 | 1,000 | 5,867,170 | *Balance as at 1 January 2025* |
| Rugi periode berjalan | - | - | - | - | (95,979) | (95,979) | 100 | (95,879) | *Loss for the period* |
| Dividen (Catatan 21) | - | - | - | - | (70,088) | (70,088) | - | (70,088) | *Dividends (Note 21)* |
| **Saldo 30 September 2025** | 415,657 | 11,503 | 1,061,040 | 66,505 | 4,145,398 | 5,700,103 | 1,100 | 5,701,203 | ***Balance as at 30 September 2025*** |
| Saldo 1 Januari 2026 | 415,657 | 11,503 | 1,061,040 | 66,505 | 3,068,649 | 4,623,354 | 1,105 | 4,624,459 | *Balance as at 1 January 2026* |
| Laba periode berjalan | - | - | - | - | 61,351 | 61,351 | 101 | 61,452 | *Profit for the period* |
| Dividen (Catatan 21) | - | - | - | - | (27,732) | (27,732) | - | (27,732) | *Dividends (Note 21)* |
| **Saldo 30 September 2026** | **415,657** | **11,503** | **1,061,040** | **66,505** | **3,102,268** | **4,656,973** | **1,206** | **4,658,179** | ***Balance as at 30 September 2026*** |

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

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

**LAPORAN ARUS KAS KONSOLIDASIAN INTERIM UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR 30 SEPTEMBER 2026 DAN 2025**
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

***INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026 AND 2025***
*(Expressed in millions of Rupiah, unless otherwise stated)*

| | 30 September/ *September* 2026 | Catatan/ *Notes* | 30 September/ *September* 2025 | |
|---|---|---|---|---|
| **Arus kas dari aktivitas operasi:** | | | | ***Cash flows from operating activities:*** |
| Penerimaan dari pelanggan | 8,810,398 | | 8,495,745 | *Receipt from customers* |
| Pembayaran kepada pemasok dan pihak lain | (8,414,353) | | (7,873,935) | *Payment to suppliers and other parties* |
| Pembayaran kepada karyawan | (468,612) | | (467,725) | *Payment to employees* |
| Penerimaan dari aktivitas operasi lainnya | 47,861 | | 40,983 | *Receipts from other operating activities* |
| Pembayaran untuk aktivitas operasi lainnya | (25,076) | | (22,962) | *Payments for other operating activities* |
| Kas yang dihasilkan dari operasi | (49,782) | | 172,106 | *Cash generated from operations* |
| Pembayaran pajak penghasilan badan | (110,637) | | (180,911) | *Payment of corporate income tax* |
| Penerimaan dari hasil ketetapan pajak | 131,587 | | 58,232 | *Receipt from result of tax assessments* |
| Penerimaan penghasilan keuangan | 39,516 | | 32,762 | *Receipt of finance income* |
| Pembayaran biaya keuangan | (19,854) | | (11,122) | *Payment of finance cost* |
| **Arus kas neto yang digunakan untuk aktivitas operasi** | (9,170) | | 71,067 | ***Net cash flows used in operating activities*** |
| **Arus kas dari aktivitas investasi:** | | | | ***Cash flows from investing activities:*** |
| Hasil dari penjualan aset tetap | 11 | | 149 | *Proceeds from sale of fixed assets* |
| Pembelian aset tetap | (26,871) | | (71,254) | *Purchase of fixed assets* |
| **Arus kas neto yang digunakan untuk aktivitas investasi** | (26,860) | | (71,105) | ***Net cash flows used in investing activities*** |
| **Arus kas dari aktivitas pendanaan:** | | | | ***Cash flows from financing activities:*** |
| Pembayaran atas bagian pokok liabilitas sewa | (94,995) | | (92,168) | *Payment of principal portion of lease liabilities* |
| Pembayaran dividen tunai | (27,732) | | (70,088) | *Payment of cash dividends* |
| **Arus kas neto yang digunakan untuk aktivitas pendanaan** | (122,727) | | (162,256) | ***Net cash flows used in financing activities*** |
| **(Penurunan)/kenaikan neto kas** | (158,757) | | (162,294) | ***(Decrease)/increase in cash*** |
| **Kas pada awal tahun** | 1,957,888 | | 1,795,306 | ***Cash at beginning of the year*** |
| Dampak selisih kurs terhadap kas | 3,469 | | 3,218 | *Foreign exchange difference on cash* |
| **Kas pada akhir periode** | **1,802,600** | | **1,636,230** | ***Cash at end of the period*** |

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

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

## 1. INFORMASI UMUM

### a. Pendirian dan informasi lainnya

PT Uni-Charm Indonesia Tbk ("Perusahaan") didirikan berdasarkan Akta Notaris No. 37 tanggal 5 Juni 1997 oleh Linda Herawati S.H. Akta Pendirian Perusahaan telah mendapat pengesahan dari Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. C2-9632.HT.01.01.Th.97 tanggal 18 September 1997 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 56 tanggal 14 Juli 1998, Tambahan No. 3838.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan terakhir dibuat melalui Akta Notaris No. 185 tanggal 27 Agustus 2020 oleh Christina Dwi Utami, S.H., M. Hum., M.Kn., dalam rangka penyesuaian dengan ketentuan dalam Peraturan Otoritas Jasa Keuangan ("POJK") 15/2022. Akta ini telah disahkan oleh Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-AH.01.03-0377538 tanggal 31 Agustus 2020.

Perusahaan mulai beroperasi secara komersial pada Februari 1998. Perusahaan bergerak dalam bidang industri pembalut kesehatan, termasuk memproduksi dan memasarkan pembalut kesehatan, pembalut wanita untuk dipakai malam hari, pelapis celana, popok bayi.

Kantor dan fasilitas manufaktur utama Perusahaan berlokasi di Kawasan Industri KIIC, Karawang, Jawa Barat, Indonesia. Perusahaan juga memiliki fasilitas manufaktur di Taman Industri Ngoro, Mojokerto, Jawa Timur, Indonesia dan kantor yang beralamat di Sinar Mas Land Plaza Sudirman, lantai 42, Jalan Jendral Sudirman Kav. 21, Jakarta, Indonesia.

Perusahaan dan entitas anak (selanjutnya disebut "Grup") tergabung dalam kelompok usaha Unicharm. Entitas induk terakhir Grup adalah Unicharm Corporation, berdomisili di Jepang.

## *1. GENERAL INFORMATION*

### *a. Establishment and other information*

*PT Uni-Charm Indonesia Tbk (the "Company") was established based on Notarial Deed No. 37 dated 5 June 1997 of Linda Herawati S.H. The Company's Deed of Establishment was approved by the Minister of Justice of the Republic of Indonesia in its Decision Letter No. C2-9632.HT.01.01.Th.97 dated 18 September 1997 and published in the State Gazette No. 56 dated 14 July 1998, Supplement No. 3838.*

*The Company's Articles of Association have been amended several times. The latest amendment was made through Notarial Deed No. 185 dated 27 August 2020 of Christina Dwi Utami, S.H., M.Hum., M.Kn., in order to comply with Financial Services Authority Regulation ("POJK") 15/2022. This Deed was approved by the Ministry of Law and Human Rights of the Republic of Indonesia based on its Decision Letter No. AHU-AH.01.03-0377538 dated 31 August 2020.*

*The Company commenced its commercial operation in February 1998. The Company is engaged in the sanitary napkin industry, including the manufacturing and selling of sanitary napkin, night wing, panty liners, baby diapers.*

*The Company's head office and main manufacturing facilities are located at Kawasan Industri KIIC, Karawang, West Java, Indonesia. The Company also has a manufacturing facility at Ngoro Industrial Park, Mojokerto, East Java, Indonesia and an office located at Sinar Mas Land Plaza Sudirman, 42nd floor, Jalan Jendral Sudirman Kav. 21, Jakarta, Indonesia.*

*The Company and its subsidiaries (the "Group") are part of Unicharm Group. The ultimate parent of the Group is Unicharm Corporation, domiciled in Japan.*

**1. INFORMASI UMUM** (lanjutan)

**b. Penawaran Umum Perdana Saham ("IPO") Perusahaan**

Pada tanggal 5 November 2019, Perusahaan memperoleh Persetujuan Prinsip Pencatatan Efek Bersifat Ekuitas berdasarkan surat No.S-071041/BEI.PP3/11-2019 dari Bursa Efek Indonesia ("BEI"). Pada tanggal 11 Desember 2019, Perusahaan mendapatkan persetujuan atas pernyataan pendaftaran dari Otoritas Jasa Keuangan ("OJK") berdasarkan surat No. S-191/D.04/2019.

Sejak saat itu, Perusahaan telah melaksanakan transaksi-transaksi yang berkaitan dengan modal saham sebagai berikut:

***1. GENERAL INFORMATION** (continued)*

***b. The Company's Initial Public Offering ("IPO")***

*On 5 November 2019, the Company received the Approval in Principle of Listing of Equity Securities based on letter No. S-071041/BEI.PP3/11-2019 from Indonesia Stock Exchange ("IDX"). On 11 December 2019, the Company received approval of its registration statement from Financial Services Authority ("OJK") based on letter No. S-191/D.04/2019.*

*Since then, the Company has conducted the following capital transactions:*

| **Tanggal/** ***Date*** | **Keterangan/** ***Description*** | **Jumlah saham yang beredar setelah transaksi/*Total outstanding shares after the transactions*** |
|---|---|---|
| 17 Desember/ *December* 2019 | Penawaran Umum Perdana Saham sebesar 831.314.400 lembar saham biasa dengan nilai nominal sebesar Rp 100 (jumlah penuh) per lembar saham dan harga penawaran sebesar Rp 1.500 (jumlah penuh) per lembar saham/*The Company undertook an Initial Public Offering of 831,314,400 ordinary shares with a par value per share of Rp 100 (full amount) and offering price of Rp 1,500 (full amount) per share.* | 4,156,572,300 |
| 30 Juli/ *July* 2020 | Perusahaan membeli kembali 13.260.000 lembar saham dengan harga rata-rata Rp 1.508 (jumlah penuh) per lembar saham/ *The Company has repurchased 13,260,000 shares with average price of Rp1,508 (full amount) per share.* | 4,143,312,300 |
| 19 Januari/ *January* 2024 | Pengalihan saham tresuri 13.260.000 lembar saham dengan harga rata-rata Rp 1.267 (jumlah penuh) per lembar saham untuk program MESOP/*Transfer of treasury shares of 13,260,000 shares with average price of Rp 1,267 (full amount) per share for MESOP program.* | 4,156,572,300 |

**c. Struktur entitas anak**

Perusahaan mengkonsolidasi entitas anak berikut:

***c. Subsidiary structure***

*The Company consolidated the following subsidiaries:*

| **Entitas anak/** ***Subsidiaries*** | **Domisili/** ***Domicile*** | **Kegiatan usaha/** ***Business activity*** | **Persentase kepemilikan efektif/** ***Percentage of effective ownership*** | | **Tahun operasi komersial/** ***Start of commercial operations*** | **Jumlah aset sebelum eliminasi/** ***Total assets before elimination*** | |
|---|---|---|---|---|---|---|---|
| | | | **Oleh Induk/** ***By Parent*** | **Oleh Grup/** ***By Group*** | | **30 September/** ***September* 2026** | **31 Desember/** ***December* 2025** |
| PT Unicharm Nonwoven Indonesia ("UCNWI") | Mojokerto, Jawa Timur/ *East Java* | Manufaktur *non-woven* dan kertas tisu/ *Manufacture of non-woven and tissue paper* | 99.0% | 99.0% | 2015 | 279,778 | 306,881 |
| PT Unicharm Trading Indonesia ("UCIT") | Karawang, Jawa Barat/ *West Java* | Perdagangan/*Trading* | 99.9% | 100.0% | 2021 | 3,197,791 | 3,344,155 |

**1. INFORMASI UMUM** (lanjutan)

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

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

| | **30 September/ *September* 2026** | **31 Desember/ *December* 2025** | |
|---|---|---|---|
| Dewan Komisaris | | | *Board of Commissioners* |
| Komisaris Utama | Tn/Mr Kenji Takaku | Tn/*Mr* Takashi Kan | *President Commissioner* |
| Komisaris | Tn/*Mr* Yoshiyuki Iwase | Tn/*Mr* Yoshiyuki Iwase | *Commissioner* |
| | Tn/*Mr* Hendra Jaya Kosasih | Tn/*Mr* Hendra Jaya Kosasih | |
| | Tn/Mr Takashi Kan | - | |
| Komisaris Independen | Tn/*Mr* Ubaidillah Nugraha | Tn/*Mr* Ubaidillah Nugraha | *Independent Commissioners* |
| | Tn/*Mr* Suryamin Halim | Tn/*Mr* Suryamin Halim | |
| Dewan Direksi | | | *Board of Directors* |
| Presiden Direktur | Tn/*Mr* Yasutaka Nishioka | Tn/*Mr* Takumi Terakawa | *President Director* |
| Wakil Presiden Direktur | - | Tn/*Mr* Takeyuki Matsuura | *Vice President Director* |
| Direktur | Tn/*Mr* Eiji Ito | Ny/*Mrs* Sri Haryani | *Director* |
| | Tn/*Mr* Kohei Yoshida | Tn/*Mr* Kurniawan Yuwono | |
| | Tn/*Mr* Kurniawan Yuwono | - | |
| Komite Audit | | | *Audit Committee* |
| Ketua | Tn/*Mr* Suryamin Halim | Tn/*Mr* Suryamin Halim | *Chairman* |
| Anggota | Tn/*Mr* Yukifri Nazir | Tn/*Mr* Yukifri Nazir | *Members* |
| | Tn/*Mr* Cota Saito | Tn/*Mr* Cota Saito | |
| | - | Tn/*Mr* Takashi Kan | |

Pada tanggal 30 September 2026, Grup memiliki 2.003 karyawan tetap (31 Desember 2025: 1.996 orang) - Tidak diaudit.

***1. GENERAL INFORMATION** (continued)*

***d. Board of Commissioners, Board of Directors, Audit Committee and employees***

*The members of the Company's Board of Commissioners, Board of Directors and Audit Committee as at 30 September 2026 and 31 December 2025 are as follows:*

*As at 30 September 2026, Group had 2,003 permanent employees (31 December 2025: 1,996 employees) -Unaudited.*

**2. KEBIJAKAN AKUNTANSI YANG MATERIAL**

Laporan keuangan konsolidasian interim Grup disusun oleh manajemen dan telah diotorisasi untuk diterbitkan oleh Dewan Direksi pada tanggal 30 Oktober 2026.

Kebijakan akuntansi material di bawah ini telah diterapkan secara konsisten terhadap seluruh periode yang disajikan di laporan keuangan konsolidasian interim ini.

**a. Pernyataan Kepatuhan**

Laporan keuangan konsolidasian interim Perusahaan dan entitas anaknya ("Grup") disusun sesuai dengan Standar Akuntansi Keuangan Indonesia ("SAK Indonesia") dan peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan (BAPEPAM-LK, yang fungsinya telah dialihkan kepada OJK sejak tanggal 1 Januari 2013) No. VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik, yang terlampir dalam Surat Keputusan No. KEP-347/BL/2012 tanggal 25 Juni 2012.

***2. MATERIAL ACCOUNTING POLICIES***

*The interim consolidated financial statements of the Group were prepared by management and authorised for issuance by the Board of Directors on 30 October 2026.*

*The material accounting policies set out below have been applied consistently to all periods presented in these interim consolidated financial statements.*

***a. Statement of compliance***

*The interim consolidated financial statements of the Company and its subsidiaries ("Group") have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK Indonesia") and the Capital Market and Financial Institution Supervisory Agency (BAPEPAM-LK, whose function has been transferred to OJK starting 1 January 2013) Regulation No. VIII.G.7 regarding the Presentation and Disclosure of Financial Statements of Issuers or Public Companies, enclosed in the Decision Letter No. KEP-347/BL/2012 dated 25 June 2012.*

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

**b. Dasar penyusunan laporan keuangan konsolidasian interim**

Laporan keuangan konsolidasian interim disusun berdasarkan konsep nilai historis, kecuali untuk instrumen derivatif seperti yang diungkapkan pada Catatan 2e; serta menggunakan dasar akrual.

Laporan arus kas konsolidasian interim disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan.

Penyusunan laporan keuangan konsolidasian interim sesuai dengan Standar Akuntansi Keuangan di Indonesia mensyaratkan penggunaan estimasi dan asumsi akuntansi tertentu. Manajemen juga disyaratkan untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup. Area yang memerlukan tingkat pertimbangan yang lebih tinggi atau lebih kompleks, atau area di mana asumsi dan estimasi dapat berdampak material terhadap laporan keuangan konsolidasian interim diungkapkan di Catatan 4.

**c. Prinsip-prinsip konsolidasi**

Laporan keuangan konsolidasian interim terdiri dari laporan keuangan Perusahaan dan entitas anak.

Entitas anak adalah suatu entitas di mana Grup memiliki pengendalian. Grup mengendalikan entitas lain ketika Grup terekspos atau memiliki hak untuk pengembalian yang bervariasi dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi pengembalian tersebut melalui pengendalian atas entitas tersebut.

Grup menerapkan metode akuisisi untuk mencatat kombinasi bisnis. 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.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***b. Basis of preparation of the interim consolidated financial statements***

*The interim consolidated financial statements have been prepared under the historical cost concept, except for derivative instrument as disclosed in Note 2e; and using the accrual basis.*

*The interim consolidated statement of cash flows is prepared based on the direct method by classifying cash flows on the basis of operating, investing and financing activities.*

*The preparation of interim consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain accounting estimates and assumptions. It also requires management to exercise its judgment in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are material to the interim consolidated financial statements are disclosed in Note 4.*

***c. Principles of consolidation***

*The interim consolidated financial statements include the financial statements of the Company and its subsidiaries.*

*Subsidiary is an entity over which the Group has control. The Group controls an entity when the Group is exposed 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.*

*The Group applies the acquisition method to account for business combinations. 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.*

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

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

Imbalan yang dialihkan termasuk nilai wajar aset atau liabilitas yang timbul dari kesepakatan imbalan kontinjensi.

Perubahan dalam bagian kepemilikan entitas induk pada entitas anak yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Ketika pengendalian atas entitas anak hilang, bagian kepemilikan yang tersisa di entitas tersebut diukur kembali pada nilai wajarnya dan keuntungan atau kerugian yang dihasilkan diakui dalam laba rugi konsolidasian interim.

Dalam kombinasi bisnis selain antar entitas sepengendali, bila pengendalian atas suatu entitas diperoleh dalam periode berjalan, hasil usaha entitas tersebut dimasukkan dalam laba rugi sejak tanggal pengendalian diperoleh. Bila pengendalian berakhir dalam periode berjalan, hasil usaha entitas tersebut dimasukkan ke dalam laporan keuangan konsolidasian interim untuk periode di mana pengendalian masih berlangsung.

Kepentingan non-pengendali merupakan proporsi atas hasil usaha dan aset neto entitas anak yang tidak diatribusikan pada Grup. Grup mengakui kepentingan nonpengendali pada pihak yang diakuisisi sebesar bagian proporsional kepentingan nonpengendali atas aset neto pihak yang diakuisisi. Kepentingan nonpengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian interim, terpisah dari ekuitas yang dapat diatribusikan kepada pemilik entitas induk.

Seluruh transaksi, saldo, keuntungan atau kerugian yang belum terealisasi antar entitas-entitas yang dikonsolidasi yang material telah dieliminasi dalam laporan keuangan konsolidasian interim.

Kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan konsolidasian interim ini telah diterapkan secara konsisten, oleh Perusahaan dan entitas anak.

***2. MATERIAL ACCOUNTING POLICIES*** *(continued)*

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

*The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement.*

*Changes in a parent's ownership interest in a subsidiary that do not result in the loss of control are accounted for as equity transactions. When control over a previous subsidiaries is lost, any remaining interest in the entity is remeasured at fair value and the resulting gains or losses are recognised in interim consolidated profit or loss.*

*In business combination other than those between entities under common control, where control of an entity is obtained during a financial period, its results of operations are included in profit or loss from the date on which control commences. Where control ceases during a financial period, its results are included in the interim consolidated financial statements for the part of the period during which control existed.*

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

*All material transactions, balances, unrealised gain or loss on transactions between consolidated entities have been eliminated in the interim consolidated financial statements.*

*The accounting policies adopted in preparing these interim consolidated financial statements have been consistently applied by the Company and subsidiaries.*

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

**d. Penjabaran mata uang asing**

**Mata uang fungsional dan penyajian**

Pos-pos dalam laporan keuangan setiap perusahaan di dalam Grup diukur menggunakan mata uang dari lingkungan ekonomi utama dimana mereka beroperasi (”mata uang fungsional”).

Laporan keuangan konsolidasian interim disajikan dalam Rupiah, dibulatkan ke dalam jutaan terdekat yang merupakan mata uang fungsional Perusahaan dan entitas anak.

**Transaksi dan saldo**

Transaksi dalam mata uang asing dijabarkan ke dalam Rupiah menggunakan kurs pada tanggal transaksi. Aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam Rupiah menggunakan kurs yang berlaku pada akhir periode pelaporan. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dalam mata uang asing dan dari translasi aset dan liabilitas moneter dalam mata uang asing diakui dalam laba rugi konsolidasian interim.

Kurs utama yang digunakan oleh Grup berdasarkan kurs tengah Bank Indonesia adalah sebagai berikut (dalam Rupiah penuh):

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***d. Foreign currency translation***

***Functional and presentation currency***

*Items included in the financial statements of each of the Group companies are measured using the currency of the primary economic environment in which they operate (“the functional currency”).*

*The interim consolidated financial statements are presented in Rupiah rounded to the nearest million which is the functional currency of the Company and subsidiaries.*

***Transactions and balances***

*Foreign currency transactions are translated into Rupiah using the exchange rate prevailing at the date of the transactions. Foreign currency monetary assets and liabilities are translated to Rupiah using the exchange rate prevailing at the end of the reporting period. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of foreign currency monetary assets and liabilities are recognised in the interim consolidated profit or loss.*

*The main exchange rates used by the Group based on the middle rates published by Bank Indonesia are as follows (in full Rupiah):*

| | **30 September/ *September* 2026** | **31 Desember/ *December 2025*** | **30 September/ *September* 2025** | |
|---|---|---|---|---|
| 1 Dolar Amerika Serikat (USD) | 17,998 | 16,782 | 16,680 | *1 United States Dollar* |
| 1 Yen Jepang (JPY) | 114 | 108 | 112 | *1 Japanese Yen* |

**e. Instrumen keuangan**

Instrumen keuangan adalah setiap kontrak yang menimbulkan aset keuangan pada satu entitas dan liabilitas keuangan atau instrumen ekuitas pada entitas lain.

**Aset keuangan**

Klasifikasi dan pengukuran aset keuangan harus didasarkan pada model bisnis dan arus kas kontraktual - apakah semata-mata dari pembayaran pokok dan bunga.

Aset keuangan diklasifikasikan dalam tiga kategori sebagai berikut:
1. Aset keuangan yang diukur dengan biaya perolehan diamortisasi.
2. Aset keuangan yang diukur dengan nilai wajar melalui laba rugi (“FVTPL”).

***e. Financial instruments***

*A financial instrument is any contract that gives rise to financial assets of one entity and a financial liability or equity instruments of another entity.*

***Financial assets***

*Classification and measurement of financial assets are based on business model and contractual cash flows - whether from solely payment of principal and interest.*

*Financial assets are classified in the three categories as follows:*
*1. Financial assets at amortised cost.*

*2. Financial assets at fair value through profit or loss (“FVTPL”).*

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

**e. Instrumen keuangan** (lanjutan)

**Aset keuangan** (lanjutan)

Aset keuangan diklasifikasikan dalam tiga kategori sebagai berikut: (lanjutan)
3. Aset keuangan yang diukur dengan nilai wajar melalui penghasilan komprehensif lain ("FVOCI").

Grup menentukan klasifikasi aset keuangan tersebut pada pengakuan awal.

Grup memiliki aset keuangan yang diukur dengan biaya perolehan diamortisasi yang terdiri dari kas, piutang usaha, piutang lain-lain dan deposit yang dapat dikembalikan; serta aset keuangan diukur pada nilai wajar melalui laba rugi, yang terdiri dari piutang derivatif.

Aset keuangan yang diukur dengan biaya perolehan diamortisasi pada awalnya diukur menggunakan nilai wajar ditambah biaya transaksi; dan selanjutnya diukur dengan menggunakan metode suku bunga efektif (*Effective Interest Rate*/"EIR"), setelah dikurangi dengan penurunan nilai jika ada. Amortisasi EIR dicatat dalam laba rugi konsolidasian interim. Kerugian yang timbul dari penurunan nilai juga diakui pada laba rugi konsolidasian interim.

Aset keuangan yang diukur pada nilai wajar melalui laba rugi disajikan dalam laporan posisi keuangan konsolidasian interim sebesar nilai wajar, dengan perubahan nilai wajar setelah pengakuan awal diakui dalam laba rugi konsolidasian interim.

Penghentian pengakuan aset keuangan dilakukan ketika hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir, atau ketika aset keuangan tersebut telah dipindahkan dan Grup secara substansial telah memindahkan seluruh risiko dan manfaat atas kepemilikan aset tersebut.

**Liabilitas keuangan**

Liabilitas keuangan diklasifikasikan dalam dua kategori sebagai berikut:
1. Liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi.
2. Liabilitas keuangan yang diukur dengan nilai wajar melalui laba rugi ("FVTPL").

Grup menentukan klasifikasi liabilitas keuangan mereka pada saat pengakuan awal.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***e. Financial instruments** (continued)*

***Financial assets** (continued)*

*Financial assets are classified in the three categories as follows: (continued)*
*3. Financial assets at fair value through other comprehensive income ("FVOCI")*

*The Group determines the classification of its financial assets at initial recognition.*

*The Group had financial assets classified at amortised cost, which consists of cash, trade receivables, other receivables and refundable deposits; and financial assets at fair value through profit or loss, which consist of derivative receivables.*

*Financial assets at amortised cost are initially measured at fair value plus transaction cost; and subsequently measured using the effective interest rate ("EIR") method, less impairment if any. The EIR amortisation is recorded in the interim consolidated profit or loss. The losses arising from impairment are also recognised in the interim consolidated profit or loss.*

*Financial assets at fair value through profit or loss are carried in the interim consolidated statement of financial position at fair value, with subsequent changes in fair value recognised in the interim consolidated profit or loss.*

*Financial assets are derecognised when the contractual rights to receive cash flows from the assets have ceased to exist or have been transferred and the Group has transferred substantially all risk and rewards of ownership.*

***Financial liabilities***

*Financial liabilities are classified in the two categories as follows:*
*1. Financial liabilities at amortised cost.*

*2. Financial liabilities at fair value through profit or loss ("FVTPL").*

*The Group determines the classification of its financial liabilities at initial recognition.*

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

**e. Instrumen keuangan** (lanjutan)

**Liabilitas keuangan** (lanjutan)

Grup memiliki liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi, yang terdiri dari utang usaha, utang lain-lain dan akrual (selain biaya karyawan), dan liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi, yang terdiri dari utang derivatif.

Seluruh liabilitas keuangan pada awalnya diukur pada nilai wajarnya.

Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur dengan menggunakan metode EIR. Amortisasi EIR dicatat sebagai bagian dari biaya keuangan dalam laba rugi konsolidasian interim. Keuntungan atau kerugian diakui dalam laba rugi konsolidasian interim pada saat liabilitas tersebut dihentikan pengakuannya serta melalui proses amortisasi EIR.

Liabilitas keuangan yang diukur pada nilai wajar melalui laba rugi selanjutnya disajikan dalam laporan posisi keuangan konsolidasian interim sebesar nilai wajar, dengan perubahan nilai wajar yang diakui dalam laba rugi konsolidasian interim.

Liabilitas keuangan dihentikan pengakuannya jika kewajibannya kadaluwarsa, atau dilepaskan atau dibatalkan.

**Saling hapus instrumen keuangan**

Aset keuangan dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan konsolidasian interim 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 yang berkekuatan hukum tersebut tidak boleh tergantung pada peristiwa di masa yang akan datang dan harus dapat dilaksanakan dalam situasi bisnis yang normal dan dalam keadaan lalai, gagal bayar atau kebangkrutan Grup atau pihak lawan.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***e. Financial instruments** (continued)*

***Financial liabilities** (continued)*

*The Group had financial liabilities measured at amortised cost, which consist of trade payables, other payables and accruals (except for employee cost), and those measured at fair value through profit or loss, which consists of derivative payables.*

*All financial liabilities are initially recognised at fair value.*

*Financial liabilities at amortised cost are subsequently measured using the EIR method. The EIR amortisation is recorded as part of finance costs in the interim consolidated profit or loss. Gains or losses are recognised in the interim consolidated profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.*

*Financial liabilities at fair value through profit or loss are subsequently carried in the interim consolidated statement of financial position at fair value, with changes in fair value recognised in the interim consolidated profit or loss.*

*Financial liabilities are derecognised when the obligation expires, or are discharged or cancelled.*

***Offsetting financial instruments***

*Financial assets and liabilities are offset and the net amount is reported in the interim 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 normal course of business and in the event of default, insolvency or bankruptcy of the Group or the counter parties.*

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

**e. Instrumen keuangan** (lanjutan)

**Penurunan nilai aset keuangan**

Grup menilai dengan dasar perkiraan masa yang akan datang kerugian kredit ekspektasian terkait dengan aset keuangan yang dicatat pada biaya perolehan diamortisasi. Metodologi penurunan nilai yang diterapkan tergantung pada apakah telah terjadi peningkatan risiko kredit yang signifikan sejak pengakuan awal. Pada setiap tanggal pelaporan, Grup menilai perubahan risiko gagal bayar yang terjadi selama perkiraan umur aset keuangan berdasarkan informasi yang wajar dan dapat didukung, yang tersedia tanpa biaya atau upaya yang tidak semestinya pada tanggal pelaporan tentang peristiwa masa lalu, kondisi saat ini, dan tinjauan faktor makroekonomi ke depan yang mengindikasikan peningkatan risiko kredit yang signifikan sejak pengakuan awal.

Untuk piutang, Grup menerapkan pendekatan disederhanakan yang diizinkan oleh PSAK 109, yang mensyaratkan kerugian kredit seumur hidup yang diharapkan harus diakui dari pengakuan awal piutang. Tingkat kerugian kredit ekspektasian didasarkan pada profil pembayaran historis pelanggan untuk memperkirakan kemungkinan gagal bayar dan kerugian kredit historis terkait yang dialami dalam periode yang telah ditentukan sebelumnya. Tingkat kerugian kredit historis disesuaikan untuk mencerminkan informasi terkini dan informasi masa depan mengenai faktor-faktor makroekonomi yang mempengaruhi kemampuan pelanggan untuk melunasi piutang. Piutang dihapuskan jika tidak ada harapan yang wajar untuk memulihkan piutang.

**f. Kas dan setara kas**

Kas dan setara kas meliputi kas, kas di bank dan deposito berjangka yang jatuh temponya tidak lebih dari tiga bulan dari tanggal perolehannya.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***e. Financial instruments** (continued)*

***Impairment of financial assets***

*The Group assesses, on a forward-looking basis, the expected credit losses associated with its financial assets measured subsequently at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk since initial recognition. At each reporting date, the Group assess 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.*

*For receivables, the Group applies the simplified approach permitted by PSAK 109, which requires expected lifetime credit losses to be recognised from initial recognition of the receivables. The expected credit loss rates are based on the historical payment profile of customers to estimate the probability of default and the corresponding historical credit losses experienced within the pre-determined period. The historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. receivables are written-off when there is no reasonable expectation to recover the receivables.*

***f. Cash and cash equivalents***

*Cash and cash equivalents include cash on hand, cash in banks and short-term time deposits with maturities of not more than three months from the date of acquisition.*

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

**g. Persediaan**

Persediaan dinyatakan sebesar nilai yang lebih rendah antara biaya perolehan dan nilai realisasi neto. Biaya perolehan ditentukan dengan menggunakan metode rata-rata tertimbang. Biaya perolehan barang jadi dan pekerjaan dalam proses terdiri dari bahan baku, tenaga kerja langsung, dan proporsi yang sesuai dari biaya *overhead* tetap dan variabel yang dapat diatribusikan secara langsung (berdasarkan kapasitas normal operasi). Nilai realisasi neto adalah estimasi harga jual dalam kegiatan usaha biasa, dikurangi estimasi biaya penyelesaian, biaya promosi penjualan dan beban penjualan.

Provisi penurunan nilai persediaan ditentukan berdasarkan estimasi penggunaan atau penjualan di masa mendatang atas masing-masing persediaan.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***g. Inventories***

*Inventories are stated at the lower of cost and net realisable value. Cost is determined using weighted-average method. The cost of finished goods and work in progress comprises materials, direct labour, and an appropriate proportion of directly attributable fixed and variable overheads (based on normal operating capacity). Net realisable value is the estimated selling price in the ordinary course of business, less estimated cost of completion, sales promotion expenses and selling expenses.*

*A provision for impairment of inventories is determined on the basis of estimated future usage or sale of individual inventory items.*

**h. Aset tetap**

Grup menerapkan metode biaya, di mana aset tetap diakui sebesar biaya perolehan dikurangi dengan akumulasi penyusutan dan penurunan nilai, jika ada. Aset tetap, kecuali tanah dan aset dalam pembangunan, disusutkan berdasarkan metode garis lurus untuk mengalokasikan biaya perolehan ke nilai residunya selama estimasi masa manfaat sebagai berikut:

***h. Fixed assets***

*The Group adopts cost model, in which fixed assets are stated at cost less accumulated depreciation and impairment, if any. Fixed assets, except land and construction in progress, are depreciated using the straight-line method to allocate the cost of each assets to its residual value over its estimated useful lives as follows:*

| | **Tahun/*Years*** | |
|---|---|---|
| Bangunan | 20 | *Buildings* |
| Mesin dan peralatan | 4 – 12 | *Machineries and equipments* |
| Peralatan pabrik | 4 | *Factory equipments* |
| Kendaraan bermotor | 8 | *Motor vehicle* |
| Peralatan kantor | 4 | *Office equipments* |

Pada saat penerapan ISAK 336 “Interpretasi atas interaksi antara ketentuan mengenai hak atas tanah dalam PSAK 216: Aset tetap dan PSAK 116: Sewa”, Grup menganalisa fakta dan keadaan untuk masing-masing jenis hak atas tanah dalam menentukan akuntansi untuk masing-masing hak atas tanah tersebut sehingga dapat merepresentasikan dengan tepat suatu kejadian atau transaksi ekonomik yang mendasarinya.

*Upon the adoption of ISAK 336 “Interpretation of the interaction between the provisions regarding land rights in PSAK 216: Fixed assets and PSAK 116: Leases”, the Group analyses the facts and circumstances for each type of landrights in determining the accounting for each of these land rights so that it can accurately represent an underlying economic event or transaction.*

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

**h. Aset tetap** (lanjutan)

Jika hak atas tanah tersebut tidak mengalihkan pengendalian atas aset pendasar kepada Grup, melainkan mengalihkan hak untuk menggunakan aset pendasar, Grup menerapkan perlakuan akuntansi atas transaksi tersebut sebagai sewa berdasarkan PSAK 116. Tetapi jika hak atas tanah mengalihkan pengendalian atas tanah pendasar kepada Grup, transaksi tersebut dicatat sebagai aset tetap berdasarkan PSAK 216.

Hak atas tanah diakui sebesar biaya perolehan dan tidak disusutkan. Biaya legal awal untuk mendapatkan hak legal atas tanah diakui sebagai bagian biaya akuisisi hak atas tanah, dan biaya-biaya tersebut tidak disusutkan.

Akumulasi biaya konstruksi bangunan dan instalasi mesin dikapitalisasi sebagai "Aset dalam Pembangunan". Biaya tersebut direklasifikasi ke akun aset tetap pada saat proses konstruksi dan/atau instalasi selesai. Penyusutan dimulai pada saat aset tersebut siap untuk digunakan sesuai dengan tujuan yang diharapkan oleh manajemen.

Biaya-biaya setelah perolehan awal diakui sebagai bagian dari jumlah tercatat aset atau sebagai aset yang terpisah, sebagaimana mestinya, hanya jika besar kemungkinan Grup akan mendapatkan manfaat ekonomik di masa depan berkenaan dengan aset tersebut dan biaya perolehan aset tersebut dapat diukur dengan andal. Jumlah tercatat komponen yang diganti dihapuskan. Biaya perbaikan dan pemeliharaan lainnya dibebankan ke dalam laba rugi konsolidasian interim pada periode di mana biaya-biaya tersebut terjadi.

Metode penyusutan dan umur manfaat aset ditelaah dan disesuaikan bila perlu, pada setiap akhir periode pelaporan.

Ketika aset tetap tidak digunakan lagi atau dijual, maka jumlah tercatat dan akumulasi penyusutannya dikeluarkan dari laporan keuangan konsolidasian interim, dan keuntungan atau kerugian yang terjadi diakui dalam laba rugi konsolidasian interim.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***h. Fixed assets** (continued)*

*If the landrights do not transfer control of the underlying assets to the Group, but gives the rights to use the underlying assets, the Group applies the accounting treatment of these transactions as leases under PSAK 116. Otherwise if the landrights transfer the control of the underlying land to the Group, these transactions are accounted for as fixed assets under PSAK 216.*

*Land rights are recognised at cost and not depreciated. Initial legal costs incurred to obtain legal rights of land are recognised as part of the acquisition cost of the land rights, and these costs are not depreciated.*

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

*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 the replaced part is derecognised. All other repair and maintenance costs are charged to the interim consolidated profit or loss during the period in which they are incurred.*

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

*When fixed assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the interim consolidated financial statements and the resulting gain or loss on the disposal of fixed assets is recognised in the interim consolidated profit or loss.*

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

**h. Aset tetap** (lanjutan)

Aset tetap diuji atas penurunan nilai bilamana terdapat kejadian atau perubahan keadaan yang mengindikasikan bahwa jumlah tercatat aset tersebut tidak dapat dipulihkan. Kerugian atas penurunan nilai diakui di laba rugi jika jumlah tercatat aset melebihi jumlah terpulihkan, yaitu jumlah yang lebih tinggi antara nilai wajar aset dikurangi biaya untuk menjual dan nilai pakai aset. Dalam menentukan penurunan nilai, aset dikelompokkan pada tingkat yang paling rendah di mana terdapat arus kas yang dapat diidentifikasi ("unit penghasil kas" ("UPK")). Aset tetap yang mengalami penurunan nilai diuji setiap tanggal pelaporan untuk menentukan apakah terdapat kemungkinan pemulihan penurunan nilai. Dalam menentukan nilai pakai, arus kas masa depan yang diestimasi didiskontokan ke nilai kini menggunakan tingkat diskonto setelah pajak yang mencerminkan penilaian pasar saat ini atas nilai waktu uang dan risiko spesifik aset atau UPK tersebut.

Kerugian penurunan nilai yang diakui pada periode sebelumnya dinilai pada setiap tanggal pelaporan apakah ada indikasi bahwa kerugian tersebut telah berkurang atau tidak ada lagi. Kerugian penurunan nilai dibalik jika ada perubahan dalam estimasi yang digunakan untuk menentukan jumlah terpulihkan. Pembalikan kerugian penurunan nilai hanya dilakukan sebatas jumlah tercatat aset tidak melebihi jumlah tercatat yang seharusnya diakui, setelah dikurangi penyusutan atau amortisasi seandainya kerugian penurunan nilai tidak pernah diakui.

**i. Sewa**

**Grup sebagai penyewa**

Pada tanggal insepsi, Grup menilai apakah kontrak tersebut merupakan, atau mengandung sewa. Suatu kontrak adalah atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset tertentu, termasuk hak untuk memperoleh secara substansial seluruh manfaat ekonomik dari penggunaan aset selama periode penggunaan; dan hak untuk mengarahkan penggunaan aset.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***h. Fixed assets** (continued)*

*Fixed assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised in the profit or loss for the amount by which the asset's carrying amount exceeds its recoverable amount, which is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows ("cash generating unit" ("CGU")). Fixed assets that suffer impairment are reviewed for possible reversal of the impairment at each reporting date. In assessing value in use, the estimated future cash flows are discounted to their present value using a post-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.*

*Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.*

***i. Leases***

***Group as a lessee***

*At the inception of a contract, the Group assesses whether the contract is, or contains, a lease. A contract is or contains a lease if the contract conveys the right to control the use of an identified assets, including the right to obtain substantially all the economic benefits from use of the asset throughout the period of use; and the right to direct the use of the asset.*

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

**i. Sewa** (lanjutan)

**Grup sebagai penyewa** (lanjutan)

Grup mengakui aset hak-guna dan liabilitas sewa pada tanggal dimulainya sewa. Aset hak-guna diukur pada biaya perolehan, di mana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan.

Aset hak-guna kemudian disusutkan menggunakan metode garis lurus. Jika sewa mengalihkan kepemilikan aset pendasar kepada Grup pada akhir masa sewa atau jika biaya perolehan aset hak-guna mencerminkan bahwa Grup akan mengeksekusi opsi pembelian, maka Grup menyusutkan aset hak-guna dari tanggal dimulainya sewa sampai akhir masa manfaat dari aset pendasar. Jika tidak, maka Grup menyusutkan aset hak-guna dari tanggal dimulainya sewa hingga mana yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka menggunakan suku bunga pinjaman inkremental. Pada umumnya, Grup menggunakan suku bunga pinjaman inkremental sebagai tingkat bunga diskonto.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran tetap, termasuk pembayaran tetap secara substansi dikurangi dengan piutang insentif sewa.

Pembayaran sewa dialokasikan menjadi bagian pokok dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi konsolidasian interim selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

Grup menyajikan "Aset Hak-Guna" dan "Liabilitas Sewa" sebagai akun terpisah pada laporan posisi keuangan konsolidasian interim.

***2. MATERIAL ACCOUNTING POLICIES*** *(continued)*

***i. Leases*** *(continued)*

***Group as a lessee*** *(continued)*

*The Group recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date.*

*The right-of-use asset is subsequently depreciated using the straight-line method. If the lease transfers ownership of the underlying asset to the Group by the end of the lease term or if the cost of the right-of-use asset reflects that the Group will exercise a purchase option, the Group depreciates the right-of-use asset from the commencement date to the end of the useful life of the underlying asset. Otherwise, the Group depreciates the right-of-use asset 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.*

*The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using incremental borrowing rate. Generally, the Group uses the incremental borrowing rate as the discount rate.*

*Lease payments included in the measurement of the lease liability comprise of fixed payments, including in-substance fixed payments less any lease incentive receivable.*

*Each lease payment is allocated between the liability and finance cost. The finance cost is charged to interim consolidated profit or loss over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability for each period.*

*The Group presents "Right-of-Use Assets" and "Lease Liabilities" as separate account in the interim consolidated statement of financial position.*

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

**i. Sewa** (lanjutan)

**Grup sebagai penyewa** (lanjutan)

Sewa jangka-pendek dan aset bernilai rendah

Grup memutuskan untuk tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka-pendek yang memiliki masa sewa 12 bulan atau kurang dan aset bernilai rendah. Grup mengakui pembayaran sewa atas sewa tersebut sebagai beban dengan dasar garis lurus selama masa sewa.

**j. Modal saham**

Saham biasa dikelompokkan sebagai ekuitas dan biaya emisi saham yang secara langsung dapat diatribusikan kepada penerbitan saham baru disajikan sebagai pengurang penerimaan dari penerbitan saham baru tersebut dan dicatat pada akun "Tambahan Modal Disetor" di ekuitas, setelah dikurangi pajak.

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

**k. Provisi**

Provisi diakui apabila Grup mempunyai kewajiban kini (baik bersifat kontraktual maupun konstruktif) sebagai akibat peristiwa masa lalu dan besar kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya dan kewajiban tersebut dapat diestimasi dengan andal.

Provisi diukur sebesar nilai kini dari estimasi terbaik manajemen atas pengeluaran yang diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***i. Leases** (continued)*

***Group as a lessee** (continued)*

*Short-term leases and low value assets*

*The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and low value assets. The Group recognise the leases payments associated with these leases as an expense on a straight-line basis over the lease term.*

***j. Share capital***

*Ordinary shares are classified as equity and share issuance costs directly attributable to the issuance of new shares are recognised as a deduction of proceeds from issuance of new shares and presented as part of "Additional Paid-in Capital" in equity, net of tax.*

*Where the Company purchases the Company's share capital (treasury shares), the consideration paid, including any directly attributable incremental costs (net of income taxes) is deducted from equity attributable to the owners of the parent until the shares are cancelled or reissued. Where such share capital is 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 owners of the parent.*

***k. Provisions***

*Provisions are recognised when the Group has present obligation (contractual as well as constructive) as a result of past events and it is probable 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.*

*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.*

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

**I. Imbalan kerja**

**Imbalan kerja jangka pendek**

Imbalan kerja jangka pendek diakui pada saat terutang pada karyawan.

**Imbalan pensiun dan pascakerja lainnya**

Sesuai dengan undang-undang ketenaga-kerjaan (“UU TK”) yang berlaku di Indonesia, Grup diwajibkan untuk menyediakan jumlah imbalan pensiun minimum sebagaimana yang diatur di dalam UU TK, di mana bentuknya merupakan program pensiun imbalan pasti.

Program imbalan pasti adalah program pensiun yang menetapkan jumlah imbalan pensiun yang akan diterima seorang karyawan pada saat pensiun, biasanya tergantung oleh satu faktor atau lebih, misalnya usia, masa bekerja dan kompensasi.

Liabilitas sehubungan dengan program imbalan pasti diakui pada laporan posisi keuangan konsolidasian interim sebesar nilai kini liabilitas imbalan pasti pada tanggal pelaporan, dikurangi nilai wajar aset program, jika ada. Liabilitas imbalan pasti dihitung setiap tahun oleh aktuaris berkualifikasi dengan menggunakan metode *projected unit credit*.

Nilai kini liabilitas imbalan pasti ditentukan dengan mendiskontokan arus kas keluar yang diestimasi dengan menggunakan tingkat imbal hasil obligasi pemerintah jangka panjang pada tanggal pelaporan dalam mata uang Rupiah, sama dengan mata uang 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 dalam asumsi-asumsi aktuarial langsung diakui seluruhnya melalui penghasilan komprehensif lainnya. Akumulasi pengukuran kembali dilaporkan di saldo laba.

Biaya jasa lalu yang terjadi akibat perubahan atau kurtailmen program pensiun diakui segera dalam laba rugi konsolidasian interim pada saat terjadinya.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***I. Employee benefits***

***Short-term employee benefits***

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

***Pension and other post-employment benefits***

*In accordance with labor law applicable in Indonesia, the Group is required to provide a minimum amount of pension benefits as stipulated in labor law, which represents an underlying defined benefit plan.*

*A defined benefit plan is a pension plan that defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.*

*The liability recognised in the interim consolidated statement of financial position in respect of the defined benefit plan is the present value of the defined benefit obligation at the reporting date, less the fair value of plan assets, if any. The defined benefits obligation is calculated annually by a qualified actuary using the projected unit credit method.*

*The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using the yield at the reporting date of long-term government 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 to other comprehensive income. Accumulated remeasurements are reported in retained earnings.*

*Past service cost arising from amendment or curtailment of pension plan are recognised immediately in the interim consolidated profit or loss when incurred.*

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

**l. Imbalan kerja** (lanjutan)

**Imbalan pensiun dan pascakerja lainnya** (lanjutan)

Grup memberikan imbalan pascakerja lainnya, seperti uang pisah, uang pesangon, uang penggantian hak dan uang penghargaan. Imbalan ini dihitung dengan menggunakan metode yang sama dengan metode yang digunakan dalam perhitungan program pensiun imbalan pasti.

**m. Pengakuan pendapatan dan biaya**

Pendapatan diukur berdasarkan pertimbangan yang ditentukan dalam kontrak dengan pelanggan. Grup mengakui pendapatan ketika mengalihkan pengendalian atas produk atau telah memberikan jasa kepada pelanggan.

Tabel berikut memberikan informasi tentang sifat dan waktu pemenuhan kewajiban pelaksanaan dalam kontrak dengan pelanggan, termasuk persyaratan pembayaran yang signifikan, dan kebijakan pengakuan terkait pendapatan.

| Sifat dan waktu pemenuhan kewajiban pelaksanaan, termasuk persyaratan pelunasan yang signifikan/*Nature and timing of satisfaction of performance obligations, including significant payment terms* | Kebijakan pengakuan pendapatan/ *Revenue recognition policies* |
|---|---|
| Untuk penjualan domestik, pelanggan memperoleh pengendalian atas produk pada saat produk diserahkan kepada pelanggan di lokasi tertentu yang disepakati dalam kontrak. Untuk penjualan ekspor, pengendalian atas produk dialihkan ketika produk telah dimuat ke kendaraan pengangkut. Faktur diterbitkan dan pendapatan diakui pada saat itu. Faktur biasanya terutang antara 30 dan 60 hari. Promosi penjualan, nota kredit dan retur atas produk diberikan. Tidak ada ketentuan bill-and-hold. | Pendapatan diakui pada saat pelanggan memperoleh pengendalian atas produk, biasanya pada saat produk sudah tersedia untuk diambil oleh pelanggan, diserahkan ke gudang pelanggan, atau dimuat ke kendaraan pengangkut karena pada saat itu pelanggan dapat mengarahkan penggunaan produk dan pelanggan akan memperoleh semua manfaat ekonominya dari produk tersebut. Untuk penjualan domestik, sejak Desember 2025, Grup menetapkan bila seluruh pengalihan kendali atas produk terjadi ketika produk telah diserahkan ke gudang pelanggan. |

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***l. Employee benefits** (continued)*

***Pension and other post-employment benefits** (continued)*

*The Group also provides other post-employment benefits, such as separation pay, severance pay, compensation of rights pay and service pay. These benefits are accounted for using the same method as for the defined benefit pension plan.*

***m. Revenue and expenses recognition***

*Revenue is measured based on the consideration specified in a contract with a customer. The Group recognizes revenue when it transfers control over a product or has rendered the services to a customer.*

*The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms, and the related revenue recognition policies.*

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

**m. Pengakuan pendapatan dan biaya** (lanjutan)

**Sifat dan waktu pemenuhan kewajiban pelaksanaan, termasuk persyaratan pelunasan yang signifikan/ *Nature and timing of satisfaction of performance obligations, including significant payment terms***

*On domestic sales, customer obtains control of the products when the products are received by the customers at certain location as agreed in the contract. On export sales, control of the products are transferred upon loading them to the carrier vehicle. Invoices are generated and revenue is recognized at that point in time. Invoices are usually payable between 30 and 60 days. Sales promotion, credit notes and returns are offered for the products. There are no bill-and-holds arrangements.*

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***m. Revenue and expenses recognition** (continued)*

**Kebijakan pengakuan pendapatan/ *Revenue recognition policies***

*Revenue is recognized when the customer obtains control of the products, usually when either the products are available to be picked up by customers, delivered to the customer's warehouse, or loaded to the carrier vehicle, because by that point in time the customer can direct the use of the products and the customer will obtain substantially all of the economic benefits from the products. For domestic sales, since December 2025, the Group determines that all transfer of control of products occurs when the products are delivered to the customer's warehouse.*

Pendapatan neto didefinisikan sebagai jumlah yang ditagih kepada pelanggan eksternal selama tahun berjalan dan terdiri dari penjualan bruto, setelah dikurangi biaya promosi penjualan yang dapat diatribusikan secara langsung, tunjangan pelanggan untuk nota kredit, dan retur. Metodologi dan asumsi yang digunakan untuk memperkirakan nota kredit dan retur dipantau dan disesuaikan secara teratur sehubungan dengan kewajiban kontrak dan hukum, tren historis, pengalaman masa lalu, dan kondisi pasar yang diproyeksikan.

*Net revenue is defined as the amount invoiced to external customers during the year and comprises gross sales, net of directly attributable sales promotion, customer allowances for credit notes, and returns. The methodology and assumption used to estimate incentive and sales promotions are monitored and adjusted regularly in light of contractual and legal obligations, historical trends, past experience and projected market conditions.*

Promosi penjualan, yang terutama terdiri dari tunjangan harga pelanggan dan tunjangan promosi, diatur dalam perjanjian usaha dengan pelanggan usaha Grup (peritel dan distributor).

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

**m. Pengakuan pendapatan dan biaya** (lanjutan)

| **Sifat dan waktu pemenuhan kewajiban pelaksanaan, termasuk persyaratan pelunasan yang signifikan/** ***Nature and timing of satisfaction of performance obligations, including significant payment terms*** | **Kebijakan pengakuan pendapatan/** ***Revenue recognition policies*** |
|---|---|
| | *Sales promotion, which consists primarily of customer pricing allowance and promotional allowances, is governed by trade agreements with the Group's trade customers (retailers and distributors).*<br><br>Tunjangan tersebut diakui sesuai dengan ketentuan perjanjian terkait untuk mencerminkan level aktivitas yang diharapkan dan pengalaman historis Grup. Tunjangan ini disajikan sebagai akrual.<br><br>*These allowances are recognized under the terms of these agreements to reflect the expected activity level and the Group's historical experience. They are presented as accruals.*<br><br>Pajak pertambahan nilai dan pajak penjualan lainnya tidak termasuk dari pendapatan neto.<br><br>*Value added tax and other sales taxes are excluded from net revenue.* |
| Jasa transportasi dan penanganan yang diberikan ke pelanggan setelah pengendalian atas produk dialihkan ke pelanggan pada saat diterima ditetapkan sebagai kewajiban pelaksanaan terpisah. Kewajiban pelaksanaan dipenuhi secara sepanjang waktu, yakni ketika jasa diberikan dan pelanggan menerima dan menikmati manfaat dari jasa transportasi dan penanganan. Grup mengalokasikan harga transaksi berdasarkan biayanya.<br><br>*Transportation and handling services that are provided to customer after control of the products is transferred to the customer at the point of receipt are considered as separate performance obligations. The performance obligation is satisfied overtime, i.e. when the service is rendered and the customer receives and consumes the benefits of the transportation and handling services. The Group allocates the transaction price based on the corresponding costs.* | Pendapatan diakui secara sepanjang waktu berdasarkan tahapan penyelesaian pengiriman pada tanggal pelaporan.<br><br>*Revenue is recognized over time based on the progress of completion of the delivery as at reporting date.* |
| Beban diakui pada saat terjadinya, dengan menggunakan dasar akrual. | *Expenses are recognised as incurred on an accrual basis.* |

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

**n. Pajak penghasilan**

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

Pajak penghasilan kini dihitung dengan menggunakan tarif pajak dan Undang-Undang perpajakan yang berlaku pada tanggal pelaporan. Aset dan liabilitas pajak kini diukur sebesar nilai yang diharapkan dapat terpulihkan atau akan dibayar.

Pajak penghasilan tangguhan ditentukan dengan menggunakan metode *balance sheet* untuk semua perbedaan temporer antara dasar pengenaan pajak atas aset dan liabilitas dengan nilai tercatatnya di laporan keuangan masing-masing entitas dalam Grup.

Pajak penghasilan tangguhan ditentukan dengan menggunakan tarif pajak yang berlaku atau secara substansi telah berlaku pada tanggal pelaporan dan diharapkan berlaku pada saat aset pajak tangguhan direalisasi atau liabilitas pajak tangguhan diselesaikan.

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

Aset pajak tangguhan yang tidak diakui dinilai kembali pada setiap tanggal pelaporan dan diakui sepanjang besar kemungkinan laba kena pajak di masa depan akan tersedia untuk digunakan.

**o. Laba/(rugi) per saham**

Laba/(rugi) per saham dasar dihitung dengan membagi laba/(rugi) yang dapat diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang beredar pada periode berjalan.

Laba/(rugi) per saham dilusian dihitung dengan menyesuaikan jumlah rata-rata tertimbang saham biasa yang beredar dengan dampak dari seluruh instrumen berpotensi saham biasa yang bersifat dilutif.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***n. Income tax***

*The income tax expenses comprises current and deferred income tax. Income tax expenses are recognised in interim consolidated 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 is calculated using tax rates and tax laws that have been enacted at the reporting date. Current tax assets and liabilities are measured at the amount expected to be recovered or paid.*

*Deferred income tax is determined using the balance sheet method for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements for each entity in the Group.*

*Deferred income tax is determined using tax rates that have been enacted or substantially enacted as at the reporting date and is expected to be applied when the related deferred tax asset is realised or the deferred tax liability is settled.*

*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 can be utilised.*

*Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.*

***o. Earnings/(loss) per share***

*Basic earnings/(loss) per share are calculated by dividing the profit/(loss) attributable to the owners of the parent by the weighted average number of ordinary shares outstanding during the period.*

*Diluted earnings/(loss) per share is calculated by adjusting the weighted average number of ordinary shares outstanding to assume effect from conversion of all instruments with potentially dilutive ordinary share.*

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

**p. Pelaporan segmen**

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasi utama. Pengambil keputusan operasi utama bertanggung jawab mengalokasikan sumber daya, menilai kinerja segmen operasi, dan membuat keputusan strategis.

**q. Transaksi dengan pihak-pihak berelasi**

Grup melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 224 "Pengungkapan pihak-pihak berelasi". Seluruh transaksi dan saldo yang material dengan pihak-pihak berelasi diungkapkan dalam catatan atas laporan keuangan konsolidasian interim.

***2. MATERIAL ACCOUNTING POLICIES** (continued)*

***p. 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 is responsible for allocating resources, assessing performance of the operating segments, and making strategic decisions.*

***q. Transaction with related parties***

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

**3. MANAJEMEN RISIKO KEUANGAN**

**Faktor-faktor risiko keuangan**

Dalam aktivitasnya, Grup terekspos pada berbagai risiko keuangan, termasuk risiko nilai tukar mata uang asing, risiko tingkat suku bunga, risiko kredit dan risiko likuiditas. Program manajemen risiko keuangan Grup secara keseluruhan didesain untuk meminimalisir dampak yang berpotensi merugikan kinerja keuangan Grup. Manajemen risiko keuangan dilakukan oleh Dewan Direksi.

Pada tanggal 30 September 2026, Grup memiliki posisi aset moneter neto dalam mata uang asing setara dengan Rp 106 miliar (Catatan 28). Jika Rupiah menguat/melemah sebesar 10% terhadap USD dan JPY, dengan variabel lain dianggap konstan, laba setelah pajak akan naik/turun sebesar Rp 8.3 miliar (2025: Rp 2.5 miliar). Dampak terhadap ekuitas akan sama dengan dampak pada laba setelah pajak.

***3. FINANCIAL RISK MANAGEMENT***

***Financial risk factors***

*The Group's activities expose it to a variety of financial risks, including foreign exchange risk, interest rate risk, credit risk and liquidity risk. The Group's overall financial risk management program is designed to minimise potential adverse effects on the Group's financial performance. Financial risk management is carried out by the Board of Directors.*

*As at 30 September 2026, the Group has net monetary asset position denominated in foreign currencies is equivalent to Rp 106 billion (Note 28). If Rupiah had strengthened/weakened by 10% against USD and JPY, with all other variables held constant, profit after tax would be Rp 8,3 billion (2025: Rp 2,5 billion) lower/higher. The impact on equity would have been the same as the impact on profit after tax.*

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

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

Risiko kredit

Grup terekspos risiko kredit terutama berasal dari kas pada bank dan kredit yang diberikan pada pelanggan. Terkait kas pada bank, Grup meminimalisir risiko kredit dengan menempatkan kas pada bank dengan reputasi dan kualifikasi yang baik, yang tunduk terhadap regulasi yang ketat. Karenanya, manajemen menyimpulkan bahwa risiko kredit terkait kas di bank tidak signifikan.

Terkait dengan kredit yang diberikan kepada pelanggan, Grup memiliki kebijakan untuk memastikan penjualan dilakukan pada pelanggan yang memiliki sejarah kredit yang baik. Manajemen telah mengkaji bahwa tidak ada konsentrasi risiko kredit yang signifikan dikarenakan banyaknya jumlah pelanggan. Grup mengelola dan mengendalikan risiko kredit atas piutang dengan menetapkan batas kredit pelanggan dan mensyaratkan adanya jaminan bank untuk pelanggan yang memiliki risiko kredit yang lebih tinggi. Grup secara berkesinambungan memantau kinerja dan umur piutang dari pelanggan-pelanggan tersebut sebagai bagian dari penilaian kerugian kredit ekspektasian sesuai PSAK 109 dan telah mencatat provisi untuk penurunan nilai piutang yang cukup untuk menutup risiko kredit berdasarkan kolektabilitas masa lalu yang disesuaikan dengan faktor-faktor masa depan.

Risiko likuiditas

Risiko likuiditas muncul dalam situasi di mana Grup mengalami kesulitan dalam memperoleh pendanaan. Manajemen risiko likuiditas yang baik termasuk menjaga dana yang cukup untuk memenuhi kebutuhan modal operasi. Grup mengelola risiko likuiditas melalui tinjauan berkala atas perkiraan arus kas di masa depan dan arus kas aktual serta mencocokkan profil jatuh tempo aset dan liabilitas keuangan. Grup menjaga fleksibilitas dengan memiliki dana kas dan penempatan jangka pendek yang cukup, serta menjaga ketersediaan pembiayaan dalam bentuk fasilitas kredit yang memadai.

Tabel di bawah ini merangkum liabilitas keuangan Grup pada tanggal pelaporan dan arus kas yang tidak didiskontokan yang dibutuhkan untuk menyelesaikan liabilitas-liabilitas keuangan tersebut berdasarkan tanggal jatuh tempo kontraktual (termasuk estimasi pembayaran bunga).

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

***Financial risk factors*** *(continued)*

*Credit risk*

*The Group is exposed to credit risk primarily from cash in banks and credit given to customers. For cash in banks, the Group manages credit risk by placing its cash at reputable and qualified banks, which are subject to tight regulations. Therefore, management concluded that the credit risk regarding its cash in banks is not significant.*

*In respect to credit given to customers, the Group has policies in place to ensure that sales are made to customers with a good credit history. Management has assessed that there is no significant credit risk concentration due to the large number of customers. The Group manages and controls the credit risk of receivables by setting customers credit limits as well as requiring bank guarantees for customers with higher credit risk. The Group continuously monitors the performance and receivables aging of these customers as part of assessing the expected credit losses under PSAK 109 and record adequate provision for impairment of receivables to cover the credit risk based on historical collectability adjusted with forward-looking factors.*

*Liquidity risk*

*Liquidity risk arises in situation where the Group has difficulties in obtaining funding. Prudent liquidity risk management implies maintaining sufficient fund to meet the operating capital requirement. The Group manages liquidity risk by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. The Group aims to maintain flexibility through having adequate cash funds and short-term placements, and maintaining the availability of funding in the form of adequate credit lines.*

*The table below summarises the Group's financial liabilities at the reporting date and the undiscounted cash flows required to settle those financial liabilities based on the contractual maturity date (including estimated interest payments).*

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

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

Risiko likuiditas (lanjutan)

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

***Financial risk factors** (continued)*

*Liquidity risk (continued)*

| | 30 September/*September* 2026 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Nilai tercatat/ *Carrying amount*** | **Kurang dari 1 tahun/ *Less than 1 year*** | **Antara 1 dan 2 tahun/ *Between 1 and 2 years*** | **Antara 3 dan 5 tahun/ *Between 3 and 5 years*** | **Lebih dari 5 tahun/ *More than 5 years*** | **Jumlah termasuk bunga/ *Total including interest*** | |
| Utang usaha | 949,888 | 949,888 | - | - | - | 949,888 | *Trade payables* |
| Utang lain-lain | 149,697 | 149,697 | - | - | - | 149,697 | *Other payables* |
| Akrual | 1,018,639 | 1,018,639 | - | - | - | 1,018,639 | *Accruals* |
| Liabilitas sewa | 969,997 | 34,982 | 122,481 | 358,189 | 826,454 | 1,342,106 | *Lease liabilities* |
| **Jumlah** | **3,088,221** | **2,153,206** | **122,481** | **358,189** | **826,454** | **3,460,330** | ***Total*** |

| | 31 Desember/*December* 2025 | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Nilai tercatat/ *Carrying amount*** | **Kurang dari 1 tahun/ *Less than 1 year*** | **Antara 1 dan 2 tahun/ *Between 1 and 2 years*** | **Antara 3 dan 5 tahun/ *Between 3 and 5 years*** | **Lebih dari 5 tahun/ *More than 5 years*** | **Jumlah termasuk bunga/ *Total including interest*** | |
| Utang usaha | 866,680 | 866,680 | - | - | - | 866,680 | *Trade payables* |
| Utang lain-lain | 126,543 | 126,543 | - | - | - | 126,543 | *Other payables* |
| Akrual | 1,308,869 | 1,308,869 | - | - | - | 1,308,869 | *Accruals* |
| Utang Derivatif | 221 | 221 | - | - | - | 221 | *Derivative liabilities* |
| Liabilitas sewa | 156,397 | 67,151 | 16,560 | 39,156 | 78,580 | 201,447 | *Lease liabilities* |
| **Jumlah** | **2,458,710** | **2,369,464** | **16,560** | **39,156** | **78,580** | **2,503,760** | ***Total*** |

Pada tanggal 30 September 2026, Grup memiliki fasilitas bank yang belum digunakan dengan jumlah sebesar USD 60.000.000 yang tersedia sampai dengan tanggal 31 Mei 2027 dari MUFG Bank, Ltd., cabang Jakarta.

*As at 30 September 2026, the Group had unused bank facilities with total amount of USD 60,000,000 available through 31 May 2027 from MUFG Bank, Ltd., Jakarta branch.*

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

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

**Manajemen risiko modal**

Tujuan Grup ketika mengelola modal adalah untuk mempertahankan kelangsungan usahanya guna memberikan imbal hasil pada pemegang saham dan manfaat pada pemangku kepentingan lainnya, serta menjaga struktur modal yang optimal untuk mengurangi biaya modal.

Untuk mempertahankan atau menyesuaikan struktur modal, Grup dapat menyesuaikan jumlah dividen yang dibayarkan kepada pemegang saham, menerbitkan saham baru atau menjual aset untuk mengurangi utang.

**Nilai wajar instrumen keuangan**

Aset dan liabilitas keuangan Grup berupa kas pada bank, piutang usaha, piutang lain-lain, utang usaha, utang lain-lain, akrual, dan uang jaminan dengan jatuh tempo lebih dari satu tahun. Nilai wajar dari aset dan liabilitas keuangan tersebut mendekati nilai tercatatnya dikarenakan dampak dari diskonto tidak signifikan.

Derivatif dicatat pada nilai wajar yang didasarkan pada model nilai kini neto dan arus kas yang didiskontokan, perbandingan dengan instrumen sejenis yang mana terdapat harga pasar yang dapat diamati, atau model penilaian lain (pengukuran hirarki nilai wajar tingkat 2).

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

***Financial risk factors** (continued)*

***Capital risk management***

*The Group's objectives when managing capital are to safeguard its ability to continue as a going concern in order to provide returns to shareholders and benefits for other stakeholders, while maintaining an optimal capital structure to reduce the cost of capital.*

*In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, issue new shares or sell assets to reduce debts.*

***Fair value of financial instruments***

*The Group's financial assets and liabilities comprises cash in banks, trade receivables, other receivables, trade payables, other payables, accruals, and refundable deposits with maturities more than one year. The fair value of these financial assets and liabilities approximates their carrying values as the effect of discounting is not significant.*

*Derivatives are recorded at fair value based on, either net present value and discounted cash flow models, comparisons with similar instruments for which market observable prices exist, or other valuation models (fair value measurement hierarchy level 2).*

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

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

***4. MATERIAL ACCOUNTING ESTIMATES AND JUDGEMENTS***

*Estimates and judgments used in preparing the interim 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 material effects on the carrying amounts of assets and liabilities are disclosed below.*

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

**Akrual promosi penjualan**

Dalam kegiatan bisnisnya, Grup memiliki berbagai skema promosi penjualan yang diberikan kepada distributor, peritel, serta supermarket lokal dan pelanggan pasar tradisional dalam bentuk tunjangan harga pelanggan, biaya penempatan/pendaftaran produk, dan tunjangan promosi. Skema promosi penjualan ini terdiri dari skema tetap dan variabel. Skema variabel secara umum bergantung pada penjualan distributor ke peritel atau penjualan peritel kepada pelanggan akhir. Grup mengestimasi akrual pada setiap akhir periode dengan mengevaluasi beberapa faktor, termasuk anggaran promosi penjualan yang disetujui, estimasi data penjualan distributor dan penjualan peritel, periode promosi, estimasi klaim yang akan diterima di masa depan dari pihak yang bersangkutan, dan faktor lainnya. Ketentuan promosi penjualan bervariasi dan akrual yang ada terdiri dari banyak akrual bernilai kecil. Karenanya, pengungkapan secara agregat analisa sensitivitas atas input penting tidak praktis dan berarti. Walaupun demikian, perbedaan lebih besar dari 3% antara estimasi awal dengan realisasinya akan berdampak material di tahun berikutnya.

**Masa manfaat aset tetap**

Grup secara berkala menelaah estimasi masa manfaat aset tetap berdasarkan beberapa faktor, seperti spesifikasi teknis, umur ekonomik, pola pemakaian, kebutuhan operasi dan bisnis. Laporan keuangan konsolidasian interim dapat terpengaruh secara material terhadap perubahan dalam estimasi tersebut.

Pada tanggal 30 September 2026, manajemen telah melakukan telaah yang diperlukan dan menetapkan bila masa manfaat masih tetap pantas.

**Penurunan nilai aset tetap**

Grup secara berkala melakukan pengujian apakah aset tetap mengalami penurunan nilai sesuai dengan kebijakan akuntansi yang dinyatakan dalam Catatan 2h. Jumlah terpulihkan unit penghasil kas telah ditentukan berdasarkan perhitungan nilai pakai. Asumsi penting dalam penentuan nilai pakai adalah estimasi proyeksi arus kas dan tingkat diskonto.

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

***Accrued sales promotion***

*In its business operation, the Group has many sales promotion schemes given to its distributors, retailers, as well as local supermarkets and traditional market customers in forms of customer pricing allowance, product placement/listing fees, and promotional allowances. These sales promotion schemes consist of fixed and variable schemes. Variable schemes in general depends on either distributor's sales to retailers or retailer's sales to end customers. The Group estimates the accruals at each period end by evaluating several factors, including approved sales promotion budget, estimated retailer's sell-in and sell-out data, period of promotion, estimated subsequent claims to be received from the counterparties, and other factors. The sales promotion arrangements vary and the accruals are made up of many individually small ones. Therefore, an aggregated disclosure of sensitivity analysis on the key inputs would be neither practicable nor meaningful. Nevertheless, difference by more than 3% between those initial estimates and their settlements would cause a material impact in the following year.*

***Useful lives of fixed assets***

*The Group periodically reviews the estimated useful lives of fixed assets based on several factors such as technical specification, economic lives, usage patterns, operation and business needs. The interim consolidated financial statements could be materially affected by changes in these estimates.*

*As at 30 September 2026, management has performed the necessary review and determined that the useful lives are still appropriate.*

***Impairment of fixed assets***

*The Group periodically tests whether fixed assets have suffered any impairment in accordance with the accounting policy stated in Note 2h. The recoverable amounts of cash-generating units have been determined based on value in use calculations. Critical assumptions in the determination of value in use are the estimated cash flow projections and discount rates.*

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

**Perpajakan**

Grup beroperasi di bawah peraturan perpajakan di Indonesia. Dalam mengevaluasi posisi pajak yang dilaporkan dalam Surat Pemberitahuan ("SPT") Tahunan dan SPT Masa, manajemen menerapkan pertimbangannya sehubungan dengan situasi di mana dibutuhkan interpretasi atas peraturan pajak yang berlaku.

Posisi pajak Grup karenanya terpapar pada pemeriksaan dan ketidakpastian pajak. Isu yang ada bisa jadi rumit dan sengketa mungkin membutuhkan beberapa tahun untuk diselesaikan. Setiap ketidakpastian dikaji terpisah dan manajemen menerapkan pertimbangan ketika mengakui dan mengukur ketidakpastian tersebut berdasarkan keadaan terkait. Paparan yang diakui dihitung berdasarkan metode nilai yang diharapkan atau hasil yang paling mungkin, tergantung apakah hasilnya memiliki berbagai kemungkinan atau penyelesaian dari suatu ketidakpastian terpusat pada satu hasil. Khususnya, rentang hasil eksposur *transfer pricing* bisa jadi beragam dan, di skenario ini, metode nilai yang diharapkan akan digunakan. Estimasi dan pertimbangan akuntansi yang dipertimbangkan termasuk:

- Status isu yang belum terselesaikan;
- Kejelasan undang-undang yang relevan dan panduan terkait;
- Klarifikasi awal yang diterbitkan oleh Kantor Pajak;
- Nasihat dari pakar internal dan pendapat dari firma profesional;
- Proses penyelesaian dan rentang kemungkinan hasilnya;
- Pengalaman masa lalu dan preseden yang ditetapkan oleh Kantor Pajak tersebut;
- Adanya rugi pajak dan kredit pajak yang tidak digunakan, serta ketersediaan prosedur yang disepakati bersama antar otoritas pajak; dan
- Batasan hukum.

Manajemen berpendapat bila jumlah tercatat dari posisi ketidakpastian pajak terkait hal-hal tersebut merupakan estimasi terbaik setelah mempertimbangkan seluruh fakta dan keadaan. Namun demikian, jumlah akhir yang dibayar untuk melunasi kewajiban yang timbul (baik melalui penyelesaian ataupun litigasi) mungkin bisa berbeda dengan posisi yang diakui.

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

***Taxation***

*The Group operates under tax regulations in Indonesia. In evaluating the tax position taken in its annual and monthly tax return, management exercise its judgement with respect to situations in which the applicable tax regulation is subject to interpretation.*

*The Group's tax position then is exposed to tax examinations and uncertainties. The issues involved can be complex and disputes may take a number of years to resolve. Each uncertainty is separately assessed and management applies judgment in the recognition and measurement of the uncertainty based on the relevant circumstances. The exposure recognized is calculated based on the expected value method or the most likely outcome method, depending on whether there are a wide range of possible outcomes or if resolution of the uncertainty is concentrated on one outcome. In particular, the range of possible outcomes relating to transfer pricing exposure can be wide and, in these scenarios, the expected value method is employed. The accounting estimates and judgments considered included:*

- *Status of the unresolved matter;*
- *Clarity of relevant legislation and related guidance;*
- *Pre-clearance issued by the Tax Office;*
- *Advice from in-house specialists and opinions of professional firms;*
- *Resolution process and range of possible outcomes;*
- *Past experience and precedents set by the particular Tax Office;*
- *Any unutilized tax losses, tax credits and availability of mutual agreement procedures between tax authorities; and*
- *Statute of limitations.*

*Management is of the opinion that the carrying values of the uncertain tax positions made in respect of these matters represent its best estimate once all facts and circumstances have been taken into account. Nevertheless, the final amounts paid to discharge the liabilities arising (either through settlement or litigation) may be different from the position recognized.*

## 5. KAS DAN SETARA KAS / *5. CASH AND CASH EQUIVALENTS*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Kas | 19 | 14 | *Cash on hand* |
| Kas pada bank | 602,581 | 1,957,874 | *Cash in banks* |
| Deposito jangka pendek | 1,200,000 | - | *Short-term time deposit* |
| | **1,802,600** | **1,957,888** | |

### Kas pada bank / *Cash in banks*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Pihak ketiga:** | | | ***Third parties:*** |
| Rupiah: | | | *Rupiah:* |
| PT Bank CIMB Niaga Tbk | 33,165 | 1,018,006 | *PT Bank CIMB Niaga Tbk* |
| PT Bank Maybank Indonesia Tbk | 73,868 | 454,768 | *PT Bank Maybank Indonesia Tbk* |
| PT Bank Mandiri (Persero) Tbk | 77,934 | 194,491 | *PT Bank Mandiri (Persero) Tbk* |
| PT Bank Danamon Indonesia Tbk | 36,638 | 39,836 | *PT Bank Danamon Indonesia Tbk* |
| MUFG Bank, Ltd., cabang Jakarta | 129,456 | 18,402 | *MUFG Bank, Ltd., Jakarta branch* |
| PT Bank Central Asia Tbk | 192,505 | 70,651 | *PT Bank Central Asia Tbk* |
| PT Bank Mega Tbk | 1,148 | 9,047 | *PT Bank Mega Tbk* |
| PT Bank Mizuho Indonesia | - | 2,471 | *PT Bank Mizuho Indonesia* |
| PT Bank SMBC Indonesia Tbk | 4,044 | 3,690 | *PT Bank SMBC Indonesia Tbk* |
| PT Bank Negara Indonesia (Persero) Tbk | 2,450 | 4,692 | *PT Bank Negara Indonesia (Persero) Tbk* |
| | 551,208 | 1,816,054 | |
| Mata uang asing: | | | *Foreign currencies:* |
| PT Bank CIMB Niaga Tbk | 2,672 | 76,372 | *PT Bank CIMB Niaga Tbk* |
| MUFG Bank, Ltd., cabang Jakarta | 44,235 | 51,219 | *MUFG Bank, Ltd., Jakarta branch* |
| PT Bank SMBC Indonesia Tbk | 3,911 | 13,711 | *PT Bank SMBC Indonesia Tbk* |
| PT Bank Maybank Indonesia Tbk | 555 | 518 | *PT Bank Maybank Indonesia Tbk* |
| | 51,373 | 141,820 | |
| Jumlah kas pada bank | **602,581** | **1,957,874** | *Total cash in banks* |

Suku bunga per tahun atas kas pada bank berkisar antara 0.01% - 3.26% (31 Desember 2025: 0.01% - 3,51%).

*Interest rates per annum for cash in banks were ranging between 0,01% - 3,26% (31 December 2025: 0.01% - 3.51%).*

### Deposito jangka pendek / *Short-term time deposit*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Pihak ketiga:** | | | ***Third parties:*** |
| Rupiah: | | | *Rupiah:* |
| PT Bank Mandiri (Persero) Tbk | 200,000 | - | *PT Bank Mandiri (Persero) Tbk* |
| PT Bank SMBC Indonesia Tbk | 400,000 | - | *PT Bank SMBC Indonesia Tbk* |
| PT Bank Danamon Indonesia Tbk | 600,000 | - | *PT Bank Danamon Indonesia Tbk* |
| | **1,200,000** | **-** | |

Suku bunga per tahun atas deposito berjangka bekisar 6.30% - 7.00% (31 Desember 2025: 0.00%).

*Interest rates per annum for time deposits were ranging between 6,30% - 7,00% (31 December 2025: 0.00%).*

## 6. PIUTANG USAHA / *6. TRADE RECEIVABLES*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Pihak berelasi (Catatan 26c)** | | | ***Related parties (Note 26c)*** |
| Mata uang asing | 132,952 | 113,469 | *Foreign currencies* |
| **Pihak ketiga** | | | ***Third parties*** |
| Rupiah | 2,081,970 | 2,189,474 | *Rupiah* |
| Mata uang asing | 1,892 | 1,330 | *Foreign currencies* |
| | 2,083,862 | 2,190,804 | |
| Dikurangi: Provisi penurunan nilai piutang usaha | (294,341) | (304,984) | *Less: Provision for impairment of trade receivables* |
| | 1,789,521 | 1,885,820 | |
| Jumlah piutang usaha | **1,922,473** | **1,999,289** | *Total trade receivables* |

| | **30 September/*September* 2026** | | | |
|---|---|---|---|---|
| | **Rata-rata tertimbang tingkat kerugian/ *Weighted-average loss rate*** | **Jumlah tercatat bruto/*Gross carrying amount*** | **Provisi penurunan nilai/ *Impairment provision*** | |
| Belum jatuh tempo dan tidak mengalami penurunan nilai | - | 1,542,138 | - | *Neither past due nor impaired* |
| Jatuh tempo: | | | | *Past due:* |
| - Sampai dengan 3 bulan | 0.0% | 341,984 | - | *Up to 3 months -* |
| - 3 sampai 6 bulan | 0.0% | 8,235 | - | *3 to 6 months -* |
| - Lebih dari 6 bulan | 90.7% | 324,457 | 294,341 | *Above 6 months -* |
| | | **2,216,814** | **294,341** | |

| | **31 Desember/*December* 2025** | | | |
|---|---|---|---|---|
| | **Rata-rata tertimbang tingkat kerugian/ *Weighted-average loss rate*** | **Jumlah tercatat bruto/*Gross carrying amount*** | **Provisi penurunan nilai/ *Impairment provision*** | |
| Belum jatuh tempo dan tidak mengalami penurunan nilai | - | 1,461,364 | - | *Neither past due nor impaired* |
| Jatuh tempo: | | | | *Past due:* |
| - Sampai dengan 3 bulan | 12.2% | 523,160 | 64,023 | *Up to 3 months -* |
| - 3 sampai 6 bulan | 64.7% | 211,797 | 137,073 | *3 to 6 months -* |
| - Lebih dari 6 bulan | 96.2% | 107,952 | 103,888 | *Above 6 months -* |
| | | **2,304,273** | **304,984** | |

Grup menerapkan provisi kerugian kredit ekspektasian sepanjang umur piutang untuk seluruh piutang usaha. Untuk mengukur kerugian kredit ekspektasian, piutang usaha telah dikelompokkan berdasarkan karakteristik risiko kredit dan waktu jatuh tempo yang serupa.

*The Group applies the lifetime expected credit loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on similar credit risk characteristics and the days past due.*

## 6. PIUTANG USAHA (lanjutan) / *TRADE RECEIVABLES (continued)*

Analisis umur piutang usaha adalah: / *The aging analysis of trade receivables is as follows:*

Mutasi provisi penurunan nilai piutang usaha adalah sebagai berikut: / *Movement of provision for impairment of trade receivables are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Saldo awal | 304,984 | 215,259 | *Beginning balance* |
| Penambahan | 543 | 213,632 | *Addition* |
| Pemulihan kembali | (7,937) | (5) | *Recovery* |
| Penghapusan | (3,249) | (123,902) | *Write off* |
| Saldo akhir | **294,341** | **304,984** | *Ending balance* |

Manajemen telah mengkaji bahwa provisi penurunan nilai tersebut cukup untuk menutupi kerugian dari tidak tertagihnya piutang usaha, dan saldo yang tidak diturunkan nilainya tetap dapat tertagih, berdasarkan perilaku pembayaran historis dan analisis dari pelanggan yang mendasarinya. / *Management has assessed that the impairment provision is adequate to cover losses on uncollectible trade receivables, and the unimpaired amounts that are past due remain collectible, based on historical payment behaviour and analyses of the underlying customers.*

Pada tanggal pelaporan, tidak ada piutang usaha yang dijaminkan. / *As at reporting dates, there are no trade receivables pledged as collateral.*

## 7. PERSEDIAAN / *INVENTORIES*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Bahan baku dan barang setengah jadi | 643,122 | 538,155 | *Raw materials and semi-finished goods* |
| Barang jadi | 607,181 | 577,943 | *Finished goods* |
| Barang dalam perjalanan | 186,983 | 97,227 | *Goods in transit* |
| Barang dalam proses | 24,056 | 16,349 | *Work in progress* |
| Bahan pembantu dan suku cadang | 14,385 | 13,993 | *Consumables and spareparts* |
| Retur barang jadi | 33 | 603 | *Returned finished goods* |
| | 1,475,760 | 1,244,270 | |
| Dikurangi: Provisi penurunan nilai persediaan | (18,694) | (20,767) | *Less: Provision for impairment of inventories* |
| | **1,457,066** | **1,223,503** | |

Mutasi provisi penurunan nilai persediaan adalah sebagai berikut: / *The movement of provision for impairment of inventories are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Saldo awal | 20,767 | 8,425 | *Beginning balance* |
| Pemulihan kembali | (3,182) | (4,484) | *Recovery* |
| Penambahan | 1,109 | 16,826 | *Addition* |
| Saldo akhir | **18,694** | **20,767** | *Ending balance* |

Manajemen telah mengkaji bahwa provisi penurunan nilai persediaan tersebut memadai untuk menutup kemungkinan kerugian karena keusangan dan penurunan nilai persediaan. / *Management has assessed that the provision for impairment of inventories is adequate to cover possible losses on obsolescence and decline in value of inventories.*

## 7. PERSEDIAAN (lanjutan) / *INVENTORIES (continued)*

Pada tanggal 30 September 2026, persediaan Grup (kecuali barang dalam perjalanan) telah diasuransikan terhadap semua risiko kerusakan kepada PT Sompo Insurance Indonesia dengan jumlah pertanggungan sebesar Rp 891 miliar (31 Desember 2025: Rp 1,1 triliun). Manajemen telah mengkaji bahwa persediaan pada tanggal pelaporan telah diasuransikan secara memadai.

*As at 30 September 2026, the Group's inventories (excluding goods in transit) were insured against all risks of damage to PT Sompo Insurance Indonesia with total sum insured of Rp 891 billion (31 December 2025: Rp 1.1 trillion). Management has assessed that inventories at reporting dates were adequately insured.*

Pada tanggal pelaporan, tidak ada persediaan Grup yang dijaminkan.

*As at reporting dates, there are no inventories of the Group pledged as collateral.*

## 8. BIAYA DIBAYAR DI MUKA / *PREPAID EXPENSES*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Promosi penjualan | 56,185 | 95,364 | *Sales promotion* |
| Asuransi | 6,325 | 193 | *Insurance* |
| Sewa | 7,100 | 5,794 | *Rental* |
| Lisensi | 1,862 | 1,822 | *License* |
| Lain-lain | 7,125 | 5,108 | *Others* |
| | 78,597 | 108,281 | |
| Dikurangi: | | | *Less:* |
| Porsi tidak lancar | (3,555) | (3,836) | *Non-current portion* |
| Porsi lancar | **75,042** | **104,445** | *Current portion* |

## 9. PERPAJAKAN / *TAXATION*

### a. Klaim pengembalian pajak dan aset pajak lainnya / *Claims for tax refund and other tax assets*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Pajak penghasilan badan Perusahaan** | | | ***Corporate income tax The Company*** |
| Lebih bayar: | | | *Overpayment:* |
| - Tahun fiskal 2026 | 39,395 | - | *2026 fiscal year -* |
| - Tahun fiskal 2025 | 52,199 | 52,199 | *2025 fiscal year -* |
| - Tahun fiskal 2024 | 48,973 | 31,909 | *2024 fiscal year -* |
| Surat ketetapan pajak: | | | *Tax assessment letters:* |
| - Tahun fiskal 2022 | 140,346 | 148,441 | *2022 fiscal year -* |
| - Tahun fiskal 2019 | 15,910 | 15,910 | *2019 fiscal year -* |
| | 296,823 | 248,459 | |
| **Entitas anak** | | | ***Subsidiaries*** |
| Lebih bayar: | | | *Overpayments:* |
| - Tahun fiskal 2026 | 45,195 | - | *2026 fiscal year -* |
| - Tahun fiskal 2024 | - | 8,523 | *2024 fiscal year -* |
| | 45,195 | 8,523 | |
| | **342,018** | **256,982** | |
| **Konsolidasian** | | | ***Consolidated*** |
| Dikurangi: | | | *Less:* |
| Porsi tidak lancar | (196,128) | (256,982) | *Non-current portion* |
| Porsi lancar | 145,890 | - | *Current portion* |

**9. PERPAJAKAN** (lanjutan) / ***9. TAXATION** (continued)*

**a. Klaim pengembalian pajak dan aset pajak lainnya** (lanjutan) / ***a. Claims for tax refund and other tax assets** (continued)*

| | | | |
|---|---|---|---|
| **Pajak lainnya** | | | ***Other taxes*** |
| **Perusahaan** | | | ***The Company*** |
| Pajak Pertambahan Nilai, neto | 40,273 | 50,448 | *Value added tax, net* |
| Pasal 21 | 93 | 660 | *Article 21* |
| Surat ketetapan pajak: | | | *Tax assessment letters:* |
| - Tahun fiskal 2022 | 6,101 | 107,338 | *2022 fiscal year -* |
| - Tahun fiskal 2018 | - | 1,138 | *2018 fiscal year -* |
| | 46,467 | 159,584 | |
| **Entitas anak** | | | ***Subsidiaries*** |
| Pasal 21 | - | 122 | *Article 21* |
| Pajak Pertambahan Nilai, neto | 50,331 | 15,756 | *Value added tax, net* |
| | **96,798** | **175,462** | |
| **Konsolidasian** | | | ***Consolidated*** |
| Dikurangi: | | | *Less:* |
| Porsi tidak lancar | - | (107,338) | *Non-current portion* |
| Porsi lancar | 96,798 | 68,124 | *Current portion* |

**b. Utang pajak** / ***b. Tax payable***

| | **30 September/ *September* 2026** | **31 Desember/ *December* 2025** | |
|---|---|---|---|
| **Pajak penghasilan badan** | | | ***Corporate income tax*** |
| **Perusahaan** | | | ***The Company*** |
| **Entitas anak** | | | ***Subsidiaries*** |
| Pasal 25 | 5,041 | 51 | *Article 25* |
| Pasal 29 | 1,554 | 20,920 | *Article 29* |
| **Konsolidasian** | **6,596** | **20,971** | ***Consolidated*** |
| **Pajak lainnya** | | | ***Other taxes*** |
| **Perusahaan** | | | ***The Company*** |
| Jenis pajak lainnya | 11,366 | 1,890 | *Other withholding taxes* |
| Pajak Pertambahan Nilai, neto | - | - | *Value added tax, net* |
| **Entitas anak** | | | ***Subsidiaries*** |
| Jenis pajak lainnya | 5,185 | 2,274 | *Other withholding taxes* |
| Pajak Pertambahan Nilai, neto | 30,770 | 49,612 | *Value added tax, net* |
| **Konsolidasian** | **47,321** | **53,776** | ***Consolidated*** |

**9. PERPAJAKAN** (lanjutan)

**9. *TAXATION*** *(continued)*

**c. Beban pajak penghasilan**

**c. *Income tax expenses***

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| Pajak tangguhan | 3,930 | (23,222) | *Deferred tax* |
| Penyesuaian tahun sebelumnya | 1,550 | 20,674 | *Prior year adjustments* |
| | 5,480 | (2,548) | |
| **Entitas anak** | | | ***Subsidiaries*** |
| Pajak kini | 4,077 | 44,235 | *Current tax* |
| Pajak tangguhan | (32,081) | (3,352) | *Deferred tax* |
| Penyesuaian tahun sebelumnya | 104 | 941 | *Prior year adjustments* |
| | (27,900) | 41,824 | |
| **Konsolidasian** | | | ***Consolidated*** |
| Pajak kini | 4,077 | 44,235 | *Current tax* |
| Pajak tangguhan | (28,151) | (26,574) | *Deferred tax* |
| Pajak tangguhan atas keuntungan yang belum terealisasi | (2,100) | (557) | *Deferred tax on unrealised profits* |
| Penyesuaian tahun sebelumnya | 1,654 | 21,615 | *Prior year adjustments* |
| | **(24,520)** | **38,719** | |

Rekonsiliasi antara beban pajak penghasilan konsolidasian interim dan hasil perhitungan teoritis (rugi)/laba sebelum pajak penghasilan konsolidasian interim adalah sebagai berikut:

*The reconciliation between interim consolidated income tax expenses and the theoretical tax amount on interim consolidated (loss)/profit before income tax is as follows:*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| (Rugi)/laba konsolidasian interim sebelum pajak penghasilan | 36,932 | (57,160) | *Interim consolidated (loss)/profit before income tax* |
| Pajak dihitung dengan tarif pajak yang berlaku (22%) | 8,125 | (12,575) | *Tax calculated at applicable tax rate (22%)* |
| Penghasilan kena pajak final | (9,296) | (7,114) | *Income subject to final tax* |
| Beban yang tidak dapat dikurangkan | (77,163) | 36,792 | *Non-deductible expenses* |
| Kerugian pajak periode berjalan yang tidak diakui | 30,631 | - | *Current period unrecognized tax losses* |
| Aset pajak tangguhan yang tidak diakui pada periode berjalan | 21,529 | - | *Current period unrecognized deferred tax assets* |
| Penyesuaian tahun sebelumnya | 1,654 | 21,616 | *Prior period adjustments* |
| Beban pajak penghasilan | **(24,520)** | **38,719** | *Income tax expenses* |

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

*The reconciliation between (loss)/profit before income tax of the Company and the Company's estimated taxable income for the nine-month period ended 30 September 2026 and 2025 is as follows:*

**9. PERPAJAKAN** (lanjutan) / ***9. TAXATION** (continued)*

**c. Beban pajak penghasilan** (lanjutan) / ***c. Income tax expenses** (continued)*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| (Rugi)/laba konsolidasian sebelum pajak penghasilan | 36,932 | (57,160) | *Interim consolidated (loss)/profit before income tax* |
| Ditambah/(dikurangi) | | | *Add/(less):* |
| - Laba sebelum pajak penghasilan entitas anak | (130,927) | (170,519) | *Profit before income tax - of subsidiaries* |
| - Penyesuaian eliminasi konsolidasi | 2,078 | (1,053) | *Adjustment for consolidation - elimination* |
| (Rugi)/laba sebelum pajak penghasilan Perusahaan | (91,917) | (228,732) | *(Loss)/profit before tax of the Company* |
| Koreksi fiskal: | | | *Fiscal corrections:* |
| - Perbedaan temporer | (54,792) | 24,577 | *Temporary differences -* |
| - Penghasilan kena pajak final | (20,080) | (14,549) | *Income subject to final tax -* |
| - Perbedaan tetap | 27,558 | 30,284 | *Permanent differences -* |
| (Rugi)/laba kena pajak Perusahaan | (139,231) | (188,420) | *Taxable (loss)/profit income of the Company* |
| Beban pajak penghasilan kini Perusahaan | - | - | *Current income tax expenses of the Company* |
| Dikurangi: Pembayaran pajak di muka Perusahaan | (39,395) | (43,061) | *Less: Prepayment of income taxes of the Company* |
| Lebih bayar pajak penghasilan badan Perusahaan | (39,395) | (43,061) | *Over payment of corporate income tax of the Company* |
| Beban pajak penghasilan kini entitas anak | 4,077 | 44,235 | *Current income tax expenses of subsidiaries* |
| Dikurangi: Pembayaran pajak di muka entitas anak | (47,717) | (39,449) | *Less: Prepayment of income taxes of subsidiaries* |
| Lebih bayar pajak penghasilan badan entitas anak | **(43,640)** | **4,786** | *Overpayment of corporate income tax of income tax of subsidiaries* |

Dalam laporan keuangan konsolidasian interim ini, (rugi)/laba penghasilan kena pajak didasarkan pada perhitungan sementara, karena Perusahaan dan entitas anak masing-masing menyampaikan Surat Pemberitahuan Tahunan (SPT) pajak penghasilan badan secara tahunan.

*In these interim consolidated financial statements, taxable (loss)/profit income are based on preliminary calculations, as the Company and its subsidiaries submit their respective its annual corporate income tax returns on annual basis.*

**9. PERPAJAKAN** (lanjutan)

**9. *TAXATION*** *(continued)*

**d. Aset pajak tangguhan**

Rincian aset pajak tangguhan Grup adalah sebagai berikut:

***d. Deferred tax assets***

*The details of the Group's deferred tax assets are as follows:*

| | 30 September/*September* 2026 | | | | |
|---|---|---|---|---|---|
| | Saldo awal/ *Beginning balance* | Diakui di laba rugi/ *Recognized in profit or loss* | Diakui di penghasilan komprehensif lain/ *Recognized in other comprehensive income* | Saldo akhir/ *Ending balance* | |
| Persediaan | 4,569 | (455) | - | 4,114 | *Inventories* |
| Piutang usaha | 46,266 | (1,517) | - | 44,749 | *Trade receivables* |
| Aset tetap | 86,615 | (13,683) | - | 72,932 | *Fixed assets* |
| Imbalan kerja | 19,822 | 12,210 | - | 32,032 | *Employee benefits* |
| Akrual | 1,840 | (1,662) | - | 178 | *Accruals* |
| Aset hak-guna | (32,392) | (179,657) | - | (212,049) | *Right of use assets* |
| Liabilitas sewa | 37,202 | 178,630 | - | 215,832 | *Lease liabilities* |
| Kompensasi kerugian fiskal | - | 34,360 | - | 34,360 | *Tax loss carry forward* |
| Keuntungan persediaan yang belum terealisasi | 207 | (48) | - | 159 | *Unrealized profits of inventories* |
| | **164,129** | **28,178** | **-** | **192,307** | |

| | 31 Desember/*December* 2025 | | | | |
|---|---|---|---|---|---|
| | Saldo awal/ *Beginning balance* | Diakui di laba rugi/ *Recognized in profit or loss* | Diakui di penghasilan komprehensif lain/ *Recognized in other comprehensive income* | Saldo akhir/ *Ending balance* | |
| Persediaan | 1,855 | 2,714 | - | 4,569 | *Inventories* |
| Piutang usaha | 47,358 | (1,092) | - | 46,266 | *Trade receivables* |
| Piutang lain-lain | 1,523 | (1,523) | - | - | *Other receivables* |
| Aset tetap | 80,201 | 6,414 | - | 86,615 | *Fixed assets* |
| Imbalan kerja | 28,306 | (2,166) | (6,318) | 19,822 | *Employee benefits* |
| Akrual | 655 | 1,185 | - | 1,840 | *Accruals* |
| Aset hak-guna | (43,250) | 10,858 | - | (32,392) | *Right of use assets* |
| Liabilitas sewa | 50,577 | (13,375) | - | 37,202 | *Lease liabilities* |
| Keuntungan persediaan yang belum terealisasi | 2,049 | (1,842) | - | 207 | *Unrealized profits of inventories* |
| | **169,274** | **1,173** | **(6,318)** | **164,129** | |

Aset pajak tangguhan berikut ini belum diakui:

*The following deferred tax assets have not been recognized:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Perusahaan** | | | ***The Company*** |
| Piutang usaha | 20,006 | 20,830 | *Trade receivables* |
| Piutang lain-lain | 1,523 | 1,523 | *Other receivables* |
| Aset tetap | - | 65,841 | *Fixed assets* |
| Imbalan kerja | - | 7,296 | *Employee benefits* |
| Rugi fiskal yang dapat dikompensasi | 170,479 | 138,956 | *Tax loss carry forwards* |
| | **192,008** | **234,446** | |

**9. PERPAJAKAN** (lanjutan)

**e. Surat ketetapan pajak**

Tahun fiskal 2024
Atas Pajak Penghasilan Badan tahun fiskal 2024, Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar sebesar Rp 91 miliar yang telah dibayar sebagian sebesar Rp 17 miliar, di mana sebelumnya Perusahaan mengajukan permohonan restitusi sebesar Rp 32 miliar, sehingga jumlah klaim pajak yang disengketakan sebesar Rp 123 miliar. Atas Pajak Penghasilan Pasal 23 tahun fiskal 2024, Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar sebesar Rp 57 miliar. Pada bulan September 2026, Perusahaan mengajukan keberatan senilai total sengketa kurang bayar tersebut dan sampai dengan tanggal penerbitan laporan keuangan konsolidasian interim ini, proses keberatan masih berjalan.

Tahun fiskal 2022
Atas Pajak Penghasilan Badan tahun fiskal 2022, Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar sebesar Rp 42 miliar yang telah dibayar sepenuhnya, di mana sebelumnya Perusahaan mengajukan permohonan restitusi sebesar Rp 106 miliar, sehingga jumlah klaim pajak yang disengketakan sebesar Rp 148 miliar. Atas Pajak Pertambahan Nilai tahun fiskal 2022, Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar sebesar Rp 107 miliar. Kedua keberatan atas ketetapan tersebut ditolak pada bulan Desember 2024 dan pada bulan Maret 2025, Perusahaan mengajukan banding. Pada bulan Maret 2026, Pengadilan Pajak mengabulkan sebagian besar permohonan banding Perusahaan. Jumlah sengketa Pajak Penghasilan Badan yang dibatalkan adalah sebesar Rp 147 miliar dan Pajak Pertambahan Nilai sebesar Rp 107 miliar. Sampai dengan tanggal penerbitan laporan keuangan konsolidasian interim ini, proses pengajuan restitusi pajak tersisa sebesar Rp 143 miliar. Berdasarkan Putusan Pengadilan Pajak, Direktur Jenderal Pajak mengajukan permohonan Peninjauan Kembali (PK) ke Mahkamah Agung untuk Pajak Penghasilan Badan dan Perusahaan telah mengajukan Kontra Memori. Perusahaan saat ini sedang menunggu Putusan Mahkamah Agung.

***9. TAXATION** (continued)*

***e. Tax assessment letters***

*2024 fiscal year*
*On 2024 corporate income tax, the Company received a tax assessment letter stating an underpayment of Rp 91 billion, of which Rp 17 billion has been partially paid. As the Company had initially claimed a refund of Rp 32 billion, the total tax claims in dispute amount to Rp 123 billion. On 2024 Withholding Tax Article 23, the Company received a tax assessment letter stating an underpayment of Rp 57 billion. In September 2026, the Company filed objections for the total amount in dispute, and as of the issuance date of these interim consolidated financial statements, the objection process is still ongoing.*

*2022 fiscal year*
*On 2022 corporate income tax, the Company received a tax assessment letter stating an underpayment of Rp 42 billion which has been fully paid. As the Company had initially claimed a refund of Rp 106 billion, the total tax claims in dispute amount to Rp 148 billion. On 2022 Value Added Tax, the Company received a tax assessment letter stating an underpayment of Rp 107 billion. Both objections were rejected in December 2024, and in March 2025, the Company filed appeals. In March 2026, the Tax Court granted the majority of the Company's tax appeals. The total corporate income tax disputes overturned amounted to Rp 147 billion, while Value Added Tax (VAT) disputes amounted to Rp 107 billion. As of the issuance date of these interim consolidated financial statements, the remaining process for claiming a tax refund of Rp 143 billion is still ongoing. Based on the Tax Court's decision, the Director General of Taxes has filed a Request for Judicial Review (Peninjauan Kembali) with the Supreme Court regarding Corporate Income Tax, and the Company has submitted its Counter-Memory (Kontra Memori). Currently, the Company is awaiting the decision from the Supreme Court.*

**9. PERPAJAKAN** (lanjutan)

**e. Surat ketetapan pajak** (lanjutan)

Tahun fiskal 2019

Atas Pajak Penghasilan Badan tahun fiskal 2019, Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar sebesar Rp 168 miliar. Perusahaan membayar Rp 26 miliar, yang mana Rp 10,1 miliar segera dibebankan dan sisa Rp 15,9 miliar diajukan restitusi melalui keberatan. Keberatan atas ketetapan tersebut diterima sebagian sebesar Rp 1,6 miliar, namun Perusahaan tidak menerima restitusi karena masih terdapat kekurangan pembayaran atas surat ketetapan pajak, dan sisanya ditolak di Desember 2025. Perusahaan sudah mengajukan Banding pada Bulan Maret 2026 dan sampai dengan tanggal penerbitan laporan keuangan konsolidasian interim ini, proses banding sedang berjalan.

Tahun fiskal 2018

Atas Pajak Penghasilan Badan tahun fiskal 2018 Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar sebesar Rp 268 miliar. Perusahaan membayar Rp 31 miliar, yang mana Rp 28 miliar segera dibebankan. Sedangkan total sisanya sebesar Rp 240 miliar diajukan keberatan.

Keberatan atas ketetapan tersebut diterima sebagian sebesar Rp 98 miliar, namun Perusahaan tidak menerima restitusi karena masih terdapat kekurangan pembayaran atas surat ketetapan pajak, dan sisanya ditolak di Februari 2024. Di Mei 2024, Perusahaan mengajukan banding ke pengadilan pajak dan menerima restitusi atas Pajak Penghasilan Badan sebesar Rp 3 miliar. Atas PPN dan pungutan pajak lainnya untuk tahun fiskal 2018, Perusahaan menerima surat ketetapan pajak yang menyatakan kurang bayar masing-masing sebesar Rp 54 miliar (dibayar penuh) dan Rp 172 miliar (dibayar sebesar Rp 59 miliar). Melalui proses keberatan, Perusahaan menerima restitusi PPN dan pungutan pajak lainnya masing-masing sebesar Rp 9 miliar dan Rp 48 miliar, dan membebankan Rp 3 miliar. Di Mei 2024, Perusahaan mengajukan banding ke pengadilan pajak dan menerima restitusi atas PPN dan pungutan pajak lainnya masing-masing sebesar Rp 26 miliar dan Rp 9 miliar di September 2025, dan membebankan Rp 17 miliar untuk PPN. Selanjutnya, Perusahaan menerima sisa pengembalian PPN sebesar Rp 1 miliar pada Januari 2026. Berdasarkan Keputusan Pengadilan Pajak, Dirjen Pajak mengajukan Permohonan Peninjauan Kembali (PK) ke Mahkamah Agung untuk PPh Badan dan Perusahaan sudah mengajukan Contra Memory. Perusahaan saat ini menunggu Keputusan Mahkamah Agung.

***9. TAXATION** (continued)*

***e. Tax assessment letters** (continued)*

*2019 fiscal year*

*On 2019 corporate income tax, the Company received a tax assessment stating an underpayment of Rp 168 billion. The Company paid Rp 26 billion, in which Rp 10.1 billion was immediately expensed and the remaining Rp 15.9 billion was claimed through objection. The objections was partially granted amounting to Rp 1.6 billion, however, the Company did not receive a refund as there remains an underpayment to the tax assessment and the remaining rejected in December 2025. The Company filed an Appeal in March 2026, and as of the issuance date of these interim consolidated financial statements, the appeal process is still ongoing*

*2018 fiscal year*

*On 2018 corporate income tax, the Company received a tax assessment stating an underpayment of Rp 268 billion. The Company paid Rp 31 billion, in which Rp 28 billion was immediately expensed. While the remaining total of Rp 240 billion was claimed through objection.*

*The objections was partially granted amounting to Rp 98 billion, however, the Company did not receive a refund as there remains an underpayment to the tax assessment and the remaining rejected in February 2024. In May 2024, the Company filed appeal to the tax court and received refund amounting Rp 3 billion. On 2018 VAT and other withholding taxes, the Company received a tax assessment stating an underpayment of Rp 54 billion (fully paid) and Rp 172 billion (of which Rp 59 billion was paid), respectively. Through objections, the Company received refund of VAT Rp 9 billion and other withholding taxes Rp 48 billion, respectively, while expensed Rp 3 billion. In May 2024, the Company filed appeal to the tax court and received refund of VAT and other withholding taxes Rp 26 billion and Rp 9 billion, respectively, in September 2025, while expensed Rp 17 billion for VAT. Subsequently, the Company received the remaining refund from VAT Rp 1 billion in January 2026. Based on the Tax Court's decision, the Director General of Taxes has filed a Request for Judicial Review (Peninjauan Kembali) to the Supreme Court regarding Corporate Income Tax. In response, the Company has filed a Counter-Memory (Kontra Memori). Currently, the Company is awaiting the decision from the Supreme Court.*

**9. PERPAJAKAN** (lanjutan)

**f. Administrasi**

Berdasarkan Undang-Undang Perpajakan yang berlaku di Indonesia, setiap entitas dalam Grup menghitung, menetapkan dan membayar sendiri besarnya jumlah pajak yang terutang. Otoritas pajak dapat menetapkan atau mengubah pajak-pajak tersebut sebelum masa kadaluwarsa pemeriksaan sebagaimana yang telah ditetapkan oleh peraturan yang berlaku.

Posisi perpajakan Grup dapat dipertanyakan oleh otoritas pajak. Posisi perpajakan Grup dibentuk berdasarkan dasar teknis yang logis dan sesuai dengan peraturan perpajakan. Oleh karena itu, manajemen berkeyakinan bahwa akrual atas potensi liabilitas pajak penghasilan tidak diperlukan. Penilaian ini didasarkan pada estimasi dan asumsi dan mungkin melibatkan pertimbangan mengenai kejadian di masa depan. Informasi baru mungkin tersedia yang menyebabkan manajemen mengubah pertimbangannya. Perubahan tersebut akan berdampak pada beban pajak pada periode dimana penentuan tersebut dibuat.

***9. TAXATION** (continued)*

***f. Administration***

*Under the Taxation Laws in Indonesia, each entity in the Group submits tax returns on the basis of self-assessment. The tax authorities may assess or amend taxes within the statute of limitations, under prevailing regulations.*

*The Group's tax positions may be challenged by the tax authorities. The Group's tax positions are formed on sound technical bases, in compliance with the tax regulations. Accordingly, management believes that no accruals for potential income tax liabilities is necessary. This assessment relies on estimates and assumptions and may involve judgment about future events. New information may become available that causes management to change its judgment. Such changes will impact tax expense in the period in which such determination is made.*

**10. ASET TETAP** / ***10. FIXED ASSETS***

| | 30 September/*September* 2026 | | | | | |
|---|---|---|---|---|---|---|
| | **Saldo awal/ *Beginning balance*** | **Penambahan/ *Additions*** | **Pengurangan/ *Disposals*** | **Pemindahan/ *Transfers*** | **Saldo akhir/ *Ending balance*** | |
| **Biaya perolehan** | | | | | | ***Acquisition cost*** |
| Tanah | 155,594 | - | - | - | 155,594 | *Land* |
| Bangunan | 1,609,629 | - | - | - | 1,609,629 | *Buildings* |
| Mesin dan peralatan | 4,555,294 | 7,225 | (928) | 12,375 | 4,573,966 | *Machineries and equipments* |
| Peralatan pabrik | 34,582 | 593 | - | 228 | 35,403 | *Factory equipments* |
| Kendaraan bermotor | 2,157 | - | - | - | 2,157 | *Motor vehicle* |
| Peralatan kantor | 5,734 | 127 | - | - | 5,861 | *Office equipments* |
| Aset dalam pembangunan | 4,206 | 24,582 | - | (12,603) | 16,185 | *Construction in progress* |
| | 6,367,196 | 32,527 | (928) | - | 6,398,795 | |
| **Akumulasi penyusutan** | | | | | | ***Accumulated depreciation*** |
| Bangunan | (1,039,550) | (59,311) | - | - | (1,098,861) | *Buildings* |
| Mesin dan peralatan | (3,706,256) | (134,346) | 371 | - | (3,840,231) | *Machineries and equipments* |
| Peralatan pabrik | (28,296) | (2,073) | - | - | (30,369) | *Factory equipments* |
| Kendaraan bermotor | (2,109) | - | - | - | (2,109) | *Motor vehicle* |
| Peralatan kantor | (4,894) | (350) | - | - | (5,244) | *Office equipments* |
| | (4,781,105) | (196,080) | 371 | - | (4,976,814) | |
| **Penyisihan penurunan nilai** | | | | | | ***Impairment allowance*** |
| Mesin dan peralatan | (301,191) | - | - | - | (301,191) | *Machineries and equipments* |
| Jumlah tercatat | **1,284,900** | | | | **1,120,790** | *Carrying amount* |

**10. ASET TETAP** (lanjutan) / ***10. FIXED ASSETS** (continued)*

| | 31 Desember/*December* 2025 | | | | | |
|---|---|---|---|---|---|---|
| | **Saldo awal/ *Beginning balance*** | **Penambahan/ *Additions*** | **Pengurangan/ *Disposals*** | **Pemindahan/ *Transfers*** | **Saldo akhir/ *Ending balance*** | |
| **Biaya perolehan** | | | | | | ***Acquisition cost*** |
| Tanah | 155,594 | - | - | - | 155,594 | *Land* |
| Bangunan | 1,601,396 | 6,197 | - | 2,036 | 1,609,629 | *Buildings* |
| Mesin dan peralatan | 4,490,317 | 15,074 | (12,354) | 62,257 | 4,555,294 | *Machineries and equipments* |
| Peralatan pabrik | 34,630 | 1,418 | (1,655) | 189 | 34,582 | *Factory equipments* |
| Kendaraan bermotor | 2,157 | - | - | - | 2,157 | *Motor vehicle* |
| Peralatan kantor | 7,464 | 667 | (2,406) | 9 | 5,734 | *Office equipments* |
| Aset dalam pembangunan | 35,621 | 33,076 | - | (64,491) | 4,206 | *Construction in progress* |
| | 6,327,179 | 56,432 | (16,415) | - | 6,367,196 | |
| **Akumulasi penyusutan** | | | | | | ***Accumulated depreciation*** |
| Bangunan | (960,663) | (78,887) | - | - | (1,039,550) | *Buildings* |
| Mesin dan peralatan | (3,400,458) | (317,270) | 11,472 | - | (3,706,256) | *Machineries and equipments* |
| Peralatan pabrik | (27,378) | (2,573) | 1,655 | - | (28,296) | *Factory equipments* |
| Kendaraan bermotor | (2,109) | - | - | - | (2,109) | *Motor vehicle* |
| Peralatan kantor | (6,901) | (399) | 2,406 | - | (4,894) | *Office equipments* |
| | (4,397,509) | (399,129) | 15,533 | - | (4,781,105) | |
| **Penyisihan penurunan nilai** | | | | | | ***Impairment allowance*** |
| Mesin dan peralatan | - | (301,191) | - | - | (301,191) | *Machineries and equipments* |
| Jumlah tercatat | **1,929,670** | | | | **1,284,900** | *Carrying amount* |

Beban penyusutan dialokasikan sebagai berikut: / *Depreciation expenses were allocated as follows:*

| | **30 September/ *September* 2026** | **30 September/ *September* 2025** | |
|---|---|---|---|
| Beban pokok penjualan (Catatan 23) | 193,915 | 296,448 | *Cost of revenue (Note 23)* |
| Beban umum dan administrasi (Catatan 24b) | 2,165 | 2,121 | *General and administrative expenses (Note 24b)* |
| | **196,080** | **298,569** | |

Hak atas tanah merupakan "Hak Guna Bangunan" ("HGB") yang akan berakhir pada tahun 2027 - 2043 dan dapat diperpanjang. Tanah-tanah tersebut berlokasi di Mojokerto dan Karawang. Manajemen telah mengkaji bahwa hak atas tanah tersebut dapat diperpanjang dengan biaya yang tidak signifikan.

*The land rights are held under renewable "Hak Guna Bangunan" ("HGB") and will expire in 2027 - 2043. The land plots are located in Mojokerto and Karawang. Management has assessed that the land rights can be extended without significant costs.*

| | **30 September/ *September* 2026** | **31 Desember/ *December* 2025** | |
|---|---|---|---|
| Jenis aset dalam pembangunan | Mesin dan peralatan/*Machineries and equipment* | | *Nature of construction in progress* |
| | Oktober-Desember/ *October-December* 2026 | Januari-Mei/ *January - May* 2026 | |
| Prakiraan selesai | | | *Expected to be completed* |
| Persentase penyelesaian | 45% | 73% | *Percentage of completion* |
| Harga perolehan aset tetap yang telah sepenuhnya disusutkan | 1,844,691 | 1,768,766 | *Acquisition cost of fully depreciated fixed assets* |
| Nilai wajar tanah dan bangunan | 1,547,424 | 1,547,424 | *Fair value of land and building* |
| Nilai pertanggungan asuransi | 6,688,621 | 6,592,770 | *Sum insured* |

**10. ASET TETAP** (lanjutan)

Nilai wajar dari tanah dan bangunan tersebut berdasarkan perhitungan dari Kantor Jasa Penilai Publik ("KJPP") Ayon Suherman & Rekan, penilai independen yang telah terdaftar pada Otoritas Jasa Keuangan.

Nilai wajar dari tanah dan bangunan diukur menggunakan teknik berikut:

- Tanah: perbandingan pasar (nilai wajar level 2)
  Model penilaian ini mempertimbangkan harga pasar kuotasian untuk tanah yang serupa apabila tersedia, dan menambahkan elemen-elemen yang dapat mempengaruhi nilai tanah tersebut seperti, antara lain, tipe kepemilikan tanah, lingkungan fisik, akses, lokasi dan kondisi pasar. Secara umum, nilai wajar tanah akan naik bila harga pasar kuotasian yang menjadi dasar perhitungan naik dan elemen-elemen yang dijelaskan di atas membaik, begitu pula sebaliknya.

- Bangunan: perbandingan pasar (nilai wajar level 3)
  Model penilaian ini mempertimbangkan harga pasar yang direkonsiliasi dari data pasar dan pendekatan biaya. Pendekatan data pasar mempertimbangkan ketersediaan data pasar properti yang serupa dan pendekatan biaya mempertimbangkan harga untuk properti yang serupa, biaya penggantian apabila tersedia, dan umur manfaat dari properti tersebut.

Pada tanggal 30 September 2026, aset tetap yang dimiliki oleh Grup telah diasuransikan terhadap risiko kerugian yang mungkin timbul kepada PT Asuransi Tokio Marine Indonesia dan PT Sompo Insurance Indonesia. Manajemen telah mengkaji bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian atas aset yang dipertanggungkan.

Pada tanggal 30 September 2026 tidak ada perubahan dari kondisi 31 Desember 2025, manajemen menyadari adanya keadaan yang mengindikasikan bahwa jumlah tercatat mesin tertentu tidak dapat dipulihkan sepenuhnya oleh karena penurunan tingkat penggunaan mesin; oleh karena itu penyisihan penurunan nilai sebesar Rp 301 miliar. Manajemen mengestimasi jumlah terpulihkan dari mesin tersebut berdasarkan nilai pakainya. Estimasi nilai pakai ditentukan dengan menggunakan metode arus kas yang didiskontokan, dengan menggunakan tingkat diskonto setelah pajak sebesar 8,95% dan rata-rata tingkat pertumbuhan yang dianggarkan sebesar 2-3%.

***10. FIXED ASSETS** (continued)*

*The fair value of the land and building are based on valuation by Kantor Jasa Penilai Publik ("KJPP") Ayon Suherman & Rekan, an independent appraiser registered at Financial Services Authority.*

*The fair values of land and building are measured using the following techniques:*

- *Land: market comparison (fair value level 2)*
  *The valuation model considers quoted market prices for similar lands when they are available, and then it incorporates elements that may affect the land's value such as, among others, the title of land's ownership, physical environment, accessibility, location and market conditions. In general, the fair value of the land increases if the quoted market prices that form the basis of calculation increase and the elements as described above get better, and vice versa.*

- *Building: market comparison (fair value level 3)*
  *The valuation model considers market price that reconciled market data and cost approaches. Market data approach considers availability of similar property market data and cost approach considers price for similar property, replacement costs if they are available, and its useful life.*

*As at 30 September 2026, all fixed assets of the Group are covered by insurance against loss of any potential risks with PT Asuransi Tokio Marine Indonesia and PT Sompo Insurance Indonesia. Management has assessed that the insurance coverage is adequate to cover possible losses on the assets insured.*

*As at 30 September 2026 there was no change from the conditions as of 31 December 2025, as management became aware of circumstances that indicated the carrying amounts of certain machinery could not be fully recovered due to decline in machinery utilization; therefore an impairment provision of Rp 301 billion. Management estimated the recoverable amount of the machinery based on its value in use. The estimate of value in use was determined using the discounted cash flow method, applying a post tax discount rate of 8.95% and average budgeted growth rate of 2-3%.*

## 10. ASET TETAP (lanjutan) / *10. FIXED ASSETS (continued)*

Pada tanggal 30 September 2026 dan 31 Desember 2025, pembelian aset tetap masing-masing sejumlah Rp 6,9 miliar dan Rp 1,3 miliar masih terutang.

*As at 30 September 2026 and 31 December 2025, purchases of fixed assets totaling Rp 6.9 billion and Rp 1.3 billion, respectively, were still payable.*

Pada tanggal pelaporan, tidak ada aset tetap milik Grup yang dijaminkan.

*As at reporting dates, there are no fixed assets of the Group pledged as collateral.*

## 11. ASET HAK-GUNA / *11. RIGHT-OF-USE ASSETS*

Aset hak-guna bangunan dan peralatan transportasi berikut diperoleh melalui perjanjian sewa dengan durasi masing-masing 15,5 dan 2 tahun. Kontrak tersebut termasuk opsi untuk memperpanjang durasi sewa setelah kontrak berakhir.

*The following right-of-use assets of buildings and transportation equipments are acquired under lease agreements with a term of 15.5 and 2 years, respectively. The contracts include an option to renew the lease for an additional period after the end of the contract term.*

| | 30 September/*September* 2026 | | | | |
|---|---|---|---|---|---|
| | **Saldo awal/ *Beginning balance*** | **Penambahan/ *Additions*** | **Pengurangan/ *Disposals*** | **Saldo akhir/ *Ending balance*** | |
| **Biaya perolehan** | | | | | ***Acquisition cost*** |
| Bangunan | 616,956 | 889,504 | (516,897) | 989,563 | *Buildings* |
| Peralatan dan perlengkapan | 2,271 | - | | 2,271 | *Furnitures and fixtures* |
| Peralatan transportasi | 48,632 | - | (40,549) | 8,083 | *Transportation equipments* |
| | 667,859 | 889,504 | (557,446) | 999,917 | |
| **Akumulasi penyusutan** | | | | | ***Accumulated depreciation*** |
| Bangunan | (489,883) | (67,301) | 516,447 | (40,737) | *Buildings* |
| Peralatan dan perlengkapan | (1,077) | (568) | - | (1,645) | *Furnitures and fixtures* |
| Peralatan transportasi | (41,240) | (2,688) | 40,407 | (3,521) | *Transportation equipments* |
| | (532,200) | (70,557) | 556,854 | (45,903) | |
| Jumlah tercatat | **135,659** | | | **954,014** | *Carrying amount* |

| | 31 Desember/*December* 2025 | | | | |
|---|---|---|---|---|---|
| | **Saldo awal/ *Beginning balance*** | **Penambahan/ *Additions*** | **Pengurangan/ *Disposals*** | **Saldo akhir/ *Ending balance*** | |
| **Biaya perolehan** | | | | | ***Acquisition cost*** |
| Bangunan | 714,510 | 37,892 | (135,446) | 616,956 | *Buildings* |
| Peralatan dan perlengkapan | 2,271 | - | - | 2,271 | *Furnitures and fixtures* |
| Peralatan transportasi | 43,679 | 5,264 | (311) | 48,632 | *Transportation equipments* |
| | 760,460 | 43,156 | (135,757) | 667,859 | |
| **Akumulasi penyusutan** | | | | | ***Accumulated depreciation*** |
| Bangunan | (542,346) | (82,730) | 135,193 | (489,883) | *Buildings* |
| Peralatan dan perlengkapan | (320) | (757) | - | (1,077) | *Furnitures and fixtures* |
| Peralatan transportasi | (35,096) | (6,431) | 287 | (41,240) | *Transportation equipments* |
| | (577,762) | (89,918) | 135,480 | (532,200) | |
| Jumlah tercatat | **182,698** | | | **135,659** | *Carrying amount* |

Sewa jangka pendek, yang terdiri dari beberapa apartemen, dan sewa piranti keras IT yang bernilai rendah, dibebankan.

*Short-term leases, comprising few apartments, and leases of low value IT hardware, are expensed.*

## 11. ASET HAK-GUNA (lanjutan) / *11. RIGHT-OF-USE ASSETS (continued)*

Beban penyusutan terkait aset hak-guna dialokasikan sebagai berikut:

*Depreciation expenses related to right-of-use assets were allocated as follows:*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Beban penjualan (Catatan 24a) | 62,182 | 58,400 | *Selling expenses (Note 24a)* |
| Beban umum dan administrasi (Catatan 24b) | 4,089 | 3,991 | *General and administrative expenses (Note 24b)* |
| Beban pokok penjualan (Catatan 23) | 4,145 | 4,476 | *Cost of revenue (Note 23)* |
| Beban non-operasi lainnya | 141 | - | *Non-operating expenses* |
| | **70,557** | **66,867** | |

## 12. UTANG USAHA / *12. TRADE PAYABLES*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Utang usaha yang timbul dari pembelian persediaan terutang ke: | | | *Trade payables arising from purchases of inventories are due to:* |
| Pihak berelasi (Catatan 26c) | 23,720 | 36,487 | *Related parties (Note 26c)* |
| Pihak ketiga | 926,168 | 830,193 | *Third parties* |
| | **949,888** | **866,680** | |

Jumlah utang usaha berdasarkan jenis mata uang adalah sebagai berikut:

*The carrying amount of the Group's trade payables based on original currencies are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Rupiah | 753,147 | 614,898 | *Rupiah* |
| Dolar AS | 195,102 | 250,561 | *US Dollar* |
| Yen Jepang | 1,639 | 1,221 | *Japanese Yen* |
| | **949,888** | **866,680** | |

Utang usaha, tidak dikenakan bunga dan umumnya mempunyai syarat pembayaran antara 7 sampai dengan 60 hari.

*Trade payables, non-interest bearing and generally with terms of payment of 7 to 60 days.*

## 13. UTANG LAIN-LAIN / *13. OTHER PAYABLES*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Pihak berelasi (Catatan 26c) | 15,141 | 8,291 | *Related parties (Note 26c)* |
| Pihak ketiga | 134,556 | 118,252 | *Third parties* |
| | **149,697** | **126,543** | |

Utang lain-lain timbul dari berbagai pembelian aset tetap, perlengkapan dan pengadaan jasa seperti pengangkutan, imbalan jasa profesional, dan beragam beban produksi.

*Other payables are arising from various purchases of fixed assets, supplies and procurements of services such as freights, professional fees and miscellaneous production costs.*

## 13. UTANG LAIN-LAIN (lanjutan) / *13. OTHER PAYABLES (continued)*

Jumlah utang lain-lain berdasarkan jenis mata uang adalah sebagai berikut:

*The carrying amount of other payables based on original currencies are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Rupiah | 129,205 | 118,040 | *Rupiah* |
| Yen Jepang | 19,859 | 8,368 | *Japanese Yen* |
| Dolar AS | 633 | 135 | *US Dollar* |
| | **149,697** | **126,543** | |

## 14. AKRUAL / *14. ACCRUALS*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Pihak berelasi** (Catatan 26c) | | | ***Related parties** (Note 26c)* |
| Royalti | 54,661 | 47,344 | *Royalty* |
| **Pihak ketiga** | | | ***Third parties*** |
| Promosi penjualan | 771,517 | 1,112,404 | *Sales promotion* |
| Pengangkutan | 114,079 | 83,385 | *Freight* |
| Gudang | 26,130 | 23,332 | *Warehousing* |
| Biaya karyawan | 38,467 | 53,283 | *Employee cost* |
| Iklan | 20,242 | 11,252 | *Advertising* |
| Listrik | 11,329 | 10,708 | *Electricity* |
| Riset pemasaran | 5,761 | 2,909 | *Marketing research* |
| Pengembangan | 4,175 | 3,676 | *Development* |
| Jasa profesional | 609 | 1,747 | *Professional fee* |
| Lain-lain | 10,136 | 12,112 | *Others* |
| Jumlah akrual | **1,057,106** | **1,362,152** | *Total accruals* |

## 15. LIABILITAS SEWA / *15. LEASE LIABILITIES*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Terutang ke pihak ketiga:** | | | ***Payable to third parties:*** |
| 2026 | 34,982 | 67,151 | *2026* |
| 2027 | 122,481 | 16,560 | *2027* |
| 2028 | 122,160 | 15,732 | *2028* |
| 2029 | 119,600 | 12,167 | *2029* |
| 2030 | 116,429 | 11,257 | *2030* |
| 2031 dan seterusnya | 826,454 | 78,580 | *2031 and beyond* |
| Jumlah pembayaran sewa minimum di masa depan | 1,342,106 | 201,447 | *Total future minimum lease payments* |
| Porsi bunga | (372,109) | (45,050) | *Interest portion* |
| Nilai kini pembayaran sewa | 969,997 | 156,397 | *Present value of lease payments* |
| Porsi jangka pendek | **(63,747)** | **(58,984)** | *Current portion* |
| Porsi jangka panjang | **906,251** | **97,413** | *Non-current portion* |

## 15. LIABILITAS SEWA (lanjutan) / *15. LEASE LIABILITIES (continued)*

Berikut ini ringkasan komponen perubahan liabilitas selama periode berjalan:

*The following summarizes the components of change in the liabilities during the period:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Saldo awal | 156,397 | 223,395 | *Beginning balance* |
| Arus kas pembayaran | (94,995) | (122,907) | *Repayment cash flows* |
| Perubahan nonkas: | | | *Non-cash changes:* |
| Sewa baru | 889,505 | 43,156 | *New leases* |
| Penghentian | (158) | (290) | *Termination* |
| Bunga | 19,248 | 13,043 | *Interest* |
| Saldo akhir | **969,997** | **156,397** | *Ending balance* |

Beban berkaitan dengan sewa yang dicatat pada laporan laba rugi konsolidasian interim adalah sebagai berikut:

*Expenses related to leases that are recorded in the interim consolidated statements of profit or loss are as follows:*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Biaya keuangan atas liabilitas sewa | 19,249 | 10,409 | *Finance costs on lease liabilities* |
| Beban berkaitan dengan sewa jangka pendek | 9,746 | 10,797 | *Expenses related to short-term leases* |
| Beban berkaitan dengan aset bernilai rendah | 3,458 | 3,506 | *Expenses related to low-value assets* |
| | **32,453** | **24,712** | |

## 16. LIABILITAS IMBALAN KERJA / *16. EMPLOYEE BENEFITS OBLIGATION*

Imbalan kerja karyawan pada tanggal 30 September 2026 dan 31 Desember 2025 merupakan jumlah estimasi manajemen berdasarkan perhitungan Kantor Konsultan Aktuaria Budi Ramdani.

*The employee benefits obligation as at 30 September 2026 and 31 December 2025 is an estimated amount by management based on calculation from Kantor Konsultan Aktuaria Budi Ramdani.*

Sesuai dengan peraturan ketenagakerjaan di Indonesia, karyawan berhak atas beberapa imbalan pascakerja yang menjadi *vested* ketika pemutusan hubungan kerja atau pensiun. Imbalan tersebut terutama berdasarkan masa kerja dan kompensasi saat pemutusan hubungan kerja atau pensiun.

*In accordance with Indonesian labor regulations, employees are entitled to certain post-employment benefits, which become vested upon termination of employment, or retirement. These benefits are primarily based on years of service and compensation at termination or retirement.*

Grup memiliki program iuran pasti yang mencakup karyawan tetap yang memenuhi syarat, yang dikelola dan dijalankan oleh Dana Pensiun Lembaga Keuangan (DPLK Avrist). Investasi yang dipilih adalah IDR DPLK Deposit yang ditempatkan pada instrumen pasar uang.

*The Group has a defined contribution pension plan covering its qualified permanent employees, which is managed and administered by Dana Pensiun Lembaga Keuangan (DPLK Avrist). Investment selected is IDR DPLK Deposit which is placed in money market instruments.*

## 16. LIABILITAS IMBALAN KERJA (lanjutan) / *16. EMPLOYEE BENEFITS OBLIGATION (continued)*

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

*The employee benefits obligation recognised in the interim consolidated statement of financial position are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Nilai kini liabilitas imbalan pasti | 145,517 | 123,265 | *Present value of defined benefit obligation* |
| Dikurangi: | | | *Less:* |
| Porsi jangka pendek | **(1,815)** | **(1,712)** | *Current portion* |
| Porsi jangka panjang | **143,702** | **121,553** | *Non-current portion* |

Mutasi nilai kini liabilitas imbalan kerja adalah sebagai berikut:

*Movement in the present value of employee benefits obligation are as follows:*

**Mutasi nilai kini kewajiban imbalan pasti** / ***Movement in the present value of defined benefit obligation***

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Saldo awal | 148,491 | 161,014 | *Beginning balance* |
| Beban neto yang dibebankan ke laporan laba rugi | 25,665 | 32,040 | *Net expenses charged to profit or loss* |
| Pengukuran kembali: | | | *Remeasurement:* |
| - Perubahan asumsi keuangan | - | (27,653) | *Changes in financial assumptions -* |
| - Penyesuaian pengalaman atas liabilitas | - | (1,065) | *Experience adjustments on obligation -* |
| Pembayaran manfaat | (9,042) | (15,845) | *Benefits paid* |
| Saldo akhir | **165,114** | **148,491** | *Ending balance* |

Beban imbalan kerja yang diakui di laporan laba rugi konsolidasian interim adalah:

*Amounts recognised in the interim consolidated statement of profit or loss are as follows:*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Biaya jasa kini | 17,720 | 29,493 | *Current service cost* |
| Biaya bunga neto | 7,945 | - | *Net interest cost* |
| Saldo akhir | **25,665** | **29,493** | *Ending balance* |

**Mutasi nilai wajar aset program** / ***Movement in fair value of plan asset***

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Perubahan aset program | | | *Changes in plan asset* |
| Saldo awal | (25,226) | (29,280) | *Beginning balance* |
| Termasuk di laba rugi | | | *Included in profit or loss* |
| Pendapatan bunga | (736) | (1,444) | *Interest income* |
| Lainnya | | | *Others* |
| Kontribusi yang dibayarkan pemberi kerja | - | (6,559) | *Contribution paid by the employer* |
| Imbalan yang dibayarkan | 6,365 | 12,057 | *Benefits paid* |
| Saldo akhir | **(19,597)** | **(25,226)** | *Ending balance* |

## 16. LIABILITAS IMBALAN KERJA (lanjutan) / *16. EMPLOYEE BENEFITS OBLIGATION (continued)*

**Kewajiban imbalan kerja** / ***Employee benefit obligation***

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Nilai kini kewajiban imbalan pasti | 165,114 | 148,491 | *Present value of defined benefit obligation* |
| Nilai wajar aset program | (19,597) | (25,226) | *Fair value of plan asset* |
| Kewajiban imbalan pasti, akhir periode | **145,517** | **123,265** | *Defined benefit obligation, end of period* |

| Informasi historis | 30 September/ *September* | 31 Desember/*December* | | | | *Historical information* |
|---|---|---|---|---|---|---|
| | 2026 | 2025 | 2024 | 2023 | 2022 | |
| Nilai kewajiban imbalan kerja | 143,702 | 121,553 | 130,197 | 165,327 | 164,523 | *Present value benefit obligation* |
| Penyesuaian pengalaman atas liabilitas | - | (1,065) | (25,099) | (42,991) | (5,750) | *Experience adjustments on obligation* |

Asumsi aktuarial utama yang digunakan adalah sebagai berikut:

*The principal actuarial assumptions used are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Tingkat diskonto | 6.8% | 6.8% | *Discount rate* |
| Tingkat kenaikan gaji di masa datang | 5.5% | 5.5% | *Future salary increment rate* |

Sensitivitas liabilitas imbalan pasti untuk perubahan asumsi aktuarial utama seperti yang dilaporkan pada laporan aktuaris adalah sebagai berikut:

*The sensitivity of the defined benefit obligation to changes in the principal actuarial assumptions as reported in the actuarial report are as follows:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Tingkat diskonto | | | *Discount rate* |
| Jika naik 1% | 16,114 | 16,114 | *If increase 1%* |
| Jika turun 1% | 20,821 | 20,821 | *If decrease 1%* |
| Tingkat kenaikan gaji di masa datang | | | *Future salary increment rate* |
| Jika naik 1% | 20,413 | 20,413 | *If increase 1%* |
| Jika turun 1% | 16,418 | 16,418 | *If decrease 1%* |

Analisis sensitivitas didasarkan pada perubahan atas satu asumsi aktuarial di mana asumsi lainnya dianggap konstan. Dalam prakteknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi. Dalam perhitungan sensitivitas liabilitas imbalan pasti atas asumsi aktuarial utama, metode yang sama (perhitungan nilai kini liabilitas imbalan pasti dengan menggunakan *projected unit credit* di akhir periode) telah diterapkan seperti dalam penghitungan liabilitas pensiun yang diakui dalam laporan posisi keuangan konsolidasian interim.

*The sensitivity analysis are based on a change in an assumption while holding all other assumptions constant. In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with the projected unit credit method at the end of the reporting period) has been applied as when calculating the pension benefit obligation recognised within the interim consolidated statement of financial position.*

## 16. LIABILITAS IMBALAN KERJA (lanjutan) / *16. EMPLOYEE BENEFITS OBLIGATION (continued)*

Melalui program pensiun imbalan pasti, Perusahaan dihadapkan pada sejumlah risiko, terutama dari volatilitas dari asumsi utama, termasuk tingkat diskonto yang ditetapkan dengan mengacu pada imbal hasil obligasi pemerintah jangka panjang. Penurunan imbal hasil obligasi pemerintah akan meningkatkan liabilitas program. Perusahaan tidak memiliki aset program yang dapat mengurangi sebagian dampak dari fluktuasi tersebut. Perusahaan secara aktif memonitor durasi dari liabilitas imbalan pasti, yang mana memiliki rata-rata durasi 17,2 tahun (31 Desember 2025: 17,2 tahun), untuk memastikan ketersediaan dana yang akan di bayarkan pada saat liabilitas jatuh tempo.

*Through its defined benefit pension plans, the Company is exposed to a number of risks, mainly from volatility of the principal assumptions, including discount rate set with reference to long-term government bond yields. A decrease in government bond yields will increase plan liabilities. The Company does not have plan asset to partially offset the impact of the fluctuations. The Company actively monitors the duration of the defined benefit obligations, which have weighted average duration of 17.2 years (31 December 2025: 17.2 years), to ensure availability of fund to settle the maturing obligations.*

## 17. MODAL SAHAM / *17. SHARE CAPITAL*

Pemegang saham Perusahaan pada tanggal 30 September 2026 dan 31 Desember 2025 adalah sebagai berikut:

*The Company's shareholders as at 30 September 2026 and 31 December 2025 were as follows:*

| | Jumlah lembar saham/*Number of shares* | Persentase kepemilikan/ *Percentage of ownership* | Jumlah/ *Amount* | |
|---|---|---|---|---|
| **Saham biasa** | | | | ***Ordinary shares*** |
| Unicharm Corporation, Jepang | 2,460,690,846 | 59.20% | 246,070 | *Unicharm Corporation, Japan* |
| PT APP Purinusa Ekapersada | 864,567,054 | 20.80% | 86,456 | *PT APP Purinusa Ekapersada* |
| Masyarakat (masing-masing dibawah 5%) | 831,314,400 | 20.00% | 83,131 | *Public (each less than 5%)* |
| **Jumlah saham beredar/ modal saham** | **4,156,572,300** | **100.00%** | **415,657** | ***Total shares outstanding/ share capital*** |

## 18. SELISIH KURS ATAS MODAL DISETOR / *18. FOREIGN EXCHANGE DIFFERENCE ON PAID IN CAPITAL*

Akun ini merupakan selisih kurs antara kurs yang ditentukan dalam Anggaran Dasar dan kurs aktual pada tanggal di mana modal dalam mata uang asing disetor oleh pemegang saham.

*This account represents difference in exchange rate between the rate stated in the Articles of Association and the actual rate on the date the foreign currency capital was contributed by the shareholders.*

## 19. TAMBAHAN MODAL DISETOR / *19. ADDITIONAL PAID-IN CAPITAL*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Penawaran Umum Perdana Saham | 1,070,725 | 1,070,725 | *Initial Public Offering* |
| Alokasi saham karyawan | (836) | (836) | *Employee stock allocation* |
| Akuisisi entitas sepengendali | (8,849) | (8,849) | *Acquisition of entity under common control* |
| | **1,061,040** | **1,061,040** | |

**19. TAMBAHAN MODAL DISETOR** (lanjutan)

Melalui Penawaran Umum Perdana Saham pada bulan Desember 2019, Perusahaan menerbitkan 831.314.400 lembar saham biasa dengan nominal sebesar Rp 100 (nilai penuh) per saham dan harga penawaran sebesar Rp 1.500 (nilai penuh) per saham, sehingga menimbulkan selisih antara penerimaan dari penerbitan saham baru dengan nominal saham sebesar Rp 1.071 miliar, setelah dikurangi biaya emisi saham sebesar Rp 93 miliar, yang dicatat sebagai "Tambahan Modal Disetor".

Pada bulan Oktober 2019, Perusahaan mengumumkan program Alokasi Stok Karyawan ("ESA") kepada karyawannya. Dari 831.314.400 lembar saham yang diterbitkan saat Penawaran Umum Perdana Saham, 0,2% atau sejumlah 1.699.600 lembar saham dialokasikan kepada karyawan untuk program ESA, dengan nilai nominal sebesar Rp 100 (jumlah penuh) per saham dan harga penawaran sebesar Rp 1.500 (jumlah penuh) per saham, sehingga terdapat selisih sebesar Rp 2,3 miliar yang dicatat sebagai "Tambahan Modal Disetor".

Pada bulan Desember 2017, Perusahaan mengakuisisi UCNWI. Jumlah yang dibayarkan untuk akuisisi ini adalah sebesar Rp 35,8 miliar dibandingkan dengan jumlah tercatat aset neto UCNWI sebesar Rp 27 miliar, sehingga terdapat selisih sebesar Rp 8,8 miliar. Dikarenakan Perusahaan dan UCNWI adalah entitas sepengendali, maka sesuai dengan PSAK 338 "Kombinasi bisnis entitas sepengendali", selisih tersebut disajikan di ekuitas sebagai bagian dari "Tambahan Modal Disetor".

***19. ADDITIONAL PAID-IN CAPITAL** (continued)*

*Through the Initial Public Offering in December 2019, the Company issued 831,314,400 ordinary shares with a par value per share of Rp 100 (full amount) and offering price of Rp 1,500 (full amount) per share, resulting in difference between proceeds from issuance of new shares and its par value amounting to Rp 1,071 billion, after deducted by share issuance cost of Rp 93 billion, which was recorded as "Additional Paid-in Capital".*

*In October 2019, the Company announced the Employee Stock Allocation ("ESA") program to its employees. From 831,314,400 shares issued during the Initial Public Offering, 0.2% or represent 1,699,600 shares were allocated to the employees for the ESA program, with a par value per share of Rp 100 (full amount) and offering price of Rp 1,500 (full amount) per share, resulted in difference of Rp 2.3 billion which was recorded as "Additional Paid-in Capital".*

*In December 2017, the Company acquired UCNWI. Consideration paid for this acquisition was amounting to Rp 35.8 billion compared to the carrying value of UCNWI's net assets of Rp 27 billion, resulting in difference of Rp 8.8 billion. As the Company and UCNWI are entities under common control, in accordance with PSAK 338 "Business combination of entities under common control", the difference was presented in equity as part of "Additional Paid-in Capital".*

**20. PEMBENTUKAN UNTUK CADANGAN WAJIB MINIMUM**

Berdasarkan Undang-Undang No. 40/2007 tentang Perseroan Terbatas, Perusahaan diharuskan membuat cadangan wajib sampai mencapai 20% dari modal saham yang ditempatkan dan disetor penuh.

Pada tanggal 30 September 2026 dan 31 Desember 2025, Perusahaan telah mencadangkan Rp 66,5 miliar sebagai cadangan wajib minimum.

***20. APPROPRIATION FOR STATUTORY RESERVE***

*Under Law No. 40/2007, on the Limited Liability Company, companies are required to set up a statutory reserve until reaching 20% of the issued and paid up share capital.*

*As at 30 September 2026 and 31 December 2025, the Company has appropriated Rp 66.5 billion as statutory reserve.*

**21. DIVIDEN TUNAI**

Pada RUPST tanggal 15 Juni 2026, dividen tunai untuk tahun 2025 sebesar Rp 28 miliar atau Rp 7 (nilai penuh) per saham disetujui oleh pemegang saham untuk dibagikan. Dividen tunai tersebut telah dibayarkan pada tanggal 2 Juli 2026.

Pada RUPST tanggal 10 Juni 2025, dividen tunai untuk tahun 2024 sebesar Rp 70 miliar atau Rp 16 (nilai penuh) per saham disetujui oleh pemegang saham untuk dibagikan. Dividen tunai tersebut telah dibayarkan pada tanggal 25 dan 26 Juni 2025.

***21. CASH DIVIDEND***

*At the AGMS held on 15 June 2026, a cash dividend for 2025 of Rp 28 billion or Rp 7 (full amount) per share was approved by the shareholders to be distributed. The cash dividends have been paid on 2 July 2026.*

*At the AGMS held on 10 June 2025, a cash dividend for 2024 of Rp 70 billion or Rp 16 (full amount) per share was approved by the shareholders to be distributed. The cash dividends have been paid on 25 and 26 June 2025.*

## 22. PENDAPATAN NETO / *22. NET REVENUE*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Pihak berelasi (Catatan 26b) | 621,418 | 533,371 | *Related parties (Note 26b)* |
| Pihak ketiga | 6,001,073 | 5,819,606 | *Third parties* |
| | **6,622,491** | **6,352,977** | |

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| **Waktu pengakuan pendapatan** | | | ***Timing of revenue recognition*** |
| Pengalihan produk yang diakui di suatu waktu | 6,588,860 | 6,022,187 | *Product transferred at a point in time* |
| Jasa transportasi dan penanganan yang diakui sepanjang waktu | 33,631 | 330,790 | *Transportation and handling services recognized overtime* |
| | **6,622,491** | **6,352,977** | |

Berikut ini adalah rincian pelanggan dan jumlah pendapatan terkait yang melebihi 10% dari jumlah pendapatan:

*The following are the detail of customers and related revenue which exceed 10% of revenue:*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| PT Sumber Alfaria Trijaya, Tbk | 970,756 | 1,030,438 | *PT Sumber Alfaria Trijaya, Tbk* |
| PT Indomarco Prismatama | 903,599 | 946,290 | *PT Indomarco Prismatama* |

Grup mengakui liabilitas kontrak terkait dengan pendapatan dari pelaksanaan jasa transportasi dan penanganan yang belum dipenuhi yang disajikan sebagai "Pendapatan tangguhan" pada laporan posisi keuangan konsolidasian interim pada tanggal 30 September 2026 dan 31 Desember 2025:

*The Group recognised contract liabilities for the revenue from rendering of transportation and handling services that have not been satisfied presented as "Deferred revenue" in the interim consolidated statement of financial position as at 30 September 2026 and 31 December 2025:*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| Pihak berelasi (Catatan 26c) | 891 | 1,115 | *Related parties (Note 26c)* |
| Pihak ketiga | 126 | 126 | *Third parties* |
| | **1,017** | **1,241** | |

## 23. BEBAN POKOK PENDAPATAN / *23. COST OF REVENUE*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Bahan baku dan barang setengah jadi | | | *Raw materials and semi finished goods* |
| - Awal periode | 538,155 | 530,169 | *Beginning of the period* - |
| - Pembelian | 4,183,436 | 3,943,619 | *Purchases* - |
| - Akhir periode | (643,122) | (647,512) | *End of the period* - |
| Bahan baku dan barang setengah jadi yang digunakan | 4,078,469 | 3,826,276 | *Raw materials and semi finished goods used* |
| Biaya tenaga kerja langsung | 293,043 | 297,555 | *Direct labour costs* |
| Biaya produksi tidak langsung | | | *Indirect production costs* |
| Pengangkutan | 33,631 | 330,790 | *Freight* |
| Penyusutan aset tetap (Catatan 10) | 193,915 | 296,448 | *Fixed assets depreciation (Note 10)* |
| Sewa dan utilitas | 109,505 | 108,307 | *Rent and utilities* |
| Bahan pembantu dan suku cadang yang digunakan | 99,161 | 101,524 | *Consumables and spareparts used* |
| Perbaikan dan pemeliharaan | 29,406 | 33,297 | *Repair and maintenance* |
| Asuransi | 11,744 | 11,357 | *Insurance* |
| Jasa professional | 4,491 | 7,393 | *Professional fee* |
| Transportasi dan perjalanan | 8,166 | 7,989 | *Transportation and travelling* |
| Penyusutan aset hak-guna (Catatan 11) | 4,145 | 4,476 | *Right-of-use assets depreciation (Note 11)* |
| Lain-lain | 10,335 | 6,541 | *Others* |
| Jumlah biaya produksi | 4,876,011 | 5,031,953 | *Total production costs* |
| Barang dalam proses | | | *Work in progress* |
| - Awal periode | 16,349 | 16,235 | *Beginning of the period* - |
| - Penambahan | 61,683 | 110,418 | *Addition* - |
| - Akhir periode | (24,056) | (15,703) | *End of the period* - |
| Harga pokok produksi | 4,929,987 | 5,142,903 | *Cost of goods manufactured* |
| Barang jadi | | | *Finished goods* |
| - Awal periode | 577,943 | 393,722 | *Beginning of the period* - |
| - Penambahan | 158,587 | 60,964 | *Addition* - |
| - Akhir periode | (607,181) | (327,237) | *End of the period* - |
| Jumlah beban pokok pendapatan | **5,059,336** | **5,270,352** | *Total cost of revenue* |

Tidak ada pembelian dari pemasok individu yang melebihi 10% dari jumlah pendapatan neto.

*No purchases from individual supplier exceeded 10% of the net revenue.*

Lihat Catatan 26b untuk rincian pembelian dari pihak-pihak berelasi.

*Refer to Note 26b for details of purchases from related parties.*

## 24. BEBAN USAHA / *24. OPERATING EXPENSES*

### a. Beban penjualan / *a. Selling expenses*

| | 30 September/ September 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Pengangkutan | 521,993 | 125,849 | *Freight* |
| Promosi penjualan | 293,635 | 283,407 | *Sales promotion* |
| Gudang | 206,611 | 192,040 | *Warehouse* |
| Royalti (Catatan 26b) | 168,152 | 162,148 | *Royalty (Note 26b)* |
| Penyusutan aset hak-guna (Catatan 11) | 62,182 | 58,400 | *Right-of-use assets depreciation (Note 11)* |
| Iklan dan pemasaran | 48,368 | 54,370 | *Advertising and marketing* |
| Riset pemasaran | 18,430 | 23,044 | *Marketing research* |
| Pengembangan | 16,013 | 25,994 | *Development* |
| Transportasi dan perjalanan | 19,390 | 15,895 | *Transportation and travelling* |
| Komunikasi | 2,131 | 1,842 | *Communication* |
| Lain-lain | 251 | 392 | *Others* |
| | **1,357,156** | **943,381** | |

### b. Beban umum dan administrasi / *b. General and administrative expenses*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| Biaya karyawan | 168,532 | 165,236 | *Employee costs* |
| Perlengkapan | 10,854 | 8,835 | *Supplies* |
| Penyusutan aset hak-guna (Catatan 11) | 4,089 | 3,991 | *Right-of-use assets depreciation (Note 11)* |
| Sewa dan utilitas | 2,892 | 3,319 | *Rent and utilities* |
| Penyusutan aset tetap (Catatan 10) | 2,165 | 2,121 | *Fixed assets depreciation (Note 10)* |
| Penurunan nilai piutang usaha | (7,394) | (4,842) | *Impairment of trade receivables* |
| Jasa profesional | 8,889 | 16,584 | *Professional fee* |
| Lain-lain | 4,482 | 5,128 | *Others* |
| | **194,509** | **200,372** | |

## 25. LABA/(RUGI) PER SAHAM / *25. EARNINGS/(LOSS) PER SHARE*

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.

*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.*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| **Laba/(rugi) per saham:** | | | ***Earnings/(loss) per share:*** |
| Laba/(rugi) yang diatribusikan kepada pemilik entitas induk | 61,351 | (95,979) | *Earnings/(loss) attributable to the owners of parent* |
| Rata-rata tertimbang jumlah saham biasa yang beredar - dasar dan dilusian | 4,156,572,300 | 4,156,572,300 | *Weighted average number of ordinary shares outstanding basic and diluted -* |
| Laba/(rugi) per saham - dasar dan dilusian (nilai penuh) | **15** | **(23)** | *Earnings/(loss) per share - basic and diluted (full amount)* |

**25. LABA/(RUGI) PER SAHAM** (lanjutan)

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

***25. EARNINGS/(LOSS) PER SHARE** (continued)*

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

**26. INFORMASI PIHAK-PIHAK BERELASI**

**a. Sifat hubungan dan transaksi**

***26. RELATED PARTY INFORMATION***

***a. Nature of relationship and transaction***

| **Pihak berelasi/** ***Related parties*** | **Sifat hubungan/** ***Nature of relationship*** | **Sifat transaksi/** ***Nature of transactions*** |
|---|---|---|
| Unicharm Corporation | Entitas induk terakhir/*Ultimate parent entity* | Penjualan barang, pembelian aset tetap, pembelian persediaan, biaya royalti, penghasilan atas jasa penelitian dan pengembangan dan distribusi dividen tunai/*Sales of goods, purchase of fixed assets, purchase of inventories, royalty fee, research and development service income and payment of cash dividend.* |
| Unicharm Australasia Pty Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| Unicharm Kokko Nonwoven Co., Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang dan biaya royalty/ *Sales of goods and royalty fee.* |
| Diana Unicharm Joint Stock Company | Entitas sepengendali/*Entity under common control* | Penjualan barang dan pembelian persediaan/*Sales of goods and purchase of inventories.* |
| Unicharm Consumer Products (China) Co., Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang dan pembelian persediaan/*Sales of goods and purchase of inventories.* |
| Uni-Charm Corporation Sdn. Bhd. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| Unicharm (Philippines) Corp. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| Unicharm India Private Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| Uni-Charm (Thailand) Co., Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang dan pembelian persediaan/*Sales of goods and purchase of inventories.* |
| Unicharm Product Co., Ltd. | Entitas sepengendali/*Entity under common control* | Biaya penggantian/*Reimbursement expense.* |
| Peparlet Co., Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan pembuangan limbah produk/*Selling waste disposal product*. |

## 26. INFORMASI PIHAK-PIHAK BERELASI (lanjutan) / *RELATED PARTY INFORMATION (continued)*

### a. Sifat hubungan dan transaksi (lanjutan) / *a. Nature of relationship and transaction (continued)*

| Pihak berelasi/ *Related parties* | Sifat hubungan/ *Nature of relationship* | Sifat transaksi/ *Nature of transactions* |
|---|---|---|
| Disposable Soft Goods (Malaysia) Sdn. Bhd. | Entitas sepengendali/*Entity under common control* | Penjualan barang/*Sales of goods.* |
| Unicharm Do Brasil Industria E Comercio | Entitas sepengendali/*Entity under common control* | Penjualan barang/*Sales of goods.* |
| Unicharm Myanmar Co., Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| PT Pindo Deli Pulp and Paper Mills | Pihak berelasi lainnya/*Other related party* | Pembelian persediaan/*Purchase of inventories.* |
| PT Cakrawala Mega Indah | Pihak berelasi lainnya/*Other related party* | Pembelian persediaan/*Purchase of inventories.* |
| United Charm Co.,Ltd | Entitas sepengendali/*Entity under common control* | Penjualan barang/*Sales of goods.* |
| Uni-Charm Singapore Pte Ltd. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| Uni-Charm Malaysia Trading Sdn. Bhd. | Entitas sepengendali/*Entity under common control* | Penjualan barang, pendapatan dari jasa transportasi dan penanganan/*Sales of goods, revenues arising from transportation and handling.* |
| Dewan Komisaris dan Dewan Direksi/*Boards of Commissioners and Directors* | Personel manajemen kunci/*Key management personnel* | Remunerasi Dewan Komisaris dan Dewan Direksi/*Remuneration of Boards of Commissioners and Directors* |

### b. Transaksi dengan pihak berelasi / *b. Transactions with related parties*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| **Penjualan barang** | | | ***Sales of goods*** |
| Unicharm Australasia Pty. Ltd. | 293,753 | 274,730 | *Unicharm Australasia Pty. Ltd.* |
| Unicharm Kokko Nonwoven Co., Ltd. | 124,416 | 117,341 | *Unicharm Kokko Nonwoven Co., Ltd.* |
| Unicharm (Philippines) Corp. | 59,128 | 25,625 | *Unicharm (Philippines) Corp.* |
| Uni-Charm Malaysia Trading Sdn. Bhd. | 42,458 | 51,721 | *Uni-Charm Malaysia Trading Sdn. Bhd.* |
| Diana Unicharm Joint Stock Company | 26,384 | 27,044 | *Diana Unicharm Joint Stock Company* |
| Uni-Charm (Thailand) Co., Ltd. | 45,936 | 8,375 | *Uni-Charm (Thailand) Co., Ltd.* |
| United Charm Co.,Ltd. | 17,745 | 19,915 | *United Charm Co.,Ltd.* |
| Unicharm Do Brasil Industria E Comercio | 6,555 | - | *Unicharm Do Brasil Industria E Comercio* |
| Uni-Charm Singapore Pte Ltd. | 5,043 | 8,377 | *Uni-Charm Singapore Pte Ltd* |
| Uni-Charm Corporation Sdn. Bhd. | - | 243 | *Uni-Charm Corporation Sdn. Bhd.* |
| | **621,418** | **533,371** | |
| Persentase dari jumlah pendapatan neto | 9.38% | 8.40% | *Percentage to total net sales* |

## 26. INFORMASI PIHAK-PIHAK BERELASI (lanjutan) / *26. RELATED PARTY INFORMATION (continued)*

### b. Transaksi dengan pihak berelasi / *b. Transactions with related parties*

| | 30 September/ *September* 2026 | 30 September/ *September* 2025 | |
|---|---|---|---|
| **Pembelian aset tetap** | | | ***Purchase of fixed assets*** |
| Unicharm Corporation | 2,051 | 17,953 | *Unicharm Corporation* |
| Persentase dari jumlah pembelian aset tetap | 6.31% | 35.21% | *Percentage to total addition of fixed assets* |
| **Pembelian persediaan** | | | ***Purchase of materials*** |
| Uni-Charm (Thailand) Co., Ltd. | 23,048 | 68,884 | *Uni-Charm (Thailand) Co., Ltd.* |
| PT Cakrawala Mega Indah | 25,964 | 25,646 | *PT Cakrawala Mega Indah* |
| PT Pindo Deli Pulp and Paper Mills | 4,690 | 13,032 | *PT Pindo Deli Pulp and Paper Mills* |
| Diana Unicharm Joint Stock Company | 23,540 | 22,450 | *Diana Unicharm Joint Stock Company* |
| Unicharm Consumer Products (China) Co Ltd. | 10,975 | 14,620 | *Unicharm Consumer Products (China) Co Ltd.* |
| Unicharm Corporation | 5,745 | 2,865 | *Unicharm Corporation* |
| Peparlet Co., Ltd | 22 | - | *Peparlet Co., Ltd* |
| | **93,984** | **147,497** | |
| Persentase dari jumlah beban pokok pendapatan | 1.86% | 2.80% | *Percentage to total cost of revenue* |
| **Beban royalti** | | | ***Royalty fee*** |
| Unicharm Corporation | 166,797 | 160,614 | *Unicharm Corporation* |
| Unicharm Kokko Nonwoven Co., Ltd. | 1,355 | 1,534 | *Unicharm Kokko Nonwoven Co., Ltd.* |
| | **168,152** | **162,148** | |
| Persentase dari jumlah beban penjualan | 12.39% | 17.17% | *Percentage to total selling expenses* |
| **Penghasilan atas jasa riset dan pengembangan** | | | ***Research and development service income*** |
| Unicharm Corporation | 4,268 | 4,974 | *Unicharm Corporation* |
| Persentase dari pendapatan lain-lain | 17.91% | 50.84% | *Percentage to other income* |

### c. Saldo dengan pihak berelasi / *c. Balances with related parties*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Piutang usaha** | | | ***Trade receivables*** |
| Unicharm Australasia Pty. Ltd. | 60,492 | 71,546 | *Unicharm Australasia Pty. Ltd.* |
| Unicharm (Philippines) Corp. | 28,703 | 9,789 | *Unicharm (Philippines) Corp.* |
| Unicharm Kokko Nonwoven Co., Ltd. | 16,870 | 10,756 | *Unicharm Kokko Nonwoven Co., Ltd.* |
| Uni-Charm Malaysia Trading Sdn. Bhd. | 10,608 | 10,317 | *Uni-Charm Malaysia Trading Sdn. Bhd.* |
| Uni-Charm (Thailand) Co. Ltd. | 9,033 | 2,853 | *Uni-Charm (Thailand) Co. Ltd.* |
| Diana Unicharm Joint Stock Company | 2,611 | 3,558 | *Diana Unicharm Joint Stock Company* |
| United Charm Co., Ltd. | 3,764 | 2,587 | *United Charm Co., Ltd.* |
| Unicharm Do Brasil Industria E Comercio | - | 1,671 | *Unicharm Do Brasil Industria E Comercio* |
| Uni-Charm Singapore Pte. Ltd. | 871 | 392 | *Uni-Charm Singapore Pte Ltd.* |
| | **132,952** | **113,469** | |
| Persentase dari jumlah aset | 1.66% | 1.55% | *Percentage to total assets* |

**26. INFORMASI PIHAK-PIHAK BERELASI** (lanjutan) / ***26. RELATED PARTY INFORMATION*** *(continued)*

**c. Saldo dengan pihak berelasi** (lanjutan) / ***c. Balances with related parties*** *(continued)*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **Piutang lain-lain** | | | ***Other receivables*** |
| Unicharm Corporation | 11,034 | 22,827 | *Unicharm Corporation* |
| Peparlet Co., Ltd. | 963 | 978 | *Peparlet Co., Ltd.* |
| Unicharm (Philippines) Corp. | 1 | 27 | *Unicharm (Philippines) Corp* |
| Diana Unicharm Joint Stock Company | 85 | 79 | *Diana Unicharm Joint Stock Company* |
| Uni-Charm Malaysia Trading Sdn. Bhd. | 11 | 1 | *Uni-charm Malaysia Trading Sdn. Bhd.* |
| Unicharm Australasia Pty. Ltd. | 1 | 93 | *Unicharm Australasia Pty Ltd.* |
| Unicharm Do Brasil Industria E Comercio | - | 17 | *Unicharm Do Brasil Industria E Comercio* |
| The Hartz Mountain Corporation | - | 15 | *The Hartz Mountain Corporation* |
| LG Unicharm Co.,Ltd. | - | 4 | *LG Unicharm Co.,Ltd.* |
| Uni-Charm (Thailand) Co., Ltd. | 3 | 3 | *Uni-Charm (Thailand) Co., Ltd.* |
| Unicharm Consumer Products (China) Co., Ltd. | 52 | - | *Unicharm Consumer Products (China) Co., Ltd.* |
| Unicharm Kokko Nonwoven Co., Ltd. | 133 | - | *Unicharm Kokko Nonwoven Co., Ltd.* |
| | **12,283** | **24,044** | |
| Persentase dari jumlah aset | 0.15% | 0.33% | *Percentage to total assets* |
| **Utang usaha** | | | ***Trade payables*** |
| Uni-Charm (Thailand) Co., Ltd. | 3,928 | 14,531 | *Uni-Charm (Thailand) Co., Ltd.* |
| PT Cakrawala Mega Indah | 7,017 | 6,275 | *PT Cakrawala Mega Indah* |
| Diana Unicharm Joint Stock Company | 7,465 | 8,839 | *Diana Unicharm Joint Stock Company* |
| PT Pindo Deli Pulp and Paper Mills | 713 | 1,692 | *PT Pindo Deli Pulp and Paper Mills* |
| Unicharm Consumer Products (China) Co., Ltd. | 2,958 | 3,928 | *Unicharm Consumer Products (China) Co., Ltd.* |
| Unicharm Corporation | 1,639 | 1,222 | *Unicharm Corporation* |
| | **23,720** | **36,487** | |
| Persentase dari jumlah liabilitas | 0.71% | 1.31% | *Percentage to total liabilities* |
| **Utang lain-lain** | | | ***Other payables*** |
| Unicharm Corporation | 14,511 | 7,205 | *Unicharm Corporation* |
| Unicharm Kokko Nonwoven Co., Ltd. | - | 853 | *Unicharm Kokko Nonwoven Co., Ltd.* |
| Unicharm Product Co., Ltd. | 582 | 210 | *Unicharm Product Co., Ltd.* |
| Uni-Charm (Thailand) Co., Ltd. | 48 | 23 | *Uni-Charm (Thailand) Co., Ltd.* |
| | **15,141** | **8,291** | |
| Persentase dari jumlah liabilitas | 0.46% | 0.31% | *Percentage to total liabilities* |
| **Akrual royalti** | | | ***Accrued royalty*** |
| Unicharm Corporation | 54,313 | 47,344 | *Unicharm Corporation* |
| Unicharm Kokko Nonwoven Co., Ltd. | 348 | - | |
| Persentase dari jumlah liabilitas | 1.64% | 1.75% | *Percentage to total liabilities* |
| **Pendapatan tangguhan** | | | ***Deferred revenue*** |
| Unicharm Australasia Pty. Ltd. | 849 | 1,003 | *Unicharm Australasia Pty. Ltd.* |
| Unicharm Do Brasil Industria E Comercio | - | 103 | *Unicharm Do Brasil Industria E Comercio* |
| Uni-Charm Malaysia Trading Sdn. Bhd. | - | 7 | *Uni-Charm Malaysia Trading Sdn. Bhd.* |
| Unicharm (Philippines) Corp. | 28 | 2 | *Unicharm (Philippines) Corp.* |
| Uni-Charm (Thailand) Co., Ltd. | 14 | - | *Uni-Charm (Thailand) Co., Ltd.* |
| | **891** | **1,115** | |
| Persentase dari jumlah liabilitas | 0.03% | 0.04% | *Percentage to total liabilities* |

**26. INFORMASI PIHAK-PIHAK BERELASI** (lanjutan) / ***26. RELATED PARTY INFORMATION*** *(continued)*

**c. Saldo dengan pihak berelasi** (lanjutan) / ***c. Balances with related parties*** *(continued)*

| | | | |
|---|---|---|---|
| **Dividen tunai, bersih setelah pajak** | | | ***Cash dividend, net of tax*** |
| Unicharm Corporation | 14,776 | 37,343 | *Unicharm Corporation* |
| PT APP Purinusa Ekapersada | 2,099 | 5,304 | *PT APP Purinusa Ekapersada* |
| | **16,875** | **42,647** | |

**d. Remunerasi personil manajemen kunci** / ***d. Key management personnel remuneration***

Gaji dan imbalan jangka pendek yang dibayarkan kepada personil manajemen kunci, yang terdiri dari komisaris dan direksi, untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026 dan 2025 masing-masing adalah sebesar Rp 9,2 miliar dan Rp 9,2 miliar.

*Salary and short-term benefits paid to the Company's key management personnel, which comprise commissioners and directors, for the nine-month period ended 30 September 2026 and 2025 are amounting to Rp 9.2 billion and Rp 9.2 billion, respectively.*

**e. Perjanjian dengan pihak berelasi** / ***e. Agreements with related parties***

**Perjanjian perizinan dan merek dagang** / ***Licensing and trademark agreement***

Pada tanggal 26 Januari 1998, Perusahaan mengadakan perjanjian dengan Unicharm Corporation, entitas induk, di mana entitas induk tersebut memberikan izin kepada Perusahaan untuk menggunakan lisensi manufaktur dan merek dagang produk.

*On 26 January 1998, the Company entered into an agreement with Unicharm Corporation, parent entity, wherein the parent entity granted the Company permission to utilise manufacturing license and products trademark.*

Sebagai kompensasi, Perusahaan membayar royalti (2% untuk produk berlisensi dan 1% untuk merek dagang produk) berdasarkan penjualan neto untuk produk tertentu. Perjanjian ini diperpanjang pada tanggal 1 Januari 2018 dan akan berlaku selama tiga tahun ke depan. Perjanjian ini akan tetap berlaku hingga kedua belah pihak setuju untuk dihentikan.

*As a compensation, the Company pays a royalty fee (2% for licensed products and 1% for the trademark of the products) based on the net sales for certain products.This agreement was extended on 1 January 2018 and shall continue in effect for the next three years. It will still be valid unless both parties agree to terminate.*

Untuk periode sembilan bulan yang berakhir pada 30 September 2026, jumlah royalti yang timbul sehubungan dengan perjanjian ini adalah sebesar Rp 105 miliar (2025: Rp 99 miliar), yang dicatat sebagai bagian dari beban penjualan.

*For the nine-month period ended 30 September 2026, total royalty fee incurred in connection with this agreement amounted to Rp 105 billion (2025: Rp 99 billion), which is recorded as part of selling expenses.*

**Perjanjian jasa riset dan pengembangan** / ***Research and development service agreement***

Pada 1 Januari 2016, Perusahaan mengadakan perjanjian jasa riset dan pengembangan dengan Unicharm Corporation, di mana Perusahaan setuju untuk melakukan dan memberikan jasa yang terkait dengan penelitian dan pengembangan pasar serta melaporkan hasilnya kepada Unicharm Corporation. Unicharm Corporation akan membayar jumlah total biaya yang terjadi ditambah biaya jasa sebesar 5%. Perjanjian ini akan tetap berlaku hingga kedua belah pihak setuju untuk dihentikan.

*On 1 January 2016, the Company entered into a research and development service agreement with Unicharm Corporation, in which the Company agreed to undertake and carry out the services related to market research and development and report the result to Unicharm Corporation. Unicharm Corporation shall pay the total sum of the expenses incurred plus service fee amounting to 5%. It will still be valid unless both parties agree to terminate.*

**26. INFORMASI PIHAK-PIHAK BERELASI** (lanjutan)

**e. Perjanjian dengan pihak berelasi** (lanjutan)

Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026, jumlah penghasilan atas jasa riset dan pengembangan yang timbul sehubungan dengan perjanjian ini adalah sebesar Rp 4 miliar (2025: Rp 5 miliar), yang dicatat sebagai bagian dari penghasilan lain-lain.

**Perjanjian lisensi**

Pada bulan Desember 2014, PT Unicharm Nonwoven Indonesia ("UCNWI") mengadakan perjanjian lisensi dengan Unicharm Kokko Nonwoven Co., Ltd. pada tanggal 1 Januari 2015. Selain itu, Entitas Anak juga mengadakan perjanjian lisensi pada bulan Maret 2015 dengan Unicharm Corporation, yang efektif pada tanggal 1 April 2015 dan diperpanjang pada tanggal 1 Januari 2018.

Dalam perjanjian tersebut, UCNWI diizinkan untuk menggunakan lisensi di bawah merek dagang terdaftar yang dimiliki oleh Unicharm Kokko Nonwoven Co., Ltd. dan Unicharm Corporation untuk produk yang diproduksi di Indonesia. Sebagai kompensasi, UCNWI harus membayar royalti tahunan sebesar 2% dari penjualan neto untuk masing-masing pihak berelasi. Selain itu, UCNWI diharuskan membeli mesin dan peralatan yang diperlukan untuk memproduksi produk terkait dari Unicharm Kokko Nonwoven Co., Ltd., Unicharm Corporation, atau pemasok lain yang disetujui oleh masing-masing pihak berelasi. Perjanjian ini akan tetap berlaku hingga kedua belah pihak setuju untuk dihentikan.

Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026, jumlah biaya royalti terkait dengan perjanjian ini adalah sebesar Rp 2 miliar (2025: Rp 3 miliar), yang dicatat sebagai beban penjualan.

**Perjanjian merek dagang**

Pada tanggal 1 Januari 2022, UCIT (entitas anak) mengadakan perjanjian dengan Unicharm Corporation, entitas utama, di mana entitas utama tersebut memberikan izin kepada UCIT untuk menggunakan lisensi merek dagang produk. Sebagai kompensasi, UCIT membayar royalti (1% untuk merek dagang produk) berdasarkan penjualan neto untuk produk tertentu. Perjanjian ini akan berlaku selama tiga tahun ke depan. Perjanjian ini akan tetap berlaku hingga kedua belah pihak setuju untuk dihentikan.

***26. RELATED PARTY INFORMATION** (continued)*

***e. Agreements with related parties** (continued)*

*For the nine-month period ended 30 September 2026, total research and development service income incurred in connection with this agreement amounted to Rp 4 billion (2025: Rp 5 billion), which is recorded as part of other income.*

***License agreement***

*In December 2014, PT Unicharm Nonwoven Indonesia ("UCNWI") entered into license agreements with Unicharm Kokko Nonwoven Co., Ltd. on 1 January 2015. In addition, UCNWI also entered into license agreement in March 2015 with Unicharm Corporation, which was effective on 1 April 2015 and was extended on 1 January 2018.*

*Under these agreements, UCNWI is allowed to use and apply licenses under registered trademarks owned by Unicharm Kokko Nonwoven Co., Ltd. and Unicharm Corporation on the products manufactured in Indonesia. As compensation, UCNWI shall pay an annual royalty at 2% of net sales to each related party. In addition, UCNWI shall purchase the machineries and equipments necessary to manufacture the products either from Unicharm Kokko Nonwoven Co., Ltd., Unicharm Corporation, or other suppliers approved by each related party. It will still be valid unless both parties agree to terminate.*

*For the nine-month period ended 30 September 2026, total royalty fee incurred in connection with this agreement amounted to Rp 2 billion (2025: Rp 3 billion), which was recorded as part of selling expenses.*

***Trademark agreement***

*On 1 January 2022, UCIT (a subsidiary) entered into an agreement with Unicharm Corporation, ultimate entity, wherein the ultimate parent entity granted UCIT permission to utilise products' trademark. As a compensation, UCIT pays a royalty fee (1% for the trademark of the products) based on the net sales for certain products. This agreement shall continue in effect for the next three years. It will still be valid unless both parties agree to terminate.*

**26. INFORMASI PIHAK-PIHAK BERELASI** (lanjutan)

**e. Perjanjian dengan pihak berelasi** (lanjutan)

**Perjanjian merek dagang** (lanjutan)
Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2026, jumlah royalti yang timbul sehubungan dengan perjanjian ini adalah sebesar Rp 61 miliar (2025: Rp 61 miliar), yang dicatat sebagai bagian dari beban penjualan.

***26. RELATED PARTY INFORMATION** (continued)*

***e. Agreements with related parties** (continued)*

***Trademark agreement** (continued)*
*For the nine-month period ended 30 September 2026, total royalty fee incurred in connection with this agreement amounted to Rp 61 billion (2025: Rp 61 billion), which is recorded as part of selling expenses.*

**27. INFORMASI SEGMEN**

Segmen operasi dilaporkan sesuai dengan pelaporan internal kepada pembuat keputusan operasional, yang bertanggung jawab atas alokasi sumber daya ke masing-masing segmen yang dilaporkan serta menilai kinerja masing-masing segmen tersebut. Grup memiliki dua segmen yang dilaporkan meliputi *diapers* dan *non diapers*. Kedua segmen yang dilaporkan berlokasi di Indonesia.

Informasi mengenai segmen operasi Grup adalah sebagai berikut:

***27. SEGMENT INFORMATION***

*Operating segments are reported in accordance with the internal reporting provided to the chief operating decision maker, which is responsible for allocating resources to the reportable segments and assesses its performance. The Group has two reportable segments which are diapers and non diapers. Both reportable segments are located in Indonesia.*

*Details of the Group's operating segments are as follows:*

| | 30 September/*September* 2026 | | | |
|---|---|---|---|---|
| | **Diapers** | **Non diapers** | **Jumlah/*Total*** | |
| **Pendapatan neto** | 4,823,909 | 1,798,582 | 6,622,491 | ***Net revenue*** |
| **Beban pokok pendapatan** | (3,757,874) | (1,301,462) | (5,059,336) | ***Cost of revenue*** |
| **Laba bruto** | 1,066,035 | 497,120 | 1,563,155 | ***Gross profit*** |
| Beban penjualan | (1,066,669) | (290,487) | (1,357,156) | *Selling expenses* |
| Beban umum dan administrasi | (143,877) | (50,632) | (194,509) | *General and administrative expenses* |
| Penghasilan/(beban) yang tidak dapat dialokasi: | | | | *Unallocated income/(expense):* |
| Penghasilan keuangan | | | 40,006 | *Finance income* |
| Biaya keuangan | | | (26,471) | *Finance costs* |
| Kerugian selisih kurs, neto | | | (9,611) | *Loss on foreign exchange, net* |
| Beban pajak lainnya | | | (2,314) | *Other tax expenses* |
| Lain-lain, neto | | | 23,832 | *Others, net* |
| **Laba sebelum pajak penghasilan** | | | **36,932** | ***Profit before income tax*** |

Jumlah penjualan ekspor sebesar Rp 621,418 — *Total export sales amounted to Rp 621.418*

| | 30 September/*September* 2026 | | | |
|---|---|---|---|---|
| | **Diapers** | **Non diapers** | **Jumlah/*Total*** | |
| **Aset** | | | | ***Assets*** |
| Aset segmen | 2,486,196 | 860,103 | 3,346,299 | *Segment assets* |
| Aset yang tidak dapat dialokasi | | | 4,639,020 | *Unallocated assets* |
| **Jumlah aset** | | | **7,985,319** | ***Total assets*** |
| **Liabilitas** | | | | ***Liabilities*** |
| Liabilitas segmen | 1,445,978 | 472,385 | 1,918,363 | *Segment liabilities* |
| Liabilitas yang tidak dapat dialokasi | | | 1,408,777 | *Unallocated liabilities* |
| **Jumlah liabilitas** | | | **3,327,140** | ***Total liabilities*** |

**27. INFORMASI SEGMEN** (lanjutan) / ***27. SEGMENT INFORMATION** (continued)*

| | 30 September/*September 2025* | | | |
|---|---|---|---|---|
| | **Diapers** | **Non diapers** | **Jumlah/*Total*** | |
| **Pendapatan neto** | 4,713,239 | 1,639,738 | 6,352,977 | ***Net revenue*** |
| **Beban pokok pendapatan** | (4,035,367) | (1,234,985) | (5,270,352) | ***Cost of revenue*** |
| **Laba bruto** | 677,872 | 404,753 | 1,082,625 | ***Gross profit*** |
| Beban penjualan | (731,175) | (212,206) | (943,381) | *Selling expenses* |
| Beban umum dan administrasi | (147,300) | (53,072) | (200,372) | *General and administrative expenses* |
| Penghasilan/(beban) yang tidak dapat dialokasi: | | | | *Unallocated income/(expense):* |
| Penghasilan keuangan | | | 30,084 | *Finance income* |
| Biaya keuangan | | | (10,409) | *Finance costs* |
| Kerugian selisih kurs, neto | | | (2,375) | *Loss on foreign exchange, net* |
| Beban pajak lainnya | | | (23,115) | *Other tax expenses* |
| Lain-lain, neto | | | 9,783 | *Others, net* |
| **Laba sebelum pajak penghasilan** | | | **(57,160)** | ***Profit before income tax*** |

Jumlah penjualan ekspor sebesar Rp 533,371 / *Total export sales amounted to Rp 533.371*

| | 31 Desember/*December* 2025 | | | |
|---|---|---|---|---|
| | **Diapers** | **Non diapers** | **Jumlah/*Total*** | |
| **Aset** | | | | ***Assets*** |
| Aset segmen | 4,083,161 | 597,199 | 4,680,360 | *Segment assets* |
| Aset yang tidak dapat dialokasi | | | 2,655,345 | *Unallocated assets* |
| **Jumlah aset** | | | **7,335,705** | ***Total assets*** |
| **Liabilitas** | | | | ***Liabilities*** |
| Liabilitas segmen | 1,666,253 | 507,969 | 2,174,222 | *Segment liabilities* |
| Liabilitas yang tidak dapat dialokasi | | | 537,024 | *Unallocated liabilities* |
| **Jumlah liabilitas** | | | **2,711,246** | ***Total liabilities*** |

## 28. ASET ATAU LIABILITAS MONETER NETO DALAM MATA UANG ASING (lanjutan)

## 28. *NET MONETARY ASSETS OR LIABILITIES DENOMINATED IN FOREIGN CURRENCIES (continued)*

Grup memiliki aset dan liabilitas dalam mata uang asing sebagai berikut (dalam jumlah penuh, kecuali jumlah setara Rupiah):

*The Group has assets and liabilities denominated in foreign currencies as follows (in full amounts, except Rupiah equivalent):*

| | 30 September/*September* 2026 | | | |
|---|---|---|---|---|
| | USD | JPY | Jumlah setara Rupiah/ Rp *equivalent* | |
| **Aset** | | | | ***Assets*** |
| Kas | 2,837,111 | 2,716,202 | 51,373 | *Cash* |
| Piutang usaha | 6,554,813 | 147,526,095 | 134,845 | *Trade receivables* |
| Piutang lain-lain | 63,985 | 5,432,963 | 1,773 | *Other receivables* |
| | 9,455,909 | 155,675,260 | 187,991 | |
| **Liabilitas** | | | | ***Liabilities*** |
| Utang usaha | (10,840,181) | (14,336,160) | (196,741) | *Trade payables* |
| Utang lain-lain | (35,129) | (173,656,378) | (20,492) | *Other payables* |
| | (10,875,310) | (187,992,538) | (217,233) | |
| Eksposur laporan posisi keuangan neto | (1,419,401) | (32,317,278) | (29,242) | *Net statement of financial position exposure* |
| Kontrak valuta asing berjangka | 7,504,000 | - | 135,057 | *Forward foreign exchange contract* |
| Eksposur neto | 6,084,599 | (32,317,278) | 105,815 | *Net exposure* |
| Jumlah setara Rupiah | **109,511** | **(3,696)** | **105,815** | *Total Rupiah equivalent* |

| | 31 Desember/*December* 2025 | | | |
|---|---|---|---|---|
| | USD | JPY | Jumlah setara Rupiah/ *Rp equivalent* | |
| **Aset** | | | | ***Assets*** |
| Kas | 7,947,466 | 78,503,059 | 141,820 | *Cash* |
| Piutang usaha | 6,199,756 | 99,968,576 | 114,799 | *Trade receivables* |
| Piutang lain-lain | 101,814 | 6,685,922 | 2,428 | *Other receivables* |
| | 14,249,036 | 185,157,557 | 259,047 | |
| **Liabilitas** | | | | ***Liabilities*** |
| Utang usaha | (14,930,317) | (11,350,453) | (251,782) | *Trade payables* |
| Utang lain-lain | (8,067) | (77,774,804) | (8,503) | *Other payables* |
| | (14,938,384) | (89,125,257) | (260,285) | |
| Eksposur laporan posisi keuangan neto | (689,348) | 96,032,300 | (1,238) | *Net statement of financial position exposure* |
| Kontrak valuta asing berjangka | 2,000,000 | - | 33,564 | *Forward foreign exchange contract* |
| Eksposur neto | 1,310,652 | 96,032,300 | 32,326 | *Net exposure* |
| Jumlah setara Rupiah | **21,995** | **10,332** | **32,326** | *Total Rupiah equivalent* |

Aset dan liabilitas moneter di atas dijabarkan ke dalam Rupiah menggunakan kurs tengah Bank Indonesia tanggal 30 September 2026 dan 31 December 2025.

*Monetary assets and liabilities mentioned above are translated to Rupiah using Bank Indonesia middle rate as at 30 September 2026 and 31 December 2025.*

## 29. INFORMASI TAMBAHAN

Informasi keuangan PT Uni-Charm Indonesia Tbk (entitas induk saja) yang terdapat dalam halaman 65 sampai dengan halaman 69 menyajikan investasi Perusahaan pada entitas anak berdasarkan metode biaya.

## *29. SUPPLEMENTARY INFORMATION*

*The following financial information of PT Uni-Charm Indonesia Tbk (parent entity only) on pages 65 to 69 presents the Company's investments in subsidiaries under the cost method.*

## PT UNI-CHARM INDONESIA Tbk
## ENTITAS INDUK SAJA/*PARENT ENTITY ONLY*

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

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

| | **30 September/ *September* 2026** | **31 Desember/ *December* 2025** | |
|---|---|---|---|
| **ASET** | | | ***ASSETS*** |
| **Aset lancar** | | | ***Current assets*** |
| Kas dan setara kas | 758,633 | 783,557 | *Cash and cash equivalents* |
| Piutang usaha | | | *Trade receivables* |
| - Pihak berelasi | 1,468,201 | 1,410,646 | *Related parties -* |
| - Pihak ketiga | 1,090 | 1,418 | *Third parties -* |
| Piutang lain-lain | | | *Other receivables* |
| - Pihak berelasi | 46,203 | 61,071 | *Related parties -* |
| - Pihak ketiga | 1,071 | 894 | *Third parties -* |
| Persediaan | 1,253,830 | 1,012,262 | *Inventories* |
| Piutang Derivatif | 17 | - | *Derivative Receivables* |
| Klaim pengembalian pajak dan aset pajak lainnya | 186,813 | 52,246 | *Claims for tax refund and other tax assets* |
| Pinjaman kepada entitas anak | 30,000 | 30,000 | *Loan to subsidiaries* |
| Biaya dibayar di muka | 15,715 | 8,743 | *Prepaid expenses* |
| **Jumlah aset lancar** | 3,761,573 | 3,360,837 | ***Total current assets*** |
| **Aset tidak lancar** | | | ***Non-current assets*** |
| Aset tetap | 1,000,368 | 1,145,093 | *Fixed assets* |
| Aset hak-guna | 920,635 | 115,937 | *Right-of-use assets* |
| Biaya dibayar di muka | 3,521 | 3,764 | *Prepaid expenses* |
| Properti investasi | 15,150 | 15,150 | *Investment property* |
| Investasi pada entitas anak | 45,816 | 45,816 | *Investment in subsidiaries* |
| Deposit yang dapat dikembalikan | 2,653 | 2,854 | *Refundable deposits* |
| Klaim pengembalian pajak | | | *Claims for tax refund* |
| - Pajak penghasilan badan | 156,478 | 248,459 | *Corporate income tax -* |
| - Pajak lainnya | | 107,338 | *Other taxes -* |
| Pinjaman kepada entitas anak | 75,424 | 105,424 | *Loan to subsidiary* |
| Aset pajak tangguhan | 89,869 | 93,799 | *Deferred tax assets* |
| **Jumlah aset tidak lancar** | 2,309,914 | 1,883,634 | ***Total non-current assets*** |
| **JUMLAH ASET** | **6,071,487** | **5,244,471** | ***TOTAL ASSETS*** |

**PT UNI-CHARM INDONESIA Tbk**
**ENTITAS INDUK SAJA/*PARENT ENTITY ONLY***

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

***UNAUDITED INTERIM STATEMENTS OF FINANCIAL POSITION (Continued)***
***30 SEPTEMBER 2026 AND 31 DECEMBER 2025***
*(Expressed in millions of Rupiah, unless otherwise stated)*

| | 30 September/ *September* 2026 | 31 Desember/ *December* 2025 | |
|---|---|---|---|
| **LIABILITAS** | | | ***LIABILITIES*** |
| **Liabilitas jangka pendek** | | | ***Current liabilities*** |
| Utang usaha | | | *Trade payables* |
| - Pihak berelasi | 10,301 | 10,267 | *Related parties -* |
| - Pihak ketiga | 908,446 | 809,486 | *Third parties -* |
| Utang lain-lain | | | *Other payables* |
| - Pihak berelasi | 20,359 | 13,751 | *Related parties -* |
| - Pihak ketiga | 77,450 | 72,984 | *Third parties -* |
| Akrual | 181,261 | 168,223 | *Accruals* |
| Pendapatan tangguhan | 891 | 1,115 | *Deferred revenue* |
| Utang derivatif | - | 221 | *Derivative liabilities* |
| Utang pajak | | | *Tax payables* |
| - Pajak lainnya | 11,366 | 1,889 | *Other taxes -* |
| Liabilitas sewa | 54,654 | 54,832 | *Lease liabilities* |
| Liabilitas imbalan kerja | 1,421 | 1,403 | *Employee benefits obligation* |
| **Jumlah liabilitas jangka pendek** | 1,266,149 | 1,134,171 | ***Total current liabilities*** |
| **Liabilitas jangka panjang** | | | ***Non-current liabilities*** |
| Liabilitas sewa | 880,911 | 81,753 | *Lease liabilities* |
| Liabilitas imbalan kerja | 135,788 | 114,779 | *Employee benefits obligation* |
| **Jumlah liabilitas jangka panjang** | 1,016,699 | 196,532 | ***Total non-current liabilities*** |
| **JUMLAH LIABILITAS** | 2,282,848 | 1,330,703 | ***TOTAL LIABILITIES*** |
| **EKUITAS** | | | ***EQUITY*** |
| Modal saham: | | | *Share capital:* |
| Saham biasa - modal dasar 13.301.031.600 saham, dan ditempatkan disetor penuh 4.156.572.300 saham dengan nilai nominal Rp 100 (jumlah penuh) per saham | 415,657 | 415,657 | *Ordinary shares authorized 13,301,031,600 shares, issued and fully paid 4,156,572,300 shares with par value of Rp 100 (full amount) per share* |
| Selisih kurs atas modal disetor | 11,503 | 11,503 | *Foreign exchange difference on paid-in capital* |
| Tambahan modal disetor | 1,069,889 | 1,069,889 | *Additional paid-in capital* |
| Saldo laba | | | *Retained earnings* |
| - Dicadangkan | 66,505 | 66,505 | *Appropriated -* |
| - Belum dicadangkan | 2,225,085 | 2,350,214 | *Unappropriated -* |
| **JUMLAH EKUITAS** | 3,788,639 | 3,913,768 | ***TOTAL EQUITY*** |
| **JUMLAH LIABILITAS DAN EKUITAS** | **6,071,487** | **5,244,471** | ***TOTAL LIABILITIES AND EQUITY*** |

**PT UNI-CHARM INDONESIA Tbk**
**ENTITAS INDUK SAJA/*PARENT ENTITY ONLY***

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

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

| | **30 September/ *September* 2026** | **30 September/ *September* 2025** | |
|---|---|---|---|
| **Pendapatan neto** | 5,262,430 | 4,949,417 | ***Net revenue*** |
| **Beban pokok pendapatan** | (4,765,752) | (4,620,925) | ***Cost of revenue*** |
| **Laba bruto** | 496,678 | 328,492 | ***Gross profit*** |
| Beban penjualan | (548,910) | (508,954) | *Selling expenses* |
| Beban umum dan administrasi | (185,914) | (173,388) | *General and administrative expenses* |
| Penghasilan keuangan | 25,808 | 24,891 | *Finance income* |
| Biaya keuangan | (25,477) | (9,795) | *Finance costs* |
| Keuntungan/(kerugian) selisih kurs, neto | (8,002) | (2,815) | *Gain/(loss) on foreign exchange, net* |
| Beban pajak lainnya | (1,100) | (22,883) | *Other tax expenses* |
| Lain-lain, neto | 155,000 | 135,720 | *Others, net* |
| **(Rugi)/laba sebelum pajak penghasilan** | (91,917) | (228,732) | ***(Loss)/profit before income tax*** |
| Beban pajak penghasilan | (5,480) | 2,548 | *Income tax expenses* |
| **(Rugi)/laba periode berjalan** | (97,397) | (226,184) | ***(Loss)/profit for the period*** |
| **Penghasilan komprehensif lain** | | | ***Other comprehensive income*** |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | *Items that will not be reclassified to profit or loss:* |
| - Pengukuran kembali liabilitas imbalan kerja | - | - | *Remeasurement of employee - benefits obligation* |
| - Pajak penghasilan terkait | - | - | *Related income tax -* |
| **Jumlah penghasilan komprehensif lain, setelah pajak** | - | - | ***Total other comprehensive income, net of tax*** |
| **Jumlah penghasilan komprehensif periode berjalan** | **(97,397)** | **(226,184)** | ***Total comprehensive income for the period*** |

## PT UNI-CHARM INDONESIA Tbk
## ENTITAS INDUK SAJA/*PARENT ENTITY ONLY*

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

***UNAUDITED INTERIM STATEMENTS OF CHANGES IN EQUITY***
***FOR THE NINE-MONTH PERIOD ENDED***
***30 SEPTEMBER 2026 AND 2025***
*(Expressed in millions of Rupiah unless otherwise stated)*

| | Modal saham/ *Share capital* | Selisih kurs atas modal disetor/ *Foreign exchange difference on paid-in capital* | Tambahan modal disetor/ *Additional paid-in capital* | Saldo laba/ *Retained earnings* | | Jumlah/ *Total* | |
|---|---|---|---|---|---|---|---|
| | | | | Dicadangkan/ *Appropriated* | Belum dicadangkan/ *Unappropriated* | | |
| Saldo 1 Januari 2025 | 415,657 | 11,503 | 1,069,889 | 66,505 | 3,623,670 | 5,187,224 | *Balance as at 1 January 2025* |
| Laba periode berjalan | - | - | - | - | (226,184) | (226,184) | *Profit for the period* |
| Dividen | - | - | - | | (70,088) | (70,088) | *Dividend* |
| **Saldo 30 September 2025** | **415,657** | **11,503** | **1,069,889** | **66,505** | **3,327,398** | **4,890,952** | ***Balance as at 30 September 2025*** |
| Saldo 1 Januari 2026 | 415,657 | 11,503 | 1,069,889 | 66,505 | 2,350,214 | 3,913,768 | *Balance as at 1 January 2026* |
| Laba periode berjalan | - | - | - | - | (97,397) | (97,397) | *Profit for the period* |
| Dividen | - | - | - | - | (27,733) | (27,733) | *Dividend* |
| **Saldo 30 September 2026** | **415,657** | **11,503** | **1,069,889** | **66,505** | **2,225,084** | **3,788,639** | ***Balance as at 30 September 2026*** |

**PT UNI-CHARM INDONESIA Tbk**
**ENTITAS INDUK SAJA/*PARENT ENTITY ONLY***

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

***UNAUDITED INTERIM STATEMENTS OF CASH FLOWS FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2026 AND 2025***
*(Expressed in millions of Rupiah, unless otherwise stated)*

| | **30 September/ *September* 2026** | **30 September/ *September* 2025** | |
|---|---|---|---|
| **Arus kas dari aktivitas operasi:** | | | ***Cash flows from operating activities:*** |
| Penerimaan dari pelanggan | 5,206,095 | 5,266,547 | *Receipt from customers* |
| Pembayaran kepada pemasok dan pihak lain | (4,876,434) | (4,647,858) | *Payment to suppliers and other parties* |
| Pembayaran kepada karyawan | (449,088) | (448,355) | *Payment to employees* |
| Penerimaan dari aktivitas operasi lainnya | 178,533 | 167,399 | *Receipts from other operating activities* |
| Pembayaran untuk aktivitas operasi lainnya | (26,746) | (24,182) | *Payments for other operating activities* |
| Kas yang dihasilkan dari operasi | 32,360 | 313,551 | *Cash generated from operations* |
| Pembayaran pajak penghasilan badan | (49,541) | (142,484) | *Payment of corporate income tax* |
| Penerimaan dari hasil ketetapan pajak | 115,896 | 38,317 | *Receipt from result of tax assessments* |
| Penerimaan penghasilan keuangan | 27,882 | 29,469 | *Receipt of finance income* |
| Pembayaran biaya keuangan | (18,440) | (9,795) | *Payment of finance cost* |
| **Arus kas neto dari aktivitas operasi** | 108,157 | 229,058 | ***Net cash flows from operating activities*** |
| **Arus kas dari aktivitas investasi:** | | | ***Cash flows from investing activities:*** |
| Hasil dari penjualan aset tetap | 11 | 149 | *Proceeds from sale of fixed assets* |
| Pembelian aset tetap | (17,565) | (69,086) | *Purchase of fixed assets* |
| **Arus kas neto yang digunakan untuk aktivitas investasi** | (17,554) | (68,937) | ***Net cash flows used in investing activities*** |
| **Arus kas dari aktivitas pendanaan:** | | | ***Cash flows from financing activities:*** |
| Pembayaran atas bagian pokok liabilitas sewa | (91,186) | (88,663) | *Payment of principal portion of lease liabilities* |
| Pembayaran dividen tunai | (27,732) | (70,088) | *Payment of cash dividend* |
| **Arus kas neto yang digunakan untuk aktivitas pendanaan** | (118,918) | (158,751) | ***Net cash flows used in financing activities*** |
| **(Penurunan)/kenaikan neto kas** | (28,315) | 1,370 | ***Net (decrease)/increase in cash*** |
| **Kas pada awal tahun** | 783,557 | 725,886 | ***Cash at beginning of the year*** |
| Dampak selisih kurs terhadap Kas | 3,391 | 2,900 | *Foreign exchange difference on Cash* |
| **Kas pada akhir periode** | **758,633** | **730,156** | ***Cash at end of the period*** |