

**PT Trisula Textile Industries Tbk
dan Entitas Anaknya/ and its Subsidiaries**

Laporan Keuangan Konsolidasian/
Consolidated Financial Statements

Untuk Periode-periode Sembilan Bulan yang Berakhir
Pada Tanggal 30 September 2025 dan 2024 (Tidak Diaudit)
Serta Laporan Posisi Keuangan untuk Periode-periode
yang Berakhir pada Tanggal 30 September 2025 (Tidak Diaudit)
dan 31 Desember 2024 (Diaudit)/

For The Nine-Month Periods Ended

September 30, 2025 and 2024 (Unaudited)

and Consolidated Statements of Financial Position

for The Periods Ended September 30, 2025 (Unaudited)

and December 31, 2024 (Audited)

| | |
|---|------|
| Surat Pernyataan Dewan Direksi tentang Tanggung Jawab atas Laporan Keuangan Konsolidasian PT Trisula Textile Industries Tbk dan Entitas Anaknya untuk Periode - periode Sembilan Bulan yang Berakhir Pada tanggal 30 September 2025 dan 2024 (Tidak Diaudit), serta Laporan Posisi Keuangan untuk Periode-periode yang Berakhir pada Tanggal 30 September 2025 (Tidak Diaudit) dan 31 Desember 2024 (Diaudit)/ <i>Directors' Statement on the Responsibility for the Consolidated Financial Statements of PT Trisula Textile Industries Tbk and Its Subsidiaries For The Nine-Month Periods Ended September 30, 2025 and 2024 (Unaudited), and Consolidated Statements of Financial Position for The Periods Ended September 30, 2025 (Unaudited) and December 31, 2024 (Audited)</i> | |
| LAPORAN KEUANGAN KONSOLIDASIAN - Untuk Periode-periode Sembilan Bulan yang Berakhir 30 September 2025 dan 2024 (Tidak Diaudit)/ CONSOLIDATED FINANCIAL STATEMENTS - For The Nine-Month Periods Ended September 30, 2025 and 2024 (Unaudited) | |
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**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK PERIODE SEMBILAN BULAN YANG
BERAKHIR PADA TANGGAL 30 SEPTEMBER 2025
DAN 2024 (TIDAK DIAUDIT)
SERTA LAPORAN POSISI KEUANGAN UNTUK
PERIODE - PERIODE YANG BERAKHIR PADA 30
SEPTEMBER 2025 (TIDAK DIAUDIT) DAN 31
DESEMBER 2024 (DIAUDIT)**

**DIRECTORS' STATEMENT
ON THE RESPONSIBILITY FOR
THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIODS ENDED
SEPTEMBER 30, 2025 AND 2024 (UNAUDITED)
AND CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION FOR THE PERIODS ENDED
SEPTEMBER 30, 2025 (UNAUDITED) AND
DECEMBER 31, 2024 (AUDITED)**



TRISULA
TEXTILE INDUSTRIES

PT TRISULA TEXTILE INDUSTRIES TBK DAN ENTITAS ANAKNYA/ AND ITS SUBSIDIARIES

Kami yang bertanda tangan di bawah ini:

We, the undersigned:

1. Nama/ Name :
Alamat Kantor/ Office Address :

Alamat Domisili/sesuai KTP atau Kartu
Identitas lain/ Residential Address/in
accordance with Personal Identity Card :
Nomor Telepon/ Telephone Number :
Jabatan/ Title :
2. Nama/ Name :
Alamat Kantor/ Office Address :

Alamat Domisili/sesuai KTP atau Kartu
Identitas lain/ Residential Address/in
accordance with Personal Identity Card :
Nomor Telepon/ Telephone Number :
Jabatan/ Title :

- Karsongno Wongso Djaja**
Jl. Mahar Martanegara No. 170,
Cigugur Tengah, Cimahi Tengah,
Cimahi 40522
Taman Villa Meruya H.5/ 3 A,
RT/RW 004/010, Karang Mulya,
Karang Tengah, Tangerang
(022) 6613333
Direktur Utama/ President Director
- Heru Jatmiko Harrianto**
Jl. Mahar Martanegara No. 170,
Cigugur Tengah, Cimahi Tengah,
Cimahi 40522
Milenium Regency No. F1,
RT/RW 004/001, Kel. Pajajaran,
Kec. Cicendo, Kota Bandung
(022) 6613333
Direktur/ Director

PT Trisula Textile Industries Tbk
Head Office/Factory:
Jl. Mahar Martanegara No. 170
Cimahi 40522
West Java
Indonesia
Tel: (022) 661 3333

Jakarta Office:
Trisula Center
Jl. Lingkar Luar Barat
Blok A No.1
Cengkareng
Jakarta Barat 11740
Indonesia
Tel: (021) 5835 7377
Fax: (021) 5835 8033

menyatakan bahwa:

declare that:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Trisula Textile Industries Tbk (Perusahaan) dan Entitas Anaknya.
2. Laporan keuangan konsolidasian Perusahaan dan Entitas Anaknya telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
3. a. Semua informasi dalam laporan keuangan konsolidasian Perusahaan dan Entitas Anaknya telah dimuat secara lengkap dan benar; dan
b. Laporan keuangan konsolidasian Perusahaan dan Entitas Anaknya tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material.
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perusahaan dan Entitas Anaknya.


1. We are responsible for the preparation and presentation of the consolidated financial statements of PT Trisula Textile Industries Tbk (the Company) and its Subsidiaries.
2. The consolidated financial statements of the Company and its Subsidiaries have been prepared and presented in accordance with Indonesian Financial Accounting Standards
3. a. All information contained in the consolidated financial statements of the Company and its Subsidiaries have been presented completely and correctly, and
b. The consolidated financial statements of the Company and its Subsidiaries do not contain misleading material information or facts, nor do they omit material information or facts.
4. We are responsible for the internal control system of the Company and its Subsidiaries.

Demikian pernyataan ini dibuat dengan sebenarnya.

This statement has been made truthfully.

Cimahi, 29 Oktober 2025/ October 29, 2025

PT Trisula Textile Industries Tbk


Karsongno Wongso Djaja
Direktur Utama/ President Director




Heru Jatmiko Harrianto
Direktur/ Director

| | 30 September 2025/ September 30, 2025 (Tidak Diaudit/Unaudited) | Catatan/ Notes | 31 Desember 2024/ December 31, 2024 (Diaudit/ Audited) | |
|--|---|-------------------|--|---|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan bank | 13.759.629.476 | 4,35 | 10.571.524.696 | Cash on hand and in banks |
| Portofolio efek | 74.525.000 | 5,35 | 74.525.000 | Marketable securities |
| Piutang usaha | | 6,13,20,35 | | Trade receivables |
| Pihak ketiga - setelah dikurangi provisi ekspektasi kerugian kredit Rp 6.222.982.418 dan Rp 6.270.301.441 pada tanggal 30 September 2025 dan 31 Desember 2024 | 102.279.464.517 | | 106.791.541.244 | Third parties - net of provision for expected credit Rp 6,222,982,418 and Rp 6,270,301,441 as at September 30, 2025 and December 31, 2024, respectively |
| Pihak berelasi | 8.555.346.736 | 33 | 10.649.050.278 | Related parties |
| Piutang lain-lain | | 7,35 | | Other receivables |
| Pihak ketiga | 2.239.003.641 | | 2.053.330.263 | Third parties |
| Pihak berelasi | 52.650.179 | 33 | 119.897.503 | Related parties |
| Persediaan | 218.157.167.254 | | 243.930.732.984 | Inventories |
| Uang muka dan beban dibayar di muka | 13.944.971.094 | 9,33 | 6.048.324.350 | Advances and prepaid expenses |
| Pajak dibayar dimuka | 2.069.954.812 | 14a | 1.575.145.888 | Prepaid taxes |
| Aset lancar lainnya | - | 35 | 14.619.532 | Other current assets |
| Jumlah Aset Lancar | 361.132.712.709 | | 381.828.691.738 | Total Current Assets |
| ASET TIDAK LANCAR | | | | NON CURRENT ASSETS |
| Investasi pada entitas asosiasi | 1.046.587.151 | 10 | 1.046.587.151 | Investment in Associates |
| Aset tetap - setelah dikurangi akumulasi penyusutan Rp290.374.614.827. dan Rp 285.118.685.261 pada tanggal 30 September 2025 dan 31 Desember 2024 | 195.342.135.248 | 11 | 192.124.017.349 | Property, plant and equipment - net Rp 290,374,614,827 and Rp 285,118,685,261 as at September 30, 2025 and December 31, 2024 |
| Aset pajak tangguhan - neto | 1.531.674.041 | 14e | 1.733.235.345 | Deferred tax assets - net |
| Aset tidak lancar lainnya | 6.738.353.031 | | 6.574.914.194 | Other non-current assets |
| Jumlah Aset Tidak Lancar | 204.658.749.471 | | 201.478.754.039 | Total Non-current Assets |
| JUMLAH ASET | 565.791.462.180 | | 583.307.445.777 | TOTAL ASSETS |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| | 30 September 2025/ September 30, 2025 (Tidak Diaudit/Unaudited) | Catatan/ Notes | 31 Desember 2024/ December 31, 2024 (Diaudit/ Audited) | |
|---|---|---------------------------|--|--|
| LIABILITAS DAN EKUITAS | | | | LIABILITIES AND EQUITY |
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Pinjaman bank jangka pendek | 129.846.561.455 | 6,8,11,13, 19,32,34,36 | 118.109.400.776 | Short-term bank loans |
| Utang usaha | | 15,36 | | Trade payables |
| Pihak ketiga | 62.305.075.678 | | 62.584.410.206 | Third parties |
| Pihak berelasi | 16.382.104.393 | 34 | 38.886.508.352 | Related parties |
| Utang lain-lain | | 16,36 | | Other payables |
| Pihak ketiga | 1.450.251.313 | | 2.829.739.137 | Third parties |
| Pihak berelasi | 416.395.358 | 34 | 3.307.346.461 | Related parties |
| Beban akrual | 14.295.263.131 | 17,36 | 11.129.034.711 | Accrued expenses |
| Uang muka pelanggan | 4.661.156.133 | 18,36 | 2.461.140.913 | Advances from customers |
| Utang pajak | 5.320.259.829 | 14b | 3.670.050.803 | Taxes payable |
| Bagian liabilitas jangka panjang yang jatuh tempo dalam waktu satu tahun: | | 11,32,36 6,8,13 | | Current maturities of long-term liabilities: |
| Pinjaman bank | 22.801.852.374 | 19,34 | 28.468.081.938 | Bank loans |
| Utang pembiayaan konsumen | 11.294.803 | 20 | 107.956.640 | Consumer finance payables |
| Liabilitas sewa | 3.385.455.051 | 21,30,31 | 4.185.334.452 | Lease liabilities |
| Jumlah Liabilitas Jangka Pendek | 260.875.669.518 | | 275.739.004.389 | Total Current Liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON CURRENT LIABILITIES |
| Liabilitas jangka panjang - setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun : | | 11,32,36 6,8,13 | | Long-term liabilities - net of current maturities |
| Pinjaman bank | 18.908.924.545 | 19,34 | 21.837.323.652 | Bank loans |
| Liabilitas sewa | 2.809.296.108 | 21,30,31 | 4.383.041.483 | Lease liabilities |
| Liabilitas imbalan kerja | 9.984.853.296 | 22,31 | 10.095.510.473 | Employee benefits liabilities |
| Jumlah Liabilitas Jangka Panjang | 31.703.073.949 | | 36.315.875.608 | Total Non-Current Liabilities |
| JUMLAH LIABILITAS | 292.578.743.467 | | 312.054.879.997 | TOTAL LIABILITIES |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| | 30 September 2025/ September 30, 2025 (Tidak Diaudit/Unaudited) | Catatan/ Notes | 31 Desember 2024/ December 31, 2024 (Diaudit/ Audited) | |
|---|---|-------------------|--|--|
| EKUITAS | | | | EQUITY |
| Ekuitas yang Dapat Diatribusikan Kepada Pemilik Perusahaan | | | | Equity Attributable to the Owners of the Company |
| Modal saham - nilai nominal Rp 20 per saham Modal dasar - 10.000.000.000 saham | | | | Share capital - par value of Rp 20 per share Authorized capital - 10,000,000,000 shares |
| Modal ditempatkan dan disetor penuh - 7.250.000.000 saham | 145.000.000.000 | 23 | 145.000.000.000 | Issued and fully paid capital - 7,250,000,000 shares |
| Saham treasuri | (2.898.111.480) | 23 | (2.575.457.766) | Treasury shares |
| Tambahan modal disetor - neto | 7.254.983.457 | 24 | 7.252.316.799 | Additional paid-in capital - net |
| Selisih nilai atas transaksi dengan Kepentingan Nonpengendali | 49.248.534 | | 49.248.534 | Difference in value from transactions with Noncontrolling Interests |
| Rugi komprehensif lain - cadangan perubahan nilai wajar aset keuangan | (199.475.000) | | (199.475.000) | Other comprehensive loss - reserve for changes in fair value of financial assets |
| Saldo laba Telah ditentukan penggunaannya Belum ditentukan penggunaannya | 800.000.000 84.624.806.711 | 25 | 700.000.000 84.324.676.274 | Retained earnings Appropriated Unappropriated |
| Jumlah Ekuitas yang Dapat Diatribusikan kepada Pemilik Perusahaan | 234.631.452.222 | | 234.551.308.841 | Total Equity Attributable to the Owners of the Company |
| Kepentingan Nonpengendali | 38.581.266.491 | 26 | 36.701.256.939 | Noncontrolling Interests |
| JUMLAH EKUITAS | 273.212.718.713 | | 271.252.565.780 | TOTAL EQUITY |
| JUMLAH LIABILITAS DAN EKUITAS | 565.791.462.180 | | 583.307.445.777 | TOTAL LIABILITIES AND EQUITY |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| | 30 September 2025/ September 30, 2025 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | |
|---|---|-----------------------|---|--|
| PENJUALAN NETO | 413.330.203.124 | 27,33 | 426.362.377.684 | NET SALES |
| BEBAN POKOK PENJUALAN | 285.286.781.024 | 8,11,28,33 | 286.389.497.268 | COST OF SALES |
| LABA KOTOR | 128.043.422.100 | | 139.972.880.416 | GROSS PROFIT |
| BEBAN USAHA | | 11,22,33 | | OPERATING EXPENSES |
| Beban penjualan dan pemasaran | 61.889.593.939 | 29 | 68.872.766.547 | Selling and marketing expenses |
| Beban umum dan administrasi | 43.135.862.727 | 14f,23,30 | 42.998.218.290 | General and administrative expenses |
| Jumlah Beban Usaha | 105.025.456.666 | | 111.870.984.837 | Total Operating Expenses |
| LABA USAHA | 23.017.965.434 | | 28.101.895.579 | OPERATING INCOME |
| PENGHASILAN (BEBAN) LAIN-LAIN | | | | OTHER INCOME (EXPENSES) |
| Beban keuangan | (10.651.907.739) | 13,19,20, 22,31,33 | (10.662.322.362) | Finance expenses |
| Laba penjualan aset tetap | 477.579.887 | 11 | 114.813.743 | Gain on sale of property, plant and equipment |
| Rugi selisih kurs - neto | (664.602.789) | | 7.147.437 | Loss credit on foreign exchange - net |
| Pendapatan komisi | 1.006.911.356 | | - | Commission income |
| Pendapatan Dividen | 87.897.500 | | - | Dividend income |
| Penghasilan dari penjualan sisa produksi | 333.910.952 | | 449.506.275 | Income from sale of scraps |
| Pendapatan keuangan | 178.248.903 | 4,12 | 173.030.759 | Finance income |
| Lain-lain - bersih | 597.281.786 | | 460.829.105 | Others - net |
| Jumlah Beban Lain-lain - Neto | (8.634.680.144) | | (9.456.995.043) | Total Other Expenses - Net |
| LABA SEBELUM BEBAN PAJAK PENGHASILAN | 14.383.285.290 | | 18.644.900.536 | INCOME BEFORE INCOME TAX EXPENSE |
| BEBAN PAJAK PENGHASILAN | | | | INCOME TAX EXPENSE |
| Kini | (4.901.401.281) | 14c,14d | (5.330.024.666) | Current |
| Tanggung - Neto | (339.445.077) | 14e | (499.630.499) | Deffered - Net |
| Jumlah Beban Pajak Penghasilan - Neto | (5.240.846.358) | | (5.829.655.165) | Total Income Tax Expense - Net |
| LABA BERSIH PERIODE BERJALAN | 9.142.438.932 | | 12.815.245.371 | NET INCOME FOR THE PERIOD |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| | 30 September 2025/ September 30, 2025 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | |
|---|---|-------------------|---|--|
| PENGHASILAN (RUGI) KOMPREHENSIF LAIN | | | | OTHER COMPREHENSIVE INCOME (LOSS) |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi: | | | | Items that will not be reclassified subsequently to profit or loss: |
| Pengukuran kembali | | | | Remeasurements of |
| liabilitas imbalan kerja | (134.054.585) | 22 | (28.746.185) | employee benefits liabilities |
| Keuntungan (kerugian) nilai wajar aset keuangan pada nilai wajar melalui penghasilan komprehensif lain | - | | - | Unrealized gain (loss) on fair value of financial assets at fair value through other comprehensive income |
| Pajak Penghasilan terkait | 27.014.032 | 14e | 6.324.161 | Related income tax |
| Jumlah Rugi Komprehensif lain - Neto | (107.040.553) | | (22.422.024) | Total Other Comprehensive Loss - Net |
| JUMLAH PENGHASILAN KOMPREHENSIF | 9.035.398.379 | | 12.792.823.347 | TOTAL COMPREHENSIVE INCOME |
| LABA BERSIH PERIODE BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA: | | | | NET INCOME FOR THE PERIOD ATTRIBUTABLE TO: |
| Pemilik Perusahaan | 5.484.855.843 | | 9.201.073.653 | Owners of the company |
| Kepentingan Nonpengendali | 3.657.583.089 | | 3.614.171.718 | Noncontrolling interests |
| Jumlah | 9.142.438.932 | | 12.815.245.371 | Total |
| JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA: | | | | TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO: |
| Pemilik Perusahaan | 5.376.638.827 | | 9.178.231.334 | Owners of the company |
| Kepentingan Nonpengendali | 3.658.759.552 | | 3.614.592.013 | Noncontrolling interests |
| Jumlah | 9.035.398.379 | | 12.792.823.347 | Total |
| LABA BERSIH PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK PERUSAHAAN | 0,76 | 32 | 1,27 | BASIC EARNINGS PER SHARE ATTRIBUTABLE TO THE OWNERS OF THE COMPANY |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| Ekuitas yang Dapat Diatribusikan Kepada Pemilik Perusahaan/ Equity Attributable to the Owners of the Company | | | | | | | | | | | | | |
|--|-------------------|-------------------------------|------------------------------------|---|--|---|--|--|-----------------|---|---------------------------------|--|--|
| | Catatan/ Notes | Modal Saham/ Share Capital | Saham Treasuri/ Treasury Shares | Tambahannya Disetor -Neto/ Additional Paid-in- Capital - Net | Selisih Nilai atas Transaksi dengan Kepentingan Nonpengendali/ Difference in Value from Transactions with Non- controlling interests | Rugi Komprehensif Lain - Cadangan Perubahan Nilai Wajar Aset Keuangan/ Other Comprehensive Loss - Reserve for Changes in Fair Value of Financial Assets | Saldo Laba/ Retained Earnings | | Jumlah/ Total | Kepentingan Nonpengendali/ Non-controlling Interests | Jumlah Ekuitas/ Total Equity | | |
| | | | | | | | Telah Ditetapkan Penggunaannya/ Appropriated | Belum Ditetapkan Penggunaannya/ Unappropriated | | | | | |
| Saldo pada tanggal | | | | | | | | | | | | | |
| 1 Januari 2025 | | 145.000.000.000 | (2.575.457.766) | 7.252.316.799 | 49.248.534 | (199.475.000) | 700.000.000 | 84.324.676.274 | 234.551.308.841 | 36.701.256.939 | 271.252.565.780 | Balance as at January 1, 2025 | |
| Pembelian kembali saham | 23 | - | (322.653.714) | 2.666.658 | - | - | - | - | (319.987.056) | - | (319.987.056) | Shares Buyback | |
| Pencadangan saldo laba | 25 | - | - | - | - | - | 100.000.000 | (100.000.000) | - | - | - | Appropriation of retained earnings | |
| Pembagian dividen tunai | 25 | - | - | - | - | - | - | (4.976.508.390) | (4.976.508.390) | - | (4.976.508.390) | Distribution of cash dividends | |
| Pembagian dividen tunai kepada Kepentingan Nonpengendali | 26 | - | - | - | - | - | - | - | - | (1.778.750.000) | (1.778.750.000) | Distribution of cash dividends to Non- controlling interests | |
| Laba neto tahun berjalan | | - | - | - | - | - | - | 5.484.855.843 | 5.484.855.843 | 3.657.583.089 | 9.142.438.932 | Net income for the period | |
| Jumlah penghasilan (rugi) komprehensif lain | | - | - | - | - | - | - | (108.217.016) | (108.217.016) | 1.176.463 | (107.040.553) | Total other comprehensive income (loss) | |
| Saldo pada tanggal | | | | | | | | | | | | | |
| 30 September 2025 | | 145.000.000.000 | (2.898.111.480) | 7.254.983.457 | 49.248.534 | (199.475.000) | 800.000.000 | 84.624.806.711 | 234.631.452.222 | 38.581.266.491 | 273.212.718.713 | Balance as at September 30, 2025 | |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| Ekuitas yang Dapat Diatribusikan Kepada Pemilik Perusahaan/ Equity Attributable to the Owners of the Company | | | | | | | | | | | | |
|--|-------------------|-------------------------------|------------------------------------|--|--|---|--|-----------------------|---|---------------------------------|------------------------|---|
| | Catatan/ Notes | Modal Saham/ Share Capital | Saham Treasuri/ Treasury Shares | Tambahannya Modal Disetor - Neto/ Additional Paid-in- Capital - Net | Selisih Nilai atas Transaksi dengan Kepentingan Nonpengendali/ Difference in Value from Transactions with Non- controlling interests | Rugi Komprehensif Lain - Cadangan Perubahan Nilai Wajar Aset Keuangan/ Other Comprehensive Loss - Reserve for Changes in Fair Value of Financial Assets | Saldo Laba/ Retained Earnings | | Kepentingan Nonpengendali/ Non-controlling Interests | Jumlah Ekuitas/ Total Equity | | |
| | | | | | | Tela Ditetapkan Penggunaannya/ Appropriated | Belum Ditetapkan Penggunaannya/ Unappropriated | Jumlah/ Total | | | | |
| Saldo pada tanggal 1 Januari 2024 | | 145.000.000.000 | (1.995.217.170) | 7.252.316.799 | 49.248.534 | (198.950.000) | 600.000.000 | 78.233.476.385 | 228.940.874.548 | 36.307.679.740 | 265.248.554.288 | Balance as at January 1, 2024 |
| Pembelian kembali saham | 23 | - | (580.240.596) | - | - | - | - | - | (580.240.596) | - | (580.240.596) | Shares Buyback |
| Penambahan modal saham Kepentingan Nonpengendali pada Entitas Anak | 26 | - | - | - | - | - | - | - | - | 900.000.000 | 900.000.000 | Additional share capital of Non-controlling Interests in a Subsidiary |
| Pencadangan saldo laba | 25 | - | - | - | - | - | 100.000.000 | (100.000.000) | - | - | - | Appropriation of retained earnings |
| Pembagian dividen tunai | 25 | - | - | - | - | - | - | (2.500.000.000) | (2.500.000.000) | - | (2.500.000.000) | Distribution of cash dividends |
| Pembagian dividen tunai kepada Kepentingan Nonpengendali | 26 | - | - | - | - | - | - | - | - | (3.238.900.000) | (3.238.900.000) | Distribution of cash dividends to Non- controlling interests |
| Laba bersih tahun berjalan | | - | - | - | - | - | - | 8.803.683.922 | 8.803.683.922 | 2.731.678.528 | 11.535.362.450 | Net income for the period |
| Jumlah penghasilan (rugi) komprehensif lain-bersih | | - | - | - | - | (525.000) | - | (112.484.033) | (113.009.033) | 798.671 | (112.210.362) | Total other comprehensive income (loss) |
| Saldo pada tanggal 31 Desember 2024 | | <u>145.000.000.000</u> | <u>(2.575.457.766)</u> | <u>7.252.316.799</u> | <u>49.248.534</u> | <u>(199.475.000)</u> | <u>700.000.000</u> | <u>84.324.676.274</u> | <u>234.551.308.841</u> | <u>36.701.256.939</u> | <u>271.252.565.780</u> | Balance as at December 31, 2024 |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

| | 30 September 2025/ September 30, 2025 (Tidak Diaudit/ Unaudited) | Catatan/ Notes | 30 September 2024/ September 30, 2024 (Tidak Diaudit/ Unaudited) | |
|--|---|-------------------|---|---|
| ARUS KAS DARI AKTIVITAS OPERASI | | | | CASH FLOWS FROM OPERATING ACTIVITIES |
| Penerimaan kas dari pelanggan | 423.659.023.685 | | 403.155.161.762 | Cash receipts from customers |
| Pembayaran kas kepada pemasok dan beban usaha | (299.487.175.208) | | (293.970.667.966) | Cash payment to suppliers and operating expenses |
| Pembayaran kas kepada karyawan | (87.512.785.220) | | (83.046.356.624) | Cash payment to employees |
| Penerimaan dari operasi lainnya | 9.979.333.755 | | 7.070.908.616 | Cash receipts from other operations |
| Kas dihasilkan dari operasi | 46.638.397.012 | | 33.209.045.788 | Cash generated from operation |
| Pembayaran untuk beban keuangan | (9.290.508.934) | | (9.744.838.545) | Payment of finance expenses |
| Pembayaran pajak penghasilan | (3.883.884.756) | | (4.919.282.470) | Cash payment of income taxes |
| Penerimaan dari pendapatan keuangan | 95.540.714 | | 210.704.410 | Receipts of finance income |
| Kas Bersih yang Diperoleh dari Aktivitas Operasi | 33.559.544.036 | | 18.755.629.183 | Net Cash Provided by Operating Activities |
| ARUS KAS DARI AKTIVITAS INVESTASI | | | | CASH FLOWS FROM INVESTING ACTIVITIES |
| Perolehan aset tetap | (33.072.833.795) | 11 | (49.667.141.900) | Acquisition of property, plant and equipment |
| Penerimaan dari penjualan aset tetap | 477.579.887 | 11 | 114.813.743 | Proceeds from sale of property, plant and equipment |
| Penerimaan Deposito Jangka Panjang | 58.438.837 | | 72.000.000 | Receipts of Long - Term Deposits |
| Kas Bersih yang Digunakan untuk Aktivitas Investasi | (32.536.815.071) | | (49.480.328.157) | Net Cash Used in Investing Activities |
| ARUS KAS DARI AKTIVITAS PENDANAAN | | | | CASH FLOWS FROM FINANCING ACTIVITIES |
| Tambahan modal disetor | 2.666.658 | | - | Additional paid in capital |
| Pembayaran untuk pinjaman bank jangka pendek | (216.952.439.174) | 13 | (297.021.233.807) | Payment of short-term bank loans |
| Penerimaan (Pembayaran) pokok liabilitas sewa | 6.194.751.159 | 21 | (4.820.316.599) | Proceeds (Payment) of principal portion of lease liabilities |
| Pembayaran dividen tunai Bagian Kepentingan Non Pengendali atas Dividen Entitas Anak | (4.976.508.390) | | (2.499.511.797) | Cash dividends payment |
| Pembayaran untuk pinjaman bank jangka panjang | (1.778.750.000) | | (2.207.500.000) | Share of Non-controlling interests in Dividends of Subsidiaries |
| Pembayaran utang pembiayaan konsumen | (9.321.823.840) | 19 | (5.930.066.214) | Payment of long-term bank loans |
| Penerimaan dari pinjaman bank jangka pendek | (96.661.837) | 20 | (85.587.466) | Payment of consumer financing payables |
| Penerimaan dari pinjaman bank jangka pendek | 228.689.599.851 | 13 | 308.552.568.453 | Proceeds from short-term bank loans |
| Penerimaan dari pinjaman bank jangka panjang | 727.195.102 | 19 | 30.000.000.000 | Proceeds from long-term bank loans |
| Pembayaran Pembelian Kembali Saham | (322.653.714) | | (580.240.596) | Payment for Share buyback |
| Kas Bersih yang Diperoleh dari Aktivitas pendanaan | 2.165.375.815 | | 25.408.111.974 | Net Cash Provided from Financing Activities |
| KENAIKAN (PENURUNAN) BERSIH KAS DAN BANK | 3.188.104.780 | | (5.316.587.000) | INCREASE (DECREASE) CASH ON HAND AND IN BANKS |
| KAS DAN BANK AWAL PERIODE | 10.571.524.696 | | 11.844.639.994 | CASH ON HAND AND IN BANKS, AT BEGINNING OF THE PERIOD |
| KAS DAN BANK AKHIR PERIODE | 13.759.629.476 | | 6.528.052.994 | CASH ON HAND AND IN BANKS, AT END OF THE PERIODE |
| Pengungkapan tambahan untuk arus kas konsolidasian disajikan di Catatan 38. | | | Supplementary disclosures for consolidated cash flows are presented in Note 38. | |

Lihat catatan atas laporan keuangan konsolidasian interim yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian interim.

See accompanying notes to the interim consolidated financial statements which are an integral part of the interim consolidated financial statements.

1. UMUM

a. Pendirian dan Informasi Umum

PT Trisula Textile Industries Tbk (Perusahaan) didirikan berdasarkan Akta Notaris No. 39 tanggal 11 Januari 1971 dari Notaris Kurniati, S.H. Akta Pendirian Perusahaan tersebut telah memperoleh pengesahan oleh Keputusan Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. Y.A.5/65/17 tanggal 26 Februari 1974 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 427/1974, Tambahan No. 68 tanggal 23 Agustus 1974.

Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan terakhir berdasarkan Akta Notaris No. 26 tanggal 21 Juni 2022 dibuat dihadapan Notaris Edward Suharjo Wiryomartani, S.H., M.Kn., tentang perubahan maksud dan tujuan Perusahaan dengan Klasifikasi Baku Lapangan Usaha Indonesia (KBLI) sesuai Peraturan Kepala Badan Pusat Statistik No. 2 Tahun 2020. Perubahan tersebut telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0042044.AH.01.02.TAHUN 2022 tanggal 21 Juni 2022, sampai dengan tanggal penyelesaian laporan keuangan konsolidasian, masih dalam proses diumumkan dalam Berita Negara Republik Indonesia.

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan, maksud dan tujuan Perusahaan yaitu bergerak dalam bidang industri penyempurnaan kain, industri pertenunan (bukan pertenunan karung goni dan karung lainnya), industri pemintalan benang, perdagangan besar tekstil, perdagangan besar berbagai macam barang dan perdagangan besar alat laboratorium, farmasi dan kedokteran untuk manusia.

Perusahaan berkedudukan dan berkantor pusat di Jl. Mahar Martanegara No. 170, Cigugur Tengah, Cimahi Tengah, Cimahi 40522. Perusahaan beroperasi secara komersial pada tahun 1973.

Perusahaan langsung atas Perusahaan adalah PT Trisula International Tbk, yang didirikan dan berdomisili di Indonesia, sedangkan Perusahaan atas Perusahaan adalah PT Karya Dwimanunggal Sejahtera, yang didirikan dan berdomisili di Indonesia.

b. Penawaran Umum Saham Perusahaan dan Aksi Korporasi Lainnya

Penawaran umum perdana

Pada tanggal 25 September 2017, Perusahaan memperoleh Pernyataan Efektif dari Otoritas Jasa Keuangan (OJK) berdasarkan surat No. S-417/D.04/2017 untuk melakukan penawaran umum perdana atas 300.000.000 sahamnya dengan nilai nominal Rp 100 per saham kepada masyarakat melalui Bursa Efek Indonesia dengan harga penawaran perdana sebesar Rp 150 per saham. Pada tanggal 29 September 2017, seluruh saham ini telah dicatatkan di Bursa Efek Indonesia.

1. GENERAL

a. Establishment and General Information

PT Trisula Textile Industries Tbk (the Company) was established based on Notarial Deed No. 39 dated January 11, 1971 of Notary Kurniati, S.H. The Deed of Establishment was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. Y.A.5/65/17 dated February 26, 1974 and was published in the State Gazette of the Republic of Indonesia No. 427/1974, Supplement No. 68 dated August 23, 1974.

The Articles of Association of the Company have been amended several times. The latest amendment was based on Notarial Deed No. 26 dated June 21, 2022 of Notary Edward Suharjo Wiryomartani, S.H., M.Kn., regarding changes of the purposes and objectives of Company with the Standard Classification of Indonesian Business Fields (KBLI) in accordance with the Regulation of the Head of the Central Bureau of Statistics No. 2 of 2020. This amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0042044.AH.01.02.TAHUN 2022 dated June 21, 2022, until the completion date of the consolidated financial statements, the publication in the State Gazette of the Republic of Indonesia is still in process.

In accordance with Article 3 of the Articles of Association of the Company, the purposes and objectives of the Company are to engage in the fabric perfecting industry, the weaving industry (not jute sacks and other sacks), yarn spinning industry, textile wholesale trade, wholesale trade of various kinds of goods and wholesale trade laboratory, pharmaceutical and medical equipment for humans.

The Company's domicile and head office is located at Jl. Mahar Martanegara No. 170, Cigugur Tengah, Cimahi Tengah, Cimahi 40522. The Company commenced its commercial operations in 1973.

The Company's immediate company is PT Trisula International Tbk, which is incorporated and domiciled in Indonesia, while its ultimate company is PT Karya Dwimanunggal Sejahtera, which is also incorporated and domiciled in Indonesia.

b. Public Offering of the Company's Shares and Other Corporate Actions

Initial public offering

On September 25, 2017, the Company obtained an Effective Statement Letter No. S-417/D.04/2017 from Financial Services Authority of Indonesia (OJK) for its Initial Public Offering of 300,000,000 shares at par value of Rp 100 per share on the Indonesia Stock Exchange at an initial offering price of Rp 150 per share. On September 29, 2017, all of these shares were listed on the Indonesia Stock Exchange.

Berdasarkan Akta Pernyataan Keputusan Rapat No. 163 tanggal 30 Oktober 2017 dari Notaris Hasbullah Abdul Rasyid, S.H., M.Kn., sesuai dengan Daftar Pemegang Saham tanggal 17 Oktober 2017, jumlah saham yang dikeluarkan oleh Perusahaan kepada masyarakat dalam penawaran saham perdana adalah sebanyak 300.000.000 saham yang merupakan 20,69% dari jumlah saham disetor. Akta ini telah diterima pemberituannya oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.03-0187502.TH.2017 tanggal 3 November 2017.

Stock split

Berdasarkan Akta Pernyataan Keputusan Rapat No. 13 tanggal 10 Juli 2020 dari Notaris Edward Suharjo Wiryomartani, S.H., M.Kn., menyatakan bahwa berdasarkan Rapat Umum Pemegang Saham Luar Biasa Perusahaan pada tanggal 15 Juni 2020, yang Berita Acara Rapatnya telah dimuat dalam Akta No. 10 tanggal 15 Juni 2020 dari notaris Edward Suharjo Wiryomartani, S.H., M.Kn., memutuskan antara lain persetujuan perubahan/ pemecahan nilai nominal saham (stock split) Perusahaan dari semula Rp 100 per lembar saham menjadi sebesar Rp 20 per lembar saham.

Pada tanggal 20 Juli 2020, berdasarkan surat Bursa Efek Indonesia No. S-04063/BEI.PP1/07-2020, Bursa Efek Indonesia memberikan persetujuan atas permohonan pencatatan penambahan jumlah saham hasil stock split Perusahaan. Terhitung sejak tanggal 3 Agustus 2020, saham Perusahaan yang dicatatkan di Bursa Efek Indonesia sebelum dan setelah pelaksanaan stock split menjadi sebagai berikut:

| Nilai Nominal/ Par Value | |
|---|--|
| Sebelum Stock Split/ Before Stock Split/ | Setelah Stock Split/ After Stock Split/ |
| Rp100 | Rp20 |

c. Dewan Komisaris dan Direksi, Komite Audit, Internal Audit, Sekretaris Perusahaan dan Karyawan

Berdasarkan Rapat Umum Pemegang Saham Tahunan, sesuai dengan Akta No. 41 tanggal 15 April 2025 dari Notaris R. Tendy Suwarman, S.H., susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal 30 September 2025 adalah sebagai berikut:

Dewan Komisaris

Komisaris Utama : Lim Kwang Tak
Komisaris Independen : Elly Mulyati

Direksi

Direktur Utama : Karsongno Wongso Djaja
Direktur : Heru Jatmiko Harrianto
Direktur : Wagiyono
Direktur : Lukas Ginting

Berdasarkan Rapat Umum Pemegang Saham Tahunan, sesuai dengan Akta No. 71 tanggal 22 April 2024 dari Notaris R. Tendy Suwarman, S.H., susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal 31 Desember 2024 adalah sebagai berikut:

Dewan Komisaris

Komisaris Utama : Lim Kwang Tak
Komisaris Independen : V. Roy Sunarja

Based on Statement of Meeting Resolutions, with Notarial Deed No. 163 dated October 30, 2017 of Notary Hasbullah Abdul Rasyid, S.H., M.Kn., in accordance with the Shareholders' Register dated October 17, 2017, the shares issued by the Company to the public in the Initial Public Offering were 300,000,000 shares, representing 20.69% of the total outstanding shares. The Notarial Deed was reported to the Minister of Law and Human Rights of the Republic Indonesia and was accepted through its Decision Letter No. AHU-AH.01.03-0187502.TH.2017 dated November 3, 2017.

Stock split

Based on Statement of Meeting Resolutions, with Notarial Deed No. 13 dated July 10, 2020 of Notary Edward Suharjo Wiryomartani, S.H., M.Kn., stated that based on the Extraordinary General Meeting of Shareholders of the Company on June 15, 2020, the Minutes of the Meeting contained in Notarial Deed No. 10 dated June 15, 2020 of Notary Edward Suharjo Wiryomartani, S.H., M.Kn., decided, among others, the approval for the stock split of the Company's shares from the original par value of Rp 100 per share to Rp 20 per share.

On July 20, 2020, based on the Indonesia Stock Exchange Letter No. S-04063/BEI.PP1/07-2020, the Indonesia Stock Exchange gave the approval for the Company's application for listing of additional shares resulting from the stock split. On August 3, 2020, the Company's shares listed on the Indonesia Stock Exchange before and after the stock split are as follows:

| Jumlah Saham/ Total Number of Shares | |
|---|--|
| Sebelum Stock Split/ Before Stock Split/ | Setelah Stock Split/ After Stock Split/ |
| 1.450.000.000 | 7.250.000.000 |

c. Boards of Commissioners and Directors, Audit Committee, Internal Audit, Corporate Secretary and Employees

Based on Annual General Meeting of Shareholders, related to Notarial Deed No. 41 dated April 15, 2025 of Notary R. Tendy Suwarman, S.H., the compositions of the Board of Commissioners and Directors of the Company as at September 30, 2025 are as follows:

Board of Commissioners

President Commissioner
Independent Commissioner

Directors

President Director
Director
Director
Director

Based on Annual General Meeting of Shareholders, related to Notarial Deed No. 71 dated April 22, 2024 of Notary R. Tendy Suwarman, S.H., the compositions of the Board of Commissioners and Directors of the Company as at December 31, 2024 are as follows:

Board of Commissioners

President Commissioner
Independent Commissioner

Direksi

Direktur Utama : Karsongno Wongso Djaja
Direktur : Heru Jatmiko Harrianto
Direktur : Wagiyono
Direktur : Lukas Ginting

Gaji dan tunjangan yang diberikan kepada Dewan Komisaris dan Direksi untuk periode - periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 2024 (tidak diaudit) masing-masing berjumlah keseluruhan sebesar Rp 9.212.017.500 dan Rp9.488.728.173 (Catatan 33).

Berdasarkan Surat Keputusan No. 001/SK.KOM/TTI/VII/2025 tanggal 01 Juli 2025, komposisi Komite Audit Perusahaan pada tanggal 30 September 2025 adalah sebagai berikut:

Ketua : Elly Mulyati
Anggota : Yohanes Linero

Berdasarkan Surat Keputusan No. 002/SK.KOM-IV/2022 tanggal 19 Mei 2022, komposisi Komite Audit Perusahaan pada tanggal 31 Desember 2024 adalah sebagai berikut:

Ketua : V. Roy Sunarja
Anggota : Ong Po Han
Anggota : Yohanes Linero

Berdasarkan Surat Keputusan No. 002/SK.KOM/TTI/VII/2025 tanggal 01 Juli 2025, komposisi Komite Remunerasi dan Nominasi pada tanggal 30 September 2025 adalah sebagai berikut:

Ketua : Elly Mulyati
Anggota : Lim Kwang Tak
Anggota : Yudi Fachmiady

Berdasarkan Surat Keputusan No. 001/SK.KOM-IV/2022 tanggal 19 Mei 2022, komposisi Komite Remunerasi dan Nominasi pada tanggal 31 Desember 2024 adalah sebagai berikut:

Ketua : V. Roy Sunarja
Anggota : Lim Kwang Tak
Anggota : Riza Fidria

Berdasarkan Surat Keputusan Direksi No. 058/SK.DIR-IV/2022 tanggal 21 April 2022, Perusahaan menunjuk Terry Aditya Zulfianda sebagai Sekretaris Perusahaan pada tanggal 30 September 2025 dan 31 Desember 2024.

Pada tanggal 30 September 2025 dan 31 Desember 2024, Perusahaan dan Entitas Anak (secara kolektif disebut sebagai Grup) mempekerjakan 514 dan 571 karyawan tetap (tidak diaudit).

Directors

President Director
Director
Director
Director

Salaries and allowances provided to the Boards of Commissioners and Directors for the nine-month periods ended September 30, 2025 and 2024 (unaudited) were amounting to Rp 9,212,017,500 and Rp 9,488,728,173 respectively (Note 33).

Based on Decision Letter No.001/SK.KOM/TTI/VII/2025 dated July 01, 2025, the compositions of the Company's Audit Committee as at September 30, 2025 are as follows:

Chairman
Member

Based on Decision Letter No. 002/SK.KOM-IV/2022 dated May 19, 2022, the compositions of the Company's Audit Committee as at December 31, 2024 are as follows:

Chairman
Member
Member

Based on Decision Letter No. 002/SK.KOM/TTI/VII/2025 dated July 01,2025 the compositions of the Remuneration and Nomination Committee as at September 30, 2025 are as follows:

Chairman
Member
Member

Based on Decision Letter No. 001/SK.KOM-IV/2022 dated May 19, 2022, the compositions of the Remuneration and Nomination Committee as at December 31, 2024 are as follows:

Chairman
Member
Member

Based on Decision Letter of the Directors of the Company No. 058/SK.DIR-IV/2022 dated April 21, 2022, the Company appointed Terry Aditya Zulfianda as its Corporate Secretary as at September 30, 2025 and December 31, 2024.

As of September 30, 2025 and December 31, 2024, the Company and its Subsidiaries (herein after collectively referred to as the Group) have a total of 514 and 571 permanent employees, respectively (unaudited).

d. Entitas Anak yang Dikonsolidasikan

Pada tanggal 30 September 2025 dan 2024, entitas anak yang dikonsolidasikan termasuk persentase kepemilikan Perusahaan dan Entitas Anaknya (secara bersama disebut Grup) adalah sebagai berikut:

| Entitas Anak/ Subsidiaries | Domisili/ Domicile | Kegiatan Usaha/ Scope of Business | Persentase kepemilikan/ Percentage of ownership | | Mulai Beroperasi Komersial/ Commencement of Commercial Operations | Jumlah Aset Sebelum Eliminasi/ Total Assets Before Elimination | |
|---|-----------------------|---|--|--|--|---|--|
| | | | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
| | | | % | % | | Rp | Rp |
| <u>Kepemilikan langsung/ Direct Ownership</u> | | | | | | | |
| PT Mido Indonesia (MI) | Depok | Ritel/ Retail | 99 | 99 | 2000 | 196.757.223.299 | 217.864.755.250 |
| PT Savana Lestari (SL) | Jakarta | Distributor | 65 | 65 | 2011 | 33.012.198.279 | 26.903.616.658 |
| PT Triticra Busana Mas (TBM) | Jakarta | Distributor | 40 | 40 | 1989 | 24.201.731.282 | 23.111.179.798 |
| PT Prima Moda Kreasindo (PMK) | Bandung | Distributor | 40 | 40 | 2005 | 36.286.278.442 | 26.736.053.968 |
| PT Permata Busana Mas (PBM) | Jakarta | Distributor | 60 | 60 | 2004 | 11.499.246.623 | 11.866.401.530 |
| PT Sinar Abadi Citranusa (SAC) | Jakarta | Distributor | 80 | 80 | 1997 | 35.981.096.153 | 35.371.014.010 |
| PT Cakra Kencana (CK) | Jakarta | Distributor | 70 | 70 | 2011 | 13.274.505.022 | 13.002.759.233 |
| PT Trimas Belindo Aparat Manufaktur (TBAM) | Sukoharjo | Manufaktur/ Manufacturing | 100 | 100 | 2024 | 51.856.351.878 | 55.773.100.920 |
| <u>Kepemilikan tidak langsung melalui SL/ Indirect ownership through SL Subsidiary</u> | | | | | | | |
| PT Bina Citra Sentosa (BCG) | Semarang | Distributor | 52 | 52 | 2012 | 6.133.171.474 | 6.663.837.197 |
| <u>Kepemilikan tidak langsung melalui CK/ Indirect ownership through CK Subsidiary</u> | | | | | | | |
| PT Bintang Cipta Sejahtera (BCS) | Surabaya | Distributor | 42 | 42 | 2012 | 2.481.428.321 | 1.044.682.699 |

MI

Perusahaan memiliki secara langsung 99% saham MI, yang bergerak dalam bidang perdagangan, aktivitas perusahaan *holding* dan aktivitas perancangan khusus. MI berdomisili di Depok dan telah beroperasi komersial pada tahun 2000.

MI semula bernama PT Texindo Karya Asia, didirikan pada tanggal 27 Februari 1997 berdasarkan akta pendirian No. 59 oleh Akta Notaris Silvia Veronica, S.H. Akta tersebut telah mendapat pengesahan dari Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. C2-6193HT.01.01.TH.1997 tanggal 4 Juli 1997 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 103, Tambahan No. 6075 tanggal 26 Desember 1997.

Berdasarkan Akta No. 82 tanggal 29 Juli 2019 dari Wiwik Condro, S.H., notaris di Jakarta Barat, para pemegang saham MI menyetujui untuk:

1. Meningkatkan modal dasar dari semula sebesar Rp 40.000.000.000 atau 40.000 lembar saham menjadi sebesar Rp 45.000.000.000 atau 45.000 lembar saham dengan nilai nominal sebesar Rp 1.000.000 per lembar saham.
2. Meningkatkan modal ditempatkan dan disetor semula sebesar Rp 16.100.000.000 atau 16.100 lembar saham menjadi sebesar Rp 45.000.000.000 atas 45.000 lembar saham.

Keputusan ini telah diterima dan dicatat oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-0052534.AH.01.02.TH.2019 tanggal 16 Agustus 2019 dan telah diumumkan dalam Berita Negara Republik Indonesia No. 39590/2019, Tambahan No. 86 tanggal 25 Oktober 2019.

d. Consolidated Subsidiaries

As at September 30, 2025 and 2024, the subsidiaries which were consolidated, including the respective percentages of ownership held by the Company and its Subsidiaries (collectively referred to as the Group), are as follows:

| Entitas Anak/ Subsidiaries | Domisili/ Domicile | Kegiatan Usaha/ Scope of Business | Persentase kepemilikan/ Percentage of ownership | | Mulai Beroperasi Komersial/ Commencement of Commercial Operations | Jumlah Aset Sebelum Eliminasi/ Total Assets Before Elimination | |
|---|-----------------------|---|--|--|--|---|--|
| | | | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
| | | | % | % | | Rp | Rp |
| <u>Kepemilikan langsung/ Direct Ownership</u> | | | | | | | |
| PT Mido Indonesia (MI) | Depok | Ritel/ Retail | 99 | 99 | 2000 | 196.757.223.299 | 217.864.755.250 |
| PT Savana Lestari (SL) | Jakarta | Distributor | 65 | 65 | 2011 | 33.012.198.279 | 26.903.616.658 |
| PT Triticra Busana Mas (TBM) | Jakarta | Distributor | 40 | 40 | 1989 | 24.201.731.282 | 23.111.179.798 |
| PT Prima Moda Kreasindo (PMK) | Bandung | Distributor | 40 | 40 | 2005 | 36.286.278.442 | 26.736.053.968 |
| PT Permata Busana Mas (PBM) | Jakarta | Distributor | 60 | 60 | 2004 | 11.499.246.623 | 11.866.401.530 |
| PT Sinar Abadi Citranusa (SAC) | Jakarta | Distributor | 80 | 80 | 1997 | 35.981.096.153 | 35.371.014.010 |
| PT Cakra Kencana (CK) | Jakarta | Distributor | 70 | 70 | 2011 | 13.274.505.022 | 13.002.759.233 |
| PT Trimas Belindo Aparat Manufaktur (TBAM) | Sukoharjo | Manufaktur/ Manufacturing | 100 | 100 | 2024 | 51.856.351.878 | 55.773.100.920 |
| <u>Kepemilikan tidak langsung melalui SL/ Indirect ownership through SL Subsidiary</u> | | | | | | | |
| PT Bina Citra Sentosa (BCG) | Semarang | Distributor | 52 | 52 | 2012 | 6.133.171.474 | 6.663.837.197 |
| <u>Kepemilikan tidak langsung melalui CK/ Indirect ownership through CK Subsidiary</u> | | | | | | | |
| PT Bintang Cipta Sejahtera (BCS) | Surabaya | Distributor | 42 | 42 | 2012 | 2.481.428.321 | 1.044.682.699 |

MI

The Company has direct ownership of 99% in MI, which is engaged in wholesale trading, holding company activities and special design activities. MI is domiciled in Depok and started its commercial operations in 2000.

MI was established, under the name of PT Texindo Karya Asia, based on Notarial Deed No. 59 dated February 27, 1997 of Silvia Veronica, S.H. The deed of establishment was approved by the Ministry of Justice of the Republic of Indonesia (recently known as the Minister of Law and Human Rights of the Republic of Indonesia) through Decision Letter No. C2-6193HT.01.01.TH.1997 dated July 4, 1997 and was published in the State Gazette of the Republic of Indonesia No. 103, Supplement No. 6075 dated December 26, 1997.

Based on Notarial Deed No. 82 dated July 29, 2019 of Wiwik Condro, S.H., a notary in West Jakarta, MI shareholders agreed to:

1. Increase the Company's authorized capital from Rp 40,000,000,000 or 40,000 shares to Rp 45,000,000,000 or 45,000 shares, with a nominal value of Rp 1,000,000 per share.
2. Increase the Company's issued and fully paid capital from Rp 16,100,000,000 or 16,100 shares to Rp 45,000,000,000 or 45,000 shares.

This decision has been accepted and recorded by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-0052534.AH.01.02.TH.2019 dated August 16, 2019 and was published in the State Gazette of the Republic of Indonesia No. 39590/2019, Supplement No. 86 dated October 25, 2019.

Investasi Perusahaan ke MI meningkat dari semula sebesar Rp 15.939.000.000 atau 15.939 saham menjadi sebesar Rp 44.550.000.000 atau 44.550 lembar saham dan tidak mengubah persentase kepemilikan Perusahaan terhadap MI sebesar 99% kepemilikan.

SL

Perusahaan memiliki secara langsung 65% saham SL, yang bergerak dalam bidang distribusi dan industri tekstil. SL berdomisili di Jakarta Utara dan telah beroperasi komersial pada tahun 2011.

SL didirikan berdasarkan Akta Notaris Henny Hendrawati Putra Djaja, S.H., No. 30 pada tanggal 11 Agustus 2011. Akta tersebut telah mendapatkan pengesahan Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. AHU-46053.AH.01.01.TH.2011 tanggal 21 September 2011 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 91, Tambahan No. 67025 tanggal 13 November 2012.

Berdasarkan Akta Notaris Marianne Vincentia Hamdani, S.H., No. 50 pada tanggal 27 Agustus 2019, pemegang saham SL menyetujui untuk meningkatkan modal ditempatkan dan disetor semula sebesar Rp 7.500.000.000 atau 7.500 lembar saham menjadi sebesar Rp 8.400.000.000 atau 8.400 lembar saham dengan nilai nominal sebesar Rp 1.000.000 per lembar saham.

Investasi Perusahaan ke SL meningkat dari semula sebesar Rp 4.875.000.000 atau 4.875 saham menjadi sebesar Rp 5.460.000.000 atau 5.460 lembar saham dan tidak mengubah persentase kepemilikan Perusahaan terhadap SL sebesar 65% kepemilikan.

TBM

Perusahaan memiliki secara langsung 40% saham TBM, yang bergerak dalam bidang distribusi dan industri tekstil. TBM berdomisili di Jakarta Utara dan telah beroperasi komersial pada tahun 1989.

TBM didirikan berdasarkan Akta Notaris Tegoeh Hartanto, S.H., No. 150 pada tanggal 14 Maret 1989. Akta tersebut telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. C2-4581.HT.01.01.TH.1990 tanggal 6 Agustus 1990 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 82, Tambahan No. 4029 tanggal 12 Oktober 1990.

Walaupun Perusahaan memiliki kepemilikan kurang dari setengah hak suara, akan tetapi Perusahaan memiliki pengendalian dengan memiliki kekuasaan untuk mengarahkan dan mengendalikan aktivitas TBM.

PMK

Perusahaan memiliki secara langsung 40% saham PMK, yang bergerak dalam bidang distribusi dan industri tekstil. PMK berdomisili di Bandung dan telah beroperasi komersial pada tahun 2005.

The investment of the Company to MI increased from Rp 15,939,000,000 or 15,939 shares to Rp 44,550,000,000 or 44,550 shares and does not change the percentage ownership of the Company to MI, which represent 99% of ownership.

SL

The Company has direct ownership of 65% in SL, which is engaged in distribution and textile industry. SL is domiciled in North Jakarta and started its commercial operations in 2011.

SL was established based on Notarial Deed No. 30 dated August 11, 2011 of Henny Hendrawati Putra Djaja, S.H. The deed was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. AHU-46053.AH.01.01.TH.2011 dated September 21, 2011 and was published in the State Gazette of the Republic of Indonesia No. 91, Supplement No. 67025 dated November 13, 2012.

Based on Notarial Deed No. 50 dated August 27, 2019 of Marianne Vincentia Hamdani, S.H., SL's shareholders agreed to increase the authorized capital from Rp 7,500,000,000 or 7,500 shares to Rp 8,400,000,000 or 8,400 shares, each with a nominal value of Rp 1,000,000 per share.

The investment of the Company to SL increased from Rp 4,875,000,000 or 4,875 shares to Rp 5,460,000,000 or 5,460 shares and does not change the percentage ownership of the Company to SL, which represents 65% of ownership.

TBM

The Company has direct ownership of 40% in TBM, which is engaged in distribution and textile industry. TBM is domiciled in North Jakarta and started its commercial operations in 1989.

TBM was established based on Notarial Deed No. 150 dated March 14, 1989 of Tegoeh Hartanto, S.H. The deed was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. C2-4581.HT.01.01.TH.1990 dated August 6, 1990 and was published in the State Gazette of the Republic of Indonesia No. 82, Supplement No. 4029 dated October 12, 1990.

Although the ownership of the Company is less than half of the voting rights, the Company has a control by having the power to direct and control TBM's activities.

PMK

The Company has direct ownership of 40% in PMK, which is engaged in distribution and textile industry. PMK is domiciled in Bandung and started its commercial operations in 2005.

PMK didirikan berdasarkan Akta Notaris Tina Rosilawati Liilidjaja, S.H., No. 11 pada tanggal 10 Maret 2005. Akta tersebut telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. C-14505.HT.01.01.TH.2005 tanggal 27 Mei 2005 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 79, Tambahan No. 10652 tanggal 4 Oktober 2005.

Berdasarkan Pernyataan Keputusan Para Pemegang Saham PMK tercantum dalam Akta No. 2 tanggal 4 Desember 2017 dari Nanny Wiana Setiawan, S.H., notaris di Jakarta, pemegang saham PMK menyetujui, pengurangan modal ditempatkan dan disetor PMK dari sejumlah 10.800 saham dengan nilai nominal Rp 10.800.000.000 menjadi sejumlah 5.500 saham dengan nilai nominal Rp 5.500.000.000. Akta tersebut telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0027171.AH.01.02.TH.2017 tanggal 6 Februari 2018 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 48, Tambahan No. 10065 tanggal 14 Juni 2018.

Berdasarkan Pernyataan Keputusan Sirkular Para Pemegang Saham PMK tercantum dalam Akta No. 21 tanggal 19 Juli 2024 dari Marianne Vincentia Hamdani, S.H., notaris di Jakarta, pemegang saham PMK menyetujui, penambahan modal ditempatkan dan disetor PMK dari sejumlah 5.500 saham dengan nilai nominal Rp 5.500.000.000 menjadi sejumlah 7.000 saham dengan nilai nominal Rp 7.000.000.000. Akta tersebut telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0162568.AH.01.11.TAHUN 2024 tanggal 6 Agustus 2024 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 5, Tambahan No. 001126 tahun 2025.

Walaupun Perusahaan memiliki kepemilikan kurang dari setengah hak suara, akan tetapi Perusahaan memiliki pengendalian dengan memiliki kekuasaan untuk mengarahkan dan mengendalikan aktivitas PMK.

PBM

Perusahaan memiliki secara langsung 60% saham PBM, yang bergerak dalam bidang distribusi dan industri tekstil. PBM berdomisili di Jakarta Utara dan telah beroperasi komersial pada tahun 2004.

PBM didirikan berdasarkan Akta Notaris Henny Hendrawati Putra Djaja, S.H., No. 19 pada tanggal 31 Mei 2004. Akta tersebut telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. C-17264.HT.01.01.TH.2004 tanggal 12 Juli 2004 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No.78, Tambahan No. 9682 tanggal 28 September 2004.

SAC

Perusahaan memiliki secara langsung 80% saham SAC, yang bergerak dalam bidang distribusi dan industri tekstil. SAC berdomisili di Jakarta Utara dan telah beroperasi komersial pada tahun 1997.

PMK was established based on Notarial Deed No. 11 dated March 10, 2005 of Tina Rosilawati Liilidjaja, S.H. The deed was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. C-14505.HT.01.01.TH.2005 dated May 27, 2005 and was published in the State Gazette of the Republic of Indonesia No. 79, Supplement No. 10652 dated October 4, 2005.

Based on the Declaration of the Decision of the Company's Shareholders, with Notarial Deed No. 2 dated December 4, 2017 of Nanny Wiana Setiawan, S.H., notary in Jakarta, PMK's shareholders approved the reduction of the PMK's issued and fully paid capital from 10,800 shares with nominal value of Rp 10,800,000,000 to 5,500 shares with nominal value of Rp 5,500,000,000. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-0027171.AH.01.02.TH.2017 dated February 6, 2018 and was published in the State Gazette of the Republic of Indonesia No. 48, Supplement No. 10065 dated June 14, 2018.

Based on the Circular Declaration of the Decision of the Company's Shareholders, with Notarial Deed No. 21 dated July 19, 2024 of Marianne Vincentia Hamdani, S.H., notary in Jakarta, PMK's shareholders approved the addition of the PMK's issued and fully paid capital from 5,500 shares with nominal value of Rp 5,500,000,000 to 7,000 shares with nominal value of Rp 7,000,000,000. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-0162568.AH.01.11.TAHUN 2024 dated August 6, 2024 and was published in the State Gazette of the Republic of Indonesia No. 5, Supplement No. 001126 year 2025.

Although the ownership of the Company is less than half of the voting rights, the Company has a control by having the power to direct and control PMK's activities.

PBM

The Company has direct ownership of 60% in PBM, which is engaged in distribution and textile industry. PBM is domiciled in North Jakarta and started its commercial operations in 2004.

PBM was established based on Notarial Deed No. 19 dated May 31, 2004 of Henny Hendrawati Putra Djaja, S.H. The deed was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. C-17264.HT.01.01.TH.2004 dated July 12, 2004 and was published in the State Gazette of the Republic of Indonesia No. 78, Supplement No. 9682 dated September 28, 2004.

SAC

The Company has direct ownership of 80% in SAC, which is engaged in distribution and textile industry. SAC is domiciled in North Jakarta and started its commercial operations in 1997.

SAC didirikan berdasarkan Akta Notaris Silvia Veronica, S.H., No. 1 pada tanggal 1 Mei 1997. Akta tersebut telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. C2-8835.HT.01.01.TH.1997 tanggal 29 Agustus 1997 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 34, Tambahan No. 2300 tanggal 27 April 1998.

CK

Perusahaan memiliki secara langsung 70% saham CK, yang bergerak dalam bidang distribusi dan industri tekstil. CK berdomisili di Jakarta Utara dan telah beroperasi komersial pada tahun 2011.

CK didirikan berdasarkan Akta Notaris Henny Hendrawati Putra Djaja, S.H., No. 29 pada tanggal 11 Agustus 2011. Akta tersebut telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia (sekarang Menteri Hukum dan Hak Asasi Manusia Republik Indonesia) melalui Surat Keputusan No. AHU-45074.AH.01.01.TH.2011 tanggal 19 September 2011 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 91, Tambahan No. 66676 tanggal 13 November 2012.

TBAM

Perusahaan memiliki secara langsung 100% saham TBAM, yang bergerak dalam bidang manufaktur dan industri tekstil. TBAM berdomisili di Sukoharjo, Jawa Tengah dan telah beroperasi komersial pada tahun 2024.

TBAM didirikan berdasarkan Akta Notaris Dradjad Uripno, S.H., No. 6 pada tanggal 10 Oktober 2023. Akta tersebut telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0083726.AH.01.01.TAHUN 2023 tanggal 2 November 2023, sampai dengan tanggal penyelesaian laporan keuangan konsolidasian interim, masih dalam proses diumumkan dalam Berita Negara Republik Indonesia.

BCG

Perusahaan memiliki secara tidak langsung melalui SL sebanyak 52% saham BCG, yang bergerak dalam bidang distribusi dan industri tekstil. BCG berdomisili di Semarang dan telah beroperasi komersial pada tahun 2012.

BCG didirikan berdasarkan Akta Notaris Maya Desilia, S.H., M.Kn., sebagai pengganti Cyntia Magdalena, S.H., No. 14 pada tanggal 18 Juli 2012. Akta tersebut telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-54217.AH.01.01.TH.2012 tanggal 22 Oktober 2012 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 44, Tambahan No. 61016 tanggal 31 Mei 2013.

BCS

Perusahaan memiliki secara tidak langsung melalui CK sebanyak 42% saham BCS, yang bergerak dalam bidang distribusi dan industri tekstil. BCS berdomisili di Surabaya dan telah beroperasi komersial pada tahun 2012.

SAC was established based on Notarial Deed No.1 dated May 1, 1997 of Silvia Veronica, S.H. The deed was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. C2-8835.HT.01.01.TH.1997 dated August 29, 1997 and was published in the State Gazette of the Republic of Indonesia No. 34, Supplement No. 2300 dated April 27, 1998.

CK

The Company has direct ownership of 70% in CK, which is engaged in distribution and textile industry. CK is domiciled in North Jakarta and started its commercial operations in 2011.

CK was established based on Notarial Deed No. 29 dated August 11, 2011 of Henny Hendrawati Putra Djaja, S.H. The deed was approved by the Minister of Justice of the Republic of Indonesia (recently known as Minister of Law and Human Rights of the Republic of Indonesia) through its Decision Letter No. AHU-45074.AH.01.01.TH.2011 dated September 19, 2011 and was published in the State Gazette of the Republic of Indonesia No. 91, Supplement No. 66676 dated November 13, 2012.

TBAM

The Company has direct ownership of 100% in TBAM, which is engaged in manufacturing and textile industry. TBAM is domiciled in Sukoharjo, Central Java and started its commercial operations in 2024.

TBAM was established based on Notarial Deed No. 6 dated October 10, 2023 of Dradjad Uripno, S.H. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-0083726.AH.01.01.TAHUN 2023 dated November 2, 2023, until the completion date of the interim consolidated financial statements, the publication in the State Gazette of the Republic of Indonesia is still in process.

BCG

The Company has indirect ownership through SL of 52% in BCG, which is engaged in distribution and textile industry. BCG is domiciled in Semarang and started its commercial operations in 2012.

BCG was established based on Notarial Deed No. 14 dated July 18, 2012 of Maya Desilia, S.H., M.Kn., as a substitute for Notary Cyntia Magdalena, S.H. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-54217.AH.01.01.TH.2012 dated October 22, 2012 and was published in the State Gazette of the Republic of Indonesia No. 44, Supplement No. 61016 dated May 31, 2013.

BCS

The Company has indirect ownership through CK of 42% in BCS, which is distribution and textile industry, BCS is domiciled in Surabaya and started its commercial operations in 2012.

BCS didirikan berdasarkan Akta Notaris Nuniek Suharini, S.H., No. 1 pada tanggal 7 Maret 2012. Akta tersebut telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. 16114.AH.01.01.TH.2012 tanggal 28 Maret 2012 dan telah diumumkan dalam Lembaran Berita Negara Republik Indonesia No. 35, Tambahan No. 23117 tanggal 30 April 2013.

BCS was established based on Notarial Deed No. 1 dated March 7, 2012 of Nuniek Suharini, S.H. The deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. 16114.AH.01.01.TH.2012 dated March 28, 2012 and was published in the State Gazette of the Republic of Indonesia No. 35, Supplement No. 23117 dated April 30, 2013.

e. Penyelesaian Laporan Keuangan Konsolidasian Interim

Laporan keuangan konsolidasian interim PT Trisula Textile Industries Tbk dan Entitas Anaknya untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2025 telah diselesaikan dan diotorisasi untuk terbit oleh Direksi Perusahaan pada tanggal 29 Oktober 2025. Direksi Perusahaan yang menandatangani Surat Pernyataan Dewan Direksi bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian interim tersebut.

e. Completion of Interim Consolidated Financial Statements

The Interim consolidated financial statements of PT Trisula Textile Industries Tbk and its Subsidiaries for the nine-month period ended September 30, 2025 are completed and authorized for issuance by the Company's Board of Directors on October 29, 2025. The Company's Directors, who signed the Board of Directors' Statement, are responsible for the fair preparation and presentation of these interim consolidated financial statements.

2. Informasi Kebijakan Akuntansi Material

a. Dasar Penyusunan dan Pengukuran Laporan Keuangan Konsolidasian Interim

Laporan keuangan konsolidasian interim disusun dan disajikan dengan menggunakan Standar Akuntansi Keuangan di Indonesia (SAK), meliputi pernyataan dan interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia (DSAK) serta Peraturan No. VIII.G.7 tentang "Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik".

Grup telah menyusun laporan keuangan konsolidasian interim dengan dasar bahwa Grup akan terus mempertahankan kelangsungan usaha.

Dasar pengukuran yang digunakan adalah biaya perolehan, kecuali untuk beberapa akun tertentu disusun berdasarkan pengukuran lain, sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut. Laporan keuangan konsolidasian interim, kecuali laporan arus kas konsolidasian disusun dengan metode akrual akuntansi.

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

Kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian adalah selaras dengan kebijakan akuntansi yang diterapkan dalam penyusunan laporan keuangan konsolidasian Grup untuk tahun yang berakhir pada tanggal 31 Desember 2023, kecuali bagi penerapan beberapa SAK yang telah direvisi. Seperti diungkapkan dalam catatan-catatan terkait atas laporan keuangan, beberapa standar akuntansi yang telah diamendemen dan diterbitkan, diterapkan efektif tanggal 1 Januari 2024.

Mata uang yang digunakan dalam penyusunan dan penyajian laporan keuangan konsolidasian adalah Rupiah, yang juga merupakan mata uang fungsional Grup.

2. Material Accounting Policy Information

a. Basis of Interim Consolidated Financial Statements Preparation and Measurement

The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards (SAK), which comprise the statements and interpretations issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants (DSAK-IAI) and Regulation No. VIII.G.7 regarding "Presentation and Disclosures of Public Companies' Financial Statements". Such consolidated financial statements are an English translation of the Group's statutory report in Indonesia.

The Group has prepared the interim consolidated financial statements on the basis that it will continue to operate as a going concern.

The measurement basis used is the historical cost, except for certain accounts which are measured on the bases described in the related accounting policies. The interim consolidated financial statements, except for the consolidated statements of cash flows, are prepared under the accrual basis of accounting.

The interim consolidated statements of cash flows are prepared using the direct method with classification of cash flows into operating, investing and financing activities.

The accounting policies adopted in the preparation of the consolidated financial statements are consistent with those made in the preparation of the Group's consolidated financial statements for the year ended December 31, 2023, except for the adoption of several amended SAKs. As disclosed further in the relevant succeeding Notes, several amended and published accounting standards were adopted effective January 1, 2024.

The currency used in the preparation and presentation of the consolidated financial statements is Rupiah, which is also the Group's functional currency.

b. Prinsip Konsolidasi

Laporan keuangan konsolidasian interim meliputi laporan keuangan Perusahaan dan entitas-entitas (termasuk entitas terstruktur) yang dikendalikan oleh Perusahaan dan Entitas Anaknya. Pengendalian diperoleh apabila Grup memiliki seluruh hal berikut ini:

- kekuasaan atas *investee*;
- eksposur atau hak atas imbal hasil *variabel* dari keterlibatannya dengan *investee*; dan
- kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil Grup.

Apabila Grup memiliki kurang dari mayoritas hak suara atas *investee*, maka Grup memiliki kekuasaan atas *investee* hanya jika hak suara yang dimiliki mencukupi untuk memberikan kemampuan ini untuk mengarahkan aktivitas relevan *investee*. Grup mempertimbangkan seluruh fakta dan keadaan yang relevan dalam menilai apakah hak suara Grup mencukupi untuk memberikan, atau tidak dapat memberikan, kekuasaan atas *investee*, termasuk:

- ukuran kepemilikan hak suara Grup relatif terhadap ukuran dan penyebaran kepemilikan pemilik suara lain;
- hak suara potensial yang dimiliki oleh Grup, pemegang suara lain atau pihak lain;
- hak yang timbul dari pengaturan kontraktual lain; dan
- fakta dan keadaan tambahan apapun yang mengindikasikan bahwa Grup memiliki, atau tidak memiliki, kemampuan ini untuk mengarahkan aktivitas relevan pada saat keputusan perlu dibuat, termasuk pola pemilihan suara dalam Rapat Umum Pemegang Saham sebelumnya.

Pengkonsolidasian entitas anak dimulai pada saat Grup memperoleh pengendalian atas entitas anak dan berakhir pada saat Grup kehilangan pengendalian atas entitas anak. Secara khusus, penghasilan dan beban entitas anak yang diakuisisi atau dilepaskan selama tahun berjalan termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian sejak tanggal Grup memperoleh pengendalian sampai dengan tanggal Grup kehilangan pengendalian atas entitas anak.

Seluruh aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas dalam intra kelompok usaha terkait dengan transaksi antar entitas dalam Grup dieliminasi secara penuh dalam laporan keuangan konsolidasian interim.

Laba rugi dan setiap komponen penghasilan komprehensif lain diatribusikan kepada pemilik Grup dan Kepentingan Nonpengendali (KNP) meskipun hal tersebut mengakibatkan KNP memiliki saldo defisit.

KNP disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan dalam ekuitas pada laporan posisi keuangan konsolidasian, terpisah dari bagian yang dapat diatribusikan kepada pemilik Perusahaan.

Transaksi dengan KNP yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Selisih antara nilai wajar imbalan yang dialihkan dengan bagian relatif atas nilai tercatat aset neto entitas anak yang diakuisisi dicatat di ekuitas. Keuntungan atau kerugian dari pelepasan kepada KNP juga dicatat di ekuitas.

b. Basis of Consolidation

The interim consolidated financial statements incorporate the financial statements of the Company and entities (including structured entities) controlled by the Company and its Subsidiaries. Control is achieved when the Group has all the following:

- power over the investee;
- exposure, or rights, to variable returns from its involvement with the investee; and
- the ability to use its power over the investee to influence the Group's returns.

When the Group has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Group considers all relevant facts and circumstances in assessing whether or not the Group's voting rights in an investee are sufficient to give it power, including:

- the size of the Group's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- potential voting rights held by the Group, other vote holders or other parties;
- rights arising from other contractual arrangements; and
- any additional facts and circumstances that indicate that the Group has, or does not have, the current ability to direct the relevant activities at the time that decision need to be made, including voting patterns at previous General Meeting of Shareholders.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statements of profit or loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on interim consolidation.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Group and to the Non-controlling Interests (NCI) even if this results in the NCI having a deficit balance.

NCI are presented in the consolidated statements of profit or loss and other comprehensive income and under the equity section of the consolidated statements of financial position, respectively, separately from the corresponding portion attributable to owners of the Company.

Transactions with NCI that do not result in loss of control are accounted for as equity transactions. The difference between the fair value of any consideration paid and the relevant share acquired of the carrying amount of net assets of the subsidiary is recorded in equity. Gains or losses on disposals to NCI are also recorded in equity.

c. Penjabaran Mata Uang Asing

Mata Uang Fungsional dan Pelaporan

Akun-akun yang tercakup dalam laporan keuangan setiap entitas dalam Grup diukur menggunakan mata uang dari lingkungan ekonomi utama di mana Perusahaan beroperasi (mata uang fungsional).

Laporan keuangan konsolidasian interim disajikan dalam Rupiah, yang merupakan mata uang fungsional Perusahaan dan mata uang penyajian Grup.

Transaksi dan Saldo

Transaksi dalam mata uang asing dijabarkan kedalam mata uang fungsional menggunakan kurs pada tanggal transaksi. Keuntungan atau kerugian selisih kurs yang timbul dari penyelesaian transaksi dan dari penjabaran pada kurs akhir tahun atas aset dan liabilitas moneter dalam mata uang asing diakui dalam laba rugi.

Pada tanggal 30 September 2025 dan 31 Desember 2024, kurs konversi yakni kurs tengah Bank Indonesia, yang digunakan oleh Grup adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 |
|-----------------------|--|
| Euro | 19.561 |
| Dolar Amerika Serikat | 16.680 |
| Dolar Singapura (SGD) | 12.934 |
| Yen Jepang | 112 |

c. Foreign Currency Translation

Functional and Reporting Currencies

Items included in the financial statements of each of the Group's companies are measured using the currency of the primary economic environment in which the Company operates (the functional currency).

The interim consolidated financial statements are presented in Rupiah, which is the Group's functional and the Group's presentation currencies.

Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss.

As at September 30, 2025 and December 31, 2024, the conversion rates used by the Group were the middle rates of Bank Indonesia as follows:

| | 31 Desember 2024/ December 31 2024 | |
|--|---------------------------------------|----------------------------|
| | 16.851 | Euro (EUR) |
| | 16.162 | United States Dollar (USD) |
| | 11.919 | Singapore Dollar (SGD) |
| | 102 | Japanese Yen |

d. Transaksi dengan Pihak-pihak Berelasi

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Grup:

a. Orang atau anggota keluarga dekatnya yang mempunyai relasi dengan Grup jika orang tersebut:

- (i) memiliki pengendalian atau pengendalian bersama atas Grup;
- (ii) memiliki pengaruh signifikan atas Grup; atau
- (iii) merupakan personil manajemen kunci Grup atau entitas induk Perusahaan.

b. Suatu entitas berelasi dengan Grup jika memenuhi salah satu hal berikut:

- (i) entitas dan Grup adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya).
- (ii) satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya).
- (iii) kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
- (iv) satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
- (v) entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu Grup atau entitas yang terkait dengan Grup.

d. Transactions with Related Parties

A related party is a person or entity that is related to the Group:

a. A person or a close member of the person's family is related to the Group if that person:

- (i) has control or joint control over the Group;
- (ii) has significant influence over the Group; or
- (iii) is a member of the key management personnel of the Group or of a parent of the Company.

b. An entity is related to the Group if any of the following conditions applies:

- (i) the entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- (ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a Group of which the other entity is a member).
- (iii) both entities are joint ventures of the same third party.
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) the entity is a post-employment defined benefits plan for the benefits of employees of either the Group or an entity related to the Group.

- (vi) entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf a.
- (vii) orang yang diidentifikasi dalam huruf a. (i) memiliki pengaruh signifikan atas entitas atau merupakan personil manajemen kunci entitas (atau entitas induk dari entitas).
- (viii) entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada Grup atau kepada entitas induk dari Perusahaan.
- (ix) entitas yang merupakan entitas anak dari entitas asosiasi atau ventura bersama dari Grup.

Semua transaksi signifikan dengan pihak-pihak berelasi telah diungkapkan dalam laporan keuangan konsolidasian interim.

e. Klasifikasi Lancar/ Jangka Pendek dan Tidak Lancar/ Jangka Panjang

Grup menyajikan aset dan liabilitas dalam laporan posisi keuangan konsolidasian berdasarkan klasifikasi lancar/ tidak lancar atau jangka pendek/ jangka panjang. Suatu aset diklasifikasikan lancar jika:

- i. akan direalisasikan, atau ditujukan untuk diperdagangkan, atau dikonsumsi dalam siklus operasi normal;
- ii. dimiliki terutama untuk tujuan diperdagangkan, atau
- iii. akan direalisasi dalam jangka waktu 12 bulan setelah tanggal pelaporan, atau kas atau setara kas kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

Seluruh aset lain diklasifikasikan sebagai aset tidak lancar.

Suatu liabilitas disajikan jangka pendek apabila:

- i. akan dilunasi dalam siklus operasi normal;
- ii. dimiliki terutama untuk tujuan diperdagangkan;
- iii. akan dilunasi dalam 12 bulan setelah tanggal pelaporan; atau
- iv. tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

Seluruh liabilitas lain diklasifikasikan sebagai liabilitas jangka panjang.

Aset dan liabilitas pajak tangguhan diklasifikasikan sebagai aset tidak lancar dan liabilitas jangka panjang.

f. Kas dan Bank

Kas dan bank termasuk kas dan kas di bank yang tidak digunakan sebagai jaminan dan tidak dibatasi penggunaannya.

Cerukan yang dapat dibayar kembali atas permintaan dan merupakan bagian yang tidak terpisahkan dari pengelolaan kas suatu entitas dicatat sebagai komponen kas dan bank. Karakteristik pengaturan perbankan seperti itu adalah saldo bank sering berfluktuasi dari positif menjadi penarikan berlebih.

Grup mengakui cerukan bank sebagai pinjaman bank jangka pendek di laporan posisi keuangan konsolidasian interim.

- (vi) the entity is controlled or jointly controlled by a person identified in a.
- (vii) a person identified in a. (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Group or to the parent of the Company.
- (ix) an entity which is a subsidiary of an associate or joint venture of the Group.

All significant transactions with related parties are disclosed in the interim consolidated financial statements.

e. Classification Current/Short Term and Non-Current/Long Term

The Group presents assets and liabilities in the consolidated statements of financial position based on current/ non-current classification. An asset is current when it is:

- i. expected to be realized, or intended to be sold, or consumed in the normal operating cycle;
- ii. held primarily for the purpose of trading, or
- iii. expected to be realized within 12 months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current assets.

A liability is current when it is:

- i. expected to be settled in the normal operating cycle;
- ii. held primarily for the purpose of trading;
- iii. due to be settled within 12 months after the reporting period; or
- iv. there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

f. Cash on Hand and in Banks

Cash on hand and in banks include of cash on hand and cash in banks that are neither pledged as collateral nor restricted for use.

Bank overdrafts which are repayable on demand and form an integral part of an entity's cash management are included as a component of cash on hand and in banks. A characteristic of such banking arrangements is that the bank balance often fluctuates from being positive to overdrawn.

The Group recognizes its bank overdrafts as a short-term bank loan in the interim consolidated statements of financial position.

g. Instrumen Keuangan

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

Aset keuangan

Aset keuangan diklasifikasikan, pada saat pengakuan awal dan selanjutnya diukur pada (i) biaya perolehan diamortisasi, (ii) nilai wajar melalui laba rugi (FVTPL), atau (iii) nilai wajar melalui penghasilan komprehensif lain (FVOCI).

i. Aset keuangan pada biaya perolehan diamortisasi

Aset keuangan diukur pada biaya perolehan diamortisasi jika kedua kondisi berikut terpenuhi:

- Aset keuangan dikelola dalam model bisnis yang bertujuan untuk memiliki aset keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- Persyaratan kontraktual dari aset keuangan yang pada tanggal tertentu meningkatkan arus kas yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.

Aset keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya, dan dikurangi dengan cadangan kerugian penurunan nilai.

Aset keuangan Grup pada biaya perolehan diamortisasi terdiri dari kas dan bank, piutang usaha - pihak ketiga dan pihak berelasi, piutang lain-lain - pihak ketiga dan pihak berelasi, aset lancar lainnya dan aset tidak lancar lainnya.

ii. Aset Keuangan pada FVOCI

Aset keuangan diukur pada nilai wajar melalui penghasilan komprehensif lain jika kedua kondisi berikut terpenuhi:

- Aset keuangan dikelola dalam model bisnis yang tujuannya akan terpenuhi dengan mendapatkan arus kas kontraktual dan menjual aset keuangan; dan
- Persyaratan kontraktual dari aset keuangan menghasilkan arus kas pada tanggal tertentu yang semata-mata merupakan pembayaran pokok dan bunga dari jumlah pokok terutang.

Pada saat pengakuan awal, Grup dapat membuat pilihan yang tidak dapat dibatalkan untuk menyajikan instrumen ekuitas yang bukan dimiliki untuk diperdagangkan pada nilai wajar melalui penghasilan komprehensif lain. Klasifikasi ini ditentukan berdasarkan instrumen per instrumen.

Aset keuangan berupa instrumen ekuitas yang diukur pada FVOCI selanjutnya diukur pada nilai wajar, dengan keuntungan atau kerugian yang belum direalisasi diakui dalam penghasilan komprehensif lain. Saat aset keuangan tersebut dihentikan pengakuannya atau direklasifikasi, akumulasi keuntungan atau kerugian direklasifikasi ke saldo laba.

Pada tanggal 30 September 2025 dan 31 Desember 2024, kategori ini meliputi portofolio efek yang dimiliki oleh Grup.

g. Financial Instruments

The Group classifies financial instruments into financial assets and financial liabilities. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Financial assets are classified, at initial recognition, and subsequently measured at (i) amortized cost, (ii) fair value through profit or loss (FVTPL), or (iii) fair value through other comprehensive income (FVOCI).

i. Financial assets at amortized cost

A financial asset shall be measured at amortized cost if both of the following conditions are met:

- The financial assets are held within a business model with the objective to hold financial assets in order to collect contractual cash flows; and
- The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost is measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for allowance for impairment.

The Group's financial assets at amortized cost consist of cash on hand and in banks, trade receivables - third parties and related parties, other receivables - third parties and related parties, other current assets and other non-current assets.

ii. Financial Assets at FVOCI

A financial asset shall be measured at fair value through other comprehensive income if both of the following conditions are met:

- The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

At initial recognition, the Group may make an irrevocable choice to present equity instruments that are not held for trading at fair value through other comprehensive income. The classification is determined on an instrument-by-instrument basis.

Equity securities financial assets which are initially measured at FVOCI are subsequently measured at fair value, with unrealized gains or losses recognized in other comprehensive income. At the time the financial assets are derecognized or reclassified, the cumulative gain or loss is reclassified to retained earnings.

As at September 30, 2025 and December 31, 2024 the Group's marketable securities are included in this category.

Liabilitas Keuangan dan Instrumen Ekuitas

Liabilitas keuangan dan instrumen ekuitas Grup diklasifikasikan berdasarkan substansi perjanjian kontraktual serta definisi liabilitas keuangan dan instrumen ekuitas.

i. Liabilitas Keuangan

Grup mengklasifikasikan liabilitas keuangannya, pada pengakuan awal sebagai (i) liabilitas keuangan diukur pada biaya perolehan diamortisasi, atau (ii) liabilitas keuangan diukur pada FVTPL.

Seluruh liabilitas keuangan diakui pada awalnya sebesar nilai wajar dan, dalam hal pinjaman dan utang, termasuk biaya transaksi yang dapat diatribusikan secara langsung dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Amortisasi suku bunga efektif disajikan sebagai bagian dari beban keuangan dalam laba rugi.

- Liabilitas keuangan pada biaya perolehan diamortisasi

Liabilitas keuangan pada biaya perolehan diamortisasi diukur pada jumlah yang diakui saat pengakuan awal dikurangi pembayaran pokok, ditambah atau dikurangi dengan amortisasi kumulatif menggunakan metode suku bunga efektif yang dihitung dari selisih antara nilai awal dan nilai jatuh temponya.

Liabilitas keuangan Grup pada biaya perolehan diamortisasi terdiri dari pinjaman bank jangka pendek, utang usaha - pihak ketiga dan pihak berelasi, utang lain-lain - pihak ketiga dan pihak berelasi, beban akrual, pinjaman pihak berelasi, pinjaman bank jangka panjang, utang pembiayaan konsumen dan liabilitas sewa.

ii. Instrumen Ekuitas

Instrumen ekuitas adalah setiap kontrak yang memberikan hak residual atas aset suatu entitas setelah dikurangi dengan seluruh liabilitasnya. Instrumen ekuitas dicatat sejumlah hasil yang diterima, setelah dikurangkan dengan biaya penerbitan langsung.

Metode Suku Bunga Efektif

Metode suku bunga efektif adalah metode yang digunakan dalam menghitung biaya perolehan diamortisasi dari aset keuangan atau liabilitas keuangan dan dalam pengalokasian dan pengakuan pendapatan bunga atau beban bunga pada laba rugi selama periode relevan.

Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas masa depan selama perkiraan umur dari aset atau liabilitas keuangan dengan jumlah tercatat bruto aset keuangan atau biaya perolehan diamortisasi dari liabilitas keuangan.

Financial Liabilities and Equity Instruments

Financial liabilities and equity instruments of the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and equity instrument.

i. Financial Liabilities

The Group classifies its financial liabilities, at initial recognition, as: (i) financial liabilities measured at amortized cost, or (ii) financial liabilities at FVTPL.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, inclusive of directly attributable transaction costs and subsequently measured at amortized cost using the effective interest rate method. The amortization of the effective interest rate is included in finance costs in profit or loss.

- Financial liabilities at amortized cost

Financial liabilities at amortized cost are measured at initial amount minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount.

The Group's financial liabilities at amortized cost consist of short-term bank loans, trade payables - third parties and related parties, other payables - third parties and related parties, accrued expenses, due to related parties, long-term bank loans, consumer finance payables and lease liabilities.

ii. Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Effective Interest Method

Effective interest method is a method used in calculating the amortized cost of a financial asset or a financial liability and in the allocation and recognition of the interest income or interest expense in profit or loss over the relevant period.

The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortized cost of a financial liability.

Pada saat menghitung suku bunga efektif, entitas mengestimasi arus kas ekspektasian dengan mempertimbangkan seluruh persyaratan kontraktual dari instrumen keuangan tersebut (sebagai contoh, percepatan pelunasan, perpanjangan, opsi beli dan opsi-opsi serupa), tetapi tidak mempertimbangkan kerugian kredit ekspektasian. Perhitungan mencakup seluruh fee (imbalan) dan komisi yang dibayarkan atau diterima oleh pihak-pihak yang terlibat dalam kontrak yang merupakan bagian yang tidak terpisahkan dari suku bunga efektif, biaya transaksi, dan seluruh premium atau diskonto lainnya.

Saling Hapus atas Instrumen Keuangan

Aset keuangan dan liabilitas keuangan saling hapus dan nilai bersihnya dilaporkan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui dari aset keuangan dan liabilitas keuangan tersebut dan terdapat intensi untuk menyelesaikan dengan menggunakan dasar neto, atau untuk merealisasikan aset dan menyelesaikan liabilitasnya secara bersamaan.

Reklasifikasi Aset Keuangan

Grup mereklasifikasi seluruh aset keuangan dalam kategori yang terpengaruh, jika dan hanya jika, Grup mengubah model bisnis untuk pengelolaan aset keuangan tersebut. Sedangkan, liabilitas keuangan tidak direklasifikasi.

Penurunan Nilai Aset Keuangan

Pada setiap periode pelaporan, Grup menilai apakah risiko kredit dari instrumen keuangan telah meningkat secara signifikan sejak pengakuan awal. Ketika melakukan penilaian, Grup menggunakan perubahan atas risiko gagal bayar yang terjadi sepanjang perkiraan usia instrumen keuangan daripada perubahan atas jumlah kerugian kredit ekspektasian (ECL). Dalam melakukan penilaian, Grup membandingkan antara risiko gagal bayar yang terjadi atas instrumen keuangan pada saat periode pelaporan dengan risiko gagal bayar yang terjadi atas instrumen keuangan pada saat pengakuan awal dan mempertimbangkan kewajaran serta ketersediaan informasi, yang tersedia tanpa biaya atau usaha pada saat tanggal pelaporan terkait dengan kejadian masa lalu, kondisi terkini dan perkiraan atas kondisi ekonomi di masa depan, yang mengindikasikan kenaikan risiko kredit sejak pengakuan awal.

Karena piutang usaha tidak mengandung komponen pembiayaan yang signifikan, Grup menerapkan panduan praktis dalam menghitung ECL. Oleh karena itu, Grup tidak mengidentifikasi perubahan dalam risiko kredit, melainkan mengukur penyisihan kerugian sejumlah ECL sepanjang umur. Grup telah membentuk matriks provisi yang didasarkan pada data historis kerugian kredit, disesuaikan dengan faktor-faktor perkiraan masa depan (forward-looking) khusus terkait pelanggan dan lingkungan ekonomi.

Grup juga dapat menganggap aset keuangan dalam keadaan default ketika informasi internal atau eksternal menunjukkan bahwa Grup tidak mungkin menerima arus kas kontraktual secara penuh tanpa melakukan perluasan persyaratan kredit. Piutang usaha dihapusbukkan ketika kecil kemungkinan untuk memulihkan arus kas kontraktual, setelah semua upaya penagihan telah dilakukan dan telah sepenuhnya dilakukan penyisihan.

When calculating the effective interest rate, an entity shall estimate the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but shall not consider the expected credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate, transaction costs, and all other premiums or discounts.

Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the consolidated statements of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

Reclassifications of Financial Assets

The Group reclassifies its financial assets when, and only when, the Group changes its business model for managing financial assets. While, any financial liabilities shall not be reclassified.

Impairment of Financial Assets

At each reporting date, the Group assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Group uses the change in the risk of a default occurring over the expected life of the financial instrument instead of the change in the amount of expected credit losses (ECL). To make that assessment, the Group compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and consider 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 economic conditions, that is indicative of significant increases in credit risk since initial recognition.

Because their trade receivables do not contain significant financing component, the Group applies a simplified approach in calculating ECL. Therefore, the Group does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECL at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Group may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. Trade receivables are written off when there is low possibility of recovering the contractual cash flows, after all collection efforts have been done and have been fully provided for allowance.

Secara khusus, informasi berikut diperhitungkan ketika menilai apakah risiko kredit telah meningkat secara signifikan sejak pengakuan awal: (a) indikasi pihak peminjam atau kelompok pihak peminjam mengalami kesulitan keuangan signifikan, (b) wanprestasi atau tunggakan pembayaran bunga atau pokok, (c) kemungkinan bahwa mereka akan dinyatakan pailit atau melakukan reorganisasi keuangan lainnya, dan (d) di mana data yang dapat diobservasi mengindikasikan bahwa ada terukur penurunan arus kas estimasi masa mendatang, seperti perubahan tunggakan atau kondisi ekonomi yang berkorelasi dengan wanprestasi.

Instrumen ekuitas yang diukur pada FVOCI tidak terpengaruh pada persyaratan penurunan nilai.

Penghentian Pengakuan Aset Keuangan dan Liabilitas Keuangan

i. Aset Keuangan

Aset keuangan (atau bagian dari aset keuangan atau kelompok aset keuangan serupa) dihentikan pengakuannya jika:

- hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut berakhir;
- Grup tetap mempertahankan hak untuk menerima arus kas dari aset keuangan tersebut, namun juga menanggung liabilitas kontraktual untuk membayar arus kas yang diterima tersebut kepada satu atau lebih pihak penerima melalui suatu kesepakatan; atau
- Grup telah mengalihkan hak kontraktual untuk menerima arus kas dari aset keuangan dan (i) telah secara substansial mengalihkan seluruh risiko dan manfaat atas aset keuangan, atau (ii) secara substansial tidak mengalihkan atau tidak memiliki seluruh risiko dan manfaat atas aset keuangan, namun telah mengalihkan pengendalian atas aset keuangan tersebut.

Ketika Grup telah mentransfer hak untuk menerima arus kas dari aset atau telah menandatangani kesepakatan pelepasan (pass-through arrangement), dan secara substansial tidak mentransfer dan tidak memiliki seluruh risiko dan manfaat atas aset keuangan, maupun mentransfer pengendalian atas aset, aset tersebut diakui sejauh keterlibatan berkelanjutan Grup terhadap aset keuangan tersebut.

Keterlibatan berkelanjutan yang berbentuk pemberian jaminan atas aset yang ditransfer diukur sebesar jumlah terendah dari jumlah tercatat aset dan jumlah maksimal dari pembayaran yang diterima yang mungkin harus dibayar kembali.

Dalam hal ini, Grup juga mengakui liabilitas terkait. Aset yang ditransfer dan liabilitas terkait diukur dengan dasar yang mencerminkan hak dan liabilitas yang masih dimiliki Grup.

Pada penghentian pengakuan aset keuangan yang diukur pada biaya perolehan diamortisasi, perbedaan antara nilai tercatat aset dan jumlah imbalan yang diterima dan piutang diakui dalam laba rugi. Selain itu, pada penghentian pengakuan investasi dalam instrumen ekuitas yang telah dipilih Grup pada pengakuan awal untuk diukur di FVOCI, keuntungan atau kerugian kumulatif yang sebelumnya diakumulasi dalam cadangan revaluasi investasi tidak direklasifikasi ke laba rugi, tetapi dipindahkan ke saldo laba.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition: (a) indications that the debtors or a group of debtors is experiencing significant financial difficulty, (b) default or delinquency in interest or principal payments, (c) the probability that they will enter bankruptcy or other financial reorganizations, and (d) where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

Equity instruments designated at FVOCI are not subject to impairment assessment.

Derecognition of Financial Assets and Financial Liabilities

i. Financial Assets

Financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- the contractual rights to receive cash flows from the financial asset have expired;
- the Group retains the right to receive cash flows from the asset, but has assumed a contractual obligation to pay them in full without material delay to a third party under a "pass-through" arrangement; or
- the Group has transferred its rights to receive cash flows from the asset and either (i) has transferred substantially all the risks and rewards of the asset, or (ii) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, and has neither transferred nor retained substantially all of the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of the Group's continuing involvement in the asset.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Group could be required to repay.

In that case, the Group also recognizes an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. In addition, on derecognition of an investment in an equity instrument which the Group has elected on initial recognition to measure at FVOCI, the cumulative gain or loss previously accumulated in the investment revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

ii. Liabilitas Keuangan

Liabilitas keuangan dihentikan pengakuannya ketika liabilitas yang ditetapkan dalam kontrak dihentikan atau dibatalkan atau kadaluwarsa. Selisih antara jumlah tercatat liabilitas keuangan yang dihentikan pengakuannya dan imbalan yang dibayarkan dan utang diakui dalam laba rugi.

Ketika liabilitas keuangan saat ini digantikan dengan yang lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara substansial atas ketentuan liabilitas keuangan yang saat ini ada, maka pertukaran atau modifikasi tersebut dicatat sebagai penghapusan liabilitas keuangan awal dan pengakuan liabilitas keuangan baru, dan selisih antara nilai tercatat liabilitas keuangan tersebut diakui sebagai laba rugi.

h. Pengukuran Nilai Wajar

Pengukuran nilai wajar didasarkan pada asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas akan terjadi:

1. di pasar utama untuk aset atau liabilitas tersebut; atau
2. jika tidak terdapat pasar utama, di pasar yang paling menguntungkan untuk aset atau liabilitas tersebut.

Grup harus memiliki akses ke pasar utama atau pasar yang paling menguntungkan pada tanggal pengukuran.

Nilai wajar aset atau liabilitas diukur menggunakan asumsi yang akan digunakan pelaku pasar ketika menentukan harga aset atau liabilitas tersebut, dengan asumsi bahwa pelaku pasar bertindak dalam kepentingan ekonomi terbaiknya.

Pengukuran nilai wajar aset nonkeuangan memperhitungkan kemampuan pelaku pasar untuk menghasilkan manfaat ekonomi dengan menggunakan aset dalam penggunaan tertinggi dan terbaiknya, atau dengan menjualnya kepada pelaku pasar lain yang akan menggunakan aset tersebut dalam penggunaan tertinggi dan terbaiknya.

Ketika Grup menggunakan teknik penilaian, hal tersebut memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

Seluruh aset dan liabilitas baik yang diukur pada nilai wajar atau di mana nilai wajar aset atau liabilitas tersebut diungkapkan, dikategorikan dalam hirarki nilai wajar, sebagai berikut:

1. Tingkat 1 - Harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik;
2. Tingkat 2 - Teknik penilaian di mana tingkat input terendah yang signifikan terhadap pengukuran nilai wajar dapat diobservasi, baik secara langsung maupun tidak langsung; dan
3. Tingkat 3 - Teknik penilaian di mana tingkat input terendah yang signifikan terhadap pengukuran nilai wajar tidak dapat diobservasi.

Untuk aset dan liabilitas yang diukur pada nilai wajar secara berulang dalam laporan keuangan konsolidasian, maka Grup menentukan apakah telah terjadi transfer di antara tingkat hirarki nilai wajar dengan cara menilai kembali pengkategorian tingkat nilai wajar pada setiap akhir periode pelaporan.

ii. Financial Liabilities

A financial liability is derecognized when the obligation specified in the contract is discharged or canceled or expired. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in profit or loss.

h. Fair Value Measurement

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

1. in the principal market for the asset or liability; or
2. in the absence of a principal market, in the most advantageous market for the asset or liability.

The Group must have access to the principal or the most advantageous market at the measurement date.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

When the Group uses valuation techniques, it maximizes the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy as follows:

1. Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities;
2. Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;
3. Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the consolidated financial statements at fair value on a recurring basis, the Group determines whether there are transfers between levels in the hierarchy by reassessing categorization at the end of each reporting period.

i. Persediaan

Persediaan dinyatakan berdasarkan biaya atau nilai realisasi bersih, mana yang lebih rendah. Biaya persediaan ditentukan berdasarkan metode rata-rata tertimbang.

Nilai realisasi bersih adalah taksiran harga jual dalam kegiatan usaha normal, dikurangi dengan estimasi biaya penyelesaian dan taksiran biaya yang diperlukan untuk melaksanakan penjualan.

Penyisihan penurunan nilai pasar dan keusangan persediaan dibentuk untuk menyesuaikan nilai persediaan ke nilai realisasi bersih.

j. Investasi pada Entitas Asosiasi

Entitas asosiasi adalah suatu entitas yang mana Grup mempunyai pengaruh yang signifikan. Pengaruh signifikan adalah kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional investee tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut.

Hasil usaha dan aset dan liabilitas entitas asosiasi dicatat dalam laporan keuangan konsolidasian menggunakan metode ekuitas, kecuali investasi pada entitas asosiasi tertentu yang dimiliki secara tidak langsung melalui entitas yang merupakan organisasi modal ventura, reksa dana, unit perwalian atau entitas sejenis, yang diukur pada nilai wajar melalui laba rugi.

Dalam metode ekuitas, pengakuan awal investasi pada entitas asosiasi diakui pada laporan posisi keuangan konsolidasian sebesar biaya perolehan dan selanjutnya disesuaikan untuk mengakui bagian Grup atas laba rugi dan penghasilan komprehensif lain dari entitas asosiasi. Jika bagian Grup atas rugi entitas asosiasi adalah sama dengan atau melebihi kepentingannya pada entitas asosiasi, maka Grup menghentikan pengakuannya atas rugi lebih lanjut. Kerugian lebih lanjut diakui hanya jika Grup memiliki kewajiban konstruktif atau hukum atau melakukan pembayaran atas nama entitas asosiasi.

Investasi pada entitas asosiasi dicatat menggunakan metode ekuitas sejak tanggal investasi tersebut memenuhi definisi entitas asosiasi. Pada saat perolehan investasi, setiap selisih lebih antara biaya perolehan investasi dengan bagian Grup atas nilai wajar bersih aset dan liabilitas teridentifikasi dari investee diakui sebagai goodwill, yang termasuk dalam nilai tercatat investasi. Setiap selisih lebih bagian Grup atas nilai wajar bersih aset dan liabilitas teridentifikasi terhadap biaya perolehan investasi langsung diakui dalam laba rugi pada periode perolehan investasi.

Pada setiap tanggal pelaporan, Grup menentukan apakah terdapat penurunan nilai yang harus diakui atas investasi Grup pada entitas asosiasi.

Ketika Grup memiliki sisa kepentingan atas entitas asosiasi dahulu dimiliki dan sisa kepentingan tersebut merupakan aset keuangan, maka Grup mengukur sisa kepentingan tersebut pada nilai wajar pada tanggal penghentian metode ekuitas, dan nilai wajar tersebut dianggap sebagai nilai wajar pada saat pengakuan awal. Selisih antara nilai tercatat investasi pada entitas asosiasi pada tanggal penghentian metode ekuitas, dengan nilai wajar sisa kepentingan dan hasil dari pelepasan sebagian kepentingan pada entitas asosiasi diperhitungkan dalam menentukan keuntungan atau kerugian pelepasan entitas asosiasi.

i. Inventories

Inventories are stated at cost or net realizable value, whichever is lower. Cost is determined using the weighted average method.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Allowance for decline in market values and obsolescence of inventories are provided to reduce the carrying amount of inventories to their net realizable values.

j. Investment in Associates

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except for certain investments in associates held indirectly through an entity that is a venture capital organization, mutual fund, unit trust or similar entities which are measured at fair value through profit and loss.

Under the equity method, an investment in an associate is initially recognized in the consolidated statements of financial position at cost and adjusted thereafter to recognize the Group's share of the profit or loss and other comprehensive income of the associate. When the Group's share of losses of an associate exceeds the Group's interest in that associate, the Group discontinues recognizing its share of further losses. Additional losses are recognized only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate.

An investment in an associate is accounted for using the equity method from the date on which the investee becomes an associate. On acquisition of the investment in an associate, any excess of the cost of the investment over the Group's share of the net fair value of the identifiable assets and liabilities of the investee is recognized as goodwill, which is included within the carrying amount of the investment. Any excess of the Group's share of the net fair value of the identifiable assets and liabilities over the cost of the investment is recognized immediately in profit or loss in the period in which the investment is acquired.

The Group determines at each reporting date whether it is necessary to recognize any impairment loss with respect to the Group's investment in an associate.

When the Group retains an interest in the former associate and the retained interest is a financial asset, the Group measures the retained interest at fair value at that date and the fair value is regarded as its fair value on initial recognition. The difference between the carrying amount of the associate at the date the equity method was discontinued, and the fair value of any retained interest and any proceeds from disposing of a part interest in the associate is included in the determination of the gain or loss on disposal of the associate.

Selanjutnya, Grup mencatat seluruh jumlah yang sebelumnya telah diakui dalam penghasilan komprehensif lain yang terkait dengan entitas asosiasi tersebut dengan menggunakan dasar perlakuan yang sama dengan yang disyaratkan jika entitas asosiasi telah melepaskan secara langsung aset dan liabilitas yang terkait. Seluruh jumlah yang diakui dalam penghasilan komprehensif lain yang terkait dengan entitas asosiasi direklasifikasi ke laba rugi (sebagai penyesuaian reklasifikasi) pada saat penghentian metode ekuitas.

Ketika entitas dalam Grup melakukan transaksi dengan entitas asosiasi milik Grup, keuntungan atau kerugian yang dihasilkan dari transaksi tersebut diakui dalam laporan keuangan konsolidasian Grup hanya sebatas kepentingan para pihak dalam asosiasi yang tidak terkait dengan Grup.

k. Uang Muka dan Beban Dibayar di Muka

Uang muka disajikan sebagai bagian aset lancar dalam laporan posisi keuangan konsolidasian yang diharapkan akan direalisasi 12 bulan setelah periode pelaporan.

Beban dibayar di muka diamortisasi selama masa manfaat atau masa kontrak dengan menggunakan metode garis lurus.

l. Aset Tetap

Pemilikan Langsung

Aset tetap dinyatakan sebesar biaya perolehan dikurangi akumulasi penyusutan dan rugi penurunan nilai, kecuali untuk tanah yang tidak terdepresiasi. Biaya perolehan termasuk biaya penggantian bagian aset tetap saat biaya tersebut terjadi, jika memenuhi kriteria pengakuan. Selanjutnya, pada saat inspeksi yang signifikan dilakukan, biaya inspeksi itu diakui ke dalam jumlah tercatat aset tetap sebagai suatu penggantian jika memenuhi kriteria pengakuan. Semua biaya perbaikan dan pemeliharaan yang tidak memenuhi kriteria pengakuan diakui dalam laporan laba rugi pada saat terjadinya.

Penyusutan dihitung dengan menggunakan metode garis lurus dan metode menurun ganda berdasarkan taksiran masa manfaat ekonomis aset tetap sebagai berikut:

| | <u>Tahun / Years</u> |
|------------------------------|----------------------|
| Bangunan dan prasarana | 10 - 20 |
| Mesin | 4 - 16 |
| Kendaraan | 4 - 16 |
| Instalasi | 4 - 16 |
| Peralatan pabrik | 4 - 8 |
| Peralatan dan perabot kantor | 4 - 8 |
| Peralatan kantor dan pabrik | 4 - 8 |

Biaya pengurusan legal hak atas tanah ketika tanah diperoleh pertama kali diakui sebagai bagian dari biaya perolehan aset tanah. Biaya pengurusan perpanjangan atau pembaharuan legal hak atas tanah diakui sebagai aset takberwujud dan diamortisasi sepanjang umur hukum hak atau umur ekonomis tanah, mana yang lebih pendek.

In addition, the Group accounts for all amounts previously recognized in other comprehensive income in relation to that associate on the same basis as would be required if that associate had directly disposed of the related assets or liabilities. Therefore, if a gain or loss previously recognized in other comprehensive income by that associate would be reclassified to profit or loss on the disposal of the related assets or liabilities, the Group reclassifies the gain or loss from equity to profit or loss (as a reclassification adjustment) when the equity method is discontinued.

When an entity within the Group transacts with an associate, profits and losses resulting from the transactions with the associate are recognized in the Group's interim consolidated financial statements only to the extent of its interest in the associate that are not related to the Group.

k. Advances and Prepaid Expenses

Advances are presented as part of current assets in the consolidated statement of financial position expected to be realized 12 months after the reporting period.

Prepaid expenses are amortized over their beneficial or contract period using the straight-line method.

l. Property, Plant and Equipment

Direct Acquisition

Property, plant and equipment are stated at cost less accumulated depreciation and any impairment loss, except for land which is not depreciated. Such cost includes the cost of replacing part of the property, plant and equipment when the cost is incurred, if the recognition criteria are met. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the assets as a replacement if the recognition criteria are met. All other repairs and maintenance costs that do not meet the recognition criteria are recognized in profit or loss as incurred.

Depreciation is computed using the straight-line method and double declining method over the estimated useful lives of the property, plant and equipment as follows:

| | <u>Tahun / Years</u> |
|--------------------------------|----------------------|
| Buildings and infrastructures | 10 - 20 |
| Machineries | 4 - 16 |
| Vehicles | 4 - 16 |
| Installation | 4 - 16 |
| Plant equipment | 4 - 8 |
| Office furnitures and fixtures | 4 - 8 |
| Office and factory equipments | 4 - 8 |

Costs associated with the acquisition of legal rights of land when the land was first acquired are recognized as part of the cost of land. Costs associated with the extension or renewal of legal rights of land are recognized as an intangible asset and amortized over the legal life of the land rights or economic life of the land, whichever is shorter.

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau saat tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaannya. Ketika aset tetap dijual atau dihentikan, biaya perolehan, beban akumulasi penyusutan dan kerugian penurunan nilai dieliminasi dari akun. Keuntungan atau kerugian yang timbul dari penghentian pengakuan aset tetap diakui dalam laporan laba rugi pada periode aset tetap tersebut dihentikan pengakuannya.

Nilai residu, umur manfaat, serta metode penyusutan ditelaah setiap akhir tahun dan dilakukan penyesuaian apabila hasil telaah berbeda dengan estimasi sebelumnya.

m. Sewa

Sebagai Penyewa

Grup menilai apakah sebuah kontrak mengandung sewa, pada tanggal inisiasi kontrak. Grup mengakui aset hak-guna dan liabilitas sewa terkait sehubungan dengan seluruh kesepakatan sewa di mana Grup merupakan penyewa, kecuali untuk sewa jangka-pendek (yang didefinisikan sebagai sewa yang memiliki masa sewa 12 bulan atau kurang) dan sewa yang aset dasarnya bernilai-rendah. Untuk sewa-sewa tersebut, Grup mengakui pembayaran sewa sebagai beban operasi secara garis lurus selama masa sewa kecuali dasar sistematis lainnya lebih merepresentasikan pola konsumsi manfaat penyewa dari aset sewa.

Liabilitas sewa awalnya diukur pada nilai kini pembayaran sewa masa depan yang belum dibayarkan pada tanggal permulaan, yang didiskontokan menggunakan suku bunga implisit dalam sewa. Jika suku bunga ini tidak dapat ditentukan, Grup menggunakan suku bunga pinjaman inkremental khusus untuk penyewa.

Pembayaran sewa yang diperhitungkan dalam pengukuran liabilitas sewa terdiri atas:

- pembayaran tetap (termasuk pembayaran tetap secara-substansi), dikurangi insentif sewa;
- pembayaran sewa variabel yang bergantung pada indeks atau suku bunga yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal permulaan;
- jumlah yang diperkirakan akan dibayarkan oleh penyewa dalam jaminan nilai residual;
- harga eksekusi opsi beli jika penyewa cukup pasti untuk mengeksekusi opsi tersebut; dan
- pembayaran penalti karena penghentian sewa, jika masa sewa merefleksikan penyewa mengeksekusi opsi untuk menghentikan sewa.

Liabilitas sewa disajikan sebagai pos terpisah dalam laporan posisi keuangan konsolidasian interim.

Liabilitas sewa selanjutnya diukur dengan meningkatkan jumlah tercatat untuk merefleksikan bunga atas liabilitas sewa (menggunakan metode suku bunga efektif) dan dengan mengurangi jumlah tercatat untuk merefleksikan sewa yang telah dibayar.

Setiap pembayaran sewa dialokasikan antara liabilitas dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

The net carrying value of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use. When property, plant and equipment are sold or retired, the cost, accumulated depreciation and any impairment losses are eliminated from the accounts. Any gains or losses arising on derecognition of the property, plant and equipment are charged to profit or loss in the year the property, plant and equipment are derecognized.

The asset's residual values, if any, useful lives and depreciation method are reviewed and adjusted if appropriate, at each financial year end.

m. Leases

As Lessee

The Group assesses whether a contract is or contains a lease, at the inception of the contract. The Group recognizes a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses the incremental borrowing rate specific to the lessee.

Lease payments included in the measurement of the lease liability comprise:

- fixed lease payments (including in-substance fixed payments), less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the interim consolidated statements of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect the interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

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

Aset hak-guna terdiri dari pengukuran awal atas liabilitas sewa, pembayaran sewa yang dilakukan pada saat atau sebelum permulaan sewa dan biaya langsung awal. Aset hak-guna selanjutnya diukur sebesar biaya dikurangi akumulasi penyusutan dan kerugian penurunan nilai. Penyusutan dimulai pada tanggal permulaan sewa.

Jika Grup dibebankan kewajiban atas biaya membongkar dan memindahkan aset sewa, merestorasi tempat di mana aset berada atau merestorasi aset pendasar ke kondisi yang disyaratkan oleh syarat dan ketentuan sewa, provisi diakui dan diukur sesuai PSAK 237. Biaya tersebut diperhitungkan dalam aset hak-guna terkait, kecuali jika biaya tersebut terjadi untuk memproduksi persediaan.

Aset hak guna disusutkan secara garis lurus selama jangka waktu sewa yang lebih pendek dan estimasi masa manfaat aset, sebagai berikut:

| | <u>Tahun / Years</u> |
|------------------------|----------------------|
| Bangunan dan prasarana | 2 - 5 |

Jika sewa mengalihkan kepemilikan aset pendasar atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, aset hak-guna disusutkan selama masa manfaat aset pendasar.

Aset hak-guna disajikan sebagai bagian dari "Aset Tetap" pada laporan posisi keuangan konsolidasian interim.

Grup menerapkan PSAK 236 untuk menentukan apakah aset hak-guna mengalami penurunan nilai dan mencatat kerugian penurunan nilai yang teridentifikasi sebagaimana dijelaskan dalam kebijakan penurunan nilai aset nonkeuangan.

Sewa variabel yang tidak bergantung pada indeks atau suku bunga tidak diperhitungkan dalam pengukuran liabilitas sewa dan aset hak-guna. Pembayaran terkait diakui sebagai beban dalam periode di mana peristiwa atau kondisi yang memicu pembayaran tersebut terjadi dan dicatat dalam pos "Beban umum dan administrasi" dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim.

Sebagai cara praktis, PSAK 116 mengizinkan penyewa untuk memisahkan komponen nonsewa, dan mencatat masing-masing komponen sewa dan komponen nonsewa sebagai kesepakatan sewa tunggal. Grup tidak menggunakan cara praktis ini. Untuk kontrak yang memiliki komponen sewa dan satu atau lebih sewa tambahan atau komponen nonsewa, Grup mengalokasikan imbalan dalam kontrak ke setiap komponen sewa dengan dasar harga jual relatif berdiri sendiri dari komponen sewa dan jumlah agregat masing-masing dari komponen nonsewa.

n. Penurunan Nilai Aset Nonkeuangan

Pada setiap akhir periode pelaporan, Grup menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian penurunan nilai aset diperlukan, maka Grup membuat estimasi jumlah terpulihkan aset tersebut.

The right-of-use assets comprise the initial measurements of the corresponding lease liability, lease payments made at or before the commencement date and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. The depreciation starts at the commencement date of the lease.

Whenever the Group incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying assets to the conditions required by the terms and conditions of the lease, a provision is recognized and measured under PSAK 237. The costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

| | <u>Tahun / Years</u> |
|-------------------------------|----------------------|
| Buildings and infrastructures | 2 - 5 |

If a lease transfers ownership of the underlying assets or the cost of the right-of-use assets reflects that of the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying assets.

The right-of-use assets are presented as part of "Property, plant and equipment" in the interim consolidated statements of financial position.

The Group applies PSAK 236 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the impairment of non-financial assets policy.

Variable rents that do not depend on an index or rate are not included in the measurements of the lease liability and the right-of-use asset. The related payments are recognized as an expense in the period in which the event or condition that triggers those payments occur and are included in the line "General and administrative expenses" in the interim consolidated statements of profit or loss and other comprehensive income.

As a practical expedient, PSAK 116 permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement. The Group has not used this practical expedient. For contracts that contain a lease component and one or more additional lease or non-lease components, the Group allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

n. Impairment of Non-financial Assets

The Group assesses at each annual reporting period whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Group makes an estimate of the asset's recoverable amount.

Jumlah terpulihkan yang ditentukan untuk aset individual adalah jumlah yang lebih tinggi antara nilai wajar aset atau unit penghasil kas dikurangi biaya untuk menjual dengan nilai pakainya, kecuali aset tersebut tidak menghasilkan arus kas masuk yang sebagian besar independen dari aset atau kelompok aset lain. Jika nilai tercatat aset lebih besar daripada nilai terpulihkannya, maka aset tersebut mengalami penurunan nilai dan nilai tercatat aset diturunkan menjadi sebesar nilai terpulihkannya dan rugi penurunan nilai segera diakui dalam laba rugi, kecuali aset tersebut disajikan pada jumlah revaluasi, di mana kerugian penurunan nilai diperlakukan sebagai penurunan revaluasi.

Dalam menghitung nilai pakai, estimasi arus kas masa depan bersih didiskontokan ke nilai kini dengan menggunakan tingkat diskonto sebelum pajak yang menggambarkan penilaian pasar terkini atas nilai waktu dari uang dan risiko spesifik dari aset. Dalam menentukan nilai wajar dikurangi biaya untuk menjual, digunakan harga penawaran pasar terakhir, jika tersedia. Jika tidak terdapat transaksi tersebut, Grup menggunakan model penilaian yang sesuai untuk menentukan nilai wajar aset. Perhitungan-perhitungan ini dikuatkan oleh penilaian berganda atau indikasi nilai wajar yang tersedia.

Penilaian dilakukan pada akhir setiap periode pelaporan tahunan apakah terdapat indikasi bahwa rugi penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain goodwill mungkin tidak ada lagi atau mungkin telah menurun. Jika indikasi dimaksud ditemukan, maka Grup mengestimasi jumlah terpulihkan aset atau unit penghasil kas tersebut.

Kerugian penurunan nilai yang telah diakui dalam periode sebelumnya untuk aset selain goodwill dibalik hanya jika terdapat perubahan asumsi-asumsi yang digunakan untuk menentukan jumlah terpulihkan aset tersebut sejak rugi penurunan nilai terakhir diakui. Dalam hal ini, jumlah tercatat aset dinaikkan ke jumlah terpulihkannya. Pembalikan tersebut dibatasi sehingga jumlah tercatat aset tidak melebihi jumlah terpulihkannya maupun jumlah tercatat, neto setelah penyusutan, seandainya tidak ada rugi penurunan nilai yang telah diakui untuk aset tersebut pada tahun sebelumnya. Pembalikan rugi penurunan nilai diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim, kecuali aset yang bersangkutan disajikan pada jumlah revaluasi, dalam hal ini pembalikan kerugian penurunan nilai diperlakukan sebagai kenaikan revaluasi. Setelah pembalikan tersebut, penyusutan aset tersebut disesuaikan di periode mendatang untuk mengalokasikan jumlah tercatat aset yang direvisi, dikurangi nilai sisanya, dengan dasar yang sistematis selama sisa umur manfaatnya.

o. Imbalan Kerja

Imbalan Kerja Jangka Pendek

Imbalan kerja jangka pendek adalah imbalan kerja yang jatuh tempo dalam jangka waktu dua belas bulan setelah akhir periode pelaporan dan diakui pada saat pekerja telah memberikan jasa kerjanya. Kewajiban diakui ketika karyawan memberikan jasa kepada Grup dimana semua perubahan pada nilai bawaan dari kewajiban diakui pada laba rugi.

An asset's recoverable amount is the higher of the asset's or its cash-generating unit's fair value less costs to sell and its value in use, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount and an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at revalued amount, in which the impairment loss is treated as a revaluation decrease.

In assessing the value in use, the estimated net future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used to determine the fair value of the assets. These calculations are corroborated by valuation multiples or other available fair value indicators.

An assessment is made at each annual reporting period as to whether there is any indication that previously recognized impairment losses recognized for an asset other than goodwill may no longer exist or may have decreased. If such indication exists, the Group estimates the recoverable amount of the asset or cash-generating unit.

A previously recognized impairment loss for an asset other than goodwill is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceeds the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Reversal of an impairment loss is recognized in the interim consolidated statement of profit or loss and other comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. After such a reversal, the depreciation charge on the said asset is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

o. Employee Benefits

Short-term Employee Benefits

Short-term employee benefits are employee benefits which are due for payment within twelve months after the reporting period and recognized when the employees have rendered this related service. Liabilities are recognized when the employee renders services to the Group where all changes in the carrying amount of the liabilities are recognized in profit or loss.

Imbalan Pascakerja Program Imbalan Pasti

Grup mengakui kewajiban imbalan kerja yang tidak didanai sesuai dengan Peraturan Pemerintah No. 35 Tahun 2021 (PP 35/2021) yang menerapkan pengaturan Peraturan Pemerintah Pengganti Undang-Undang (Perppu) No. 2/2022 tentang Cipta Kerja. Perppu Cipta Kerja 2/2022 telah ditetapkan menjadi Undang-Undang pada tanggal 31 Maret 2023 berdasarkan Undang-Undang No. 6 Tahun 2023.

Beban pensiun berdasarkan program dana pensiun manfaat pasti Grup ditentukan melalui perhitungan aktuarial secara periodik dengan menggunakan metode projected unit credit dan menerapkan asumsi atas tingkat diskonto, tingkat pengembalian aset program yang diharapkan, dan tingkat kenaikan gaji.

Pengukuran kembali, terdiri dari keuntungan dan kerugian aktuarial, dan tingkat pengembalian aset program yang diharapkan (tidak termasuk bunga), yang tercermin langsung dalam laporan posisi keuangan konsolidasian yang dibebankan atau dikreditkan diakui sebagai pos terpisah pada penghasilan komprehensif lain di ekuitas dan tidak akan direklasifikasi ke laba rugi.

Biaya jasa lalu diakui dalam laba rugi ketika terjadi amendemen program atau kurtailmen, atau ketika Grup mengakui biaya restrukturisasi terkait atau pesangon, jika lebih dahulu.

Bunga neto dihitung dengan menggunakan tingkat diskonto terhadap liabilitas atau aset imbalan pasti neto. Biaya imbalan pasti dikategorikan sebagai berikut:

- Biaya jasa (termasuk biaya jasa kini, biaya jasa lalu serta keuntungan dan kerugian kurtailmen dan penyelesaian);
- Beban atau pendapatan bunga neto; dan
- Pengukuran kembali.

Grup menyajikan dua komponen pertama dari biaya imbalan pasti di laba rugi. Keuntungan dan kerugian kurtailmen dicatat sebagai biaya jasa lalu.

Kewajiban imbalan pensiun yang diakui pada laporan posisi keuangan konsolidasian merupakan defisit atau surplus aktual dalam program imbalan pasti Grup. Surplus yang dihasilkan dari perhitungan ini terbatas pada nilai kini manfaat ekonomis yang tersedia dalam bentuk pengembalian dana program dan pengurangan iuran masa depan atas program.

p. Pajak Penghasilan

Beban pajak terdiri dari pajak kini dan tangguhan. Beban pajak diakui dalam laporan laba rugi kecuali untuk transaksi yang berhubungan dengan transaksi diakui diluar laba atau rugi, baik dalam penghasilan komprehensif lain atau langsung pada ekuitas.

Pajak Kini

Beban pajak kini dihitung menggunakan tarif pajak yang berlaku pada tanggal pelaporan keuangan, dan ditetapkan berdasarkan taksiran laba kena pajak tahun berjalan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan sehubungan dengan situasi di mana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

Defined Benefits Plan

The Group recognized unfunded employee benefits liabilities in accordance with Government Regulation No. 35 Year 2021 (PP 35/2021) that implements the provisions of Government Regulation in Lieu of Law (Perppu) No. 2/2022 on Job Creation. Perppu Job Creation 2/2022 has been enacted into law on March 31, 2023, based on Law No. 6 of 2023.

Pension costs under the Group's defined benefits plan are determined by periodic actuarial calculation using the projected unit credit method and applying the assumptions on discount rate, expected returns on plan assets, and salary increase rate.

Remeasurement, comprising actuarial gains and losses, and the expected returns on plan assets (excluding interest), is reflected immediately in the consolidated statements of financial position with a charge or credit recognized in other comprehensive income is reflected immediately as a separate item under other comprehensive income in equity and will not be reclassified to profit or loss.

Past service cost is recognized in profit or loss when the plan amendment or curtailment occurs, or when the Group recognizes related restructuring costs or termination benefits, if earlier.

Net interest is calculated by applying the discount rate to the net defined benefits liability or asset. Defined benefit costs are categorized as follows:

- Service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- Net interest expense or income; and
- Remeasurement.

The Group presents the first two components of defined benefit costs in profit or loss. Curtailment gains and losses are accounted for as past service costs.

The retirement benefits obligation recognized in the consolidated statements of financial position represent the actual deficit or surplus in the Group's defined benefits plan. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

p. Income Taxes

Income tax expense comprises current and deferred tax. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized outside profit or loss, either in other comprehensive income or directly in equity.

Current Tax

Current tax expense is calculated using tax rates that have been enacted or substantively enacted at end of the reporting period, and is provided based on the estimated taxable income for the year. Management periodically evaluates positions taken in Annual Tax Returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provision where appropriate on the basis of amounts expected to be paid to the tax authorities.

Kekurangan atau kelebihan pembayaran pajak penghasilan badan dicatat sebagai bagian dari beban pajak kini dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim.

Koreksi terhadap liabilitas perpajakan diakui pada saat surat ketetapan pajak diterima. Jika Grup mengajukan keberatan, Grup mempertimbangkan apakah besar kemungkinan otoritas pajak akan menerima keberatan tersebut dan merefleksikan dampaknya terhadap liabilitas perpajakan Grup.

Pajak Tangguhan

Pajak tangguhan diakui sebagai liabilitas jika terdapat perbedaan temporer kena pajak yang timbul dari perbedaan antara dasar pengenaan pajak aset dan liabilitas dengan jumlah tercatatnya pada tanggal pelaporan.

Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer kena pajak dengan beberapa pengecualian.

Seluruh perbedaan temporer kena pajak diakui sebagai liabilitas pajak tangguhan, kecuali:

- Liabilitas pajak tangguhan yang timbul dari pengakuan awal goodwill atau aset atau liabilitas dari transaksi yang bukan kombinasi bisnis dan, pada saat transaksi, tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi fiskal).
- Perbedaan temporer kena pajak terkait dengan investasi pada entitas anak dan entitas asosiasi, jika waktu pembalikan perbedaan temporer dapat dikendalikan dan kemungkinan besar perbedaan temporer tidak akan dibalik di masa depan yang dapat diperkirakan.

Aset pajak tangguhan diakui untuk seluruh perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan. Aset pajak tangguhan diakui dan direviu pada setiap tanggal pelaporan atau diturunkan jumlah tercatatnya, sepanjang kemungkinan besar laba kena pajak tersedia untuk pemanfaatan perbedaan temporer yang dapat dikurangkan dan rugi fiskal yang dapat dikompensasikan.

Aset pajak tangguhan diakui, kecuali:

- Aset pajak tangguhan terkait dengan perbedaan temporer yang dapat dikurangkan yang timbul dari pengakuan awal aset atau liabilitas dari transaksi yang bukan kombinasi bisnis dan, pada saat transaksi, tidak mempengaruhi laba akuntansi atau laba kena pajak (rugi fiskal).
- Perbedaan temporer yang dapat dikurangkan terkait dengan investasi pada entitas anak dan entitas asosiasi, diakui hanya jika kemungkinan besar pembalikan perbedaan temporer terjadi di masa depan yang dapat diperkirakan dan tersedia penghasilan kena pajak untuk pemanfaatan perbedaan temporer tersebut.

Aset dan liabilitas pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan berlaku ketika aset dipulihkan atau liabilitas diselesaikan, berdasarkan tarif pajak (atau peraturan pajak) yang telah berlaku atau secara substantif telah berlaku pada tanggal pelaporan.

Underpayment or overpayment of corporate income tax are presented as part of current income tax expense in the interim consolidated statements of profit or loss and other comprehensive income.

Amendments to tax obligations are recorded when a tax assessment letter is received. If the Group files an appeal, the Group considers whether it is probable that a taxation authority will accept the appeal and reflect its effect on the Group's tax obligations.

Deferred Tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences with certain exceptions.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of taxable temporary differences associated with investments in subsidiaries and associates, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences and the carry forward benefit of any unused tax losses. Deferred tax assets are recognized and reviewed at each reporting date and reduced to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry forward benefit of unused tax losses can be utilized.

Deferred tax assets are recognized except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.
- In respect of deductible temporary differences associated with investments in subsidiaries and associates, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (or tax laws) that have been enacted or substantively enacted at the reporting date.

Aset pajak tangguhan dan liabilitas pajak tangguhan saling hapus jika dan hanya jika, terdapat hak yang dipaksakan secara hukum untuk melakukan saling hapus aset pajak ini terhadap liabilitas pajak kini dan pajak tangguhan tersebut terkait dengan entitas kena pajak yang sama dan dikenakan oleh otoritas perpajakan yang sama.

Deferred tax assets and deferred tax liabilities are offset if and only if, a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

a. Saham Treasuri

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

a. Treasury Shares

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

r. Dividen

Pembagian dividen kepada para pemegang saham Perusahaan diakui sebagai liabilitas dalam laporan keuangan konsolidasian interim pada periode ketika dividen tersebut disetujui oleh para pemegang saham Perusahaan.

r. Dividends

Dividend distribution to the Group's shareholders is recognized as a liability in the interim consolidated financial statements in the period in which the dividends are approved by the Group's shareholders.

s. Pengakuan Pendapatan dan Beban

Pendapatan diukur berdasarkan imbalan yang Grup perkirakan menjadi haknya dalam kontrak dengan pelanggan dan tidak termasuk jumlah yang ditagih atas nama pihak ketiga. Grup mengakui pendapatan ketika mengalihkan pengendalian barang atau jasa kepada pelanggan.

s. Revenue and Expense Recognition

Revenue is measured based on the consideration to which the Group expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Group recognizes revenue when it transfers control of a product or service to a customer.

Penjualan Barang Dagang

Pendapatan dari penjualan barang dagang lokal diakui pada saat pengendalian atas barang telah dialihkan, yaitu pada saat pelanggan membeli barang, atau pada saat penyerahan barang atau jasa terkait pelanggan sesuai dengan ketentuan penjualan. Pendapatan dari penjualan ekspor diakui saat barang dikapalkan (FOB shipping point).

Sale of Goods

Revenues from local sale of goods are recognized when control of the goods has transferred, being at the point the customer purchases the goods, or upon delivery of the goods to customer in accordance with the terms of the sale. Revenues from export sale of goods are recognized upon shipment of the goods (FOB shipping point).

Liabilitas Kontrak

Liabilitas kontrak diakui jika pembayaran telah diterima atau pembayaran telah jatuh tempo (mana yang lebih dahulu) dari pelanggan sebelum Grup mengalihkan barang atau jasa terkait. Liabilitas kontrak diakui sebagai pendapatan pada saat Grup melaksanakan kontrak tersebut (yaitu, mengalihkan kendali atas barang dan jasa terkait kepada pelanggan). Liabilitas kontrak disajikan dalam "Uang muka pelanggan" di laporan posisi keuangan konsolidasian interim.

Contract Liabilities

A contract liability is recognized if a payment is received or a payment is due (whichever is earlier) from a customer before the Group transfers the related goods or services. Contract liabilities are recognized as revenue when the Group performs under the contract (i.e., transfers control of the related goods or services to the customer). Contract liabilities are presented under "Advances from customers" in the interim consolidated statements of financial position.

Pendapatan Dividen

Pendapatan dividen dari investasi diakui ketika hak pemegang saham untuk menerima pembayaran ditetapkan.

Dividend Income

Dividend income from investments is recognized when the shareholders' rights to receive payment has been established.

Pendapatan Bunga dan Beban Bunga

Untuk semua instrumen keuangan yang diukur pada biaya perolehan diamortisasi, pendapatan atau beban bunga dicatat dengan menggunakan suku bunga efektif, yaitu suku bunga yang secara tepat mendiskontokan estimasi pembayaran atau penerimaan kas di masa datang selama perkiraan umur dari instrumen keuangan, atau jika lebih tepat, digunakan periode yang lebih singkat, sebesar nilai tercatat bersih dari aset keuangan atau liabilitas keuangan.

Beban

Beban diakui pada saat terjadinya (dasar akrual).

t. Laba per Saham

Jumlah laba bersih per saham dasar dihitung dengan membagi laba tahun berjalan yang dapat diatribusikan kepada pemilik Perusahaan dengan rata-rata tertimbang jumlah saham biasa yang beredar pada periode yang bersangkutan.

u. Informasi Segmen

Segmen operasi diidentifikasi berdasarkan laporan internal mengenai komponen dari Grup yang secara regular direviu oleh Direksi dalam rangka mengalokasikan sumber daya dan menilai kinerja segmen operasi.

Segmen operasi adalah suatu komponen dari entitas:

- yang terlibat dalam aktivitas bisnis untuk memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban terkait dengan transaksi dengan komponen lain dari entitas yang sama);
- yang hasil operasinya dikaji ulang secara regular oleh Direksi untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan
- di mana tersedia informasi keuangan yang dapat dipisahkan.

Informasi yang digunakan oleh Direksi dalam rangka alokasi sumber daya dan penilaian kinerja mereka terfokus pada kategori dari setiap produk.

Pendapatan, beban, hasil, aset dan liabilitas segmen termasuk hal-hal yang dapat diatribusikan secara langsung kepada suatu segmen serta hal-hal yang dapat dialokasikan dengan dasar yang memadai untuk segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antar grup dieliminasi sebagai bagian dari proses konsolidasi.

v. Beban Emisi Saham

Beban-beban yang terjadi sehubungan dengan penawaran umum perdana saham disajikan sebagai pengurang dari tambahan modal disetor dan tidak diamortisasi.

w. Peristiwa Setelah Periode Pelaporan

Peristiwa setelah periode pelaporan yang memberikan informasi tambahan tentang posisi Grup pada periode pelaporan (menyesuaikan peristiwa) tercermin dalam laporan keuangan konsolidasian interim. Peristiwa setelah periode pelaporan yang tidak menyesuaikan peristiwa, jika ada, diungkapkan ketika material terhadap laporan keuangan konsolidasian interim.

Interest Income and Interest Expense

For all financial instruments measured at amortized cost, interest income or expense is recorded using the effective interest rate, which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability.

Expenses

Expenses are recognized when incurred (accrual basis).

t. Earnings per Share

Basic earnings per share are calculated by dividing net income for the year attributable to the owners of the Company by the weighted average number of ordinary shares outstanding during the year.

u. Segment Information

Operating segments are identified on the basis of internal reports about components of the Group that are regularly reviewed by the Directors in order to allocate resources to the segments and to assess their performances.

An operating segment is a component of an entity:

- that engages in business activities from which it may earn revenues and incurred expenses (including revenues and expenses relating to the transactions with other components of the same entity);
- whose operating results are reviewed regularly by the entity's Directors to make decision about resources to be allocated to the segments and assess its performance; and
- for which discrete financial information is available.

Information reported to the Directors for the purpose of resource allocation and assessment of performance is more specifically focused on the category of each product.

Segment revenue, expenses, results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis to that segment. They are determined before intragroup balances and transactions are eliminated as part of the consolidation process.

v. Share Issuance Costs

Expenses incurred in connection with initial public offering of shares are recorded and presented as deduction against additional paid-in capital and are not amortized.

w. Events After the Reporting Period

Events after the reporting period that provide additional information about the Group's position at the reporting period (adjusting events) are reflected in the interim consolidated financial statements. Events after the reporting period that are not adjusting events, if any, are disclosed when material to the interim consolidated financial statements.

3. Penggunaan Pertimbangan, Estimasi dan Asumsi Manajemen

Dalam penerapan kebijakan akuntansi Grup, seperti yang diungkapkan dalam Catatan 2 pada laporan keuangan konsolidasian, manajemen harus membuat pertimbangan, estimasi dan asumsi atas nilai tercatat aset dan liabilitas yang tidak tersedia oleh sumber-sumber lain. Estimasi dan asumsi tersebut, berdasarkan pengalaman historis dan faktor lain yang dipertimbangkan relevan.

Manajemen berkeyakinan bahwa pengungkapan berikut telah mencakup ikhtisar estimasi, pertimbangan dan asumsi signifikan yang dibuat oleh manajemen, yang berpengaruh terhadap jumlah-jumlah yang dilaporkan serta pengungkapan dalam laporan keuangan konsolidasian interim.

Pertimbangan

Pertimbangan-pertimbangan berikut dibuat oleh manajemen dalam proses penerapan kebijakan akuntansi Grup yang memiliki dampak yang paling signifikan terhadap jumlah-jumlah yang diakui dalam laporan keuangan konsolidasian interim :

Kelangsungan Usaha

Manajemen Grup telah melakukan penilaian terhadap kemampuan Grup untuk mempertahankan kelangsungan usaha dan menilai keyakinan bahwa Grup memiliki sumber daya untuk melanjutkan bisnis di masa mendatang. Selain itu, manajemen menilai tidak adanya ketidakpastian material yang dapat menimbulkan keraguan signifikan terhadap kemampuan Grup untuk mempertahankan kelangsungan usahanya. Oleh karena itu, laporan keuangan konsolidasian dilanjutkan untuk disusun atas basis kelangsungan usaha.

Mata Uang Fungsional

Mata uang fungsional Grup adalah mata uang dari lingkungan ekonomi primer di mana Grup beroperasi. Mata uang tersebut adalah mata uang yang memengaruhi penjualan bersih dan beban pokok penjualan. Berdasarkan penilaian manajemen Grup, mata uang fungsional Grup adalah Rupiah.

Klasifikasi Aset Keuangan dan Liabilitas Keuangan

Grup menentukan klasifikasi aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan menilai apakah aset dan liabilitas tersebut memenuhi kriteria yang ditetapkan dalam PSAK 109. Aset keuangan dan liabilitas keuangan dicatat sesuai dengan kebijakan akuntansi Grup sebagaimana diungkapkan dalam Catatan 2g.

Konsolidasi Entitas dengan Hak Suara Grup di Bawah 50%

Catatan 1d menjelaskan bahwa TBM dan PMK adalah entitas anak dari Perusahaan meskipun Perusahaan memiliki kepemilikan langsung hanya 40% dan hanya 40% hak suara di TBM dan PMK. Perusahaan telah memiliki 40% kepemilikannya sejak Maret 1989 untuk TBM dan Maret 2005 untuk PMK.

Catatan 1d juga menjelaskan bahwa BCS adalah entitas anak dari Perusahaan meskipun Perusahaan memiliki kepemilikan secara tidak langsung melalui CK sebesar 42% hak suara di BCS. CK telah memiliki 60% kepemilikannya sejak Maret 2012.

3. Management Use of Judgments, Estimates and Assumptions

In the application of the Group's accounting policies, which are described in Note 2 to the consolidated financial statements, management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant.

Management believes that the following represent a summary of the significant estimates, judgments and assumptions made that affected certain reported amounts and disclosures in the interim consolidated financial statements.

Judgments

The following judgments are made by management in the process of applying the Group's accounting policies that have the most significant effects on the amounts recognized in the interim consolidated financial statements:

Going Concern

The Group's management has made an assessment of the Group's ability to continue as a going concern and is satisfied that the Group has the resources to continue in business for the foreseeable future. Furthermore, the management is not aware of any material uncertainties that may cast significant doubt upon the Group's ability to continue as a going concern. Therefore, the consolidated financial statements continue to be prepared on the going concern basis.

Functional Currency

The functional currency of the Group is the currency of the primary economic environment in which the Group operates. It is the currency that mainly influences the net sales and cost of sales. Based on the Group's management assessment, the Group's functional currency is Rupiah.

Classification of Financial Assets and Financial Liabilities

The Group determines the classifications of certain assets and liabilities as financial assets and financial liabilities by judging if they meet the criteria set forth in PSAK 109. Accordingly, the financial assets and financial liabilities are accounted for in accordance with the Group's accounting policies disclosed in Note 2g.

Consolidation of Entities in which the Group Holds Less than 50%

Note 1d describes that TBM and PMK are subsidiaries of the Company even though the Company has only 40% direct ownership interest and has only 40% of the voting rights in TBM and PMK. The Company has held its 40% direct ownership interest since March 1989 for TBM and March 2005 for PMK.

Note 1d also describes that BCS is a subsidiary of the Company even though the Company has only 42% indirect ownership interest and has only 42% of the voting rights in BCS. CK has held its 60% direct ownership interest since March 2012 for BCS.

Direksi Perusahaan menilai apakah Perusahaan memiliki pengendalian atas TBM, PMK dan BCS berdasarkan kemampuan Perusahaan untuk mengarahkan aktivitas yang relevan dari TBM, PMK dan BCS secara sepihak. Dalam membuat pertimbangannya, Direksi menganggap ukuran absolut kepemilikan Perusahaan pada TBM, PMK dan BCS dan ukuran relatif dan penyebaran kepemilikan saham yang dimiliki oleh pemegang saham lainnya. Setelah penilaian, Direksi menyimpulkan bahwa Perusahaan memiliki hak suara yang cukup dominan untuk mengarahkan aktivitas yang relevan dari TBM, PMK dan BCS, dan karenanya Perusahaan memiliki pengendalian atas TBM, PMK dan BCS.

Komitmen Sewa Operasi - Grup sebagai Penyewa

Grup telah menandatangani sejumlah perjanjian sewa sejumlah bangunan dan prasarana. Grup menentukan bahwa sewa tersebut memenuhi kriteria pengakuan dan pengukuran aset hak-guna dan liabilitas sewa sesuai dengan PSAK 116.

Menentukan Masa Sewa Kontrak dengan Opsi Pembaruan dan Penghentian - Grup sebagai Penyewa

Grup menentukan bahwa masa sewa sebagai masa sewa yang tidak dapat dibatalkan, bersamaan dengan periode yang tercakup dalam opsi perpanjangan sewa, jika dieksekusi secara wajar dan pasti, atau periode yang tercakup dalam opsi penghentian sewa, jika tidak dieksekusi secara wajar dan pasti.

Grup menerapkan pertimbangan dalam mengevaluasi apakah wajar dan pasti untuk mengeksekusi opsi untuk pembaruan atau penghentian sewa atau tidak. Untuk kontrak sewa dengan opsi perpanjangan dan penghentian, manajemen perlu mengestimasi masa sewa yang memerlukan pertimbangan semua fakta dan keadaan yang menimbulkan insentif ekonomi untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian, termasuk setiap perubahan yang diharapkan dalam fakta dan keadaan dari tanggal permulaan hingga tanggal pengeksekusian opsi tersebut. Opsi perpanjangan (atau periode setelah opsi penghentian) hanya dimasukkan dalam persyaratan sewa jika Grup cukup yakin untuk mengeksekusi opsi perpanjangan dan tidak mengeksekusi opsi penghentian. Jika terdapat peristiwa signifikan atau perubahan keadaan yang signifikan yang memengaruhi penilaian ini dan masih dalam kendali penyewa, maka penilaian di atas akan ditelaah kembali.

Estimasi dan Asumsi

Asumsi utama mengenai masa depan dan sumber utama lain dalam mengestimasi ketidakpastian pada tanggal pelaporan yang mempunyai risiko signifikan yang dapat menyebabkan penyesuaian material terhadap nilai tercatat aset dan liabilitas dalam periode berikutnya diungkapkan di bawah ini. Grup mendasarkan estimasi dan asumsi pada parameter yang tersedia saat laporan keuangan konsolidasian interim disusun. Kondisi yang ada dan asumsi mengenai perkembangan masa depan dapat berubah karena perubahan situasi pasar yang berada di luar kendali Grup. Perubahan tersebut tercermin dalam asumsi ketika keadaan tersebut terjadi.

Nilai Wajar Aset Keuangan dan Liabilitas Keuangan

Grup mencatat aset keuangan dan liabilitas keuangan tertentu pada nilai wajarnya, dan penyajian ini mengharuskan penggunaan estimasi. Komponen pengukuran nilai wajar yang signifikan ditentukan berdasarkan bukti-bukti obyektif yang dapat diverifikasi, sedangkan saat dan besaran perubahan nilai wajar dapat menjadi berbeda karena penggunaan metode penilaian yang berbeda.

Directors of the Company assessed whether or not the Company has control over TBM, PMK and BCS based on whether the Company has the practical ability to direct the relevant activities of TBM, PMK and BCS unilaterally. In making their judgment, the Directors considered the Company's absolute size of holding in TBM, PMK and BCS and the relative size of and dispersion of the shareholdings owned by the other shareholders. After assessment, the Directors concluded that the Company has a sufficiently dominant voting interest to direct the relevant activities of TBM, PMK and BCS and therefore, the Company has control over TBM, PMK and BCS.

Operating Lease Commitments - the Group as Lessee

The Group has entered into various lease agreements for buildings and infrastructures. The Group has determined that those leases meet the criteria for recognition and measurement of right-to-use assets and lease liabilities in accordance with PSAK 116.

Determining the Lease Term of Contracts with Renewal and Termination Options - the Group as Lessee

The Group determines the lease term as the non-cancellable term of the lease, together with any periods covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised.

The Group applies judgment in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease. For lease contracts with extension or termination options, management need to estimate the lease term which requires consideration of all facts and circumstances that creates an economic incentive to exercise an extension option or not to exercise termination options, including any expected changes in facts and circumstances from commencement date until the exercise date of the options. Extension options (or periods after termination options) are only included in lease terms if the Group is reasonably certain to exercise the extension options or not to exercise the termination options. If a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee, the above assessment will be reviewed.

Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are disclosed below. The Group based its estimates and assumptions on parameters available when the interim consolidated financial statements were prepared. Existing circumstances and assumptions about future developments may change due to market changes on circumstances arising beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Fair Value of Financial Assets and Financial Liabilities

The Group carries certain financial assets and financial liabilities at fair values, and the disclosure requires the use of estimates. Significant component of fair value measurement is determined based on verifiable objective evidence, while timing and amount of changes in fair value might differ due to different valuation method used.

Nilai wajar aset keuangan dan liabilitas keuangan diungkapkan pada Catatan 35.

Provisi Ekspektasi Kerugian Kredit Piutang Usaha

Saat mengukur ECL, Grup menggunakan informasi masa depan yang wajar dan dapat didukung, yang didasarkan pada asumsi untuk pergerakan masa depan dari berbagai pendorong ekonomi dan bagaimana penggerak ini akan saling memengaruhi.

Loss given default adalah estimasi kerugian yang timbul karena gagal bayar. Perhitungan didasarkan pada perbedaan antara arus kas kontraktual terutang dan yang diharapkan akan diterima, dengan mempertimbangkan arus kas dari agunan dan peningkatan kredit integral.

Probability of default merupakan input utama dalam mengukur ECL. *Probability of default* adalah perkiraan kemungkinan gagal bayar selama jangka waktu tertentu, yang penghitungannya mencakup data historis, asumsi, dan ekspektasi kondisi masa depan.

Informasi mengenai ECL pada piutang usaha Grup diungkapkan dalam Catatan 6.

Penyisihan Penurunan Nilai Pasar dan Keusangan Persediaan

Grup membentuk penyisihan penurunan nilai pasar dan keusangan persediaan berdasarkan estimasi bahwa tidak terdapat penggunaan masa depan dari persediaan tersebut, atau terdapat kemungkinan persediaan tersebut menjadi usang. Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan dalam estimasi penyisihan penurunan nilai pasar dan keusangan persediaan dalam laporan keuangan konsolidasian adalah tepat dan wajar, namun demikian, perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan terhadap nilai tercatat persediaan dan jumlah penyisihan penurunan nilai pasar dan keusangan persediaan, yang akhirnya akan berdampak pada hasil operasi Grup.

Nilai tercatat persediaan diungkapkan dalam Catatan 8.

Taksiran Masa Manfaat Ekonomis Aset Tetap

Biaya perolehan aset tetap disusutkan dengan menggunakan metode garis lurus dan menurun ganda berdasarkan taksiran masa manfaat ekonomisnya. Masa manfaat setiap aset tetap Grup ditentukan berdasarkan periode kegunaan yang diharapkan dari aset tetap tersebut. Estimasi ini ditentukan berdasarkan evaluasi teknis internal dan pengalaman atas aset sejenis. Masa manfaat setiap aset direviu secara periodik dan disesuaikan apabila perkiraan berbeda dengan estimasi sebelumnya karena keausan, keusangan teknis dan komersial, hukum atau keterbatasan lainnya atas pemakaian aset. Namun terdapat kemungkinan bahwa hasil operasi di masa mendatang dapat dipengaruhi secara signifikan oleh perubahan atas jumlah serta periode pencatatan beban yang diakibatkan karena perubahan faktor yang disebutkan di atas.

Perubahan masa manfaat aset tetap dapat mempengaruhi jumlah beban penyusutan yang diakui dan penurunan nilai tercatat aset tersebut.

Nilai tercatat bersih aset tetap diungkapkan dalam Catatan 11.

The fair value of financial assets and financial liabilities are set out in Note 35.

Provision for Expected Credit Losses of Trade Receivables

When measuring ECL the Group uses reasonable and supportable forward-looking information, which is based on assumptions for the future movement of different economic drivers and how these drivers will affect each other.

Loss given default is an estimate of the loss arising on default. It is based on the difference between the contractual cash flows due and those that the lender would expect to receive, taking into account cash flows from collateral and integral credit enhancements.

Probability of default constitutes a key input in measuring ECL. Probability of default is an estimate of the likelihood of default over a given time horizon, the calculation of which includes historical data, assumptions and expectations of future conditions.

The information about the ECLs on the Group's trade receivables is disclosed in Notes 6.

Allowance for Decline in Market Values and Inventories Obsolescence

The Group provides allowance for decline in market values and obsolescence of inventories based on its estimation that there will be no future usage of such inventories or such inventories will be slow moving in the future. While it is believed that the assumptions used in the estimation of the allowance for decline in market values and obsolescence of inventories reflected in the consolidated financial statements are appropriate and reasonable, significant changes in these assumptions may materially affect the assessment of the carrying amounts of the inventories and allowance for decline in market values and obsolescence of inventories, which ultimately impact the result of the Group's operations.

The carrying amounts of inventories are disclosed in Note 8.

Estimated Useful Lives of Property, Plant and Equipment

The costs of property, plant and equipment are depreciated on a straight-line and double declining basis over their estimated useful lives. The useful life of each item of the Group's property, plant and equipment is estimated based on the period over which the property, plant and equipment are expected to be available for use. Such estimation is based on internal technical evaluation and experience with similar assets. The estimated useful life of each asset is reviewed periodically and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the asset. It is possible, however, that future results of operations could be materially affected by changes in the amounts and timing of recorded expenses brought about by changes in the factors mentioned above.

A change in the estimated useful life of any item of property, plant and equipment would affect the recorded depreciation and decrease in the carrying amounts of these property, plant and equipment.

The net book values of property, plant and equipment are disclosed in Note 11.

Penurunan Nilai Aset Nonkeuangan

Penurunan nilai muncul saat nilai tercatat aset atau unit penghasil kas melebihi nilai terpulihkannya, yang lebih besar antara nilai wajar dikurangi biaya untuk menjual dan nilai pakainya. Nilai wajar dikurangi biaya untuk menjual didasarkan pada ketersediaan data dari perjanjian penjualan yang mengikat yang dibuat dalam transaksi normal atas aset serupa atau harga pasar yang dapat diamati dikurangi dengan biaya tambahan yang dapat diatribusikan dengan pelepasan aset. Perhitungan nilai pakai didasarkan pada model arus kas yang didiskontokan.

Data arus kas diambil dari anggaran untuk lima tahun yang akan datang dan tidak termasuk aktivitas restrukturisasi yang belum dilakukan oleh Grup atau investasi signifikan di masa datang yang akan memengaruhi kinerja aset dari UPK yang diuji. Nilai terpulihkan paling dipengaruhi oleh tingkat diskonto yang digunakan dalam model arus kas yang didiskontokan, sebagaimana juga jumlah arus kas masuk di masa datang yang diharapkan dan tingkat pertumbuhan yang digunakan untuk tujuan ekstrapolasi.

Manajemen berkeyakinan bahwa tidak terdapat indikasi atas penurunan nilai aset nonkeuangan pada tanggal 30 September 2025 dan 31 Desember 2024.

Imbalan Kerja

Penentuan liabilitas imbalan kerja jangka panjang dipengaruhi oleh asumsi tertentu yang digunakan oleh aktuaris dalam menghitung jumlah tersebut. Asumsi-asumsi tersebut dijelaskan dalam Catatan 23 dan mencakup, antara lain, tingkat diskonto, tingkat kenaikan gaji, usia pensiun normal, tingkat mortalitas, tingkat cacat dan tingkat pengunduran diri per usia, yang ditentukan dengan mengacu pada imbal hasil pasar atas bunga obligasi korporasi berkualitas tinggi dalam mata uang yang sama dengan mata uang pembayaran imbalan dan memiliki jangka waktu yang mendekati estimasi jangka waktu liabilitas imbalan kerja jangka panjang tersebut. Hasil aktual yang berbeda dengan asumsi Grup dibukukan pada penghasilan komprehensif lain dan dengan demikian, berdampak pada jumlah penghasilan komprehensif lain yang diakui dan liabilitas yang tercatat pada periode-periode mendatang.

Manajemen berkeyakinan bahwa asumsi-asumsi yang digunakan adalah tepat dan wajar, namun demikian, perbedaan signifikan pada hasil aktual, atau perubahan signifikan dalam asumsi-asumsi tersebut dapat berdampak signifikan pada jumlah liabilitas imbalan kerja jangka panjang.

Jumlah tercatat liabilitas imbalan kerja diungkapkan dalam Catatan 22.

Pajak Penghasilan

Pertimbangan yang signifikan dibutuhkan untuk menentukan jumlah pajak penghasilan. Terdapat sejumlah transaksi dan perhitungan yang menimbulkan ketidakpastian penentuan jumlah pajak penghasilan karena interpretasi atas peraturan pajak yang berbeda. Jika hasil pemeriksaan pajak berbeda dengan jumlah yang sebelumnya telah dibukukan, maka selisih tersebut akan berdampak terhadap aset dan liabilitas pajak kini dan tangguhan dalam periode di mana hasil pemeriksaan tersebut terjadi. Penjelasan lebih rinci diungkapkan dalam Catatan 14.

Impairment of Non-financial Assets

An impairment exists when the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, which is the higher of its fair value less costs to sell and its value in use. The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a discounted cash flow model.

The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Group is not yet committed to or significant future investments that will enhance the asset's performance of the cash-generating unit being tested. The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model, as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

Management believes that there is no indication of potential impairment in values of non-financial assets as of September 30, 2025 and December 31, 2024.

Employee Benefits

The determination of the long-term employee benefits is dependent on the selection of certain assumptions used by actuary in calculating such amounts. Those assumptions are described in Note 23 and include, among others, discount rate, salary increase rate, normal retirement age, mortality rate, disability rate and employees' resignation rate per age, which are determined after giving consideration to interest rates of high-quality government bonds that are denominated in the currency in which the benefits are to be paid and have terms of maturity approximating the terms of the related employee benefits liabilities. Actual results that differ from the Group's assumptions are charged to other comprehensive income and therefore, generally affect the recognized other comprehensive income and recorded obligation in such future periods.

While it is believed that the Group's assumptions are reasonable and appropriate, significant differences in actual experience or significant changes in assumptions may materially affect the amount of long-term employee benefits liabilities.

The carrying amounts of the employee benefits liabilities are disclosed in Note 22.

Income Taxes

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain due to different interpretations of tax regulations. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will have an impact on the current and deferred tax assets and liabilities in the period in which such determination is made. Further details are disclosed in Note 14.

Aset Pajak Tangguhan

Aset pajak tangguhan diakui untuk semua perbedaan temporer antara nilai tercatat aset dan liabilitas pada laporan keuangan dengan dasar pengenaan pajak jika kemungkinan besar jumlah laba kena pajak akan memadai untuk pemanfaatan perbedaan temporer yang diakui. Estimasi manajemen yang signifikan diperlukan untuk menentukan jumlah aset pajak tangguhan yang diakui berdasarkan kemungkinan waktu terealisasinya dan jumlah laba kena pajak pada masa mendatang serta strategi perencanaan pajak masa depan.

Pada tanggal 30 September 2025 dan 31 Desember 2024, saldo aset pajak tangguhan masing-masing sebesar Rp 1.531.674.041 dan Rp 1.733.235.345 (Catatan 14e).

Estimasi Suku Bunga Pinjaman Inkremental untuk Sewa

Grup tidak dapat langsung menentukan tingkat bunga implisit dalam sewa, oleh karena itu, Grup menggunakan suku bunga pinjaman inkremental (IBR) untuk mengukur kewajiban sewa. IBR adalah tingkat bunga yang harus dibayar Grup untuk meminjam dalam jangka waktu yang sama, dan dengan jaminan serupa, dana yang diperlukan untuk memperoleh aset dengan nilai yang sama dengan aset hak-guna dalam lingkungan ekonomi yang sama. Oleh karena itu, IBR mencerminkan apa yang 'harus dibayar' oleh Grup, yang memerlukan perkiraan ketika tidak ada tarif yang tersedia sebagai acuan atau ketika perlu disesuaikan untuk mencerminkan syarat dan ketentuan sewa. Grup memperkirakan IBR menggunakan input yang dapat diamati (seperti suku bunga pasar).

Deferred Tax Assets

Deferred tax assets are recognized for all temporary differences between the financial statements' carrying amounts of existing assets and liabilities and their respective taxes bases to the extent that it is probable that taxable profits will be available against which the temporary differences can be utilized. Significant management estimates are required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

As at September 30, 2025 and December 31, 2024, deferred tax assets amounted to Rp 1,531,674,041 and Rp 1,733,235,345, respectively (Note 14e).

Estimating the Incremental Borrowing Rate for Leases

The Group cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Group would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. IBR therefore reflects what the Group 'would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Group estimates the IBR using observable inputs (such as market interest rates).

4. Kas dan Bank

Akun ini terdiri atas:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
|---|--|--|
| Kas | | |
| Rupiah | 252.098.443 | 179.422.994 |
| Dolar Amerika Serikat | 233.520 | 226.268 |
| Jumlah kas | 252.331.963 | 179.649.262 |
| Bank | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | 6.353.067.571 | 5.473.644.324 |
| PT Bank Mandiri (Persero) Tbk | 805.152.416 | 444.907.796 |
| PT Bank CIMB Niaga Tbk | 263.017.999 | 280.544.001 |
| PT Bank Negara Indonesia (Persero) Tbk | 252.750.377 | 2.486.881.520 |
| PT Bank Panin Tbk | 165.770.582 | 65.578.129 |
| PT Bank Rakyat Indonesia (Persero) Tbk | 105.606.380 | 94.667.041 |
| PT Bank MayBank Indonesia Tbk | 65.916.326 | 32.761.490 |
| PT Bank Tabungan Negara (Persero) Tbk | 63.719.551 | 63.719.551 |
| PT Bank Pembangunan Daerah Jawa Timur Tbk | 60.863.624 | 35.366.471 |
| PT Bank Danamon Indonesia Tbk | 52.366.666 | 7.309.490 |
| PT Bank Pembangunan Daerah Nusa Tenggara Timur | 29.352.935 | 29.488.917 |
| PT Bank Resona Perdania | 25.143.677 | 25.344.677 |
| PT Bank Perkreditan Rakyat Jawa Timur | 24.497.594 | 49.961.110 |
| PT Bank OCBC NISP Tbk | 22.574.687 | 14.451.744 |
| PT Bank ICBC Indonesia | 12.080.201 | 5.654.744 |
| PT Bank UOB Indonesia | 9.009.329 | 9.318.008 |
| PT Bank Pembangunan Daerah Bengkulu | 8.257.529 | - |
| PT Bank Syariah Indonesia Tbk | 7.061.590 | 125.985.355 |
| PT Bank Mega Tbk | 3.053.369 | 3.473.369 |
| PT Bank Pembangunan Daerah Jawa Tengah | 2.839.500 | 3.064.500 |
| PT Bank Jabar Banten Syariah | 2.389.878 | 2.389.878 |
| PT Bank Permata Tbk | 1.500.000 | - |
| Dolar Amerika Serikat | | |
| PT Bank Central Asia Tbk | 4.713.112.759 | 679.492.017 |
| PT Bank CIMB Niaga Tbk | 434.291.385 | 434.986.169 |
| Dolar Singapura | | |
| PT Bank Central Asia Tbk | 23.901.588 | 22.885.133 |
| Jumlah bank | 13.507.297.513 | 10.391.875.434 |
| Jumlah | 13.759.629.476 | 10.571.524.696 |

4. Cash on Hand and in Banks

This account consists of:

| |
|---|
| Cash on hand |
| Rupiah |
| United States Dollar |
| Total cash on hand |
| Cash in banks |
| Rupiah |
| PT Bank Central Asia Tbk |
| PT Bank Mandiri (Persero) Tbk |
| PT Bank CIMB Niaga Tbk |
| PT Bank Negara Indonesia (Persero) Tbk |
| PT Bank Panin Tbk |
| PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank MayBank Indonesia Tbk |
| PT Bank Tabungan Negara (Persero) Tbk |
| PT Bank Pembangunan Daerah Jawa Timur Tbk |
| PT Bank Danamon Indonesia Tbk |
| PT Bank Pembangunan Daerah Nusa Tenggara Timur |
| PT Bank Resona Perdania |
| PT Bank Perkreditan Rakyat Jawa Timur |
| PT Bank OCBC NISP Tbk |
| PT Bank ICBC Indonesia |
| PT Bank UOB Indonesia |
| PT Bank Pembangunan Daerah Bengkulu |
| PT Bank Syariah Indonesia Tbk |
| PT Bank Mega Tbk |
| PT Bank Pembangunan Daerah Jawa Tengah |
| PT Bank Jabar Banten Syariah |
| PT Bank Permata Tbk |
| United States Dollar |
| PT Bank Central Asia Tbk |
| PT Bank CIMB Niaga Tbk |
| Singapore Dollar |
| PT Bank Central Asia Tbk |
| Total cash in banks |
| Total |

Ringkasan saldo kas dan bank berdasarkan mata uang adalah sebagai berikut:

The details of cash on hand and in banks based on currency are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-----------------------|--|--|----------------------|
| Rupiah | 8.588.090.224 | 9.433.935.109 | Rupiah |
| Dolar Amerika Serikat | 5.147.637.664 | 1.114.704.454 | United States Dollar |
| Dolar Singapura | 23.901.588 | 22.885.133 | Singapore Dollar |
| Jumlah | <u>13.759.629.476</u> | <u>10.571.524.696</u> | Total |

Pada tanggal 30 September 2025 dan 31 Desember 2024 tidak terdapat saldo kas dan bank yang dibatasi penggunaannya dan ditempatkan di pihak berelasi.

As at September 30, 2025 and December 31, 2024, there are no restricted cash on hand and in banks nor placed at related parties.

5. Portofolio Efek

5. Marketable Securities

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|---|
| Aset keuangan pada nilai wajar melalui penghasilan komprehensif lain | <u>74.525.000</u> | <u>74.525.000</u> | Financial assets at fair value through other comprehensive income |

Aset keuangan tersebut di atas meliputi:

The above financial assets include the following:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|----------------------------------|--|--|---------------------------------------|
| Harga kuotasi efek ekuitas atas: | | | Quoted price of equity securities in: |
| PT Langen Kridha Pratyangga Tbk | 65.000.000 | 65.000.000 | PT Langen Kridha Pratyangga Tbk |
| PT Tifico Fiber Indonesia Tbk | 9.525.000 | 9.525.000 | PT Tifico Fiber Indonesia Tbk |
| Jumlah | <u>74.525.000</u> | <u>74.525.000</u> | Total |

Rincian portofolio efek adalah sebagai berikut:

The details of marketable receivables are as follows:

| | 30 September 2025 /September 30, 2025 | | | |
|---------------------------------|--|------------------------------|-------------------|---------------------------------|
| | Jumlah Lembar Saham/ Number of Shares | Nilai Saham/ Market Value | Jumlah/ Total | |
| PT Langen Kridha Pratyangga Tbk | 13 | 5.000.000 | 65.000.000 | PT Langen Kridha Pratyangga Tbk |
| PT Tifico Fiber Indonesia Tbk | 15.000 | 635 | 9.525.000 | PT Tifico Fiber Indonesia Tbk |
| Jumlah | | | <u>74.525.000</u> | Total |
| | 31 Desember 2024 / December 31, 2024 | | | |
| | Jumlah Lembar Saham/ Number of Shares | Nilai Saham/ Market Value | Jumlah/ Total | |
| PT Langen Kridha Pratyangga Tbk | 13 | 5.000.000 | 65.000.000 | PT Langen Kridha Pratyangga Tbk |
| PT Tifico Fiber Indonesia Tbk | 15.000 | 670 | 9.250.000 | PT Tifico Fiber Indonesia Tbk |
| Jumlah | | | <u>74.250.000</u> | Total |

Portofolio efek Grup, kecuali PT Langen Kridha Pratyangga Tbk, merupakan saham-saham yang diperdagangkan di BEI.

The Group's marketable securities, except PT Langen Kridha Pratyangga Tbk, are shares traded in IDX.

Nilai wajar atas efek PT Tifico Fiber Indonesia Tbk yang memiliki kuotasi didasarkan pada harga pasar yang dipublikasikan.

The fair value of quoted securities of PT Tifico Fiber Indonesia Tbk is based on published current bid prices in an active market.

Mutasi portofolio efek yang diukur pada nilai wajar melalui penghasilan komprehensif lain diakui di dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim berikut:

Movements of marketable securities at fair value through other comprehensive income recognized in the interim consolidated statement of profit or loss and other comprehensive income are as follows:

| | 30 September 2025/ <i>September 30, 2025</i> | 31 Desember 2024/ <i>December 31, 2024</i> | |
|--|---|---|-------------------------------|
| Saldo awal | 74.525.000 | 75.050.000 | Beginning balance |
| Kerugian yang belum terealisasi atas nilai wajar | - | (525.000) | Unrealized loss on fair value |
| Saldo akhir | <u>74.525.000</u> | <u>74.525.000</u> | Ending balance |

6. Piutang Usaha

6. Trade Receivables

Rincian piutang usaha berdasarkan sifat hubungan adalah sebagai berikut:

The details of trade receivables by nature of relationship are as follows:

| | 30 September 2025/ <i>September 30, 2025</i> | 31 Desember 2024/ <i>December 31, 2024</i> | |
|------------------------------------|---|---|--------------------------------------|
| Pihak ketiga | 108.502.446.935 | 113.061.842.685 | Third parties |
| Provisi ekspektasi kerugian kredit | (6.222.982.418) | (6.270.301.441) | Provision for expected credit losses |
| Pihak ketiga - bersih | 102.279.464.517 | 106.791.541.244 | Third parties - net |
| Pihak berelasi (Catatan 33) | 8.555.346.736 | 10.649.050.278 | Related parties (Note 33) |
| Jumlah | <u>110.834.811.253</u> | <u>117.440.591.522</u> | Total |

Rincian saldo piutang usaha berdasarkan mata uang adalah sebagai berikut:

The details of trade receivables based on currency are as follows:

| | 30 September 2025/ <i>September 30, 2025</i> | 31 Desember 2024/ <i>December 31, 2024</i> | |
|------------------------------------|---|---|--------------------------------------|
| Rupiah | 110.292.777.485 | 114.347.356.317 | Rupiah |
| Dolar Amerika Serikat | 6.765.016.186 | 9.363.536.646 | United States Dollar |
| Jumlah | 117.057.793.671 | 123.710.892.963 | Total |
| Provisi ekspektasi kerugian kredit | (6.222.982.418) | (6.270.301.441) | Provision for expected credit losses |
| Bersih | <u>110.834.811.253</u> | <u>117.440.591.522</u> | Net |

Rincian umur piutang usaha adalah sebagai berikut:

The details of aging of trade receivables are as follows:

| | 30 September 2025/ <i>September 30, 2025</i> | 31 Desember 2024/ <i>December 31, 2024</i> | |
|------------------------------------|---|---|--------------------------------------|
| Belum jatuh tempo | 75.970.474.523 | 61.348.092.031 | Current |
| Telah jatuh tempo | | | Past due: |
| 1 - 30 hari | 9.639.604.537 | 19.302.913.085 | 1 - 30 days |
| 31 - 60 hari | 6.755.208.533 | 14.907.749.390 | 31 - 60 days |
| 61 - 90 hari | 3.799.294.209 | 3.569.829.740 | 61 - 90 days |
| Lebih dari 90 hari | 20.893.211.869 | 24.582.308.717 | Over 90 days |
| Jumlah | 117.057.793.671 | 123.710.892.963 | Total |
| Provisi ekspektasi kerugian kredit | (6.222.982.418) | (6.270.301.441) | Provision for expected credit losses |
| Bersih | <u>110.834.811.253</u> | <u>117.440.591.522</u> | Net |

Perubahan provisi ekspektasi kerugian kredit piutang usaha Grup adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|------------------------------------|--|--|--------------------------------------|
| Saldo awal | 6.270.301.441 | 14.825.624.479 | Beginning balance |
| Penghapusan | (73.101.022) | (9.431.719.237) | Written-off |
| Pemulihan | - | (88.461.361) | Recovery |
| Provisi ekspektasi kerugian kredit | 25.781.999 | 964.857.560 | Provision for expected credit losses |
| Saldo akhir | <u>6.222.982.418</u> | <u>6.270.301.441</u> | Ending balance |

Pada tanggal 30 September 2025 dan 31 Desember 2024, Grup telah menghapus provisi ekspektasi kerugian kredit piutang usaha dari pelanggan pihak ketiga masing-masing sebesar Rp 73.101.022 dan Rp 9.431.719.237. Penghapusan ini dilakukan terkait ketidaksanggupan pelanggan dalam melunasi piutang usahanya pada Grup.

The mutations of the Group's provision for expected credit losses of trade receivables are as follows:

In September 30, 2025 and December 31, 2024, the Group has written off the provision for expected credit losses of trade receivables from a third party customer amounting to Rp 73,101,022 and Rp 9,431,719,237, respectively. This written-off was carried out due to the customer's inability to pay-off their trade receivables in the Group.

Beban atas provisi ekspektasi kerugian kredit piutang usaha dicatat dalam "Penghasilan (Beban) Lain-lain" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim.

Expenses for provision for expected credit losses of trade receivables have been included in "Other Income (Expenses)" in interim consolidated statements of profit or loss and other comprehensive income.

Pada tanggal 30 September 2025 dan 31 Desember 2024, piutang usaha digunakan sebagai jaminan pinjaman yang diterima dari PT Bank Central Asia Tbk (Catatan 13 dan 19).

As at September 30, 2025 and December 31, 2024, trade receivables are used as collateral for credit facilities obtained from PT Bank Central Asia Tbk (Notes 13 and 19).

Manajemen berkeyakinan bahwa provisi ekspektasi kerugian kredit piutang usaha cukup untuk menutupi kerugian dari tidak tertagihnya piutang usaha.

Management believes that the provision for expected credit losses on trade receivables is adequate to cover loss on uncollectible trade receivables.

7. Piutang Lain-lain

Rincian piutang lain-lain berdasarkan sifat hubungan adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-----------------------------|--|--|---------------------------|
| Pihak ketiga | 2.239.003.641 | 2.053.330.263 | Third parties |
| Pihak berelasi (Catatan 33) | 52.650.179 | 119.897.503 | Related parties (Note 33) |
| Jumlah | <u>2.291.653.820</u> | <u>2.173.227.766</u> | Total |

Pada tanggal 30 September 2025 dan 31 Desember 2024, piutang lain-lain - pihak ketiga masing-masing merupakan piutang atas penjualan tanah dan pinjaman kepada karyawan.

As at September 30, 2025 and December 31, 2024, other receivables - third parties represent receivables from selling land and loans for employees.

Pada tanggal 30 September 2025 dan 31 Desember 2024, seluruh piutang lain-lain dinyatakan dalam Rupiah.

As at September 30, 2025 and December 31, 2024, all other receivables are denominated in Rupiah.

Berdasarkan telaah atas status dari masing-masing piutang lain-lain pada tanggal 30 September 2025 dan 31 Desember 2024, manajemen Grup berkeyakinan bahwa piutang lain-lain dapat tertagih seluruhnya, sehingga tidak diperlukan provisi ekspektasi kerugian kredit.

Based on review of the status of the individual other receivable as at September 30 2025 and December 31, 2024, the management of the Group believes that all other receivables will be fully collected, and therefore a provision for expected credit losses is not considered necessary.

8. Persediaan

Akun ini terdiri atas:

| | 30 September 2025/ <i>September 30, 2025</i> |
|----------------------------------|---|
| Barang jadi (Catatan 28) | 167.890.157.047 |
| Barang dalam proses (Catatan 28) | 29.394.356.472 |
| Bahan baku (Catatan 28) | 18.081.718.682 |
| Bahan pendukung | 2.700.317.650 |
| Suku cadang | 90.617.403 |
| Jumlah | 218.157.167.254 |

Beban atas penyisihan penurunan nilai pasar dan keusangan persediaan dicatat dalam "Penghasilan (Beban) Lain-lain" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim.

Pada tanggal 30 September 2025 dan 31 Desember 2024, persediaan digunakan sebagai jaminan atas fasilitas kredit bank (Catatan 13 dan 19).

Pada tanggal 30 September 2025 dan 31 Desember 2024, persediaan Grup diasuransikan terhadap risiko kebakaran dan risiko lainnya dengan jumlah pertanggungan sebesar Rp 197.932.673.876. Manajemen Grup berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian persediaan yang mungkin timbul.

Manajemen berkeyakinan bahwa penyisihan penurunan nilai pasar dan keusangan persediaan cukup untuk menutupi kerugian dari penurunan nilai pasar dan keusangan persediaan.

9. Uang Muka dan Beban Dibayar di Muka

Rincian uang muka dan biaya dibayar di muka adalah sebagai berikut:

| | 30 September 2025/ <i>September 30, 2025</i> |
|-------------------------------------|---|
| Uang Muka | |
| Pembelian persediaan | 4.609.351.523 |
| Pembelian aset tetap | 3.000.000.000 |
| Jasa Maklon | |
| Pihak ketiga | - |
| Lain-lain | - |
| Jumlah uang muka | 7.609.351.523 |
| Beban dibayar dimuka | |
| Asuransi | 1.214.711.853 |
| Pelatihan | - |
| Desain, sampel dan perekatan | - |
| Lain-lain | 5.120.907.718 |
| Jumlah beban dibayar di muka | 6.335.619.571 |
| Jumlah | 13.944.971.094 |

8. Inventories

This account consists of:

| | 31 Desember 2024/ <i>December 31, 2024</i> | |
|------------------------|---|---------------------------|
| 175.274.280.425 | | Finished goods (Note 28) |
| 41.149.530.025 | | Work-in-process (Note 28) |
| 24.212.190.939 | | Raw materials (Note 28) |
| 3.102.366.533 | | Supplies |
| 192.365.062 | | Spareparts |
| 243.930.732.984 | | Total |

Expenses for allowance for decline in market values and inventories obsolescence have been included in "Other Income (Expenses)" in interim consolidated statements of profit or loss and other comprehensive income.

As at September 30, 2025 and December 31, 2024, inventories are used as collateral for credit facilities obtained from the banks (Notes 13 and 19).

As at September 30, 2025 and December 31, 2024 the Groups' inventories are covered by insurance under blanket policies with total Rp 197,932,673,876. The management of the Group believes that the total sum insured is sufficient to cover the possible losses that may arise on inventories.

Management believes that the allowance for decline in market values and inventories obsolescence is adequate to cover loss on decline in market values and obsolescence of inventories.

9. Advances and Prepaid Expenses

The details of advance and prepaid expenses are as follows:

| | 31 Desember 2024/ <i>December 31, 2024</i> | |
|----------------------|---|---|
| 1.477.732.736 | | Advances |
| 1.245.275.000 | | Purchase of inventories |
| 209.909.500 | | Purchase of property, plant and equipment |
| 193.431.464 | | Makloon fees |
| | | Third parties |
| | | Others |
| 3.126.348.700 | | Total advances |
| 1.099.721.271 | | Prepaid expenses |
| 608.336.389 | | Insurance |
| 260.064.000 | | Training |
| 953.853.990 | | Design, sample and sizing |
| | | Others |
| 2.921.975.650 | | Total prepaid expenses |
| 6.048.324.350 | | Total |

10. Investasi pada Entitas Asosiasi

10. Investment in Associates

Akun ini terdiri atas:

This account consists of:

| | | 30 September 2025 / September 30, 2025 | | |
|-------------------------|---|--|--|-------------------------|
| | | Akumulasi bagian laba (rugi) neto dan penerimaan dividen/ <i>Accumulated share in net income (loss) and dividends received</i> | | |
| | <i>Biaya Perolehan/ Acquisition costs</i> | | <i>Nilai tercatat/ Carrying amount</i> | |
| PT Tricom Mitra Mandiri | 600.000.000 | 446.587.151 | 1.046.587.151 | PT Tricom Mitra Mandiri |
| PT. Gracia Multi Moda | 792.000.000 | (792.000.000) | - | PT. Gracia Multi Moda |
| Jumlah | 1.392.000.000 | (345.412.849) | 1.046.587.151 | Total |
| | | 31 Desember 2024 / December 31, 2024 | | |
| | | Akumulasi bagian laba (rugi) neto dan penerimaan dividen/ <i>Accumulated share in net income (loss) and dividends received</i> | | |
| | <i>Biaya Perolehan/ Acquisition costs</i> | | <i>Nilai tercatat/ Carrying amount</i> | |
| PT Tricom Mitra Mandiri | 600.000.000 | 446.587.151 | 1.046.587.151 | PT Tricom Mitra Mandiri |
| PT. Gracia Multi Moda | 792.000.000 | (792.000.000) | - | PT. Gracia Multi Moda |
| Jumlah | 1.392.000.000 | (345.412.849) | 1.046.587.151 | Total |

Investasi pada entitas asosiasi dicatat dengan menggunakan metode ekuitas dalam laporan keuangan konsolidasian interim.

The investment in associates is accounted using the equity method in these interim consolidated financial statements.

PT Tricom Mitra Mandiri (TMM)

PT Tricom Mitra Mandiri (TMM)

PT Tricom Mitra Mandiri (TMM) merupakan entitas asosiasi yang dimiliki oleh Grup pada tanggal 30 September 2025 dan 31 Desember 2024, dengan persentase kepemilikan jumlah sebesar 29,85%.

PT Tricom Mitra Mandiri (TMM) is an associate of the Group as at September 30, 2025 and December 31, 2024, with percentage of total ownership of 29.85%.

Pada periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 31 Desember 2024 (diaudit), bagian keuntungan TMM yang diakui Grup masing-masing sebesar Rp 66.979.482 dan Rp 49.875.853.

For the nine-month periods ended September 30, 2025 and December 31, 2024 (audited), the share in net income of TMM amounted to Rp 66,979,482 and Rp 49,875,853, respectively.

Berdasarkan Akta No. 10 tanggal 9 Agustus 2021 yang diaktakan oleh Notaris Marianne Vincentia Hamdani, S.H., TMM didirikan di Jakarta dengan modal ditempatkan dan disetor penuh sejumlah 2.000 lembar saham atau sebesar Rp 2.000.000.000 yang ditempatkan dan disetor kepada PT Trisula International Tbk sebesar Rp 500.000.000, PT Chitose Internasional Tbk sebesar Rp 300.000.000, Perusahaan sebesar Rp 300.000.000, MI sebesar Rp 300.000.000, PT Trimas Sarana Garment Industry sebesar Rp 200.000.000, PT Tritirta Inti Mandiri sebesar Rp 200.000.000 dan PT Trimex Sarana Trisula sebesar Rp 200.000.000. Akta tersebut telah mendapatkan pengesahan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0050796.AH.01.01.TAHUN 2021 tanggal 16 November 2021.

Based on Notarial Deed No. 10 dated August 9, 2021 of Marianne Vincentia Hamdani, SH., TMM was established with authorized, issued and fully paid capital of 2,000 shares or amounting to Rp 2,000,000,000, each placed and paid by PT Trisula International Tbk of Rp 500,000,000, PT Chitose Internasional Tbk of Rp 300,000,000, the Company of Rp 300,000,000, MI of Rp 300,000,000, PT Trimas Sarana Garment Industry of Rp 200,000,000, PT Tritirta Inti Mandiri of Rp 200,000,000 and PT Trimex Sarana Trisula of Rp 200,000,000. The notarial deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-0050796.AH.01.01.TAHUN 2021 dated November 16, 2021.

Ringkasan informasi keuangan dari TMM di atas adalah sebagai berikut:

The summary of TMM's financial information is as follow:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|------------------------------------|--|--|------------------------------|
| Aset Lancar | 3.132.321.215 | 3.619.629.115 | Current Assets |
| Aset Tidak Lancar | 395.158.162 | 439.236.128 | Non-current assets |
| Jumlah Aset | <u>3.527.479.377</u> | <u>4.058.865.243</u> | Total Assets |
| Liabilitas | 269.988.154 | 732.760.887 | Liabilities |
| Ekuitas | 3.257.491.223 | 3.326.104.356 | Equity |
| Jumlah Liabilitas dan Ekuitas | <u>3.527.479.377</u> | <u>4.058.865.243</u> | Total Liabilities and Equity |
| Sembilan Bulan/ Nine Months | | | |
| | 2025 | 2024 | |
| | (Tidak Diaudit/ Unaudited) | (Tidak Diaudit/ Unaudited) | |
| Penjualan Bersih | 2.707.499.700 | 1.847.908.670 | Net Sales |
| Beban Pokok Penjualan | 517.978.025 | 1.307.396.118 | Cost of Sales |
| Laba Kotor | 2.189.521.675 | 540.512.552 | Gross Profit |
| Lain-lain - Bersih | 1.965.134.802 | 26.869.530 | Others - Net |
| Laba Bersih Periode Berjalan | <u>224.386.873</u> | <u>567.382.082</u> | Net Income For The Period |

PT Gracia Multi Moda (GMM)

PT Gracia Multi Moda (GMM) merupakan entitas asosiasi yang dimiliki oleh Grup pada tanggal 30 September 2025 dan 31 Desember 2024 dengan persentase kepemilikan jumlah sebesar 36,00%.

Pada periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 31 Desember 2024 (tidak diaudit), bagian rugi GMM masing-masing adalah sebesar Rp 97.200 and Rp 165.600. Grup tidak mengakui seluruh bagian rugi investasi pada GMM dikarenakan kerugian GMM telah melebihi nilai nominal investasinya. Akumulasi kerugian yang tidak diakui oleh Grup pada tanggal 30 September 2025 dan 31 Desember 2024 masing-masing adalah sebesar Rp 57.358.499 dan Rp 57.261.299.

GMM didirikan di Medan sesuai Akta Notaris No. 20 tanggal 17 Maret 2011 dari Marianne Vincentia Hamdani, SH., dengan modal dasar 2.400 lembar saham dan ditempatkan serta disetor penuh sejumlah 600 lembar saham atau sebesar Rp 600.000.000. Akta ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-18420.AH.01.01.Tahun 2011 tanggal 12 April 2011 serta diumumkan dalam Berita Negara Republik Indonesia No. 67, Tambahan No. 39254 tanggal 21 Agustus 2012. Bidang usaha GMM terutama di bidang perdagangan tekstil serta usaha terkait lainnya.

Berdasarkan Akta Notaris No. 7 tanggal 31 Maret 2017 dari Dytha Murty Apsari S.H., M.Kn., jumlah saham yang ditempatkan dan disetor GMM adalah sebesar 1.200 lembar saham atau nilai nominal seluruhnya sebesar Rp 1.200.000.000 dengan komposisi kepemilikan PT Inti Nusa Damai sebanyak 768 lembar saham atau dengan nilai nominal sebesar Rp 768.000.000, TBM sebanyak 108 lembar saham atau dengan nilai nominal sebesar Rp 108.000.000, PMK sebanyak 108 lembar saham atau dengan nilai nominal sebesar Rp 108.000.000, PBM sebanyak 108 lembar saham atau dengan nilai nominal sebesar Rp 108.000.000 dan SAC sebanyak 108 lembar saham atau dengan nilai nominal sebesar Rp 108.000.000.

PT Gracia Multi Moda (GMM)

PT Gracia Multi Moda (GMM) is an associate of the Group as at September 30, 2025 and December 31, 2024, with percentage of total ownership of 36.00%.

For the nine-month periods ended September 30, 2025 and December 31, 2024 (unaudited), the share in net loss of GMM amounted to Rp 97,200 and Rp 165,600, respectively. The Group does not recognize all of its share in net loss of GMM because its accumulated losses have exceeded the nominal value of the investment. The accumulated losses which are not recognized by the Group as at September 30, 2025 and December 31, 2024 amounted to Rp 57,358,499 and Rp 57,261,299 respectively.

GMM was established in Medan based on Notarial Deed No. 20 dated March 17, 2011 of Marianne Vincentia Hamdani, SH., with authorized capital of 2,400 shares and issued and fully paid capital of 600 shares or amounting to Rp 600,000,000. The deed of establishment was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-18420.AH.01.01.Tahun 2011 dated April 12, 2011 and was published in the State Gazette of the Republic of Indonesia No. 67, Supplement No. 39254 dated August 21, 2012. The main business of GMM is to engage in textile trading and other related businesses.

Based on Notarial Deed No. 7 dated March 31, 2017 of Dytha Murty Apsari S.H., M.Kn., total shares issued and fully paid of GMM is 1,200 shares or total nominal amount of Rp 1,200,000,000 with compositions of ownership of PT Inti Nusa Damai with 768 shares or nominal amount of Rp 768,000,000, TBM with 108 shares or nominal amount of Rp 108,000,000, PMK with 108 shares or nominal amount of Rp 108,000,000, PBM with 108 shares or nominal amount of Rp 108,000,000, and SAC with 108 shares or nominal amount of Rp 108,000,000.

Berdasarkan Akta No. 44 tanggal 27 Juli 2018 yang diaktakan oleh Notaris Marianne Vincentia Hamdani, S.H., para pemegang saham GMM menyetujui penambahan modal ditempatkan dan disetor penuh sejumlah 1.000 lembar saham atau sebesar Rp 1.000.000.000 yang ditempatkan dan disetor kepada PT Inti Nusa Damai sebesar Rp 640.000.000, TBM sebesar Rp 90.000.000, PMK sebesar Rp 90.000.000, PBM sebesar Rp 90.000.000, dan SAC sebesar Rp 90.000.000. Akta tersebut telah mendapatkan pengesahan Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.03-0235718 tanggal 25 Agustus 2018.

Based on Notarial Deed No. 44 dated July 27, 2018 of Marianne Vincentia Hamdani, S.H., GMM's shareholders approved to increase GMM's authorized, issued and fully paid capital of 1,000 shares or amounting to Rp 1,000,000,000, each placed and paid by PT Inti Nusa Damai of Rp 640,000,000, TBM of Rp 90,000,000, PMK of Rp 90,000,000, PBM of Rp 90,000,000 and SAC of Rp 90,000,000. The notarial deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia through its Decision Letter No. AHU-AH.01.03-0235718 dated August 25, 2018.

Ringkasan informasi keuangan dari GMM di atas adalah sebagai berikut:

The summary of GMM's financial information is as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|---|--|--|---|
| Jumlah Aset | 37.952.363 | 37.952.363 | Total Assets |
| Liabilitas | 196.551.526 | 196.551.526 | Liabilities |
| Difisiensi Modal | (159.329.163) | (159.059.163) | Capital Deficiency |
| Jumlah Liabilitas dan Defisiensi Modal | 37.222.363 | 37.492.363 | Total Liabilities and Capital Deficiency |
| Sembilan Bulan/ Nine Months | | | |
| | 2025 | 2024 | |
| | (Tidak Diaudit/ Unaudited) | (Tidak Diaudit/ Unaudited) | |
| Beban Usaha | (270.000) | (270.000) | Operating Expenses |
| Rugi Bersih Periode Berjalan | (270.000) | (270.000) | Net Loss For The Period |

11. ASET TETAP

11. PROPERTY, PLANT AND EQUIPMENT

Rincian aset tetap adalah sebagai berikut:

The details of property, plant and equipment are as follows:

| 30 September 2025/ September 30, 2025 | | | | | | |
|---------------------------------------|----------------------------------|-------------------------|----------------------------|---|--------------------------------|--------------------------------------|
| | Saldo Awal/ Beginning Balance | Penambahan/ Addition | Pengurangan/ Deductions | Pengukuran Kembali atas Perubahan Pembayaran Sewa/ Remeasurement Due to Change in Lease Payments | Saldo Akhir/ Ending Balance | |
| Biaya Perolehan | | | | | | Acquisition Costs |
| <u>Kepemilikan Langsung</u> | | | | | | <u>Direct ownership</u> |
| Tanah | 46.841.823.849 | - | - | - | 46.841.823.849 | Land |
| Bangunan dan prasarana | 90.656.136.206 | 575.278.750 | 34.528.000 | - | 91.196.886.956 | Buildings and infrastructures |
| Mesin | 233.351.214.843 | 17.009.716.949 | 13.554.356.123 | - | 236.806.575.669 | Machineries |
| Kendaraan | 9.000.501.567 | 396.612.977 | 1.271.807.351 | - | 8.125.307.193 | Vehicles |
| Instalasi | - | - | - | - | - | Installation |
| Peralatan pabrik | 29.963.360.647 | 597.067.637 | - | - | 30.560.428.284 | Plant equipment |
| Peralatan dan perabot kantor | 36.724.497.805 | 4.480.745.097 | 1.169.719.873 | - | 40.035.523.029 | Office furnitures and fixtures |
| Peralatan kantor dan pabrik | - | - | - | - | - | Office and factory equipment |
| <u>Aset hak-quna (Catatan 21)</u> | | | | | | <u>Right-of-use-assets (Note 21)</u> |
| Bangunan dan prasarana | 30.705.167.693 | 1.445.037.402 | - | - | 32.150.205.095 | Buildings and infrastructures |
| Jumlah Biaya Perolehan | 477.242.702.610 | 24.504.458.812 | 16.030.411.347 | - | 485.716.750.075 | Total Acquisition Costs |
| Akumulasi Penyusutan | | | | | | Accumulated Depreciation |
| <u>Kepemilikan Langsung</u> | | | | | | <u>Direct ownership</u> |
| Bangunan dan prasarana | 39.400.368.466 | 3.192.541.378 | 18.228.000 | - | 42.574.681.844 | Buildings and infrastructures |
| Mesin | 171.302.949.090 | 7.774.508.129 | 13.554.356.123 | - | 165.523.101.096 | Machineries |
| Kendaraan | 6.124.468.997 | 958.560.448 | 1.271.806.457 | - | 5.811.222.988 | Vehicles |
| Instalasi | - | - | - | - | - | Installation |
| Peralatan pabrik | 23.683.386.014 | - | - | - | 23.683.386.014 | Plant equipment |
| Peralatan dan perabot kantor | 26.538.536.707 | 5.177.054.768 | 1.186.019.873 | - | 30.529.571.602 | Office furnitures and fixtures |
| Peralatan kantor dan pabrik | - | - | - | - | - | Office and factory equipment |
| <u>Aset hak-quna (Catatan 21)</u> | | | | | | <u>Right-of-use-assets (Note 21)</u> |
| Bangunan dan prasarana | 18.068.975.987 | 4.183.675.296 | - | - | 22.252.651.283 | Buildings and infrastructures |
| Jumlah Akumulasi Penyusutan | 285.118.685.261 | 21.286.340.019 | 16.030.410.453 | - | 290.374.614.827 | Total Accumulated Depreciation |
| Nilai Buku Bersih | 192.124.017.349 | | | | 195.342.135.248 | Net Book Value |

31 Desember 2024/ December 31, 2024

| | Saldo Awal/ <i>Beginning Balance</i> | Penambahan/ <i>Addition</i> | Pengurangan/ <i>Deductions</i> | Pengukuran Kembali atas Perubahan Pembayaran Sewa/ Remeasurement Due to Change in Lease Payments | Saldo Akhir/ <i>Ending Balance</i> | |
|-----------------------------------|---|--------------------------------|-----------------------------------|---|---------------------------------------|--------------------------------------|
| Biaya Perolehan | | | | | | Acquisition Costs |
| <u>Kepemilikan Langsung</u> | | | | | | <u>Direct ownership</u> |
| Tanah | 32.144.823.849 | 14.697.000.000 | - | - | 46.841.823.849 | Land |
| Bangunan dan prasarana | 62.758.484.263 | 27.897.651.943 | - | - | 90.656.136.206 | Buildings and infrastructures |
| Mesin | 218.554.301.607 | 14.796.913.236 | - | - | 233.351.214.843 | Machineries |
| Kendaraan | 7.447.577.375 | 2.398.656.010 | 845.731.818 | - | 9.000.501.567 | Vehicles |
| Instalasi | 11.528.083.494 | 27.000.001 | 11.555.083.495 | - | - | Installation |
| Peralatan pabrik | - | 29.963.360.647 | - | - | 29.963.360.647 | Plant equipment |
| Peralatan dan perabot kantor | - | 36.724.497.805 | - | - | 36.724.497.805 | Office furnitures and fixtures |
| Peralatan kantor dan pabrik | 59.171.921.538 | 8.551.386.122 | 67.723.307.660 | - | - | Office and factory equipment |
| <u>Aset hak-guna (Catatan 21)</u> | | | | | | <u>Right-of-use assets (Note 21)</u> |
| Bangunan dan prasarana | 29.422.704.214 | 2.955.106.145 | 1.931.548.846 | 258.906.180 | 30.705.167.693 | Buildings and infrastructures |
| Jumlah Biaya Perolehan | 421.027.896.340 | 138.011.571.909 | 82.055.671.819 | 258.906.180 | 477.242.702.610 | Total Acquisition Costs |
| Akumulasi Penyusutan | | | | | | <u>Accumulated Depreciation</u> |
| <u>Kepemilikan Langsung</u> | | | | | | <u>Direct ownership</u> |
| Bangunan dan prasarana | 28.302.982.479 | 11.097.385.987 | - | - | 39.400.368.466 | Buildings and infrastructures |
| Mesin | 161.973.002.421 | 9.329.946.669 | - | - | 171.302.949.090 | Machineries |
| Kendaraan | 6.361.980.847 | 550.616.053 | 788.127.903 | - | 6.124.468.997 | Vehicles |
| Instalasi | 7.417.402.705 | 630.393.643 | 8.047.796.348 | - | - | Installation |
| Peralatan pabrik | - | 23.683.386.014 | - | - | 23.683.386.014 | Plant equipment |
| Peralatan dan perabot kantor | - | 26.538.536.707 | - | - | 26.538.536.707 | Office furnitures and fixtures |
| Peralatan kantor dan pabrik | 45.948.409.232 | 5.308.962.697 | 51.257.371.929 | - | - | Office and factory equipment |
| <u>Aset hak-guna (Catatan 21)</u> | | | | | | <u>Right-of-use assets (Note 21)</u> |
| Bangunan dan prasarana | 14.154.383.372 | 5.846.141.461 | 1.931.548.846 | - | 18.068.975.987 | Buildings and infrastructures |
| Jumlah Akumulasi Penyusutan | 264.158.161.056 | 82.985.369.231 | 62.024.845.026 | - | 285.118.685.261 | Total Accumulated Depreciation |
| Nilai Buku Bersih | 156.869.735.284 | | | | 192.124.017.349 | Net Book Value |

Beban penyusutan aset tetap dialokasikan sebagai berikut:

Depreciation of property, plant and equipment is allocated as follows:

| | Sembilan Bulan/ Nine Months | | |
|---|---|---|--|
| | 2025 (Tidak Diaudit/ <i>Unaudited</i>) | 2024 (Tidak Diaudit/ <i>Unaudited</i>) | |
| Beban pokok penjualan (Catatan 28) | 11.099.748.122 | 9.284.395.783 | Cost of sales (Note 28) |
| Beban penjualan dan pemasaran (Catatan 29) | 6.182.475.559 | 3.181.880.252 | Selling and marketing expenses (Note 29) |
| Beban umum dan administrasi (Catatan 30) | 4.004.116.338 | 5.545.607.174 | General and administrative expenses (Note 30) |
| Jumlah | 21.286.340.019 | 18.011.883.209 | Total |

Pada tanggal 30 September 2025 dan 31 Desember 2024, harga perolehan aset tetap Grup yang telah disusutkan penuh dan masih digunakan adalah masing-masing sebesar Rp 124.277.280.722 dan Rp 120.097.286.625.

As at September 30, 2025 and December 31, 2024, the acquisition costs of the Group's property, plant and equipment that have been fully depreciated but are still being utilized amounted to Rp 124,277,280,722 and Rp 120,097,286,625, respectively.

Rincian perolehan aset tetap untuk periode yang berakhir tanggal 30 September 2025 dan 2024 (tidak diaudit) adalah sebagai berikut:

The details of the acquisition of property, plant and equipment for the periods ended September 30, 2025 and 2024 (unaudited) are as follows:

| | Sembilan Bulan/ Nine Months | | |
|------------------------------------|---|---|---------------------------------------|
| | 2025 (Tidak Diaudit/ <i>Unaudited</i>) | 2024 (Tidak Diaudit/ <i>Unaudited</i>) | |
| Pembayaran kas | 23.059.421.410 | 49.667.141.900 | Cash payment |
| Penambahan melalui liabilitas sewa | 1.445.037.402 | 3.194.969.354 | Acquisition through lease liabilities |
| Jumlah | 24.504.458.812 | 52.862.111.254 | Total |

Detail laba (rugi) dari penjualan aset tetap untuk periode-periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 2024 dengan rincian sebagai berikut:

The details of the gain (loss) on sale of property, plant and equipment for the nine-periods ended September 30, 2025 and 2024 are:

| | Sembilan Bulan/Nine Months | | |
|---|---------------------------------------|---------------------------------------|---|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Penerimaan dari penjualan aset tetap | 511.572.387 | - | Proceeds from sale of property, plant and equipment |
| Nilai buku bersih aset tetap yang terjual | (33.992.500) | - | Net book value of property, plant and equipment sold |
| Laba dari penjualan aset tetap | 477.579.887 | - | Gain on sale of property, plant and equipment |

Grup memiliki beberapa bidang tanah dengan status Sertifikat HGB yang berlokasi di Cimahi, Depok, Sukoharjo dan Jakarta yang masing-masing akan berakhir antara 2028 sampai dengan tahun 2054. Manajemen berkeyakinan bahwa tidak akan terdapat kesulitan dalam memperpanjang hak atas tanah karena tanah tersebut diperoleh secara sah dan dilengkapi bukti kepemilikan yang sah.

The Group owns several plots of land located in Cimahi, Depok, Sukoharjo and Jakarta under HGB certificates, which will expire within 2028 to 2054. The management of the Group believes that there will be no difficulty in extending the land rights as the several plots of land were acquired legally and are supported by sufficient evidence of ownership.

Berdasarkan Surat Kesepakatan Awal antara PT Harindotama Mandiri dan TBAM pada tanggal 16 November 2023, TBAM setuju untuk membeli tanah dan bangunan dari PT Harindotama Mandiri dan harga yang telah disepakati adalah Rp 32.500.000.000.

Based on the Letter of Initial Agreement between PT Harindotama Mandiri and TBAM on November 16, 2023, TBAM agreed to purchase land and buildings from PT Harindotama Mandiri and the agreed price is Rp 32,500,000,000.

Pada tanggal 30 September 2025 dan 31 Desember 2024, aset tetap digunakan sebagai jaminan pinjaman yang diterima dari bank dan institusi pembiayaan konsumen (Catatan 13, 19 dan 20).

As at September 30, 2025 and December 31, 2024, property, plant and equipment are used as collateral for credit facilities obtained from the banks and consumer financing institutions (Notes 13, 19 and 20).

Pada tanggal 30 September 2025 dan 31 Desember 2024, aset tetap Grup diasuransikan terhadap seluruh risiko dengan jumlah nilai pertanggungan masing-masing sebesar Rp 343.601.251.458 dan Rp 343.601.251.458. Manajemen Grup berkeyakinan bahwa nilai pertanggungan tersebut telah memadai untuk menutup kerugian yang mungkin timbul.

As at September 30, 2025 and December 31, 2024, the Group's property, plant and equipment are covered by insurance under blanket policies with total sum insured amounting to Rp 343,601,251,458 and Rp 343,601,251,458 respectively. The management of the Group believes that the total sum insured is sufficient to cover the possible losses that may arise.

Manajemen Grup berkeyakinan bahwa tidak terdapat kondisi atau peristiwa yang menimbulkan indikasi penurunan nilai atas jumlah tercatat aset tetap, dan oleh karena itu penyisihan kerugian penurunan nilai aset tetap tidak dianggap perlu.

The management of the Group believes that there are neither conditions nor events that indicate impairment in the net carrying value of property, plant and equipment, and therefore an allowance for impairment losses of property, plant and equipment is not considered necessary.

12. Aset Tidak Lancar Lainnya

Akun ini terdiri dari:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-------------------------|--|--|--------------------------|
| Deposito jangka panjang | 4.396.000.000 | 4.291.000.000 | Long-term deposits |
| Jaminan sewa | 2.217.353.031 | 2.158.914.194 | Lease security deposits |
| Lain-lain | 125.000.000 | 125.000.000 | Others |
| Subjumlah | 6.738.353.031 | 6.574.914.194 | Subtotal |
| Perangkat lunak | | | Software |
| Biaya perolehan | - | 797.264.000 | Acquisition costs |
| Akumulasi amortisasi | - | (797.264.000) | Accumulated amortization |
| Nilai buku Bersih | - | - | Net book value |
| Jumlah | 6.738.353.031 | 6.574.914.194 | Total |

12. Other Non-current Assets

This account consists of:

Deposito Jangka Panjang

Pada tanggal 30 September 2025 dan 31 Desember 2024, PMK menempatkan deposito jangka Panjang yang ditempatkan pada PT Bank OCBC NISP Tbk memiliki suku bunga sebesar 4,33% per tahun, dan dengan jangka waktu sampai dengan tanggal 22 Desember 2027.

Pada tanggal 30 September 2025 dan 31 Desember 2024, seluruh deposito jangka panjang disajikan dalam mata uang Rupiah disajikan dalam mata uang Rupiah.

Perangkat Lunak

Amortisasi perangkat lunak dihitung dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis 8 tahun.

Long-term Deposits

As at September 30, 2025 and December 31, 2024, PMK placed long-term deposits at PT Bank OCBC NISP Tbk with an interest rate of 4.33% per annum, and will mature on December 22, 2027.

As at September 30, 2025 and December 31, 2024, all long-term deposits are denominated in Rupiah.

Software

Amortization of software is computed using the straight-line method over the estimated useful lives of 8 years.

13. Pinjaman Bank Jangka Pendek

Akun ini terdiri atas:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
|-------------------------------|--|--|
| <u>Perusahaan</u> | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Time revolving loan | 20.402.000.000 | 28.202.000.000 |
| Kredit lokal 1 | 3.761.387.403 | - |
| Entitas Anak | | |
| MI | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Time revolving loan | 46.366.387.783 | 44.636.000.000 |
| Kredit lokal | 38.967.598.069 | 30.526.558.632 |
| PBM | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Kredit rekening koran | 3.221.494.928 | 2.026.558.356 |
| SL | | |
| PT Bank Danamon Indonesia Tbk | | |
| Uncommitted revolving loan | - | 985.410.976 |
| TBM | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Kredit rekening koran | 2.370.761.248 | 368.654.385 |
| CK | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Kredit lokal | 1.642.578.537 | 12.546.736 |
| TBAM | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Kredit lokal | 13.114.353.487 | 11.351.671.691 |
| Jumlah | <u>129.846.561.455</u> | <u>118.109.400.776</u> |

13. Short-Term Bank Loans

This account consists of:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
|-------------------------------|--|--|
| <u>The Company</u> | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Time revolving loan | 20.402.000.000 | 28.202.000.000 |
| Credit local 1 | 3.761.387.403 | - |
| Subsidiaries | | |
| MI | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Time revolving loan | 46.366.387.783 | 44.636.000.000 |
| Credit local | 38.967.598.069 | 30.526.558.632 |
| PBM | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Bank overdraft | 3.221.494.928 | 2.026.558.356 |
| SL | | |
| PT Bank Danamon Indonesia Tbk | | |
| Uncommitted revolving loan | - | 985.410.976 |
| TBM | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Bank overdraft | 2.370.761.248 | 368.654.385 |
| CK | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Credit local | 1.642.578.537 | 12.546.736 |
| TBAM | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Credit local | 13.114.353.487 | 11.351.671.691 |
| Total | <u>129.846.561.455</u> | <u>118.109.400.776</u> |

PT Bank Central Asia Tbk

Perusahaan

Pada tanggal 3 Maret 2016, Perusahaan memperoleh beberapa fasilitas kredit dari PT Bank Central Asia Tbk yang merupakan pengambilalihan dari pinjaman PT Bank CIMB Niaga Tbk, dengan rincian sebagai berikut:

- Fasilitas Time Revolving Loan dengan maksimum fasilitas Rp 88.250.000.000 dan suku bunga sebesar 11,25% per tahun.
- Fasilitas Kredit Lokal dengan maksimum fasilitas sebesar Rp 25.000.000.000 dan suku bunga sebesar 11,25% per tahun.
- Fasilitas L/C atau SKBDN Line dengan maksimum fasilitas sebesar USD 1.000.000.
- Fasilitas LG Line dengan maksimum fasilitas sebesar USD 500.000 dengan suku bunga LIBOR + 4%.
- Fasilitas Bank Garansi dengan maksimum fasilitas sebesar Rp 4.000.000.000.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 01 tanggal 2 September 2022, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Fasilitas Time Revolving Loan dengan pagu kredit maksimal sebesar Rp 88.250.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga sebesar 9,25% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2023.
- Fasilitas Kredit Lokal 1 (RK) dengan pagu kredit maksimal Rp 20.950.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga 9,25% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2023.
- Fasilitas Kredit Lokal 2 (RK) dengan pagu kredit maksimal USD 300.000, digunakan untuk pembelian benang dengan tingkat bunga 6,00% dan batas waktu penarikan sampai dengan tanggal 3 September 2023.
- Fasilitas L/C atau SKBDN Line dengan pagu kredit maksimal USD 1.000.000, digunakan untuk pembelian bahan baku dengan tingkat bunga 0,125% per enam bulan dan batas waktu penarikan sampai dengan tanggal 3 September 2023.
- Fasilitas Negosiasi/ Diskonto dengan kondisi khusus dengan jumlah pagu maksimal sebesar USD 500.000, dengan tingkat bunga LIBOR + 4% dan batas penarikan sampai dengan tanggal 3 September 2023.
- Fasilitas Bank Garansi dengan jumlah pagu maksimal sebesar Rp 4.000.000.000, dengan batas penarikan sampai dengan tanggal 3 September 2023.
- Fasilitas Multi yang terdiri dari fasilitas Kredit Investasi 6 dan L/C dengan jumlah pagu maksimal sebesar Rp 50.000.000.000, digunakan untuk pembelian mesin produksi dengan tingkat bunga 8,00% per tahun dan batas penarikan L/C sampai dengan tanggal 2 September 2023 dan 2 September 2024 untuk fasilitas Kredit Investasi 6.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 01 tanggal 1 September 2023, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Fasilitas Time Revolving Loan dengan pagu kredit maksimal sebesar Rp 88.250.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga sebesar 8,00% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2024.

PT Bank Central Asia Tbk

The Company

On March 3, 2016, the Company obtained several credit facilities from PT Bank Central Asia Tbk, which is a take over of loans from PT Bank CIMB Niaga Tbk, with the following details:

- Time Revolving Loan facility with maximum facility of Rp 88,250,000,000 and bears interest of 11.25% per annum.
- Credit Local 1 facility with maximum facility of Rp 25,000,000,000 and bears interest of 11.25% per annum.
- L/C or SKBDN Line facility with maximum facility of USD 1,000,000.
- LG Line facility with maximum facility of USD 500,000 and bears interest of LIBOR + 4%.
- Bank Guarantee facility with maximum facility of Rp 4,000,000,000.

In accordance with Deed of Amendment to the Credit Agreement No. 01 dated September 2, 2022, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- Time Revolving Loan facility with a maximum credit limit of Rp 88,250,000,000, used to finance inventories and trade receivables with an interest rate of 9.25% per year and a withdrawal period until September 3, 2023.
- Credit Local 1 facility (RK) with a maximum credit limit of Rp 20,950,000,000, used to finance inventories and trade receivables with an interest rate of 9.25% per year and a withdrawal period until September 3, 2023.
- Credit Local 2 facility (RK) with a maximum credit limit of USD 300,000, used to purchase yarn with an interest rate of 6.00% and a withdrawal period of September 3, 2023.
- L/C or SKBDN Line facility with a maximum credit limit of USD 1,000,000, used to purchase raw materials with an interest rate of 0.125% per six months and a withdrawal period until September 3, 2023.
- Negotiation/ Discount facility with special conditions with a maximum ceiling amount of USD 500,000, with interest rate LIBOR + 4% and withdrawal period until September 3, 2023.
- Bank Guarantee facility with a maximum amount of Rp 4,000,000,000, with withdrawal period until September 3, 2023.
- Multi-facility consisting of Investment Credit 6 facilities and L/C with a maximum amount of Rp 50,000,000,000, used to purchase production machines with an interest rate of 8.00% per annum and withdrawal period of L/C until September 2, 2023 and September 2, 2024 of Investment Credit 6 facilities.

In accordance with Deed of Amendment to the Credit Agreement No. 01 dated September 1, 2023, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- Time Revolving Loan facility with a maximum credit limit of Rp 88,250,000,000, used to finance inventories and trade receivables with an interest rate of 8.00% per annum and a withdrawal period until September 3, 2024.

- Fasilitas Kredit Lokal 1 (RK) dengan pagu kredit maksimal Rp 20.950.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga 8,00% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2024.
- Fasilitas Kredit Lokal 2 (RK) dengan pagu kredit maksimal USD 300.000, digunakan untuk pembelian benang dengan tingkat bunga 5,50% dan batas waktu penarikan sampai dengan tanggal 3 September 2024.
- Fasilitas L/C atau SKBDN Line dengan pagu kredit maksimal USD 1.000.000, digunakan untuk pembelian bahan baku dengan tingkat bunga 0,125% per enam bulan dan batas waktu penarikan sampai dengan tanggal 3 September 2024.
- Fasilitas Negosiasi/Diskonto dengan kondisi khusus dengan jumlah pagu maksimal sebesar USD 500.000, dengan tingkat bunga LIBOR + 4% dan batas penarikan sampai dengan tanggal 3 September 2024.
- Fasilitas Bank Garansi dengan jumlah pagu maksimal sebesar Rp 4.000.000.000, dengan batas penarikan sampai dengan tanggal 3 September 2024.
- Fasilitas Multi yang terdiri dari fasilitas Kredit Investasi 6 dengan jumlah pagu maksimal sebesar Rp 50.000.000.000, digunakan untuk pembelian mesin produksi dengan tingkat bunga 8,00% per tahun sampai dengan tanggal 2 September 2024.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 35 tanggal 18 Oktober 2024, Perusahaan dan PT Bank Central Asia Tbk menyepakati perubahan perjanjian kredit menjadi sebagai berikut:

- Fasilitas Time Revolving Loan dengan pagu kredit maksimal sebesar Rp 88.250.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga sebesar 7,75% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2025.
- Fasilitas Kredit Lokal 1 (RK) dengan pagu kredit maksimal Rp 18.286.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga 7,75% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2025.
- Fasilitas Kredit Lokal 2 (RK) dengan pagu kredit maksimal USD 300.000, digunakan untuk pembelian benang dengan tingkat bunga 5,50% dan batas waktu penarikan sampai dengan tanggal 3 September 2025.
- Fasilitas L/C atau SKBDN Line dengan pagu kredit maksimal USD 1.000.000, digunakan untuk pembelian bahan baku dengan batas waktu penarikan sampai dengan tanggal 3 September 2025.
- Fasilitas Negosiasi/ Diskonto dengan kondisi khusus dengan jumlah pagu maksimal sebesar USD 500.000, dengan tingkat bunga LIBOR + 4% dan batas penarikan sampai dengan tanggal 3 September 2025.
- Fasilitas Bank Garansi dengan jumlah pagu maksimal sebesar Rp 4.000.000.000, dengan batas penarikan sampai dengan tanggal 3 September 2025.
- Fasilitas Multi yang terdiri dari:
 - Fasilitas Kredit Investasi 7 dengan jumlah pagu maksimal sebesar Rp 10.000.000.000, digunakan untuk pembangunan dengan tingkat bunga sebesar 7,75% per tahun dan batas waktu penarikan sampai dengan tanggal 18 Oktober 2025.
 - Fasilitas SKBDN Sight Usance dengan pagu kredit maksimal sebesar Rp 2.664.000.000, digunakan untuk pembelian mesin produksi dengan batas waktu penarikan sampai dengan tanggal 2 September 2025.

- Credit Local 1 facility (RK) with a maximum credit limit of Rp 20,950,000,000, used to finance inventories and trade receivables with an interest rate of 8.00% per year and a withdrawal period until September 3, 2024.
- Credit Local 2 facility (RK) with a maximum credit limit of USD 300,000, used to purchase yarn with an interest rate of 5.50% and a withdrawal period of September 3, 2024.
- Line L/C or SKBDN facility with a maximum credit limit of USD 1,000,000, used to purchase raw materials with an interest rate of 0.125% per six months and a withdrawal period of September 3, 2024.
- Negotiation/ Discount facility with special conditions with a maximum ceiling amount of USD 500,000, with interest rate LIBOR + 4% and withdrawal period until September 3, 2024.
- Bank Guarantee facility with a maximum amount of Rp 4,000,000,000, with withdrawal period until September 3, 2024.
- Multi-facility consisting of Investment Credit 6 facilities with a maximum amount of Rp 50,000,000,000, used to purchase production machines with an interest rate of 8.00% and withdrawal period until September 2, 2024.

In accordance with Deed of Amendment to the Credit Agreement No. 35 dated October 18, 2024, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- Time Revolving Loan facility with a maximum credit limit of Rp 88,250,000,000, used to finance inventories and trade receivables with an interest rate of 7.75% per annum and a withdrawal period until September 3, 2025.
- Credit Local 1 facility (RK) with a maximum credit limit of Rp 18,286,000,000, used to finance inventories and trade receivables with an interest rate of 7.75% per annum and a withdrawal period until September 3, 2025.
- Credit Local 2 facility (RK) with a maximum credit limit of USD 300,000, used to purchase yarn with an interest rate of 5.50% and a withdrawal period until September 3, 2025.
- L/C or SKBDN Line facility with a maximum credit limit of USD 1,000,000, used to purchase raw materials with a withdrawal period until September 3, 2025.
- Negotiation/Discount facility with special conditions with a maximum ceiling amount of USD 500,000, with a withdrawal period until September 3, 2025.
- Bank Guarantee facility with a maximum amount of Rp 4,000,000,000, with withdrawal period until September 3, 2025.
- Multi facilities consisting of:
 - Credit Investment 7 facility with a maximum amount of Rp 10,000,000,000, used for construction with an interest rate of 7.75% per annum and an withdrawal period until October 18, 2025.
 - SKBDN Sight Usance facility with a maximum amount of Rp 2,664,000,000, used to purchase production machines with a withdrawal period until September 2, 2025.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 03 tanggal 02 September 2025, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Fasilitas Time Revolving Loan dengan pagu kredit maksimal sebesar Rp 88.250.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga sebesar 7,5% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2026.
- Fasilitas Kredit Lokal 1 (RK) dengan pagu kredit maksimal Rp 20.950.000.000, digunakan untuk pembiayaan persediaan dan piutang usaha dengan tingkat bunga 7,5% per tahun dan batas waktu penarikan sampai dengan tanggal 3 September 2026.
- Fasilitas Kredit Lokal 2 (RK) dengan pagu kredit maksimal USD 300.000, digunakan untuk pembelian benang dengan tingkat bunga 5,50% dan batas waktu penarikan sampai dengan tanggal 3 September 2026.
- Fasilitas L/C atau SKBDN Line dengan pagu kredit maksimal USD 1.000.000, digunakan untuk pembelian bahan baku dengan batas waktu penarikan sampai dengan tanggal 3 September 2026.
- Fasilitas Negosiasi/ Diskonto dengan kondisi khusus dengan jumlah pagu maksimal sebesar USD 500.000, dengan tingkat bunga LIBOR + 4% dan batas waktu penarikan sampai dengan tanggal 3 September 2026.
- Fasilitas Bank Garansi dengan jumlah pagu maksimal sebesar Rp 4.000.000.000, dengan batas waktu penarikan sampai dengan tanggal 3 September 2026.
- Fasilitas Multi yang terdiri dari:
 - Fasilitas Kredit Investasi 7 dengan jumlah pagu maksimal sebesar Rp 10.000.000.000, digunakan untuk pembangunan dengan tingkat bunga sebesar 7,5% per tahun dan batas waktu penarikan sampai dengan tanggal 2 September 2026.
 - Fasilitas SKBDN Sight Usance dengan pagu kredit maksimal sebesar Rp 2.664.000.000, digunakan untuk pembelian mesin produksi dengan batas waktu penarikan sampai dengan tanggal 2 September 2026.

Pada tanggal 30 September 2025 dan 31 Desember 2024 fasilitas pinjaman di atas dijamin antara lain dengan:

- a. Tanah dan bangunan dengan Sertifikat HGB No. 27, 28 dan 33 atas nama Perusahaan, yang terletak di kelurahan Baros, Cimahi (Catatan 11).
- b. Tanah dan bangunan dengan Sertifikat HGB No. 71 berlokasi di Kelurahan Cigugur Tengah atas nama Perusahaan (Catatan 11).
- c. Tanah dan bangunan dengan Sertifikat HGB No. 87 berlokasi di Kota Cimahi atas nama Perusahaan (Catatan 11).
- d. Tanah dan bangunan dengan Sertifikat HGB No. 101-113 berlokasi di Kelurahan Cigugur Tengah atas nama Perusahaan (Catatan 11).
- e. Tanah dan bangunan dengan Sertifikat HGB No. 239-257 berlokasi di Kelurahan Baros atas nama Perusahaan (Catatan 11).
- f. Persediaan milik Perusahaan minimal sebesar Rp 37.000.000.000 (Catatan 8).
- g. Mesin Atlas Copco and Genkinger milik Perusahaan yang dibiayai dengan fasilitas Kredit Investasi 4 (Catatan 11).
- h. Mesin Toyota Air Jets Loom milik Perusahaan, yang dibiayai dengan fasilitas Kredit Investasi 4 (Catatan 11).
- i. Mesin Picanol dan Hisaka milik Perusahaan, yang dibiayai dengan fasilitas Kredit Investasi 5 (Catatan 11).
- j. Mesin IPAL milik Perusahaan yang akan dibiayai dengan fasilitas Kredit Investasi 5 (Catatan 11).

In accordance with Deed of Amendment to the Credit Agreement No. 35 dated October 18, 2024, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- Time Revolving Loan facility with a maximum credit limit of Rp 88,250,000,000, used to finance inventories and trade receivables with an interest rate of 7.5% per annum and a withdrawal period until September 3, 2026.
- Credit Local 1 facility (RK) with a maximum credit limit of Rp 20,950,000,000, used to finance inventories and trade receivables with an interest rate of 7.5% per annum and a withdrawal period until September 3, 2026.
- Credit Local 2 facility (RK) with a maximum credit limit of USD 300,000, used to purchase yarn with an interest rate of 5.50% and a withdrawal period until September 3, 2026.
- L/C or SKBDN Line facility with a maximum credit limit of USD 1,000,000, used to purchase raw materials with a withdrawal period until September 3, 2026.
- Negotiation/Discount facility with special conditions with a maximum ceiling amount of USD 500,000, with a withdrawal period until September 3, 2026.
- Bank Guarantee facility with a maximum amount of Rp 4,000,000,000, with withdrawal period until September 3, 2026.
- Multi facilities consisting of:
 - Credit Investment 7 facility with a maximum amount of Rp 10,000,000,000, used for construction with an interest rate of 7.5% per annum and an withdrawal period until September 2, 2026.
 - SKBDN Sight Usance facility with a maximum amount of Rp 2,664,000,000, used to purchase production machines with a withdrawal period until September 2, 2026.

As of September 30, 2025 and December 31, 2024 the credit facilities are secured by, among others:

- a. Land and buildings under HGB Certificate No. 27, 28 and 33 located at Baros Village, Cimahi on behalf of the Company (Note 11).
- b. Land and buildings under HGB Certificate No. 71 located in Cigugur Tengah on behalf of the Company (Note 11).
- c. Land and buildings under HGB Certificate No. 87 located in Cimahi on behalf of the Company (Note 11).
- d. Land and buildings under HGB Certificate No. 101 to 113 located in Cigugur Tengah on behalf of the Company (Note 11).
- e. Land and buildings under HGB Certificate No. 239 to 257 located in Baros on behalf of the Company (Note 11).
- f. Inventories owned by the Company amounting to Rp 37,000,000,000 (Note 8).
- g. Atlas Copco and Genkinger machines owned by the Company, which are financed with Investment Credit 4 facility (Note 11).
- h. Toyota Air Jets Loom machines owned by the Company, which are financed with Investment Credit 4 facility (Note 11).
- i. Picanol and Hisaka machines owned by the Company, which are financed with Investment Credit 5 facility (Note 11).
- j. IPAL machines owned by the Company, which are financed with investment Credit 5 facility (Note 11).

- k. Mesin-mesin produksi milik Perusahaan, yang akan dibiayai dengan fasilitas Kredit Investasi 6 (Catatan 11).
- l. Mesin-mesin produksi milik Perusahaan, yang akan dibiayai dengan fasilitas Kredit Investasi 7 (Catatan 11).

Fasilitas kredit ini dijamin dengan jaminan yang sama seperti yang dijamin untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

Selama jangka waktu fasilitas pinjaman, Perusahaan harus menjaga dan mempertahankan rasio keuangan sebagai berikut:

- *Current ratio* minimal 1x;
- *Debt service coverage* minimum 1x; dan
- *Debt-to-equity* maksimal 4x (jika melebihi, maka Perusahaan harus melakukan penambahan modal disetor).

Perusahaan harus menjaga dan mempertahankan rasio keuangan yang sama untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

Pada tanggal 30 September 2025 dan 31 Desember 2024, Perusahaan telah memenuhi rasio keuangan tersebut.

MI

Pada tanggal 2 November 2017, MI memperoleh fasilitas pinjaman dari PT Bank Central Asia Tbk, fasilitas kredit tersebut telah mengalami beberapa kali perubahan, termasuk Amendemen Perjanjian Pinjaman Kredit tanggal 15 September 2021, terdapat perubahan sebagai berikut:

- Fasilitas Kredit Lokal dengan maksimum fasilitas masing-masing sebesar Rp 15.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 9,75% per tahun.
- Fasilitas Time Revolving Loan dengan maksimum fasilitas sebesar Rp 35.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 9,75% per tahun.
- Fasilitas Multi (Usance of Letter of Credit (L/C), Bank Garansi dan Time Loan by project) dengan maksimum fasilitas sebesar Rp 72.500.000.000.

Jatuh tempo fasilitas kredit tersebut diperpanjang beberapa kali.

Berdasarkan Surat Perubahan Perjanjian Kredit No. 0178/PPK/KW3/2023 tanggal 3 Februari 2023, fasilitas pinjaman jangka pendek MI diperpanjang sampai dengan tanggal 3 Desember 2023.

Berdasarkan Surat Perubahan Perjanjian Kredit No. 7086/PPK/KW3/2023 tanggal 30 November 2023, MI memperoleh fasilitas kredit sebagai berikut:

- Fasilitas Kredit Lokal dengan maksimum fasilitas masing-masing sebesar Rp 15.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 9,75% per tahun.
- Fasilitas Time Revolving Loan dengan maksimum fasilitas sebesar Rp 35.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 9,75% per tahun.
- Fasilitas Multi (*Usance of Letter of Credit (L/C)*, Bank Garansi dan Time Loan by project) dengan maksimum fasilitas sebesar Rp 10.000.000.000.

- k. Production machineries owned by the Company, which are financed with Investment Credit 6 facility (Note 11).
- l. Production machineries owned by the Company, which are financed with Investment Credit 7 facility (Note 11).

The credit facilities are secured by similar collaterals as those pledged for the long-term bank loans from the same bank (Note 19).

During the terms of the credit facilities, the Company must keep and maintain the financial ratios as follows:

- Minimum current ratio of 1x;
- Minimum debt service coverage ratio of 1x; and
- Maximum debt-to-equity ratio of 4x (if it exceeded, the Company should increase its share capital).

The Company must keep and maintain similar financial ratios for the long-term bank loans from the same bank (Note 19).

As at September 30, 2025 and December 31, 2024, the Company has complied with the financial ratios as required in the agreement.

MI

On November 2, 2017, MI obtained several credit facilities from PT Bank Central Asia Tbk, the credit facilities had been amended several times, including Credit Facility Agreement Amendment Letter dated September 15, 2021, with details as follows:

- Local Credit facilities with maximum facilities of Rp 15,000,000,000, respectively. These credit facilities bear interest of 9.75% per annum.
- Time Revolving Loan facility with maximum facility of Rp 35,000,000,000. This credit facility bears interest of 9.75% per annum.
- Multi facilities (Usance of Letter of Credit (L/C), Bank Guarantee and Time Loan by project) with maximum facility of Rp 72,500,000,000.

The maturity period of these credit facilities have been extended several times.

Based on Credit Facility Agreement Amendment Letter No. 0178/PPK/KW3/2023 dated February 3, 2023, credit facilities of MI have been extended until December 3, 2023.

Based on Credit Facility Agreement Amendment Letter No. 7086/PPK/KW3/2023 dated November 30, 2023, MI obtained several credit facilities with details as follows:

- Local Credit facilities with maximum facilities of Rp 15,000,000,000, respectively. This credit facility bear interest of 9.75% per annum.
- Time Revolving Loan facility with maximum facility of Rp 35,000,000,000. This credit facility bears interest of 9.75% per annum.
- Multi facilities (Usance of Letter of Credit (L/C), Bank Guarantee and Time Loan by project) with maximum facility of Rp 10,000,000,000.

Jatuh tempo fasilitas kredit tersebut diperpanjang sampai dengan tanggal 30 Desember 2024.

Berdasarkan Surat Perubahan Perjanjian Kredit No. 0313/SPPK/KW3/2024 tanggal 22 Juli 2024, MI memperoleh fasilitas kredit sebagai berikut:

- Fasilitas Kredit Lokal dengan maksimum fasilitas sebesar Rp 45.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 7,75% per tahun.
- Fasilitas Time Revolving Loan dengan maksimum fasilitas sebesar Rp 45.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 7,75% per tahun.
- Fasilitas Multi (Usance of Letter of Credit (L/C), Bank Garansi dan Time Loan by project) dengan maksimum fasilitas sebesar Rp 5.000.000.000.

Jatuh tempo fasilitas kredit tersebut diperpanjang sampai dengan tanggal 22 Juli 2025.

Berdasarkan Surat Perubahan Perjanjian Kredit No. 0382/SPPK/KW3/2025 tanggal 11 Agustus 2025, MI memperoleh fasilitas kredit sebagai berikut:

- Fasilitas Kredit Lokal dengan maksimum fasilitas sebesar Rp 45.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 7,75% per tahun.
- Fasilitas Time Revolving Loan dengan maksimum fasilitas sebesar Rp 45.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 7,75% per tahun.
- Fasilitas Multi (Usance of Letter of Credit (L/C), Bank Garansi dan Time Loan by project) dengan maksimum fasilitas sebesar Rp 5.000.000.000.

Jatuh tempo fasilitas kredit tersebut diperpanjang sampai dengan tanggal 22 Juli 2026.

Fasilitas pinjaman di atas dijamin antara lain dengan:

- a. Piutang usaha milik MI sebesar Rp 25.000.000.000 (Catatan 6).
- b. Persediaan barang milik MI minimal senilai Rp 10.000.000.000 (Catatan 8).
- c. Tanah dan, bangunan dan prasarana dengan Sertifikat HGB No. 494, 495, 1663, 1664, 00741 dan 00671 seluas 8.342 m² yang terletak di Jl. Abdul Wahab, Depok, terdaftar atas nama MI (Catatan 11).

Fasilitas kredit ini dijamin dengan jaminan yang sama seperti yang dijaminkan untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

Pada tahun 2024, MI wajib memelihara rasio keuangan sebagai berikut:

- Current ratio lebih dari 1x;
- Debt-to-equity ratio maksimal 4x; dan
- Laba sebelum bunga dan pajak ditambah penyusutan dan amortisasi minimum 1,25x dari pembayaran pokok dan bunga pinjaman.

Pada tanggal 31 Desember 2024, MI telah memenuhi rasio keuangan tersebut.

MI harus menjaga dan mempertahankan rasio keuangan yang sama untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

The maturity period of these credit facilities has been extended until December 30, 2024.

Based on Credit Facility Agreement Amendment Letter No. 0313/SPPK/KW3/2024 dated July 22, 2024, MI obtained several credit facilities with details as follows:

- Local Credit facilities with maximum facilities of Rp 45,000,000,000. This credit facility bears interest of 7.75% per annum.
- Time Revolving Loan facility with maximum facility of Rp 45,000,000,000. This credit facility bears interest of 7.75% per annum.
- Multi facilities (Usance of Letter of Credit (L/C), Bank Guarantee and Time Loan by project) with maximum facility of Rp 5,000,000,000.

The maturity period of these credit facilities have been extended until July 22, 2025.

Based on Credit Facility Agreement Amendment Letter No. 0382/SPPK/KW3/2025 dated August 11, 2025, MI obtained several credit facilities with details as follows:

- Local Credit facilities with maximum facilities of Rp 45,000,000,000. This credit facility bears interest of 7.75% per annum.
- Time Revolving Loan facility with maximum facility of Rp 45,000,000,000. This credit facility bears interest of 7.75% per annum.
- Multi facilities (Usance of Letter of Credit (L/C), Bank Guarantee and Time Loan by project) with maximum facility of Rp 5,000,000,000.

The maturity period of these credit facilities have been extended until July 22, 2026.

The credit facilities are secured by, among others:

- a. Trade receivables owned by MI amounting to Rp 25,000,000,000 (Note 6).
- b. Inventories of MI with minimum amount of Rp 10,000,000,000 (Note 8).
- c. Land and, buildings and infrastructures under HGB Certificate No. 494, 495, 1663, 1664, 00741 and 00671 with total area of 8,342 m² located at Jl. Abdul Wahab, Depok, registered on behalf of MI (Note 11).

The credit facilities are secured by similar collaterals as those pledged for the long-term bank loans from the same bank (Note 19).

In 2024, MI must keep and maintain the financial ratios as follows:

- Minimum current ratio of 1x;
- Maximum debt-to-equity ratio of 4x; and
- Minimum earnings before interest and tax plus depreciation and amortization over interest plus installment payments of 1.25x.

As at December 31, 2024, MI has complied with the financial ratios as required in the agreement.

MI must keep and maintain similar financial ratios for the long-term bank loans from the same bank (Note 19).

TBAM

Pada tanggal 27 Februari 2024, TBAM memperoleh fasilitas Letter of Credit dari PT Bank Central Asia Tbk, dengan batas maksimum sebesar Rp 15.000.000.000, yang ditujukan untuk modal kerja, dengan bunga sebesar 7,25% per tahun dan jangka waktu fasilitas sampai dengan tanggal 6 Juni 2025.

Fasilitas pinjaman di atas dijamin antara lain dengan:

- Tanah dan, bangunan dan prasarana dengan SHM No. 1315 dan 1689 seluas 6.364 m² yang terletak di Jl. Lumbung Silayur No. 1, Desa Parangjoro, Kec. Grogol, Kab. Sukaharjo, terdaftar atas nama TBAM (Catatan 11).
- Tanah dengan 22 SHM seluas 2.800 m² yang terletak di Jl. Lumbung Silayur No. 1, Desa Parangjoro, Kec. Grogol, Kab. Sukaharjo, terdaftar atas nama TBAM (Catatan 11).
- Mesin dan peralatan pabrik milik TBAM yang terletak di Jl. Lumbung Silayur No. 1, Desa Parangjoro, Kec. Grogol, Kab. Sukaharjo (Catatan 11).

Berdasarkan Akta No. 35 tanggal 12 Juni 2024 tentang Perubahan Perjanjian Kredit, terdapat perubahan jaminan menjadi sebagai berikut:

- Tanah dan, bangunan dan prasarana dengan Sertifikat HGB No. 00499, 00545, 00546, 00547 dan 00548/Parangjoro, masing-masing seluas 5.824 m², 510 m², 1.145 m², 635 m² dan 510 m² yang terletak di Desa Parangjoro, Kec. Grogol, Kab. Sukaharjo, terdaftar atas nama TBAM (Catatan 11).
- Mesin dan peralatan pabrik milik TBAM dengan rincian 778 unit mesin sewing dan non-sewing beserta peralatan atau perlengkapannya yang terletak di Jl. Lumbung Silayur No. 1, Desa Parangjoro, Kec. Grogol, Kab. Sukaharjo (Catatan 11).

Fasilitas kredit ini dijamin dengan jaminan yang sama seperti yang dijamin untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

TBAM harus menjaga dan mempertahankan rasio keuangan yang sama seperti pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

CK

Berdasarkan Perjanjian Pemberian Fasilitas Kredit Perbankan No. 02713 tanggal 5 Oktober 2012 dan terakhir telah diubah dengan Surat Perubahan Perjanjian Kredit tanggal 31 Oktober 2017, CK memperoleh fasilitas Kredit Lokal dari PT Bank Central Asia Tbk, yang seluruhnya digunakan untuk kebutuhan modal kerja CK, dengan jumlah maksimum kredit sebesar Rp 4.000.000.000 dan dikenakan bunga sebesar 12,00% per tahun. Fasilitas kredit tersebut telah mengalami beberapa kali perubahan.

Berdasarkan Perubahan Perjanjian Fasilitas Pinjaman Bank tanggal 4 Oktober 2023, fasilitas pinjaman tersebut dikenakan suku bunga 10,00% per tahun dan jatuh tempo pinjaman diperpanjang sampai dengan tanggal 5 Oktober 2024.

Berdasarkan Perubahan Perjanjian Fasilitas Pinjaman Bank tanggal 31 Oktober 2024, fasilitas pinjaman tersebut dikenakan suku bunga 12,00% per tahun dan jatuh tempo pinjaman diperpanjang sampai dengan tanggal 5 Oktober 2025.

TBAM

On February 27, 2024, TBAM obtained a Letter of Credit facility from PT Bank Central Asia Tbk with maximum limit amounting to Rp 15,000,000,000, intended for working capital, with interest 7.25% per annum and term of the credit facility until June 6, 2025.

The credit facilities are secured by, among others:

- Land and, buildings and infrastructures under SHM No. 1315 and 1689 with total area of 6.364 m² located at Jl. Lumbung Silayur No. 1, Parangjoro Village, Grogol Subdistrict, Sukaharjo Regency, registered on behalf of TBAM (Note 11).
- Land under 22 SHM with total area of 2,800 m² located at Jl. Lumbung Silayur No. 1, Parangjoro Village, Grogol Subdistrict, Sukaharjo Regency, registered on behalf of TBAM (Note 11).
- Machineries and plant equipment owned by TBAM located at Jl. Lumbung Silayur No. 1, Parangjoro Village, Grogol Subdistrict, Sukaharjo Regency (Note 11).

Based on Deed No. 35 dated June 12, 2024 regarding the Amendment to Credit Agreement, there are changes in collateral to be as follows:

- Land and, buildings and infrastructures under HGB Certificate No. 00499, 00545, 00546, 00547 and 00548/Parangjoro with covering area of 5,824 m², 510 m², 1,145 m², 635 m² and 510 m², respectively, located at Parangjoro Village, Grogol Subdistrict, Sukaharjo Regency, registered on behalf of TBAM (Note 11).
- Machineries and plant equipment owned by TBAM with details of 778 units of sewing and nonsewing machines and their equipment or fixtures located at Jl. Lumbung Silayur No. 1, Parangjoro Village, Grogol Subdistrict, Sukaharjo Regency (Note 11).

The credit facilities are secured by similar collaterals as those pledged for the long-term bank loans from the same bank (Note 19).

TBAM must keep and maintain similar financial ratios for the long-term bank loans from the same bank (Note 19).

CK

In accordance with Banking Credit Facility Agreement No. 02713 dated October 5, 2012, as amended by Credit Agreement Amendment Letter dated October 31, 2017, CK obtained a Credit Local facility from PT Bank Central Asia Tbk, which was used entirely for CK's working capital needs, with maximum facility of Rp 4,000,000,000 and bears interest of 12.00% per annum. This credit facility had been amended several times.

Based on Banking Credit Facility Agreement Amendment dated October 4, 2023, this credit facility bears interest of 10.00% per annum and has been extended until October 5, 2024.

Based on Banking Credit Facility Agreement Amendment dated October 31, 2024, this credit facility bears interest of 12.00% per annum and has been extended until October 5, 2025.

Fasilitas pinjaman di atas dijamin antara lain dengan:

- Persediaan barang dagangan/ barang jadi/ bahan baku milik CK (Catatan 8).
- Tanah dan, bangunan dan prasarana dengan Sertifikat HGB No. 301 yang terletak di Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C6 No. 12 Jakarta Utara seluas 87 m2, terdaftar atas nama CK (Catatan 11).

PT Bank Danamon Indonesia Tbk

PBM

Berdasarkan Perjanjian Kredit tanggal 1 April 2014 yang telah diubah dengan Perjanjian Perpanjangan dan Perubahan Terhadap Perjanjian Kredit tanggal 2 Juli 2017, PBM memperoleh fasilitas Kredit Rekening Koran dari PT Bank Danamon Indonesia Tbk dengan jumlah maksimum kredit sebesar Rp 5.800.000.000, yang digunakan untuk modal kerja PBM dan dikenakan bunga sebesar 12% per tahun. Fasilitas kredit tersebut telah mengalami beberapa kali perubahan.

Berdasarkan Surat Keterangan Bank No. OL/0540/1022 tanggal 24 Oktober 2022, PBM melakukan perpanjangan pinjaman kredit bank dari PT Bank Danamon Indonesia Tbk. Fasilitas pinjaman tersebut dikenakan suku bunga 10,25%.

Berdasarkan Surat Keterangan Bank tanggal 1 Maret 2023, PBM melakukan perpanjangan pinjaman kredit bank dari PT Bank Danamon Indonesia Tbk, dengan jatuh tempo fasilitas sampai dengan tanggal 2 April 2024.

Berdasarkan Surat Pemberitahuan Perpanjangan Fasilitas Kredit Rekening Koran tanggal 24 Juli 2024, PBM menerima perpanjangan pinjaman kredit bank dari PT Bank Danamon Indonesia Tbk, dengan jatuh tempo fasilitas sampai dengan tanggal 2 April 2025.

Berdasarkan Surat Pemberitahuan Perpanjangan Fasilitas Kredit Rekening Koran tanggal 13 Maret 2025, PBM menerima perpanjangan pinjaman kredit bank dari PT Bank Danamon Indonesia Tbk, dengan jatuh tempo fasilitas sampai dengan tanggal 2 April 2026. Dengan jumlah maksimum fasilitas kredit sebesar Rp 3.300.000.000 dengan suku bunga 10,25%.

Fasilitas pinjaman di atas dijamin antara lain dengan:

- Persediaan milik PBM yang beralamat di Komplek Ruko Grand Boutique Center A No. 27 dan Ruko Textile Mangga Dua Blok D2 No. 22, Pademangan, Jakarta Utara dengan nilai sebesar Rp 3.698.000.000 (Catatan 8).
- Tanah dan bangunan dengan Sertifikat HGB No. 705 yang terletak di Jl. Mangga Dua Raya Blok D-II No. 22, Jakarta Utara seluas 78 m2, terdaftar atas nama PBM (Catatan 11).

SL

Berdasarkan akta Perjanjian Kredit No. 67 dan 68 tanggal 16 Mei 2014, SL memperoleh fasilitas pinjaman dari PT Bank Danamon Indonesia Tbk untuk keperluan modal kerja. Fasilitas kredit tersebut telah mengalami beberapa kali perubahan.

The credit facilities are secured by, among others:

- Merchandise inventories/ finished goods/ raw materials owned by CK (Note 8).
- Land and, buildings and infrastructures under HGB Certificate No. 301 located at Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C6 No. 12, North Jakarta with total area of 87 m2, registered on behalf of CK (Note 11).

PT Bank Danamon Indonesia Tbk

PBM

In accordance with Credit Agreement dated April 1, 2014, as amended by Extension and Amendment to Credit Agreement dated July 2, 2017, PBM obtained a Bank Overdraft facility from PT Bank Danamon Indonesia Tbk with maximum credit amounting to Rp 5,800,000,000, which was used for working capital of PBM and bears interest of 12% per annum. This credit facility has been amended several times.

Based on Bank Reference Letter No. OL/0540/1022 dated October 24, 2022, PBM extended the credit facility from PT Bank Danamon Indonesia Tbk. This credit facility bears interest of 10.25% per annum.

Based on Bank Reference Letter dated March 1, 2023, PBM extended the credit facility from PT Bank Danamon Indonesia Tbk, with maturity date of the facility until April 2, 2024.

Based on Notification Letter for Extension of Bank Overdraft Credit Facility dated July 24, 2024, PBM received extension of the credit facility from PT Bank Danamon Indonesia Tbk, with the maturity date of the facility until April 2, 2025.

Based on the Notification Letter of Extension of Current Account Credit Facility dated March 13, 2025, PBM received a bank credit loan extension from PT Bank Danamon Indonesia Tbk, with a facility maturity date of April 2, 2026. With a maximum credit facility amount of IDR 3,300,000,000 with an interest rate of 10.25%.

The credit facilities are secured by, among others:

- Inventories owned by PBM located at Komplek Ruko Grand Boutique Center A No. 27 dan Ruko Textile Mangga Dua Blok D2 No. 22, Pademangan, Jakarta Utara amounting to Rp 3,698,000,000 (Note 8).
- Land and buildings under HGB Certificate No. 705 located at Jl. Mangga Dua Raya Blok D-II No. 22, North Jakarta, with total area of 78 m2, registered on behalf of PBM (Note 11).

SL

Based on Deed of Credit Agreement No. 67 and 68 dated May 16, 2014, SL obtained credit facilities from PT Bank Danamon Indonesia Tbk for working capital purposes. The credit facility has been amended several times.

Perubahan terakhir Perjanjian Kredit tanggal 16 Maret 2022 No. PP/106/2022, SL memperoleh fasilitas pinjaman dari PT Bank Danamon Indonesia Tbk dengan rincian sebagai berikut:

- Fasilitas Rekening Koran/ Uncommitted Revolving Loan dengan maksimum fasilitas sebesar Rp 4.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 9,75% per tahun.

Berdasarkan Surat Persetujuan Perpanjangan Fasilitas Kredit No. 108/S.Ket/0204/0224 tanggal 15 Februari 2024, jatuh tempo pinjaman diperpanjang sampai dengan tanggal 15 Februari 2025.

Berdasarkan Surat Persetujuan Perpanjangan Fasilitas Kredit No. B.OL/045/II/2025 tanggal 12 Februari 2025, jatuh tempo pinjaman diperpanjang sampai dengan tanggal 15 Februari 2026 (Catatan 38).

Fasilitas pinjaman di atas dijamin antara lain dengan:

- a. Persediaan milik SL di lokasi Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C1 No. 12 dan 17, Jakarta Utara, dengan nilai sebesar Rp 4.500.000.000 (Catatan 8).
- b. Tanah dan bangunan dengan Sertifikat HGB No. 267 yang terletak di Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C4 No. 12, Jakarta Utara seluas 87 m2, terdaftar atas nama SL (Catatan 11).

Fasilitas kredit ini dijamin dengan jaminan yang sama seperti yang dijamin untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

TBM

Berdasarkan Perjanjian Pemberian Fasilitas Kredit Perbankan tanggal 22 Mei 2014, yang telah diubah dengan Surat Persetujuan Perpanjangan Kredit tanggal 13 Juni 2017, TBM memperoleh fasilitas Kredit Rekening Koran dari PT Bank Danamon Indonesia Tbk, yang seluruhnya digunakan untuk kebutuhan modal kerja TBM, dengan jumlah maksimum fasilitas sebesar Rp 5.000.000.000 dan dikenakan bunga sebesar 12% per tahun. Fasilitas kredit tersebut telah mengalami beberapa kali perubahan.

Berdasarkan Perubahan Perjanjian Kredit No. B/040/ II/2023 tanggal 13 Februari 2023, TBM memperoleh fasilitas pinjaman dari PT Bank Danamon Indonesia Tbk dengan rincian sebagai berikut:

- Fasilitas Kredit Rekening Koran/ Uncommitted Revolving Loan dengan maksimum fasilitas sebesar Rp 4.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 10,75% per tahun. Memperpanjang Jangka waktu fasilitas sampai dengan 18 Februari 2024.

Berdasarkan Surat Persetujuan Perpanjangan Fasilitas Kredit No. 109/S.Ket/0204/0224 tanggal 16 Februari 2024, jatuh tempo pinjaman diperpanjang sampai dengan tanggal 18 Februari 2025.

Berdasarkan Surat Persetujuan Perpanjangan Fasilitas Kredit No. 74/S.Ket/0204/0225 tanggal 18 Februari 2025, jatuh tempo pinjaman diperpanjang sampai dengan tanggal 18 Februari 2026 dengan suku bunga sebesar 9,75% per tahun (Catatan 38).

Fasilitas pinjaman di atas dijamin antara lain dengan:

- a. Persediaan barang dagangan berupa kain senilai Rp 3.000.000.000 (Catatan 8).
- b. Tanah dan bangunan dengan Sertifikat HGB No. 397 yang terletak di Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C2 No. 6, Jakarta Utara seluas 84 m2, terdaftar atas nama TBM (Catatan 11).

Last amendment of Credit Agreement dated March 16, 2022 No. PP/106/2022, SL obtained loan facilities from PT Bank Danamon Indonesia Tbk with details as follows:

- Uncommitted Revolving Loan facility with maximum facility of Rp 4,000,000,000. This credit facility bears interest of 9.75% per annum.

Based on Approval Letter of Credit Facility Extension No. 108/S.Ket/0204/0224 dated February 15, 2024, the loan maturity was extended until February 15, 2025.

Based on Approval Letter of Credit Facility Extension No. B.OL/045/II/2025 dated February 12, 2025, the loan maturity was extended until February 15, 2026 (Note 38).

The credit facilities are secured by, among others:

- a. Inventories of SL located at Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C1 No. 12 and 17, North Jakarta, amounting to Rp 4,500,000,000 (Note 8).
- b. Land and buildings under HGB Certificate No. 267 located at Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C4 No. 12, North Jakarta, with total area of 87 m2, registered on behalf of SL (Note 11).

The credit facilities are secured by similar collaterals as those pledged for the long-term bank loans from the same bank (Note 19).

TBM

In accordance with Credit Facility Agreement dated May 22, 2014, as amended by Credit Approval Letter dated June 13, 2017, TBM obtained a Bank Overdraft facility from PT Bank Danamon Indonesia Tbk, which was used for working capital needs of TBM, with maximum facility of Rp 5,000,000,000 and bears interest of 12% per annum. This credit facility has been amended several times.

Based on Changes in Credit Agreement No. B/040/ II/2023 dated February 13, 2023, TBM obtained credit facilities from PT Bank Danamon Indonesia Tbk with the following details:

- Uncommitted Revolving Loan facility with a maximum facility of Rp 4,000,000,000. The interest rate for this credit facility is 10.75% per annum. Extend the term of the credit facility until February 18, 2024.

Based on Approval Letter of Credit Facility Extension No. 109/S.Ket/0204/0224 dated February 16, 2024, the loan maturity was extended until February 18, 2025.

Based on Approval Letter of Credit Facility Extension No. 74/S.Ket/0204/0225 dated February 18, 2025, the loan maturity was extended until February 18, 2026 with an interest rate of 9.75% per year (Note 38).

The credit facilities are secured by, among others:

- a. Merchandise inventories in the form of clothes with worth amounting to Rp 3,000,000,000 (Note 8).
- b. Land and buildings under HGB Certificate No. 397 located at Komplek Ruko Textile, Jl. Mangga Dua Raya Blok C2 No. 6, North Jakarta, with total area of 84 m2, registered on behalf of TBM (Note 11).

Fasilitas kredit ini dijamin dengan jaminan yang sama seperti yang dijamin untuk pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

Pembatasan dan kewajiban

Atas pinjaman-pinjaman yang diterima Grup, umumnya para kreditur mensyaratkan adanya pembatasan-pembatasan dan kewajiban tertentu yang harus dipenuhi oleh Grup, yang pada umumnya meliputi:

- Memperoleh fasilitas pinjaman baru dari bank lain dan/ atau menjaminkan aset.
- Memberikan pinjaman kepada pihak lain di luar transaksi normal usaha.
- Mengubah Anggaran Dasar Grup.
- Mengubah sifat dan kegiatan usaha.
- Menyerahkan laporan keuangan yang telah diaudit oleh Akuntan Publik Terdaftar setiap satu tahun sekali, selambat-lambatnya enam bulan setelah berakhir tahun buku.
- Melampirkan daftar piutang usaha dan persediaan setiap tiga bulan.
- Membubarkan Grup dan/ atau mengajukan permohonan kepailitan dan/ atau penundaan pembayaran kepada Pengadilan Niaga.
- Mengalihkan sebagian atau seluruh hak dan/ atau kewajiban Grup berdasarkan perjanjian kredit kepada pihak lain.
- Memberikan komitmen baru sebagai *corporate guarantor/ underwriter* kepada pihak lain.
- Melakukan peleburan, penggabungan, pengambilalihan dan pembubaran/ likuidasi.

Pada tanggal 30 September 2025 dan 31 Desember 2024, Grup telah memenuhi pembatasan dan kewajiban untuk fasilitas kredit tersebut.

Pembatasan dan kewajiban pada fasilitas kredit ini sama dengan pinjaman bank jangka panjang dari bank yang sama (Catatan 19).

14. Perpajakan

a. Pajak Dibayar di Muka

| | 30 September 2025/ September 30, 2025 |
|------------------------------|--|
| <u>Entitas Anak</u> | |
| Pajak Pertambahan Nilai | 1.186.598.797 |
| Pajak penghasilan - Pasal 21 | - |
| Restitusi Pajak | 883.356.015 |
| Jumlah | <u>2.069.954.812</u> |

The credit facilities are secured by similar collaterals as those pledged for the long-term bank loans from the same bank (Note 19).

Covenants and obligations

On credit facilities received by the Group, the creditors generally entail restrictions and certain obligations that should be met by the Group, which generally include the followings:

- Obtain new credit facility from other bank and/ or pledge asset as collateral.
- Provide loan to other party other than that for normal course of business.
- Amend the Articles of Association of the Group.
- Change the nature and scope of business.
- Submit a financial report that has been audited by a Registered Public Accountant every one year, no later than six months after the end of the financial year.
- Attach a list of trade receivables and inventories every three months.
- Liquidate the Group and/ or file for bankruptcy and/ or delay payments to the Commercial Court.
- Transfer a part of or the entire rights and/ or obligations of the Group under credit agreement entered into with another party.
- Give new commitment as corporate guarantor/ underwriter to another party.
- Carry out merger, consolidation, takeover and dissolution/ liquidation.

As at September 30, 2025 and December 31, 2024, the Group has complied with the covenants and obligations as required in the loan agreements.

The covenants and obligations for these credit facilities are the same to long-term bank loans from the same bank (Note 19).

14. Taxation

a. Prepaid Taxes

| | 31 Desember 2024/ December 31, 2024 |
|-------------------------|--|
| <u>Subsidiaries</u> | |
| Value-Added Tax | 1.556.836.741 |
| Income tax - Article 21 | 18.309.147 |
| Claim for Tax Refund | - |
| Total | <u>1.575.145.888</u> |

b. Utang Pajak

b. Taxes Payable

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-------------------------|--|--|---------------------|
| <u>Perusahaan</u> | | | <u>The Company</u> |
| Pajak Pertambahan Nilai | 1.951.575.762 | 236.920.003 | Value-Added Tax |
| Pajak Penghasilan: | | | Income taxes: |
| Pasal 4 (2) | 14.824.375 | 3.011.250 | Article 4 (2) |
| Pasal 21 | 315.405.775 | 100.949.908 | Article 21 |
| Pasal 22 | 14.424.745 | 12.644.732 | Article 22 |
| Pasal 23 | 35.673.439 | 24.195.840 | Article 23 |
| Pasal 25 | 467.826.336 | 2.568.815 | Article 25 |
| Pasal 26 | 18.999.999 | 6.333.333 | Article 26 |
| Pasal 29 | 279.811.387 | 5.837.900 | Article 29 |
| Subjumlah | <u>3.098.541.818</u> | <u>392.461.781</u> | Subtotal |
| <u>Entitas Anak</u> | | | <u>Subsidiaries</u> |
| Pajak Pertambahan Nilai | 469.580.758 | 1.862.994.369 | Value-Added Tax |
| Pajak Penghasilan: | | | Income taxes: |
| Pasal 4 (2) | 114.256.407 | 142.137.835 | Article 4 (2) |
| Pasal 21 | 242.291.837 | 359.169.426 | Article 21 |
| Pasal 23 | 67.848.969 | 154.873.001 | Article 23 |
| Pasal 25 | 116.823.891 | 151.850.044 | Article 25 |
| Pasal 26 | 73.710.543 | 117.288.709 | Article 26 |
| Pasal 29 | 1.137.205.606 | 489.275.638 | Article 29 |
| Subjumlah | <u>2.221.718.011</u> | <u>3.277.589.022</u> | Subtotal |
| Jumlah | <u>5.320.259.829</u> | <u>3.670.050.803</u> | Total |

c. Beban Pajak Penghasilan

c. Income Tax Expense

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|---|--|--|--|
| <u>Perusahaan</u> | | | <u>The Company</u> |
| Pajak kini | (2.619.126.276) | (1.717.908.940) | Current Tax |
| Pajak tangguhan | | | Deffered tax |
| Pajak tangguhan yang timbul dari pengakuan dan pengembalian perbedaan temporer | <u>(326.255.368)</u> | <u>(1.305.021.472)</u> | Deffered tax relating to origination and reversal of temporary differences |
| Subjumlah | <u>(2.945.381.644)</u> | <u>(3.022.930.412)</u> | Subtotal |
| <u>Entitas Anak</u> | | | <u>The Subsidiaries</u> |
| Pajak kini | (2.282.275.005) | (3.199.848.056) | Current tax |
| Pajak tangguhan | | | Deffered tax |
| Pajak tangguhan yang timbul dari pengakuan dan pengembalian perbedaan temporer | <u>(13.189.709)</u> | <u>(52.758.831)</u> | Deffered tax relating to origination and reversal of temporary differences |
| Subjumlah | <u>(2.295.464.714)</u> | <u>(3.252.606.887)</u> | Subtotal |
| Jumlah | <u>(5.240.846.358)</u> | <u>(6.275.537.299)</u> | Total |

d. Pajak Penghasilan - Kini

Rekonsiliasi antara laba sebelum pajak penghasilan sebagaimana yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim, dengan penghasilan kena pajak Perusahaan untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 31 Desember 2024, adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
|--|--|--|
| Laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 14.383.285.290 | 17.810.899.749 |
| Ditambah: | | |
| Laba Entitas Anak sebelum pajak penghasilan | (2.478.165.853) | (8.048.890.106) |
| Eliminasi untuk konsolidasian | - | 2.642.720.432 |
| Laba kena pajak Perusahaan sebelum pajak penghasilan | 11.905.119.437 | 12.404.730.075 |
| Beda temporer: | | |
| Penyusutan aset tetap | - | (5.521.532.889) |
| Imbalan kerja | - | (438.200.679) |
| Provisi ekspektasi kerugian kredit | - | 27.817.785 |
| Beda permanen: | | |
| Beban yang tidak dapat dikurangkan secara pajak | - | 4.137.046.277 |
| Pendapatan keuangan yang dikenai pajak final | - | (2.801.182.814) |
| Penghasilan kena pajak - Perusahaan | <u>11.905.119.437</u> | <u>7.808.677.755</u> |

Perhitungan beban pajak kini dan utang pajak penghasilan adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
|---|--|--|
| Penghasilan kena pajak (dibulatkan) | | |
| Perusahaan | 11.905.119.000 | 7.808.677.000 |
| Entitas Anak | 2.478.166.000 | 15.267.685.000 |
| Jumlah penghasilan kena pajak | <u>14.383.285.000</u> | <u>23.076.362.000</u> |
| Beban pajak kini | | |
| Perusahaan | 2.619.126.000 | 1.717.908.940 |
| Entitas Anak | 2.282.275.281 | 3.199.848.056 |
| Jumlah beban pajak kini | <u>4.901.401.281</u> | <u>4.917.756.996</u> |
| Dikurangi pajak dibayar di muka | | |
| Perusahaan | - | 1.712.071.040 |
| Entitas Anak | - | 2.710.572.418 |
| Jumlah pajak dibayar di muka | <u>-</u> | <u>4.422.643.458</u> |
| Utang pajak penghasilan - Pasal 29 | | |
| Perusahaan | 279.811.387 | 5.837.900 |
| Entitas Anak | 1.137.205.606 | 489.275.638 |
| Jumlah utang pajak penghasilan - Pasal 29 | <u>1.417.016.993</u> | <u>495.113.538</u> |

Penghasilan kena pajak yang akan dan telah dilaporkan Perusahaan dalam Surat Pemberitahuan Tahunan Pajak Penghasilan Badan untuk periode fiskal 30 September 2025 dan 31 Desember 2024, didasarkan pada rekonsiliasi sebagaimana yang disajikan di atas.

d. Income Tax - Current

The reconciliations between income before income tax as shown in the interim consolidated statements of profit or loss and other comprehensive income with taxable income of the Company for six-month periods ended June 30, 2025 and December 31, 2024 are as follows:

| |
|---|
| Income before income tax as shown in the consolidated statements of profit or loss and other comprehensive income |
| Add: |
| Income before income tax of Subsidiaries |
| Eliminated on consolidation |
| Income before income tax of the Company |
| Temporary differences: |
| Depreciation of property, plant and equipment |
| Employee benefits |
| Provision for expected credit losses |
| Permanent differences: |
| Non-deductible expenses |
| Income subjected to final tax |
| Taxable income - the Company |

The computations of current tax expense and income tax payable are as follows:

| |
|---------------------------------------|
| Taxable income (rounded) |
| The Company |
| Subsidiaries |
| Total taxable income |
| Current tax expense |
| The Company |
| Subsidiaries |
| Total current tax expense |
| Minus prepaid taxes |
| The Company |
| Subsidiaries |
| Total prepaid taxes |
| Income tax payable - Article 29 |
| The Company |
| Subsidiaries |
| Total income tax payable - Article 29 |

The taxable income which had been reported by the Company in its September 30, 2025 and December 31, 2024 fiscal period Corporate Annual Income Tax Returns was based on the reconciliations as presented above.

Rekonsiliasi antara beban pajak penghasilan yang dihitung dengan menggunakan tarif pajak yang berlaku dari laba sebelum beban pajak penghasilan Perusahaan seperti yang dilaporkan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim adalah sebagai berikut:

The reconciliations between the income tax expense calculated by applying the applicable tax rate on the income before income tax of the Company as shown in the interim consolidated statements of profit or loss and other comprehensive income are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|--|
| Laba sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif lain konsolidasian | 14.383.285.290 | 17.810.899.749 | Income before income tax as shown in the consolidated statement of profit or loss and other comprehensive income |
| Ditambah: | | | Add: |
| Laba Entitas Anak sebelum pajak penghasilan | (2.478.165.853) | (8.048.890.106) | Income before income tax of Subsidiaries |
| Eliminasi untuk konsolidasian | - | 2.642.720.432 | Eliminated on consolidation |
| Laba kena pajak Perusahaan sebelum pajak penghasilan | 11.905.119.437 | 12.404.730.075 | Income before income tax of the Company |
| Pajak dihitung pada tarif pajak yang berlaku (22%) | (2.619.126.276) | (2.729.040.617) | Tax calculated based on applicable tax rate (22%) |
| Pengaruh pajak atas beda permanen Perusahaan | (326.255.368) | (293.889.962) | Tax effect of the Company's permanent differences |
| Efek pembulatan | - | 167 | Rounding effect |
| Beban pajak penghasilan-Perusahaan | (2.945.381.644) | (3.022.930.412) | Income tax expense - the Company |
| Beban pajak penghasilan-Perusahaan | (2.945.381.644) | (3.022.930.412) | Expense tax benefit The Company |
| Entitas Anak | (2.295.464.714) | (3.252.606.887) | Subsidiaries |
| Jumlah beban pajak penghasilan | (5.240.846.358) | (6.275.537.299) | Total income tax expense |

e. Aset Pajak Tangguhan

Rincian aset pajak tangguhan Grup adalah sebagai berikut:

e. Deferred Tax Assets

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

| | 30 September 2025 / September 30, 2025 | | | | |
|------------------------------------|--|------------------------------|--|--------------------------------|---|
| | Dikreditkan (dibebankan) ke Credited (charged) to | | | | |
| | Saldo Awal/ Beginning Balance | Laba Rugi/ Profit or Loss | Penghasilan Komprehensif Lain/ Other Comprehensive Income | Saldo Akhir/ Ending Balance | |
| Perusahaan | | | | | The Company |
| Imbalan kerja | 1.894.921.874 | (326.255.368) | 27.014.034 | 1.595.680.540 | Employee benefits |
| Provisi ekspektasi kerugian kredit | 16.082.225 | - | - | 16.082.225 | Provision for expected credit loss |
| Penyusutan aset tetap | (942.407.900) | - | - | (942.407.900) | Depreciation of property, plant and equipment |
| Jumlah atas Perusahaan | 968.596.199 | (326.255.368) | 27.014.034 | 669.354.865 | Total of the Company |
| Entitas Anak | | | | | Subsidiaries |
| Liabilitas sewa | 4.319.800.984 | - | - | 4.319.800.984 | Lease liabilities |
| Provisi ekspektasi kerugian kredit | 337.965.700 | - | - | 337.965.700 | Provision for expected credit loss |
| Imbalan kerja | 326.090.434 | 108.943.562 | (11.263.532) | 423.770.464 | Employee benefits |
| Rugi fiskal | 24.888.380 | - | - | 24.888.380 | Fiscal loss |
| Aset hak-guna | (4.243.418.481) | - | - | (4.243.418.481) | Right-of-use assets |
| Penyusutan aset tetap | (687.871) | - | - | (687.871) | Depreciation of property, plant and equipment |
| Jumlah atas Entitas Anak | 764.639.146 | 108.943.562 | (11.263.532) | 862.319.176 | Total of Subsidiaries |
| Jumlah | 1.733.235.345 | (217.311.806) | 15.750.502 | 1.531.674.041 | Total |

31 Desember 2024 / December 31, 2024

Dikreditkan (dibebankan) ke
Credited (charged) to

| | Saldo Awal/ Beginning Balance | Laba Rugi/ Profit or Loss | Penghasilan Komprehensif Lain/ Other Comprehensive Income | Saldo Akhir/ Ending Balance | |
|---------------------------------------|-------------------------------------|------------------------------|--|--------------------------------|--|
| Perusahaan | | | | | The Company |
| Imbalan kerja | 1.937.297.960 | (96.404.149) | 54.028.063 | 1.894.921.874 | Employee benefits |
| Provisi ekspektasi kerugian kredit | 9.962.312 | 6.119.913 | - | 16.082.225 | Provision for expected credit loss |
| Penyusutan aset tetap | 272.329.336 | (1.214.737.236) | - | (942.407.900) | Depreciation of property, plant and equipment |
| Jumlah atas Perusahaan | 2.219.589.608 | (1.305.021.472) | 54.028.063 | 968.596.199 | Total of the Company |
| Entitas Anak | | | | | Subsidiaries |
| Liabilitas sewa | 3.256.007.789 | 1.063.793.195 | - | 4.319.800.984 | Lease liabilities |
| Provisi ekspektasi kerugian kredit | 143.935.263 | 194.030.437 | - | 337.965.700 | Provision for expected credit loss |
| Imbalan kerja | 288.127.453 | 60.490.045 | (22.527.064) | 326.090.434 | Employee benefits |
| Rugi fiskal | 276.146.640 | (251.258.260) | - | 24.888.380 | Fiscal loss |
| Aset hak-guna | (3.124.292.104) | (1.119.126.377) | - | (4.243.418.481) | Right-of-use assets |
| Penyusutan aset tetap | - | (687.871) | - | (687.871) | Depreciation of property, plant and equipment |
| Jumlah atas Entitas Anak | 839.925.041 | (52.758.831) | (22.527.064) | 764.639.146 | Total of Subsidiaries |
| Jumlah | 3.059.514.649 | (1.357.780.303) | 31.500.999 | 1.733.235.345 | Total |

f. Surat Ketetapan Pajak

f. Tax Collection Letters

Selama tahun 2025 dan 2024, Grup menerima beberapa Surat
Tagihan Pajak (STP) dengan rincian sebagai berikut:

In 2025 and 2024, the Group received several Tax Collection Letters
(STP) with details as follows:

Perusahaan

The Company

| | Tanggal STP/ Date of STP | STP Number STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
|------------------------------|-----------------------------|--------------------------|--|-------------------------|
| 2025 | | | | 2025 |
| Pajak penghasilan - Pasal 21 | 30/04/25 | 00652/101/24/459/25 | 3.729.608 | Income tax - Article 21 |
| Jumlah | | | 3.729.608 | Total |

2024

2024

| | | | | |
|------------------------------|----------|---------------------|---------|-------------------------|
| Pajak penghasilan - Pasal 21 | 23/02/24 | 00095/101/23/459/24 | 100.000 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 30/07/24 | 00507/101/24/459/24 | 100.000 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 18/04/24 | 00073/101/24/459/24 | 53.928 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 18/04/24 | 00074/101/24/459/24 | 40.727 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 08/05/24 | 00136/101/24/459/24 | 39.936 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 24/06/24 | 00249/101/24/459/24 | 14.675 | Income tax - Article 21 |
| Pajak Pertambahan Nilai | 24/06/24 | 00227/107/23/459/24 | 11.608 | Value-Added Tax |
| Jumlah | | | 360.874 | Total |

Entitas Anak

Subsidiaries

TBM

TBM

| | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
|------------------------------|-----------------------------|--------------------------|--|-------------------------|
| 2024 | | | | 2024 |
| Pajak penghasilan - Pasal 25 | 25/07/24 | 00038/106/21/044/24 | 24.343.223 | Income tax - Article 25 |
| Pajak penghasilan - Pasal 25 | 26/06/24 | 00039/106/21/044/24 | 1.729.100 | Income tax - Article 25 |
| Jumlah | | | 26.072.323 | Total |

| MI | | | MI | |
|------------------------------|-----------------------------|--------------------------|--|-------------------------|
| | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
| <u>2024</u> | | | | <u>2024</u> |
| Pajak penghasilan - Pasal 21 | 22/10/24 | 01177/101/24/449/24 | 880.651 | Income tax - Article 21 |
| Jumlah | | | <u>880.651</u> | Total |
| BCS | | | | |
| | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
| <u>2024</u> | | | | <u>2024</u> |
| Pajak Pertambahan Nilai | 11/12/24 | 00958/107/24/613/24 | 500.000 | Value-Added Tax |
| Jumlah | | | <u>500.000</u> | Total |
| CK | | | | |
| | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
| <u>2025</u> | | | | <u>2025</u> |
| Pajak penghasilan - Pasal 21 | 14/04/25 | 00626/101/24/044/25 | 146.375 | Income tax - Article 21 |
| Jumlah | | | <u>146.375</u> | Total |
| <u>2024</u> | | | | <u>2024</u> |
| Pajak penghasilan - Pasal 29 | 14/03/24 | 00006/106/20/044/24 | 329.072 | Income tax - Article 29 |
| Jumlah | | | <u>329.072</u> | Total |
| PBM | | | | |
| | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
| <u>2024</u> | | | | <u>2024</u> |
| Pajak penghasilan - Pasal 21 | 20/11/24 | 00633/101/24/044/24 | 134.225 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 20/11/24 | 00631/101/24/044/24 | 100.000 | Income tax - Article 21 |
| Jumlah | | | <u>234.225</u> | Total |
| TBAM | | | | |
| | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | |
| <u>2024</u> | | | | <u>2024</u> |
| Pajak penghasilan - Pasal 21 | 16/10/24 | 00319/101/24/532/24 | 100.000 | Income tax - Article 21 |
| Jumlah | | | <u>100.000</u> | Total |

| SL | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | SL |
|------------------------------|-----------------------------|--------------------------|--|-------------------------|
| | | | | |
| <u>2025</u> | | | | <u>2025</u> |
| Pajak penghasilan - Pasal 21 | 15/10/24 | 00093/101/20/044/24 | 3.373.056 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 21 | 25/06/25 | 01021/101/24/044/25 | 100.000 | Income tax - Article 21 |
| Pajak penghasilan - Pasal 25 | 15/10/24 | 00078/106/20/044/24 | 24.410.186 | Income tax - Article 25 |
| Jumlah | | | <u>27.883.242</u> | Total |

| SACN | Tanggal STP/ Date of STP | Nomor STP/ STP Number | Denda, Bunga dan Kurang Bayar Pajak/ Penalty, Tax Interest and Underpayment | SACN |
|------------------------------|-----------------------------|--------------------------|--|-------------------------|
| | | | | |
| <u>2025</u> | | | | <u>2025</u> |
| Pajak Pertambahan Nilai | 20/12/24 | 00190/107/21/044/24 | 4.446.000 | Value-Added Tax |
| Pajak penghasilan - Pasal 25 | 20/12/24 | 00227/106/21/044/24 | 19.253.508 | Income tax - Article 25 |
| Pajak penghasilan - Pasal 25 | 20/08/25 | 00081/106/23/044/25 | 1.815.782 | Income tax - Article 25 |
| Jumlah | | | <u>25.515.290</u> | Total |

Pada periode-periode sembilan yang berakhir pada tanggal 30 September 2025 dan 31 Desember 2024, STP tersebut sejumlah Rp 85.751.660 dan Rp 28.477.145 disajikan dalam akun "Beban dan Denda Pajak" sebagai bagian dari "Beban Usaha - Umum dan Administrasi" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim (Catatan 30).

For the nine periods ended September 30, 2025 and December 31, 2024, these STP amounted to a total of Rp 85,751,660 and Rp 28,477,145 respectively, presented in "Tax Expenses and Penalty" as part of "Operating Expenses - General and Administrative" in the interim consolidated statements of profit or loss and other comprehensive income (Note 30).

15. Utang Usaha

Rincian utang usaha berdasarkan sifat hubungan adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-----------------------------|--|--|---------------------------|
| Pihak ketiga | 62.305.075.678 | 62.584.410.206 | Third Parties |
| Pihak berelasi (Catatan 33) | 16.382.104.393 | 38.886.508.352 | Related parties (Note 33) |
| Jumlah | <u>78.687.180.071</u> | <u>101.470.918.558</u> | Total |

Rincian utang usaha berdasarkan mata uang adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-----------------------|--|--|----------------------|
| Rupiah | 62.715.350.762 | 92.480.870.545 | Rupiah |
| Dolar Amerika Serikat | 6.422.751.287 | 8.990.048.013 | United States Dollar |
| Yen Jepang | 9.549.078.022 | - | Japanese Yen |
| Jumlah | <u>78.687.180.071</u> | <u>101.470.918.558</u> | Total |

Rincian umur utang usaha adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--------------------|--|--|--------------|
| Belum Jatuh Tempo | 40.279.445.836 | 70.636.927.050 | Current |
| Telah Jatuh Tempo: | | | Past due: |
| 1 - 30 hari | 11.151.168.050 | 20.183.276.996 | 1 - 30 days |
| 31 - 60 hari | 4.567.199.127 | 3.685.217.612 | 31 - 60 days |
| 61 - 90 hari | 1.176.567.114 | 1.190.176.176 | 61 - 90 days |
| Lebih dari 90 hari | 21.512.799.944 | 5.775.320.724 | Over 90 days |
| Jumlah | <u>78.687.180.071</u> | <u>101.470.918.558</u> | Total |

15. Trade Payables

The details of trade payables by nature of relationship are as follows:

The details of trade payables based on currency are as follows:

The details of aging of trade payables are as follows:

Tidak terdapat jaminan apapun yang diberikan oleh Grup terkait utang usaha di atas.

There are no collaterals pledged by the Group with respect of the above trade payables.

16. Utang Lain-lain

Rincian utang lain-lain berdasarkan sifat hubungan adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 |
|-----------------------------|--|
| Pihak ketiga | 1.450.251.313 |
| Pihak berelasi (Catatan 33) | 416.395.358 |
| Jumlah | 1.866.646.671 |

Pada tanggal 30 September 2025 dan 31 Desember 2024, seluruh nilai tercatat utang lain-lain berdenominasi Rupiah.

17. Beban Akruwal

Akun ini terdiri dari:

| | 30 September 2025/ September 30, 2025 |
|--|--|
| Iklan dan promosi | 6.811.508.342 |
| Komisi penjualan | 2.471.847.509 |
| Gaji dan Tunjangan | 1.818.451.191 |
| Listrik, air dan telekomunikasi | 1.390.546.415 |
| Royalti | 516.888.454 |
| Biaya Bunga | 227.380.121 |
| Jasa Manajemen dan Profesional (Catatan 33) | 36.000.000 |
| Lainnya | 1.022.641.099 |
| Jumlah | 14.295.263.131 |

Pada tanggal 30 September 2025 dan 31 Desember 2024, seluruh nilai tercatat beban akruwal berdenominasi Rupiah.

18. Uang Muka Pelanggan

Pada tanggal 30 September 2025 dan 31 Desember 2024, akun ini merupakan uang muka pelanggan pihak ketiga yang diterima Grup atas penjualan lokal dan ekspor masing-masing sebesar Rp 4.661.156.133 dan Rp 2.461.140.913.

16. Other Payables

The details of other payables by nature of relationship are as follows:

| | 31 Desember 2024/ December 31, 2024 | |
|--------------|--|---------------------------|
| | 2.829.739.137 | Third Parties |
| | 3.307.346.461 | Related parties (Note 33) |
| Total | 6.137.085.598 | |

As at September 30, 2025 and December 31, 2024, all of the Company's other payables are denominated in Rupiah.

17. Accrued Expenses

This account consists of:

| | 31 Desember 2024/ December 31, 2024 | |
|--------------|--|---|
| | 4.657.716.625 | Advertising and promotions |
| | 1.436.356.976 | Sales commission |
| | 1.065.518.304 | Salaries and Allowances |
| | 1.227.804.114 | Electricity, water and telecommunication |
| | 798.031.306 | Royalties |
| | 310.088.310 | Interest expenses |
| | 995.789.642 | Management and Professional Fees (Note 33) |
| | 637.729.434 | Others |
| Total | 11.129.034.711 | |

As at September 30, 2025 and December 31, 2024, all of the Company's other payables are denominated in Rupiah.

18. Advances from Customers

As at September 30, 2025 and December 31, 2024, this account pertains to advances from third party customers for local and export sales amounting to Rp 4,661,156,133 and Rp 2,461,140,913, respectively.

19. Pinjaman Bank Jangka Panjang

Akun ini terdiri atas:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 |
|---|--|--|
| <u>Perusahaan</u> | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Kredit Investasi 6 | 14.892.621.362 | 17.872.981.624 |
| <u>Entitas Anak</u> | | |
| TBAM | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Kredit Investasi | 18.000.000.000 | 20.000.000.000 |
| MI | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Installment Loan | 7.990.117.016 | 9.303.932.435 |
| Kredit Investasi 2 | 689.149.659 | 1.718.769.306 |
| Kredit Investasi 1 | - | 937.500.008 |
| TBM | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Kredit Angsuran Berjangka | 138.888.882 | 388.888.884 |
| SL | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Kredit Angsuran Berjangka | - | 83.333.333 |
| Jumlah | 41.710.776.919 | 50.305.405.590 |
| Dikurangi bagian yang jatuh tempo dalam waktu satu tahun | 22.801.852.374 | 28.468.081.938 |
| Bagian jangka panjang | 18.908.924.545 | 21.837.323.652 |

PT Bank Central Asia Tbk

Perusahaan

Berdasarkan Surat Pemberitahuan Pemberian Kredit No. 9541/SLK/16 tanggal 3 Februari 2016, Perusahaan memperoleh fasilitas kredit dari PT Bank Central Asia Tbk yang merupakan pengambilalihan dari pinjaman PT Bank CIMB Niaga Tbk.

Perjanjian kredit Perusahaan telah mengalami beberapa kali perubahan.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 01 tanggal 2 September 2022, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Fasilitas Kredit Investasi 4 dengan pagu kredit maksimal Rp 10.725.000.000, digunakan untuk pembelian mesin dengan tingkat bunga 8,00% per tahun dan jangka waktu pelunasan sampai dengan tanggal 28 Mei 2028.
- Fasilitas Kredit Investasi 5 dengan pagu kredit maksimal Rp 5.000.000.000, digunakan untuk pembelian mesin dengan tingkat Bunga 8,00% per tahun dan jangka waktu pelunasan 7 tahun sejak tanggal penarikan.

19. Long-term Bank Loans

This account consists of:

| | 31 Desember 2024/ December 31, 2024 | |
|-----------------------------------|--|--|
| <u>The Company</u> | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Investment credit 6 | 17.872.981.624 | |
| <u>Subsidiaries</u> | | |
| TBAM | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Investment credit | 20.000.000.000 | |
| MI | | |
| Rupiah | | |
| PT Bank Central Asia Tbk | | |
| Installment Loan | 9.303.932.435 | |
| Investment credit 2 | 1.718.769.306 | |
| Investment credit 1 | 937.500.008 | |
| TBM | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Uncommitted non-revolving loan | 388.888.884 | |
| SL | | |
| Rupiah | | |
| PT Bank Danamon Indonesia Tbk | | |
| Uncommitted non-revolving loan | 83.333.333 | |
| Total | 50.305.405.590 | |
| Less current maturities | 28.468.081.938 | |
| Long-term maturities | 21.837.323.652 | |

PT Bank Central Asia Tbk

The Company

Based on Notification Letter of Credit No. 9541/SLK/16 dated on February 3, 2016, the Company obtained some credit facilities from PT Bank Central Asia Tbk, which is a take over of the loan PT Bank CIMB Niaga Tbk.

The Company's credit facilities are amended several times.

In accordance with Deed of Amendment to the Credit Agreement No. 01 dated September 2, 2022, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- Investment Credit 4 facility with a maximum credit limit of Rp 10,725,000,000, used to purchase machines with an interest rate of 8.00% per annum and the repayment period is up to May 28, 2028.
- Investment Credit 5 facility with a maximum credit limit of Rp 5,000,000,000, used to purchase machines with an interest rate of 8.00% per year and a repayment 7 years period since withdrawal date.

- Fasilitas Multi yang terdiri dari fasilitas Kredit Investasi 6 dan L/C dengan jumlah pagu maksimal sebesar Rp 50.000.000.000, digunakan untuk pembelian mesin produksi dengan tingkat bunga 8,00% dan batas penarikan L/C sampai dengan tanggal 2 September 2022 dan 2 September 2024 untuk Kredit investasi 6.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 01 tanggal 1 September 2023, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Berakhirnya fasilitas Kredit Investasi 4 dan Kredit Investasi 5 yang akan dilunasi sampai dengan tanggal 24 Oktober 2024.
- Fasilitas Multi 1 yang terdiri dari fasilitas Kredit Investasi 6 dan L/C dengan jumlah pagu maksimal sebesar Rp 17.000.000.000, digunakan untuk pembelian mesin produksi dengan tingkat bunga 8,00% sampai dengan tanggal 3 September 2024.
- Fasilitas Multi 2 yang terdiri dari fasilitas Kredit Investasi 7 dan L/C dengan jumlah pagu maksimal sebesar Rp 40.000.000.000, digunakan untuk pembelian mesin produksi tekstil dengan tingkat bunga 8,00% sampai dengan tanggal 1 September 2024.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 35 tanggal 18 Oktober 2024, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Berakhirnya fasilitas Kredit Investasi 6 yang akan dilunasi sampai dengan tanggal 11 Desember 2031.
- Fasilitas Kredit Investasi 7 dengan jumlah pagu maksimal sebesar Rp 40.000.000.000, digunakan untuk pembelian mesin produksi tekstil dengan tingkat bunga 7,75% per tahun dan batas waktu penarikan dari tanggal 3 September 2025 sampai dengan tanggal 2 September 2026.

Sesuai dengan Akta Perubahan Perjanjian Kredit No. 35 tanggal 18 Oktober 2024, Perusahaan dan PT Bank Central Asia Tbk menyetujui perubahan perjanjian kredit menjadi sebagai berikut:

- Berakhirnya fasilitas Kredit Investasi 6 yang akan dilunasi sampai dengan tanggal 11 Desember 2031.
- Fasilitas Kredit Investasi 7 dengan jumlah pagu maksimal sebesar Rp 32.000.000.000, digunakan untuk pembelian mesin produksi tekstil dengan tingkat bunga 7,5% per tahun dan batas waktu penarikan dari tanggal 2 September 2026 sampai dengan tanggal 2 September 2027.

Fasilitas pinjaman ini dijamin dengan jaminan yang sama untuk pinjaman jangka pendek dari bank yang sama (Catatan 8, 11 dan 13).

Perusahaan harus menjaga dan mempertahankan rasio keuangan yang sama seperti pinjaman bank jangka pendek dari bank yang sama (Catatan 13).

TBAM

Pada tanggal 27 Februari 2024, TBAM memperoleh fasilitas Kredit Investasi dari PT Bank Central Asia Tbk sebesar Rp 20.000.000.000, yang ditujukan untuk modal kerja, dengan bunga sebesar 7.25% per tahun yang akan jatuh tempo pada tanggal 22 Maret 2030.

Fasilitas pinjaman ini dijamin dengan jaminan yang sama untuk pinjaman jangka pendek dari bank yang sama (Catatan 11 dan 13).

- Multi-facility consisting of Investment Credit 6 facilities and L/C with a maximum amount of Rp 50,000,000,000, used to purchase production machines with an interest rate of 8.00% and withdrawal period of L/C until September 2, 2022 and September 2, 2024 of Investment Credit 6.

In accordance with Deed of Amendment to the Credit Agreement No. 01 dated September 1, 2023, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- The expiration of Investment Credit 4 and Investment Credit 5 facilities which will be repaid until October 24, 2024.
- Multi 1-facility consisting of Investment Credit 6 facilities and L/C with a maximum amount of Rp 17,000,000,000, used to purchase production machines with an interest rate of 8.00% until September 3, 2024.
- Multi-2 facility consisting of Investment Credit 7 facilities and L/C with a maximum amount of Rp 40,000,000,000, used to purchase textile production machines with an interest rate of 8.00% until September 1, 2024.

In accordance with Deed of Amendment to the Credit Agreement No. 35 dated October 18, 2024, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- The expiration of Investment Credit 6 facilities which will be repaid until December 11, 2031.
- Credit Investment 7 facility with a maximum amount of Rp 40,000,000,000, used to purchase textile production machines with an interest rate of 7.75% per annum and an withdrawal period from September 2, 2025 until September 2, 2026.

In accordance with Deed of Amendment to the Credit Agreement No. 35 dated October 18, 2024, the Company and PT Bank Central Asia Tbk agreed to change the credit agreement to become as follows:

- The expiration of Investment Credit 6 facilities which will be repaid until December 11, 2031.
- Credit Investment 7 facility with a maximum amount of Rp 32,000,000,000, used to purchase textile production machines with an interest rate of 7.5% per annum and an withdrawal period from September 2, 2026 until September 2, 2027.

The credit facilities are secured by similar collaterals as those pledged for the short-term bank loans from the same bank (Notes 8, 11 and 13).

The Company must keep and maintain similar financial ratios for the short-term bank loans from the same bank (Note 13).

TBAM

On February 27, 2024, TBAM obtained Investment Credit facility from PT Bank Central Asia Tbk amounting to Rp 20,000,000,000, intended for working capital, with interest 7.25% per annum which will be due on March 22, 2030.

The credit facilities are secured by similar collaterals as those pledged for the short-term bank loans from the same bank (Notes 11 and 13).

Selama jangka waktu fasilitas pinjaman, TBAM harus menjaga dan mempertahankan rasio keuangan sebagai berikut:

- Current ratio lebih besar atau sama dengan 1x;
- Earnings before interest and tax plus depreciation and amortization per bunga ditambah pokok lebih besar atau sama dengan 1x; dan
- Debt-to-equity ratio lebih kecil atau sama dengan 4x.

Pada tanggal 31 Desember 2024, TBAM belum memenuhi rasio-rasio keuangan yang dipersyaratkan dalam perjanjian pinjaman bank dan TBAM belum memperoleh waiver dari PT Bank Central Asia Tbk atas permohonan untuk melakukan pengesampingan rasio keuangan TBAM.

MI

Berdasarkan Akta Perjanjian Kredit No. 20 tanggal 5 September 2017 dan Akta Perubahan Perjanjian Kredit No. 29 tanggal 2 November 2017, MI memperoleh fasilitas kredit dari PT Bank Central Asia Tbk dengan rincian sebagai berikut:

- Fasilitas Kredit Investasi 1 dengan maksimum fasilitas sebesar Rp 10.000.000.000 untuk membiayai pembelian tanah di Jl. Abdul Wahab. Pinjaman kredit tersebut akan jatuh tempo pada tanggal 6 September 2025 dan dikenakan bunga sebesar 10,25% *floating* per tahun.
- Fasilitas Kredit Investasi 2 dengan maksimum fasilitas sebesar Rp 10.000.000.000 untuk membiayai pembangunan kantor dan gudang di Jl. Abdul Wahab. Pinjaman kredit tersebut akan jatuh tempo pada tanggal 6 September 2026 dan dikenakan bunga sebesar 10,25% *floating* per tahun.

Berdasarkan Perubahan Perjanjian Kredit tanggal 5 Agustus 2019, terdapat perubahan sebagai berikut:

- Fasilitas Kredit Investasi 1 dengan maksimum fasilitas sebesar Rp 10.000.000.000. Pinjaman kredit tersebut akan jatuh tempo pada tanggal 6 September 2025 dan dikenakan bunga sebesar 10,50% *floating* per tahun.
- Fasilitas Kredit Investasi 2 dengan maksimum fasilitas sebesar Rp 10.000.000.000. Pinjaman kredit tersebut akan jatuh tempo pada tanggal 8 September 2026 dan dikenakan bunga sebesar 10,50% *floating* per tahun.

Berdasarkan Akta No. 199 tanggal 22 Juli 2024, tentang perubahan atas perjanjian kredit, terdapat perubahan sebagai berikut:

- Fasilitas Kredit Investasi 1 dengan maksimum fasilitas sebesar Rp 10.000.000.000. Pinjaman kredit tersebut akan jatuh tempo pada tanggal 6 September 2025 dan dikenakan bunga sebesar 7,75% *floating* per tahun.
- Fasilitas Kredit Investasi 2 dengan maksimum fasilitas sebesar Rp 10.000.000.000. Fasilitas ini dibagi menjadi dua bagian dengan rincian sebagai berikut:
 - Fasilitas Kredit Investasi 2 di Surabaya sebesar Rp 8.000.000.000 yang akan jatuh tempo pada tanggal 8 Maret 2026 dan dikenakan bunga sebesar 7,75% *floating* per tahun.
 - Fasilitas Kredit Investasi 2 di Bintaro, Jakarta sebesar Rp 2.000.000.000 yang akan jatuh tempo pada tanggal 21 Agustus 2026 dan dikenakan bunga sebesar 7,75% *floating* per tahun.
- Fasilitas Installment Loan dengan maksimum fasilitas sebesar Rp 10.000.000.000. Suku bunga untuk fasilitas kredit ini adalah 7,75% *floating* per tahun.

During the terms of the credit facilities, TBAM must keep and maintain the financial ratios as follows:

- Current ratio is greater than or equal to 1x;
- Minimum earnings before interest and tax plus depreciation and amortization over interest plus installment payments is greater than or equal to 1x; and
- Debt-to-equity ratio is less than or equal to 4x.

As at December 31, 2024, TBAM has not complied the financial ratios as required in the agreement, and TBAM has not received waiver from PT Bank Central Asia Tbk for its request of waiver for the financial ratios of TBAM.

MI

In accordance with Credit Facilities Agreement No. 20 dated September 5, 2017 and Credit Facilities Agreement No. 29 dated November 2, 2017, MI obtained credit facilities from PT Bank Central Asia Tbk, with the following details:

- Investment Credit 1 facility with maximum facility of Rp 10,000,000,000 to finance land purchase at Jl. Abdul Wahab. The credit facility will be due on September 6, 2025 and bears interest rate of 10.25% floating per annum.
- Investment Credit 2 facility with maximum facility of Rp 10,000,000,000 to finance office building construction at Jl. Abdul Wahab. The credit facility will be due on September 6, 2026 and bears interest rate of 10.25% floating per annum.

Based on the amended Loan Agreement dated August 5, 2019, with details as follows:

- Investment Credit 1 facility with maximum facility of Rp 10,000,000,000. The credit facility will be due on September 6, 2025 and bears interest rate of 10.50% floating per annum.
- Investment Credit 2 facility with maximum facility of Rp 10,000,000,000. The credit facility will be due on September 8, 2026 and bears interest rate of 10.50% floating per annum.

Based on Deed No. 199 dated July 22, 2024, concerning changes to credit agreement, there are changes as follows:

- Investment Credit 1 facility with maximum facility of Rp 10,000,000,000. The credit facility will be due on September 6, 2025 and bears interest rate of 7.75% floating per annum.
- Investment Credit 2 facility with maximum facility of Rp 10,000,000,000. This facility is divided into two with the following details:
 - Investment Credit 2 facility at Surabaya amounted to Rp 8,000,000,000 that will be due on March 8, 2026 and bears interest rate of 7.75% floating per annum.
 - Investment Credit 2 facility at Bintaro, Jakarta amounted to Rp 2,000,000,000 that will be due on August 21, 2026 and bears interest rate of 7.75% floating per annum.
- Installment Loan facility with maximum facility of Rp 10,000,000,000. This credit facility bears interest of 7.75% floating per annum.

Fasilitas pinjaman ini dijamin dengan jaminan yang sama untuk pinjaman jangka pendek dari bank yang sama (Catatan 6, 8, 11 dan 13).

The credit facilities are secured by similar collaterals as those pledged for the short-term bank loans from the same bank (Notes 6, 8, 11 and 13).

MI harus menjaga dan mempertahankan rasio keuangan yang sama seperti pinjaman bank jangka pendek dari bank yang sama (Catatan 13).

MI must keep and maintain similar financial ratios for the short-term bank loans from the same bank (Note 13).

PT Bank Danamon Indonesia Tbk

PT Bank Danamon Indonesia Tbk

TBM

TBM

Berdasarkan Perubahan Perjanjian Kredit No. B/040/ II/2023 tanggal 13 Februari 2023 atas perubahan perjanjian pinjaman bank jangka pendek tanggal 22 Maret 2022 dari PT Bank Danamon Indonesia Tbk (Catatan 13), TBM memperoleh fasilitas pinjaman baru dengan rincian sebagai berikut:

Based on Changes in Credit Agreement No. B/040/ II/2023 dated February 13, 2023 on the amendment of short-term bank loan agreement dated March 22, 2022 from PT Bank Danamon Indonesia Tbk (Note 13), TBM obtained a new loan facility with the following details:

- Fasilitas Kredit Angsuran Berjangka/ *Uncommitted Non-revolving Loan* dengan batas maksimum Rp 1.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 10,25% per tahun. Jangka waktu fasilitas sampai dengan 18 Februari 2026.

- Uncommitted Non-revolving Loan facility with a maximum limit of Rp 1,000,000,000. The interest rate for this loan facility is 10.25% per annum. The term of the facility is up to February 18, 2026.

Fasilitas pinjaman ini dijamin dengan jaminan yang sama untuk pinjaman jangka pendek dari bank yang sama (Catatan 8, 11 dan 13).

The credit facilities are secured by similar collaterals as those pledged for the short-term bank loans from the same bank (Notes 8, 11 and 13).

SL

SL

Berdasarkan Perubahan Perjanjian Kredit No. PP/106/ 2022 tanggal 16 Maret 2023, SL memperoleh fasilitas pinjaman dari PT Bank Danamon Indonesia Tbk dengan rincian sebagai berikut:

Based on Changes in Credit Agreement No. PP/106/ 2022 dated March 16, 2023, SL obtained a loan facility from PT Bank Danamon Indonesia Tbk with the following details:

- Fasilitas Kredit Angsuran Berjangka/ *Uncommitted Non-revolving Loan* dengan batas maksimum Rp 1.000.000.000. Suku bunga untuk fasilitas pinjaman ini adalah 9,75% per tahun. Jangka waktu fasilitas sampai dengan 16 Maret 2025.

- Uncommitted Non-revolving Loan facility with a maximum limit of Rp 1,000,000,000. The interest rate for this loan facility is 9.75% per annum. The term of the facility is up to March 16, 2025.

Fasilitas pinjaman ini dijamin dengan jaminan yang sama untuk pinjaman jangka pendek dari bank yang sama (Catatan 8,11 dan 13).

The credit facilities are secured by similar collaterals as those pledged for the short-term bank loans from the same bank (Notes 8,11 and 13).

Pembatasan dan kewajiban atas fasilitas pinjaman ini sama dengan pinjaman jangka pendek dari bank yang sama (Catatan 13).

The covenants and obligations for these credit facilities are the same for the short-term bank loans from the same bank (Note 13).

Pada tanggal 30 September 2025 dan 31 Desember 2024, Grup telah memenuhi pembatasan dan kewajiban untuk perjanjian pinjaman.

As at September 30, 2025 and December 31, 2024, the Group has complied with the covenants and obligations as required in the loan agreements.

20. Utang Pembiayaan Konsumen

20. Consumer Financing Payables

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|---|
| Utang pembiayaan konsumen - bruto PT Astra Sedaya Finance | 11.294.803 | 107.956.640 | Consumer finance payable - gross PT Astra Sedaya Finance |
| Jumlah bruto | 11.294.803 | 107.956.640 | Total gross |
| Dikurangi bagian yang jatuh tempo dalam waktu satu tahun | 11.294.803 | 107.956.640 | Less current maturities |
| Bagian jangka panjang | - | - | Long-term maturities |

MI

Berdasarkan Perjanjian Pembiayaan Konsumen No. 01100102004008643 tanggal 19 Oktober 2023, Perusahaan memperoleh pembiayaan konsumen dari PT Astra Sedaya Finance untuk pembelian satu unit mobil ISUZU ELF NLR E4 4.5 Light Truck, dengan pokok pinjaman sebesar Rp 349.000.000. Pembiayaan ini memiliki jangka waktu 24 bulan, yang akan jatuh tempo pada 19 Oktober 2025 dengan bunga 12,23% per tahun.

Utang pembiayaan konsumen ini dijamin dengan satu unit mobil ISUZU ELF NLR E4 4.5 Light Truck, termasuk dalam kendaraan (Catatan 11).

21. Sewa

Grup memiliki kontrak sewa untuk bangunan dan prasarana yang digunakan dalam operasinya. Bangunan dan prasarana memiliki jangka waktu sewa 2 - 5 tahun tanpa batasan atau perjanjian yang diberlakukan dan mencakup opsi perpanjangan dan pemutusan hubungan. Pada tanggal 30 September 2025 dan 31 Desember 2024, nilai buku bersih aset hak-guna adalah sebesar Rp 9.897.553.812 dan Rp 12.636.191.706 (Catatan 11).

Grup memiliki sewa bangunan dan prasarana tertentu dengan jangka waktu sewa 12 bulan atau kurang. Grup menerapkan pengecualian pengakuan untuk "sewa jangka pendek".

Perubahan liabilitas sewa yang diakui dalam laporan posisi keuangan konsolidasian interim tanggal 30 September 2025 dan 31 Desember 2024 adalah sebagai berikut:

| | 30 September 2025/ <i>September 30, 2025</i> | 31 Desember 2024/ <i>December 31, 2024</i> | |
|---|---|---|---|
| Saldo awal | 8.568.375.935 | 11.334.462.038 | Beginning balance |
| Penambahan pokok | 1.445.037.402 | 2.955.106.145 | Additions |
| Penambahan bunga | 477.375.148 | 912.261.440 | Accretion of interest |
| Pengukuran kembali atas perubahan pembayaran (Catatan 11) | - | 258.906.180 | Remeasurement due to change in lease payments (Note 11) |
| Pembayaran: | | | Payments: |
| Pokok | (3.818.662.178) | (5.980.098.428) | Principal |
| Bunga | (477.375.148) | (912.261.440) | Interest |
| Saldo akhir | <u>6.194.751.159</u> | <u>8.568.375.935</u> | Ending balance |
| Jangka pendek | 3.385.455.051 | 4.185.334.452 | Current |
| Jangka panjang | <u>2.809.296.108</u> | <u>4.383.041.483</u> | Non-current |
| Jumlah | <u><u>6.194.751.159</u></u> | <u><u>8.568.375.935</u></u> | Total |

Penambahan liabilitas sewa berasal dari perjanjian sewa kontrak baru yang memenuhi kriteria untuk diakui sebagai aset hak-guna.

Kewajiban sewa diukur kembali dengan mendiskontokan pembayaran sewa yang direvisi menggunakan IBR pada tanggal efektif modifikasi. Rata-rata tertimbang dari kenaikan suku bunga pinjaman yang diterapkan Grup adalah 7,20% - 8,95%.

MI

Based on Consumer Finance Agreement No. 01100102004008643 dated October 19, 2023, the Company obtained consumer finance payables from PT Astra Sedaya Finance for purchase of one unit of ISUZU ELF NLR E4 4.5 Light Truck, with a financing value of Rp 349,000,000. The consumer finance payables have a term of 24 months, which was due on October 19, 2025, with an interest of 12.23% per annum.

The consumer finance payables are secured by one unit of ISUZU ELF NLR E4 4.5 Light Truck, which is included in the vehicles (Note 11).

21. Leases

The Group has lease contracts for buildings and infrastructures used in its operations. Buildings and infrastructures have lease terms of 2 - 5 years with no restrictions or covenants imposed and includes extension and termination options. As at September 30, 2025 and December 31, 2024, the net book values of right-of-use assets amounted to Rp 9,897,553,812 and Rp 12,636,191,706, respectively (Note 11).

The Group also has certain leases of buildings and infrastructures with lease terms of 12 months or less. The Group applies the "short-term lease" recognition exemptions for these leases.

Movements of lease liabilities recognized in the interim consolidated statements of financial position as at September 30, 2025 and December 31, 2024 are as follows:

The additions of lease liabilities come from new lease contracts in the current that meet the criteria to be recognized as right-of-use assets.

The lease liabilities were remeasured by discounting the revised lease payments using the IBR at the effective date of the modification. The weighted average of the Group's incremental borrowing rate applied is 7.20% - 8.95%.

Berikut ini adalah jumlah yang diakui dalam laba rugi:

The following are the amounts recognized in profit or loss:

| | Sembilan Bulan/ Nine Months | | |
|--|---------------------------------------|---------------------------------------|--|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Beban penyusutan atas aset hak-guna (Catatan 11) | 4.183.675.296 | 4.259.605.203 | Depreciation of right-of-use assets (Note 11) |
| Beban bunga atas liabilitas sewa (Catatan 31) | 477.375.148 | 690.439.037 | Interest expenses on lease liabilities (Note 31) |
| Jumlah yang diakui dalam laba rugi | 4.661.050.444 | 4.950.044.240 | profit or loss |

Analisis jatuh tempo dari liabilitas sewa diungkapkan pada Catatan 37.

The maturity analysis of lease liabilities are disclosed in Note 37.

Jumlah arus kas keluar untuk periode-periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 2024 untuk semua kontrak sewa adalah masing-masing sebesar Rp 4.748.161.020 dan Rp6.002.706.586, yang termasuk sewa jangka pendek yang tidak diakui dalam liabilitas sewa. Perubahan nontunai Grup pada aset hak-guna masing-masing sebesar Rp4.659.049.727 dan Rp3.194.969.354, dan pada liabilitas sewa sebesar Rp6.048.686.315 dan Rp3.885.408.391 untuk periode-periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 2024 (tidak diaudit).

The total cash outflows for the nine-month periods ended September 30, 2025 and 2024 (unaudited) for all lease contracts amounted to Rp 4,748,161,020 and Rp6,002,706,586, respectively, which included short-term leases that are not recognized in the lease liabilities. The Group's non-cash changes to right-of-use assets amounted to Rp4,659,049,727 and Rp3,214,012,325, and to lease liabilities amounted to Rp6,048,686,315, and Rp3,885,408,391 for the nine-month periods ended September 30, 2025 and 2024 (unaudited), respectively.

22. Liabilitas Imbalan Kerja

Grup menyelenggarakan program pensiun iuran pasti untuk karyawan yang memenuhi syarat yang dikelola dan diadministrasikan oleh PT AIA Financial. Seluruh iuran yang dibayarkan merupakan tanggungan dari Grup, dan merupakan bagian dari program imbalan kerja sesuai dengan peraturan pemerintah di Indonesia.

Pada tanggal 31 Desember 2024, Perusahaan dan MI mencatat liabilitas imbalan kerja berdasarkan perhitungan aktuarial yang dilakukan oleh KKA Marcel Pryadarshi Soepeno, aktuaris independen dalam laporannya tertanggal 17 Maret 2025 dan 21 Februari 2025 untuk Perusahaan dan MI, dengan menggunakan metode Projected Unit Credit.

Pada tanggal 31 Desember 2023, Perusahaan dan MI mencatat liabilitas imbalan kerja berdasarkan perhitungan aktuarial yang dilakukan oleh KKA Marcel Pryadarshi Soepeno, aktuaris independen dalam laporannya tertanggal 1 Maret 2024 untuk Perusahaan dan MI, dengan menggunakan metode Projected Unit Credit.

Selain Perusahaan dan MI, pada tanggal 30 September 2025 dan 31 Desember 2024, Entitas Anak lainnya mencatat liabilitas imbalan kerja berdasarkan perhitungan manajemen.

Asumsi-asumsi aktuarial utama yang digunakan dalam perhitungan imbalan kerja adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-----------------------|--|--|-----------------------|
| Tingkat diskonto | 7,10% | 7,10% | Discount rate |
| Tingkat kenaikan gaji | 5,00% - 7,00% | 5,00% - 7,00% | Salary increase rate |
| Usia pensiun normal | 55 - 58 tahun/years | 55 - 58 tahun/years | Normal retirement age |
| Tingkat mortalitas | TMI IV 2019 | TMI IV 2019 | Mortality rate |
| Tingkat cacat | 5% dari tingkat mortalitas/ of mortality rate | 5% dari tingkat mortalitas/ of mortality rate | Disability rate |

22. Employee Benefits Liabilities

The Group has defined benefits plan for its qualifying employees that is administrated by PT AIA Financial. The entire contributions are borne by the Group and form part of the employee benefits program in accordance with the prevailing labour laws in Indonesia.

As at December 31, 2024, the Company and MI have recorded employee benefits liabilities based on the results of actuarial calculations, which were performed by KKA Marcel Pryadarshi Soepeno, independent actuary, in its reports dated March 17, 2025 and February 21, 2025 for the Company and MI, using the Projected Unit Credit method.

As at December 31, 2023, the Company and MI have recorded employee benefits liabilities based on the results of actuarial calculations, which were performed by KKA Marcel Pryadarshi Soepeno, independent actuary, in its reports dated March 1, 2024 for the Company and MI, using the Projected Unit Credit method.

Except the Company and MI, as at September 30, 2025 and December 31, 2024, other Subsidiaries recognize employee benefits liabilities based on management's calculation.

Principal actuarial assumptions used in the valuation of the employee benefits are as follows:

| Tingkat pengunduran diri per usia: | | | Employees' resignation rate per age: |
|------------------------------------|-------|-------|--------------------------------------|
| < 40 | 2,50% | 2,50% | < 40 |
| 41 - 42 | 2,30% | 2,30% | 41 - 42 |
| 43 - 44 | 2,10% | 2,10% | 43 - 44 |
| 45 - 46 | 1,90% | 1,90% | 45 - 46 |
| 50 | 0,50% | 0,50% | 50 |
| > 51 | 0,00% | 0,00% | > 51 |

Pada tanggal 30 September 2025 dan 31 Desember 2024, jumlah karyawan tetap yang berhak atas imbalan kerja tersebut masing-masing sebanyak 569 dan 569 karyawan.

As of September 30, 2025 and December 31, 2024, total permanent employees who are qualified to the employee benefits program are 569 and 569 employees, respectively.

Perubahan nilai kini liabilitas imbalan pasti selama tahun berjalan adalah sebagai berikut:

Changes in the present value of defined benefits obligation during the year are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|---|--|--|---|
| Nilai kini liabilitas imbalan pasti - awal tahun | 26.335.928.141 | 24.247.227.974 | Present value of defined benefit obligation - beginning of the year |
| Biaya jasa kini | 416.806.598 | 1.667.226.392 | Current service costs |
| Biaya bunga | 393.492.672 | 1.573.970.686 | Interest expense |
| Keuntungan aktuarial | 134.054.585 | 143.186.361 | Actuarial gains |
| Pembayaran manfaat | (906.242.604) | (1.295.683.272) | Employee benefits paid |
| Nilai kini liabilitas imbalan pasti - akhir periode | <u>26.374.039.392</u> | <u>26.335.928.141</u> | Present value of defined benefits obligation - end of the period |

Perubahan nilai wajar aset program selama tahun berjalan adalah sebagai berikut:

Changes in the fair value of plan assets during the year are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|---|--|--|---|
| Nilai wajar aset program - awal tahun | 16.240.417.668 | 14.131.657.935 | Fair value of plan assets - beginning of the year |
| luran yang dibayar | | 2.470.013.008 | Employee contributions |
| Tingkat pengembalian aset program yang diharapkan | 148.768.428 | 595.073.713 | Expected returns on plan assets |
| Penyesuaian liabilitas imbalan kerja | - | 67.594.654 | Adjustment on employee benefits liabilities |
| Pembayaran manfaat dari aset program | - | (1.023.921.642) | Employee benefits paid from plan assets |
| Nilai kini aset program pasti - akhir periode | <u>16.389.186.096</u> | <u>16.240.417.668</u> | Fair value of plan assets - end of the period |

Rekonsiliasi nilai kini dari kewajiban imbalan pasti dan nilai wajar aset program yang diakui dalam laporan posisi keuangan konsolidasian interim adalah sebagai berikut:

The reconciliations of present value of defined benefits obligation and fair value of plan assets recognized in the interim consolidated statements of financial position are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|---|--|--|---|
| Nilai kini kewajiban imbalan pasti | 26.374.039.392 | 26.335.928.141 | Present value of the defined benefits obligation |
| Nilai wajar aset program | <u>(16.389.186.096)</u> | <u>(16.240.417.668)</u> | Fair value of plan assets |
| Liabilitas yang diakui di laporan posisi keuangan konsolidasian | <u>9.984.853.296</u> | <u>10.095.510.473</u> | Liabilities recognized in the consolidated statements of financial position |

Mutasi liabilitas imbalan kerja adalah sebagai berikut:

The movements in the employee benefits liabilities are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|---|
| Saldo awal | 10.095.510.473 | 10.115.570.039 | Beginning balance, |
| Beban (penghasilan) yang diakui dalam: | | | Expense (income) recognized in: |
| Laba rugi (Catatan 30) | 661.530.838 | 2.646.123.365 | Profit or loss (Note 30) |
| Penghasilan komprehensif lain | 134.054.585 | 143.186.361 | Other comprehensive income |
| Iuran yang dibayar | - | (2.470.013.008) | Employer contributions |
| Pembayaran imbalan kerja | (906.242.600) | (271.761.630) | Employee benefits paid |
| Penyesuaian liabilitas imbalan kerja | - | (67.594.654) | Adjustment on employee benefits liabilities |
| Saldo akhir | <u>9.984.853.296</u> | <u>10.095.510.473</u> | Ending balance |

Rekonsiliasi beban imbalan kerja yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain adalah sebagai berikut:

The details of employee benefits recognized in the statements of profit or loss and other comprehensive income are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|------------------------------------|
| Biaya jasa kini | 416.806.598 | 1.667.226.392 | Current service costs |
| Biaya bunga bersih | 393.492.672 | 1.573.970.686 | Net interest expense |
| Tingkat pengembalian aset program yang diharapkan | (148.768.432) | (595.073.713) | Expected returns on plan assets |
| Penyesuaian saldo aset program | - | (67.594.654) | Adjustment of plan assets |
| Beban yang diakui dalam: | | | Expense recognized in: |
| Laba rugi | 661.530.838 | 2.578.528.711 | Profit or loss |
| Beban komprehensif lain | 134.054.585 | 143.186.361 | Other comprehensive expense |
| Jumlah | <u>795.585.423</u> | <u>2.721.715.072</u> | Total |

Estimasi iuran aset program yang dibayarkan oleh Grup pada tahun anggaran berikutnya adalah sebesar Rp 2.178.888.108.

The estimated employer contributions to plan assets by the Group in the next financial year will be amounting to Rp 2,178,888,108.

Sensitivitas liabilitas imbalan pasti terhadap perubahan asumsi utama tertimbang adalah:

The sensitivities of the defined benefits obligation to changes in the weighted principal assumptions are as follows:

Dampak terhadap liabilitas imbalan pasti/
Impact on defined benefits obligation

| | Perubahan asumsi/ Change in assumption | Kenaikan asumsi/ Increase in assumption | Penurunan asumsi/ Decrease in assumption | |
|-----------------------|--|---|--|----------------------|
| Tingkat diskonto | 1,00% | Turun/ Decrease 0,57% | Naik/ Increase 0,66% | Discount rate |
| Tingkat kenaikan gaji | 1,00% | Naik/ Increase 0,71% | Turun/ Decrease 0,61% | Salary increase rate |

Analisis sensitivitas yang disajikan di atas mungkin tidak mewakili perubahan yang sebenarnya dalam kewajiban imbalan pasti mengingat bahwa perubahan asumsi terjadinya tidak terisolasi satu sama lain karena beberapa asumsi tersebut mungkin berkorelasi.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefits obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Jatuh tempo dari kewajiban imbalan kerja yang tidak didiskonto pada tanggal 30 September 2025 adalah sebagai berikut:

The expected maturities of the undiscounted employee benefits liabilities as at September 30, 2025 are as follows:

| | Kurang dari 1 tahun/ Less than 1 year | Antara 1-3 tahun/ Between 1-3 years | Antara 3-5 tahun/ Between 3-5 years | Lebih dari 5 Tahun/ Over 5 years | Jumlah/ Total | |
|--------------------------|--|--|--|-------------------------------------|------------------------|-------------------------------|
| Liabilitas imbalan kerja | 2.726.909.461 | 6.545.061.637 | 7.001.552.895 | 90.225.114.731 | <u>106.498.638.724</u> | Employee benefits liabilities |

Pada tanggal 30 September 2025, rata-rata durasi kewajiban imbalan pasti adalah 10,60 tahun.

The weighted average duration of the defined benefits obligation is 10.60 years as at September 30, 2025.

23. Modal Saham

Susunan pemegang saham Perusahaan pada 30 September 2025 dan 31 Desember 2024, berdasarkan laporan daftar pemegang saham dari PT Bima Registra, Biro Administrasi Efek, adalah sebagai berikut:

| 30 September 2025 / September 30, 2025 | | | | |
|--|-----------------------------------|--|------------------------|--------------------------------------|
| Pemegang Saham | Jumlah Saham/ Number of Shares | Persentase Kepemilikan/ Percentage of Ownership | Jumlah/ Total | Shareholders |
| PT Trisula International Tbk | 5.717.884.100 | 78,87% | 114.357.682.000 | PT Trisula International Tbk |
| PT Southern Cross Textile Industries | 724.549.700 | 9,99% | 14.490.994.000 | PT Southern Cross Textile Industries |
| PT Trisula Insan Tiara | 500.000 | 0,01% | 10.000.000 | PT Trisula Insan Tiara |
| Masyarakat (masing-masing dengan kepemilikan kurang dari 5%) | 769.497.200 | 11,13% | 15.389.944.000 | Public (below 5% each) |
| Saham treasuri | 37.569.000 | - | 751.380.000 | Treasury shares |
| Total | 7.250.000.000 | 100,00% | 145.000.000.000 | Total |
| 31 Desember 2024 / December 31, 2024 | | | | |
| Pemegang Saham | Jumlah Saham/ Number of Shares | Persentase Kepemilikan/ Percentage of Ownership | Jumlah/ Total | Shareholders |
| PT Trisula International Tbk | 5.710.724.100 | 79,11% | 114.214.482.000 | PT Trisula International Tbk |
| PT Southern Cross Textile Industries | 724.549.700 | 10,03% | 14.490.994.000 | PT Southern Cross Textile Industries |
| PT HP Capital Resources | 373.944.600 | 5,18% | 7.478.892.000 | PT HP Capital Resources |
| PT Tritirta Inti Mandiri | 213.912.200 | 2,96% | 4.278.244.000 | PT Tritirta Inti Mandiri |
| PT Trisula Insan Tiara | 500.000 | 0,01% | 10.000.000 | PT Trisula Insan Tiara |
| Masyarakat (masing-masing dengan kepemilikan kurang dari 5%) | 195.487.600 | 2,71% | 3.909.752.000 | Public (below 5% each) |
| Saham treasuri | 30.881.800 | - | 617.636.000 | Treasury shares |
| Total | 7.250.000.000 | 100,00% | 145.000.000.000 | Total |

Berdasarkan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa, dengan Akta Notaris No. 26 tanggal 21 Juni 2022 tentang oleh notaris Edward Suharjo Wiryomartani, S.H., M.Kn, pemegang saham Perusahaan menyetujui pembelian kembali saham sebanyak-banyaknya sebesar 10% dari modal disetor Perusahaan atau maksimum sebanyak 725.000.000 saham. Pada 30 September 2025 dan 31 Desember 2024, Perusahaan melakukan pembelian masing-masing sebesar 6.571.600 lembar saham dan 10.117.000 lembar saham dari modal saham. Pelaksanaan pembelian saham Perusahaan diharapkan dapat meningkatkan kinerja saham Perusahaan, serta memberikan fleksibilitas yang lebih besar dalam pengelolaan modal untuk mencapai struktur permodalan yang efisien. Jumlah pembayaran untuk membeli kembali saham masing-masing sebesar Rp 328.014.712 dan Rp 580.240.596 pada 30 September 2025 dan 31 Desember 2024. Saham tersebut dicatat sebagai "Saham Treasuri". Sehingga, pada tanggal 30 September 2025 dan 31 Desember 2024, jumlah saham treasuri masing-masing menjadi sebesar Rp 2.898.111.480 dan Rp 2.575.457.766.

The compositions of the shareholders of the Company as at September 30, 2025 and December 31, 2024, according to the share registers of PT Bima Registra, Securities Administration Bureau, are as follows:

Based on Statement of Resolutions of the Extraordinary General Meeting of Shareholders, with Notarial Deed No. 26 dated June 21, 2022 of notary Edward Suharjo Wiryomartani, S.H., M.Kn, the shareholders of the Company agreed to buy back shares of up to 10% of the Company's paid-in capital or a maximum of 725,000,000 shares. In September 30, 2025 and December 31, 2024, the Company purchased 6,571,600 shares and 10,117,000 shares of its share capital, respectively. The implementation of the purchase of the Company's shares is expected to improve the performance of the Company's shares, as well as provide greater flexibility in capital management to achieve an efficient capital structure. Total payment for buying back its shares amounted to Rp 328,014,712 and Rp 580,240,596 in September 30, 2025 and December 31, 2024, respectively. The shares are listed as "Treasury Shares". Hence, as at September 30, 2025 and December 31, 2024, the total treasury share become Rp2,898,111,480 and Rp 2,575,457,766, respectively.

Rekonsiliasi saham beredar pada tanggal 30 September 2025 dan 31 Desember 2024 adalah sebagai berikut:

| | 30 September 2025/ <u>September 30, 2025</u> | 31 Desember 2024/ <u>December 31, 2024</u> | |
|----------------------|---|---|--------------------------|
| Saldo awal | 7.219.118.200 | 7.229.235.200 | Beginning balance |
| Saham treasuri | <u>(6.687.200)</u> | <u>(10.117.000)</u> | Treasury shares |
| Jumlah saham beredar | <u>7.212.431.000</u> | <u>7.219.118.200</u> | Total shares outstanding |

Reconciliations of shares outstanding as at September 30, 2025 and December 31, 2024 are as follows:

24. Tambahan Modal Disetor - Bersih

Pada tanggal 30 September 2025 dan 31 Desember 2024, rincian tambahan modal disetor adalah sebagai berikut:

| | 30 September 2025/ <u>September 30, 2025</u> |
|--|---|
| Agio saham dari penawaran umum perdana (Catatan 1b) | 15.000.000.000 |
| Penjualan saham treasuri | 2.666.658 |
| Selisih nilai transaksi restrukturisasi entitas sependengali | (4.816.759.181) |
| Beban emisi saham | <u>(2.930.924.020)</u> |
| Jumlah | <u>7.254.983.457</u> |

24. Additional Paid-in Capital - Net

As of September 30, 2025 and December 31, 2024, the details of additional paid-in capital are as follows:

| | 30 September 2025/ <u>September 30, 2025</u> | 31 Desember 2024/ <u>December 31, 2024</u> | |
|--|---|---|--|
| Agio saham dari penawaran umum perdana (Catatan 1b) | 15.000.000.000 | 15.000.000.000 | Additional paid-in capital from initial public offering (Note 1b) |
| Penjualan saham treasuri | 2.666.658 | - | Sale of share buy back |
| Selisih nilai transaksi restrukturisasi entitas sependengali | (4.816.759.181) | (4.816.759.181) | Differences in value of restructuring restructuring transactions between entities under common control |
| Beban emisi saham | <u>(2.930.924.020)</u> | <u>(2.930.924.020)</u> | Share issuance costs |
| Jumlah | <u>7.254.983.457</u> | <u>7.252.316.799</u> | Total |

25. Saldo Laba dan Cadangan Lainnya

Dividen Tunai

Berdasarkan Rapat Umum Pemegang Saham Tahunan yang diaktakan R. Tedy Suwarman, S.H., Notaris di Bandung, Akta No. 40 tanggal 15 April 2025, para pemegang saham Perusahaan menyetujui pembagian dividen tunai yang berasal dari laba bersih tahun 2024 sebesar Rp 5.000.000.000 atau Rp 0,69 per saham, dan membayarkan dividen tersebut pada tanggal 14 Mei 2025.

Berdasarkan Rapat Umum Pemegang Saham Tahunan yang diaktakan R. Tedy Suwarman, S.H., Notaris di Bandung, Akta No. 70 tanggal 22 April 2024, para pemegang saham Perusahaan menyetujui pembagian dividen tunai yang berasal dari laba bersih tahun 2023 sebesar Rp 2.500.000.000 atau Rp 0,34 per saham, dan membayarkan dividen tersebut pada tanggal 10 Mei 2024.

Cadangan Saldo Laba

Guna memenuhi Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas, yang mengharuskan Perusahaan di Indonesia untuk membuat penyisihan cadangan umum sebesar sekurang-kurangnya 20% dari jumlah modal yang ditempatkan dan disetor penuh.

Berdasarkan Rapat Umum Pemegang Saham Tahunan yang telah diaktakan R. Tedy Suwarman, S.H., Notaris di Bandung, Akta No. 70 tanggal 22 April 2024, para pemegang saham Perusahaan menyetujui untuk menyisihkan cadangan saldo laba sebesar Rp 100.000.000 sebagai laba yang telah ditentukan penggunaannya. Alokasi saldo laba yang telah ditentukan penggunaannya pada tanggal 31 Desember 2024 sebesar Rp 700.000.000.

25. Retained Earnings and Other Reserves

Cash Dividends

Based on the Annual General Meeting of Shareholders, with Notarial Deed No. 40 dated April 15, 2025 of R. Tedy Suwarman, S.H., Notary in Bandung, the shareholders of the Company resolved to approve the distribution of cash dividends taken from year 2024 net income amounting to Rp 5,000,000,000 or Rp 0.69 per share, and paid the cash dividends on May 14, 2025.

Based on the Annual General Meeting of Shareholders, with Notarial Deed No. 70 dated April 22, 2024 of R. Tedy Suwarman, S.H., Notary in Bandung, the shareholders of the Company resolved to approve the distribution of cash dividends taken from year 2023 net income amounting to Rp 2,500,000,000 or Rp 0.34 per share, and paid the cash dividends on May 10, 2024.

Appropriations of Retained Earnings

In compliance with Law No. 40 of year 2007 regarding the Limited Liability Company, companies in Indonesia are required to provide a general reserve of at least 20% of the issued and fully paid up capital.

Based on the Annual General Meeting of Shareholders, with Notarial Deed No. 70 dated April 22, 2024 of R. Tedy Suwarman, S.H., Notary in Bandung, the Company's shareholders agreed to allocate retained earnings of Rp 100,000,000 to the appropriated retained earnings. The balance of appropriated retained earnings as at December 31, 2024 amounted to Rp 700,000,000.

Berdasarkan Rapat Umum Pemegang Saham Tahunan yang telah diaktakan R. Tedy Suwarman, S.H., Notaris di Bandung, Akta No. 40 tanggal 15 April 2025, para pemegang saham Perusahaan menyetujui untuk menyalurkan cadangan saldo laba sebesar Rp 100.000.000 sebagai laba yang telah ditentukan penggunaannya. Alokasi saldo laba yang telah ditentukan penggunaannya pada tanggal 30 September 2025 sebesar Rp 800.000.000.

Based on the Annual General Meeting of Shareholders, with Notarial Deed No. 40 dated April 15, 2025 of R. Tedy Suwarman, S.H., Notary in Bandung, the Company's shareholders agreed to allocate retained earnings of Rp 100,000,000 to the appropriated retained earnings. The balance of appropriated retained earnings as at September 30, 2025 amounted to Rp 800,000,000.

26. Kepentingan Nonpengendali

Rincian bagian Kepentingan Nonpengendali atas ekuitas konsolidasian Entitas Anak adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|---|
| Saldo awal | 36.701.256.939 | 36.307.679.740 | Beginning balance |
| Bagian atas laba bersih periode berjalan | 3.657.583.089 | 2.731.678.528 | Share in net income for the periode |
| Penambahan modal saham pada Entitas Anak | - | 900.000.000 | Additional share capital in a Subsidiary |
| Bagian atas penghasilan komprehensif lain | 1.176.463 | 798.671 | Share in other comprehensive income |
| Pembagian deviden tunai oleh Entitas Anak | (1.778.750.000) | (3.238.900.000) | Distribution of cash dividends by Subsidiaries |
| Saldo akhir | <u>38.581.266.491</u> | <u>36.701.256.939</u> | Ending Balance |

Kepentingan Nonpengendali dalam aset neto Entitas Anak adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|-------------------------|--|--|-------------------------|
| PT Prima Moda Kreasindo | 13.321.472.525 | 12.482.480.948 | PT Prima Moda Kreasindo |
| PT Triticra Busanammas | 9.657.291.816 | 9.437.146.623 | PT Triticra Busanammas |
| Lain-lain | 15.602.502.150 | 14.781.629.368 | Others |
| Jumlah | <u>38.581.266.491</u> | <u>36.701.256.939</u> | Total |

Tabel di bawah ini menunjukkan informasi keuangan Entitas Anak yang tidak dimiliki sepenuhnya oleh Grup yang memiliki Kepentingan Nonpengendali material:

The following tables show financial information of partially owned Subsidiaries of the Group that have material Non-controlling Interests:

| | PMK | | |
|----------------------------|--|--|----------------------------|
| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
| Jumlah aset | 36.286.278.442 | 26.736.053.968 | Total assets |
| Jumlah liabilitas | 14.083.824.234 | 5.931.919.056 | Total liabilities |
| Penjualan bersih | 46.111.328.358 | 47.199.571.386 | Net sales |
| Laba bersih tahun berjalan | 3.898.319.296 | 2.056.327.761 | Profit for the year |
| Jumlah laba komprehensif | 3.898.319.296 | 2.056.327.761 | Total comprehensive income |
| Arus kas bersih dari: | | | Net cash flows from: |
| Kegiatan operasi | 7.388.965.221 | 1.484.703.458 | Operating activities |
| Kegiatan investasi | - | (144.000.000) | Investing activities |
| Kegiatan pendanaan | (2.500.000.000) | (2.834.000.000) | Financing activities |
| | | | |
| | TBM | | |
| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
| Jumlah aset | 24.201.731.282 | 23.111.179.798 | Total assets |
| Jumlah liabilitas | 8.106.244.922 | 7.382.602.093 | Total liabilities |
| Penjualan bersih | 16.228.587.237 | 28.297.411.378 | Net sales |
| Laba bersih tahun berjalan | 641.908.655 | 745.789.509 | Profit for the year |
| Jumlah laba komprehensif | 641.908.655 | 745.789.509 | Total comprehensive income |
| Arus kas bersih dari: | | | Net cash flows from: |
| Kegiatan operasi | (1.075.612.813) | 1.971.476.629 | Operating activities |
| Kegiatan investasi | (54.399.992) | - | Investing activities |
| Kegiatan pendanaan | 1.477.106.861 | (715.549.627) | Financing activities |

27. Penjualan Bersih

Akun ini terdiri atas:

| | Sembilan Bulan/ Nine Months | | |
|-----------------------------|---------------------------------------|---------------------------------------|---------------------------|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Pihak ketiga | | | Third Parties |
| Lokal | 373.936.645.176 | 382.181.930.385 | Local |
| Ekspor | 25.773.203.133 | 23.279.982.279 | Export |
| Subjumlah | 399.709.848.309 | 405.461.912.664 | Subtotal |
| Pihak berelasi (Catatan 33) | | | Related parties (Note 33) |
| Lokal | 13.620.354.815 | 20.900.465.020 | Local |
| Jumlah | 413.330.203.124 | 426.362.377.684 | Total |

Tidak terdapat transaksi penjualan kepada satu pelanggan pihak ketiga yang melebihi 10% dari jumlah penjualan neto konsolidasian untuk periode-periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 2024 (tidak diaudit).

This account consists of:

There were no sale transactions with a third party customer which exceeded 10% of total consolidated net sales for the nine-month periods ended September 30, 2025 and 2024 (unaudited).

28. Beban Pokok Penjualan

Akun ini terdiri atas:

| | Sembilan Bulan/ Nine Months | | |
|---|---------------------------------------|---------------------------------------|---|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Barang baku: | | | Raw materials: |
| Saldo awal | 24.212.190.939 | 11.516.373.463 | Beginning balance |
| Pembelian (Catatan 33) | 100.527.620.314 | 115.648.022.987 | Purchases (Note 33) |
| Saldo akhir (Catatan 8) | (18.081.718.682) | (24.131.707.083) | Ending balance (Note 8) |
| Bahan baku yang digunakan | 106.658.092.571 | 103.032.689.367 | Raw materials used |
| Beban jasa maklon dan beban produksi tidak langsung lain (Catatan 33) | 72.229.560.042 | 82.410.998.649 | Subcontractor and manufacturing overheads (Note 33) |
| Upah langsung | 38.902.514.010 | 34.297.328.036 | Direct labor |
| Penyusutan (Catatan 11) | 11.099.748.122 | 9.284.395.783 | Depreciation (Note 11) |
| Jumlah beban produksi | 228.889.914.745 | 229.025.411.835 | Total manufacturing costs |
| Barang dalam proses: | | | Work-in-process: |
| Saldo awal | 41.149.530.025 | 39.181.971.765 | Beginning balance |
| Pembelian (Catatan 33) | 8.727.303.188 | 4.468.324.978 | Purchases (Note 33) |
| Saldo akhir (Catatan 8) | (29.394.356.472) | (38.274.045.487) | Ending balance (Note 8) |
| Jumlah beban pokok produksi | 249.372.391.486 | 234.401.663.091 | Cost of goods manufactured |
| Barang Jadi: | | | Finished Goods: |
| Saldo awal | 174.965.959.248 | 156.649.735.104 | Beginning balance |
| Pembelian (Catatan 33) | 28.838.587.337 | 76.229.360.549 | Purchases (Note 33) |
| Saldo akhir (Catatan 8) | (167.890.157.047) | (180.891.261.476) | Ending balance (Note 8) |
| Beban pokok penjualan | 285.286.781.024 | 286.389.497.268 | Cost of sales |

Transaksi pembelian dari pemasok pihak ketiga yang melebihi 10% dari total pembelian bersih konsolidasian untuk periode-periode sembilan bulan yang berakhir pada tanggal 30 September 2025 dan 2024 (tidak diaudit) adalah dari PT Tifico Fiber Indonesia Tbk dengan jumlah pembelian masing-masing sebesar Rp 22.649.986.572 dan Rp 20.524.354.432 atau sebesar 19,77% dan 27,94% dari total pembelian konsolidasian.

Purchases transactions from a third party supplier which exceeded 10% of total consolidated purchases for the nine-month periods ended September 30, 2025 and 2024 (unaudited) are from PT Tifico Fiber Indonesia Tbk with total purchases amounting to Rp 22,649,986,572 and Rp20,524,354,432, or 19,77% and 27,94% of total consolidated purchases, respectively.

29. Beban Penjualan dan Pemasaran

Akun ini terdiri atas:

| | Sembilan Bulan/ Nine Months | |
|--------------------------------|---------------------------------------|---------------------------------------|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) |
| Gaji dan Tunjangan | 26.727.565.662 | 25.605.478.909 |
| Iklan dan promosi (Catatan 33) | 7.116.223.786 | 7.187.062.923 |
| Operasi gerai penjualan | 6.657.840.357 | 5.418.880.153 |
| Penyusutan (Catatan 11) | 6.182.475.559 | 5.545.607.174 |
| Komisi penjualan (Catatan 33) | 4.350.660.507 | 9.267.505.240 |
| Pengangkutan | 3.435.086.800 | 4.984.247.036 |
| Royalti | 3.154.871.524 | 3.267.895.698 |
| Perjalanan dinas | 1.555.990.773 | 1.656.366.830 |
| Desain, sampel dan perekatan | 756.089.119 | 1.039.266.132 |
| Klaim (Catatan 33) | 306.921.512 | 3.416.182.868 |
| Laboratorium dan tes | 58.242.440 | 123.867.601 |
| Lain-lain | 1.587.625.900 | 1.360.405.983 |
| Jumlah | 61.889.593.939 | 68.872.766.547 |

29. Selling and Marketing Expenses

This account consists of:

| | Sembilan Bulan/ Nine Months | | |
|--------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Gaji dan Tunjangan | 26.727.565.662 | 25.605.478.909 | Salaries and allowances |
| Iklan dan promosi (Catatan 33) | 7.116.223.786 | 7.187.062.923 | Advertising and promotions (Note 33) |
| Operasi gerai penjualan | 6.657.840.357 | 5.418.880.153 | Shop operational expenses |
| Penyusutan (Catatan 11) | 6.182.475.559 | 5.545.607.174 | Depreciation (Note 11) |
| Komisi penjualan (Catatan 33) | 4.350.660.507 | 9.267.505.240 | Sales commission (Note 33) |
| Pengangkutan | 3.435.086.800 | 4.984.247.036 | Freight out |
| Royalti | 3.154.871.524 | 3.267.895.698 | Royalties |
| Perjalanan dinas | 1.555.990.773 | 1.656.366.830 | Business travelling |
| Desain, sampel dan perekatan | 756.089.119 | 1.039.266.132 | Design, sample and sizing |
| Klaim (Catatan 33) | 306.921.512 | 3.416.182.868 | Claims (Catatan 33) |
| Laboratorium dan tes | 58.242.440 | 123.867.601 | Laboratory test |
| Lain-lain | 1.587.625.900 | 1.360.405.983 | Others |
| Jumlah | 61.889.593.939 | 68.872.766.547 | Total |

30. Beban Umum dan Administrasi

Akun ini terdiri atas:

| | Sembilan Bulan/ Nine Months | |
|--|---------------------------------------|---------------------------------------|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) |
| Gaji dan Tunjangan | 21.819.107.597 | 21.721.960.145 |
| Penyusutan (Catatan 11) | 4.004.116.338 | 3.181.880.252 |
| Jasa manajemen dan profesional (Catatan 33) | 3.597.261.552 | 4.531.851.761 |
| Beban dan denda pajak (Catatan 14f) | 1.721.745.643 | 1.549.624.748 |
| Transportasi | 1.674.776.782 | 1.519.758.768 |
| Keperluan umum dan kantor (Catatan 33) | 1.571.324.329 | 1.506.170.010 |
| Sumber daya manusia | 1.486.677.405 | 1.415.754.715 |
| Imbalan kerja (Catatan 22) | 661.530.838 | 2.338.905.750 |
| Teknologi dan informasi (Catatan 33) | 935.795.934 | 888.593.190 |
| Perjalanan dinas | 881.901.041 | 315.191.291 |
| Administrasi bank | 796.178.012 | 598.499.216 |
| Perbaikan dan pemeliharaan | 752.781.833 | 593.324.872 |
| Sewa jangka pendek (Catatan 21 dan 33) | 552.414.169 | 568.757.500 |
| Rumah tangga | 475.413.225 | 355.249.790 |
| Legal | 407.684.883 | 302.922.720 |
| Go Public | 347.610.476 | 363.541.204 |
| Komunikasi (Catatan 33) | 118.613.897 | 147.283.261 |
| Jamuan | 83.287.289 | 127.307.501 |
| Asuransi | 55.212.197 | 45.958.824 |
| Lain-lain | 1.192.429.287 | 925.682.772 |
| Jumlah | 43.135.862.727 | 42.998.218.290 |

30. General and Administrative Expenses

This account consists of:

| | Sembilan Bulan/ Nine Months | | |
|--|---------------------------------------|---------------------------------------|--|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Gaji dan Tunjangan | 21.819.107.597 | 21.721.960.145 | Salaries and wages |
| Penyusutan (Catatan 11) | 4.004.116.338 | 3.181.880.252 | Depreciation (Note 11) |
| Jasa manajemen dan profesional (Catatan 33) | 3.597.261.552 | 4.531.851.761 | Management and professional fees (Note 33) |
| Beban dan denda pajak (Catatan 14f) | 1.721.745.643 | 1.549.624.748 | Tax expenses and penalty (Note 14f) |
| Transportasi | 1.674.776.782 | 1.519.758.768 | Transportation |
| Keperluan umum dan kantor (Catatan 33) | 1.571.324.329 | 1.506.170.010 | General and office supplies (Note 33) |
| Sumber daya manusia | 1.486.677.405 | 1.415.754.715 | Human resources |
| Imbalan kerja (Catatan 22) | 661.530.838 | 2.338.905.750 | Employee benefits (Note 22) |
| Teknologi dan informasi (Catatan 33) | 935.795.934 | 888.593.190 | Technology and information system (Note 33) |
| Perjalanan dinas | 881.901.041 | 315.191.291 | Travelling |
| Administrasi bank | 796.178.012 | 598.499.216 | Bank administration |
| Perbaikan dan pemeliharaan | 752.781.833 | 593.324.872 | Repairs and maintenance |
| Sewa jangka pendek (Catatan 21 dan 33) | 552.414.169 | 568.757.500 | Rentals (Note 21 and 33) |
| Rumah tangga | 475.413.225 | 355.249.790 | Housekeeping |
| Legal | 407.684.883 | 302.922.720 | Legal |
| Go Public | 347.610.476 | 363.541.204 | Go Public |
| Komunikasi (Catatan 33) | 118.613.897 | 147.283.261 | Communication (Note 33) |
| Jamuan | 83.287.289 | 127.307.501 | Entertainment |
| Asuransi | 55.212.197 | 45.958.824 | Insurance |
| Lain-lain | 1.192.429.287 | 925.682.772 | Others |
| Jumlah | 43.135.862.727 | 42.998.218.290 | Total |

31. Beban Keuangan

Akun ini terdiri atas:

| | Sembilan Bulan/ Nine Months | |
|--|---------------------------------------|---------------------------------------|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) |
| Bunga pinjaman bank (Catatan 13 dan 19) | 10.168.504.359 | 9.954.780.791 |
| Bunga liabilitas sewa (Catatan 21) | 477.375.148 | 690.439.037 |
| Bunga atas utang pembiayaan konsumen (Catatan 20) | 6.028.232 | 17.102.534 |
| Jumlah | 10.651.907.739 | 10.662.322.362 |

31. Finance Expenses

This account consists of:

| | Sembilan Bulan/ Nine Months | | |
|--|---------------------------------------|---------------------------------------|--|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Bunga pinjaman bank (Catatan 13 dan 19) | 10.168.504.359 | 9.954.780.791 | Interest on bank loans (Notes 13 and 19) |
| Bunga liabilitas sewa (Catatan 21) | 477.375.148 | 690.439.037 | Interest on lease liabilities (Note 21) |
| Bunga atas utang pembiayaan konsumen (Catatan 20) | 6.028.232 | 17.102.534 | Interest on consumer finance payables (Note 20) |
| Jumlah | 10.651.907.739 | 10.662.322.362 | Total |

32. Laba per Saham Dasar

Laba per saham dasar dihitung dengan cara membagi laba neto tahun berjalan yang dapat diatribusikan kepada Pemilik Perusahaan dengan rata-rata tertimbang saham biasa yang beredar pada periode berjalan.

| | Sembilan Bulan/ Nine Months | |
|---|---------------------------------------|---------------------------------------|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) |
| Laba neto tahun berjalan yang dapat diatribusikan kepada pemilik Perusahaan | 5.484.855.843 | 9.201.073.653 |
| Rata-rata tertimbang saham beredar | 7.244.621.155 | 7.240.321.626 |
| Laba bersih per saham dasar yang diatribusikan ke Pemilik Perusahaan | 0,76 | 1,27 |

Laba per saham dilusian adalah sama dengan laba per saham dasar karena Perusahaan tidak memiliki efek berpotensi dilusi.

32. Basic Earnings per Share

Earnings per share are calculated by dividing net income for the year attributable to the Owners of the Company by the weighted average number of shares outstanding during the period.

| | Sembilan Bulan/ Nine Months | | |
|---|---------------------------------------|---------------------------------------|---|
| | 2025 (Tidak Diaudit/ Unaudited) | 2024 (Tidak Diaudit/ Unaudited) | |
| Laba neto tahun berjalan yang dapat diatribusikan kepada pemilik Perusahaan | 5.484.855.843 | 9.201.073.653 | Net income for the year attributable to the Owners of the Company |
| Rata-rata tertimbang saham beredar | 7.244.621.155 | 7.240.321.626 | Weighted average number of shares outstanding |
| Laba bersih per saham dasar yang diatribusikan ke Pemilik Perusahaan | 0,76 | 1,27 | Basic earnings per share attributable to the Owners of the Company |

Diluted earnings per share are the same as the basic earnings per share since the Company does not have potential dilutive securities.

33. Sifat Hubungan, Saldo dan Transaksi dengan Pihak-pihak Berelasi

| Pihak Berelasi/ Related Parties | Sifat Hubungan/ Nature of Relationship |
|---|--|
| PT Trimas Sarana Garment Industry | Entitas sepengendali/ Entity under common control |
| PT Trisco Tailored Apparel Manufacturing | Entitas sepengendali/ Entity under common control |
| PT Indofashion Ciptakreasi Busana | Entitas sepengendali/ Entity under common control |
| PT Just Jait Indonesia | Entitas sepengendali/ Entity under common control |
| PT Tricom Mitra Mandiri | Entitas asosiasi/ |
| Tania Dewi Sutantio | Direktur BCG/ Director in BCG |
| PT Tritirta Sarana Damai | Entitas sepengendali/ Entity under common control |
| PT Chitose Internasional Tbk | Entitas sepengendali/ Entity under common control |
| PT Trisula International Tbk | Pemegang saham/ Shareholders |

33. Nature of Relationship, Balances and Transactions with Related Parties

| Pihak Berelasi/ Related Parties | Sifat Hubungan/ Nature of Relationship | Sifat Transaksi/ Type of Transactions |
|---|--|---|
| PT Trimas Sarana Garment Industry | Entitas sepengendali/ Entity under common control | Piutang usaha, piutang lain-lain, utang usaha, utang lain-lain, penjualan bersih, pembelian, beban penjualan dan pemasaran dan penghasilan lain-lain - bersih/ Trade receivables, other receivables, trade payables, other payables, net sales, purchases, selling and marketing expenses, and other income - net |
| PT Trisco Tailored Apparel Manufacturing | Entitas sepengendali/ Entity under common control | Piutang usaha, piutang lain-lain, utang usaha, penjualan bersih, pembelian, dan penghasilan lain-lain - bersih/ Trade receivables, other receivables, trade payables, net sales, purchases, and other income - net |
| PT Indofashion Ciptakreasi Busana | Entitas sepengendali/ Entity under common control | Piutang usaha, utang usaha, pembelian dan beban pokok penjualan/ Trade receivables, trade payables, purchases and cost of sales |
| PT Just Jait Indonesia | Entitas sepengendali/ Entity under common control | Piutang usaha dan penjualan bersih/ Trade receivables and net sales |
| PT Tricom Mitra Mandiri | Entitas asosiasi/ | Piutang usaha, Piutang lain-lain, utang usaha, utang lain-lain, beban akrual, Penjualan bersih, beban penjualan dan pemasaran/ Trade receivables, Other receivables, trade payables, other payables, accrued expenses, net sales, selling |
| Tania Dewi Sutantio | Direktur BCG/ Director in BCG | Piutang lain-lain/ Other receivables |
| PT Tritirta Sarana Damai | Entitas sepengendali/ Entity under common control | Piutang lain-lain, utang usaha, utang lain-lain, beban umum dan administrasi, dan penghasilan lain-lain - bersih/ Other receivables, trade payables, other payables, general and administrative expenses, and other income - net |
| PT Chitose Internasional Tbk | Entitas sepengendali/ Entity under common control | Piutang lain-lain dan penghasilan lain-lain - bersih/ Other receivables and other income - net |
| PT Trisula International Tbk | Pemegang saham/ Shareholders | Utang usaha, penjualan bersih/ Trade payables, net sales |

| | | |
|------------------------|--|--|
| PT Trisula Insan Tiara | Pemegang saham/ Shareholders | Utang usaha, utang lain-lain, penjualan bersih dan beban umum dan administrasi/ Trade payables, other payables, net sales and, general and administrative |
| Mido Uniforms Pte Ltd | Entitas sepengendali/ Entity under common control | Penjualan bersih/ Net sales |

Rincian transaksi dan saldo dengan pihak berelasi adalah sebagai berikut:

The details of balances and transactions with related parties are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | Persentase terhadap Jumlah Aset Konsolidasian/ Percentage to Total Consolidated Assets | | |
|--|--|--|---|--|--|
| | | | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
| Piutang usaha (Catatan 6) | | | | | Trade receivables (Note 6) |
| PT Trimas Sarana Garment Industry | 4.941.965.306 | 5.364.055.054 | 0,87% | 0,92% | PT Trimas Sarana Garment Industry |
| PT Indofashion Ciptakreasi Busana | 1.927.411.500 | 1.819.352.801 | 0,34% | 0,31% | PT Indofashion Ciptakreasi Busana |
| PT Trisco Tailored Apparel Manufacturing | 1.685.969.930 | 1.936.855.655 | 0,30% | 0,33% | PT Trisco Tailored Apparel Manufacturing |
| PT Tricom Mitra Mandiri | - | 231.900.000 | 0,00% | 0,04% | PT Tricom Mitra Mandiri |
| PT Just Jait Indonesia | - | 1.296.886.768 | 0,00% | 0,23% | PT Just Jait Indonesia |
| Jumlah | <u>8.555.346.736</u> | <u>9.352.163.510</u> | <u>1,51%</u> | <u>1,83%</u> | Total |

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | Persentase terhadap Jumlah Aset Konsolidasian/ Percentage to Total Consolidated Assets | | |
|--|--|--|---|--|--|
| | | | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
| Piutang lain-lain (Catatan 7) | | | | | Other receivables (Note 7) |
| Tania Dewi Sutantio | 32.500.000 | 47.000.000 | 0,01% | 0,01% | Tania Dewi Sutantio |
| PT Trisco Tailored Apparel Manufacturing | 7.780.974 | 51.881.847 | 0,00% | 0,01% | PT Trisco Tailored Apparel Manufacturing |
| PT Tritirta Sarana Damai | 5.756.205 | 4.954.989 | 0,00% | 0,00% | PT Tritirta Sarana Damai |
| PT Chitose Internasional Tbk | 3.330.000 | 3.330.000 | 0,00% | 0,00% | PT Chitose Internasional Tbk |
| PT Trimas Sarana Garment Industry | 2.220.000 | 12.730.667 | 0,00% | 0,00% | PT Trimas Sarana Garment Industry |
| PT Tricom Mitra Mandiri | 1.063.000 | - | 0,00% | 0,00% | PT Tricom Mitra Mandiri |
| Jumlah | <u>52.650.179</u> | <u>119.897.503</u> | <u>0,01%</u> | <u>0,02%</u> | Total |

| | Persentase terhadap Jumlah Beban Usaha Konsolidasian/ Percentage to Total Consolidated Operating Expenses | | | | |
|---|---|--|--|--|--|
| | 30 September 2025/ September 30, 2025 | 30 September 2024/ September 30, 2024 | 30 September 2025/ September 30, 2025 | 30 September 2024/ September 30, 2024 | |
| Gaji dan Tunjangan manajemen kunci | | | | | Salaries and Allowances Of Key Management persone |
| Direksi | 8.375.017.500 | 8.583.478.173 | 0,08 | 7,67% | Director |
| Dewan Komisaris | 837.000.000 | 905.250.000 | 0,01 | 0,81% | Board of Commissioners |
| Jumlah | 9.212.017.500 | 9.488.728.173 | 0,09 | 8,48% | Total |

34. Informasi Segmen

Segmen operasi

Untuk tujuan analisis manajemen, usaha Grup dikelompokkan menjadi empat kelompok usaha utama: manufaktur, distribusi, retail dan seragam.

Informasi segmen operasi Grup adalah sebagai berikut:

34. Segment Information

Operating segments

For management analysis purposes, the Group's businesses are grouped into four major operating businesses: manufacturing, distribution, retail and uniform.

The details of the Group's operating segments are as follows:

| 30 September 2025 (Tidak Diaudit)/ September 30, 2025 (Unaudited) | | | | | | | |
|---|---------------------------|------------------------------|-------------------|---------------------|---------------------------|------------------|--|
| | Manufaktur/ Manufactur | Distribusi/ Distributions | Retail/ Retail | Seragam/ Uniform | Eliminasi/ Elimination | Jumlah/ Total | |
| Penjualan Bersih | 253.515.370.138 | 134.496.543.393 | 124.920.565.751 | 53.012.199.552 | (152.614.475.710) | 413.330.203.124 | Net Sales |
| Beban pokok penjualan | 218.666.354.025 | 107.478.910.662 | 71.178.267.103 | 40.577.724.944 | (152.614.475.710) | 285.286.781.024 | Cost of Sales |
| Laba Kotor | 34.849.016.113 | 27.017.632.731 | 53.742.298.648 | 12.434.474.608 | - | 128.043.422.100 | Gross Profit |
| Jumlah Beban Usaha | 27.481.139.133 | 18.825.450.436 | 51.086.004.623 | 10.529.635.975 | (2.896.773.501) | 105.025.456.666 | Total Operating Expenses |
| Laba usaha | 7.367.876.980 | 8.192.182.295 | 2.656.294.025 | 1.904.838.633 | 2.896.773.501 | 23.017.965.434 | Operating Income |
| Jumlah Pendapatan (Beban) Lain-lain Bersih | (2.048.210.589) | 2.112.067.801 | (3.007.901.520) | (1.483.503.940) | (4.207.131.896) | (8.634.680.144) | Total Other Income (Expenses) - Net |
| Laba (Rugi) Sebelum Manfaat (Beban) Pajak Penghasilan | 5.319.666.391 | 10.304.250.096 | (351.607.495) | 421.334.693 | (1.310.358.395) | 14.383.285.290 | Income (Loss) Before Income Tax Benefit (Expense) |
| Manfaat (Beban) Pajak Penghasilan Kini | (2.619.126.276) | (1.861.066.979) | - | (421.208.026) | - | (4.901.401.281) | Income Tax Benefit (Expense) Current |
| Tanggungan -Bersih | (326.427.335) | (15.303.321) | - | 2.285.579 | - | (339.445.077) | Deferred - Net |
| Beban Pajak Penghasilan - Bersih | (2.945.553.611) | (1.876.370.300) | - | (418.922.447) | - | (5.240.846.358) | Income Tax Expense- Net |
| Laba (Rugi) Bersih Periode Berjalan | 2.374.112.780 | 8.427.879.796 | (351.607.495) | 2.412.246 | (1.310.358.395) | 9.142.438.932 | Net Income (Loss) |

| | | | | | | | | |
|---|--|--------------------------------------|---------------------------|-----------------------------|-----------------------------------|--------------------------|--|--|
| Rugi Bersih | | | | | | | for the period | |
| Komprehensif | | | | | | | Other Comprehensive | |
| Lain - Bersih | (95.777.021) | (11.263.532) | - | - | - | (107.040.553) | Loss 'Net | |
| Jumlah | | | | | | | Total | |
| Penghasilan (Rugi) | | | | | | | Comprehensive | |
| Komprehensif | 2.278.335.759 | 8.416.616.264 | (351.607.495) | 2.412.246 | (1.310.358.395) | 9.035.398.379 | Income (Loss) | |
| Aset | | | | | | | | |
| Segmen | 386.090.331.587 | 154.255.055.801 | 106.292.206.978 | 90.465.016.321 | (171.311.148.507) | 565.791.462.180 | Segment Assets | |
| Liabilitas | | | | | | | | |
| Segmen | 156.752.230.198 | 67.317.401.331 | 82.389.510.696 | 71.623.728.274 | (85.504.127.032) | 292.578.743.467 | Segment Liabilities | |
| | 30 September 2024 (Tidak Diaudit)/ September 30, 2024 (Unaudited) | | | | | | | |
| | Manufaktur/ Manufactur | Distribusi/ Distributions | Retail/ Retail | Seragam/ Uniform | Eliminasi/ Elimination | Jumlah/ Total | | |
| Penjualan Bersih | 222.680.021.122 | 141.050.997.959 | 130.446.367.384 | 69.429.356.584 | (137.244.365.365) | 426.362.377.684 | Net Sales | |
| Beban pokok penjualan | 189.060.872.987 | 112.164.210.834 | 72.139.087.819 | 50.269.690.993 | (137.244.365.365) | 286.389.497.268 | Cost of Sales | |
| Laba Kotor | 33.619.148.135 | 28.886.787.125 | 58.307.279.565 | 19.159.665.591 | - | 139.972.880.416 | Gross Profit | |
| Jumlah Beban Usaha | 27.246.222.527 | 19.438.529.735 | 49.066.576.289 | 17.706.138.250 | (1.586.481.964) | 111.870.984.837 | Total Operating Expenses | |
| Laba usaha | 6.372.925.608 | 9.448.257.390 | 9.240.703.276 | 1.453.527.341 | 1.586.481.964 | 28.101.895.579 | Operating Income | |
| Jumlah Pendapatan (Beban) Lain-lain Bersih | (800.154.154) | 991.799.008 | (3.172.443.424) | (2.801.462.511) | (3.674.733.962) | (9.456.995.043) | Total Other Income (Expenses) - Net | |
| Laba (Rugi) Sebelum Manfaat (Beban) Pajak Penghasilan | 5.572.771.454 | 10.440.056.398 | 6.068.259.852 | (1.347.935.170) | (2.088.251.998) | 18.644.900.536 | Income (Loss) Before Income Tax Benefit (Expense) | |
| Manfaat (Beban) Pajak Penghasilan Kini | (1.994.740.829) | (2.296.812.407) | (1.038.471.430) | - | - | (5.330.024.666) | Income Tax Benefit (Expense) Current | |
| Tanggungan -Bersih | 7.471.734 | 4.809.643 | (511.911.876) | - | - | (499.630.499) | Deferred - Net | |
| Beban Pajak Penghasilan - Bersih | (1.987.269.095) | (2.292.002.764) | (1.550.383.306) | - | - | (5.829.655.165) | Tax Expense - Net | |
| Laba (Rugi) Bersih Periode Berjalan | 3.585.502.359 | 8.148.053.634 | 4.517.876.546 | (1.347.935.170) | (2.088.251.998) | 12.815.245.371 | Net Income (Loss) | |
| Rugi Bersih Komprehensif | | | | | | | for the period | |
| Lain - Bersih | (15.410.346) | - | (7.011.678) | - | - | (22.422.024) | Other Comprehensive Loss 'Net | |
| Jumlah | | | | | | | Total | |
| Penghasilan (Rugi) | | | | | | | Comprehensive | |
| Komprehensif | 3.570.092.013 | 8.148.053.634 | 4.510.864.868 | (1.347.935.170) | (2.088.251.998) | 12.792.823.347 | Income (Loss) | |
| Aset | | | | | | | | |
| Segmen | 388.349.894.854 | 143.077.264.101 | 133.388.763.664 | 118.276.414.802 | (167.643.548.308) | 615.448.789.113 | Segment Assets | |
| Liabilitas | | | | | | | | |
| Segmen | 155.764.583.443 | 58.360.886.117 | 114.606.449.109 | 95.990.549.110 | (82.027.803.908) | 342.694.663.871 | Segment Liabilities | |

| | 31 Desember 2024/ December 31, 2024 | | |
|--|---|-----------------------------------|---|
| | Nilai Tercatat/ <i>Carrying Amount</i> | Nilai Wajar/ <i>Fair Value</i> | |
| LIABILITAS KEUANGAN | | | FINANCIAL LIABILITIES |
| <u>Liabilitas keuangan yang diukur pada Biaya perolehan diamortisasi</u> | | | <u>Financial liabilities measured at amortized cost</u> |
| Pinjaman bank jangka pendek | 118.109.400.776 | 118.109.400.776 | Short-term loan |
| Utang usaha | | | Trade payables |
| Pihak ketiga | 62.584.410.206 | 62.584.410.206 | Third parties |
| Pihak berelasi | 38.886.508.352 | 38.886.508.352 | Related parties |
| Utang lain-lain | | | Other payables |
| Pihak ketiga | 2.829.739.137 | 2.829.739.137 | Third parties |
| Pihak berelasi | 3.307.346.461 | 3.307.346.461 | Related parties |
| Beban akrual | 11.129.034.711 | 11.129.034.711 | Accrued expenses |
| Pinjaman bank jangka panjang | 50.305.405.590 | 50.305.405.590 | Long-term bank loans |
| Utang pembiayaan konsumen | 107.956.640 | 107.956.640 | Consumer finance payables |
| Liabilitas sewa | 8.568.375.935 | 8.568.375.935 | Lease liabilities |
| Jumlah | 295.828.177.808 | 295.828.177.808 | Total |

Berikut metode dan asumsi yang digunakan untuk estimasi nilai wajar:

- Nilai wajar kas dan bank, piutang usaha - pihak ketiga dan pihak berelasi, piutang lain-lain - pihak ketiga dan pihak berelasi, aset lancar lainnya, pinjaman bank jangka pendek, utang usaha - pihak ketiga dan pihak berelasi, utang lain-lain - pihak ketiga dan pihak berelasi, beban akrual dan pinjaman pihak berelasi mendekati nilai tercatat karena jangka waktu jatuh tempo yang singkat atas instrumen keuangan tersebut.
- Nilai wajar portofolio efek ditentukan dengan menggunakan harga kuotasian yang dipublikasikan di pasar aktif.
- Nilai wajar aset tidak lancar lainnya dicatat sebesar harga perolehan karena nilai wajarnya tidak dapat diukur secara andal. Tidak praktis untuk mengestimasi nilai wajar aset tersebut karena tidak ada jangka waktu penerimaan yang pasti walaupun tidak diharapkan untuk diselesaikan dalam jangka waktu 12 bulan setelah tanggal laporan posisi keuangan konsolidasian.
- Nilai wajar pinjaman bank jangka panjang dan utang pembiayaan konsumen ditentukan dengan memperkirakan jumlah tercatatnya sebagian besar karena tingkat bunga dan sering kali disyaratkan.
- Liabilitas sewa diukur sebesar nilai kini dari pembayaran kontraktual lessor selama masa sewa, dengan tingkat diskonto yang ditentukan dengan mengacu pada tarif implisit dalam sewa kecuali hal ini tidak dapat segera ditentukan, dalam hal ini, bunga pinjaman inkremental Grup saat dimulainya sewa digunakan.

Pengukuran Nilai Wajar

Tabel berikut ini merangkum nilai wajar aset, yang dianalisis nilai wajarnya berdasarkan pada:

- Pengukuran nilai wajar tingkat 1 adalah yang berasal dari harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik; yang dapat diakses entitas pada tanggal pengukuran;
- Pengukuran nilai wajar tingkat 2 adalah yang berasal dari input selain harga kuotasian yang termasuk dalam tingkat 1 yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung (misalnya harga) atau secara tidak langsung (misalnya deviasi dari harga); dan
- Pengukuran nilai wajar tingkat 3 adalah yang berasal dari teknik penilaian yang mencakup input untuk aset atau liabilitas yang bukan berdasarkan data pasar yang dapat diobservasi (input yang tidak dapat diobservasi).

The following methods and assumptions are used to estimate the fair value:

- The fair values of cash on hand and in banks, trade receivables - third parties and related parties, other receivables - third parties and related parties, other current assets, short-term bank loans, trade payables - third parties and related parties, other payables - third parties and related parties, accrued expenses and due to related parties approximate their carrying amounts due to short-term maturities of these instruments.
- The fair value of marketable securities is determined using the quoted price published in the active market.
- The fair value of other non-current assets is recorded at historical cost because its fair value cannot be reliably measured. It is not practical to estimate the fair value of the asset because there is no certain period of receipt although it is not expected to be completed within 12 months after the date of the consolidated statements of financial position.
- The fair values of long-term bank loans and consumer finance payables approximate their carrying amounts largely due to the interest rates of the financial instruments depend on the financial institutions.
- Lease liabilities are measured at the present value of the contractual payments due to the lessor over the lease term, with the discount rate determined by reference to the rate implicit in the lease unless this is not readily determinable, in which case, the Group's incremental borrowing rate on commencement of the lease is used.

Fair Value Measurement

The following tables summarize the fair values of the assets, analyzed among those whose fair value is based on:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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Pengukuran nilai wajar menggunakan/
Fair value measurement using:

| Aset yang diukur pada nilai wajar: | Nilai Tercatat/ Carrying Amount | Pengukuran nilai wajar menggunakan/ Fair value measurement using: | | | Assets measured at fair value: |
|---|------------------------------------|--|---|---|--|
| | | Quoted prices in active markets (Level 1) | signifikan yang dapat diobservasi (Tingkat 2)/ Significant observable inputs (Level 2) | Input signifikan yang tidak dapat diobservasi (Tingkat 3)/ Significant unobservable inputs (Level 3) | |
| Aset keuangan pada FVOCI Portofolio efek | 74.525.000 | 9.525.000 | - | 65.000.000 | Financial assets at FVOCI Marketable securities |

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Pengukuran nilai wajar menggunakan/
Fair value measurement using:

| Aset yang diukur pada nilai wajar: | Nilai Tercatat/ Carrying Amount | Pengukuran nilai wajar menggunakan/ Fair value measurement using: | | | Assets measured at fair value: |
|---|------------------------------------|--|--|---|--|
| | | Quoted prices in active markets (Level 2) | Input signifikan yang dapat diobservasi (Tingkat 2)/ Significant observable inputs (Level 2) | Input signifikan yang tidak dapat diobservasi (Tingkat 3)/ Significant unobservable inputs (Level 3) | |
| Aset keuangan pada FVOCI Portofolio efek | 74.525.000 | 9.525.000 | - | 65.000.000 | Financial assets at FVOCI Marketable securities |

Nilai wajar portofolio efek - pihak ketiga ditentukan dengan menggunakan harga kuotasian yang dipublikasikan di pasar aktif.

The fair value of marketable securities - third parties is determined using the quoted price published in the active market.

Tidak ada transfer antar tingkat selama periode pelaporan. Tidak ada perubahan dalam teknik penilaian dari berbagai tingkatan instrumen keuangan selama periode pelaporan.

There are no transfers between levels during the reporting period. There have been no changes in the valuation techniques of the various classes of financial instruments during the reporting period.

36. Tujuan dan Kebijakan Manajemen Risiko Keuangan

Dalam aktivitas usahanya sehari-hari, Grup dihadapkan pada berbagai risiko. Risiko utama yang dihadapi Grup yang timbul dari instrumen keuangan adalah risiko kredit, risiko pasar (yaitu tingkat suku bunga dan risiko nilai mata uang asing), risiko likuiditas dan manajemen modal. Fungsi utama dari manajemen risiko Grup adalah untuk mengidentifikasi seluruh risiko kunci, mengukur risiko-risiko ini dan mengelola posisi risiko sesuai dengan kebijakan dan risk appetite Grup. Grup secara rutin menelaah kebijakan dan sistem manajemen risiko untuk menyesuaikan dengan perubahan di pasar, produk dan praktek pasar terbaik.

Manajemen risiko merupakan tanggung jawab Direksi. Direksi bertugas menentukan prinsip dasar kebijakan manajemen risiko Grup secara keseluruhan serta kebijakan pada area tertentu seperti risiko kredit, risiko mata uang asing, risiko tingkat suku bunga, risiko likuiditas dan manajemen modal.

Grup menggunakan berbagai metode untuk mengukur risiko yang dihadapinya. Metode ini meliputi analisis sensitivitas untuk umur piutang untuk risiko kredit, risiko nilai mata uang asing dan tingkat suku bunga, analisis jatuh tempo untuk likuiditas dan rasio utang terhadap ekuitas untuk manajemen permodalan.

36. Financial Risk Management Objectives and Policies

In their daily business activities, the Group is exposed to risks. The main risks faced by the Group arising from their financial instruments are credit risk, market risks (i.e. interest rate risk and foreign currency risk), liquidity risk and capital management. The core function of the Group's risk management is to identify all key risks for the Group, measure these risks and manage the risk positions in accordance with its policies and Group's risk appetite. The Group regularly reviews their risk management policies and systems to reflect changes in markets, products and best market practice.

Risk management is the responsibility of the Directors. Directors have the responsibility to determine the basic principles of the Group's risk management as well as principles covering specific areas, such as credit risk, foreign currency risk, interest rate risk, liquidity risk and capital management.

The Group uses various methods to measure risk to which it is exposed. These methods include sensitivity analysis in the case of aging analysis for credit risk, foreign currency and interest rate risks, maturity analysis for liquidity risk and debt-to-equity ratio for capital management.

a. Risiko Kredit

Tinjauan eksposur Grup terhadap risiko kredit

Nilai tercatat aset keuangan pada laporan keuangan konsolidasian setelah dikurangi dengan cadangan kerugian, mencerminkan eksposur Grup terhadap risiko kredit.

Selain itu, Grup terekspos terhadap risiko kredit dalam kaitannya dengan jaminan keuangan yang diberikan kepada bank oleh Grup. Eksposur maksimum Grup dalam hal ini adalah jumlah maksimum yang harus dibayar Grup jika jaminan tersebut ditarik.

Pengungkapan kuantitatif atas eksposur risiko kredit sehubungan dengan aset keuangan adalah sebagai berikut:

| | 30 September 2025/ September 30, 2025 |
|---------------------------|--|
| Bank | 13.507.297.513 |
| Portofolio efek | 74.525.000 |
| Piutang usaha | 110.834.811.253 |
| Piutang lain-lain | 2.291.653.820 |
| Aset lancar lainnya | - |
| Aset tidak lancar lainnya | 6.738.353.031 |
| Jumlah | <u>133.446.640.617</u> |

Tabel berikut menjelaskan rincian aset keuangan Grup yang dibedakan antara yang mengalami penurunan nilai dan yang tidak:

a. Credit Risk

Overview of the Group's exposure to credit risk

The carrying amount of financial assets recorded in the consolidated financial statements, net of any allowance for losses, represents the Group's exposure to credit risk.

In addition, the Group is exposed to credit risk in relation to financial guarantees given to banks provided by the Group. The Group's maximum exposure in this respect is the maximum amount the Group could have to pay if the guarantee is called upon.

Quantitative disclosures of the credit risk exposure in relation to financial assets are set out below:

| | 31 Desember 2024/ December 31, 2024 | |
|--------|--|--------------------------|
| | 10.391.875.434 | Cash in banks |
| | 74.525.000 | Marketable securities |
| | 123.710.892.963 | Trade receivables |
| | 2.173.227.766 | Other receivables |
| | 14.619.532 | Other current assets |
| | 6.574.914.194 | Other non-current assets |
| Jumlah | <u>142.940.054.889</u> | Total |

The following tables illustrate the details of financial assets distinguished between those which are impaired and not impaired:

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| | Tidak Ada Penurunan Nilainya/ Neither Past Due Nor Impaired | Telah Jatuh Tempo dan Diturunkan Nilainya/ Past Due and Impaired | | | Jumlah/ Total |
|---|--|---|-----------------------------------|-------------------------|------------------------|
| | | 1 - 30 hari/ 1 - 30 days | > 31 - 60 hari/ > 31 - 60 days | > 60 hari/ > 60 days | |
| Bank/ Cash in banks | 13.507.297.513 | - | - | - | 13.507.297.513 |
| Portofolio efek/ Marketable securities | 74.525.000 | - | - | - | 74.525.000 |
| Piutang usaha/ trade receivables | 75.970.474.523 | 9.639.604.537 | 6.755.208.533 | 18.469.523.660 | 110.834.811.253 |
| Piutang lain-lain/ other receivables | 2.291.653.820 | - | - | - | 2.291.653.820 |
| Aset lancar lainnya/ Other current assets | - | - | - | - | - |
| Aset tidak lancar lainnya/ Other Non-current assets - | 6.738.353.031 | - | - | - | 6.738.353.031 |
| Jumlah/ Total | <u>98.582.303.887</u> | <u>9.639.604.537</u> | <u>6.755.208.533</u> | <u>18.469.523.660</u> | <u>133.446.640.617</u> |

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| | Tidak Ada Penurunan Nilainya/ Neither Past Due Nor Impaired | Telah Jatuh Tempo Tetapi Belum Diturunkan Nilainya/ Past Due But Not Impaired | | | Telah Jatuh Tempo dan Diturunkan Nilainya/ Past Due and Impaired | Jumlah/ Total |
|---|--|--|-----------------------------------|-------------------------|---|------------------|
| | | 1 - 30 hari/ 1 - 30 days | > 31 - 60 hari/ > 31 - 60 days | > 60 hari/ > 60 days | | |
| Bank/ Cash in banks | 10.391.875.434 | - | - | - | 10.391.875.434 | |
| Portofolio efek/ Marketable securities | 74.525.000 | - | - | - | 74.525.000 | |
| Piutang usaha/ trade receivables | 61.348.092.031 | 19.302.913.085 | 14.907.749.390 | 21.881.837.016 | 123.710.892.963 | |
| Piutang lain-lain/ other receivables | 2.173.227.766 | - | - | - | 2.173.227.766 | |
| Aset lancar lainnya/ Other current assets | 14.619.532 | - | - | - | 14.619.532 | |
| Aset tidak lancar lainnya/ Other Non-current assets - | 6.574.914.194 | - | - | - | 6.574.914.194 | |
| Jumlah/ Total | <u>80.577.253.957</u> | <u>19.302.913.085</u> | <u>14.907.749.390</u> | <u>21.881.837.016</u> | <u>142.940.054.889</u> | |

b. Risiko Pasar

Risiko pasar adalah risiko di mana nilai wajar dari arus kas masa depan dari suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Grup dipengaruhi oleh risiko pasar, terutama nilai mata uang asing dan risiko tingkat suku bunga.

Risiko pasar merupakan risiko yang terutama berkaitan dengan perubahan nilai tukar mata uang dan nilai suku bunga yang akan menyebabkan berkurangnya pendapatan atau bertambahnya biaya modal Grup.

Manajemen risiko yang telah diterapkan oleh Grup adalah sebagai berikut:

- Kewajiban untuk mengelola risiko perubahan nilai tukar mata uang asing.
- Melakukan penelaahan atas tingkat suku bunga pinjaman.

Risiko Nilai Mata Uang Asing

Risiko nilai tukar mata uang asing adalah risiko bahwa nilai wajar atau arus kas masa depan instrumen keuangan akan berfluktuasi karena perubahan dalam nilai tukar mata uang. Eksposur grup terhadap fluktuasi nilai tukar mata uang asing, terutama disebabkan oleh kas dan bank, piutang usaha, pinjaman bank jangka pendek dan utang usaha dalam mata uang Dolar Amerika Serikat, Dolar Singapura, Yen Jepang dan Euro.

Tabel berikut menjelaskan eksposur Grup atas risiko nilai tukar mata uang asing pada tanggal 30 September 2025 dan 31 Desember 2024. Termasuk di dalamnya adalah instrumen keuangan Grup pada nilai tercatat, dikategorikan berdasarkan jenis mata uang.

| | | 30 September 2025/ September 30, 2025 | | | |
|---------------------------|-----|---------------------------------------|--|--------------------------|-----------------------------|
| | | Mata Uang Asing/ Foreign Currency | | Ekuivalen/ Equivalent | |
| | | | | | IDR |
| <u>Aset Moneter</u> | | | | | <u>Monetary Assets</u> |
| Kas dan bank | USD | 308.611 | | 5.147.637.664 | Cash on hand and in banks |
| | SGD | 1.848 | | 23.901.588 | |
| Piutang usaha | USD | 405.577 | | 6.765.016.186 | Trade receivables |
| Jumlah Aset Moneter | | | | 11.936.555.438 | Total Monetary Assets |
| <u>Liabilitas Moneter</u> | | | | | <u>Monetary Liabilities</u> |
| Utang Usaha | USD | 385.057 | | 6.422.751.287 | Trade payables |
| | JPY | 85.060.000 | | 9.549.078.022 | |
| Jumlah Liabilitas Moneter | | | | 15.971.829.309 | Total Monetary Liabilities |
| Aset Moneter Bersih | | | | (4.035.273.871) | Net Monetary Assets |
| | | 31 Desember 2024/ December 31, 2024 | | | |
| | | Mata Uang Asing/ Foreign Currency | | Ekuivalen/ Equivalent | |
| | | | | | IDR |
| <u>Aset Moneter</u> | | | | | <u>Monetary Assets</u> |
| Kas dan bank | USD | 68.971 | | 1.114.704.454 | Cash on hand and in banks |
| | SGD | 1.920 | | 22.885.133 | |
| Piutang usaha | USD | 579.355 | | 9.363.536.646 | Trade receivables |
| Jumlah Aset Moneter | | | | 10.501.126.233 | Total Monetary Assets |

b. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The Group is exposed to market risks, in particular foreign currency risk and interest rate risk.

Market risk is the risk primarily due to changes in exchange rates and interest rates, which could result in decrease in sales or increase in costs or expenses of the Group.

Risk management that has been applied by the Group are as follows:

- The requirement to cover risks of foreign exchange.
- Performing review over the interest rate on borrowings.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Group's exposure to exchange rate fluctuations results primarily from cash on hand and in banks, trade receivables, short-term bank loans and trade payables denominated in United States Dollar, Singapore Dollar, Japanese Yen and Euro.

The following tables illustrate the Group's exposure to foreign currency risk as at September 30, 2025 and December 31, 2024. Included in the following tables are financial instruments of the Group at carrying amounts categorized by currency.

| <u>Liabilitas Moneter</u> | | | | <u>Monetary Liabilities</u> |
|---------------------------|-----|---------|---------------|-----------------------------|
| Utang Usaha | USD | 556.246 | 8.990.048.013 | Trade payables |
| Jumlah Liabilitas Moneter | | | 8.990.048.013 | Total Monetary Liabilities |
| Aset Moneter Bersih | | | 1.511.078.220 | Net Monetary Assets |

Tabel berikut adalah sensitivitas Grup terhadap kenaikan atau penurunan kurs Rupiah terhadap Dolar Amerika Serikat, Dolar Singapura, Yen Jepang dan Euro pada tanggal laporan posisi keuangan konsolidasian yang menggunakan 10% tingkat sensitivitas untuk tujuan pelaporan risiko nilai mata uang asing secara internal kepada personil manajemen kunci dan pengungkapan berikut merupakan hasil penelaahan manajemen atas kemungkinan perubahan kurs mata uang asing yang wajar.

The following tables describe the Group's sensitivity to increase and decrease in Rupiah against United States Dollar, Singapore Dollar, Japanese Yen and Euro translated at the consolidated statements of financial position date. 10% is the sensitivity rate used when reporting internally the foreign currency risk to key management personnel and this represents management's assessment of a reasonable possible change in exchange rates.

| | | Kenaikan (Penurunan) Mata Uang Asing/Increase (Decrease) in Foreign Exchange | Pengaruh Pada Laba Sebelum Pajak Penghasilan/ Effect on Profit Before Income Tax Expense |
|---------------------------------------|-----|--|---|
| 30 September 2025/ September 30, 2025 | USD | 10% | 548.990.256 |
| | | -10% | (548.990.256) |
| | SGD | 10% | 2.390.159 |
| | | -10% | (2.390.159) |
| | JYP | 10% | 8.506.000 |
| | | -10% | (8.506.000) |
| 31 Desember 2024/ December 31, 2024 | USD | 10% | 148.819.309 |
| | | -10% | (148.819.309) |
| | SGD | 10% | 2.288.513 |
| | | -10% | (2.288.513) |

Risiko Tingkat Suku Bunga

Risiko tingkat suku bunga adalah risiko di mana nilai wajar atau arus kas masa depan dari suatu instrumen keuangan berfluktuasi karena perubahan suku bunga pasar. Pengaruh dari risiko perubahan suku bunga pasar berhubungan dengan pinjaman jangka pendek dan panjang dari Grup yang dikarenakan suku bunga mengambang.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's short-term and long-term obligations with floating interest rates.

Grup memonitor secara ketat fluktuasi suku bunga pasar dan ekspektasi pasar sehingga dapat mengambil langkah-langkah yang paling menguntungkan Grup secara tepat waktu. Manajemen tidak menganggap perlunya melakukan swap suku bunga pada saat ini.

The Group closely monitors the market interest rate fluctuation and market expectation so it can take necessary actions benefited most to the Group in due time. The management currently does not consider the necessity to enter into any interest rate swaps.

| | 30 September 2025/ September 30, 2025 | | | | | | Jumlah/ Total | |
|------------------------------|---|--------------------------------|----------------------------|---|--------------------------------|----------------------------|-------------------------|------------------------------|
| | Tingkat Suku Bunga Mengambang/ Floating Rate | | | Tingkat Suku Bunga Tetap/ Fixed Rate | | | | |
| | < 3 Bulan/ < 3 Months | 3 - 12 Bulan/ 3 - 12 Months | > 12 Bulan/ > 12 Months | < 3 Bulan/ < 3 Months | 3 - 12 Bulan/ 3 - 12 Months | > 12 Bulan/ > 12 Months | | |
| <u>Aset Keuangan</u> | | | | | | | <u>Financial assets</u> | |
| Bank | 13.507.297.513 | - | - | - | - | - | 13.507.297.513 | Cash in banks |
| Aset tidak lancar lainnya | - | - | 6.738.353.031 | - | - | - | 6.738.353.031 | Other non-current assets |
| Jumlah aset keuangan | 13.507.297.513 | - | 6.738.353.031 | - | - | - | 20.245.650.544 | Total financial assets |
| <u>Liabilitas keuangan</u> | | | | | | | | <u>Financial liabilities</u> |
| Pinjaman bank jangka pendek | - | 129.846.561.455 | - | - | - | - | 129.846.561.455 | Short-term bank loans |
| Pinjaman pihak berelasi | - | - | - | - | - | - | - | Due to related parties |
| Pinjaman bank jangka panjang | 17.101.389.281 | 5.700.463.094 | 18.908.924.545 | - | - | - | 41.710.776.919 | Long-term bank loans |
| Utang pembiayaan konsumen | - | - | - | - | - | - | - | Consumer finance payables |
| Liabilitas sewa | 2.539.091.288 | 846.363.763 | 2.809.296.108 | - | - | - | 6.194.751.159 | Lease liabilities |
| Jumlah liabilitas keuangan | 19.640.480.569 | 135.547.024.549 | 21.718.220.653 | - | - | - | 177.752.089.533 | Total financial liabilities |
| Bersih | (6.133.183.056) | (135.547.024.549) | (14.979.867.622) | - | - | - | (157.506.438.989) | Net |

| | 31 Desember 2024/ December 31, 2024 | | | | | | Jumlah/ Total | |
|---------------------------------|---|--------------------------------|----------------------------|---|--------------------------------|----------------------------|--------------------------------|--|
| | Tingkat Suku Bunga Mengambang/ Floating Rate | | | Tingkat Suku Bunga Tetap/ Fixed Rate | | | | |
| | < 3 Bulan/ < 3 Months | 3 - 12 Bulan/ 3 - 12 Months | > 12 Bulan/ > 12 Months | < 3 Bulan/ < 3 Months | 3 - 12 Bulan/ 3 - 12 Months | > 12 Bulan/ > 12 Months | | |
| Aset Keuangan | | | | | | | Financial assets | |
| Bank | 10.391.875.434 | - | - | - | - | - | Cash in banks | |
| Aset tidak lancar lainnya | - | - | - | - | - | 4.291.000.000 | Other non-current assets | |
| Jumlah aset keuangan | 10.391.875.434 | - | - | - | - | 4.291.000.000 | Total financial assets | |
| Liabilitas keuangan | | | | | | | Financial liabilities | |
| Pinjaman bank jangka pendek | 103.377.105.368 | 14.732.295.408 | - | - | - | - | Short-term bank loans | |
| Pinjaman pihak berelasi | - | - | - | - | - | - | Due to related parties | |
| Pinjaman bank jangka panjang | 1.373.564.440 | 27.011.184.165 | 21.837.323.652 | 83.333.333 | - | - | Long-term bank loans | |
| Utang pembiayaan konsumen | - | - | - | 18.350.226 | 89.606.414 | - | Consumer finance payables | |
| Liabilitas sewa | - | - | - | 789.004.599 | 3.396.329.853 | 4.383.041.483 | Lease liabilities | |
| Jumlah liabilitas keuangan | 104.750.669.808 | 41.743.479.573 | 21.837.323.652 | 890.688.158 | 3.485.936.267 | 4.383.041.483 | Total financial liabilities | |
| Bersih | (94.358.794.374) | (41.743.479.573) | (21.837.323.652) | (890.688.158) | (3.485.936.267) | (92.041.483) | Net | |

Rincian kisaran suku bunga efektif atas masing-masing instrumen keuangan adalah sebagai berikut:

The details of the ranges of the effective interest rates on each of the financial instrument are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|------------------------------|--|--|------------------------------|
| Aset Keuangan | | | Financial Assets |
| Bank | 0,01% - 6,00% | 0,01% - 6,00% | Cash in banks |
| Aset tidak lancar lainnya | 4,33% | 4,33% | Other non-current assets |
| Liabilitas Keuangan | | | Financial Liabilities |
| Pinjaman bank jangka pendek | COLF (IDR) + 2,00% - 12,00% | COLF (IDR) + 2,00% - 12,00% | Short-term bank loans |
| Pinjaman pihak berelasi | 8,50% | 8,50% | Due to related parties |
| Pinjaman bank jangka panjang | 7,25% - 10,25% | 7,25% - 10,25% | Long-term bank loans |
| Utang pembiayaan konsumen | 12,23% | 12,23% | Consumer finance payables |
| Liabilitas sewa | 7,20% - 8,95% | 7,20% - 8,95% | Lease liabilities |

Tabel berikut menunjukkan sensitivitas atas perubahan yang wajar dari tingkat suku bunga atas saldo pinjaman yang dikenakan suku bunga mengambang dan tetap, di mana semua variabel lainnya dianggap konstan, terhadap laba sebelum beban pajak penghasilan konsolidasian interim untuk periode-periode yang berakhir pada tanggal 30 September 2025 dan 31 Desember 2024:

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on the floating and fixed interest loans, with all other variables held constant, to the interim consolidated income before income tax expense for the periods ended September 30, 2025 and December 31, 2024 :

| Periode/ Period | Kenaikan (penurunan) dalam basis poin/ Increase (decrease) in basis points | Efek terhadap laba sebelum beban pajak penghasilan/ Effect on income before income tax expense |
|---------------------------------------|---|---|
| 30 September 2025/ September 30, 2025 | +100 | -1.575.064.390 |
| | -100 | 1.575.064.390 |
| 31 Desember 2024/ December 31, 2024 | +100 | -1.624.082.635 |
| | -100 | 1.624.082.635 |

c. Risiko Likuiditas

Risiko likuiditas adalah risiko di mana Grup tidak bisa memenuhi liabilitas pada saat jatuh tempo. Manajemen melakukan evaluasi dan pengawasan yang ketat atas arus kas masuk (cash-in) dan kas keluar (cash-out) untuk memastikan tersedianya dana untuk memenuhi kebutuhan pembayaran liabilitas yang jatuh tempo. Secara umum, kebutuhan dana untuk pelunasan liabilitas jangka pendek maupun jangka panjang yang jatuh tempo diperoleh dari penjualan kepada pelanggan.

c. Liquidity Risk

Liquidity risk is the risk that the Group is unable to meet its obligations when they fall due. The management evaluates and monitors cash-in flows and cash-out flows to ensure the availability of funds to settle the due obligations. In general, funds needed to settle the current and long-term liabilities is obtained from sales activities to customers.

Tabel berikut merinci sisa jatuh tempo kontraktual untuk liabilitas keuangan non-derivatif dengan periode pembayaran yang disepakati Grup. Tabel telah disusun berdasarkan arus kas yang tak terdiskonto dari liabilitas keuangan berdasarkan tanggal terawal di mana Grup dapat diminta untuk membayar. Tabel mencakup arus kas bunga dan pokok. Untuk arus bunga tingkat mengambang jumlah tidak didiskontokan berasal dari kurva suku bunga pada akhir periode pelaporan. Jatuh tempo kontraktual didasarkan pada tanggal terawal di mana Grup mungkin akan diminta untuk membayar.

The following tables detail the Group's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The following tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay. The following tables include both interest and principal cash flows. To the extent that interest flows are floating rate, the undiscounted amount is derived from interest rate curves at the end of the reporting period. The contractual maturity is based on the earliest date on which the Group may be required to pay.

| 30 September 2025/September 30, 2025 | | | | | | |
|--------------------------------------|--------------------------|------------------------------|------------------------------------|----------------------------|------------------------|---------------------------|
| | < 1 Bulan/ < 1 Months | 1 - 3 Bulan/ 1 - 3 Months | > 3 - 12 Bulan/ > 3 - 12 Months | > 12 Bulan/ > 12 Months | Jumlah/ Total | |
| Pinjaman bank | | | | | | |
| jangka pendek | - | - | 129.846.561.455 | - | 129.846.561.455 | Short-term bank loans |
| Utang usaha | 78.687.180.071 | - | - | - | 78.687.180.071 | Trade payables |
| Utang lain-lain | 1.866.646.671 | - | - | - | 1.866.646.671 | Other payables |
| Beban akrual | 14.295.263.131 | - | - | - | 14.295.263.131 | Accrued expenses |
| Pinjaman bank | | | | | | |
| pihak berelasi | - | - | - | - | - | Due to related parties |
| Pinjaman bank | | | | | | |
| jangka panjang | 17.101.389.281 | - | 5.700.463.094 | 18.908.924.545 | 41.710.776.919 | Long-term bank loans |
| Utang pembiayaan | | | | | | |
| konsumen | - | - | - | - | - | Consumer finance payables |
| Liabilitas sewa | - | 2.539.091.288 | 846.363.763 | 2.809.296.108 | 6.194.751.159 | Lease liabilities |
| Jumlah | 111.950.479.154 | 2.539.091.288 | 136.393.388.311 | 21.718.220.653 | 272.601.179.406 | Total |

| 31 Desember 2024/ December 31, 2024 | | | | | | |
|-------------------------------------|--------------------------|------------------------------|------------------------------------|----------------------------|------------------------|---------------------------|
| | < 1 Bulan/ < 1 Months | 1 - 3 Bulan/ 1 - 3 Months | > 3 - 12 Bulan/ > 3 - 12 Months | > 12 Bulan/ > 12 Months | Jumlah/ Total | |
| Pinjaman bank | | | | | | |
| jangka pendek | 103.745.759.753 | 985.410.976 | 13.378.230.047 | - | 118.109.400.776 | Short-term bank loans |
| Utang usaha | 101.470.918.558 | - | - | - | 101.470.918.558 | Trade payables |
| Utang lain-lain | 6.137.085.598 | - | - | - | 6.137.085.598 | Other payables |
| Beban akrual | 11.129.034.711 | - | - | - | 11.129.034.711 | Accrued expenses |
| Pinjaman bank | | | | | | |
| jangka panjang | 467.114.072 | 1.017.561.478 | 26.983.406.388 | 21.837.323.652 | 50.305.405.590 | Long-term bank loans |
| Utang pembiayaan | | | | | | |
| konsumen | 9.128.596 | 9.221.630 | 89.606.414 | - | 107.956.640 | Consumer finance payables |
| Liabilitas sewa | 466.419.487 | 932.839.373 | 2.786.075.592 | 4.383.041.483 | 8.568.375.935 | Lease liabilities |
| Jumlah | 223.425.460.775 | 2.945.033.457 | 43.237.318.441 | 26.220.365.135 | 295.828.177.808 | Total |

d. Manajemen Permodalan

Tujuan utama pengelolaan modal Grup adalah untuk memastikan pemeliharaan peringkat kredit yang tinggi dan rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbalan bagi pemegang saham.

Manajemen Grup mengelola struktur permodalan dan melakukan penyesuaian, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat memilih menyesuaikan pembayaran dividen kepada pemegang saham. Tidak ada perubahan yang dibuat dalam tujuan, kebijakan atau proses selama periode yang disajikan.

Kebijakan Grup adalah untuk menjaga rasio modal yang sehat dalam rangka untuk mengamankan pembiayaan pada biaya yang wajar.

Konsisten dengan entitas lain dalam industri yang sama, Grup memonitor permodalan berdasarkan gearing ratio. Rasio ini dihitung dengan membagi jumlah utang bersih dengan jumlah ekuitas. Utang bersih dihitung dari jumlah liabilitas yang disajikan pada laporan posisi keuangan konsolidasian dikurangi kas dan bank, dan aset tidak lancar lainnya - deposito jangka panjang. Jumlah ekuitas adalah seluruh komponen ekuitas seperti yang ada pada laporan posisi keuangan konsolidasian ditambah utang bersih.

d. Capital Management

The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its businesses and maximize shareholder value.

The Group manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders. No changes were made in the objectives, policies or processes during the periods presented.

The Group's policy is to maintain a healthy capital structure in order to secure access to finance at a reasonable cost.

Consistent with others in the industry, the Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total equity. Net debt is calculated as total liabilities as shown in the consolidated statements of financial position less cash on hand and in banks, and other non-current assets - long-term deposits. Total equity is all components of equity as shown in the consolidated statements of financial position plus net debt.

Gearing ratio pada tanggal 30 September 2025 dan 31 Desember 2024 adalah sebagai berikut:

The gearing ratio as at September 30, 2025 and December 31, 2024 are as follows:

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|--|
| Jumlah liabilitas | 292.578.743.467 | 312.054.879.997 | Total Liabilities |
| Dikurangi : | | | Less: |
| Kas dan bank | 13.759.629.476 | 10.571.524.696 | Cash on hand and in banks |
| Aset tidak lancar lainnya - deposito jangka panjang | 13.759.629.476 | 4.291.000.000 | Other non-current assets - long term deposits |
| Utang Bersih | 265.059.484.515 | 297.192.355.301 | Net Debt |
| Jumlah Ekuitas | 273.212.718.713 | 271.252.565.780 | Total Equity |
| Rasio utang terhadap ekuitas | 0,97 | 1,10 | Debt-to-equity ratio |

37. Pengungkapan Tambahan atas Arus Kas Konsolidasian

37. Supplementary Disclosures for Consolidated Cash Flows

a. Aktivitas Investasi Nonkas yang Signifikan

a. Significant Non-cash Investing Activities

| | 30 September 2025/ September 30, 2025 | 31 Desember 2024/ December 31, 2024 | |
|--|--|--|---|
| Perolehan aset tetap melalui: Uang muka pembelian aset tetap | 3.000.000.000 | 10.000.000.000 | Acquisition of property, plant and equipment through: Advances for purchase of property, plant and equipment |
| Liabilitas sewa | 1.445.037.402 | 2.955.106.145 | Lease liabilities |
| Utang pembiayaan konsumen | - | - | Consumer finance payables |

b. Rekonsiliasi Liabilitas Bersih

b. Net Liabilities Reconciliation

| 30 September 2025/ September 30, 2025 | | | | | |
|---------------------------------------|---|---|--|------------------------------------|----------------------|
| | Pinjaman Bank Jangka Pendek/ Short-term Bank Loans | Pinjaman Bank Jangka Panjang/ Long-term Bank Loans | Utang Pembiayaan Konsumen/ Consumer Finance Payables | Liabilitas Sewa/ Lease Liabilities | |
| Saldo awal | 118.109.400.776 | 50.305.405.590 | 107.956.640 | 8.568.375.935 | Beginning balance |
| Cerukan | - | - | - | - | Bank overdrafts |
| Perubahan nonkas | 11.737.160.679 | (8.594.628.671) | (96.661.837) | (2.373.624.776) | Non-cash changes |
| Arus kas pendanaan | - | - | - | - | Financing cash flows |
| Arus kas lain | - | - | - | - | Other cash flows |
| Saldo akhir | 129.846.561.455 | 41.710.776.919 | 11.294.803 | 6.194.751.159 | Ending balance |
| 31 Desember 2024/ December 31, 2024 | | | | | |
| | Pinjaman Bank Jangka Pendek/ Short-term Bank Loans | Pinjaman Bank Jangka Panjang/ Long-term Bank Loans | Utang Pembiayaan Konsumen/ Consumer Finance Payables | Liabilitas Sewa/ Lease Liabilities | |
| Saldo awal | 115.421.777.540 | 28.509.501.340 | 223.853.500 | 11.334.462.038 | Beginning balance |
| Cerukan | 9.297.951.545 | - | - | - | Bank overdrafts |
| Perubahan nonkas | - | - | - | 4.126.273.765 | Non-cash changes |
| Arus kas pendanaan | (6.610.328.309) | 21.795.904.250 | (115.896.860) | (5.980.098.428) | Financing cash flows |
| Arus kas lain | - | - | - | (912.261.440) | Other cash flows |
| Saldo akhir | 118.109.400.776 | 50.305.405.590 | 107.956.640 | 8.568.375.935 | Ending balance |

38. Perjanjian Penting

PT Bank Central Asia Tbk

PMK

Berdasarkan Perjanjian Kredit No. 3190/0008/19 tanggal 10 Desember 2019, PMK memperoleh fasilitas Kredit Lokal dari PT Bank Central Asia Tbk yang seluruhnya digunakan untuk kebutuhan modal kerja PMK, dengan jumlah maksimum kredit sebesar Rp 4.500.000.000 dan dikenakan bunga sebesar 10,25% per tahun dengan jangka waktu sampai dengan 11 Desember 2020.

Berdasarkan Perjanjian Kredit No. 01098/BDG/ SPPJ/2023 tanggal 4 Desember 2023, PMK memperpanjang fasilitas Kredit Lokal, yang seluruhnya digunakan untuk kebutuhan modal kerja PMK, dengan jumlah maksimum kredit sebesar Rp 4.500.000.000 dan dikenakan bunga sebesar 9,50% per tahun dengan jangka waktu sampai dengan tanggal 11 Desember 2024.

Berdasarkan Surat Pemberitahuan Perpanjangan Jangka Waktu (SPPJ) No. 01331/BDG/SPPJ/2024 tanggal 10 Desember 2024, PMK memperpanjang fasilitas kredit lokal sampai dengan tanggal 11 Desember 2025 dan dikenakan bunga sebesar 9,50% per tahun.

Fasilitas pinjaman di atas dijamin antara lain dengan:

- Tanah dengan Sertifikat HGB No. 266 seluas 65 m2 yang terletak di Komplek ITC Kosambi Kav. E No. 9, Bandung terdaftar atas nama PMK (Catatan 11).
- Tanah dengan Sertifikat HGB No. 126, 127 dan 217 seluas 180 m2 yang terletak di Jalan Baranang Siang, Bandung terdaftar atas nama PMK (Catatan 11).

Pada tanggal 30 September 2025 dan 31 Desember 2024, PMK belum menggunakan fasilitas kredit ini.

39. Standar Akuntansi Keuangan Baru

Sejak 1 Januari 2024, perubahan penomoran Pernyataan Standar Akuntansi Keuangan (PSAK) dan Interpretasi Standar Akuntansi Keuangan (ISAK) telah berlaku efektif.

Perubahan PSAK

Diterapkan pada Tahun 2024

Penerapan standar akuntansi keuangan revisi berikut, yang berlaku efektif 1 Januari 2024, relevan bagi Grup namun tidak menyebabkan perubahan material terhadap jumlah-jumlah yang dilaporkan dalam laporan keuangan konsolidasian interim:

- Amendemen PSAK 201, "Penyajian Laporan Keuangan": Liabilitas Jangka Panjang dengan Kovenan

Amendemen ini mengklarifikasi bahwa hanya kovenan yang harus dipatuhi entitas pada atau sebelum tanggal pelaporan yang akan memengaruhi klasifikasi liabilitas sebagai lancar atau tidak lancar.

38. Significant Agreement

PT Bank Central Asia Tbk

PMK

In accordance with Credit Agreement No. 3190/0008/19 dated December 10, 2019, PMK obtained a Local Credit facility from PT Bank Central Asia Tbk, which was used entirely for PMK's working capital needs, with maximum facility of Rp 4,500,000,000 and bears interest of 10.25% per annum with a period up to December 11, 2020.

Based on Credit Agreement No. 01098/BDG/ SPPJ/2023 dated December 4, 2023, the PMK extended a Credit Local facility, which was entirely used for the PMK's working capital needs, with a maximum credit amount of Rp 4,500,000,000 and bears interest at 9.50% per annum with a term of up to with December 11, 2024.

Based on Extension of Term Notice Letter (SPPJ) No. 01331/BDG/SPPJ/2024 dated December 10, 2024, PMK extended a credit local facility until December 31, 2025 and bears interest at 9.50% per annum.

The credit facility is secured by, among others:

- Land under HGB Certificate No. 266 with total area of 65 m2 located at Komplek ITC Kosambi Kav. E No. 9, Bandung, registered on behalf of PMK (Note 11).
- Land under HGB Certificate Nos. 126, 127 and 217 with total area of 180 m2 located at Baranang Siang Street, Bandung, registered on behalf of PMK (Note 11).

As at September 30, 2025 and December 31, 2024, PMK has not utilized this credit facility.

39. New Financial Accounting Standards

Beginning January 1, 2024, changes in the numbering of the Statements of Financial Accounting Standards ("PSAK") and Interpretations of Financial Accounting Standards ("ISAK") have become effective.

Changes to PSAK

Adopted in 2024

The implementation of the following revised financial accounting standards, which are effective from January 1, 2024 and relevant to the Group, and had no material effect on the amounts reported in the interim consolidated financial statements:

- Amendments to PSAK 201, "Presentation of Financial Statements": Non-current Liabilities with Covenants

This amendment clarifies that only covenants with which entities must comply on or before the reporting date will affect a liability's classification as current or non-current.

Entitas menerapkan amendemen PSAK 201 (Oktober 2020) tentang klasifikasi liabilitas sebagai jangka pendek atau jangka panjang pada periode pelaporan tahunan yang dimulai pada atau setelah 1 Januari 2024 secara retrospektif sesuai dengan PSAK 208. Jika entitas menerapkan amendemen PSAK 201 (Oktober 2020) pada periode yang lebih awal setelah terbitnya amendemen PSAK 201 (Desember 2022) tentang liabilitas jangka panjang dengan kovenan, maka entitas juga menerapkan amendemen PSAK 201 (Desember 2022) pada periode tersebut. Jika entitas menerapkan amendemen PSAK 201 (Oktober 2020) untuk periode sebelumnya, maka entitas mengungkapkan fakta tersebut.

- Amendemen PSAK 201, "Penyajian Laporan Keuangan": Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang

Amendemen PSAK 201, "Penyajian Laporan Keuangan" mengklarifikasi bahwa kewajiban diklasifikasikan sebagai lancar atau tidak lancar, berdasarkan pada hak yang ada pada akhir periode pelaporan. Klasifikasi tidak terpengaruh oleh ekspektasi entitas atau peristiwa setelah tanggal pelaporan (misalnya penerimaan waiver atau pelanggaran perjanjian). Amendemen tersebut juga mengklarifikasi apa yang dimaksud PSAK 201 perihal 'penyelesaian' liabilitas.

Amendemen tersebut dapat memengaruhi klasifikasi liabilitas, terutama untuk entitas yang sebelumnya mempertimbangkan intensi manajemen untuk menentukan klasifikasi dan untuk beberapa liabilitas yang dapat dikonversi menjadi ekuitas.

- Amendemen PSAK 207, "Laporan Arus Kas" dan PSAK 107, "Instrumen Keuangan - Pengungkapan": Pengaturan Pembiayaan Pemasok

Amendemen ini mengklarifikasi karakteristik pengaturan pembiayaan pemasok dan mensyaratkan pengungkapan tambahan atas pengaturan pembiayaan pemasok terkait. Persyaratan pengungkapan dalam amendemen ini dimaksudkan untuk membantu pengguna laporan keuangan konsolidasian dalam memahami dampak pengaturan pembiayaan pemasok terhadap liabilitas, arus kas dan ekposur terhadap risiko likuiditas suatu entitas.

Telah Diterbitkan namun Belum Berlaku Efektif

Amendemen standar akuntansi keuangan yang telah diterbitkan yang bersifat wajib untuk tahun buku yang dimulai pada atau setelah:

1 Januari 2025

- PSAK 117, "Kontrak Asuransi"

PSAK 117 mengatur relaksasi beberapa ketentuan antara lain berupa penambahan pengecualian ruang lingkup, penyesuaian penyajian laporan keuangan, penerapan opsi mitigasi risiko dan beberapa modifikasi pada ketentuan transisi. PSAK 117 juga mensyaratkan pemisahan yang jelas antara pendapatan yang dihasilkan dari bisnis asuransi dengan yang berasal dari kegiatan investasi.

- Amendemen PSAK 117, "Kontrak Asuransi": Penerapan Awal PSAK 117 dan PSAK 109 - Informasi Komparatif

Amendemen ini memperjelas pengaturan bagi entitas industri asuransi yang akan melakukan penerapan awal PSAK 117 dan PSAK 109 dalam periode bersamaan. Amendemen ini juga mengatasi isu penerapan yang terkait dengan informasi komparatif yang akan disajikan pada penerapan awal untuk aset keuangan.

Entities apply retrospectively amendments to PSAK 201 (October 2020) regarding the classification of a liability as current or non-current for financial reporting starting on or after January 1, 2024 in accordance with PSAK 208. If entities apply the amendments to PSAK 201 (October 2020) in a period that is earlier after the issuance of the amendment to PSAK 201 (December 2022) regarding non-current liabilities with covenants, entities also apply the amendment to PSAK 201 (December 2022) in that period. If entities apply the amendments to PSAK 201 (October 2020) for the previous period, the entity shall disclose this fact.

- Amendments to PSAK 201, "Presentation of Financial Statements": Classification of Liabilities as Current or Non-current

The narrow-scope amendments to PSAK 201, "Presentation of Financial Statements" clarify that liabilities are classified as either current or non-current, depending on the rights that exist at the end of the reporting period. Classification is unaffected by the expectations of the entity or events after the reporting date (e.g the receipt of a waiver or a breach of covenant). The amendments also clarify what PSAK 201 means when it refers to the 'settlement' of a liability.

The amendments could affect the classification of liabilities, particularly for entities that previously considered management's intentions to determine classification and for some liabilities that can be converted into equity.

- Amendments to PSAK 207, "Statement of Cash Flows" and PSAK 107, "Financial Instruments - Disclosures": Supplier Finance Arrangements

These amendments clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of consolidated financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

Issued but Not Yet Effective

Amendments to financial accounting standards issued that are mandatory for the financial year beginning or after:

January 1, 2025

- PSAK 117, "Insurance Contracts"

PSAK 117 regulates the relaxation of several provisions, including the addition of scope exceptions, adjustments to the presentation of financial statements, application of risk mitigation options and some modifications to transitional provisions. PSAK 117 also requires a clear separation between income generated from the insurance business and from investment activities.

- Amendments to PSAK 117, "Insurance Contracts": Initial Application of PSAK 117 and PSAK 109 - Comparative Information

This amendment clarifies the arrangements for insurance industry entities that will carry out the initial adoption of PSAK 117 and PSAK 109 in the same period. This amendment also addresses application issues related to the comparative information that will be presented on initial application to financial assets.

- Amendemen PSAK 221, "Pengaruh Perubahan Kurs Valuta Asing": Kekurangan Ketertukaran

Ketika kondisi ekonomi suatu negara memburuk, misalnya hiperinflasi, akan menyebabkan kesulitan dalam menentukan apakah mata uang negara yang bersangkutan bertukarkan menjadi mata uang lain serta kurs yang digunakan ketika mata uang tersebut tidak bertukarkan. Amendemen ini menetapkan cara menilai apakah suatu mata uang adalah bertukarkan dan bagaimana menentukan nilai tukar spot jika mata uang tersebut tidak bertukarkan. Amendemen ini juga mensyaratkan pengungkapan informasi yang memungkinkan pengguna laporan keuangan konsolidasian untuk memahami dampak dari mata uang yang tidak bertukarkan.

1 Januari 2026

- Amendemen PSAK 109, "Instrumen Keuangan" dan PSAK 107, "Instrumen Keuangan - Pengungkapan": Klasifikasi dan Pengukuran Instrumen Keuangan.

Amendemen ini menambahkan dan mengklarifikasi ketentuan dalam PSAK 109 terkait penghentian pengakuan liabilitas keuangan, serta mengklarifikasi penilaian karakteristik arus kas (solely payments of principal and interest) untuk aset keuangan dengan fitur ESG-linked, aset keuangan dengan fitur non-recourse, dan instrumen yang terikat secara kontraktual seperti tranche.

Selain itu, amendemen ini juga mengubah ketentuan dalam PSAK 107 terkait persyaratan pengungkapan investasi pada instrumen ekuitas yang diukur pada nilai wajar melalui penghasilan komprehensif lain dan menambah ketentuan terkait instrumen keuangan dengan persyaratan kontraktual yang mengubah waktu atau jumlah arus kas kontraktual.

- Penyesuaian Tahunan 2024 terhadap PSAK 107, "Instrumen Keuangan - Pengungkapan", PSAK 109, "Instrumen Keuangan", PSAK 110, "Laporan Keuangan Konsolidasian" dan PSAK 207, "Laporan Arus Kas"

Penyesuaian tahunan ini terbatas pada amendemen yang mengklarifikasi susunan kata (wording) atau pembetulan minor atas konsekuensi yang tidak diintensikan, kekeliruan, atau persyaratan yang bertentangan dalam standar.

1 Januari 2027

- Amendemen PSAK 413, "Penurunan Nilai"

PSAK 413 mengatur tentang penurunan nilai atas aset keuangan syariah dan pengakuan provisi kafalah penjaminan risiko kredit. PSAK 413 menggunakan konsep ekspektasi kerugian (expected loss) yang mensyaratkan pengakuan penyisihan untuk ekspektasi kerugian penurunan nilai. Perhitungannya mencerminkan jumlah tidak bias dan probabilitas tertimbang dan informasi wajar dan tersokong, serta tidak mencerminkan nilai waktu atas uang.

Sampai dengan tanggal otorisasi laporan keuangan konsolidasian, Grup masih mempelajari dampak yang mungkin timbul dari penerapan amendemen PSAK tersebut dan dampak dari penerapan amendemen PSAK tersebut pada laporan keuangan konsolidasian belum dapat ditentukan.

- Amendments to PSAK 221, "The Effects of Changes in Foreign Exchange Rates": Lack of Exchangeability

When a country's economic conditions deteriorate, such as hyperinflation, it can be difficult to determine whether the country's currency is exchangeable into another currency as well as the exchange rate used when the currency is not exchangeable. This amendment specifies how to assess whether a currency is exchangeable and how to determine a spot exchange rate if it is not. It also requires disclosure of information that enables users of consolidated financial statements to understand the impact of a currency not being exchangeable.

January 1, 2026

- Amendments to PSAK 109, "Financial Instruments" and PSAK 107, "Financial Instruments - Disclosures": Classification and Measurement of Financial Instruments

These amendments add and clarify the provisions in PSAK 109 related to derecognition of financial liabilities, and the assessment of cash flow characteristics (solely payments of principal and interest) for financial assets with ESG-linked features, financial assets with non-recourse features, and contractually binding instruments such as tranches.

In addition, these amendments also revise the provisions in PSAK 107 related to the disclosure requirements for investments in equity instruments measured at fair value through other comprehensive income and add provisions related to financial instruments with contractual terms that change the timing or amount of contractual cash flows.

- 2024 Annual Improvements to PSAK 107, "Financial Instruments - Disclosures", PSAK 109, "Financial Instruments", PSAK 110, "Consolidated Financial Statements" and PSAK 207, "Statement of Cash Flows"

These annual improvements are limited to amendments that either clarify the wording or correct relatively minor unintended consequences, oversights or conflicts between requirements in the standards.

January 1, 2027

- Amendments to PSAK 413, "Impairment"

PSAK 413 regulates the impairment of sharia financial assets and the recognition of kafalah provisions for credit risk guarantees. PSAK 413 uses the concept of expected loss which requires the recognition of provisions for expected impairment losses. The calculation reflects the unbiased and probability-weighted amount and reasonable and supportable information, and does not reflect the time value of money.

As at the date of authorization of these consolidated financial statements, the Group is still evaluating the potential impact of the implementation of the above amendments to PSAKs and has not yet determined the related effects on the consolidated financial statements.